

# New EFE Directors FY 26 CTE Consolidated Application Budget Training Webinar #3

Presented by:

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May 2025



# Agenda

Allocation to subgrantees

Completing the budget

Expenditures

Allowable Uses, Laws and Budget

Resources

# Allocation to sub-grantees—**PERKINS ONLY**

US FY25 ED Monitoring Visit noted:

Subgrantees should be allocated funds based on need.

Funds are what the EFE System receives to determine the allocation to subgrantees based on need (CLNA/LNA/PIP).

TIPS: It should not be the same amount from year to year, nor should it be the amount generated by the district.

Non-Example: XYZ generated \$1500, and ABC generated \$50,000= the EFE allotted \$1500 to XYZ and \$50,000 to ABC without considering need prior to allocating. This should not be the process for allocating funds to sub-grantees.

Example: XYZ generated \$1500, and ABC generated \$50,000, when reviewing the results from the CLNA data showed that while ABC generated more funds, XYZ was in more need for implementing a new pathway which would cost approximately \$30,000 that year, so XYZ was allocated \$30,000 and ABC was allocated \$21,500.

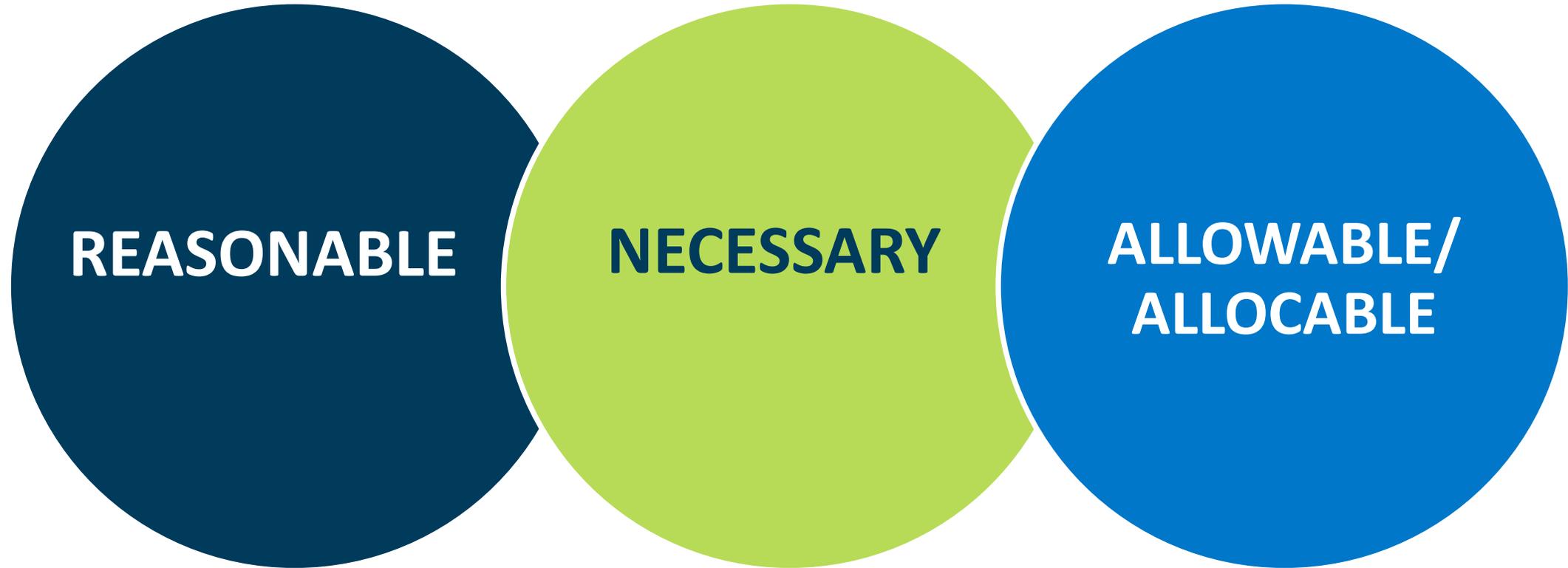
# CTEI Subgrants

## Best practice

- Should be based upon funds going towards:
  - The areas of most need
  - CTE programs that cost more to offer (due to equipment costs)
- Funds could be rotated annually by need to support programs that may need larger purchases or to support a new CTE program.

