

ESSER 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 (& Stipends)	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 - Gen Ed instructional assistants - Non-SPED PreK - Clubs, class sponsors	- Benefits for staff identified	- Contracted substitute services (not PD coverage)	- Rental of devices - Contracted tech repair services (student and teacher devices)	- Field trip fees - Book rental fee/tuition coverage - Printing services for classroom materials	- Supplies for core instruction (virtual or in-person, e.g., additional textbooks, manipulatives) - Educational apps, software licenses - Chromebooks, laptops for teachers and students - Interactive whiteboards, projectors	- Property (items that qualify for capitalization) for staff identified - Tech infrastructure upgrades - Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets	- Fees for student contest entry (robotics club, etc.)		
12000	Instruction- Special Programs	- High ability - Special education compensatory services - English learner - SPED PreK	- Benefits for staff identified				- Supplies for special programs	- Property (items that qualify for capitalization) for staff identified - Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets			
13000	Instruction- Adult and Continuing Ed Programs	- Adult/continuing education staff	- Benefits for staff identified				- Supplies for adult/continuing ed programs	- Property (items that qualify for capitalization) for staff identified - Expenditures for acquiring capital assets, including land, existing			

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								buildings, existing infrastructure assets			
14000	Instruction-Summer School Programs	- Summer school staff - Jump Start/K Roundup staff	- Benefits for staff identified	- Contracted summer school programs			- Summer school program supplies	- Property (items that qualify for capitalization) for staff identified - Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets			
15000	Instruction-Enrichment Programs	<i>Not expected to be used</i>									
16000	Instruction-Remediation Programs	- Remediation staff, e.g., additional "Title" teachers and paras -Before/after school tutoring staff	- Benefits for staff identified	- Contracted tutoring services			- Remediation and intervention apps, licenses, and materials - Credit recovery apps - Tutoring supplies	- Property (items that qualify for capitalization) for staff identified - Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets			
17000-18000	Instruction-Payments to Other Government Units (interlocals)					- Special education interlocal or cooperative fees					

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						- Area vocational school fees					
21000	Support Services-Student	- Counselors - Social workers - Nurse, health aide - Behavior/Social-emotional interventionists - Attendance officer - SPED evaluators	- Benefits for staff identified	- Contracted professionals (Therapists, counselors, etc.)			- Supplies for staff identified - Updates to SIS/student record services for online registration	- Property (items that qualify for capitalization) for staff identified - Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets			
22000	Support Services-Instruction	- Instructional coaches - Stipends for PD - Data coach - Library/media services staff - Tech services staff	- Benefits for staff identified	- Contract for technical assistance partner, on-site PD - PD registrations - Contracted substitute service for PD coverage	- Tech network support contracts - Tech-related repairs and maintenance contracts (student and teacher devices) - Rental of devices	- PD conferences: travel, mileage, lodging, per diem (all off-site PD costs except registration fees) - AP exam fees - Internet access for teachers and students (WiFi, hot spots, monthly usage, etc.)	- PD materials - Data management apps - Library materials - Instructional computer hardware and software (devices for teachers and students, educational apps and licenses) - Updates to SIS/student record services for online registration - Interactive whiteboards, projectors	- Property (items that qualify for capitalization) for staff identified - Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets	- Member fees to professional organizations and service centers		
23000 (23150 or 23290 ONLY)	Support Services-General Admin	- Program Director - Secretary - Virtual program admin	- Benefits for staff identified	- Copier service - Contracted grant writing, program implementation services	- Computer rentals, phone rentals, and copier rentals	- Printing services (non-instructional) - Postage - Rental of	- Office supplies - Equipment (storage, filing cabinets) - Zoom/electronic signature software	- Property (items that qualify for capitalization) for staff identified			

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				- Contracted legal services		postage machines	for school boards or Supt. - Updates to SIS for online registration	- Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets			
25191	Refund of Revenue	<i>Not expected to be used</i>									
26000	Operation & Maintenance	- Custodians - Maintenance staff - SRO/security services	- Benefits for staff identified	- Contracted security services	- Contracted custodial services - Furniture and equipment repair services		- Supplies for cleaning - Hand sanitizer, sanitizer stations - Masks - PPE - Thermometers, infrared temp sensing tablets, blankets, items for medical room (air freshener)	- Property (items that qualify for capitalization) for staff identified - Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets			
27000	Student Transportation	- Bus drivers - Bus monitors	- Benefits for staff identified			- Contracted bus service - Alternative bus and transportation services	- Supplies for cleaning buses	- School bus for additional routes (due to social distancing) - Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets			
33000	Community Service Operations	- Family engagement coordinator	- Benefits for staff identified	- Homeless specific doctor		- Postage - Rental of	- Parental involvement supplies	- Expenditures for acquiring capital assets,			

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		- Parent liaison - Athletic coaches		exams-dental, medical, optical		postage machines	- Homeless specific supplies - Graduation supplies - Non-curricular activity supplies (band, athletics, etc.)	including land, existing buildings, existing infrastructure assets			
40000	Facilities Acquisition & Construction				- Construction contracts (Installation/labor costs for: HVAC upgrades, carpet replacement, building renovations, tech infrastructure, etc.) -Building rental		- Drinking fountains - Furniture - Outdoor classroom supplies - Items for a medical/quarantine rooms (cots, clocks, etc.)	- Purchase of land or existing buildings (for social distancing purposes) - Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets	- Building purchase installments and lease payments resulting in acquisition (does not include interest)		
60000	Non-Programmed Charges	- Food service staff	- Benefits for staff identified				- Snacks for out-of-school time remediation program				

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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, programs, software licenses, computers/laptops, and furniture)	Computers, laptops, or furniture that qualify for capitalization are considered as Property and should be listed in the 710-748 category. All of these items, if they do not qualify for capitalization, should be listed in Supplies as 655. Technology-based apps, programs or software licenses should be listed in Supplies as 656. 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.
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.
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: <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.
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 31000 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> .

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Please reference the SBOA Classification and Definition of Object Accounts here: <https://www.in.gov/sboa/files/SCHMAN08-2021Updated.pdf>

For questions, please contact your federal grants specialist.