

Randolph

Plans for the Use of ESSER III Funds:

The United States Department of Education (USED) is requiring two plans from all recipients of ESSER III funds:

- 1) **A plan for the safe return to in-person instruction** and continuity of services
The requirement for this plan is likely met by your **District Reopening Plan** submitted to DESE in August of 2020, along with any subsequent amendments (see Tab 3 Assurances). It will need to be revisited and revised as necessary every 6 months, including soliciting stakeholder input and considering changes to CDC guidance.
- 2) **A plan for the Use of ESSER III Funds**, based on broad stakeholder input, and addressing the following:
 - The district's **prevention and mitigation strategies**, including extent district has adopted CDC recommendations (**Step 4.4**)
 - How the district will use its **20% reservation of ESSER III funds to address loss of instructional time with evidence-based interventions (Step 4.2 and Tab 6, Budget)**
 - How the district will spend the remainder of its ESSER III funds for **allowable expenditures (Tab 5) and budget (Tab 6)**
 - How the use of ESSER III funds will respond to the **academic, social, emotional and mental health needs** of all students, especially **those disproportionately impacted by the COVID-19 pandemic (Tab 4.2, Tab 4.3)**, including:

- students from low-income families
- students of color
- English learners
- students with disabilities
- students experiencing homelessness
- students in foster care
- migratory students
- students who are incarcerated
- other underserved students

This application, when fully and thoughtfully completed, along with your District Reopening Plans, will constitute the plans required by USED. These plans must be published on your website and must be accessible to families in a language they understand, either translated in writing or orally, as well as in an accessible format for those with disabilities.

You should expect that DESE will be collecting data and other information from you as a result of implementation of your plans for and use of ESSER funds.

| Step 4.1 of 4.4 | ESSER III regulations require that the stakeholder groups below be meaningfully consulted as part of the planning process for use of ESSER III funds. Which of the following groups have you consulted with? (check all that apply) | | If you have not yet consulted with this group in planning for use of ESSER III funds, when and how do you plan to get their input? |
|--------------------------|---|--|--|
| | <input type="checkbox"/> | Students | |
| | <input type="checkbox"/> | Families | |
| | <input type="checkbox"/> | School and District administrators, including special education administrators | |
| | <input type="checkbox"/> | School leaders | |
| | <input type="checkbox"/> | Teachers | |
| | <input type="checkbox"/> | Other educators | |
| | <input type="checkbox"/> | School staff | |
| | <input type="checkbox"/> | Unions representing educators and school staff | |
| | <input type="checkbox"/> | Tribes* | |
| <input type="checkbox"/> | Civil rights organizations (including disability rights organizations)* | Do not currently know of any tribes in our dis | |
| <input type="checkbox"/> | Stakeholders representing the interests of children with disabilities, English learners, children experiencing homelessness, children in foster care, migratory students, children who are incarcerated, and other underserved students.* | | |

*To the extent present in or served by the district

TIP: The cells in the right column will be red until you either 1) check the box next to the stakeholder in the left-hand column or 2) write your plan to consult the stakeholder group in the left-hand column.

Step 4.2
of 4.4

Evidence-Based Strategies, Interventions, and Supports:

Describe how ESSER III funds, including the required 20% reservation, will be used to respond to students' social, emotional, and academic needs through *evidence-based* interventions, how progress will be measured, and how/if chosen interventions address disproportionate impact of COVID-19 on underserved subgroups. Select from the following list of evidence-based interventions and provide a narrative at the bottom of this step for any of your district's evidence-based initiatives that are not listed. **Note: Your district's 20% reservation to address loss of instructional time must be spent on evidence-based interventions.**

