| **APPENDIX B: FY18 Inclusive Preschool Learning Environments Grant BUDGET GUIDELINES** | | | | | | |
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| ***Expenditures are subject to limitations outlined in the FY 2018 IPLE Grant Application*** | | | | | | |
| The FY 2018 Inclusive Preschool Learning Environments (IPLE) Renewal Grant is a **direct service grant**; therefore with the exception of indirect cost (10%) funding for this grant must only be used for **Program Expenditures.** | | | | | | |
| **Line #** | | | **Expenditure Category** | **Program Expenditures:** Direct costs are those for activities or services that benefit specific projects, e.g., salaries for project staff and materials required for a particular project. Because these activities are easily traced to projects, their costs are usually charged to projects on an item-by-item basis. | **Admin Expenditures:**  Administrative expenses are necessary costs that are associated with the management, administrative, clerical, and general functions of the grant. | **Unallowable Fund Use:** *Unallowable cost* means any cost, which, under the provisions of any pertinent law, regulation, or contract, cannot be included in prices, cost reimbursements, or settlements under a Government contract to which it is allocable. |
| **1** | | | **Administrator** | **A person whose job is to manage a company, school, or other organization.** | | |
| All Line Items under Administrator | | | | **Unallowable Costs for IPLE Grant Fund Code 391** includes Supervisor/ Director, Program Coordinator, Stipends, Other. | | |
| **2** | | **Instructional / Professional Staff** | | **Professional staff who hold the appropriate certification or licensure to provide either instructional or direct services.** | | |
| 2a. Advisor | | | | **Unallowable Costs for Fund Code 391** | | |
| 2b. Clinician | | | |
| 2c. Coordinator | | | |
| **2d. Educator / Instructor** | | | | * An Educator/Instructor is a person who is approved by the EEC or ESE to provide instruction or education to preschool-aged children (i.e., a Lead teacher). * Costs associated to **Lead** **Preschool Teachers Salaries** used to fulfill the grant requirements in the designated IPLE-funded settings. | * **Unallowable Cost for Fund Code 391** | * Cost associated to fund additional persons in the classroom that are not in direct relation to maintaining the required adult/child ratios. * Cost related to Educator/Instructor assigned to work in classrooms where children with documented special needs and/or disabilities comprise over 50% of the classroom enrollment, as these settings are considered substantially separate learning environments. * Cost associated with Educator and teacher salaries that supplants federal IDEA 619 or Head Start funding. |
|  | | | | **Program Expenditures** | **Admin Expenditures** | **Unallowable Fund Use:** |
| **Educator / Instructor**  **# of Staff & FTE** | | | | **Number of Staff: The number of staff and FTE columns should be completed for Preschool Lead Teachers who will be working in the IPLE funded setting ONLY.**   * **Number of FTEs:** Staff time must be reported in Full Time Equivalences (FTE) under FTE for the portion of salaries to be paid with this Grant. Full-time equivalent (FTE) is a unit that indicates the workload of an employed person in which a person works a minimum number of hours defined as such by his/her employer. Companies commonly require from 30 – 35 or 40 hours per week to be defined as full-time. * Note that number of staff can only be expressed in whole numbers while FTEs (full time equivalents) can be expressed in decimals. * The figure used for the FTE should represent the percentage of the salary (or salaries) the grant is supporting. * For example a staff person that works a total of 40 hours per week and carrying out grant specific work for 40 hours per week should be reported as a request for funds for “1.0 FTE” under FTE for this Grant. * Alternatively, a staff person that works a total of 40 hours per week and carrying out grant specific work for 20 hours per week should be reported as a request for funds for “.50 FTE” under FTE for this Grant. * **The portion of the IPLE staff work time related to the implementation of this grant that will be paid with grant funds must be reported in the budget.** | | |
| 2e. Home Visitor | | | | **Unallowable Costs for Fund Code 391** | | |
| 2f. Specialist | | | |
| 2g. Stipend | | | |
| 2h. Other | | | | **Unallowable Costs for Fund Code 391** | | |
| **3** | | **Support Staff** | | **Paraprofessional, clerical, or non-professional staff who either provide non-instructional services or support the delivery of instructional services.** | | |
|  | | | | **Program Expenditures** | **Admin Expenditures** | **Unallowable Fund Use:** |
| **3a.Aide/** **Paraprofessional** | | | | * Costs associated with **Preschool Paraprofessionals/Assistant Teacher** salaries used to fulfill the grant requirements in the designated IPLE-funded settings. | * **Unallowable Cost for Fund Code 391** | * Cost associated to fund additional persons in the classroom that are not in direct relation to maintaining the required adult/child ratios. * Cost associated to fund 1:1 Aides. * Cost related to Paraprofessional assigned to work in classrooms where children with documented special needs and/or disabilities comprise over 50% of the classroom enrollment, as these settings are considered substantially separate learning environments. * Cost associated with Paraprofessional salaries that supplants federal IDEA 619 or Head Start funding. |
