



**Allowable Expenses Include instructional items directly aligned to one or more academic areas (STEM, Arts, Social-emotional, and/or Literacy) Technology will only be allowed for student use. (e.g. tablets, smart boards...)**

**Unallowable expenses: This is not an all-inclusive list of unallowable items. Subrecipients are expected to contact the Early Learning Coalition of Orange County with questions regarding allowable cost. All items must align with the grant funding purpose.**

- Structural remodeling and/or construction
- Electrical work
- Plumbing
- Furniture for personal use
- Furniture including students' desks, chairs, tables, and sofas.
- Office furniture
- Software for Administration Purposes
- Software subscriptions that extend beyond June 30, 2025
- Tablets, laptops, desktop computers for administration purposes
- Fieldtrips
- Pools
- Game systems
- food
- vehicles
- clothing/uniforms
- diapers/wipes
- land
- kitchen appliances
- cleaning equipment

- end of the year celebrations, parties, social events
- fixed capital outlay
- playgrounds
- professional development or trainings
- attendance to conferences
- memberships
- cribs
- strollers
- bedding
- sleeping mats
- printers or ink
- office supplies like paper, pens
- sales tax

**Purchases from: pawn shops, pet shops, second hands stores, websites like eBay, Facebook Market Place, Etsy and others are unallowable.**

○ ***Please note: Providers are responsible for covering sales tax on all purchases.***