

# *OSSI Definitions of Allowable Activities*

## **Introduction**

Improvement funds are available to schools identified as eligible for Tier 3 and 3 Plus supports through Washington’s School Improvement Framework (WSIF), as well as to certain other identified districts and entities (e.g., Required Action Districts).

All funds are expressly intended for implementation of district and school improvement planning (i.e., School Improvement Plans (SIPs), LEA-Consolidated Accountability Plans (L-CAPs), Required Action Plans (RAPs), etc.), and must be focused on positive impacts on student learning, as well as supporting the goals of basic education under RCW [28A.150.210](#), specifically in areas driving identification for improvement.

Plans must be based on annual needs assessment, be informed by WSIF indicators and the state’s long-term goals which drove identification, as well as resource inequities that perpetuate disparities in educational achievement.

Use of improvement science principles must be incorporated in the drafting, review, adjusting, and implementation of the goals within an improvement plan. Activities in plans must be centered on the use of evidence-based and research-oriented approaches. Additionally, incorporation of the broader school and community must be a facet of the improvement planning process from the beginning and throughout.

Definitions provided below are non-regulatory guidance derived from the Accounting Manual for Public School Districts in the State of Washington, the Electronic Code of Federal Regulations, Uniform Administrative Requirements, Cost Principles and Audit Requirements. The information provided is no replacement for governing statute, regulation, and rules.

## **Prohibited Expenditures**

Please review the list of [Prohibited Expenditures](#) before allocating funds.

## **Unlocking State and Federal Funds**

The purpose of the [Unlocking State and Federal Funds](#) document is to empower school and Local Education Agency (LEA) leaders, grant administrators, educators, and other stakeholders to maximize the use of federal and state funds by providing information on how different federal and state funds may be used independently or together to meet specific, identified student and staff needs. Please search “School Improvement” to find relevant sections in this document.



## Contents

Introduction.....	1
Prohibited Expenditures.....	1
Definitions of Allowable Activities .....	3
15 Public Relations .....	3
21 Supervision.....	3
22 Learning Resources.....	4
23 Principal’s Office.....	4
24 Guidance and Counseling .....	5
25 Pupil Management and Safety .....	5
26 Health/Related Services .....	5
27 Teaching.....	6
29 Payments to School Districts.....	6
31 Instructional Professional Development.....	6
32 Instructional Technology .....	7
33 Curriculum.....	7
63 Operation of Buildings .....	8
64 Maintenance.....	9
65 Utilities.....	10
Capital Expenditures: .....	10
Capital Outlay:.....	10
Definitions of Allowable Dual Credit Activities .....	11

## Definitions of Allowable Activities

Allowable activity categories differ between state and federal funding, please refer to [this document](#), to ensure you do not allocate to an unallowable activity category.

### 15 Public Relations

This activity consists of writing, editing, and other preparation necessary to disseminate educational and administrative information to parents, students, staff, and the general public through direct mailing, the various news media, email, internet websites, and personal contact.

§200.421 Advertising and public relations.

...(c) The term "Public relations includes community relations and means those activities dedicated to maintaining the image of the non-Federal entity or maintaining or promoting understanding and favorable relations with the community or public at large or any segment of the public.

(d) The only allowable public relations costs are:

- (1) Costs specifically required by the Federal award;
- (2) Costs of communicating with the public and press pertaining to specific activities or accomplishments which result from performance of the Federal award (these costs are considered necessary as part of the outreach effort for the Federal award); or
- (3) Costs of conducting general liaison with news media and government public relations officers, to the extent that such activities are limited to communication and liaison necessary to keep the public informed on matters of public concern, such as notices of funding opportunities, financial matters, etc.

### 21 Supervision

This activity is used to record expenditures for overall leadership for the instructional programs. Include the expenditures for staff members providing supervision, coordination, evaluation, and development in instruction, instructional materials, and pupil services programs. Also include secretarial and clerical assistants along with nonemployee-related costs for these functions. Include expenditures for training supervisors for their supervisory activities.

## 22 Learning Resources

Include the part of the instructional program that provides services and materials specifically designed to improve learning through use of instructional or educational aids. It provides for organizing learning resources in a systematic manner at locations where they are available for use by pupils and staff members in educational programs of the school. Learning resource materials include books, film, video, pictures, charts, models, and other materials for aiding instruction.