*NOTE: Does not always directly align to CTEI generated funds at the district level.*

# Expenditure Approval Considerations for CTE



# Reasonable, Necessary and Allowable (Allocable)

1. Reasonable: Consistent with prudent business practice and comparable current market value ([2 CFR 200.404](#)).
2. Necessary: Required to carry out the intent and purpose of the program ([2 CFR 200.403](#)).
3. Allowable (Allocable): A cost is allowable to a particular federal award or other cost objective if the goods or services involved are chargeable or assignable to that federal award or cost objective in accordance with relative benefits received ([2 CFR 200.405](#)).

# Allowable vs. Non-Allowable

## Allowable

- CTE Salaries- CTE teachers
- CTE stipends for curriculum development, professional learning in summer, etc.
- CTE benefits aligned to CTE salaries
- CTE Program Supplies
- CTE Professional development travel and professional learning materials
- Dual credit activities
- CTE furniture that is integral part of an equipment workstation or a reasonable accommodation to remove barriers for special population students

## Non-Allowable

- Out of state travel (students)
- Overnight travel (students)
- Items not related to CTE programs (lacrosse supplies)
- Items that supplant, not supplement CTE programs
- Rewards, incentives, gift cards, t-shirts or items that are not specific to CTE
- Construction of permanent structures
- Renovation costs
- Entertainment—such as field trips to non-CTE related places/events, movie passes, non-educational entertainment giveaways, etc.

# Allowable vs. Non-Allowable

- ([Handout](#)) Let's Discuss...
- - Not Allowable
- - Allowable
- ?- Allowable, but only under certain circumstances.

# Special Populations-Barrier Removal

- One caveat to requesting certain CTE student materials/supplies and services comes from Perkins V that allows for certain things to occur to help remove barriers from [special populations](#) groups.
- For example, you can't buy uniforms for individual students, but you could buy them for students represented in one of the ten special populations, if data shows you that students don't participate in a specific construction course or experience due to not having the funding for uniforms/supplies. The funds are to remove barriers to their participation in that specific career pathway.
- You would need to make note of that in your budget description: 1000/400: 10 CTE construction uniforms for special population students to remove accessibility barriers @ \$100 per student = \$1000.

DETAILED FUNCTION DESCRIPTORS (examples)  
 From Title 23 Illinois Administrative Code – Part 100 found at  
<https://www.isbe.net/Documents/100ARK.pdf>

FUNCTION	DESCRIPTOR (examples)
1000	<u>Instruction</u> : The teaching of pupils or the interaction between teacher and pupils. Included are activities of aides or assistants who assist in the instructional process. Teaching may occur in classrooms or other learning situations such as those involving cocurricular activities, and may be conducted through a medium such as television, radio, telephone or correspondence.
2110	<u>Attendance &amp; Social Work Services</u> : The activities for the improvement of pupils' attendance at school and the performance of school social work activities dealing with the problems of pupils which involve the home, school and community.
2120	<u>Guidance Services</u> : Counseling with pupils or parents, consultation with staff members on learning problems, evaluating abilities of pupils, assisting pupils in making educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance and working with other staff members in planning and conducting guidance programs for pupils.
2130	<u>Health Services</u> : Physical and mental health services that do not constitute direct instruction. Included are activities that provide pupils with appropriate medical, dental and nursing services.
2140	<u>Psychological Services</u> : Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about pupil behavior, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for pupils, staff and parents.
2150	<u>Speech Pathology and Audiology Services</u> : Activities involving the identification, assessment and treatment of children with impairments in speech, hearing and language.
2210	<u>Improvement of Instruction Services</u> : Activities for assisting instructional staff in planning, developing and evaluating the instructional process.
2220	<u>Educational Media Services</u> : Activities concerned with the use of all teaching and learning resources, including hardware and content material. (example: services/items housed in a central location: library/lab/media center).
2230	<u>Assessment and Testing</u> : Activities for the purpose of measuring individual student achievement.
2300	<u>General Administration</u> : Activities concerned with establishing and administering policy in connection with operating the LEA (local education agency).
2400	<u>School Administration</u> : Activities concerned with overall administrative responsibility for a single school or a group of schools.
2510	<u>Direction of Business Support Services</u> : Activities concerned with directing and managing the business services area, such as those usually performed by the office of the chief school business official or business manager.
2520	<u>Fiscal Services</u> : Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, bookkeeping, financial accounting, payroll, inventory control and internal auditing.

