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|  | **Exceptional Student Services****Professional Learning and Sustainability** |

**Implementation Program**

**Language Essentials for Teachers of Reading and Spelling (LETRS®)**

**Professional Development Grant**

**Grant Name: 2015 IDEA – LETRS PD**

**Funding Source: Individuals with Disabilities Education Improvement Act (IDEA)**

**Non-competitive: By Invitation Only**

**BUDGET EXAMPLES**

The ESS Funding unit has developed a format for describing expenditures in the grant budget’s Narrative Description. Examples of the format are included in this document for your convenience. The budget formats are in the form of mathematical equations. A requirement of this grant is that you use the format in your budget. A budget that is not presented in the format shown with adjustments made to the specifics such as the LEA’s actual substitute teacher and local benefits rates will be rejected until compliance is met.

The *2012 Chart of Accounts and Expense Classifications, Uniform System of Financial Records*, has been revised effective July 1, 2007. The line item placement of allowed funding for IDEA capacity building grants, including this grant, follows:

* 2100, 2200, 2600, 2700 – Support Services (Students, Instr., Operation, Transport)

All funding that supports the training of teachers who work with students in the classroom must be placed in this function code. This includes the purchase of substitute services, registration fees, and applicable travel costs.

* 2300, 2400, 2500, 2900 – Support Services (General, School, Central Services, Other)

All funding that supports the training of district or school administrative staff and other non-instructional staff, and teachers-on-assignment with administrative duties must be placed in this function code. This includes registration fees, and applicable travel costs.

A list of allowed expenses can be found in the Request for Grants (RFG), Funding Allowances, pages 4–6.

reminder: Never put any funds in 1000–Instruction.

The following budget examples demonstrate the standard budget format for expenses that are allowed in this grant.

6100–Salaries

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| **Object Code** | **Function Code** | **Project****Time (FTE)** | **Quantity** | **Salary, Rental, or Unit Cost** | **Line Item Total** |
| 6100–Salaries | 2100, 2200, 2600, 2700 – Support Services (Students, Instr., Operation, Transport) |  | 1 | $2,000.00 | $2,000.00 |
| **Narrative Description** |
| 1 teacher substitute x $100/day x 20 days = $2,000 |

6200–Employee Benefits

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| **Object Code** | **Function Code** | **Project****Time (FTE)** | **Quantity** | **Salary, Rental, or Unit Cost** | **Line Item Total** |
| 6200–Employee Benefits | 2100, 2200, 2600, 2700 – Support Services (Students, Instr., Operation, Transport) |  | 1 | $500.00 | $500.00 |
| **Narrative Description** |
| 25% local benefits rate = $500 |

6300–Purchased Professional Services

Use either “non-instructional” or “admin” when identifying expenses for a trainee who is not a classroom teacher.

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| **Object Code** | **Function Code** | **Project****Time (FTE)** | **Quantity** | **Salary, Rental, or Unit Cost** | **Line Item Total** |
| 6300–Purchased Professional Services | 2100, 2200, 2600, 2700 – Support Services (Students, Instr., Operation, Transport) |  | 1 | $3,000.00 | $3,000.00 |
|  |
| 1 teacher LETRS® TOT Academy partial registration fee for the following training sessions:October 27–30, 2014, LETRS® Training, Modules 1–3January 12–15, 2015, LETRS® TOT Academy, Modules 1–3February 24–27, 2015, LETRS® Training, Modules 4–6April 27–30, 2015, LETRS® TOT Academy, Modules 4–6June 8–11, 2015, LETRS® Training, Modules 7–9Total FY 2015 partial registration fee = $3,000 |
| **Object Code** | **Function Code** | **Project****Time (FTE)** | **Quantity** | **Salary, Rental, or Unit Cost** | **Line Item Total** |
| 6300–Purchased Professional Services | 2300, 2400, 2500, 2900 – Support Services (General, School, Central Services, Other) |  | 1 | $3,000.00 | $3,000.00 |
| **Narrative Description** |
| 1 non-instructional LETRS® TOT Academy partial registration fee for the following training sessions:October 27–30, 2014, LETRS® Training, Modules 1–3January 12–15, 2015, LETRS® TOT Academy, Modules 1–3February 24–27, 2015, LETRS® Training, Modules 4–6April 27–30, 2015, LETRS® TOT Academy, Modules 4–6June 8–11, 2015, LETRS® Training, Modules 7–9Total FY 2015 partial registration fee = $3,000 |

6500–Other Purchased Services

Use either “R/T” or “round trip” to describe the mileage.

The following two budget examples demonstrate the standard budget format when the LEA has only one participating trainee, whether the trainee is a classroom teacher or a non-instructional or admin staff member.