| **Paraprofessional**  **# of Staff & FTE** | | | | * **Number of Staff:** The number of staff and FTE columns should be completed for **Preschool Paraprofessionals/Assistant Preschool Teachers who will be working in the IPLE funded setting ONLY.** * **Number of FTEs:** Staff time must be reported in Full Time Equivalences (FTE) under FTE for this Grant. Full-time equivalent (FTE) is a unit that indicates the workload of an employed person in which a person works a minimum number of hours defined as such by his/her employer. Companies commonly require from 30 – 35 or 40 hours per week to be defined as full-time. * Note that number of staff can only be expressed in whole numbers while FTEs (full time equivalents) can be expressed in decimals. * The figure used for the FTE should represent the percentage of the salary (or salaries) the grant is supporting.   + For example a staff person that works a total of 40 hours per week and carrying out grant specific work for 40 hours per week should be reported as a request for funds for “1.0 FTE” under FTE for this Grant.   Alternatively, a staff person that works a total of 40 hours per week and carrying out grant specific work for 20 hours per week should be reported as a request for funds for “.50 FTE” under FTE for this Grant. | | |
| 3b. Secretary/ Bookkeeper | | | | **Unallowable Cost for Fund Code 391** | | |
| 3c. Stipend | | | |
| 3d.Other | | | |
| **4** | | **Fringe Benefits** | | **Fringe benefits are allowances and services by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include Federal Tax, State Tax, FICA, Mass Unemployment, Health Insurance, Worker's Compensation, Medicare, SUTA, Other Retirement Systems (MTRS), Other Fringe costs, as applicable.** | | |  |
|  | | | | **Program Expenditures** | **Admin Expenditures** | **Unallowable Fund Use:** |
| **4a.Direct** | | | | Program Fringe Benefits are extra benefits supplementing an employee's salary that are applied to Direct Costs.   * Limited to Preschool Lead Teachers and/or Paraprofessional/Assistant Teacher positions in designated IPLE-funded sessions only. These positions are those that are directly included for maintaining the required adult/child ratios. * **Fringe costs must be assessed proportionately to 391 grant funded salaries.** | * **Unallowable Cost for Fund Code 391** | .  Fringe benefit costs for all other positions that are Unallowable Cost for Fund Code 391. |
| 4b. Admin | | | | **Unallowable Cost for Fund Code 391** includes Fringe Benefits for Supervisor/ Director, Program Coordinator, Stipends, Secretary/Bookkeeper, Other as these Admin Expenditures are not allowed. | | |
| **5** | | **Contractual Services** | | **Funds to pay to another individual to carry out a single purpose or specific service to meet the objectives of the grant at a specific rate per Hour/Day/Week/Year/Flat. Details regarding the # of Hours/Days/Weeks/Year/Flat should be outlines when requesting these funds.** | | |
| All Line Items under Contractual Services | | | | **Unallowable Costs for Fund Code 391**  includes Contractual Services: Advisor, Clinician, Consultant, Educator/Instructor, Home Visitor, Specialist, Speaker, Substitute, Stipend, Other) | | |
| **6** | | **Supplies & Materials** | | **Supplies that will be used to carry out the required services of the grant. These supplies and materials are items costing less than $5,000 per unit or having a useful life of less than a year.** | | |
| **Educational &**  **Instructional Materials** | | | | Cost for **Educational and Instructional Materials** that will be used to carry out the required services within IPLE-funded sessions for curriculum and instructions and to support advancement in QRIS. These supplies and materials are items costing less than $5,000 per unit or having a useful life of less than a year. | **Unallowable Costs for Fund Code 391** |  |
| **Instructional**  **Technology,**  **including Software** | | | | * Cost for Instructional Technology including software that will be used to support children's development and learning in IPLE sessions. * Direct Service cost allocated to Supplies and Materials **must not exceed 5%** of the Total Grant Eligibility Amount. | **Unallowable Costs for Fund Code 391** | Laptops and Computer Software are not allowable. |
| Non-Instructional  Supplies | | | | **Unallowable Costs for Fund Code 391** includes Non-Instructional Materials may be described as materials that will not be used for instructional use in the preschool classroom, such as , accessories for laptops/tablets (e.g., desktop printers, protective cases, cables) Office, printing and cleaning supplies. | | |
| Other | | | | **Unallowable Costs for Fund Code 391** | | |
| **7** | **Travel** | | | **Travel expenses for program administrators, program coordinators, and professional staff for in-state travel costs required to implement grant specific activities (i.e. mileage).** | | |
|  | | | | **Program Expenditures** | **Admin Expenditures** | **Unallowable Fund Use:** |
| Supervisory Staff | | | | **Unallowable Costs for Fund Code 391** includes Supervisory Staff Travel(Program and Admin) | | |
