

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

State Compensatory Education and ESSA
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
- PIC 30 – 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

** Targeted assistance must benefit at-risk student's Fund (185) or ED student's Fund (211) only.

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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	Y	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 TEKS Resource)	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 administrators	Y	Y	Y
Travel for district administrators	N	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

**TIA allowable for district administrators involved with educational programs, not general administration; TIIA allowed for Superintendent, but no other district administrators.

***TEA Approval needed for Educational Field Trips

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

Out of State travel will need specific TEA approval.

6600 Capital Outlay

Expenditure Items	SCE	T-IA	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 will be out of 6397/8.

**Must be approved by TEA for equipment items costing \$5,000 and over.

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Specific guidelines for Certain Costs:

- **Food Items:**
 - *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
 - Field Trips will need TEA specific approval.

- **Parental Involvement:**
 - Take-home materials for at-home language and math learning, such as book bags, books, calculators, directional signs, erasers, glue, magnetic calendars, math manipulatives and templates, notebooks, paper, pencils, pens, rulers, scissors, take-home folders, timers.
 - Snacks (food and drinks), but may include cups, napkins, plates, and utensils. Items must be for family events that include an academic component, such as CSI night.
 - Notification/flyer costs, such as ink cartridges, paper, postage, and printing.

- The following costs are ***unallowable***:
 - Alcoholic beverages,
 - Award ceremonies, banquets, and social events
 - Entertainment,
 - Gifts or items that appear to be gifts,
 - Gratuities or tips,
 - Memorabilia,
 - Promotional items (such as T-shirts, caps, imprinted pens),
 - Souvenirs
 - Gift cards
 - Fundraising activities
 - Tips or gratuities