ClimeTime Budget and Claims Guidance

For Community-based Nonprofit Organizations (CBOs) and Community-based Nonprofit Tribal Education Organizations (CBTEOs)

Fiscal Year 2022

Washington Office of Superintendent of
PUBLIC INSTRUCTION

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Introduction

This guidance document is specific to the ClimeTime grant, iGrants Form Package 817. It may be helpful as you develop your project and associated budget narrative, as it describes allowable activities and expenses. All ClimeTime applicants will submit a *Project Budget Narrative*, which has its own template. As you build your project budget, consider which types of activities and expenses are allowable for this specific grant.

ClimeTime Community-based Nonprofit Organizations (CBOs) and Community-based Nonprofit Tribal Education Organizations (CBTEOs) should follow the *Accounting Manual for Public School Districts in the State of Washington 2020–21*,[1] as OSPI does not have a CBO-specific accounting manual. The figure below presents an overview of allowable expenditures.

Please note, the iGrants Budget tab will not be available unless your application is approved for funding. OSPI will notify you of your approval and request that you submit a budget via the Budget tab. Instructions will accompany that announcement.

Figure 1: Allowable project activities and objects of expenditure

Project Activity Codes & Titles		Subtotals	Objects of Expenditure								
Activity Code	Project Activity Titles	Subtotal for Each Project Activity	Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Benefits & Payroll Taxes	Supplies, Instr. Resources & Non-capitalized Assets	Purchased Services	Travel	Capital Outlay
Shaded cells are not allowable for this grant			0	1	2	3	4	5	7	8	9
21	Supervision										
22	Learning Resources										
27	Teaching										
31	Instructional Professional Development										
Budgeted Expenditures		$			$	$	$	$	$	$	
+ Indirect Expenditures (10%)		$									
= Total Budgeted Expenditures		$									

Project Activity Expenditure Codes (Rows)

21 SUPERVISION

This project activity is used to record expenditures for overall leadership for the instructional programs.

Include the expenditures for staff members providing supervision, coordination, evaluation, and development in instruction, instructional materials, and pupil services programs. Also include secretarial and clerical assistants along with nonemployee-related costs for these functions.

Example: Salaries for the executive director, site supervisors, and admin staff who do not provide direct services to students and families: Activity 21, Object 3

22 LEARNING RESOURCES

Use this project activity for the part of instructional programs that provide services and materials specifically designed to improve learning through the use of instructional or educational aids. Record expenditures for organizing learning resources in a systematic manner at locations where they are available for use by pupils and staff in educational programs of the school. Learning resource materials include books, film, video, pictures, charts, models, and other materials for aiding instruction.

Example: Purchase of books for the on-site library for student use: Object 5, Activity 22

27 TEACHING

Include expenditures of instructing pupils in a teacher-pupil learning situation where the teacher is regularly in the presence of the pupils or in regular communication with pupils in a systematic program designed to assist pupils in acquiring new or improved knowledge, skills, and understandings.

Do not include the costs of textbooks, electronic textbooks, instructional software, science equipment, workbooks, and similar items.

The following costs are examples of materials and supplies that should be charged to this activity:
- Instructional materials
- Student supplies
- Classroom materials
- Reference materials used in the classroom
- Basic instructional supplies
- Basic instructional supplemental materials
- Test prep workbooks
- Science classroom chemicals

31 INSTRUCTIONAL PROFESSIONAL DEVELOPMENT

Record expenditures for the instructional professional development of tribal school staff. These include activities such as in-service training, workshops, conferences, demonstrations, and other activities related to the ongoing growth and development of personnel.

This project activity may include course registration fees, tuition reimbursement, charges from external vendors to conduct training courses (at either school facilities or offsite), related travel, and other expenditures associated with training and professional development.

Base salaries for attendees should not be coded to this project activity. Assigned professional development staff will have their regular salaries charged to this activity. Additional contract days that are provided for the express purpose of professional development should be recorded in this category.