| Enhanced Core Instruction | Our district is using ESSER III funds for this strategy | This strategy will address pandemic-related learning loss/disproportionate impact | What data will you use to measure progress? | Does this strategy/intervention address the disproportionate impact of COVID-19 on underserved student subgroups (each major racial and ethnic group, students from low-income families, students with disabilities, English learners, gender, migrant students, students experiencing homelessness and students in foster care)? If yes, please explain which group(s) are being served, what impact is being addressed, and how this strategy/intervention will provide support. |
|--|---|---|--|--|
| Expanding access to full-day, high-quality prekindergarten | Select | Select | | |
| Purchasing and/or expanding use of high-quality, aligned instructional materials (any content area) and associated professional development | Yes | Yes | State Scores, Reading Intervention Scores, IEP progress reports, DIBELS data | Improving the curriculum for both special education and regular education students, Will address the needs of low socio economic students and students of different racial backgrounds (the majority of the students in our district) and students of different language backgrounds |
| Professional development for teachers and administrators re: culturally responsive teaching | Select | Select | | |
| Screening assessments and associated professional development (e.g., early literacy screening) | Yes | Yes | Early Literacy Screenings, DIBELS data | Contract for professional development and new curriculum materials at the early grades will focus on early identification and intervention for students with reading difficulties |
| Expanding access to career-technical education (including "After Dark" district/vocational partnerships), innovation pathways, and advanced placement courses (including fee subsidies and teacher training) | Yes | Select | Focus on advanced placement course instruction that will be measured through participation data and AP scores | We're looking to attract and make AP course more accessible to students of minority /low socio economic and other language backgrounds |
| Extending the school day/year and prioritizing student access to additional time by student need | Yes | Yes | State Scores, Reading Intervention Scores, IEP progress reports, DIBELS data | We intend to provide struggling students with the opportunity for acceleration/ remediation during school breaks. We are ready to provide access to summer school learning to students of low socio economic background , other language backgrounds and special education students |
| Tutoring programs and support, including early literacy tutoring (including training paraprofessionals) and peer tutoring programs. | Select | Select | | |
| Developing or strengthening data cycles to facilitate and inform student learning and associated professional development and support personnel | Select | Select | | |
| Early college programs, particularly those focused on students underrepresented in higher education | Select | Select | | |
| Targeted Student Supports | Our district is using ESSER III funds for: | This strategy will address pandemic-related learning loss/disproportionate impact | What data will you use to measure progress? | Does this strategy/intervention address the disproportionate impact of COVID-19 on underserved student subgroups (each major racial and ethnic group, students from low-income families, students with disabilities, English learners, gender, migrant students, students experiencing homelessness and students in foster care)? If yes, please explain which group(s) are being served, what impact is being addressed, and how this strategy/intervention will provide support. |
| Developing or expanding high quality co-teaching and inclusion models for students with disabilities and associated professional development | Select | Select | | |
| Acceleration academies (during school year vacations) and summer learning opportunities for individualized instruction and enrichment | Yes | Yes | State Scores, Reading Intervention Scores, IEP progress reports, DIBELS data | We intend to provide struggling students with the opportunity for acceleration/ remediation during school breaks. We are ready to provide access to summer school learning to students of low socio economic background , other language backgrounds and special education students |
| Language support programs, including dual language and heritage language programs (students learning in-home/native language) and associated professional development | Select | Select | | |
| Community-based afterschool programs for parents, including citizenship and ESL classes | Select | Select | | |
| Dropout prevention and recovery programs | Select | Select | | |
| Talent Development and Staffing | Our district is using ESSER III funds for: | This strategy will address pandemic-related learning loss/disproportionate impact | What data will you use to measure progress? | Does this strategy/intervention address the disproportionate impact of COVID-19 on underserved student subgroups (each major racial and ethnic group, students from low-income families, students with disabilities, English learners, gender, migrant students, students experiencing homelessness and students in foster care)? If yes, please explain which group(s) are being served, what impact is being addressed, and how this strategy/intervention will provide support. |
| Academic support staff, including academic coaches, interventionists, student teaching residency programs, paraprofessionals | Select | Select | | |
| Diversifying the educator workforce through recruitment and retention strategies | Select | Select | | |
| Strategies to staff hard-to-staff schools and positions with high-performing educators | Yes | Select | Ensuring we have appropriately trained staff to teach advanced placement courses, measured by the number of courses offered and increased student participation. | We're looking to attract and make AP course more accessible to students of minority /low socio economic and other language backgrounds |
| Increasing staff and opportunities for arts, enrichment, world languages, athletics, and elective courses | Select | Select | | |

