

Direct Cost Items	State Comp. <u>Allowable</u> Use of Supplemental Funds (162)	State Comp. <u>Unallowable</u> Use of Supplemental Funds (162)
Advertising	<u>Unallowable</u>	<u>Unallowable</u>
Alcoholic Beverages	<u>Unallowable</u>	<u>Unallowable</u>
Awards for Recognition or Incentives for Achievement	<p><u>Allowable</u></p> <p>When reasonable in cost and when necessary to accomplish program objectives. Acceptable awards and incentives include certificates, ribbons, or inexpensive instructionally- related items such as pens/ pencils to be used in the classroom.</p>	<p><u>Unallowable</u></p> <p>Perfect attendance, birthday crowns, cards, t-shirts, baseball caps, and other motivational items.</p>
Award Ceremonies	<u>Unallowable</u>	<u>Unallowable</u>
Capital Outlay	<p><u>Allowable</u></p> <p>for the supplemental basic foundation curriculum instructional setting</p>	<p><u>Unallowable</u></p> <p>Library (12), Administration (23), Counseling (31), Health</p>

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<b>Capital Outlay (Continued)</b>	(e.g. student computers); cost of specialized computer-assisted instruction specifically designed to improve the academic performance of At-Risk students in the basic foundation curriculum and must be used in conjunction with instructional software.	Services (33), Community Services (61), replace teacher workstation
<b>Commencement and Convocation or Graduation Costs</b>	<u>Unallowable</u>	<u>Unallowable</u>
<b>Communicaton Costs (includes telephone services, local and long distance telephone calls, telegrams, postage, messenger, electronic or computer transmittal services, personal communication devices, etc.)</b>	<u>Unallowable</u>	<u>Unallowable</u>

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<p><b>Compensation for Personnel Services</b> (includes salaries, wages, and fringe benefits): All personnel costs must be reflected in the campus improvement plan by number of FTEs with a description and total cost per position.</p> <p>Job descriptions 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 in the employee's personnel file.</p> <p>*Employees must receive an "Authority to Report to Work" before a change in assignment can occur.</p>	<p><b><u>Allowable</u></b> if costs are in the instructional basic foundation curriculum, supplemental, reasonable, comparable for similar work, and charges are supported with time distribution records or other documentation.</p> <p><b>Teacher</b> English Language Arts and Reading, Mathematics, Science, Social Studies, STARS, credit recovery, class size reduction, computer-assisted instruction in foundation curriculum areas only, specialized reading and math programs, STAAR/EOC/ TAKS remediation, supplement the dyslexia program, and extended day, week, or year foundation curriculum instruction for At- Risk students.</p> <p><b>Instructional Aide</b> Assist supplemental</p>	<p><b><u>Unallowable</u></b> if positions are not used to provide support programs and/or services that supplement the regular education program so that At-Risk students can succeed in school.</p> <p><b>Unallowable Teacher</b> Course assignments related to Career and Technology, G.T., Pre-AP/AP, Dual Enrollment, ESL/ESOL, in-school suspension, Bilingual programs, Special Education or other state or federally mandated programs, non-foundation curriculum, P.E., Athletic Programs, Music, Art, Choir or other Fine Arts programs, and UIL programs.</p> <p><b>Unallowable Instructional Aide</b></p>

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<p><b>Compensation for Personnel Services</b> (Continued)</p> <p>TIME &amp; EFFORT Employees who work 100% performing Title I-C duties will sign a Time and Effort Certification Form twice annually.</p> <p>For employees who do not work 100 % under one funding source, employees are required to maintain time and effort records/logs in order to account for their time. Employees must prepare time and effort reports, at least weekly.</p>	<p>classroom instruction for English Language Arts and Reading, Mathematics, Science, Social Studies, computer-assisted instruction in foundation curriculum areas only, specialized reading and math programs, STAAR/EOC/TAKS remediation, supplement the dyslexia program, and extended year foundation curriculum instruction for At-Risk students.</p> <p><b>Dean of Instruction</b> Coordinates the development, supervision, evaluation, and improvement of the campus instructional program to meet the needs and capabilities of students, especially for learners classified at-risk. Benchmark testing ONLY; Submit/maintain 162/211 funded tutorial documentation ONLY</p>	<p>Duties related to an office clerk, receptionist, hall monitor, mail room clerk, copy room clerk, attendance clerk, library aide, parent liaison, or substitute teacher. Course assignments related to Career and Technology, G.T., Pre-AP/AP, Dual Enrollment, ESL/ESOL, in-school suspension, Bilingual programs, Special Education or other state or federally mandated programs, non-foundation curriculum, P.E., Athletic Programs, Music, Art, Choir or other Fine Arts programs, and UIL programs.</p> <p><b>Unallowable Dean of Instruction</b> 163, 166, 263, 164, 199 funded tutorials; discipline management,</p>

