

# **UNIFORM GRANT GUIDANCE**

**FISCAL PROCESSES  
FOR  
ALL FEDERAL FUNDS**

**ALLOCATED TO  
MUSKOGEE PUBLIC SCHOOLS**

July 1, 2018

As of July 1, 2017, all federal programs will be directed by the **Uniform Grant Guidance** (UGG) for the expenditure and accounting of federal funds and for the accounting of items purchased with those funds. The UGG requires each Local Education Association (LEA) to have a uniform written process to assist staff with the correct use of federal funds. This is the document for Muskogee Public Schools to satisfy that mandate.

**It is the responsibility of each Grant Director to know and comply with these updated processes** and to know and comply with each grant's specific regulations and "Assurance" requirements. ***The district's fiscal policy will continue to be followed in addition to this document, unless the federal grant requires a procedure that is contrary to our District Policy.***

Direct Costs and Indirect Costs are the two types of costs allowed for Federal Grants. Direct Costs are those costs that can be charged directly to the grant with a high degree of accuracy. This would include expenditures for such items as salaries and fringe benefits for staff who work directly for the program; and services, supplies, and equipment purchased for the implementation of the program. Indirect Costs are those costs that cannot be as easily identified. They include such things as the costs of the operation or maintenance of a building used by a federal grant program, and the costs associated for staff who do not work directly for the grant, but who assist with the grant on a district or site level. This document will address both of these types of costs.

### **State rules vs Federal rules**

It should be noted that Federal Law sets the standards required by the federal grant; however, the state has the right to require more than the Federal Law does. Sometimes this is accomplished through the passage of a State Law, while other times it is accomplished through the state's interpretation of the Federal Law. Therefore, each individual state may have different requirements for expenditure of federal funds. It is prudent to check if in doubt.

The following pages list the topic and the specific component of the Federal Law that governs the federal grants.

## Allowable-Reasonable, Necessary and Allocable Costs

**2 CFR 200.403-406**

Allowable expenditure- Is the request for the expenditure of federal funds reasonable, necessary and allocable?

Reasonable- The expenditure must be considered a normal cost that a prudent person would pay for the item or service. This includes such things as market prices for our geographical area, sound business practices, consistency in established practices and arm's length bargaining.

Necessary- The expenditure is needed to meet the expectation of an objective of the program. The expenditure must be aligned with the approved budget and result in an educational benefit.

Allocable- The expenditure must benefit the program proportionately to its cost. If more than one program will benefit from the expenditure, then both programs must pay for their proportion of the expenditure. For example, if a set of tablets will be used the first half of the day in a Title I program and the second half of the day in an IDEA program, then the 50% of the cost of the set of tablets would be charged to the Title I grant and 50% to the IDEA grant.

## Audit Requirements

**2 CFR 200.501**

By federal law, any entity that expends more than \$750,000 in federal funds in a fiscal year must conduct a single audit for that year. The \$750,000 amount is a summative amount of all federal funds not a separate amount for each program. The single audit must be conducted by an independent auditor who follows accepted governmental standards and regulations. If an error is found, the state or federal government will engage the district in a corrective action plan which most likely will include repayment of funds.

Each federal grant is also monitored by the state on a set rotating schedule. Titles I, II and III are scheduled for monitoring every three years, and Carl Perkins is scheduled for monitoring every five years. Each grant's schedule can be found on the state website.

State monitoring includes monitoring such things as inventories, legal expenditures of funds, and program compliance. Most of the documentation requirements for the monitoring process will be similar for all federal programs, while other items may be specific for that grant. The state will disseminate a document preceding the monitoring process to enable the district and site time to collect requested information.

## Budgets and Budget Revisions

**2 CFR 200.308**

Yearly, each federal program must submit a budget to the state through the state's application process for that specific program. This budget must summarize and describe the objectives for the expenditures of the federal funds, including the activities and/or projects for that year. Once the state approves the budget, the district is authorized to begin spending the funds. **Budgets are to be coded to Function/Object.**

Revisions to the original budget are allowed, but only in agreement with the standards for that specific federal grant. Pre-approval from the state is required for a change in the scope or objective of the project or activity as listed on the original budget, for additional funds needed to complete the objective, and for funds needed in a new category than was not originally listed in the approved budget.

Each federal grant has specific regulations regarding allowable rates for Indirect Costs. Some federal programs have a specific cap that cannot be exceeded. For others, like Title I, II and III, the Indirect Costs rate is calculated by the state agency and provided each year to the district. The Indirect costs funds are reimbursed to the district through the regular reimbursement process in accordance with the expenditures made for that expenditure report.

