

# **BROWNSVILLE INDEPENDENT SCHOOL DISTRICT SPECIAL PROGRAMS DEPARTMENT**

## **Funding Guide**



Funds 211, 255, 289

REFER TO SPECIFIC APPLICABLE SET OF FASRG COST PRINCIPLES FOR ENTIRE TEXT  
**FOR GENERAL INFORMATION PURPOSES ONLY**

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## Federal Funding Guidelines

Funds must be expended for *reasonable and necessary costs* in conducting grant activities. *Reasonable* means a cost is consistent with prudent business practice and comparable to current market value. *Necessary* means the cost is essential for you to accomplish the objectives of the project. All costs must be properly supported by the original source documentation (i.e., invoices, receipts, purchase orders, travel vouchers) to be reimbursable by TEA. Districts must comply with the applicable Federal cost principles in expending grant funds. **CNA’s Multiple Measure of Data and the Priority Need number as well as the CIP Goal, Performance Objective and Strategy numbers must be included in the notes section of every purchase request (PR).**

**The following funding guidelines address certain specific costs only and are not intended to be all-inclusive.**

Direct Cost Items	Special Programs/Title I-A Allowable use of Supplemental Funds	Special Programs/Title I-A <b>Unallowable</b> use of Supplemental Funds	Function-Object Code Use
<b>Advertising</b>	<u>Unallowable:</u>	<u>Unallowable:</u>	X
<b>Alcoholic Beverages</b>	<u>Unallowable:</u>	<u>Unallowable:</u>	X
<b>Awards for Recognition</b> or Incentives for Student Achievement in the basic foundation curriculum.	<u>Allowable:</u> When reasonable in cost and when necessary to accomplish program objectives. Acceptable awards and incentives include certificates, ribbons, plaques, small trophies or inexpensive instructionally-related items such as pens/pencils to be used in the classroom. The cost of the items is not to exceed \$10.00.	<u>Unallowable:</u> T-shirts, baseball caps, tote bags or other similar motivational incentives for staff or students.  <i>Note: Engraving costs for awards is not an allowable expenditure.</i>	11-6498-00 (Students)
<b>Award Ceremonies</b>	<u>Unallowable:</u>	<u>Unallowable:</u>	X
<b>Capital Outlay</b> (for items costing \$5,000 or more)  <i>Note: Adhere to District policy.</i>	<u>Allowable:</u> Request must be submitted in a timely manner for inclusion/submission in the ESSA Federal Grant Application for TEA approval. All requests must be accompanied by a current copy of the identified need in the Comprehensive Needs Assessment, a CIP strategy, electronic request form and answers to the Title I-A Use of Funds Questions.	<u>Unallowable:</u> Any item(s) not requested on the Capital Outlay Form and previously submitted for inclusion in the ESSA Federal Grant Application for Federal Funding.	11-6635-62 (Software Purchase) 11-6639-00 11-6639-62 11-6639-65 23-6639-65