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<b>Compensation for Personnel Services</b> (Continued)	(recommendations, composites, timesheets, attendance, lesson plans, etc.)	Parental Involvement, LPAC Administrative duties, ARD Administrative duties, tardy roundup, state assessment testing, AP/EOC testing, PEIMS related duties, and any other administrative duties.

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<p><b>Compensation for Personnel Services</b> (Continued)</p>		
<p><b>Conferences &amp; Meetings</b> Staff will provide evidence of participation in conferences, workshops, or meetings. Evidence for in- district conferences, meetings or workshops may include but are not limited to a certificate of completion. For out-of-district conferences, workshops, or meetings, evidence may include but is not limited to handouts of program activities.</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.</p> <p>Only use function 13 (professional development) in the basic foundation curriculum.</p> <p>See district memorandum "Revised Travel Procedures" dated November 15, 2010, from the Chief Financial Officer.</p> <p>Professional development includes, but is not limited to</p>	<p><u>Unallowable</u> Professional Development sessions related to Career and Technology, G.T., Pre-AP/AP, Dual Enrollment, P.E., Athletic Programs, Music, Art, Choir or other Fine Arts programs, non- foundation curriculum courses, UIL, Special Education, ESL/ESOL, Bilingual and/or other state or federally mandated programs.</p> <p>The following travel expenses are not allowable: First-Class air fare; per diem</p>

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<p><b>Conferences &amp; Meetings</b> (Continued)</p>	<p>activities that:</p> <ul style="list-style-type: none"> <li>* Increase the academic achievement and reduce the dropout rate of At-Risk students;</li> <li>* Improve and increase teachers' knowledge of basic foundation subjects and enable teacher to become highly qualified;</li> <li>* Are an integral part of broad at-risk school-wide and district-wide educational improvement plans;</li> <li>* Give teachers and principals the knowledge and skills to help students meet challenging state academic standards;</li> <li>* Are sustained, intensive, and classroom-focused and are not one-day or short-term workshops;</li> <li>* Advance teacher understanding of effective instructional strategies that are based on scientifically based research; and</li> <li>* Are developed</li> </ul>	<p>(meals and lodging) for meeting, conference, or workshop participants who live in the same city where the event is held; The following travel expenses are not allowable: 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>

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	with extensive participation of teachers, principals, parents, and administrators	
<b>Donations &amp; Contributions</b>	<u>Unallowable</u>	<u>Unallowable</u>
<b>Employee Morale, Health &amp; Welfare</b>	<u>Unallowable</u>	<u>Unallowable</u>
<b>Employee Service Awards</b>	<u>Unallowable</u>	<u>Unallowable</u>
<b>Entertainment</b> (including amusement, diversion, social activities, & related costs)	<u>Unallowable</u>	<u>Unallowable</u>
<b>Fees</b>	<u>Unallowable</u>	<u>Unallowable</u>



<b>Direct Cost Items</b>	<b>State Comp. <u>Allowable</u> Use of Supplemental Funds (162)</b>	<b>State Comp. <u>Unallowable</u> Use of Supplemental Funds (162)</b>
Field Trips	<u>Unallowable</u>	<u>Unallowable</u>
Food Cost	<u>Unallowable</u>	<u>Unallowable</u>

<b>Direct Cost Items</b>	<b>State Comp. <u>Allowable</u> Use of Supplemental Funds (162)</b>	<b>State Comp. <u>Unallowable</u> Use of Supplemental Funds (162)</b>
<b>Food Cost (Continued)</b>		

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<b>Food Cost (Continued)</b>		