## FUNCTION CODES

OBJECT	DESCRIPTOR (examples)
100	<u>Salaries</u> : Amounts paid to permanent, temporary or substitute employees on the LEA's payroll. This includes gross salary for personal services rendered while on the payroll of the LEA.
200	<u>Employee Benefits</u> : Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are over and above it. Payments such as fringe benefits, while not paid directly to the employees, nevertheless are a part of the cost (to the applicable functional areas). These types of costs are not considered a cost to the board of education function and should not all be charged to one area. These costs apply to the same function number as the cost of the applicable salary. -Retirement -Teachers' Retirement (TRS) -Municipal Retirement (IMRF) - FICA (Federal Insurance Contributions Act for Social Security) -Insurance (examples: Health, Life, Medical, Dental) -Medicare only -Tuition reimbursement -"On-behalf" payments
300	<u>Purchased Services</u> : Amounts paid for personal services rendered by personnel who are not on the LEA's payroll, and others services the LEA may purchase. While a produce may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results. -Professional & Technical Services -Audit/Financial Services -Legal Services -Professional Services-Administrative -Professional Services-Instructional -Professional Employee Training & Development Services -Property Services (examples: services to operate, repair, maintain and rent property owned or used by the LEA). -Transportation Service -Travel (examples: transportation meals, hotel, and other expenses associated with traveling or business for the LEA) Employer Insurance (examples: <b>Workers Compensation/Unemployment Compensation/Liability Insurance</b> ) to protect the employer -Communication Services -Printing/Binding Services -On-Line Services -Water/Sewer Services -Software (example: license fee)
400	<u>Supplies &amp; Materials</u> : amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. -Consumable Supplies -Library Books -Software Package -Energy (examples: Bottled Gas, Oil, Coal, Gasoline, Natural Gas, Electricity) -Textbooks -Periodicals (printed or electronic) -Equipment costing < \$500/unit
500	<u>Capital Outlay</u> : Expenditures for the acquisition of fixed assets or additions to fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment

## OBJECT CODES

# Budget Description Examples

## Needs work

- *1000/100: Instructor, \$50,000*
- *1000/200: Instructor, benefits \$5000*

**NOTE:** Sometimes the benefits are paid by local funds etc. The entry would need to denote that in the description.

EXAMPLE: 1000/200- Benefits for .25 FTE HS Welding instructor paid by local funds.

## Gold Star

- *1000/100: Hillside HS: Welding Technology Instructor, .25 FTE of \$50,000 (\$12,500).*
- *1000/200: Hillside HS: Welding Technology Instructor, .25 FTE of Welding Technology Instructor (\$12,500) benefits to include: TRS, THIS, FICA, medical, Medicare. (Note: Provide what benefits are being paid.)*

# PLACEHOLDERS IN BUDGETS

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Sometimes the EFE does not have enough information at the time of the budget review, and they will include placeholders that are generic in nature with a caveat that states something like...prior to purchasing "xyz" they will submit a budget revision with details of the items to be purchased.

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1000/400- Construction Trades classroom supplementary supplies at ABC High School. Budget details will be provided prior to expending once school meets in fall to finalize.

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Subgrants might have a placeholder initially that states "4000/600 placeholder for Subgrantee XYE until items are finalized in fall."

