

This document should be used by employees of local education agencies as they complete budgets in the electronic grants management systems (eGMS). Examples of inadequate and adequate budget descriptions are included below for each object code in addition to tips for avoiding the most common mistakes.

Object Code 100

- Provide information as it relates to the number of positions + type of positions + name of position (6 FTE Teacher) x the percentage of time dedicated to the project x the percentage of funds being dedicated to the project.
- Each classification should go on a separate line in the budget.

Below are examples of how this category might be reviewed:

Reject	Accept
Salaries	Example: 2 Pre-K Teachers x 90% of time x 50% of funds dedicated = \$63,000 OR 2 FTE Teachers @ \$112,000, 3 (.5) Paras @ \$45,000

Object Code 200

- Provide the amount of benefits based upon the compensation of the LEA, such as Retirement, Insurance, Medicare Tax, Deferred Compensation, include the number of positions + type of positions + name of position (6 FTE Teacher) + the total amount of benefit compensation being funded by the grant.
- Each classification should go on a separate line in the budget.

Below are examples of how this category might be reviewed:

Reject	Accept
Benefits	Example: 2 FTE Pre-K Teachers Benefits \$2,500 OR 3 (.5 FTE) Paras Benefits \$750

Object Code 300

- Provide information about the vendor + session information plus (number of sessions x per session rate) plus number of days/weeks/ months + number of participants. Include a description of the participants, i.e. Teachers, Principals, District Administrators, etc.
- When the contracted services are being provided by a professional and/or technical professional, include the number of professionals + professional type/ title x number of hours per day/ weeks x rate of pay.

Below are examples of how this category might be reviewed:

Reject	Accept
TA Professional Development	Example: TA Professional Development-15 sessions x \$2750.00 per session rate to be conducted over 4 months = \$41,250 OR 5 sessions x \$1000.00 per session rate to be conducted over 12 weeks 25 = \$5,000.00;

	<p>OR</p> <p>7 Therapist x 8 hrs. per. week x 15 weeks x \$135/hr. = \$113,400</p>
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Object Code 400

- When providing information about leases and/or rentals being funded by the grant, include the type and number of items being rented + either a yearly amount or a monthly rental/lease amount + the amount of time the equipment is being rented/leased.
- For facility rentals, include purpose of the rental + the number of day/weeks/events + rate of rentals.

Below are examples of how this category might be reviewed:

Reject	Accept
Rentals	<p>Example: Copy machines: Xerox 2 copiers @ 3900/year each = \$7,800; Sharp 2 copiers @ 4,000/each = \$8,000 (purchase); Printers such as Risograph 2 @ \$7,800/year = \$15,600</p> <p style="text-align: center;">OR</p> <p>Facility rental for parent involvement event 2 days @ \$750 = \$1,500.00</p>

Object Code 500

- Travel and transportation should be reimbursed using the LA State Travel Regs PPM 49 unless the LEA has a stricter travel policy.
- Provide the event types + positions traveling.
- For Other Purchased Services- Subcategory Tuition (Professional Development) include vendor information + purpose + number and position of participants @ cost of event/training/item.

Below are examples of how this category might be reviewed:

Reject	Accept
Travel for LEA staff	<p>Travel for LEA staff to attend professional development opportunities such as regional meetings, Teacher Leader Summit, and conferences</p> <p style="text-align: center;">OR</p> <p>TEACHSTONE online certification for 5 Pre-K Teachers @ \$175 per teacher = \$875.00</p>

Object Code 600

- Provide a number and per unit cost for items such as computers, laptops, printers, monitors, adaptive equipment, Welding machines, bench grinders, hand grinder, cutting torch kit, and Chromebooks to help determine if the items being purchased need to be moved from Object Code 600 to Object Code 700.
- The decision to place materials and equipment in object code 600 or object code 700 is based on the LEAs' capitalization threshold of what needs to be inventoried and/or will be considered property.
- For materials and supplies such as notebooks, pencils, pens, printer cartridges, brochures, markers, resume paper, colored ink jet printer paper, binders, highlighters, pens, 3-ring punch; dry erase markers, labels, hanging file folders, and manila folders, individual expenditures are not necessary.

Below are examples of how this category might be reviewed:

Reject	Accept
Computers	Computer and Printer needed by Director - Dell Inspiron 13.3 Laptop with office - \$1099; HP Desk Jet Wireless Printer, cable and external hard drive - \$149; 10 Chromebooks @ \$150.00 OR Office and school supplies @ \$50,000, such as notebooks, pencils, pens, printer cartridges, brochures, markers, resume paper, colored ink jet printer paper, binders, highlighters, pens, 3-ring punch; dry erase markers, labels, hanging file folders, manila folders, etc.

Object Code 700

- Hardware/Equipment- When there are items such as Servers, Routers, Stoves, Hospital Beds, etc., being purchased the number being purchased x the per unit Cost needs to be included for each item.
- This is to help determine if the items being purchased is over the LEA's capitalization threshold and/or \$5,000.00 or more or is considered by the LEA to be inventory.

Reject	Accept
CTE Equipment	2 Dell EMC PowerEdge @ \$5,250.00; 1 Server Rack @ \$1,500.00; 2 Hospital Beds @ \$2,500.00 = \$17,000

Object Code 800

- All membership dues and fees for professional organizations and all costs paid directly to or on behalf of non-public employees (stipends, benefits, tuition reimbursements, and travel) should be included in this category.
- Only public and non-public Title 1 salaries should be budgeted in Object Code 100. Provide information as it relates to the number of positions + type of positions + name of position (6 FTE Teacher) x the percentage of time dedicated to the project x the percentage of funds being dedicated to the project.
- Vendor payments where an IRS Form 1099 is issued to the vendor if the total amount paid is equal to or greater than \$600 are considered non-public payments and should be included in this section.
- Each classification should go on a separate line in the budget.

Reject	Accept
Salaries	2 Non-Public, FTE Teachers x 100% of time x 100% of funds dedicated = \$80,000 OR 2 Non-Public, FTE Teachers @ \$120,000, 6 (.5 FTE) Paras @ \$90,000