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Fundraising	<u>Unallowable</u>	<u>Unallowable</u>
Gifts or items that appear to be gifts	<u>Unallowable</u>	<u>Unallowable</u>
Goods or Services for Gratuities or Tips	<u>Unallowable</u>	<u>Unallowable</u>
Hospitality Rooms	<u>Unallowable</u>	<u>Unallowable</u>
Maintenance Operations & Repairs	<u>Unallowable</u>	<u>Unallowable</u>
<b>Materials &amp; Supplies:</b> Campus Improvement Plan (CIP) Activity number(s) & the Comprehensive Needs Assessment (CAN) page number(s) where	<u>Allowable</u> must be supplemental to instruction for the basic foundation curriculum instructional setting; such items must improve student performance through direct instructional services; such items	<u>Unallowable</u> banquets, ceremonies, celebrations, door prizes, proms, pep rallies, food, drug dogs, drug testing, drug treatment, red ribbons, PA systems, mirrors, cameras,

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<p>the need for the PR was identified must be included</p>	<p>must demonstrate a scientific research-based proven outcome to the goal/objective; and such items must be reasonable and necessary to the intent and purpose of the At-Risk program. Examples include: tutorials, Mentoring Minds, "Measuring Up", specialized EOC/STAAR/ TAKS supplemental software, specialized computer-assisted supplemental instruction in the foundation curriculum. ** require a detailed plan for use of materials and prior approval by the State Compensatory Education Administrator.</p> <p>Campus Improvement Plan Activity number(s), Comprehensive Needs Assessment page number, and/or SRN must be included with all purchase requisitions under this funding source.</p>	<p>defibrillators, furniture, door mats, murals, banners, display cases, clinic/nurse's supplies, rock climbing walls, bike racks, custom or outdoor signs, scantrons, laminating machines, library equipment, lamps, bulbs, library supplies or yearly campus library budget, entertainment, recreation, social events, gifts, promotional items, memorabilia, souvenirs, art supplies, glitter, paints, tempa paints, t-shirts, caps, tote bags, key chains, imprinted pens, name plates/tags, lanyards, bordette, staplers, sharpeners, duplicating paper, smart boards, flat screens, televisions, filing cabinets, furniture, school marquee, athletic</p>

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<b>Materials &amp; Supplies</b> (Continued)	Items must be reasonable and necessary.	expenses, meals, trophies, plaques, washers, dryers, walkie talkies, water coolers, ice machines, indoor/outdoor paint, roller skates, skate boards, bicycles, moonwalks, parade floats or costumes, special dietary expenses, floral arrangements, clothing vouchers, coffee, pastries, UIL materials, fine arts materials, cheerleading, equipment supplies, library magazines, book/magazine racks, shelves, custodial supplies and day care supplies.  <b>*This is NOT an inclusive listing.</b>
<b>Memberships</b>	<u>Unallowable</u>	<u>Unallowable</u>

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<b>Memorabilia</b>	<u>Unallowable</u>	<u>Unallowable</u>
<b>Plant &amp; Homeland Security Costs</b>	<u>Unallowable</u>	<u>Unallowable</u>
<b>Professional &amp; Consultant Services:</b> Professional/consulting services are delivered by an independent contractor (Individual, entity, or firm) on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas that supplement the expertise of the district. Includes evaluation, professional development/training, etc.	<u>Allowable</u> Staff Development should be designed to assist students at-risk of dropping out of school and only when provided by non-employees and/or when the district does not possess the expertise. Such services must be documented in the campus improvement plan's comprehensive needs assessment and specific activity; must be research-based, supplemental, and connected to compensatory, intensive, and accelerated instruction in the foundation curriculum (function 13 only). Campuses MUST be able to demonstrate and document that school personnel	<u>Unallowable</u> Motivational speakers, clowns, and magicians

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<p><b>Professional &amp; Consultant Services</b> (Continued)</p> <p>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.</p> <p>Professional leaves that do not require travel arrangements made through the Travel Department must be submitted 15 days in advance.</p>	<p>have received staff development designed to assist students at-risk of dropping out of school; expense MUST be reasonable and necessary; training MUST be related and beneficial to the campus At-Risk program and not a "one time event; the campus must maintain documentation to ensure that the training was evaluated for effectiveness, evaluated for attendance, how each professional development activity was related to the priority areas needing improvement, and how these activities assisted in improving At-Risk student achievement. (e.g. ERO Session Roster Report, ERO Session Evaluation Responses Report, agenda, conference program, etc.)</p> <p>All professional and consultant services must include an</p>	



