

LACKLAND ISD
ALLOWABILITY OF COSTS (LOCAL, STATE AND FEDERAL)

Goods or Services	Local (Fund 19X)	State (PICs 21-35)	Federal (Funds 2XX)
Payroll Costs (6100)			
Benefits, Employer contributions to voluntary	Allowable	Not Allowable	Not Allowable
Benefits, Personal Liability Insurance	Not Allowable	Not Allowable	Not Allowable
Payroll costs that exceed local policy	Not Allowable	Not Allowable	Not Allowable
Substitute pay for nonprofit school teachers	Not Allowable	Not Allowable	Not Allowable
Professional and Contracted Services (6200)			
Audit costs, federal program audit in accordance with 2 CFR 200, Subpart F	Allowable	Allowable	Allowable
Audit costs, required annual audit and report of	Allowable	Not Allowable	Not Allowable
Cell phones contracts (for personal use)	Not Allowable	Not Allowable	Not Allowable
Cell phones contracts (in the district's name)	Allowable	Allowable	Allowable
Cell phones, allowance	Allowable	Not Allowable	Not Allowable
Construction, renovations or remodeling of buildings (new or existing)	Allowable	Not Allowable	Not Allowable
Consultant used for technical assistance on grant	Allowable	Not Allowable	Not Allowable
Consulting services (object code 6291)	Allowable	Allowable	Allowable
Contracted services, Education Service Center	Allowable	Allowable	Allowable
Contracted services, printing (multi-color printing that is not reasonable or necessary to accomplish)	Allowable	Not Allowable	Not Allowable
Contracted services, printing and publication costs	Allowable	Allowable	Allowable
Legal services (related to grant program)	Allowable	Allowable	Allowable
Legal services, retainer fees	Allowable	Not Allowable	Not Allowable
Professional services (object code 6219)	Allowable	Allowable	Allowable
Rentals, Furniture and equipment	Allowable	Allowable	Allowable
Rentals, Temporary meeting space (such as for prof development)	Allowable	Allowable	Allowable
Rentals, Vehicles (including buses)	Allowable	Allowable	Allowable
Utilities: Electricity (Before/after school and summer)	Allowable	Allowable	Allowable
Utilities: Natural gas, propane, etc. for heating and AC (Before/after school and summer)	Allowable	Allowable	Allowable
Utilities: Water, sewage, refuge (Before/after school and summer)	Allowable	Allowable	Allowable
Supplies and Materials (6300)			
Certificates, plaques, ribbons, small trophies or instructionally-related items to be used in the classroom as incentives for participation (minimal cost)	Allowable	Allowable	Allowable
Costs related to awards banquets, ceremonies, celebrations and social events	Allowable	Not Allowable	Not Allowable
Equipment other than technology (not capitalized)	Allowable	Allowable	Allowable

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Gifts or items that could be construed as a gift	Not Allowable	Not Allowable	Not Allowable
Library books (not capitalized)	Allowable	Allowable	Allowable
Souvenirs, memorabilia or promotional items (t-shirts, caps, tote bags, key chains or imprinted pens)	Allowable	Not Allowable	Not Allowable
Subscriptions (in the name of the district)	Allowable	Allowable	Allowable
Supplies including electronic devices for personal use.	Allowable	Not Allowable	Not Allowable
Supplies, Computing devices (not capitalized)	Allowable	Allowable	Allowable
Supplies, office supplies	Allowable	Allowable	Allowable
Supplies, workbooks	Allowable	Allowable	Allowable
Technology hardware and software (non-capitalized)	Allowable	Allowable	Allowable
Textbooks and other reading materials (supplementary)	Allowable	Allowable	Allowable
Other Operating Costs (6400)			
Bid notices and newspaper advertisements	Allowable	Allowable	Allowable
Door prizes (movie tickets, gift certificates, etc.) Note. May be donated by others	Not Allowable	Not Allowable	Not Allowable
Employee service awards	Allowable	Not Allowable	Not Allowable
Entertainment, recreation or social events	Allowable	Not Allowable	Not Allowable
Field trips (meet TEA guidelines) - Generally not allowed unless specifically allowed in federal grant	Allowable	Allowable	Allowable
Field trips (non-instructional)	Allowable	Not Allowable	Not Allowable
Fine as penalties	Allowable	Not Allowable	Not Allowable
First-class airfare	Not Allowable	Not Allowable	Not Allowable
Food costs: any food costs associated with event with guest speaker (or other individual) where participants are not actively engaged	Allowable	Not Allowable	Not Allowable
Food costs: breakfast	Allowable	Not Allowable	Not Allowable
Food costs: food necessary to conduct nutrition education programs for parents	Allowable	Allowable	Allowable
Food costs: nutritional snacks for children in child care while parents are participating in grant activities	Allowable	Allowable	Allowable
Food costs: nutritional snacks for students during extended day programs	Allowable	Allowable	Allowable
Food costs: parental involvement activities in which refreshments are necessary to encourage participation or attendance (low income areas)	Allowable	Allowable	Allowable

