

**LAND Trust and TSSA reminders:**

Equipment (object code 730) and membership fees (object code 810) are not an allowable cost for Land Trust or TSSA budgets.

Admin personnel with function codes of 24XX will not be added to Land Trust budgets.

Admin personnel with function codes of 24xx will only be added to TSSA budgets if the individual meets the eligible criteria outlined in R277-927. R277-927-4 (2) indicates that TSSA funds cannot be used for school level admin, building, maintenance, custodial, transportation, child nutrition services staff, operational or facility support staff or district level staff.

Please carefully review contract and hourly personnel charged to these funding sources to ensure you do not have unallowable admin personnel in these budgets.