<b>Commencement &amp; Convocation or Graduation Costs</b>	<u>Unallowable:</u>	<u>Unallowable:</u>	X
<b>Communication Costs</b> (includes telephone services, local and long distance telephone calls, telegrams, postage, messenger, electronic or computer transmittal services, personal communication devices, etc.)	<u>Unallowable:</u> Except for parental and family engagement activities as approved by TEA.	<u>Unallowable:</u>	X
<p><b>Compensation for Personnel Services</b> (includes salaries, wages, and fringe benefits). Personnel costs must be reflected in the District and Campus Improvement Plans by position, program and FTEs. Personnel costs must be reflected in the budget summary.</p> <p>Employees must receive an “Authority to Report to Work” before a change in assignment takes place.</p>	<p><u>Allowable:</u> If it’s supplemental to the basic foundation curriculum, reasonable, comparable for similar work, and charges are supported with District payroll management records or other documentation.</p> <p><u>Allowable FTE(s):</u> English Language Arts and Reading, Mathematics, Science, Social Studies, STARS, credit recovery, tutorials in foundation areas only, computer-assisted instruction in foundation areas only, specialized reading and math programs, STAAR remediation, and extended day/week/year instruction for students.</p> <p><u>Instructional Tutorial Aide:</u> Assists with supplemental classroom instruction for Kinder, English Language Arts, Reading, Mathematics, Science, Social Studies, library, computer-assisted instruction in foundation areas only, specialized reading and math programs, STAARS remediation,</p>	<p><u>Unallowable FTE(s):</u> Personnel costs that are not supplemental to local efforts.</p> <p><u>Unallowable FTE(s):</u> In-School Suspension, CTE, ESL/ESOL, Special Education, or other state or federal mandated programs, non-foundation curriculum courses such as the following: PE/Athletics, Music, Art, Choir or other Fine Arts programs, and UIL programs.</p> <p><u>Instructional Aides:</u> Should not carry out the duties of: office clerk, receptionist, hall monitors, mail room clerk, copy room clerk, attendance clerk, parent liaison, in-school suspension, Career and Technology courses, ESL, Bilingual programs, Special Education or other state or federal mandated programs, non-foundation curriculum courses, PE/Athletics, Music, Art, Choir or other Fine Arts programs, and UIL programs. As well as,</p>	<p>11-6119 (Prof. Salary)</p> <p>11-6129 (Para. Salary)</p> <p>13-6117 (Training Stipend)</p> <p>11-6118 (Extra-Duty Pay)</p> <p>11-6121 (Para. Ex-Duty)</p> <p>13-6118 (Curr. Writing)</p> <p>Fringe Accounts: 6141 (Medicare)</p> <p>6142 (Health Ins.)</p> <p>6143 (Worker’s Comp.)</p> <p>6145 (Unemployment)</p> <p>6146 (TRS)</p> <p>6149 (TRS – District)</p> <p>6148 (ACA)</p>

	<p>dyslexia program and extended day/week/year instruction.</p> <p><u>Clerical Assistants</u>: Assist Counselors with meeting the scheduling and emotional needs of low performing students at risk of not meeting state academic standards.</p> <p><u>Parent Liaisons</u>: Assist to promote and increase parent involvement and student attendance.</p>	<p>Speech/Communication Applications/Professional Communications, Foreign Language, or any other equivalent course.</p> <p><u>Clerical Assistants</u>: Clerical Assistants should not be assigned to the assistant principal or any area of the office to assist with the normal, everyday activities of the campus.</p> <p><u>Parent Liaisons</u>: May not carry out the duties of the office clerk. Receptionist, substitute teacher, or any other extended duty (i.e. fund-raising sales, lunch and bus duty).</p>	
<p><b>Conferences and Meetings:</b> Staff will provide evidence of participation in conferences, workshops, or meetings.</p> <p>Evidence for in-district and out-of-district conferences, virtual trainings, workshops and meetings may include, but are not limited to handouts, certificate of completion.</p> <p>Hosting or sponsoring a conference will require TEA's Justification of Specific Expenditure: Hosting or Sponsoring Conference. This form is to be submitted to the funding department prior to the planned conference for approval.</p>	<p><u>Allowable</u>: Cost of meetings and conferences supplemental to the basic foundation curriculum including transportation, room rental charges, and items incidental to these meetings/conferences must comply with District's adopted travel procedures.</p> <p>Note: Use function 13 for Staff Development.</p>	<p><u>Unallowable</u>: UIL, Special Education, ESL, Bilingual and/or other state or federal mandated programs. The following travel expenses are not allowable: First-Class air fare; per diem (meals and lodging) for meeting, conference, or workshop participants who live in the same city where the event is held; tips or gratuities of any kind; alcoholic beverages; entertainment, recreation, or social events; any expense for other persons; automobile mile or taxi fares for other than official business; personal accident insurance, or personal effects coverage for rental cars; rental car for personal use or for purposes not associated with the official business of the meeting, conference, or workshop; travel allowances (e.g. per diem paid regardless of participant's actual expenses).</p>	<p>6411-00 (In-District Travel)</p> <p>6411-23 (Out-of-District Travel)</p> <p>13-6497-00 (virtual training)</p> <p>61-6419-13 (parent travel)</p>