Operations performed under this activity include, but are not limited to, film inspection; audio-visual equipment operation; storing and dispensing of audio-visual materials and equipment; development of films, charts, models, and other materials for aiding instruction; and other activities which have as their purpose the improvement of learning through the use of pictures, films, tapes, or other media. Include such services as those of the audio-visual consultant, film inspector, film librarian, projectionist, programmer, graphic artist, librarians, and catalogers, and their secretarial, clerical, and other assistants. Include services, equipment, and materials designed to provide learning through the use of television or radio.

Include such services as script writing, planning, and recording broadcast programs. In terms of personnel, it includes the director, projectionist, scriptwriter, camera operator, and secretarial, clerical, and other assistants. The operation of computers previously recorded in this activity should now be recorded in Activity 32 Instructional Technology.tra

## 23 Principal's Office

This activity covers management and coordination of a school unit. Specifically, it includes the implementation of administrative policies, assignment of duties to staff members, administration of the instructional program, evaluation of the efficiency of staff members, supervision of the maintenance and operation workers as their work may affect the school unit's program, management of records, coordination of the school unit's program of instruction with the districtwide program, and such other management and coordination of programs as required for the operation of an elementary or secondary school or school of adult education.

Include the duties of the principal, assistant principal, vice principal, and skill center director, and their secretarial and clerical assistants assigned to coordinate and manage the operation of a school unit, including attendance secretaries.

## 24 Guidance and Counseling

Include expenditures involved in aiding pupils to assess and understand their abilities, aptitudes, interests, environmental factors, and educational needs through activities such as student assessment testing.

Include that part of the pupil services program concerned with assisting pupils in increasing their understanding and use of educational and career opportunities. Include activities of the counselor, social worker, guidance director, secretaries, registrars, clerks, and other assistants, and outreach for deprived students or homeless liaison work.

## 25 Pupil Management and Safety

Include expenditures for hall guards, crossing guards, bus aides, playground aides, and pupil security personnel. Also include expenditures for lunchroom aides when their duties involve control and assistance of students. Lunchroom aides who assist in preparation or distribution of food are charged to Activity 44 Operations. (\*not an allowable activity for OSSI Grants).

In addition, include personnel who are involved with early identification of patterns of nonattendance, analysis of causes of nonattendance, early professional action on problems of nonattendance, and enforcement of compulsory attendance laws. Attendance secretaries whose position does not involve resolving the nonattendance issues listed above should be coded to Activity 23.

Do not include expenditures for building security that must be charged to Activity 67 Building and Property Security. (\*not an allowable activity for OSSI iGrants).

Also include administrative expenses such as cell phones that are utilized by personnel responsible for pupil management and safety. The cost of adult crossing guards or adult supervisors for programs such as Walking School Bus should be charged to this activity within Program 99. (\* not an allowable activity for OSSI Grants).

## 26 Health/Related Services

Include services in the field of physical and mental health consisting of medical, dental, optometry, psychiatric, doctor, nurse, orientation-mobility specialists, occupational therapists, and physical therapists. Also include duties of the psychologist, psychometrist, language pathologists, and audiometrists, and their secretarial, clerical, and other assistants.

## 27 Teaching

Include expenditures of instructing pupils in a teacher-pupil learning situation where the teacher is regularly in the presence of the pupils or in regular communication with pupils (such as with distance learning and running start) in a systematic program designed to assist pupils in acquiring new or improved knowledge, skills, and understandings.

Include the direct expenditures for classroom teachers, teachers' aides, teachers of homebound, teachers of institutionalized, correspondence teachers, and others assigned to instruct pupils regularly in a teacher-pupil learning situation, and their secretaries, clerks, and other assistants.

Do not include the costs of textbooks, electronic textbooks, instructional software, science equipment, workbooks, and similar items. These costs should be charged to Activity 33 Curriculum.

The following costs are examples of materials and supplies that should be charged to this activity (you must include the type/kind, content area, as well as how it applies to the relevant improvement plan):

- Instructional materials
- Student supplies
- Student planners
- Classroom materials
- Reference materials used in the classroom
- Basic instructional supplies
- Basic instructional supplemental materials
- Test prep workbooks
- Science classroom chemicals

## 29 Payments to School Districts

This activity is used to record payments to other school districts including, but not limited to, nonhigh, special education, and skill center payments by participating school districts.

