

CARES Budget-Example Expenditures

Object Codes		110-140	211-290	311-352	411-499	510-593	611-689	710-748	810-899	910	
Account Number	Expenditure Account	Salary	Benefits	Purchased Professional & Technical Services	Purchased Property & Utility Services	Other Purchased Services	General Supplies	Property	Other	Transfers	Line Totals
11000	Instruction-Regular Programs	- Class-size reduction staff - CTE - STEM - Core teachers	Benefits for - Class-size reduction - CTE - STEM - Core teachers		- WiFi access at student homes (xfinity/AT&T) - rental of devices	- Homeless field trip fees - Homeless other school fees (AP exams, book rental fees, etc.) - Book rental fee coverage	-Supplies for staff identified - Hot spot/Mobile Hotspot data increase for staff cellphones - Devices (tablets/laptops), charging carts, printers, projectors, computers	Property (over \$5k per item) for staff identified			
12000	Instruction-Special Programs	- High ability - Special education compensatory services - English learner	- Benefits for staff identified				- Supplies for staff identified	Property (over \$5k per item) for staff identified			
13000	Instruction-Adult/Continuing Ed Programs	- Adult/continuing education staff	- Benefits for staff identified				- Supplies for staff identified	Property (over \$5k per item) for staff identified			
14000	Instruction-Summer School Programs	- Summer school staff - Summer school staff stipends	- Benefits for staff identified				Supplies for staff identified	Property (over \$5k per item) for staff identified			
15000	Instruction-Enrichment Programs	Not expected to be used									
16000	Instruction-Remediation Programs	- Remediation, e.g. additional "Title" teachers	- Benefits for staff identified	- Tutoring fees from non-school persons			- Supplies for staff identified	Property (over \$5k per item) for staff identified			
17000-18000	Instruction-Payments to Other Government Units (interlocals)			- Special education interlocal or cooperative fees						Transfer to other LEA for NPS students	

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21000	Support Services-Student	- Counselors - Social workers - Nurse - Behavior/Social-emotional Interventionists - SPED evaluators		- Contracted Professionals (Therapists, counselors, etc.)			- Supplies for staff identified	-Property (over \$5k per item) for staff identified			
22000	Support Services Instruction	- Instructional coaches - Stipends for PD - Data Coach	-Benefits for PD	- Contract for PD - PD Registrations - Sub Service for PD Coverage (3rd Party Provider) - PD Registrations		- PD Conferences: travel, mileage, lodging, per diem (all off-site PD costs except registration fees)	- Supplies for staff identified - PD materials	-Property (over \$5k per item) for staff identified	- Member fees to professional organizations		
23000 (23150 or 23290 ONLY)	Support Services-General Admin	- Program Director - Secretary		- Copier Service - Technology Repairs -3rd Party grant writing/program implementation		- Printing Services - Postage - Rental of Postage Machines	- Office Supplies - Equipment (storage, filing cabinets) - Updates to SIS for online registration - Zoom/electronic signature software for school boards or Supt.	-Property (over \$5k per item) for staff identified			
25191	Refund of Revenue	Not expected	Not expected	Not expected	Not expected	Not expected	Not expected	Not expected			
26000	Operation & Maintenance	- Custodians	- Benefits for staff identified	- Contracts for custodial			- Supplies for cleaning - Hand Sanitizer, sanitizer stations - Masks - PPE - thermometers, infrared temp sensing tablets, blankets, items for medical room (air freshener)				

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27000	Student Transportation	- Bus drivers - Bus monitors	- Benefits for staff identified	- Contracts (3rd Party Bus Service)		- Alternative bus and transportation services	-Supplies for cleaning buses				
33000	Community Service Operations	- Family engagement/Parent Liaison		- Homeless specific doctor exams-dental, medical, optical		- Postage - Rental of Postage machines	- Parental Involvement supplies - Homeless specific supplies: backpacks, clothing, cap/gown, hearing aids, glasses, school supplies				
40000	Facilities Acquisition & Construction			-Carpet replacement			-Drinking fountains, items for a medical/quarantine room (furniture, cots, clocks, baby monitors)				
60000	Non-Programmed Charges	-Food Service					-Snacks for Afterschool Remediation Program				