Notes:

The cost for teacher training in the implementation of a new curriculum, whether in the form of new courses of study or new textbooks for existing courses of study, should **not** be charged to this activity. The cost of training should be assigned to Activity 31 Instructional Professional Development.

Consumable supplies, with the exception of workbooks, are **not** considered curriculum and should be charged to Activity 27 Teaching.

Due to the COVID-19 pandemic, it has become unsafe to reuse many materials that in the past would have been considered "durable goods." Materials that will be used by students and not returned to the tribal school due to the pandemic (including the items listed above) should be charged to Activity 27 Teaching.

Object of Expenditure Codes (Columns)

Note that Debit Transfer, Credit Transfer, and Capital Outlay are not used for this grant.

OBJECT 2: SALARIES—CERTIFICATED EMPLOYEES

This is used to record the gross salary for personal services rendered by certificated employees. A certificated employee is any person employed by a CBO who holds a professional education certificate issued by OSPI and is one of the following:

- The person is employed by a CBO in a position for which such certificate is required by statute rule of the State Board of Education or written policy or practice of the employing CBO.

- The person is employed by an agency in a position for which such a certificate is required.

- The person is a superintendent or is hired to fill a position designated as, or which is in fact, deputy superintendent or assistant superintendent.

Do not use this column for contractors. Salaries for contractors go in Object 7, Purchased Services

OBJECT 3: SALARIES—CLASSIFIED EMPLOYEES

Record the gross salary for personal services rendered by classified employees. A classified employee is any person employed by a CBO in a position that does not require a teaching certificate.

Use this column for salaries paid to employees of the CBO. Do not use this column for contractors. Wages for contractors go in Object 7, Purchased Services.

OBJECT 4: EMPLOYEE BENEFITS AND PAYROLL TAXES

All employee benefit expenditures go here.

OBJECT 5: SUPPLIES, INSTRUCTIONAL RESOURCES, AND NON-CAPITALIZED ITEMS

This object includes non-capitalized supplies, materials, and instructional resources expendable in nature that are consumed in use. These items may lose their identity through fabrication or incorporation into a different or more complex unit of structure.

Please note that capital expenses for the organization (e.g., furniture, computer equipment, and systems for staff use) are not allowable expenses for grant funds.

OBJECT 7: PURCHASED SERVICES

This object includes all expenditures for contractual services (either expressed or implied) rendered via the CBO, with the exception of items classified as Object 8 Travel. All compensation for services rendered by people who are not CBO employees should be recorded in this column.

Compensation payments may consist of labor together with materials furnished in the performance of such services. Purchased services do not include work provided by an employee of the CBO or materials purchased by the CBO. In those circumstances, the charge will be to Object 5 Supplies, Instructional Resources, and Non-capitalized Items, and Object 3 Salaries—Classified Employees.

OBJECT 8: TRAVEL

Travel includes contractual services in connection with carrying staff personnel from place to place and the furnishing of accommodations incident to travel, such as railroad, airplane, bus, taxi, lodging, and meals. Also included are per diem allowances; mileage allowances for the use of privately owned vehicles; ferry fare; tolls; and other expenditures necessitated by travel, such as baggage transfer, garage rent, and other storage fees. Do not include expenses for pupil transportation.
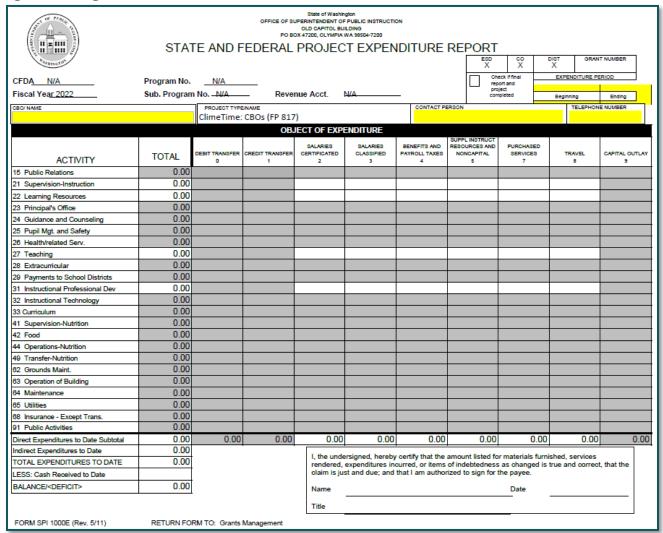
Claims Instructions

