



**Illinois
State Board of
Education**

**ALLOWABLE and UNALLOWABLE EXPENSES
Titles I, II, and IV Part A**

ALL costs must be:

1. *Reasonable*: consistent with prudent business practices and comparable current market value.
2. *Necessary*: required to carry out the intent and purpose of the Title I Part A program.
3. *Allocable*: chargeable or assignable in accordance with relative benefits received. In addition, costs must be aligned with generally accepted accounting principles, adequately documented, and budgeted within the grant.

Title I Part A: Funds are used to improve academic achievement of the disadvantaged and provide support for at-risk students.	
Allowable Expenses	
Certified teachers' salaries and benefits; support staff for Title I programs	State assessment and other diagnostic tools
Pre-K, summer, and extended day programs; educational weekend/after-school/extended day programs	Direct student services, such as credit recovery, academic acceleration, and courses that lead to diploma
Concurrent or dual enrollment programs (tuition, fees, books, and instructional materials), AP courses/exams	Supplemental instruction
Equitable services for private school students	Support for homeless students (instruction, materials/supplies)
Transportation for Title I extended day and summer programs, if not otherwise available	LEA contracts with third-party providers in accordance with Title I program
Paraprofessionals, both public and nonpublic	Periodicals, online subscriptions, and software license fees
Career and college readiness activities and services	Computer technology teacher, coordinator, and services
Computer-aided instruction software	Technology for private, nonpublic schools (District is fiscal agent and retains ownership)
Guest speakers for family night, light refreshments, supplies for parent engagement activities	Parent and family engagement coordinator, Parent University
Costs for professional development conferences that meet state and federal guidelines	Professional development supplies and materials and stipends or substitutes for staff professional development

Required set-asides: A minimum of 1 percent of funding must be set aside for parent and family engagement if the current year allocation exceeds \$500,000. Funding must also be set aside for homeless student activities and supplies, though a minimum amount is not specified.

TITLE I PART A PROGRAMS

1. *Targeted Assistance:* Funds used to meet needs of children identified as having the greatest need of services. Students are selected using multiple, education-related objective criteria. Costs are limited to services for eligible students in a Targeted Assistance program.
2. *Schoolwide:* Funds may be used to upgrade the entire educational program in a school allowing all students to benefit. Funds must support an academic need identified through the school's comprehensive needs assessment.

Title II Part A: Funds are used to prepare, train, and recruit high-quality teachers, principals, and other school leaders.	
Allowable Expenses	
Salaries for class-size reduction teachers	Mentoring and induction costs
Stipends for teachers, principals, or other school leaders to lead or participate in workshops or training	Job fairs and other recruitment events
Transportation, per diem, and lodging to attend professional development	Out-of-state workshops
Recruitment and retention costs	REAP flexibility
Title IV Part A: Funds are used to provide student support and academic enrichment.	
Allowable Expenses	
Improve access to foreign language instruction, arts, and music education	Support college and career counseling
Promote access to accelerated learning opportunities, including AP and International Baccalaureate programs	Programming to improve instruction and student engagement in science technology, engineering, and mathematics (STEM, STEAM, and STREAM)
Bullying, drug and violence, and dropout prevention services	Support high-quality professional development for educators, school leaders, and administrators
Build technological capacity and infrastructure	REAP flexibility
Titles I, II, and IV Part A	
Unallowable Expenses	
Construction or structural updates	Direct reimbursement to private, nonpublic schools
Social events fundraising, incentives, gift cards, and prizes	Food or complete meals

NOTE: The allowable and unallowable expenses for Titles I, II, and IV Part A are not exhaustive.