## **Cash Management**

### **2 CFR 200.305**

**Federal grants require claims to be prepared and submitted on the schedule** that is set up for that grant. **Generally, that is on a monthly basis (all claims other CNS will be due the 10<sup>th</sup> of each month).** A purchase order must be in place before an item is purchased, ordered, or services are rendered.

Federal grants are paid through a reimbursement process. In order for an item or service to be placed on a request for reimbursement, the transaction must be completed. This means the item purchased is already in our district or the service has been completed before we can request reimbursement for that expenditure. In addition, we must have an invoice in hand in order to accurately request the reimbursement.

It is the intention of the Federal Government for the district not to hold reimbursed funds in order to earn interest before payment is made. Therefore, the district should make payment to the company or person who rendered services quickly. However, the Federal Government also knows there will be some interest earned due to things such as the lag time from the point of sending the checks to the cashing of the checks. Because of those types of incidences, the district is allowed to keep up to \$500.00 per year in earned interest from these grants.

If a company awards a credit for purchases using federal funds, those credits, rebates, purchase discounts, allowances and adjustments for overpayments must be returned to the federal fund that initiated the purchase and must not be transferred to a fund such as the District's General Fund.

## **Compensation**

### **2 CFR 200.430**

Costs for compensation for services are allowable expenses for federal grants. The compensation may include salaries and benefits or wages and benefits for work performed outside the school day. The total compensation must be reasonable for services rendered and **conform to the district's established policies.** It must also be appropriately documented through payroll, contracts, labor claims, Time and Effort Reports or Semi-annual Certifications. Proper signatures must be in place. Payment must be made after the job has been performed.

Time and Effort Reports are documents for those staff members who work on more than one cost objective (paid from different funds.) These reports are to be completed at least monthly and document the hours worked and services performed for each cost objective. They are to be signed monthly by the staff members and their supervisors after the work has been performed.

Semi-annual Reports are documents for those staff members who only work on one grant cost objective. These reports are to be completed after the work has been completed at the end of the first semester and the end of the second semester. They must be signed by the staff members and their supervisors.

Federal grants are specific about the use of federal funds for conferences or meetings. The purpose of the conference or meeting must be to disseminate technical information about the grant from which the funds will come or to support the district's long term professional development goals for teachers and principals.

The Director of the grant must be careful to ensure the costs of the meeting/conference are held to a minimum and ensure the funds spent are necessary, reasonable, and appropriate in accordance with the grant. Allowable expenditures include rental of facilities, speaker fees, and refreshments.

Even though refreshments are allowed, there is a high burden of proof for expending federal funds on food. Food should only be served in unique circumstances. For example, the only workable time for the meeting to take place is during a meal time.

Oklahoma does allow light refreshments for Title I and Title III Parent Meetings such as cookies or cheese and crackers, however, **not for food that could be considered a meal such as pizza**. Federal grants and our district also encourage the sites to find donors to assist in this area.

There are instances when conferences happen between the closing of a federal grant for one fiscal year and the opening of the grant the next fiscal year. **The purchase order must not be created earlier than July 1 for those conferences held between the grants.** Only grants that have carryover funds are allowed to encumber funds for these conferences.

**Contracts for Professional Development**

See Appendix A.

**Conflict of Interest**

Employees of the Muskogee Public School District will not engage in any activity that conflicts or raises a reasonable question of conflict with their responsibilities in the school system. Employees shall not:

- A. Use any institutional privileges for private gain including, but not limited to, monetary or ideological influence. This includes offering any instruction, special assistance, or consultation for compensation while on school time or assignment, or with the students currently enrolled under the teacher's supervision unless employed by the district to perform such duties or unless the individual has rented the district's facilities.
- B. Solicit or receive compensation, other than that allowed by law or agreement of the Board of Education, for performance of assigned duties. However, an honorarium for a teacher supervising a student intern may be paid by a college/university, but only as follows: When an honorarium (up to \$200 per semester) is granted by a college/university because a district teacher supervised/mentored a student intern enrolled in an education program (as approved by the Executive Director of Teaching and Learning), such honorarium must be given as a check made out to Muskogee Public Schools (with a notation of the teacher's name) and the district will disperse the funds to the teacher through the payroll process, less all applicable taxes and deductions. It is also permissible for a college/university to grant a tuition waiver to a district supervising/mentoring teacher.

