

FY22 ESSER III Fund (Fund Code 119) Budget Worksheet

Total Allocation	\$170,448	
Reservation of Funds to Address Learning Loss and Disproportionate Impact of COVID-19		
Minimum funding (20% of total allocation) that must be used to address learning loss and disproportionate impact of COVID-19	20% of Total Allocation	\$34,090

TIP: Please budget at least this amount in the column, "How much of Total Expenditure addresses learning loss/disproportionate impacts of COVID -19?" (these expenditures are also included in Total Expenditures). If less than 20% is budgeted in the column below, the box to the left will turn red.

To determine FTE, divide total amount on budget line by total salary of staff on the line, then multiply by number of staff on that line. For example, 2 staff are paid \$80,000 each from the grant. Their total salaries from all sources amount to \$120,000 each. Divide 80,000 by 120,000 to get FTE per staff member (.67 FTE), then multiply by 2. The FTE for that line is 1.3 (round to the nearest tenth).

TIP: All grant expenditures must be necessary, reasonable and allowable per the rules of each grant program.

- Please consult [DESE's ESSER webpage](#) for reminders on allowable expenses and references to more detailed guidance.

TIP: The "Total FTE" cannot exceed # of staff X 1.0 (one full-time staff person). If error, cell will turn red. See add'l info.

TIP: For information on MTR calculations and payments, consult DESE's [MTRS Quick Reference Guide](#).

TIP: Use the "Comments" section (here and in EdGrants) to include **details** relating expenditures back to activities on the Implementation Plan and Use of Funds tabs.

Line Item Category: Select an option from the drop down menu.						Total Expenditures (whole numbers)	20% Reservation: How Much of Total Expenditure addresses learning loss/disproportionate impacts of COVID-19? (whole numbers)	Primary Function	Comments
1	ADMINISTRATOR SALARIES:	# of staff	Total FTE	MTRS	Amount	Amount	Select from Drop Down List	Budget Detail	
	Select One						Select One		
	Select One						Select One		
	Select One						Select One		
SUB-TOTAL		0	0.00		\$ -	\$ -			
2	INSTRUCTIONAL/PROF STAFF:	# of staff	Total FTE	MTRS	Amount	Amount	Select from Drop Down List	Budget Detail	
	Select One						Select One		
	Select One						Select One		
	Select One						Select One		
	Select One						Select One		
	Select One						Select One		
	Select One						Select One		
SUB-TOTAL		0	0.00		\$ -	\$ -			
3	SUPPORT STAFF SALARIES:	# of staff	Total FTE	MTRS	Amount	Amount	Select from Drop Down List	Budget Detail	
	Select One						Select One		
	Select One						Select One		
	Select One						Select One		
SUB-TOTAL		0	0.00		\$ -	\$ -			
4	STIPENDS:	# of staff	Rate	Rate Type	MTRS	Amount	Select from Drop Down List	Budget Detail	
	Select One			select			Select One		
	Select One			select			Select One		
	Select One			select			Select One		
	Select One			select			Select One		
SUB-TOTAL						\$ -			
5	FRINGE BENEFITS:								
	Sa MTRS (automatically calculated if MTRS box is checked above)								
	Sb Other								
	Health Insurance								
	Other Retirement Systems								
	Federal Insurance Contributions Act (FICA)								
SUB-TOTAL						\$ -			
6	CONTRACTUAL SERVICES:	Rate	Rate Type		Amount	Amount	Select from Drop Down List	Budget Detail	
	Select One		select				Select One		
	Select One		select				Select One		
	Select One		select				Select One		
	Select One		select				Select One		
	Select One		select				Select One		
	Select One		select				Select One		
SUB-TOTAL					\$ -	\$ -			
7	SUPPLIES AND MATERIALS:	Other			Amount	Amount	Select from Drop Down List	Budget Detail	
	Select One				\$ 35,448	\$ -	Activities related to improving indoor air quality in school facilities	PPE	
	Select One						Select One		
	Select One						Select One		
SUB-TOTAL					\$ 35,448	\$ -			
8	TRAVEL: (mileage, conference registration, courses, hotels, etc.)				Amount	Amount	Select from Drop Down List	Budget Detail	
	Select One						Select One		
	Select One						Select One		
	Select One						Select One		
	Select One						Select One		
SUB-TOTAL					\$ -	\$ -			
9	OTHER COSTS:	Memberships/Subscriptions	Rental/Lease of Equipment		Amount	Amount	Select from Drop Down List	Budget Detail	
	Select One				\$ 35,000	\$ 34,090	Activities addressing learning loss	Panoramas, STAR, Freckle	
	Select One				\$ 100,000	\$ -	activities re: maintaining district activities and continuing staff employment	Tent Rental	
	Select One						Select One		
	Select One						Select One		
	Select One						Select One		
SUB-TOTAL					\$ 135,000	\$ 34,090			
10	INDIRECT COSTS	(a) rate (%) (e.g., if 3.4%, enter 3.4)	(b) eligible allocation less indirect (c) maximum indirect allowed		Amount	Amount			
		3.4							
				\$164,843					
				\$5,604					
				(a x b)					
11	EQUIPMENT:				Amount	Amount	Select from Drop Down List	Budget Detail	
	Items costing \$5,000+ per unit and having a useful life more than 1 year must be listed individually and described in Step								

**Major contracts and Capital Expenditures, Including Equipment
No Indirect Costs Allowed on These Expenditures**

ESSER III Funds are subject to the Uniform Grants Guidance (2 CFR 200), which requires that capital expenditures and certain equipment have prior written approval from DESE.