## 31 Instructional Professional Development

This activity is used to record expenditures for the instructional professional development of school district personnel. These include such activities as in-service

training, workshops, conferences, demonstrations, and other activities related to the ongoing growth and development of personnel.

This activity may include course registration fees, tuition reimbursement, charges from external vendors to conduct training courses (at either school facilities or offsite), related travel and other expenditures associated with training and professional development.

Base salaries for attendees should not be coded to this activity. Assigned professional development staff will have their regular salaries charged to this activity. Additional contract days that are provided for the express purpose of professional development should be recorded in this category.

### 32 Instructional Technology

This activity is used to record expenditures relating to costs of computers and related equipment that is based in the school. Expenditures to be recorded in this activity are computers and other classroom technology such as printers, projectors, document cameras, smart boards and other peripheral equipment. Software costs of operating school-based computers and other standard software installed on all school-based computers may be charged here. Expenditures for computer-based curriculum, such as digital textbooks or educational software, should be coded consistent with other curriculum under Activity 33.

The salary and benefit costs for those staff members that support instructional technology may be charged to this activity. Expenditures for districtwide technology, or central services such as a help desk or IT department should not be coded here but should be coded to Program 97 Activity 72 (\*not an allowable activity for OSSI Grants).

### 33 Curriculum

This activity is used to record costs relating to the development and implementation of curriculum for the school district. The term "curriculum" has two meanings. The first meaning of "curriculum" is all of the subjects and course offerings within a district, as well as policy and procedure changes that constitute a course of study. The second meaning of "curriculum" is all of the textbooks, electronic resources, and other instructional materials that are associated with a particular course offering.

The costs for salaries and benefits for this activity are limited to those staff members that support curriculum. This includes tasks such as proposing, researching, evaluating, recommending, planning, developing or implementing changes to the overall

curriculum of the district or to individual course offerings. It also includes reviewing and recommending changes to relevant school board policies and related administrative expenditures.

The cost of new and replacement textbooks and other materials that relate to curriculum implementation are recorded here. These are items that will be utilized in a classroom setting to provide instruction to students.

These costs include, but are not limited to:

- Textbooks
- Electronic textbooks (including annual licensing or subscription fees)
- Instructional software (including annual licensing or subscription fees)
- Durable equipment related to specific curriculum delivery
- Hands-on science kits
- Mathematic manipulatives
- Sheet music
- Workbooks and kits used in lieu of workbooks

The purchase of electronic equipment that will be used to deliver curriculum such as tablets, computers, or e-readers should not be charged to this activity. The cost of electronic equipment that is to be used in the classroom should be coded to Activity 32 Instructional Technology.

The cost for teacher training in the implementation of new curriculum, whether in the form of new courses of study or new textbooks for existing courses of study, should not be charged to this activity. The cost of training should be charged to Activity 31 Instructional Professional Development. Consumable supplies, with the exception of workbooks, are not considered curriculum, and should be charged to Activity 27 Teaching.

## 63 Operation of Buildings

Operations encompass those activities related to a building's normal performance of the function for which it is used. Include expenditures for custodians. Include expenditures for all small equipment items and consumable supplies used by personnel in operating the building. In addition, include rental expenditures for land and buildings for purposes other than pupil transportation. Equipment rentals are charged to the using activity and appropriate program.



## 64 Maintenance

Maintenance is the upkeep of property and equipment, work necessary to realize the originally anticipated useful life of a building. Included are expenditures for maintaining buildings and equipment through repair and upkeep. Services include, but are not limited to, repainting, redecorating, resurfacing, refinishing, re-shingling, and repairing of structures, foundations, doors, windows, hardware, gutters, downspouts, window glass, window shades, stage curtains, drapes, and built-in equipment such as lockers, cabinets, Venetian blinds, swimming pool filtration equipment, soap and towel dispensers, bulletin boards, and door checks.

For example, include expenditures for moving portable structures and maintenance of service systems, including the repair and replacement of heating systems, electric lighting systems, bells, clocks, communication systems, voice systems, sewers, fire safety systems, plumbing systems, and elevators.

When the fabrication of equipment and furnishings by school employees is an appreciable expenditure, expenditures should be transferred to the using activity and appropriate program.

Contractual repair and maintenance of equipment, including audio-visual and refrigeration equipment, should be charged to the using activity and the appropriate program. Transfer in-house repair expenditures to the using program and activity by means of debit-credit transfer objects.