| **Instructional Staff** | | | | Travel expenses for professional staff for in-state travel costs required to implement direct service activities (i.e., mileage).  **Direct Service Travel expenses are subject to the following restrictions:**   * Direct service cost allocated to Travel **must not exceed 5%** of the Total Grant Eligibility Amount. * Direct Service Travel is limited to travel cost (i.e., mileage) for IPLE-funded educators for travel to and from sites to participate in collaboration activities that support the implementation of IEP goals in community based settings (such as Transition Planning Conferences, IEP Team Meetings, and Joint Parent Teacher Conferences, etc.). | **Unallowable Cost for Fund Code 391** | **Out of State Travel** |
| **Other Travel** | | | | **Other travel:** Direct Service Travel is also limited to the cost of travel (i.e., mileage) **for Instructional staff: Special Education Specialist** to provide or support the delivery of specially designed instructional services and supports in IPLE-funded settings, when the special education placement is located within an IPLE-funded community-based program. (Please note cost for special education specialist salaries and fringe benefits are not an allowable use of funds through this grant) | **Unallowable Cost for Fund Code 391** | **Out of State Travel** |
| **8** | | **Other Costs** | | **This sub-line is used to indicate costs associated with a variety of activities outlined in the application instructions.** | | |
|  | | | | **Program Expenditures** | **Admin Expenditures** | **Unallowable** |
| 8a. Advertising | | | | **Unallowable Cost for Fund Code 391** | | |
| 8b. Equipment Rental | | | |
| 8c. Maintenance/Repairs | | | |
| 8d. Membership Subscriptions | | | |
| 8e. Printing/ Reproductions | | | |
| 8f. Staff Training | | | |
| 8g. Rental of Space | | | |
| 8h. Telephone/Utilities | | | |
|  | | | | **Program Expenditures** | **Admin Expenditures** | **Unallowable** |
| 8i. **Direct Service Transportation** | | | | * Direct Service Transportation may include the cost of transporting children enrolled in IPLE sessions. * Limited to transportation cost for children enrolled in IPLE funded settings without IEPs. For children with IEPs, costs for transportation services are allowable only when transportation is not included as a related service in a child’s IEP. | * **Unallowable Cost for Fund Code 391** | **\*Costs associated transportation of children where transportation is a *Related Service* in any child's IEP.** |
| 8j. Other | | | | **Unallowable Cost for Fund Code 391** | | |
| **9.** | | **Capacity Building** | | **May be defined as the acquisition of skills and knowledge for staff development in order to enhance their capacity to implement the requirements of the IPLE grant.** | | |
| **Professional Development**  **Opportunities** | | | | * **Capacity Building:** May be defined as the acquisition of skills and knowledge for staff development in order to enhance their capacity to implement the requirements of the IPLE grant.   Capacity Building expenses are subject to the following restrictions:   * + Capacity Building activities must not exceed 5% of the Total Grant Eligibility Amount.   + Capacity Building activities are limited to the following topics: Early Childhood Development, Early Childhood Inclusion, Early Childhood Transitions, Early Childhood Social -Emotional Development, UDL in Early Childhood Settings,   Tiered Systems of Support in Early Childhood Settings, Preschool-aged Dual Language Learners with and without disabilities, Trauma Informed Early Education and Care/ Learning Environments, and Sensory Integration. | **Unallowable Costs for Fund Code 391** | \*Cost associated with Capacity Building on topics other than those that are listed as allowable |
| Application Fees | | | | **Unallowable Costs for Fund Code 391** | | |
| CEU Courses | | | |
| College Courses | | | |
| Other | | | |
| **10.** | | **Indirect Costs** | | * Indirect Costs are costs incurred for common objectives that benefit multiple programs administered by the grantee organization, or the organization as a whole, and as such are not readily assignable to a particular program funding stream. Indirect Costs are part of the expenses allocated to administrative funds.   + Under no circumstances can the use of the indirect cost rate exceed the amount of funds (**10%** of the total grant) allocated to administrative purposes.   + A grantee can use an indirect cost rate ONLY IF it submits documentation stating the approved rate on letterhead from the approving agency. The Indirect Cost Rate Letter (Federal) is usually from the U.S. Department of Health and Human Services. Public School Districts and Public Schools do not need an Indirect Cost Rate approval letter, as the Restricted Indirect Cost Rate is provided by DESE. | | |
|  | | | | **Program Expenditures** | **Admin Expenditures** | **Unallowable** |
| **Indirect Costs** | | | | NA | Indirect Costs are the only expenses allowable in the  **Admin Expenditures** |  |
| **11.** | | **Equipment** | | **Equipment means tangible nonexpendable personal property including exempt property charged directly to the award having a useful life of more than one year and an acquisition cost of $5000 or more per unit. However, consistent with recipient policy, lower limits may be established.** | | |
| All Line Items under Equipment | | | | **Unallowable Costs for Fund Code 391** | | |