- C. Knowingly authorize or employ the authority or influence of their office to secure authorization of any public contract in which they, or any member of their family, has an interest.
- D. Permit commercial exploitation of any professional position.
- E. Engage in selling any materials for personal profit to students or parents in the attendance area served by the district while in the employ of the district. Employees may work for a company or agency which sells materials or services to students or their parents provided they do not use school time, school premises or their position to influence and persuade such individuals to engage, purchase or contract with the agency or company for whom they work.
- F. Furnish lists of students or parents to anyone selling such materials or services.
- G. Use leave time (other than vacation or personal leave), planning or workshop time for any purpose for which it is unintended and use such time for private or personal activity which might involve gain or profit.
- H. Create the potential for a conflict of interest by assigning an employee directly related to a supervisor to his/her supervision.
- I. Disclose information to any person not entitled to information gained by virtue of the office or employment held, or use such information for personal gain or benefit.
- J. No employee, officer, or agent of the district may participate in the selection, award, or administration of a contract supported by a federal award (federal grant) if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employee is or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of the district may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, except for situations where the financial interest is not substantial or the gift is an unsolicited item of nominal value.

### **Cost Sharing (Matching) Programs**

**2 CFT 200.306**

Some discretionary grants allotted by the Federal Government require that funds be matched proportionately with non-federal funds. Formula grants such as the Title grants, IDEA, Native American Education (NAE) and Carl Perkins do not require matching federal funds with non-federal funds.

### **Debarment and Suspension**

**2 CFR 200.213**

Federal funds cannot be expended on contracts/vendors that have been placed on debarment or suspension by the Federal Government. A list of those contractors/vendors can be found at [www.sam.gov](http://www.sam.gov) . Once you have opened the site, click on search records, then Advanced Search-Exclusions and enter either the social security number or tax identification number of the entity to be checked. If nothing is found, then federal funds may be used for the contractor/vendor.

## **Financial Management Standards**

**2 CFR 200.302**

Oklahoma uses its own coding system found in the “Oklahoma Cost Accounting System” (OCAS) book. This book is updated regularly and information is disbursed as updates are made. It is important to make sure to use the most current OCAS information.

The Oklahoma Grants Management System (GMS) is used for management of Title I, Title II, Title III, and IDEA funds. This system requires all budgeting, coding, expenditures, and personnel information to be completed and correct. If the information is incorrect, the state will reject the application until corrections are made.

The Carl Perkins Federal Program uses its own financial management system similar to the Grants Management System the state uses for the other grants. Carl Perkins also uses the OCAS coding system for its coding.

Muskogee Public Schools requires purchases to go through an approval process to ensure that no one person can spend funds without others approving it.

## **Fiscal Closeout**

**20 CFR 200.343**

Each year all federal grants must be closed out. Title I, Title II, Title III, and IDEA allow for carryover funds according to each specific grant’s rules. However, **NAE and Carl Perkins Grants do not allow for carryover funds**. Therefore, any unexpended funds remaining from those two grants are considered lost to the district. Each grant must complete the required closeout report for that particular grant by the date the state or federal government sets.

Upon review of the final closeout or during an audit the state or the federal government may still disallow any expenditure and require the district to repay the grant.

## **Fraud and Abuse**

Any fraud or abuse of federal funds should be reported to the Office of Inspector General where possible charges could be brought against the person/s who misused the funds.

To report fraud or abuse of Federal Fund, contact the Officer of Inspector General at [OIG.Hotline@ed.gov](mailto:OIG.Hotline@ed.gov).

## **Grant Recipient Risk Assessment**

**2 CFR 200.331(b)**

A risk assessment for each district receiving Federal funds is performed annually by the state and may include such things as past audit findings or new personnel overseeing a grant to determine how high the risk is ranked. A risk assessment is a way for the state to determine whether or not additional conditions will be required of the district. Additional requirements include, but are not limited to, requiring the district to obtain technical assistance with the grant or requiring an additional desk monitoring from the state.

## **Internal Controls**

Our district has set internal controls over all funds in order to assure there is no improper use of funds. These controls encompass an approval process that does not allow for only one person to oversee and expend funds.

For federal programs, the controls include the Executive Director of Federal Programs and a Grant Coordinator who review the transactions to see if they are in agreement with federal laws governing the grant and the designed plan for that program. It is then processed by a Grant Specialist who reviews the budgets and all other financial activities including proper state coding. If there is a request for a purchase over \$2,500.00, the Encumbrance Clerk is also included in the internal controls process. **The Chief Financial Officer oversees the bids and reports the results to the Executive Director who finalizes the purchase upon approval from the Chief Financial Officer.**

Separation of duties in payroll is also part of the internal controls used to ensure proper expenditures of all payroll funds including those from federal grants. If any error is found in the payroll, including those for an employee paid from grants, prompt action is taken to correct that error starting at the point of the error.