<b>Donations and Contributions</b>	<u>Unallowable:</u>	<u>Unallowable:</u>	X
<b>Electronic Equipment</b> (for items costing more than \$150, but less than \$5,000)	<u>Allowable:</u> Request must be submitted in a timely manner and must be accompanied by Electronic Request Form and Use Funds Questionnaire.	<u>Unallowable:</u> Any item(s) not requested prior to submitting purchase request.	11-6398-00 (Instructional Electronic Equipment)  11-6398-62 (Instructional Computer Equipment)  13-6398-65 (Staff Development Computer Equipment)  23-6398-65 (Administrative Computer Equipment)
<b>Employee Morale, Health and Welfare</b>	<u>Unallowable:</u>	<u>Unallowable:</u>	X
<b>Employee Service Awards</b>	<u>Unallowable:</u>	<u>Unallowable:</u>	X
<b>Entertainment</b> (including amusement, diversion, social activities, and related costs)	<u>Unallowable:</u>	<u>Unallowable:</u>	X
<b>Fees</b>	<u>Allowable:</u> Costs not associated with travel such as on-line staff development fees.	<u>Unallowable:</u>	11-6495-00 (membership fees)  13-6497-00 ( virtual training fees)
<b>Field Trips</b>	<u>Allowable:</u> Instructional field trips with lesson plans and TEA's Justification of Specific Expenditure Educational Field Trip forms.	<u>Unallowable:</u> Non-instructional field trips.	11-6412-00 (Student)
<b>Food Costs</b>	<u>Allowable:</u> Only for parent involvement activities.	<u>Unallowable:</u> Under all other functions.	61-6499-53 (Parental)
<b>Fundraising</b>	<u>Unallowable:</u>	<u>Unallowable:</u>	X
<b>Gifts or items that appear to be Gifts</b>	<u>Unallowable:</u>	<u>Unallowable:</u>	X

<b>Goods or Services for Gratuities or Tips</b>	<u>Unallowable:</u>	<u>Unallowable:</u>	X
<b>Hospitality Rooms</b>	<u>Unallowable:</u>	<u>Unallowable:</u>	X
<p><b>Job Descriptions</b> Must be signed and dated annually or when function or activity is added to or deleted from an existing job description applicable to the funding source(s) or cost objective, and must be maintained at the campus/department.</p> <p>Employees must receive an “Authority to Report to Work” before a change in assignment takes places.</p>	<p><u>Teacher:</u> English Language Arts and Reading, Mathematics, Science, Social Studies, STARS, credit recovery, tutorials in foundation areas only, computer-assisted instruction in foundation areas only, specialized reading and math programs, STAAR remediation, and extended day/week/year instruction.</p>	<p><u>Teacher Unallowable FTE(s):</u> In-School Suspension, CTE, ESL/ESOL, Special Education or other state or federal mandated programs, non-foundation curriculum courses such as the following: PE/Athletics, Music, Art, Choir or other Fine Arts programs, and UIL programs. As well as, Speech/Communication Applications/Professional Communications, Foreign Language, or any other equivalent course.</p>	<p>11-6118 (Extra-Duty Pay)</p> <p>11-6119 (Prof. Salary)</p> <p>11-6141 (Medicare)</p> <p>11-6142 (Health Ins.)</p> <p>11-6143 (Worker's Comp.)</p> <p>11-6145 (Unemployment)</p> <p>11-6146 (TRS)</p> <p>11-6149 (TRS - District)</p>
<b>Maintenance, Operations, and Repairs</b>	<u>Allowable:</u> For the maintenance of copiers, computers & printers.	<u>Unallowable:</u> All other items would be considered supplanting.	<p>6249-12 (Maintenance)</p> <p>6296-13 (Lease of equipment)</p>
<p><b>Materials and Supplies:</b> Campus Improvement Plan (CIP/DIP) Strategy number(s) which document the Comprehensive Needs Assessment (CNA) Multiple Measure of Data and the priority need # that supports the PR.</p> <p>The location must be recorded in the PR where such supplies/materials will be utilized/stored.</p>	<p><u>Allowable:</u> Must be supplemental to District provided resources; such items must improve student performance through direct instructional services; such items must demonstrate a scientific research-based proven outcome and such items must be reasonable and necessary to carry out the intent and purpose of the Title I-A.</p> <p>Printing of materials must address instruction and/or instructional related office supplies.</p>	<p><u>Unallowable:</u> Capital outlay items, banquets, ceremonies, celebrations, door prizes, proms, pep rallies, food, drug dogs, drug testing, drug treatment, red ribbons, mirrors, defibrillators, furniture, filing cabinets, door mats, murals, banners, display cases, rock climbing walls, bicycles, bike racks, custom or outdoor signs, entertainment, recreational items, social events, gifts, promotional items, memorabilia, souvenirs, t-shirts, caps, tote bags, key chains, imprinted pens, name plates/tags, lanyards, school marquees, athletic expenses, meals, trophies, and plaques (over \$10.00), washers, dryers, walkie-talkies, water coolers, ice machines, indoor/outdoor paint, roller skates, skate</p>	<p>11-6399-00 (instructional items)</p> <p>11-6396-00 (Duplicating Paper)</p> <p>11-6399-62 (toner for instruction)</p> <p>23-6399-65 (toner for office)</p> <p>11-6399-16 (printing for instruction)</p> <p>23-6399-16 (office printing)</p>