| | | | | |
|--|---|--|---|---|
| Increasing high-quality common planning time for teachers and academic support staff | Select | Select | | |
| Developing leadership pipeline programs for schools | Select | Select | | |
| Labor-management partnerships to improve student performance | Select | Select | | |
| Conditions for Student Success - Social/Emotional and Mental Health Supports | Our district is using ESSER III funds for: | This strategy will address pandemic-related learning loss/disproportionate impact | What data will you use to measure progress? | Does this strategy/intervention address the disproportionate impact of COVID-19 on underserved student subgroups (each major racial and ethnic group, students from low-income families, students with disabilities, English learners, gender, migrant students, students experiencing homelessness and students in foster care)? If yes, please explain which group(s) are being served, what impact is being addressed, and how this strategy/intervention will provide support. |
| Increasing personnel and services to support holistic student needs, including school guidance and adjustment counselors, nurses, psychologists, and/or social workers | Select | Select | | |
| Building/strengthening partnerships with community-based organizations to increase student/family access to services for mental/physical health and well-being | Select | Select | | |
| Working with community-based organizations that provide enrichment during the school day and/or out of school time | Select | Select | | |
| Arranging for wraparound services to be provided at schools | Select | Select | | |
| Engaging community partners to build capacity among educators and support personnel to implement equitable and culturally responsive learning environments | Select | Select | | |
| Create transitional programs, partnering with community based organizations, for students with mental health or behavioral-related absences returning to school | Select | Select | | |
| Parent-teacher home visiting programs to build positive relationships between home and school | Select | Select | | |
| Facilities improvements to create healthy and safe school environments | Yes | Select | Looking to improve HVAC/ Air quality through HVAC rennovaions and repairs and controls. Improve our ability to safely provide meals through improvement of kitchen facilities and supplies that | HVAC renovations in particular will help air quality for students with heath needs. |
| Other Interventions/Strategies/Supports <i>Use this section to describe evidence-based strategies your district will fund with ESSER III that are not listed above</i> | | This strategy will address pandemic-related learning loss/disproportionate impact | What data will you use to measure progress? | Does this strategy/intervention address the disproportionate impact of COVID-19 on underserved student subgroups (each major racial and ethnic group, students from low-income families, students with disabilities, English learners, gender, migrant students, students experiencing homelessness and students in foster care)? If yes, please explain which group(s) are being served, what impact is being addressed, and how this strategy/intervention will provide support. |
| Improvement of technology supplies to students | | Yes | | Ou goal is to ensure that all students do not experience and techological barrier by providing access to all students. |
| Vehicles for transportation and maintenance | | Select | | During the pandemic we realized we did have appropriate equipment/vehicles to transport students or do renovations/move materials aroundf the district. |
| | | Select | | |
| | | Select | | |
| | | Select | | |
| | | Select | | |

Step 4.3
of 4.4

Equitable Use of ESSER III Funds

How is your district taking educational equity into account when planning for expending your ESSER III funds?

For example,

- 1) allocating funds both to schools and districtwide activities based on student needs, and
- 2) implementing an equitable and inclusive return to in-person learning by, for example, avoiding over-use of exclusionary discipline and creating a positive and supportive learning environment for all students.

1) Our request for additional professional development, staffing and curriculum materials is directly related to the needs of our students. Students of different racial backgrounds, language backgrounds, special needs and low socio economic background are our lowest performing students and are the ones targeted for additional instruction outside of school days, additional reading staff and better curriculum supports. 2) Using ESSER funds for the priorities listed have allowed us to bring in social workers and specialized staff (BCBA) to address the social emotional learning needs of the students.

**Step 4.4
of 4.4**

CDC School Safety Recommendations

This information will come from your District Reopening Plan as well as any supplemental/ revised reopening policies for your district.

| CDC Recommendation | | Does your district have a policy or policies on this topic? | If "Yes," is it described in your District Reopening Plan? | If you have a policy but it is not described in your District Reopening Plan, please briefly describe here. |
|--------------------|--|---|--|---|
| 1 | Universal and correct wearing of masks | Yes | Yes | |
| 2 | Modifying facilities to allow for physical distancing (e.g., use of cohorts/podding) | Select | Select One | Our schools have plans for physical distancing should infection indicate the need to do so. And we have increased physical distancing as much as possible during lunches when students are actively eating. |
| 3 | Handwashing and respiratory etiquette | Yes | Yes | |
| 4 | Cleaning and maintaining healthy facilities, including improving ventilation | Yes | Yes | |
| 5 | Contact tracing, isolation, quarantine in collaboration with health departments | Yes | Yes | |
| 6 | Diagnostic and screening testing | Select | No | |
| 7 | Efforts to provide vaccination to school communities | Select | Yes | The Town has made special events targeting school staff and student vaccinations |
| 8 | Appropriate accommodations for children with disabilities with respect to health and safety policies | Yes | Yes | |
| 9 | Coordination with state and local health officials | Yes | Yes | |

TIP: Note that your district is not required to adopt [CDC school safety recommendations](#) to receive ESSER III funds. This data is being collected for reporting purposes.

