

Canutillo Independent School District
Financial Services Division
External Funding-Allowable and Unallowable Uses of Funds

State Compensatory Education and NCLB
Allowable and Unallowable Uses of Funds

All allowable costs must be:

1. *Supplemental to the regular education program (not supplanting),*
2. *Reasonable and Necessary, and*
3. *Documented in your needs assessment and improvement plan.*

STATE COMPENSATORY EDUCATION (Fund 185)

- PIC 24 – Accelerated Education for students in at-risk situations
- PIC 26 – Non-disciplinary Alternative Education Programs for students who are separated from the regular classroom and are at risk of dropping out of school
- PIC 28 – Disciplinary Alternative Education Programs for students who are separated from the regular classroom
- PIC30 – Supplemental costs for campuses targeting at-risk students, for direct services to improve instruction, reduce the dropout rate, and increase academic performance

TITLE I-A (Fund 211)

- Supplemental costs for economically disadvantaged students, used to upgrade the entire education program at Schoolwide campuses to support students in meeting the state's student academic performance standards

Title II-A (Fund 255)

- Teacher and Principal Training and Recruitment, supports activities that can promote a teaching staff that is highly qualified and able to help students achieve the state content and academic achievement standards

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6100 Payroll Costs

Expenditure Items	SCE	T-IA	T-IIA
Lead Teacher	Y	Y	N
Core Subject Teacher	Y	Y	N
Teacher Supervisor	Y	Y	N
Educational Aide	Y	Y	N
Extra-duty Pay (beyond regular work hours, such as for Tutoring or to attend Professional Development)	Y	Y	Y
Parent Liaison	N	Y	N
Substitute(s) for Professional Development of Regular Education Personnel	Y	Y	N
Summer School Personnel	Y	Y	N
Pay for other duties, such as lunch, hall, or bus duty	N	N	N

6200 Professional and Contracted Services

Expenditure Items	SCE	T-IA	T-IIA
Building Use Fee	N	N	Y
Child Care for Parent of Students during Parent Training	N	N/Y*	N
Contracted Curriculum Development	Y	Y	N
Keynote Speakers for Motivation or General/Regular Education Topics	Y	Y	Y
Maintenance and Repair of Equipment	N	N	N
Conference/Seminar Hall Rental	Y**	Y**	Y**
Parent/Private Transportation Contract	N	N	N
Printing Services	Y***	Y/N***	Y
Travel Related	Y	Y	Y
Staff Development Consultant: Fee, Travel and Per Diem	Y	Y	Y
Staff Development by Contracted Consultants/Service Providers	Y	Y	Y

*Allowable ONLY under the Parent Involvement Program

**Allowable ONLY if used for Allowable Professional Development

***Allowable ONLY if used for direct services to students

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6300 Supplies and Materials

Expenditure Items	SCE	T-IA	T-IIA
Library Books***	Y	Y	N
Classroom Library books***	Y	Y	N
Clothing, Uniforms, or Shoes	N	N	N
Computer Software for Instructional/Assessment Use	Y	Y	N
Instructional, Assessment, Related Services, and Staff Development Supplies and Materials	Y	Y	Y
Office and Clerical Supplies	N	N	N
Postage	N	N	N
Instructional Supplies	Y	Y	N
Printing Services	Y*	Y*	Y
Professional Books and Magazines for Education	Y**	Y**	Y
State-adopted Textbooks (within district's allocation)	N	N	N
Supplemental Textbooks	N	N	N
Equipment (may require TEA approval for Title Programs)	Y	Y	Y
Entertainment: including amusement, diversion, social activities and related costs	N	N	N
Classroom Libraries	Y***	Y***	N
Paper (approved for CScope)	N	Y	N
Student Supplies (approved for Interactive Notebooks)	N	Y	N
Furniture	N	N/Y****	N

*Printing services must be for direct student related materials to be used for instruction

**Professional books/magazines is allowable only if they are part of a district/campus wide professional development program

***Allowable if they are part of a reading program and/or used directly by students and is part of the curriculum and instructional strategies

****May require approval by TEA

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6400 Other Operating Expenses

Expenditure Items	SCE	T-IA	T-IIA
Non-employee Training	N	Y*	Y
Travel for campus/district administrators	Y	Y**	N/Y**
Travel, Registration, and Per Diem to attend Educational Training Events-Teachers/Non Administrators	Y	Y	Y
Transportation Charges for Educational Field Trips (see specific guidelines)	Y	Y	N
Transportation Charges for Students on Tutoring	Y	Y	N
Gratuities or Tips	N	N	N
Food or Snacks (refer to specific guidelines)	N	N/Y***	N
Membership in Business, Technical, and Professional Organizations related to the grant program	N	Y	Y

*Allowable as part of a parental involvement program

**Generally not allowed, must be carefully justified and documented

***Refer to Cost Principles for specific guidance during training or as part of the parental involvement program

6600 Capital Outlay

Expenditure Items	SCE	T-IA ARRA	T-IIA
Equipment considered Capital Outlay	Y*	Y**	Y**
Building Improvement Remodeling	N	N	N
Portable Building Purchase or Construction	N	N	N
Campus, Classroom remodeling, upgrades, painting, flooring, electrical, plumbing etc.	N	N	N

*Most equipment purchases for Local and SCE Funds will be out of 6398.

Please note that certain groups of items may be considered Capital for Federal purchases, even if the individual price is under \$5,000.

**Must be approved by TEA

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Specific guidelines for Certain Costs:

➤ **Food Items:**

- A limited amount of funds may be expended on meals/training events under very limited circumstances
- *Light Lunch* during an all day meeting, not to exceed \$20, for participants who are cloistered in an all-day (at least 6 hours) meeting or training session
 - Document the following:
 - That it was impractical for participants to obtain lunch on their own
 - That their attendance was essential to accomplish the objectives of the grant
 - Agenda, time allotted to each topic, and sign-in logs
- *Working Lunch*, meal not to exceed \$20, for an activity in which staff or participants are engaged in exercises or activities during the normal meal time
 - Document the following:
 - That no other opportunity for a meal was provided
 - Clearly identify the exercise/activity, and retain sign-in logs
 - Retain a representative sample of the work product, if any, that was generated
- *Refreshments* allowable for Parental Involvement Activities necessary to encourage participation/attendance (Full meals are not allowed)

➤ **Field Trips:**

- Must be part of teacher's lesson plans, which include activities leading up to the trip and follow-up activities that allow students to summarize, apply, and evaluate what they learned from the trip
- Must include objectives to be accomplished from conducting the field trip