<p><b>Note: A distribution log must be in place for supplies, materials and equipment that have not been designated to a specific location.</b></p>		<p>boards, moonwalks, parade floats or costumes, special dietary expenses, floral arrangements, coffee, pastries, fine arts materials, cheerleading equipment/supplies, book/magazine racks, shelves, custodial and daycare supplies.</p>	<p><u>Testing Supplies:</u> 11-6299-00 (Online Testing)  11- 6339-00 (Paper Tests)  11-6497-00 (Testing at UTRGV)</p>
<p><b>Memberships</b></p>	<p><u>Allowable:</u> Membership in business, technical, and professional organizations related to the program’s intent and purpose. Membership must be in the name of the grantee organization and not in the name of an individual.</p>	<p><u>Unallowable:</u> Memberships in the name of individual(s).</p>	<p>11-6495-00 (membership fees)  13-6495-00</p>
<p><b>Memorabilia</b></p>	<p><u>Unallowable:</u></p>	<p><u>Unallowable</u></p>	<p>X</p>
<p><b>Plant and Homeland Security Costs</b></p>	<p><u>Unallowable:</u></p>	<p><u>Unallowable</u></p>	<p>X</p>
<p><b>Professional Development and Consultant Services:</b> Professional leaves must be submitted to the funding source 30 working days prior to the event if travel arrangements must be made by the Travel Department.  Professional leaves that do not require travel arrangements made through the Travel Department must be submitted 15 days in advance including virtual trainings.  <b>Note:</b> Extenuating circumstances will be considered for those professional leaves that do not meet district travel guidelines.</p>	<p><u>Allowable:</u> Professional Development should be designed to assist teachers improve student achievement. Campuses MUST be able to demonstrate and document that school personnel have received staff development designed to improve instruction. Expenses MUST be reasonable and necessary; training MUST address CNA’s identified needs and beneficial to the overall schoolwide program. It should not be a "one time event" and the campus must maintain documentation to ensure that the training was evaluated for effectiveness.  Workshop Roster Report, Professional Development</p>	<p><u>Unallowable:</u> Motivational speakers, clowns, magicians, etc.</p>	<p>6411-00 (In-District Travel)  6411-23 (Out-of-District Travel)  13-6497-00 (Virtual Training)</p>

<p>Professional consulting services are delivered by an independent contractor (individual, entity, or firm) on a fee basis for specialized services that supplement the expertise of the district and includes evaluation,</p> <p>Note: All Professional Development and consultant services must include an Agenda, Sign-in Sheets, Certificate of Completion.</p>	<p>System (PDS) Session Evaluation Responses Report, agenda, conference program, etc.) Must be kept on file for seven years.</p> <p>All teacher substitute time sheets must be submitted every Friday to the funding source. The approved professional leave(s) must be attached.</p> <p>Consultants are allowable costs only when provided by non- employees and/or when the district does not possess the expertise in the needed capacity. Consultant forms must be approved by the Area Assistant Superintendent(s) and funding source. The signed consultant form must be attached to the PR for consulting services. Such services must be documented in the District/Campus Improvement Plan's and comprehensive needs assessment(s). In addition, services must be research-based, supplemental and not a one-time event.</p>		<p>11-6112-18 (substitute pay)</p> <p>Consultants:</p> <p>13-6291-00 (Independent Contractor)</p> <p>13-6239-00 (Region One)</p>
<p><b>Promotional Items</b> Such as t-shirts, caps, tote bags, key chains, imprinted pens, etc.</p>	<p><u>Unallowable:</u></p>	<p><u>Unallowable:</u></p>	<p>X</p>
<p><b>Publication and Printing Costs</b></p>	<p><u>Allowable:</u> Instructional Printing of materials</p>	<p><u>Unallowable:</u> Promotional printing i.e. clubs, logos, etc.</p>	<p>11-6399-16</p>
<p><b>Reference Materials</b></p>	<p><u>Allowable:</u> When related to the Title Program's intent and purpose.</p>		<p>11-6399-00</p>
<p><b>Refreshments</b></p>	<p><u>Allowable:</u> Only for parent involvement activities.</p>	<p><u>Unallowable:</u> Under all other functions.</p>	<p>61-6499-53</p>