Purchased items are properly labeled and tracked through the regularly completed district inventory. This inventory includes items purchased with federal funds, as well as general funds. The district inventory is in addition to the normal inventory kept by each federal program. (See Property Management)

As a part of our internal controls, our student information is password protected and encryptions are used to add an extra level of protection. Social Security numbers are not required for enrollment purposes. Students are all given g-mail accounts through the school. These accounts are in a "walled garden" which means they can only send and receive emails within our domain.

Our staff information is also password protected and encrypted to add an extra level of protection. In addition, Social Security numbers are mapped in our payroll system. Any payroll/business/human resources documents no longer needed are shredded using a cross-cut shredder. The file rooms housing personnel business information are locked. Any report given out (such as a W-2) that must include the social number is sealed and mailed or handed to the employee. Any other payroll or business documents will either only include the last 4 digits of the social security number or not include it at all.

See the **District Policy Book/Network and Internet Acceptable Use/Security.**

## **Lobbying**

## **2 CFR 200.450**

Federal funds cannot be used for partisan political purposes.

## **Maintenance of Effort (MOE)**

Districts that receive Federal Title Funds are required to maintain general funding efforts of 90% from the preceding year. If the funding effort falls below 90%, the federal Title funds will be reduced to match what was not met. For example, if the funding effort is 85% of what it was the year before, the federal funds will be reduced by 5% since the general funding efforts were 5% below the required 90% from the preceding year.



Districts that receive IDEA-B Funds are required to maintain or increase general funding efforts of 100% from the preceding year for Special Education. If the District fails to meet the maintenance of effort required, the District must return to the state an amount equal to that which was not met. This amount must be paid with non-Federal funds.

**Period of Performance / Period of Availability 2 CFR 200.309**

All federal grants funds operate on a fiscal year of July 1 to June 30. Activities and purchases paid with funds from that fiscal year should be performed or purchased within the same timeframe. **The District's cut-off date for purchase orders is April 15<sup>th</sup> with exceptions made for summer programs.**

Items purchased with federal funds must be used by the program from which they were paid and continue to be used by that program until they are dropped from the inventory. The normal time for an item to be included on an inventory is five years.

**Procurement Standards 2 CFR 200.138-326**

All federal grants will adhere to the controlled purchasing process found in the District Policy Book under "Purchasing." As with other district purchases, purchases made using federal funds must adhere to fair market prices for our geographical area, sound business practices, consistency in established practices and arm's length bargaining

**As a way of maintaining oversight of federal funds, the administrators in charge of the different federal programs meet once a year to review needs and to determine the best use of federal funds in order to assure there is no needless overlap of activities or duplicative expenditures.**

When awarding a contract for services, the district uses a fair and competitive bidding process that allows open opportunities to vendors who want their proposal considered. This process is found in the District Policy Book under "Purchasing/Bidding and Quotation Requirements."

Sometimes a contract for an item or service may fall under a sole source category. Sole source selections may be exempt from the bidding process; however, they are only appropriate in a few circumstances. Examples include: when a purchase must be made quickly because of a public emergency or when all other sources are inadequate or when the item or service is only available from one vendor. Even if you believe a desired purchase or service contract may fit into a sole source category, in most cases, it is best to go through the bidding process. If only one bid for that purchase or contract is received, then you have proof of needing to use a sole source bid.

Complete records for purchases should be kept for a minimum of five years.

**Program Income 2 CFR 200.307**

If a program generates funds from an activity using the federal funds, those funds must be reimbursed to the federal awarding agency, unless an agreement has been made between the awarding agency and the district.

## **Property Management System**

**2 CFR 200.313**

All property purchased by federal funds must be considered as an asset to the program, maintained properly, and used for the purpose intended. There are two distinct classifications of property. The first is supplies. Supplies are tangible items that by federal standards cost less than \$5,000.00. Any item that fits this classification is not required to be inventoried by federal standard. However, certain technology items such as tablets, cameras, or laptops should be included on the inventory each year and labeled with the year and fund used for purchase.

The second type of property is equipment. By federal standards, these are items purchased for \$5,000.00 or more and have a useful life of more than one year. These items need to be labeled with the year purchased and the fund used for the purchase. They must be included on the inventory and remain on the inventory for five years.

