## CARES Budget-Example Expenditures

<table>
<thead>
<tr>
<th>Object Codes</th>
<th>Expenditure Account</th>
<th>Account Number</th>
<th>Salaries</th>
<th>Benefits</th>
<th>Purchased Professional &amp; Technical Services</th>
<th>Purchased Property &amp; Utility Services</th>
<th>Other Purchased Services</th>
<th>General Supplies</th>
<th>Property</th>
<th>Other</th>
<th>Transfers</th>
<th>Line Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>110-140</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11000</td>
<td>Instruction-</td>
<td></td>
<td></td>
<td>Benefits</td>
<td>WiFi access at student homes</td>
<td>Homeless field trip fees</td>
<td>Supplies for staff identified</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Regular Programs</td>
<td></td>
<td></td>
<td></td>
<td>- Class-size reduction staff</td>
<td>- Homeless other school fees</td>
<td>Property identified</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>- CTE</td>
<td>(AP exams, book rental fees, etc.)</td>
<td>Property identified</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>- STEM</td>
<td>- Book rental fee coverage</td>
<td>Property identified</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>- Core teachers</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12000</td>
<td>Instruction-</td>
<td></td>
<td></td>
<td>Benefits</td>
<td>Suppliers for staff identified</td>
<td></td>
<td>Property identified</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Special Programs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Property identified</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Property identified</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Property identified</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13000</td>
<td>Instruction-</td>
<td></td>
<td></td>
<td>Benefits</td>
<td>Benefits for staff identified</td>
<td></td>
<td>Property identified</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Adult/Continuing</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Property identified</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Education Programs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Property identified</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14000</td>
<td>Instruction-</td>
<td></td>
<td></td>
<td>Benefits</td>
<td>Benefits for staff identified</td>
<td></td>
<td>Supplies for staff identified</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Summer School</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Property identified</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Programs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Property identified</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15000</td>
<td>Instruction-</td>
<td></td>
<td></td>
<td></td>
<td>Benefits for staff identified</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Enrichment Programs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16000</td>
<td>Instruction-</td>
<td></td>
<td></td>
<td></td>
<td>Benefits for staff identified</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Remediation Programs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17000-18000</td>
<td>Instruction-</td>
<td></td>
<td></td>
<td></td>
<td>Benefits for staff identified</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Payments to Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Government Units</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(interlocals)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## CARES Budget-Example Expenditures

<table>
<thead>
<tr>
<th>Object Codes</th>
<th>Expenditure Account</th>
<th>Account Number</th>
<th>Salary</th>
<th>Benefits</th>
<th>Purchased Professional &amp; Technical Services</th>
<th>Purchased Property &amp; Utility Services</th>
<th>Other Purchased Services</th>
<th>General Supplies</th>
<th>Property</th>
<th>Other</th>
<th>Transfers</th>
<th>Line Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>21000</td>
<td>Support Services- Student</td>
<td>21000</td>
<td>Support Services- Student</td>
<td>21000</td>
<td>Support Services- Student</td>
<td>Support Services- Student</td>
<td>Support Services- Student</td>
<td>Support Services- Student</td>
<td>Support Services- Student</td>
<td>Support Services- Student</td>
<td>Support Services- Student</td>
<td>Support Services- Student</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>- Counselors</td>
<td>- Social workers</td>
<td>- Nurse</td>
<td>- Behavior/Social-emotional Interventionists</td>
<td>- SPD evaluators</td>
<td>- Supplies for staff identified</td>
<td>- Supplies for staff identified</td>
<td>- Supplies for staff identified</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>- Contracted Professionals</td>
<td>(Therapists, counselors, etc.)</td>
<td>- Supplies for staff identified</td>
<td>- Supplies for staff identified</td>
<td>- Supplies for staff identified</td>
<td>- Supplies for staff identified</td>
<td>- Supplies for staff identified</td>
<td>- Supplies for staff identified</td>
</tr>
<tr>
<td>22000</td>
<td>Support Services- Instruction</td>
<td>22000</td>
<td>Support Services- Instruction</td>
<td>22000</td>
<td>Support Services- Instruction</td>
<td>Support Services- Instruction</td>
<td>Support Services- Instruction</td>
<td>Support Services- Instruction</td>
<td>Support Services- Instruction</td>
<td>Support Services- Instruction</td>
<td>Support Services- Instruction</td>
<td>Support Services- Instruction</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>- PD Registrations</td>
<td>- PD Registrations</td>
<td>- PD Registrations</td>
<td>- PD Registrations</td>
<td>- Supplies for staff identified</td>
<td>- Supplies for staff identified</td>
<td>- Supplies for staff identified</td>
<td>- Supplies for staff identified</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>- Program Director</td>
<td>- Program Director</td>
<td>- Program Director</td>
<td>- Program Director</td>
<td>- Program Director</td>
<td>- Program Director</td>
<td>- Program Director</td>
<td>- Program Director</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>- Secretary</td>
<td>- Technology Repairs</td>
<td>- Technology Repairs</td>
<td>- Technology Repairs</td>
<td>- Technology Repairs</td>
<td>- Technology Repairs</td>
<td>- Technology Repairs</td>
<td>- Technology Repairs</td>
</tr>
<tr>
<td>25191</td>
<td>Refund of Revenue</td>
<td>Not expected</td>
<td>Refund of Revenue</td>
<td>Not expected</td>
<td>Refund of Revenue</td>
<td>Refund of Revenue</td>
<td>Refund of Revenue</td>
<td>Refund of Revenue</td>
<td>Refund of Revenue</td>
<td>Refund of Revenue</td>
<td>Refund of Revenue</td>
<td>Refund of Revenue</td>
</tr>
</tbody>
</table>
### CARES Budget-Example Expenditures