Capital expenditures are defined in the Uniform Guidance as "expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life." [2 CFR 200.201](#). **Capital assets** are any tangible or intangible [software] asset that has a useful life of greater than one year and meets or exceeds the capitalization level of the organization (usually \$5,000) . Capital assets include land, buildings/facilities, equipment, intellectual property. See [2 CFR 200.201](#) for additional information. **Equipment** is defined as "tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000." [2 CFR 200.201](#).

In order to receive prior approval of any equipment or other capital expenditure, please list them in the appropriate box below – either Equipment or Other Capital Expenditures. Note that Other Capital Expenditures includes capital contracts, such as for renovations or facilities upgrades (such as HVAC). Contracts that are *not* capital expenditures (such as services contracts for pd, enrichment, etc.) and that exceed \$25,000 should be listed in the first box. **All expenditures listed below should also be included in one of the 11 categories of the main budget, above.**

Capital Expenditure Approval Form - Finally, for those capital expenditures (Equipment or Other Capital Expenditures) amounting to \$30,000 or more ("Amount" cell will turn light blue), districts must fill out, sign and submit a Capital Expenditure Approval Form (see tab after Schedule A). These forms must be sent by email to your district liaison with your application. The form can also be found on DESE's Federal Grant Programs webpages [here](#).

Indirect costs are those expenses of doing business that are not readily identified with a particular grant, contract, project fund or activity, but are necessary for the general operation of the organization and the conduct of the activities it performs. Because these expenses are difficult to track with precision across benefiting sources, federal grants allow use of a rate as a mechanism for fairly and conveniently apportioning indirect costs across all programs within the organization. See [U.S. Department of Education, Indirect Cost Overview](https://www2.ed.gov/about/offices/list/ocfo/intro.html) (<https://www2.ed.gov/about/offices/list/ocfo/intro.html>).

For this grant, indirect costs must be consistent with the rate established by DESE's Office of School Finance. Note that districts are allowed to take less than the maximum allowable for indirect costs. The decision to recover indirect costs using these established rates is a local option. If indirect costs are recovered, they shall be returned to the general fund of the city or town in accordance with G.L. Chapter 44, Section 53. In the case of regional schools, indirect costs shall be returned to the regional school general fund. www.doe.mass.edu/Grants/essential.html

In calculating the indirect cost allowable for a particular grant, some expenditures are not included. Two such exclusions include a portion of major subawards (those exceeding \$25,000), and capital costs (see adjacent box for description). See also, [U. S. Department of Education, Cost Allocation Guide for Local Governments](https://www2.ed.gov/about/offices/list/ocfo/fipao/guideigcwebsite.pdf). <https://www2.ed.gov/about/offices/list/ocfo/fipao/guideigcwebsite.pdf>

- Contracts:** For major contracts exceeding \$25,000, districts may recover indirect costs on only the first \$25,000 of each contract. The remainder of the contract amount is excluded from application of the indirect cost rate. Note that for contracts for professional services normally provided in-house, such as a speech pathologist or school nurse, this exclusion does not apply, even if the contract exceeds \$25,000.

Of course, these expenses are also subject to all other grant requirements (allowability, allocability, necessary and reasonable, etc.) to be properly charged to the grant.

(include in budget categories above in addition to listing individually here). List **non-capital contracts** exceeding \$25,000 below (but not those for professional services normally provided in house)

Amount of contract:	Amount excluded from indirect cost:	Description:
\$ -	\$ -	

turn **red** if
tract amount
0.

2

TIP: This amount will automatically be subtracted before calculating maximum allowable indirect costs for your district in Line 10.

TIP: If a cell in this column turns light blue (expenditures totaling \$30,000 or more), you must complete a Capital Expenditure Approval Form for each such expense (found after

List Items of personal property (not real property) costing \$5,000+ per unit and having a useful life of more than 1 year.

[illegible]

TIP: This total should equal the total amount for Category II, Equipment, in your budget above.

TIP: Cell will turn red if you enter equipment costing less than \$5,000. Remove this item from calculator.

List items that are **not equipment** costing \$5,000 per unit or less per year, including real property and contracts for repair/replacement.

[illegible]

TIP: Cell will turn enter a capital exp costing less than \$ this item from calc

TIP: If a cell in this column turns light blue (expenditures totaling **\$30,000 or more**), you must complete a Capital Expenditure Approval Form for each such expense (found after the Schedule A tab).