Randolph (0244)

FY22 ESSER III Fund (Fund Code 119) Budget Worksheet

| | |
|--|-------------------------|
| Total Allocation | \$6,870,502 |
| 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 |
| | \$1,374,101 |

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 MTRS calculations and payments, please consult DESE's MTRS Quick Reference Guide.

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: 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.

Step 6.1

All Districts

TIP: Cells will turn red if you include an amount for an expenditure but omit other required line-item information.

| 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 | | |
| | Hired Specialist Teachers (providing individualized instruction) | 3 | 3.00 | | \$ 720,000 | \$ 720,000 | Activities addressing learning loss | Additional Reading Teachers | |
| | Select One | | | | | | Select One | | |
| | Select One | | | | | | Select One | | |
| | Select One | | | | | | Select One | | |
| SUB-TOTAL | | 3 | 3.00 | | \$ 720,000 | \$ 720,000 | | | |
| 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 | Amount | Select from Drop Down List | Budget Detail |
| | Teacher/ Instructional Staff Professional Days | 21 | \$40 | per hour | | \$ 126,000 | \$ 126,000 | Activities addressing learning loss | Acceleration Academy |
| | Select One | | | select | | | Select One | | |
| | Select One | | | select | | | Select One | | |
| | Select One | | | select | | | Select One | | |
| SUB-TOTAL | | | | | | \$ 126,000 | \$ 126,000 | | |
| 5 | FRINGE BENEFITS: | | | | | Amount | Amount | Brief Description | Budget Detail |
| | 5a MTRS (automatically calculated if MTRS box is checked above) | | | | | \$ 64,800 | \$ 64,800 | | |
| | 5b Other | | | | | \$ - | | | |
| | Health Insurance | | | | | | | | |
| | Other Retirement Systems | | | | | | | | |
| | Federal Insurance Contributions Act (FICA) | | | | | | | | |
| SUB-TOTAL | | | | | | \$ 64,800 | \$ 64,800 | | |
| 6 | CONTRACTUAL SERVICES: | Rate | Rate Type | | Amount | Amount | Select from Drop Down List | Budget Detail | |
| | Other | \$265,000 | flat | | \$ 265,000 | \$ 265,000 | Activities addressing learning loss | Reading Instruction Consultation and Assessment | |
| | ants/Professional Development for Teachers & Support | \$225,000 | flat | | \$ 225,000 | \$ 225,000 | Activities addressing learning loss | Specialized Reading Training, Consultant for low income | |
| | Other | \$1,026,000 | flat | | \$ 35,000 | | activities re: maintaining district activities and continuing staff emp | Vehicles for maintenance and transportation (capital) | |
| | Other | \$2,869,202 | flat | | \$ 3,769,202 | | activities re: maintaining district activities and continuing staff emp | Renovation of HVAC Science Labs Flooring removal (capital) | |
| | ants/Professional Development for Teachers & Support | \$50,000 | flat | | \$ 50,000 | | activities re: maintaining district activities and continuing staff emp | Advanced Placement Teacher Training | |
| | Select One | | select | | | | Select One | | |

TIP: The allocation from which indirect costs are calculated ("eligible allocation") will be reduced by any amounts for which recovery of indirect costs is not allowed (see Step 6.2).

