



San Diego Unified School District
Finance Division
Financial Planning, Monitoring and Accountability Department

MAJOR CATEGORICAL (TITLE I)
EXPENDITURE GUIDELINES 2019 - 20

A. FUNDS INCLUDED:

Table with 3 columns: Resource Code, Title I Fund Name, and Description. Rows include Resource Code 30100 (Title I Base Funds), 30103 (Title I Parent Involvement), 30106 (Title I Supplemental Funds), and 31820 (Comprehensive Support and Improvement).

B. PURPOSE:

- 1. Focus on improving instruction and extending learning time. These programs enable schools to provide supplemental opportunities for students to achieve proficiency in the state content standards. Emphasis is on direct instructional support to students in core subjects.
2. Professional development is a priority and is available to anyone in a schoolwide program, including teachers, classroom aides and, where appropriate, other staff and parents. Activities must be based on student needs at the school site.
3. Supplement, not supplant the district's general program. Use of Title I funds must not replace district funds. Title I funds must add to or enhance district program.
4. Evidence Based interventions are practices or programs that have evidence to show that they are effective at producing results and improving outcomes when implemented. The kind of evidence described in ESSA has generally been produced through formal studies and research.
5. Spending must be linked to needs assessment/SPSA evaluation findings.
6. Foster new types of parent partnerships that focus on improving student achievement.

**C. PROCESS:**

**School Plan for Student Achievement (SPSA)**

The Annual Needs Assessment/SPSA Evaluation identifies student learning needs at the school site based on an analysis of current student performance data in relation to state standards. The focus is on the academic needs of the children. The students' educational needs drive the planning cycle. The SPSA describes strategies that will coordinate use of federal, state, and local resources to improve instruction and student achievement. The School Site Council (SSC) oversees and approves the plan and use of the associated Title I budget allocations.

**Title I Schoolwide Program (SWP)**

A federal program that puts emphasis on high achievement for all students while serving the most disadvantaged youth and providing flexibility in spending Title I funds. The annual needs assessment is a required component of the SWP and the SPSA serves as the Title I Schoolwide Plan.

**D. BUDGET:**

1. Each site develops a budget to implement all strategies for each available funding source. It includes but is not limited to staffing, materials, supplies, contracted services, and equipment that will directly enhance student learning at the school site. The SPSA and the embedded Title I budget is approved by the Board of Education.
2. The SSC must approve transfers of allocations within any of the categorical programs.

**E. SPENDING:**

Expenditures from the Title I and Comprehensive Support and Improvement (CSI) resources are routed through the Financial Planning, Monitoring and Accountability Department for approval. Approval of all expenditures, including PARs, must be obtained prior to the purchase, event, or start date.

**Spending Instructions for Title I Budgets:**

SSC approval is required for revisions to Title I expenditures originally allocated in the SPSA. Complete the Major Categorical Funds Justification of Expenditure for Budget/Expense Transfer in order to make revisions to Title I and CSI spending. Send the Title I Justification of Expenditure with original principal and SSC chairperson signatures along with SSC meeting minutes verifying SSC approval:

**Send to:**

**Financial Planning, Monitoring and Accountability Department  
Education Center, Room 3126**

The Financial Planning, Monitoring and Accountability (FPMA) resource teacher notifies the principal via email upon approval of the expense/budget transfers.

## **TITLE I FUND REQUIREMENTS AND RESTRICTIONS EXPLAINED:**

All categorical budgets **MUST** be for direct services that impact student achievement. **Students must be considered first.** You must be able to answer the questions:

- Are these expenditures centered on our student needs?
- Do these expenditures provide supplementary services that would not be provided absent categorical funding?
- Do position allocations for categorical funds match the proportion of each position actually performing direct, supplementary services to students?
- Do these expenditures directly affect each student in progressing to proficiency on the Common Core State Standards?
- Does this categorical funding allocation help us reach our area goals?

## **SPECIFIC SPENDING PROCESSES AND REQUIREMENTS:**

### **1. Equipment**

- a. General type of equipment and intended use/benefit must be identified in the site plan.
- b. If not **clearly instructional**, seek guidance in advance from your assigned Financial Planning, Monitoring and Accountability Department Resource Teacher.
- c. No procurement cards.
- d. No confirming orders (i.e., purchase order created after item is purchased and delivered).

### **2. Instructional Materials**

- a. Must be related to student academic needs, instructional focus, and core curriculum.
- b. Supplemental to district funded materials and instruction.
- c. Supplemental to district initiatives and/or school core instruction.

### **3. Non-Instructional Supplies and Expenses**

- a. Must specifically identify how non-instructional supplies and expenses support student achievement.
- b. Must specifically identify how administrative costs such as postage, office supplies, etc., as well as maintenance agreements, and non-classroom equipment support student achievement.

### **4. Travel must be pre-approved**

- Submit travel authorization **prior** to trip with justification tied to site plan.

### **5. Conferences and/or Consultants (for professional development)**

- Must be related to site plan.