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Expenditure Account</th>
<th>Salary</th>
<th>Benefits</th>
<th>Purchased Professional &amp; Technical Services</th>
<th>Purchased Property &amp; Utility Services</th>
<th>Other Purchased Services</th>
<th>General Supplies</th>
<th>Property</th>
<th>Other</th>
<th>Transfers</th>
<th>Line Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>27000</td>
<td>Student Transportation</td>
<td>- Bus drivers</td>
<td>- Benefits for staff identified</td>
<td>- Contracts (3rd Party Bus Service)</td>
<td>- Alternative bus and transportation services</td>
<td>supplies for cleaning buses</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Bus monitors</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>33000</td>
<td>Community Service Operations</td>
<td>- Family engagement/Parent Liaison</td>
<td></td>
<td>- Homeless specific doctor exams-dental, medical, optical</td>
<td>- Postage</td>
<td>- Parental Involvement supplies</td>
<td>- Homeless specific supplies: backpacks, clothing, cap/gown, hearing aids, glasses, school supplies</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>- Rental of Postage machines</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>40000</td>
<td>Facilities Acquisition &amp; Construction</td>
<td></td>
<td>Carpet Replacement</td>
<td></td>
<td></td>
<td>Drinking fountains, items for a medical/quarantine room (furniture, cots, clocks, baby monitors)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>60000</td>
<td>Non-Programmed Charges</td>
<td>- Food Service</td>
<td></td>
<td></td>
<td>- Snacks for Afterschool Remediation Program</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Account Number</td>
<td>Expenditure</td>
<td>Expenditure Description</td>
<td>Notes:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------</td>
<td>-------------</td>
<td>-------------------------</td>
<td>--------</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16000</td>
<td>Instruction-Remediation Programs</td>
<td>Tutoring</td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>All</td>
<td>Supplies</td>
<td>Computers, laptops, furniture, technology-based apps, programs or software licenses aggregate over the capitalization threshold (typically $5000) are considered as Property and should be listed in the 710-748 category. All of these items, if under the capitalization threshold, including site licenses that could be split by cost per user, should be listed in Supplies as 655. 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.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>27000</td>
<td>Transportation</td>
<td>Bus Service (contracted 3rd party company)</td>
<td>Transportation of students is specifically assigned to expense object code 510 in the Indiana State Board of Accounts School Uniform Compliance Guidelines. While the service may appear to be a “professional service” provided costs of this nature should be coded to assigned code of 510.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>33000</td>
<td>Community Service Operations</td>
<td>Homeless specific: Doctor appts &amp; exams – dental, medical, optical</td>
<td>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 Indiana State Board of Accounts School Uniform Compliance Guidelines as: Welfare Activities Services - 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.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>33000</td>
<td>Community Service Operations</td>
<td>Parental Involvement activities</td>
<td>At this time, Parental Involvement activities should be assigned to expenditure account code 33990. The expense account is defined by the Indiana State Board of Accounts School Uniform Compliance Guidelines as: 33900 Other Community Services – Activities concerned with services provided the community which are not included a specific program area. &gt; 33990 – Other - Activities not otherwise categorized.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>60000</td>
<td>Non-Programmed Charges</td>
<td>Non-Title type activities</td>
<td>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)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>All</td>
<td>All</td>
<td>All</td>
<td>In such instances where state statute is more restrictive than Federal requirements, the state statute applies. The coding of all expenses should follow the Indiana State Board of Accounts School Uniform Compliance Guidelines Manual.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>