§200.452 Maintenance and repair costs.

Costs incurred for utilities, insurance, security, necessary maintenance, janitorial services, repair, or upkeep of buildings and equipment (including Federal property unless otherwise provided for) which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition, are allowable. Costs incurred for improvements which add to the permanent value of the buildings and equipment or appreciably prolong their intended life must be treated as capital expenditures (see §200.439 - Equipment and other capital expenditures). These costs are only allowable to the extent not paid through rental or other agreements.

## 65 Utilities

Include expenditures for water, electricity, sewage, gas, coal, wood, oil, sanitary, recycling, basic voice telecommunications services, and other service assessments or charges.

Telecommunications expenditures that are part of the instructional program, such as video or data transmission, may be charged directly to the appropriate activity or may be transferred using debit and credit transfer objects of expenditures. Utility costs may not be charged to any program in which this activity is not allowable.

### Capital Expenditures:

*Capital expenditures* means expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life (CFR §200.1).

All capital expenditures of \$5,000 or more require advance approval by OSPI on the OSPI Capital Expense Request Form for 1003 Funds located on the School Improvement Resources webpage [here](#).

**Capital Outlay:** *i.e., Capitalized equipment and improvements to buildings and/or grounds infrastructure.* Equipment is defined as a nonexpendable, tangible item of personal property having a useful life of more than one year and an acquisition cost which is the lesser of the capitalization policy established by the school district or \$5,000. Included are those items composed of component items (individually not meeting the capitalization amount, but in total meets the capitalization amount). Expenditures of \$5,000 or more must be pre-approved by OSPI using the [OSPI Capital Expense Request Form for 1003 Funds](#). Expenditures of less than \$5,000 per unit cost are approvable by acceptance of the grant application budget or through approval by OSPI of a future budget revision request by the school or district (§ 200.439).

Improvements to buildings and/or grounds infrastructure are defined as those expenditures that materially increase the value or useful life of the buildings or grounds facility (e.g., equipment repairs and improvements, heating/cooling equipment).

Capital outlay expenditures may include, but are not limited to, the following:

- Air conditioner and other cooling equipment
- Audio-visual equipment
- Boilers, furnaces, and other heating equipment
- Building and equipment major repairs and improvements
- Communications equipment
- Computers, printers, and other peripheral equipment
- Furniture and fixtures

- Instructional equipment
- Office machines

## Definitions of Allowable Dual Credit Activities

Dual Credit expenditures as defined below are allowable uses of OSSI Continuous School Improvement funding if the related activities are allowable as defined on the Profile Page of the grant form package.

- Cover professional development requirements necessary for faculty to be eligible to teach College in the High School (CHS) or CTE Dual Credit courses. This does not include ongoing professional development required as outlined in contracts with institutions of higher education or professional development required or offered by proprietary exam based dual credit organizations.
- Expand access for students completing a CTE Graduation Pathway option by developing dual credit courses inside existing or new CTE Graduation Pathway sequences offered by the district. This could include collaboration with higher education partners to increase options for Running Start enrollments in CTE (professional/technical) certificate and degree programs, through the development of equivalencies for college-level professional-technical courses that also meet one or more of the 17 core high school credit requirements for graduation.
- Cover program fees charged to the district/school by the higher education partners or proprietary exam companies to increase the number of dual credit sections or courses.
- Pay for supplies and/or equipment necessary to equitably expand dual credit offerings.
- Cover costs for students by subsidizing or fully covering exam fees (AP/IB/Cambridge), tuition fees (CHS) for students, or books and fees for Running Start students. This can also be part of matching funds activities. Grant funds cannot supplant funds the district/school already pays to cover student costs. (Note OSPI already covers exam fees for students who qualify for Free and Reduced-Price Lunch (FRPL).
- Engage in data-driven master scheduling improvements to equitably increase dual credit course options for ALL students through partnership with Always Be Learning (ABL). The Office of System and School Improvement has partnered with ABL to support this work statewide in recent years through a continuous school improvement lens. Grant funds under this category are for contracts with ABL to provide local implementation and support using their established model.

- Invest in equitable data informed identification, engagement, and enrollment of students in dual credit through partnership with Equal Opportunity Schools (EOS). OSSI is partnering with EOS to support eliminating equity gaps in dual credit through a continuous school improvement lens. Grant funds under this category are for contracts with EOS to provide local implementation and support using their established model.