# FY26 SALARIES WITH LEADERSHIP FUNDS (CTEI ONLY)

- For FY26 application: “Leadership Funds” will be provided on the allocation worksheet provided by ISBE.
- Leadership funds are only in the CTEI budget.
- ALL leadership funds will be used for the Director’s salary/benefits/travel/supplies. Leadership salary must be coded to 2400-with any of the object codes being used. (100, 200, 300, 400, 500).

NEW FY26  
LEADERSHIP  
IS ONLY IN  
FUNCTION  
2400

# Leadership Funds Con't

**Reminder:** There are two mandatory in-person trainings. EFE Directors can budget for the October and April SDLC meetings in their 2400/300-travel (hotel, mileage, per diem, etc.) to these meetings.

The [FY26 SDLC calendar](#) provided at the May meeting gives the locations for the meetings.

Those dates are part of the program specific terms of the grant, along with the 4 quarterly online meetings. Additionally, EFE Directors are encouraged to attend state trainings such as IACTE and Connections Conference as well.

- If **Leadership funds do not cover** all of salary and benefits, it will be coded to 2300/100-200: and the 5% adm cap applies.

# LEADERSHIP BUDGET EXAMPLE (\$121,200)

2400/100: EFE Directors Salary .75 FTE @ \$100,000

2400/200: EFE Directors Benefits .75 FTE (TRS, THIS, FICA, Health/Medical) \$20,000

2400/300: EFE Director Travel 2 Required Leadership Trips @ \$500 per (hotel, mileage, per diem) = \$1,000 ; Other conferences can be listed here if funds are available.

2400/400: EFE Director professional books and training materials to support leadership (\$200)

# 100 Salaries Example

1000/100 (Student Instruction) Salary for teachers, aides/paraprofessionals, tutors, note-takers, interpreters, temporary/substitute, overtime, etc.

- *Provide teacher/aide/paraprofessional's title, percent of time paid from the grant and rate of pay (base salary)*
- *1000/100-Hillside HS: Welding Technology Instructor, .25 FTE of \$50,000 (expenditure total \$12,500). Each salary component and corresponding dollar amount should be entered separately in the budget detail textbox.*

# Sample current EFE 100's

- 100-FISCAL SERVICES Salary Assistant Director \$30,898 = 33% of \$92,951 (salary)
- 100-School Administration Salary- Executive Director \$119,828 = 79% of \$151,535
- 100-General Administration Salary- Asst. Director \$21,000 = 22.5% of \$92,951
- Special Pops/POS Coordinators Salary Assistant Director \$13,000 = 14% of \$92,951 (salary)

# 200 Employee Benefits

- 1000/200 (Instruction) Benefit amounts paid by LEA on behalf of employees: TRS, life insurance, FICA, IMRF, medical insurance, Medicare.
- *Each benefit and dollar amount should be entered separately in the budget detail textbox.*
- *Using example from previous salary: 1000/200-Hillside HS: Welding Technology Instructor, .25 FTE (\$12,500) of Welding Technology Instructor benefits TRS (\$1,125), Life Insurance (\$500), FICA (\$782), medical (\$7500), Medicare (\$531) (If benefits are covered by another fund source— please state it in your budget detail as "benefits covered by local funds" or by whatever fund source is paying the difference.)*
- It can also be a simple listing of the benefits: TRS, FICA, Medical, etc. \$15,000.

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- It can also be a simple listing of all the benefits: TRS, FICA, Medical, etc. \$15,000.

# Sample current EFE 200's

200-Related single benefits for Executive Administrative Assistant, IMRF (\$6,267), OASDI (\$2,704), Medicare (\$632), Life Insurance (\$96), Medical (\$6,989), Dental (\$434), and LTD (\$48).

200- Related (single) benefits for PD Coordinator salary: IMRF (\$2,202), OASDI (\$950), Medicare (\$222), Life Insurance (\$34), Medical (\$2,455), Dental (\$152), LTD (\$18).

