

Determination Factors for Title IV Allowable Expenditure's

Let's start with the following questions. If you can answer "yes" to all of these questions then more than likely it would be an authorized use of funds. A capital expenditure would be considered if a per/unit cost is over \$5,000. Separate items for a total over \$5,000 would not be considered.

The California Department of Education (CDE) recommends local educational agencies (LEAs) to consider the following general criteria when approving activities or expenditures supported with Title IV, Part A funds:

1. The activity/expenditure is aligned to meet the purpose to improve students' academic achievement (Every Student Succeeds Act [ESSA] Section 4101);
2. The activity/expenditure is reasonable, necessary, and allocable cost to the program (2 *Code of Federal Regulations* [CFR] 200.404 - 200.405);
3. Title IV, Part A funds used supplement the funds that would, in the absence of such funds, be made available from State and local sources, and do not supplant such funds (ESSA Section 4110);
4. Title IV, Part A funds used are current Federal fiscal year or the subsequent fiscal year (20 U.S.C. 1225; 34 *CFR* 76.709);
5. The activity/expenditure supports either well-rounded educational opportunities, an activity to support safe and healthy students or supports the effective use of technology (ESSA Section 4106[e][2]).
6. The activity/expenditure aligns to the needs for improvement identified in the comprehensive needs assessment (ESSA Section 4106[d]).
7. From the LEA allocation, LEAs may reserve not more than 2 percent for the direct administrative costs of carrying out the LEA's Title IV, Part A responsibilities (ESSA Section 4105[c]).

For the purposes of equitable services, besides the above, the following also apply:

1. Expenditures for educational services and other benefits for eligible private school children, their teachers, and other educational personnel serving those children shall be equal, taking into account the number and educational needs of the children to be served, to the expenditures for participating public school children (ESSA Section 8501[a][4]).
2. Activities/services discussed during consultation; to include the size and scope of the equitable services to be provided to the eligible private school children, teachers, and other educational personnel, the amount of funds available for those services, and how that amount is determined (ESSA Section 8501[c][1]).

If an expenditure/activity does not meet all of the above rationale, it is not likely to be an authorized use of Title IV, Part A funds.