



LITTLE ROCK SCHOOL DISTRICT
Office of Title I
Instructional Resource Center (IRC)
3001 South Pulaski Street
Little Rock, Arkansas 72206
501-447-3350 (telephone) ~ 501-447-3353 (fax)

TITLE I ALLOWABLE EXPENDITURE GUIDELINES

Title I funds are to be used for the purpose of student achievement, staff development and to build parent capacity to better support their child's educational attainment. In general, Title I funds are to be used to enhance the regular school program and should be consistent with the school educational plan. When determining if expenditures are *appropriate*, ask the following questions:

- How does this expenditure directly support student achievement?
- How does this expenditure directly support staff professional development?
- How does this expenditure increase the participation of parents in school activities or assist parents to support student achievement?

The Little Rock School District follows expenditure guidelines for federal programs as set forth in *OMB Circular A-87*. It adheres to a standard that all expenditures must be *reasonable, ordinary* and *necessary* in order for a cost to be reimbursed.

The attached chart provides a partial listing of expenditure purposes for which schools have requested guidance in the past under Title I guidelines.

If you are unsure that a proposed expenditure meets *Title I or District guidelines*, please contact Leon Adams, Director of Title I at (501) 447-3350 or Kelsey Bailey, Chief Financial Officer at (501) 447-1010 for additional assistance.

REFERENCE GUIDE TO ALLOWABLE TITLE I EXPENDITURES (LRSD)

Expenditure Type	<i>Allowable</i>	<i>Allowable with Conditions</i>	<i>Allowable with Prior Approval</i>	<i>Not Allowable</i>	<i>Reasonable and Necessary</i>
Advertising – Brochures informing parents of school achievement, rules, regulations, etc. are <i>allowable</i> . Billboards or other strategies to or promote enrollment opportunity are not allowable .		X			X
Alcohol beverages.				X	
Appliances (stoves, refrigerators, microwaves, etc.).				X	
Athletics/Athletic Awards/Yearbooks.				X	
Banquets/Award Programs/Carnivals/Luncheons/Brunches/Parties/Picnics.				X	
Bereavement or congratulatory cards, flowers or gifts.				X	
Building Supplies/Repairs/Modifications.				X	
Computers – Classroom/Student use only.		X			X
Copiers, postage meters or other office equipment.				X	
Decorations/Flowers.				X	
Employee incentive or recognition gifts.				X	
Equipment (non-capital).			X		X
Field Trips – Educational in nature only. No over-night trips. No amusement or water parks.		X			X
Flat screen TVs/Home theater systems.				X	
Food for <i>staff activities</i> – Only if the training runs over a normal meal time and was longer than 3 hours .		X			X
Food for <i>parent activities</i> – Only if the training or activity runs over a normal meal time and was longer than 2 hours . Title I allows <i>light snacks</i> to be served.		X			X
Fund Raiser Support – No food, door prizes, equipment or other materials for fundraisers.				X	
Furniture – Usually not allowed (<i>supplanting</i>) since District provides general classroom and administrative furniture and fixtures. Contact the Title I office before purchasing to make sure your order will be <i>allowed</i> .			X		X

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Gasoline and parking costs – Employees are reimbursed for these costs only through car allowance or mileage.				X	
Gift Certificates/Gift Cards.				X	
Graduation activities/materials.				X	
Homeless student supplies (including emergency clothing).	X				
Incentives or rewards for students or parents.				X	
Instructional materials (additional or supplemental textbooks, not adopted textbooks).	X				
Licenses for software or curriculum used by school (<i>Plato</i> or <i>Renaissance Learning</i> membership are examples of <i>allowable</i> expenditures)	X				
Leases for copiers, postage meters or outposts.				X	
Lodging and per-diem – Follow District guidelines. No hotels for conferences or trainings when not reasonable or <i>necessary</i> (Refer to District guidelines).		X			X
Mailings – Informational to parents.	X				
Non-classroom furniture.				X	
Parent training or educational services.	X				
Parent Recognition Luncheon.				X	
Parent-Student Dinner/Parent-Staff Dinners.				X	
Per-diem – Follow District guidelines		X			X
Professional Development – <i>May</i> include coursework costs for an individual teacher if the coursework meets the following criteria: (1) course taken is directly related to the teacher’s assignment; (2) coursework is related to instructional strategies to meet the needs of struggling students; and (3) course aligns with the professional development needs identified in the needs assessment process (schoolwide).		X	X		

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Raffles/Door prizes.				X	
Salaries/Fringes for core instructional staff.	X				
Mid-America admission pass or other amusement/water park admissions.				X	
Student incentives – cash or gifts				X	
School Supplies – Educational supplies, including replacement and special program textbooks and teacher guides.	X				X
Substitute teachers for core academic program.	X				
Theater Systems/Auditorium installations.				X	
Travel: School employees or parents only. Follow District guidelines. Only costs directly associated with the <i>permissible</i> travel will be reimbursed. No costs for tours or souvenirs offered by the event will be reimbursed.		X	X		X
Tutoring.	X				
Transportation for parents (contact Title I).	X				X
T-shirts/Book bags/Baseball caps, athletic uniforms or other school “spirit” apparel with school or District logos.				X	
Uniforms – Staff or student.				X	
Water coolers/Water systems.				X	