# 300 Purchased Services

- 1000/300 (Instruction) Worker's/Unemployment Compensation, equipment repair & maintenance, equipment rentals, software license, and online subscriptions
- *1000/300-Hillside HS: ABC Welding Software License 15 student licenses @ \$300 = \$4500*

# Sample Current EFE 300's

2210-300: Regional Professional Development CTE Program of Study Workshops for Teachers and Staff, one per semester ( $\$1,250 \times 2 = \$2,500$ ) for space/event fees, speaker fees, and creative consultant fees. Total=\$2500

2210-300: Regional Activities: CHMURA Software licenses

Chmura Economics and Analytics: 11 licenses for regional districts for real time labor market data, total \$3,486.

2520-300: Audit 60% =\$3,922

100-300 Software Licenses for CTE students from approved program areas - Industrial Auto (\$975) for 'All Data' Software (Auto Diagnostic Software).

# Travel and Out-of-State Travel (OST) Examples

- 2210/300 Out of State Travel for Executive Director: ACTE CareerTech VISIONS Conference, Dates: 12/4 to 12/7/24, San Antonio, TX, Executive Director; Estimated Costs: Registration \$560, Flight \$475, Hotel \$850, Meals \$200 = \$2,085. Learn about and explore CTE best practices and implementation models.

## FORMULA for OST:

- Function/obj: Who-position not person's name, Where, When, Location, Costs for Travel: Registration, transportation, per diem, mileage, etc. and Rationale/reason for travel.

# Out-of-State Travel Examples

- 2210/300: Out of State Travel for Executive Director: ACTE WBL Conference, Dates: 4/2 to 4/4/25, Bellevue, WA, Executive Director; Estimated Costs: Registration \$295, Flight \$420, Hotel \$700, Meals \$150 = \$1,565. Learn about Work-based learning best practices and implementation models.

# Professional Development Example

2210/300: EFE Regional Activities: Regional Professional Development. CTE Program of Study Workshops for Teachers and Staff, one per semester ( $\$1,250 \times 2 = \$2,500$ ) for space/event fees, speaker fees, and creative consultant fees. Total \$7,500

**1000/400 (Instruction) Consumable supplies, curriculum/supplemental materials, student supplies/materials for special populations, equipment <\$500/unit housed in classroom for student instruction**

- *1000/400-Hillside HS: Cabinetmaking supplies such as, stain, sandpaper, tooling, lumber, etc. (\$1,200) All unit prices under \$500.00.*
- *1000/400-Hillside HS: ABC greenhouse supplies such as, plants, soil, tools, etc. (\$5,000) All unit prices under \$500.00.*
- *1000/400- Hillside HS: Horticulture/Floral supplies such as, tools, soil, seeds, etc. (\$4,000). All unit prices under \$500.00.*

# Sample Current EFE's 400's

- Supplies for approved CTE programs - Misc supplies/wood for Construction (\$500), Machining and Welding (\$5,095) for misc supplies including metal and rods. All unit prices are less than \$500.
- Office supplies to include copy paper, paper towels, soap, pens, pencils, binder clips, folders, plastic bags. \$200

# Poor Examples of 400 supplies

- Instructional supplies \$90,000
- Ag materials \$5000
- Consumables \$4211
- Culinary supplies \$42,000
- Business stuff less than \$500
- Career exploration materials \$15,000
- Supplies for career activities \$1500



**DETAILS MATTER**

## 500 Capital Outlay:

- 1000/500 (Instruction) Equipment > \$500/unit, housed in classroom for student instruction, special adapted equipment/devices
- *1000/500-Hillside HS-Welding Class: ABC MIG Arc Welder, \$6,000 per unit x 5 = \$30,000. (Remember that grant recipients must maintain an inventory for equipment purchased. Both the EFE/consortium and sub-grantee inventory the equipment.)*

# SAMPLE CURRENT EFE's 500s

- 500 - Instructional Equipment for approved CTE programs - Welding (\$2727) for Portable Welding Booth. FCS real care infant simulators (\$2,733).

