

# Title I-IV, SIG Budget – Example Expenditures

Complete the budget below:

|                |   | 110  | 110-136   | 211-290  | 211-290  | 311-319   | 443   | 510-593   | 611-689   | 710-748  | 910      |             |
|----------------|---|--|---|--|--|---|---|---|---|--|----------|-------------|
| Account Number | Expenditure Account   | Salary   |   | Benefits   |  | Professional Services   | Rentals   | Other Purchased Services  | General Supplies  | Property   | Transfer | Line Totals |
|                |   | Cert   | Non Cert  | Cert   | Non Cert   |   |   |   |   |  |          |             |
| 11000          | <b>Instruction (works with students)</b>                                  | Certified Instructional Staff<br><br>Math/Reading Interventionist<br><br>Tutoring<br><br>Extended Learning | Paraprofessionals<br><br>Instructional Assistants<br><br>Subs (In-house)  | Certified Instructional Staff<br><br>Math/Reading Interventionist<br><br>Tutoring<br><br>Extended Learning | Paraprofessionals<br><br>Instructional Assistants<br><br>Subs (In-house) | Tutoring fees from non-school persons   | Leased items (Chromebook, 1:1 devices, charging cart) | Homeless field trip fees<br><br>Homeless other school fees (AP exams, book rental fees, etc.)   | Books, LLI Kits, Leveled Readers math manipulatives, paper, pencils, etc.<br><br>Headphones, flash drives<br><br>Apps, programs, software licenses, and/or software subscriptions<br><br>Devices (tablets/laptops), charging carts, printers, projectors, computers<br><br>Title I bookshelf<br><br><b>Individual items under capitalization threshold (typically \$5000)</b> | <b>Individual items at or above capitalization threshold (typically \$5000 per item unless LEA has a lower threshold, otherwise categorized as Supplies)</b> |          | \$ -        |
| 21000          | <b>Support Services – Student (works with students)</b>                   | Counselors<br><br>Social Worker<br><br>Nurse<br><br>PBIS Coach   | Behavior Interventionist<br><br>Social-Emotional Interventionist  | Counselors<br><br>Social Worker<br><br>Nurse<br><br>PBIS Coach   | Behavior Interventionist<br><br>Social-Emotional Interventionist         | Contracted Professionals<br>• Therapists, counselors, etc.<br><br>Programs  |   |   |   |  |          | \$ -        |
| 22100          | <b>Improvement of Instruction (Professional Development for teachers)</b> | Academic/Data Coach<br><br>E-Coach<br><br>Pay for Certified Staff to attend PD<br><br>Instructional Coach  | Pay for Instructional Assistant to attend PD<br><br>Sub Service for PD (district subs)<br>• Data meetings, PLCs, etc. |  |  | DW or Bldg. level PD trainers or consultants<br><br>PD registrations<br><br>External reviews, Diagnostic reviews, Technology audit<br><br>Mentors (Coach for principal)<br><br>Sub Service for PD coverage (3 <sup>rd</sup> Party Provider) |   | PD Conferences<br>• travel, mileage, lodging, per diem (all Off-Site PD costs except registration fees)<br><br>Train the Trainer PD Conferences | PD Materials<br>• 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<br><br>Technology Repairs   |         | Printing Services<br><br>Postage<br><br>Rental of postage machines | Office Supplies<br><br>Equipment<br>• Storage, filing Cabinets   | Individual items if over capitalization threshold (typically \$5000) |   |             |
| 26000   | Operation & Maintenance      |   |   |   |                |  |         |  |  |  |   | \$ -        |
| 27000   | Transportation               |   | Bus Drivers   |   | Bus Drivers    |  |         | Bus Service (contracted 3 <sup>rd</sup> party company)             |  |  |   | \$ -        |
| 33000   | Community Service Operations | Payroll:<br>• Parent events, home visits, additional Parent Teacher conferences | Parent Liaison  | Payroll:<br>• Parent events, home visits, additional Parent Teacher conferences | Parent Liaison | Parent Education Services (builds parental skills to help students)<br><br>Cultural Skills Consultant<br><br>Homeless specific:<br>• Doctor appts & exams – dental, medical, optical |         | Postage<br><br>Rental of postage machines                          | Light refreshments for Title I Parent Nights<br><br>Parent Involvement<br>• supplies, books, give-away books<br><br>General supplies<br>• paper, pencils, envelopes & ink for mailings<br><br>Homeless specific:<br>• school supplies, backpacks, clothing, graduation cap/gown, hearing aids, glasses |  |   | \$ -        |
| 60100   | Transfers (interfund)        |   |   |   |                |  |         |  |  |  | Transfers to a Fiscal LEA of Non-Public Equitable Share | \$ -        |
|   | <b>Column Totals</b>         | \$ -  | \$ -  | \$ -  | \$ -           | \$ -   | \$ -    | \$ -   | \$ -   | \$ -   | \$ -  | \$ -        |
| <b>Indirect Cost Rate:</b>                    |                              |   | <b>Subtract the amount above \$25,000 (per individual contracted service) from your total budget:</b> |   |                |  |         |  |  |  |   |             |
|   |                              |   |   |   |                |  |         |  |  |  | Total after deducting Property:                         |             |
|   |                              |   |   |   |                |  |         |  |  |  | Total Available for Indirect Costs:                     |             |
|   |                              |   |   |   |                |  |         |  |  |  | Amount of Indirect Cost to be used:                     |             |
|   |                              |   |   |   |                |  |         |  |  |  | <b>Grand Total After Indirect Cost:</b>                 |             |



## 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<br>Programs<br>Software Licenses<br>Computers/Laptops<br>Furniture   | 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).<br><br>State requirements may lower the threshold for equipment and may define certain technological items as equipment that must be inventoried. 2 <i>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. 2 <i>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<br>Behavior Interventionist<br>Social-Emotional Interventionist<br>Social Worker<br>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 <sup>rd</sup> 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:<br>• Doctor appts & exams –dental, medical, optical<br><br>Homeless specific:<br>• 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.<br>The coding of all expenses should follow the <i>Indiana State Board of Accounts School Uniform Compliance Guidelines Manual</i> .   |