California Department of Education

March 2025

# **UPK Planning & Implementation Grant**

## **Allowable Expenses**

Under the provisions of California [*Education Code* (*EC*) Section 8281.5](https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=EDC&division=1.&title=1.&part=6.&chapter=2.&article=13.2.), Universal PreKindergarten Planning and Implementation (UPK P&I) grant funds may be used for costs associated with creating or expanding California State Preschool Programs (CSPP) or Transitional Kindergarten (TK) programs, or to establish or strengthen partnerships with other providers of prekindergarten education within the local educational agency (LEA), including Head Start programs, to ensure high-quality options for prekindergarten education are available for four-year-old children. Allowable costs include, but are not limited to: classroom operating costs, planning costs, hiring and recruitment costs, staff training and professional development, classroom materials, and supplies.

If you are looking for a specific expense that you do not see listed below, please email UPKPlanningGrant@cde.ca.gov and we can research your request.

Please also see the [California School Accounting Manual](https://www.cde.ca.gov/fg/ac/sa/documents/csam2019complete.pdf) (CSAM) for more details.

The table below is for informational purposes only. No information should be added to this table.

### **Allowable Expenses**

| Object Code | Item |
| --- | --- |
| 1000 - Certificated salaries are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing (CTC). | * Raises
* Hiring bonuses
* Stipends
* Substitutes for hiring events/committees
* Salaries
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| 2000 - Classified salaries are salaries for positions that do not require a credential or permit issued by the CTC. | * Raises
* Hiring bonuses
* Stipends
* Substitutes for hiring events/committees
* Salaries (including Instructional Coaches for CSPP/TK)
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| 3000 - Employee benefits are the employers’ contributions to retirement plans and health and welfare benefits, including cash in lieu of benefits, for employees, their dependents, retired employees, and board members. | * Staff Benefits
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| 4000 - Books and supplies are books and supplies, including any associated sales tax or use tax and freight and handling charges. | * Training Materials (topics may include, but are not limited to: effective adult-child interactions, preschool literacy, math, science, social-emotional development, mindfulness: meditation, yoga, Implicit bias and culturally and linguistically-responsive practice, adverse childhood experiences (ACEs), trauma and healing informed practice, equity, diversity, and restorative justice, curriculum selection and implementation, assessments and screenings, Desired Results Developmental Profile (DRDP)/ Early Childhood Environment Rating Scale (ECERS)/ Classroom Assessment Scoring System (CLASS), dual-language learner (DLL) support, serving children with disabilities, engaging families, teaching pyramid, and play based learning)
* Size-appropriate furniture (i.e., chairs, tables, etc.)
* Inclusion, accommodations, and adaptations (for students with disabilities for inclusion in general education settings)
* Open-ended materials designed to promote discovery and creativity
* Close-ended materials with a specific purpose and outcome
* Culturally relevant materials in languages reflective of the students and families served by the LEA
* Materials that support developing and facilitating practices to engage families and involve them in the program
* Facilities upgrades (i.e., toilets; heating, ventilation, and air conditioning; doors; etc.)
* Sleeping mats & Storage
* Storage for outdoor play equipment
* Interior doorway/entrance construction for TK classroom
* Installation of an outdoor drinking fountain
* Bathroom interior doorway/entrance construction
* Cabinet installation
* Height appropriate handwashing sink
* Curriculum
* Screening or assessment tools
* Language and literacy
* Computers and technology (i.e., laptops, tablets, subscriptions, etc.)
* Science and discovery
* Math and manipulatives
* Outdoor materials (i.e., trikes, bikes, play equipment, sandbox, etc.)
* Sensory and dramatic play (i.e., kitchen, theatre, etc.)
* Stationary supplies (paper, envelopes, cardstock, etc.)
* Consumables (play dough, sand, paper, markers, crayons, etc.)
* Food/snacks for CSPP students
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| 5000, 5100, 5200 - Services and other operating expenditures are for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, and legal and other operating expenditures. Expenditures may be authorized by contracts, agreements, purchase orders, and so forth. This also includes actual and necessary expenditures incurred by and/or for employees and other representatives of the LEA for travel and conferences (*EC* sections 35044 and 44032) and fees paid for those individuals to attend conferences or training classes. | * **Recruitment of UPK Students**: Recruitment Fees, Advertisement/promotional content (i.e., billboards, radio ads, web advertisements, flyers, etc.)
* **Contracts**: Consulting (includes professional development contracts), Membership (includes professional memberships), Deliverables (includes produced informational material or websites)
* **Travel**: Conferences (including food and mileage), Meetings, Trainings
* Rental/Leases for buildings
* **Training**: TK-12 Administrators, Early Education Administrators, Teachers, Trainers/Contractors, Instructional Aids, and Support Staff.
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| 5800 - Expenditures for college tuition paid on behalf of employees, expenditures for personal services rendered by personnel who are not on the payroll of the LEA, expenditures for services such as printing performed by an outside agency, expenditures for all advertising, including advertising for items such as personnel vacancies. | * Staff Recruitment (Certified and Classified)
* College tuition
* Personnel services
* Printing
* Recruiter fees
* Advertisements
* Promotional content (i.e., billboards, radio ads, web advertisements, flyers, etc.)
* Substitutes for hiring events/committees
* Consultants (i.e., strategic planning, professional development, etc.)
* Food & Beverages for meetings/trainings
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| 6400 - Expenditures for movable personal property, including equipment such as playground equipment, acquisition cost includes tax, freight or other types of delivery charges, and installation costs including labor. | * New play structure
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| 6500 - Expenditures for equipment replaced on a piece-for-piece basis. | * Modernized play structure
* Replacing bark/padding in play area
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| 7000 - Indirect costs may not exceed the LEA’s approved indirect cost rate (ICR). For approved LEA ICRs, please visit the [CDE ICR web page](https://www.cde.ca.gov/fg/ac/ic/). | * Indirect costs
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