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<b>Professional &amp; Consultant Services</b> (Continued)	Agenda, Minutes, Sign-in Sheets, and Certificate of Completion for all participants.	
<b>Promotional Items</b> i.e.: T-shirts, caps, tote bags, key chains, imprinted pens, etc.	<u>Unallowable</u>	<u>Unallowable</u>
<b>Publication &amp; Printing Costs</b>	<p><u>Allowable</u></p> <p>Must be supplemental to the basic foundation curriculum to increase and improve academic achievement for At-Risk students.</p> <p>Copy paper only for tutorial services (per academic year)</p> <p><b>Enrollment 600&lt;:</b> 50 Cases</p> <p><b>Enrollment 601-800:</b> 60 Cases</p> <p><b>Enrollment 801-1000:</b> 70 Cases</p> <p><b>Enrollment 1001-2000:</b> 80 Cases</p> <p><b>Enrollment 2001-3000:</b> 90 Cases</p>	<p><u>Unallowable</u></p> <p>Promotional printing (e.g. clubs, logos, etc.)</p>

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Reference Materials	<u>Unallowable</u>	<u>Unallowable</u>
Refreshments	<u>Unallowable</u>	<u>Unallowable</u>
Souvenirs	<u>Unallowable</u>	<u>Unallowable</u>
Specialized Service Facilities	<u>Unallowable</u>	<u>Unallowable</u>
Student Activity Costs	<u>Unallowable</u>	<u>Unallowable</u>
Stipends for Non-Employees	<u>Unallowable</u>	<u>Unallowable</u>
Subscriptions	<u>Unallowable</u>	<u>Unallowable</u>
Taxes	<u>Unallowable</u>	<u>Unallowable</u> State taxes should be exempt
Tip & Gratuities	<u>Unallowable</u>	<u>Unallowable</u>
Training & Education	<u>Unallowable</u>	<u>Unallowable</u> College/University level course training
Transportation Costs (see Field Trips for specific costs)	<u>Unallowable</u>	<u>Unallowable</u> for transportation costs incurred for transporting students to and from the regular school day. This

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		also includes field trips and tutorials.
Shipping	<u>Unallowable</u>	<u>Unallowable</u> Any other transporting costs.
Travel of Non-Employees	<u>Unallowable</u>	<u>Unallowable</u> No other Non-Employees or Non-Students
Trustees & Board of Directors	<u>Unallowable</u>	<u>Unallowable</u>
Tuitions and Fees related to Tuitions	<u>Unallowable</u>	<u>Unallowable</u>
<p><b>Tutorials</b> Courses for tutorials must be entered in the Student Management System with the following course number: 211-970020, 212-970100. Attendance / grade flags must be marked to monitor daily as needed in the evaluation process. Lesson Plans and grades must be</p>	<p><u>Allowable</u> Such instruction must be scientifically research-based, supplemental, compensatory, intensive, accelerated, and connected to the basic foundation curriculum. Services must be prior to and after the scheduled instructional day.</p> <p>Tutorial costs include:  6118: \$30.00  6141: \$30.00 X 1.45%  6142: \$30.00 X 7.00%  6146: \$30.00 X 5.35%</p>	<p><u>Unallowable</u>  Tutorial sessions related to Career and Technology, G.T., Pre-AP/AP, Dual Enrollment, P.E., Athletic Programs, Music, Art, Choir or other Fine Arts programs, non-foundation curriculum courses, UIL, Special Education, ESL/ESOL, Bilingual and/or other state or federal mandated</p>

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maintained for all tutorial participants.	<p>Lesson Plans and grades must be maintained for all tutorial participants.</p> <p>Supplemental Duty Recommendation Forms must be processed and approved before tutorial services may be rendered.</p>	programs.
<b>Under-Recovery of Costs under Federal Agreements</b>	<u>Unallowable</u>	<u>Unallowable</u>
Utilities	<u>Unallowable</u>	<u>Unallowable</u>