

Consolidated Application 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	-Certified instructional staff - Class-size reduction staff (TII) - CTE - STEM	-Benefits for staff identified		- Rental of devices (leased iPads, Chromebooks, charging carts, etc.)	- Homeless field trip fees (TI) - Homeless specific (TI): other school fees (AP exams, book rental fees, etc.)	-Core curriculum instructional supplies (supplemental readers & manipulatives, STEM kits, paper, pencils, headphones, flash drives, iPads, tablets, Kindles, Chromebooks, charging carts, printers, computers, laptops, apps, software licenses, online program licenses, etc.)	-Property (over \$5k per item) for identified programs			
12000	Instruction - Special Programs	- Supplemental EL instructional staff (i.e. bilingual paraprofessional) (TIII) - EL tutor stipends (TIII)	-Benefits for staff identified				- EL instructional supplies (i.e. bilingual books) (TIII) - EL/language development software programs (TIII)	-Property (over \$5k per item) for identified programs			
13000	Instruction – Adult/ Continuing Education Programs	- Adult/continuing education staff	-Benefits for staff identified				- Adult/continuing education instructional supplies	-Property (over \$5k per item) for identified programs			

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14000	Instruction - Summer School Programs	- Summer school staff (TI)	-Benefits for staff identified				- Summer school instructional supplies (TI) (TIV)	-Property (over \$5k per item) for identified programs			
15000	Instruction - Enrichment Programs	- High ability staff	-Benefits for staff identified				- Enrichment instructional supplies	-Property (over \$5k per item) for identified programs			
16000	Instruction - Remediation Programs	- Remediation (TI) staff, TI teachers, paraprofessionals - Math/Reading interventionists (TI) - Tutors	-Benefits for staff identified	- Tutoring fees from non-school persons (TI)			- Remediation (TI) instructional supplies (leveled readers, LLI kits, math manipulatives, bookshelf, paper, pencils, headphones, flash drives, iPads, tablets, Kindles, Chromebooks, charging carts, printers, computers, laptops, apps, software licenses, online program licenses, etc.)	-Property (over \$5k per item) for identified programs			

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17000-18000	Instruction - Payments to Other Government Units (interlocals)									- Transfers to other LEAs for NPS students (TI)	
21000	Support Services - Student	<ul style="list-style-type: none"> - Counselors - Social workers - Nurses - Behavioral/Social-emotional interventionists -MTSS (RTI, PBIS, SEL) coaches - EL specific counselor/college & career readiness support (TIII) 	-Benefits for staff identified	- Contracted professionals (Therapists, counselors, etc.)			- Supplies for identified programs (MTSS, RTI, PBIS, SEL curriculum, online program licenses, etc.)				

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22000	Support Services - Instruction	- Instructional coaches - Stipends for PD - Academic/Data coaches - In-house subs for PD - EL Instructional Coaches (TIII)	-Benefits for staff identified	- Contracts for in-house PD - PD registration - Sub service for PD coverage (3rd party provider)		- PD conferences: travel, mileage, lodging, per diem (all off-site PD costs except registration fees)	- PD materials (books, paper, pencils, apps, software licenses, online program licenses, etc.)		- Member fees to professional organizations		
23000 (23150 or 23290 ONLY)	Support Services - General Admin	- Program Director - Secretary	-Benefits for staff identified	- Copier service - Technology repairs -3rd party grant writing/program implementation		- Printing services - Postage - Rental of postage machines	- Office supplies - Storage materials, filing cabinets				
25191	Refund of Revenue	Not expected	Not expected	Not expected	Not expected	Not expected	Not expected	Not expected	Not expected	Not expected	
26000	Operation & Maintenance	Not expected	Not expected	Not expected	Not expected	Not expected	- School safety supplies (TIV) (PPE, thermometers, cleaning supplies, etc.)	Not expected	Not expected	Not expected	

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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 (Apps, online programs, software licenses, computers/laptops, and furniture)	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 require 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.
27000	Transportation	Alternative bus and transportation services (contracted 3rd party service)	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 the assigned code of 510.
33000	Community Service Operations	Homeless specific: ● doctor appts & exams (dental, medical, optical) Homeless specific: ● backpacks, clothing, cap/gown, hearing aids, glasses, school supplies, etc.	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	Parent/family engagement 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: <u>33900 Other Community Services</u> – Activities concerned with services provided the community which are not included a specific program area. > <u>33990 – Other</u> - Activities not otherwise categorized.
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> .