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| **Object Code** | **Function Code** | **Project****Time (FTE)** | **Quantity** | **Salary, Rental, or Unit Cost** | **Line Item Total** |
| 6500–Other Purchased Services | 2100, 2200, 2600, 2700 – Support Services (Students, Instr., Operation, Transport) |  | 1 | $4,242.00 | $4,242.00 |
| **Narrative Description** |
| Mileage200 R/T miles x $0.445 x 5 trips = $44510 R/T miles x $0.445 x 20 hotel to training site trips = $89Total lodging allowance = $534Lodging, 1 room, 4 nights, 5 eventsLodging allowance = $2,628Meals1 teacher x 20 dinners x $27 = $5401 teacher x 20 lunches x $16 = $3201 teacher x 20 breakfasts = $11 = $220Total meal allowance = $1,080 |
| **Object Code** | **Function Code** | **Project****Time (FTE)** | **Quantity** | **Salary, Rental, or Unit Cost** | **Line Item Total** |
| 6500–Other Purchased Services | 2300, 2400, 2500, 2900 – Support Services (General, School, Central Services, Other) |  | 1 | $4,242.00 | $4,242.00 |
| **Narrative Description** |
| Mileage200 R/T miles x $0.445 x 5 trips = $44510 R/T miles x $0.445 x 20 hotel to training site trips = $89Total lodging allowance = $534Lodging, 1 room, 4 nights, 5 eventsLodging allowance = $2,628Meals1 admin x 20 dinners x $27 = $5401 admin x 20 lunches x $16 = $3201 admin x 20 breakfasts = $11 = $220Total meal allowance = $1,080 |

The following two budget examples demonstrate the standard format when the LEA has two participating trainees who are a classroom teacher and a non-instructional or admin staff member. Note that the non-instructional or admin trainee’s mileage and lodging expense descriptions are the mileage allowance statement and the lodging allowance statement.

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| **Object Code** | **Function Code** | **Project****Time (FTE)** | **Quantity** | **Salary, Rental, or Unit Cost** | **Line Item Total** |
| 6500–Other Purchased Services | 2100, 2200, 2600, 2700 – Support Services (Students, Instr., Operation, Transport) |  | 1 | $2,661.00 | $2,661.00 |
| **Narrative Description** |
| Mileage200 R/T miles x $0.445 x 5 trips = $44510 R/T miles x $0.445 x 20 hotel to training site trips = $89Mileage allowance: $534 x 50% = $267Lodging, 1 room, 4 nights, 5 eventsLodging allowance = $2,628 x 50% = $1,314Meals1 teacher x 20 dinners x $27 = $5401 teacher x 20 lunches x $16 = $3201 teacher x 20 breakfasts = $11 = $220Total meal allowance = $1,080 |
| **Object Code** | **Function Code** | **Project****Time (FTE)** | **Quantity** | **Salary, Rental, or Unit Cost** | **Line Item Total** |
| 6500–Other Purchased Services | 2300, 2400, 2500, 2900 – Support Services (General, School, Central Services, Other) |  | 1 | $2,661.00 | $2,661.00 |
| **Narrative Description** |
| Mileage allowance: $534 x 50% = $267Lodging allowance = $2,628 x 50% = $1,314Meals1 non-instructional x 20 dinners x $27 = $5401 non-instructional x 20 lunches x $16 = $3201 non-instructional x 20 breakfasts = $11 = $220Total meal allowance = $1,080 |

The following budget example demonstrates the standard budget format for a trainee who has made alternate lodging arrangements. This trainee needs additional mileage in place of a lodging allowance. Calculate the round trip mileage from the district office to the training site. Also calculate the round trip mileage from the training site to the alternative lodging site.

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| **Object Code** | **Function Code** | **Project****Time (FTE)** | **Quantity** | **Salary, Rental, or Unit Cost** | **Line Item Total** |
| 6500–Other Purchased Services | 2100, 2200, 2600, 2700 – Support Services (Students, Instr., Operation, Transport) |  | 1 | $1,748.00 | $1,748.00 |
| **Narrative Description** |
| Mileage200 R/T miles x $0.445 x 5 trips = $44525 R/T miles x $0.445 x 20 training site to private residence trips = $223Total mileage allowance = $668Lodging allowance is not requiredMeals1 teacher x 20 dinners x $27 = $5401 teacher x 20 lunches x $16 = $3201 teacher x 20 breakfasts = $11 = $220Total meal allowance = $1,080 |

6910–Indirect Cost Recovery

The GME system will automatically calculate any applicable approved restricted indirect cost amount and county-approved restricted indirect cost amount. However, you must type the combined amounts in the Salary, Rental, or Unit Cost column and the Line Item Total column. Also type the rate in the Narrative Description.

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| **Object Code** | **Function Code** | **Project****Time (FTE)** | **Quantity** | **Salary, Rental, or Unit Cost** | **Line Item Total** |
| 6910–Indirect Cost Recovery | 0000–Other |  | 1 |  |  |
| **Narrative Description** |
| 5% approved restricted indirect cost rate |