<b>Scholarships, Fellowships, and Other Student Aid Costs</b>	<u>Unallowable:</u>	<u>Unallowable:</u>	X
<b>Severance Pay</b>	<u>Unallowable:</u>	<u>Unallowable:</u>	X
<b>Souvenirs</b>	<u>Unallowable:</u>	<u>Unallowable:</u>	X
<b>Specialized Service Facilities</b>	<u>Unallowable:</u>	<u>Unallowable:</u>	X
<b>Stipends for Employees and Non-Employees (participant support cost)</b>  <i>Note: Stipend will not be paid if CPE hours are awarded.</i>	<u>Allowable:</u> Stipends for participation in staff development activities (off contract) are allowable expenditures. In-District Professional Leaves must be submitted to the funding source for approval 15 working days prior to the event.	<u>Unallowable:</u>	13-6117-00 (Teachers)  13-6413-00 (Non-Employees)
<b>Subscriptions</b>	<u>Allowable:</u> Costs of business, professional, and technical periodicals when related to the grant program. Subscriptions must be in the name of the grantee organization and not in the name of an individual.	<u>Unallowable:</u>	11-6325-00 (Instructional)
<b>Substitutes</b>	<u>Allowable:</u> Costs for teachers attending an in-service paid out of 211 or 255.	<u>Unallowable:</u>	11-6112-18
<b>Taxes</b>	<u>Allowable:</u> Except for self-assessed taxes.	<u>Unallowable:</u> State taxes are not applicable.	X
<b>Time and Effort</b> Employees who work 100% performing Title program duties must sign a Time and Effort Certification form semi-annually as well as for summer employment.  <b>For employees who do not work 100% under one funding source, employees are required</b>	<u>Teacher:</u> English Language Arts and Reading, Mathematics, Science, Social Studies, STARS, credit recovery, tutorials in foundation areas only, computer-assisted instruction in foundation areas only, specialized reading and math programs, STAAR remediation, and extended day/week/year	<u>Unallowable FTE(s):</u> In-School Suspension, CTE, ESL/ESOL, Special Education, or other state or federal mandated programs, non-foundation curriculum courses such as the following: PE/Athletics, Music, Art, Choir or other Fine Arts programs, and UIL programs as well as, Speech/ Communication/ Applications	11-6119-00 (Teacher Salary)

<p>to maintain time and effort records/logs in order to account for their time. Employees must prepare time and effort reports, on a weekly basis and turn into the Federal Programs/Title I-A office on a monthly basis.</p>	<p>instruction for low performing students.</p> <p><u>Instructional Aide:</u> Assists with supplemental classroom instruction for the Kinder, English Language Arts, Library, Reading, Mathematics, Science, Social Studies, computer-assisted instruction in foundation areas only, specialized reading and math programs, STAARS remediation, dyslexia program, and extended year instruction for low performing students.</p> <p><u>Library Aide:</u> Assist librarians with the daily duties and responsibilities.</p> <p><u>Counselor Clerical Assistant:</u> Assists with counselor related duties.</p>	<p>Professional Communications, Foreign Language, or any other equivalent course.</p> <p><u>Instructional Aide:</u> May not carry out the duties of: office clerk, receptionist, hall monitors, mail room clerk, copy room clerk, attendance clerk, parent liaison, in-school suspension, Career and Technology courses, ESL, Bilingual programs, Special Education or other state or federal mandated programs, non-foundation curriculum courses, PE/ Athletics, Music, Art, Choir or other Fine Arts programs, and UIL programs. As well as, Speech/Communication Applications/Professional Communications, Foreign Language, or any other equivalent course.</p> <p><u>Unallowable:</u> Clerical assistants may not be assigned to the assistant principal or any area of the office to assist with the normal, everyday activities of the campus.</p>	<p>11-6129-00 (Para-Professional Salary)</p> <p>12-6129-00 (Library Aide)</p> <p>31-6129-08 (Counselor)</p>
<p><b>Tips and Gratuities</b></p>	<p><u>Unallowable:</u></p>	<p><u>Unallowable:</u></p>	<p>X</p>
<p><b>Training and Education</b></p> <p>Refer to Professional Development.</p>	<p><u>Allowable:</u> Training for teachers under Function 13.</p>	<p><u>Unallowable:</u></p>	<p>X</p>