## **Record Retention**

**2 CFR 200.333**

All records for Federal Programs should be retained for a minimum of five years. This includes financial records, supporting documents, inventories and all other pertinent information.

## **Supplement not Supplant Requirements**

Federal funds are given to supplement state and local funds. Therefore, the District General Fund must allocate equitable funds for each entity. As an example, if the district allocates \$250.00 for each third grade student, the district must not reduce that amount for a site that receives federal funds.

## **Travel**

**2 CFR 200.474**

Travel is an allowable expenditure of Federal Grants as long as the travel is reasonable, necessary and allocable to that grant. Travel expenditures include registration, airfare/ car mileage, hotel, parking at the airport, food, baggage fees, and transportation to and from the airport. It does not include transportation to an extra activity such as a tour of the city, nor will it pay for a fee for admission to an extra activity. Food per diem is given at a set rate and differs for in-state or out-of-state travel. The amount given is subject to change.

Some federal grants allow travel to cross fiscal years; however, additional precautions must be considered. It is allowable to pay for registration, airfare, and to book the hotel using the current year funds. However, it is not allowable to pay for any reimbursed travel expenses until the travel has been completed.

See Appendix B.

## Appendix A

### Steps for preparing a contract for Professional Development

- Make sure there is enough money in the correct area of the budget.
- Check to see if the company or presenter is on the Federal Government's list of debarred or suspended entities. (See Debarment and Suspension)
- If it is possible, obtain at least three quotes for the needed service to determine the best quality for the price. If there is only one source for the service, you must document it as a sole source.
- Check with the Grant Specialist to see if it is a legal expenditure for that grant before making plans with a presenter or a company.
- Have the presenter give you an all-inclusive amount for the service or the itemized costs for each of the following:
  - 1 Airfare
  - 2 Hotel
  - 3 Presentation and consulting fee
  - 4 Car rental and airport parking fees
  - 5 Baggage fees

**Note: Meal expenses are paid at the rate of \$50.00 per day for speakers.**

- Get a separate cost analysis from the presenter/company for any supplies required for the attendees use during the presentation. This cost will be entered on the same contract, but must be input on a separate purchase requisition because of the different state coding for materials.
- Send all above information to the Grant Specialist at least 4 weeks prior to the School Board meeting before the event takes place. This will allow time for typing the contract, obtaining the proper signatures, having it returned to us, and placing the item on the Board Agenda for the Board's approval.
- Once you have turned in the contract information, do not change anything with the presenter/company without contacting the Grant Office first.
- When the signed contract is received back from the presenter/company, it will be given to the Chief Financial Officer for approval. He/she will send it to Superintendent for placement on the Board agenda and approval/signature by the Board President. Remember, the contract is not finalized until all signatures are in place.
- Once the Board approves the contract and returns it to the grant office, Grant Specialist will send the presenter a copy and prepare the Purchase Order.

## Appendix B

### Steps for Planning a Trip Using Federal Funds

- Make sure you have money budgeted for both travel and conference registration before you plan a trip.
- State coding is divided into instructional staff (teachers, counselors, CRI's, and instructional assistants) and non-instructional staff (principals, coordinators, and directors.) You must make sure there is money in the budget for the particular type of staff members that are planning to go.
- Check to make sure the planned trip is a legal expenditure for the federal program from which you are expending funds. The cost of the conference must benefit the program in proportion to the cost. For example, if only 50% of the conference will deal with SPED and 50% will deal with ELL, the cost must be charged accordingly.
- If available, send a copy of the conference agenda to your Director's office.
- If it is out of state, fill out the travel request form and turn in to your Director for approval and signature. **The Director will give the form to the Superintendent for approval.**
- Once you have the proper approvals, fill out the registration form for the conference and send it to your Director's office. The program's administrative assistant will create the requisition and obtain the Purchase Order (PO) number for the registration. She will send the form and the PO number to the company for registration.
- Watch for confirmation on your email. Read the email and any attachments. You will find important information for your conference on the email that will help you plan your trip.
- If you are part of a group going somewhere, one person needs to be appointed to call for registrations and reservations. That person will be the administrative assistant's contact person.
- The program's administrative assistant will call AAA Travel (918-748-1242) to set up plane reservations and payment.
- To make hotel reservations, find out if they will take a PO. Most hotels do not. Some will just hold your room with your credit card number. However, if you give your credit card number, be sure to find out if you will be charged for the first night or if they are just holding the room with the number. Some are requiring payment for all of the days up front.
- Call your program's administrative assistant with the information you have gleaned from the hotel so a decision can be made about the payment to the hotel.
- Once you have turned in your information, do not change anything without contacting your program's administrative assistant.
- After you return from your trip, fill out, sign and date the Travel Voucher form for reimbursement.

