

ExCEL ALLOWABLE EXPENSES 21st Century, ASES, and SFUSD Funds

As of July 2018

GENERAL GUIDANCE:

- Expenses must supplement and not SUPPLANT school activities. Items purchased must be utilized entirely for direct services to ExCEL students or multiple funding sources must be utilized i.e match funds.
- School-wide expenses may not be funded solely using ExCEL grant funds. With pre-approval, a portion of event, postage or other related expense may be allowable if directly related to the students of the ExCEL program.
- All ExCEL Approval forms must be submitted for review and pre-approval IN ADVANCE of any expenditures or related activities taking place.
- Please note: It is difficult to be all inclusive in a list of what is allowed. We cannot anticipate everything so, when in doubt, please ASK an ExCEL staff member. We want to work with you and make the invoicing process as simple as possible.
- Single items purchased over \$100 MUST be logged in EMS under the inventory tab.

ADMINISTRATIVE EXPENSES:

The following are **examples** of Administrative expenses, which are included in the allowable administrative maximum of up to 7.5% for ASES and 21st CCLC funds and 10% for SFUSD Funds of contract direct expenses per year. Such costs should NOT be submitted as itemized DIRECT expenses on invoices. Examples include:

- Copy machine rental
- HR/Personnel related costs i.e. job posting, fingerprinting/ background checks, TB tests
- Management salaries
- Mileage/gas/muni pass for staff/parking
- Rentals (excluding PD-related training space)
- Business Cards

NON ALLOWABLE EXPENSES

- **Tips/optional gratuity for services** is not an allowable expense using ExCEL Funds
- **Apps:** "Apps" related application/monthly fees for electronic/computer devices are also NOT allowed.
- **Gift cards or purchases with gift cards**
- **No "lost receipt" payments**
- **Yearbooks are not allowable expenses.**
- **Food for weekly meetings, Professional development refreshments for educational excursions, club meetings. However a nutritious snack is required and is an allowable expense.**

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NON ALLOWABLE EXPENSES continued

- T-shirts or custom printed materials for program staff
- Any supplies for fundraising events or incentives– e.g. cooking supplies for bake sales, raffle tickets, costume winner prize, carnival supplies, rewards for good behavior, etc.
- Supplies for holiday enrichment activities – e.g.: materials for Lunar New Year, Valentine’s Day, St. Patrick’s Day, Easter, Halloween, and Christmas.
- Any costs related to entertainment, amusement, social activities. Examples: Final party supplies, BBQ supplies, Final Party Food, Lights On Dessert/table covers, YAC field trip ice cream, Hospitality meetings, staff retreats, movie tickets, Great America, D.J.s, dances, jumpy houses.
- Gifts for teachers, parents, students, etc . For example: flowers, birthday gift, get well cards
- Any personal expenses including but not limited to medicine, staff parties, fundraisers, other expenses not-related to ExCEL are NOT allowed.
- **EQUIPMENT:** CBOs may not purchase EQUIPMENT valued at \$500 or more per item.
- **ELECTRONIC Equipment including computers (Chrome books, laptops, tablets. etc), software, iPads, etc., must be purchased through the SFUSD Purchasing Department and tagged/inventoried according to SFUSD protocol.**
A SFUSD Funds Purchasing Request Form and a quote from SFUSD IT must be submitted to an ExCEL staff member for approval prior to purchasing the item(s).
All equipment purchased must be logged into the EMS Inventory feature.

ALLOWABLE EXPENSES as of July 2018

EXPENSE ITEM	RELATED POLICY	INVOICE DOCUMENTATION
Americorps	Non-school day portion to be paid by ExCEL only up to 50% of CBO cost	Vendor Invoice for Services
Benefits	If related to Direct Service staff position (ex. Site Coordinator)	ExCEL invoice template
Direct Service Staff	Site Coordinator/Assistant Coordinator and Program Leaders (Line Staff) are the only CBO staff positions to be funded using ExCEL funds	2nd page of ExCEL invoice template
Non Consumable Supplies (\$100-\$500 value per item)	Individual items which value \$100-\$500 and will be utilized for multiple years must inventoried on the EMS inventory feature upon receipt; Annual inventory must be submitted. All items must be tagged using the EMS generated tags.	Receipt
Professional Development for Direct Service Staff	Training, conference registration etc. not to exceed \$5000 per fiscal year using BASE grant. Food purchases are not allowed.	Vendor Invoice for Services

Supplies for Program <\$1500 per order	"Consumable" items (i.e. glue, paper, cooking supplies, crayons, board games, books)	Receipt
Food Purchase	<p>Must adhere to the SFUSD Wellness policy and grant required USDA guidelines. Additionally:</p> <ul style="list-style-type: none"> • No sugar sweetened beverages • No foods with hydrogenated fat • No candy, cookies, cake, ice cream, gum, potato chips, pizza, etc. <p>Allowable: Pretzels, non-hydrogenated goldfish, rice cakes, bagel chips, air popped popcorn. Food for educational activities. Food to provide mandated snacks/meals. No other snack food purchasing allowed.</p>	Receipt / an explanation as to why such things were purchased (ex: "For Cooking Club" or "Healthy eating activity" if sugar was purchased etc.)

EXPENSE ITEM	RELATED POLICY	INVOICE DOCUMENTATION
	PRE-APPROVAL REQUIRED	
Supplies for Program >\$1500 per order	Must submit CBO Expenditure Approval Form	Expenditure Approval Form, Receipts
Youth Stipends	Allowable for HS ASSETS grants. Must submit CBO Expenditure Approval form	Expense Approval Form; Receipts
Off Site Program Activity Including Transportation	Pre-approval is required. Submit the CBO Educational Excursion Approval Form . The program activity should be integral to the program summary and a lesson plan is required. <u>The lesson plan must have specifically stated educational objectives.</u>	Invoice; Off Expenditure approval form with lesson plan; sign in sheet, receipts
Subcontractor	Must submit a Subcontractor Verification Form for preapproval and conform with SFUSD subcontracting requirements for insurance, TB, etc.	Invoice requires proof of payment, description and dates of services provided
Digital Media (DVDs, VHS, CDs)	Must submit CBO Expenditure Approval Form ; with attached lesson plan and justification of use	Expense Approval Form; Receipts
Video/computer games and/or consoles	Must submit CBO Expenditure Approval Form with attached lesson plan and justification of use and monthly rental fees (i.e. Netflix).	Expense Approval Form; Receipts
Tshirts/sweatshirts/other custom printed materials for participants	<p>Must submit CBO Expenditure Approval Form. Tag line required:</p> <p>ExCEL After School Program Logo is <u>required</u> (on ExCEL website)</p> <p>Name of School</p> <p>SFUSD</p>	Expense Approval Form, Receipts

School Wide Events	Must submit CBO Expenditure Approval form and identify matching funds	Expenditure Approval form, Receipts
Equipment Through SFUSD	Must submit SFUSD Funds Purchasing Request Form .	Expenditure Approval form, Price Quotes from SFUSD IT Department