<p><b>Transportation Cost</b> (Not Educational Field Trips)</p> <p><i>Note: Dates on the purchase request must be clearly specified.</i></p>	<p><u>Allowable:</u> For extended day/week/year programs. WebTravel Transportation request(s) must be attached to the purchase request and the dates needed must match on both forms.</p> <p>Instructional field trips must meet the following requisites: 1.) Lesson plans must be in place and attached to the purchase request. 2.) TEA's Justification of Specific Expenditure: Educational Field Trip form must be filled out, attached to the BusinessPLUS Stores Inventory and submitted to the funding source before the educational field trip takes place.</p>	<p><u>Unallowable:</u> Field trip transportation costs incurred for transporting students to and from activities other than tutorials, extended year school and universities.</p>	<p>11-6494-00</p>
<p><b>Transportation of Goods</b></p>	<p><u>Allowable:</u> Only for Shipping costs.</p>	<p><u>Unallowable:</u> Any other transportation costs.</p>	<p>6399-00 (Shipping Cost)</p>
<p><b>Travel Costs</b> Professional leaves must be submitted to the funding source 30 working days prior to the event if travel arrangements need the Travel Department to make the travel arrangements. An approved leave request must be attached to the purchase requisition</p> <p>Professional leaves that do not require travel arrangements made through the Travel Department must be submitted 15 days in advance.</p> <p>Out-of-state travel is not allowed where the same type and quality of training is available in-state.</p> <p>Note: BISD travel policy requires itemized receipts for meals, hotel, parking, cab/shuttle, etc.</p>	<p><u>Allowable:</u> A Justification form for Specific Expenditure: Program Related Out-of-State Travel Approval MUST be submitted to the funding source prior to the planned travel. Need for travel MUST be identified in the DIP/CIP's Comprehensive Needs Assessment and strategy must be supportive of the respective Title Program.</p>	<p><u>Unallowable:</u> Any expenditure not approved in BusinessPlus with an employee leave request as an attachment.</p>	<p>6411-00 (In-District Travel)</p> <p>6411-23 (Out-of-District Travel)</p> <p>13-6497-00 (Virtual Training)</p>

<b>Travel Costs for Non-Employees (Parents and Private School Teachers)</b>	<u>Allowable:</u> A Request for Approval of Participant Support Costs form for PNP employees and parents must be filled out and maintained at the Federal Programs/Title I-A office.	<u>Unallowable:</u>	61-6419-23 (Parents)  13-6419-23 (Private School Teachers)
<b>Tuitions and Fees Related to Tuition</b>	<u>Allowable:</u> As it pertains specifically to Federal/Title Programs.	<u>Unallowable:</u>	11-6229
<b>Tutorials Extra-Duty Pay</b> Courses for tutorials must be entered in the (eschools) Management System with the following course numbers:  Regular Tutorial: (0F2 – Y Accounts) # <b><u>970020</u></b>  Attendance MUST be marked daily. Lesson plans and grades MUST be maintained for all tutorial participants  <i>Recommendation Forms must be approved prior to The start of the tutorial program.</i>	<u>Allowable:</u> Such instruction must be research-based, supplemental, intensive, accelerated, and connected to the basic foundation curriculum. Services must be prior to and after the scheduled instructional day as well as Saturdays.  Tutorial costs include:  6118: \$30.00 • 6141: \$30.00 X 0.0145% (Medicare)  • 6146: \$30.00 X 0.0880% (TRS)  • 6148: \$30.00 X 0.0233% (ACA)  • 6149: \$30.00 X 0.0150% (TRS-District)	<u>Unallowable:</u>	11-6118 (Extra-Duty Pay)  11-6141 (Medicare)  11-6146 (TRS)  11-6148 (ACA)  11-6149 (TRS – District)
<b>Under-Recovery of Costs under Federal Agreements</b>	<u>Unallowable:</u>	<u>Unallowable</u>	X
<b>Utilities</b>	<u>Unallowable:</u>	<u>Unallowable</u>	X