**Just remember, if you register, you are expected to go or find a replacement that is classified the same as you are (instructional staff or non-instructional staff.)**

## Appendix C

<i>Expenditure Type</i>	<i>Allowable</i>	<i>Allowable with Conditions</i>	<i>Allowable with Prior Approval</i>	<i>Not Allowable</i>	<i>Reasonable and Necessary</i>	<i>Included in Title I Plan</i>
Advertising - Brochures informing parents of school achievement, upcoming events or activities, parent newsletters, etc., are allowable. Should be learning/academic focused. Billboards or other strategies to promote enrollment opportunity are not allowable.		<b>X</b>			<b>X</b>	<b>X</b>
Parent Liaison/Facilitator - Person serving as a liaison between school and parents focusing on attendance and grades for homeless students and helping parents new to our district learn about their school. Duties and responsibilities include; assisting sites with parent nights and working with issues that arise for homeless students. Not allowable if similar position has been previously funded with state or local funds.		<b>X</b>			<b>X</b>	<b>X</b>
Books for classroom libraries		<b>X</b>				<b>X</b>
Climate & Culture, including PBIS, Great Expectations, Leader in Me, Love & Logic, etc.	<b>X</b>				<b>X</b>	<b>X</b>
Computers - Student use only. Technology addendum required. Must exceed technology funded through General fund and Bond funds.			<b>X</b>		<b>X</b>	<b>X</b>
Family literacy/math: Activities to promote family literacy are allowable and include strategies such as student/parent reading nights, support for lending library on parenting skills or other materials for parent development.	<b>X</b>				<b>X</b>	<b>X</b>
Food for parent activities - Title I allows light snacks to be served. Danish, veggie/fruit trays, juice, coffee, etc. No food items that can be construed as a "meal."		<b>X</b>			<b>X</b>	<b>X</b>
Instructional materials (Additional or supplemental textbooks and workbooks, not adopted textbooks)	<b>X</b>				<b>X</b>	<b>X</b>
Licenses for software or curriculum used by school (Examples: Study Island, STAR Reading, etc.) Technology addendum and Curriculum & Instruction approval required.			<b>X</b>		<b>X</b>	<b>X</b>
Lodging and per diem - Follow district guidelines. Only for allowable Title I professional development activities		<b>X</b>			<b>X</b>	<b>X</b>

## Reference Guide for Allowable Title I Expenditures

<i>Expenditure Type</i>	<i>Allowable</i>	<i>Allowable with Conditions</i>	<i>Allowable with Prior Approval</i>	<i>Not Allowable</i>	<i>Reasonable and Necessary</i>	<i>Included in Title I Plan</i>
Parent training or educational services: Workshops or other trainings around school high-need areas such as tutoring skills for math and/or English, attendance, monitoring student performance through on-line grade book, understanding student planners, child advocacy, etc.	<b>X</b>				<b>X</b>	<b>X</b>
Per diem - follow district guidelines. Must be overnight travel.		<b>X</b>			<b>X</b>	<b>X</b>
Postage and/or printing for parent involvement events	<b>X</b>				<b>X</b>	<b>X</b>
Professional development stipends - must be outside of contract hours. Sign-in sheets and agendas are required before payment will be made.		<b>X</b>			<b>X</b>	<b>X</b>
Salaries/benefits for supplemental instructional staff (Examples: tutors, reading/math interventions, etc.)	<b>X</b>				<b>X</b>	<b>X</b>
Substitutes for teachers involved in Title I funded Professional Development.						<b>X</b>
Travel: Only for school employees. Only costs directly associated with the permissible travel will be reimbursed. No costs for tours or souvenirs offered by the event will be reimbursed. Travel costs to/from meals will not be reimbursed.		<b>X</b>	<b>X</b>		<b>X</b>	<b>X</b>
Tutoring: Teachers may be paid to provide before and after school tutoring for students. Tutors must be highly qualified in the content area in which they are providing services and pre-approved by Title I Administrator. Original student sign-in sheets must accompany timesheet requesting payments. Core content areas only.			<b>X</b>		<b>X</b>	<b>X</b>

***This list is not an exhaustive list. It is meant to serve as a quick reference guide.***