| | | | | | |
|--|--|---------------------------------------|------------------------------|--|---|
| SUB-TOTAL | | \$ 4,344,202 | \$ 490,000 | | |
| 7 SUPPLIES AND MATERIALS: | | Amount | Amount | Select from Drop Down List | Budget Detail |
| Textbooks and Related Software/Media/Materials | | \$ 911,000 | \$ 800,000 | Activities addressing learning loss | ELA, Social Science Curriculum, Early Literacy books, |
| Textbooks and Related Software/Media/Materials | | \$ 130,000 | \$ 130,000 | Meeting unique needs of special student populations | Reading materials for special students |
| Other | | \$ 207,000 | | Activities re: maintaining district activities and continuing staff employment | Kitchen supplies, PPE for all students |
| Instructional Technology | | \$ 259,500 | | Acquiring education technology for students to facilitate remote learning | Interactive Panels, Student devices, iPads |
| SUB-TOTAL | | \$ 1,507,500 | \$ 930,000 | | |
| 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: | | 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 | | \$ - | \$ - | | |
| 10 INDIRECT COSTS | (a) rate (%) (e.g., if 3.4%, enter 3.4) | (b) eligible allocation less indirect | (c) maximum indirect allowed | | |
| 3.4 | | \$2,508,027 | \$85,272 (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 6.2, below (these expenditures are not eligible for recovery of indirect cost). | | \$ 108,000 | \$ 49,000 | Activities re: maintaining district activities and continuing staff employment | Maintenance/Kitchen Equipment - Amplification System |
| SUB-TOTAL | | \$ 108,000 | \$ 49,000 | | |
| TIP: The discrepancy box will indicate whether you budgeted too much or too little of your allocation. Positive numbers indicate you have budgeted too much by the indicated amount, (negative numbers) indicate that you have budgeted too little by the indicated amount. | | TOTAL FUNDS REQUESTED | | | |
| | | \$ 6,870,502 | \$ 2,379,800 | | |
| DISCREPANCY: Difference between allocation and budgeted total, if any | | | \$ 1,005,699 | | |

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

Capital Expenditures (Equipment and Other Capital 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, reinstallation, renovations, or alterations to capital assets"

Indirect costs

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 all benefiting sources, federal grants allow use of a rate as a mechanism for fairly and conveniently apportioning indirect costs across all programs within the boundaries of sound administrative principles. 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

Step 6.2

All districts with large contracts, capital expenditures, and/or equipment expenses

that materially increase their value or useful life.” [2 CFR 200.1](#). **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 200.1](#) 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 200.1](#).

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](#).

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 or subcontracts (those exceeding \$25,000), and capital costs (see adjacent box for description). See also, [U. S. Department of Education, Cost Allocation Guide for State and Local Governments](#). [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 chargeable to the grant.

Non-Capital/Services Contracts exceeding \$25,000

(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: |
|---------------------|-------------------------------------|
| \$ 60,000 | \$ 35,000 |
| \$ 35,000 | \$ 10,000 |
| \$ 70,000 | \$ 45,000 |
| \$ 100,000 | \$ 75,000 |
| \$ 150,000 | \$ 125,000 |
| \$ 75,000 | \$ 50,000 |
| \$ 50,000 | \$ 25,000 |
| | |
| | |
| \$ 540,000 | \$ 365,000 |

| Description: |
|--|
| Lexia Learning |
| Science of Reading PD |
| Paper Education |
| Ideal Consulting |
| Training for staff to teach reading to sped students |
| Consultant for low incidence disabilities |
| AP Training |
| |
| |
| |

Equipment (from Line 11, above):

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

| Amount: | Description: |
|------------|--|
| \$ 49,000 | Classroom sound amplification systems for students with hearing problems |
| \$ 13,000 | Repair walk in coolers (additional room for inventory + space for staff) |
| \$ 13,000 | Kabota Cart |
| \$ 18,000 | Genie slab platform lift with electric drive (clean ceilings) |
| \$ 15,000 | Water fill stations |
| | |
| | |
| | |
| | |
| | |
| | |
| \$ 108,000 | |

Other Capital Expenditures (non-equipment) including Capital Contracts:

List items that are *not equipment* costing \$5,000 per unit and having a useful life of more than 1 year, including real property and contracts for repair/renovations.

| Amount: | Description: |
|--------------|---|
| \$ 35,000 | Maintenance Vehicle |
| \$ 250,000 | Floor removal of all 9" asbestos tiles in all buildings |
| | |
| \$ 1,000,000 | Science and Bio-Tech Classroom(s) Lab |
| \$ 2,519,202 | HVAC Rennovations |
| | |
| | |
| | |
| | |
| \$ 3,804,202 | |

TIP: Cell will turn red if you enter a contract amount less than \$25,000.