Submitting Claims for Reimbursement

As a CBO, you will submit claims for reimbursement through the 1000E form. An Excel version of the 1000E will be emailed to you if your application is approved for FY22 funding.

Form Instructions:

1. Enter your information in the yellow highlighted boxes.
2. Enter cumulative expenditure amounts in the activities and objects cells (columns G–K).
3. You may only enter amounts in the activities and objects of your approved iGrants budget.
4. Do not enter anything in the grayed-out cells.
5. Enter the total of previous payments in cell C38. LESS: Cash Received to Date.
6. Cell C39 is the amount you are expecting for payment.
7. Submit the completed form to michelle.sartain@k12.wa.us **before the 25th of each month** to receive reimbursement by the end of that month.

Figure 2: Image of the 1000E form

If you have had changes in planned expenditures, contact kim.hoss@k12.wa.us, and we will reopen your budget for revisions and re-approval. Revisions must be approved before new claims can be made.

Other Information

Important Information

- Notifications about your grant status will come through the iGrants system to the email addresses listed as contacts. Please make sure this information is correct.

- Please read all instructions in this document before contacting OSPI.

- Who to contact if you have a question about:

    - your grant: kim.hoss@k12.wa.us

    - your EDS or iGrants account: customersupport@k12.wa.us

    - claims for reimbursement: michelle.sartain@k12.wa.us

Final Approval of Grant Application

Completion of the Assurances page (located in the Required Pages) by an authorized representative is required for final approval. Please read this document thoroughly and keep a copy for your records as it details essential legal and fiscal grant requirements related to records retention, audits, etc.

Before final approval of your grant, you will need to submit a budget matrix. We have created a matrix for you to practice with before you submit an official budget via the iGrants budget tab. Navigate to the ClimeTime Practice Budget Matrix for CBOs.

Save your own copy of the practice matrix. Be sure to use the practice matrix for CBOs, as you are allowed a different indirect rate than other grantees—your practice matrix is designed to calculate your maximum indirect rate automatically.

You'll want to be careful when you submit the official budget via iGrants, as none of the cells will be grayed out. We will review the budgets you submit and return them to you if they need revisions.

After you receive a "Needs More Work" notification, indicating that your grant award amount has been allocated and the budget is open for editing:

1. Complete the budget matrix (*refer to your practice budget matrix*).
2. Submit for review.
3. OSPI will review and issue "Needs Work" with guidance or questions; or issue "Pending Approval."
4. Once you receive Final Approval, you can begin reimbursable grant activities and submit claims.

End of Year Reporting

All grantees will be required to complete an end-of-year report by 7/30/2022. An end-of-year report is a reflection on the approved plan for the grant funds, including data on the service delivery model specified by the CBO in the grant. Additional detailed guidance on the end-of-year report guidance will be provided to grantees before the due date.

Revision Log

Changes to this document made after June 8, 2021, will be noted in the table below.

Figure 3: Revisions to ClimeTime Budget and Claims Guidance for CBOs

Section	Page	Description of Revision	Revision Date

LEGAL NOTICE

ESTD
1889

All students prepared for post-secondary pathways, careers, and civic engagement.

Washington Office of Superintendent of
PUBLIC INSTRUCTION

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