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Account Number	Expenditure Account	Expense Description	Notes:
16000	Instruction-Remediation Programs	Tutoring	Monies paid for tutoring should be paid as wages coded as object 110 or 120. This applies to LEA employees or employees of Non-Public Schools. Payments for such services should NOT be considered as contracted services and paid as a vendor unless the service is performed by a third party company.
All	All	Supplies <ul style="list-style-type: none"> Apps, programs, software licenses, computers/laptops, and furniture 	<p>Computers, laptops, furniture, technology-based apps, equipment, vehicles that qualify for capitalization which is defined as tangible property that has a useful lifespan over one year and has a per unit acquisition cost that equals the lesser of the LEA capitalization threshold or \$5000 (federal minimum) are considered as Property and should be listed in the capitalized equipment category (734,735, or 741). All of these items, if not qualifying for capitalization, including all software that is not related to research material, should be listed in the Supplies category (611, 655, 656, or 657).</p> <p>State requirements may lower the threshold for equipment and may define certain technological items as equipment that must be inventoried. 2 CFR 200.33. However, even if not defined as equipment (and not required to be inventoried), internal control regulations require non-federal entities to ensure all assets are adequately safeguarded and used solely for authorized purposes. 2 CFR 200.303(b)(4). There are several ED/OIG reports that required enhanced internal controls for technological items that tend to “walk away.” However, while inventorying these items is one type of internal control that may be used, it is not the only option. For example, some LEAs have implemented technological solutions – downloading trackers on the devices and/or having the ability to monitor location and use and/or limit functionality of the device remotely – as internal controls to ensure the items are safeguarded and used only for program purposes. Other LEAs have used lock boxes and have sign-in/sign-out systems to maintain sufficient internal controls over iPads and similar items. Accordingly, iPads (and similar items) do not have to be inventoried, but districts must maintain appropriate internal controls to ensure the iPads (and similar items) are safeguarded and used only for authorized purposes.</p>
27000	Transportation	Bus Service (contracted 3 rd party company)	Transportation of students is specifically assigned to expense object code 510 in the <i>Indiana State Board of Accounts School Uniform Compliance Guidelines</i> . While the service may appear to be a “professional service” provided costs of this nature should be coded to assigned code of 510.
33000	Community Service Operations	<p>Homeless specific:</p> <ul style="list-style-type: none"> Doctor appts & exams –dental, medical, optical <p>Homeless specific:</p> <ul style="list-style-type: none"> backpacks, clothing, graduation cap/gown, hearing aids, glasses 	Funds specifically set aside for expenses related to homeless students for needs such as noted in the example should be appropriated to expenditure account 33500 defined by the <i>Indiana State Board of Accounts School Uniform Compliance Guidelines</i> as: <u>Welfare Activities Services</u> - Activities concerned with providing assistance for the personal requirements of individuals for whom a need is determined. This includes aid to students in meeting the provisions of the compulsory education law.
33000	Community Service Operations	Parental Involvement activities	At this time, Parental Involvement activities should be assigned to expenditure account code 33990. The expense account is defined by the <i>Indiana State Board of Accounts School Uniform Compliance Guidelines</i> as: 33900 Other Community Services – Activities concerned with services provided the community which are not included a specific program area. > 33990 – Other - Activities not otherwise categorized.
60000	Non-Programmed Charges	Non-Title type activities	Non-Title type activities that are allowed in CARES but are normally not within a Title budget (such as food/nutrition costs 3100 series can go here)
All	All	All	In such instances where state statute is more restrictive than Federal requirements, the state statute applies. The coding of all expenses should follow the <i>Indiana State Board of Accounts School Uniform Compliance Guidelines Manual</i> .

Please see this [presentation](#) that further explains the object codes.