

Title I-IV, SIG Budget – Example Expenditures

Complete the budget below:

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Account Number	Expenditure Account	110	110-136	211-290	211-290	311-319	443	510-593	611-689	710-748	910	Line Totals
		Salary		Benefits		Professional Services	Rentals	Other Purchased Services	General Supplies	Property	Transfer	
		Cert	Non Cert	Cert	Non Cert							
11000	Instruction (works with students)	Certified Instructional Staff Math/Reading Interventionist Tutoring * Extended Learning	Paraprofessionals Instructional Assistants Subs (In-house)	Certified Instructional Staff Math/Reading Interventionist Tutoring * Extended Learning	Paraprofessionals Instructional Assistants Subs (In-house)	Tutoring fees from non-school persons	Leased items (Chromebook, 1:1 devices, charging cart)	Homeless field trip fees Homeless other school fees (AP exams, book rental fees, etc.)	Books, LLI Kits, Leveled Readers math manipulatives, paper, pencils, etc. Headphones, flash drives Apps, programs, software licenses, and/or software subscriptions iPads, tablets, Kindles, laptops, Chromebooks, iPad charging cart, printer, computers Title I bookshelf Individual items under capitalization threshold (typically \$5000)	Individual items at or above capitalization threshold (typically \$5000 per item unless LEA has a lower threshold, otherwise categorized as Supplies)		\$ -
21000	Support Services – Student (works with students)	Counselors * Social Worker* Nurse * PBIS Coach	Behavior Interventionist * Social-Emotional Interventionist *	Counselors * Social Worker* Nurse * PBIS Coach	Behavior Interventionist * Social-Emotional Interventionist *	Contracted Professionals • Therapists, counselors, etc. Programs						\$ -
22100	Improvement of Instruction (Professional Development for teachers)	Academic/Data Coach E-Coach Pay for Certified Staff to attend PD Instructional Coach	Pay for Instructional Assistant to attend PD Sub Service for PD (district subs) • Data meetings, PLCs, etc.			DW or Bldg. level PD trainers or consultants PD registrations External reviews, Diagnostic reviews, Technology audit Mentors (Coach for principal) Sub Service for PD coverage (3 rd Party Provider)		PD Conferences • travel, mileage, lodging, per diem (all Off-Site PD costs except registration fees) Train the Trainer PD Conferences	PD Materials • Books for PD book studies, paper, pencils, etc.			\$ -

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		110	120	211-290	211-290	311-319	440	510-593	611-689	710-748	910	
		Salary		Benefits								
Account Number	Expenditure Account	Cert	Non Cert	Cert	Non Cert	Professional Services	Rentals	Other Purchased Services	General Supplies	Property	Transfer	Line Totals
22900	Other Support Services-Admin	Program Director	Secretary			Copier Service Technology Repairs		Printing Services Postage Rental of postage machines	Office Supplies Equipment • Storage, filing Cabinets	Individual items if over capitalization threshold (typically \$5000)		
26000	Operation & Maintenance											\$ -
27000	Transportation		Bus Drivers		Bus Drivers			Bus Service * (contracted 3 rd party company)				\$ -
33000	Community Service Operations	Payroll: • Parent events, home visits, additional Parent Teacher conferences	Parent Liaison	Payroll: • Parent events, home visits, additional Parent Teacher conferences	Parent Liaison	Parent Education Services (builds parental skills to help students) Cultural Skills Consultant Homeless specific: * • Doctor appts & exams – dental, medical, optical		Postage Rental of postage machines	Light refreshments for Title I Parent Nights Parent Involvement • supplies, books, give-away books General supplies • paper, pencils, envelopes & ink for mailings Homeless specific: * • school supplies, backpacks, clothing, graduation cap/gown, hearing aids, glasses			\$ -
60100	Transfers (interfund)										Transfers to a Fiscal LEA of Non-Public Equitable Share	\$ -
	Column Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect Cost Rate:		Subtract the amount above \$25,000 (per individual contracted service) from your total budget:										
Total after deducting Property:												
Total Available for Indirect Costs:												
Amount of Indirect Cost to be used:												
Grand Total After Indirect Cost:												

Expenditure Notes

Account Number	Expenditure Account	Expense Description	Notes:
11000	Instruction (works with students)	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.
11000	Instruction (works with students)	Apps Programs Software Licenses Computers/Laptops 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. <i>2 CFR 200.33</i> . 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. <i>2 CFR 200.303(b)(4)</i> . 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.
21000	Support Services – Student (works with students)	Counselors Behavior Interventionist Social-Emotional Interventionist Social Worker Nurse	Noted positions are listed in columns as either Certified or Non-Certified. It should be noted, the positions could fall into either category based on license, school structure or collective bargaining agreements. These positions are subjective in their nature of status.
26000	Operation & Maintenance	Various	The 26000 expense category, based on account description, may be seldom used within the grant. Costs appropriated to this line should be reviewed for alternatives or allowability. An allowable expense example is payroll expenses for a custodial employee specifically assigned to a Title I funded program.
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	Homeless specific: • Doctor appts & exams –dental, medical, optical Homeless specific: • 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.
All	All	All	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> .