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Food costs: refreshments of any kind, beverages, breaks and snack foods except to encourage attendance	Allowable	Not Allowable	Not Allowable
Food costs: refreshments or meals at an awards banquet or function	Allowable	Not Allowable	Not Allowable
Food costs: working meals or light meals that do not exceed \$20 per person (including tax)	Allowable	Allowable	Allowable
Food costs: working meals or light meals that exceed \$20 per person (including tax)	Allowable	Not Allowable	Not Allowable
Food, meals, snacks, beverages and refreshments as awards	Allowable	Not Allowable	Not Allowable
Incentives for participation and awards for recognition (very limited)	Allowable	Allowable	Allowable
Interest paid in prior grant period	Allowable	Not Allowable	Not Allowable
Membership dues and fees for professional organizations (engaged in lobbying or social organizations)	Allowable	Not Allowable	Not Allowable
Membership dues and fees for professional organizations (necessary to carry out grant)	Allowable	Allowable	Allowable
Property and liability insurance for subgrantee organization	Allowable	Allowable	Allowable
Stipends for non-employees	Allowable	Allowable	Allowable
Travel allowances	Allowable	Not Allowable	Not Allowable
Travel costs (lodging and meals) for travel event in the home city of the traveler)	Not Allowable	Not Allowable	Not Allowable
Travel costs for Executive Director, Superintendent or Board Members not related to grant objectives	Allowable	Not Allowable	Not Allowable
Travel costs for Executive Director, Superintendent or Board Members specifically related to grant objectives	Allowable	Allowable	Allowable
Travel costs for other persons (non-employees)	Not Allowable	Not Allowable	Not Allowable
Travel costs, alcoholic beverages	Not Allowable	Not Allowable	Not Allowable
Travel costs: auto mileage or taxi fares for other than official business	Not Allowable	Not Allowable	Not Allowable
Travel costs: rental car for personal use or for purposes not related to official business	Not Allowable	Not Allowable	Not Allowable
Travel costs: rental car personal accident insurance or personal effects coverage	Not Allowable	Not Allowable	Not Allowable
Travel costs: tips and gratuities	Allowable	Not Allowable	Not Allowable
Travel, Conference and workshop fees	Allowable	Allowable	Allowable
Travel, in-state for employees	Allowable	Allowable	Allowable
Travel, In-state for students or non-employees	Allowable	Allowable	Allowable

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Travel, out-of-state for employees	Allowable	Allowable	Allowable
Travel, out-of-state for employees (when the same type and quality of training is available in the state)	Allowable	Not Allowable	Not Allowable
Travel, Transportation costs for participants or parents to/from grant activities	Allowable	Allowable	Allowable
Capital Outlay (6600)			
Equipment (capitalized)	Allowable	Allowable	Allowable
Land purchase and improvements to land	Allowable	Not Allowable	Not Allowable
Construction, renovations or remodeling of buildings (new or existing)	Allowable	Not Allowable	Not Allowable

Require TEA Prior Approval