



Other	\$10,000	flat	\$ 10,000		Meeting unique needs of special student populations	Equity Audit through Equity Institute (focus groups, inte
ants/Professional Development for Teachers & Supp	\$3,000	flat	\$ 3,000	\$ 3,000	Activities addressing learning loss	Collaborative Classroom Reading & Writing Instruction P
Other	\$3,000	flat	\$ 3,000		Improving district preparedness and response to COVID-19	Website redesign for equity and accessibility
Select One		select			Select One	
Select One		select			Select One	
Select One		select			Select One	
<b>SUB-TOTAL</b>			\$ 16,000	\$ 3,000		
<b>7 SUPPLIES AND MATERIALS:</b>			<b>Amount</b>	<b>Amount</b>	<b>Select from Drop Down List</b>	<b>Budget Detail</b>
Instructional Technology			\$ 10,000		quiring education technology for students to facilitate remote learn	Chromebooks and Licenses
Instructional Technology			\$ 11,217		Improving district preparedness and response to COVID-19	Classroom Technology
Testing and Assessment Materials			\$ 2,500	\$ 2,500	Activities addressing learning loss	2 year Online Assessment program (FastBridge)
Other			\$ 2,500		Activities related to improving indoor air quality in school facilities	Air Purifiers and Filters
<b>SUB-TOTAL</b>			\$ 26,217	\$ 2,500		
<b>8 TRAVEL: (mileage, conference registration, courses, hotels, etc.)</b>			<b>Amount</b>	<b>Amount</b>	<b>Select from Drop Down List</b>	<b>Budget Detail</b>
Select One					Select One	
Select One					Select One	
Select One					Select One	
Select One					Select One	
<b>SUB-TOTAL</b>			\$ -	\$ -		
<b>9 OTHER COSTS:</b>			<b>Amount</b>	<b>Amount</b>	<b>Select from Drop Down List</b>	<b>Budget Detail</b>
Other			\$ 18,000		lanning/implementing summer learning and/or afterschool program	Funding Afterschool Programs/Subsidies
Maintenance of Equipment			\$ 10,000		School facility repairs and improvements to reduce health risks	Improvement to Outdoor learning areas
Other			\$2,500	\$2,500	lanning/implementing summer learning and/or afterschool program	Funding Summer Learning- Paraprofessional support
Other			\$2,500	\$2,500	lanning/implementing summer learning and/or afterschool program	Funding Summer Learning- Paraprofessional support
Select One					Select One	
Select One					Select One	
<b>SUB-TOTAL</b>			\$ 33,000	\$ 5,000		
<b>10 INDIRECT COSTS</b>			<b>Amount</b>	<b>Amount</b>		
(a) rate (%) (e.g., if 3.4%, enter 3.4)			3.4			
(b) eligible allocation less indirect			\$171,196			
(c) maximum indirect allowed			\$5,820 (a x b)			
<b>11 EQUIPMENT:</b>			<b>Amount</b>	<b>Amount</b>	<b>Select from Drop Down List</b>	<b>Budget Detail</b>
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).					Select One	
<b>SUB-TOTAL</b>			\$ -	\$ -		
<b>TIP:</b> The discrepancy box will indicate whether you budgeted too much or too little of your allocation. <b>Positive numbers indicate you have budgeted too much</b> by the indicated amount, <b>(negative numbers) indicate that you have budgeted too little</b> by the indicated amount.			<b>TOTAL FUNDS REQUESTED</b>			
			\$ 177,017	\$ 85,500		
				\$ 50,096		
<b>DISCREPANCY:</b> Difference between allocation and budgeted total, if any						

## 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 Formula (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 200.1** **Capital assets** are any tangible or intangible (software) asset that

### 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 nec the general operation of the organization and the conduct of the activities it performs. Because these expenses are difficult to track with precision ac benefiting sources, federal grants allow use of a rate as a mechanism for fairly and conveniently apportioning indirect costs across all programs within of sound administrative principles. See [U.S. Department of Education, Indirect Cost Overview](https://www2.ed.gov/about/offices/list/ocfo/intro.htm) (https://www2.ed.gov/about/offices/list/ocfo/intro.htm)

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 le maximum allowable for indirect costs. The decision to recover indirect costs using these established rates is a local option. If indirect costs are recove

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](mailto:your.district.liaison.with.your.application). The form can also be found on DESE's Federal Grant Programs webpages [here](#).

Maximum allowable for indirect costs. The decision to recover indirect costs using these established rates is a local option. If indirect costs are to 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](http://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 subcontracts (those exceeding \$25,000), and capital costs (see adjacent box for description). See also, [U. S. Department of Education, Cost Allocation and Local Governments](#), <https://www2.ed.gov/about/offices/list/ocfo/fipao/guideicwwebsite.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)

[illegible]

turn **red** if  
tract  
n \$25,000.

**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 the Schedule A tab).

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/

[illegible]

**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).

**TIP:** Cell will turn negative if you enter a capital expenditure costing less than \$0. Remove this item from the calculator.