### **6. Field Trips**

- a. Must be part of classroom instructional plan.
- b. Must be related to core academics.
- c. Must have appropriate pre- and post-trip activities.
- d. Must be tied to the SPSA.

7. **Substitutes (for classroom teachers)**
  - a. For professional development.
  - b. To provide sick leave for teachers paid from the same funding source.
8. **Hourly time**
  - a. For professional development.
  - b. Extra time for support of academic programs.
9. **Parent Involvement**
  - a. Workshops for parents.
  - b. Materials for parent meetings, training, parent resource library.
  - c. Speakers or consultants for parents.
  - d. Communications with parents (including mailings).
  - e. Light refreshments only.
    - Meals are **NOT** allowable.
  - f. Childcare for parents to attend workshops.
  - g. Translation for parents attending workshops.
  - h. Equipment and supplies for parent room.

**Reminder: Title I funds are never used to fund the following expenses**

- a. Noon duty or Campus Security
- b. Meals
- c. Athletic equipment
- d. Medical supplies
- e. Custodial supplies
- f. Building improvement
- g. Replacement of i21 materials; check with IT Help Desk for available supplies.
- h. Clerical Positions
- i. Copier Contract
- j. Community Service Assistant
- k. Incentives (staff, parents, or student)

## CATEGORICAL SPENDING GUIDELINES 2019 - 20

Rationales for Categorical Spending must be clearly described in the School Plan for Student Achievement (SPSA).

Resource #	Resource Name	Allowable Expenses	Non-allowable Expenses
30100	Title I	<ul style="list-style-type: none"> <li>• <b>Additional FTE above district allocation only. Must work directly with students on intervention programs or activities. This MUST be clearly articulated in the SPSA*.</b> <ul style="list-style-type: none"> <li>• Class size reduction teachers</li> <li>• Classroom teachers who provide qualitatively different instruction to underperforming students (above district formula).</li> <li>• AVID teachers and tutors</li> <li>• Push-in instruction teacher</li> <li>• Subject-specific resource teachers</li> <li>• Prep teachers (only if used to release teachers for professional development).</li> <li>• Nurse</li> <li>• Counselor</li> <li>• Administrative Positions including Vice Principals and Dean of Students.* <b>Must have approval of Area Superintendent.</b></li> <li>• Network Tech-unless working directly with students on intervention programs and/or activities.               <ul style="list-style-type: none"> <li>- Parent Academic Liaison</li> <li>- Pupil Advocate</li> <li>- Assistants (guidance, classroom, library, etc.) If working directly with students on intervention programs or activities. This MUST be clearly articulated in the SPSA.</li> </ul> </li> </ul> </li> <li>• Hourly time including:           <ul style="list-style-type: none"> <li>- Classroom teachers and classified staff working directly in</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Clerical positions</li> <li>• Campus Security/ Noon Duty</li> <li>• Copier contract</li> <li>• Athletic equipment</li> <li>• Medical supplies</li> <li>• Custodial supplies</li> <li>• Meals</li> <li>• Building improvement</li> <li>• <b>Clerical hourly</b></li> </ul>

Resource #	Resource Name	Allowable Expenses	Non-allowable Expenses
		<p>supplemental services and/or programs for students</p> <ul style="list-style-type: none"> <li>- Nursing Time</li> <li>- Counselor Time</li> </ul> <ul style="list-style-type: none"> <li>• Extended Day/Year Programs</li> <li>• Substitutes to provide release time for professional development (<b>for classroom teachers</b>).</li> <li>• Equipment –directly related to support student achievement in the Common Core State Standards.</li> <li>• Instructional Materials</li> <li>• Travel for professional development (must be pre-approved).</li> <li>• Conferences for professional development.</li> <li>• Field Trips (in support of common core instruction).</li> <li>• Parent Involvement</li> </ul>	
30103	<b>Title I Parent Involvement</b>	<ul style="list-style-type: none"> <li>• Materials for parent meetings and training</li> <li>• Conferences and workshops for parents</li> <li>• Presentations for educational programs to parents or consultants</li> <li>• Parent communication materials</li> <li>• Light refreshments. (meals are not allowable)</li> </ul>	<ul style="list-style-type: none"> <li>• Same as for Title I Basic.</li> </ul>

<b>30106</b>	<b>Title I Supplemental</b>	<ul style="list-style-type: none"> <li>• Same as for Title I Basic</li> </ul>	<ul style="list-style-type: none"> <li>• Same as for Title I Basic.</li> </ul>
<b>Resource #</b>	<b>Resource Name</b>	<b>Allowable Expenses</b>	<b>Non-allowable Expenses</b>
<b>31820</b>	<b>Comprehensive School Improvement</b>	<ul style="list-style-type: none"> <li>• Same as for Title I Basic, but must directly address needs which qualified site for CSI status.</li> </ul>	<ul style="list-style-type: none"> <li>• FTE</li> <li>• Acquisition of equipment for administrative or personal use</li> <li>• Furniture</li> <li>• Any food</li> <li>• Rental Space</li> <li>• Memberships</li> </ul>