# 600 Other Objects:

Flow through funds:

- 4000/600-ABC School: Welding-1000/100-Salary- \$12,500  
1000/200-\$1200 Welding Supplies such as, apron, welding rods,  
gloves \$4000 1000/500 Welding Simulator \$22,000 (Capital  
Threshold \$2500 for ABC School). SUGGESTION FOR EASY TO READ  
APPLICATION AND ABILITY TO AMEND: **ONE LINE PER SCHOOL.**

# Sample Current EFE's 600s

Math error below: The budget description items need to match the budget summary column. The example below would be noted in the Review Checklist under the Budget section.

“5/12/25 Triad 4000/600 2120/300- The budget summary math does not equal to the budget summary total. 1849 does not equal 1639. Please recheck math. GF”

			wire; gas; wood; steel; aluminum; bits; misc project supplies; adhesives; abrasive paper; electrical components)	''''	
4000 v	600 v		Triad: 2120 300: Travel reimbursement for CTE field trips and student competitions. Transportation costs for students to attend FBLA state competition (\$855); Registration costs for FCCLA students to attend state conference; Springfield; IL; April 9th (\$66 x 15; \$994)	1639	
				##	

# 600-Subgrantees Budget on Main EFE Budget Page

4000 ▾	600 ▾	<input type="checkbox"/>	This row was generated by eGMS. It reflects the total amount budgeted by Subgrantee 05016202017 EVANSTON TWP HSD 202	124144	<input type="checkbox"/>
4000 ▾	600 ▾	<input type="checkbox"/>	This row was generated by eGMS. It reflects the total amount budgeted by Subgrantee 05016219017 NILES TWP CHSD 219	159613	<input type="checkbox"/>
4000 ▾	600 ▾	<input type="checkbox"/>	This row was generated by eGMS. It reflects the total amount budgeted by Subgrantee 05016225017 NORTHFIELD TWP HSD 225	239420	<input type="checkbox"/>
4000 ▾	600 ▾	<input type="checkbox"/>	This row was generated by eGMS. It reflects the total amount budgeted by Subgrantee 05016203017 NEW TRIER TWP H S DIST 203	88674	<input type="checkbox"/>
4000 ▾	600 ▾	<input type="checkbox"/>	This row was generated by eGMS. It reflects the total amount budgeted by Subgrantee 05016207017 MAINE TOWNSHIP HSD 207	274890	<input type="checkbox"/>

4000/600: “This row is generated by eGMS, it reflects the total amount budgeted by Subgrantee RCDT and NAME.” This entry auto-populates on the main EFE budget page from the subgrantees budget page that has all the details that the EFE approves prior to submitting to ISBE.

# 700 Non-Capitalized Equipment:

Section 18-3 of the School Code [105 ILCS 5/18-3]

- 1000/700 (Instruction) Non-Capitalized Equipment – items that would be classified as capital assets except that they cost less than the capitalization threshold, but more than the \$500 minimum value established for purposes of calculating per capita costs.
- If using 1000/700 the district policy will need to be referenced in their budget description. 1000/700: NCE Policy states that the capitalization threshold is \$4500 for per capita costs.  
Hillside HS: XYZ equipment, 4 @ \$4500= \$18,000

# Language to be used in budget detail for 500-700 in planning stage

- Please write in your budget when planning for equipment but not sure of the details **during original application submission.**
  - “Additional amendment will be submitted in a timely manner that provides a general description of a particular items that will be purchased, including what program it will support and approximate cost before purchasing.”
- This is only used to help facilitate the application approval process as some schools are not in session when the EFE budget is submitted to ISBE.
- DO NOT purchase until the amendment has been submitted.

# Indirect Costs Unrestricted- CTEI (State Funds)

## Indirect Cost Calculation

[Instructions](#)

*This page will not be active for programs that have an UNRESTRICTED indirect cost rate (share information with the Budget Detail page) until indirect cost rates are determined for the grant year. It will become active and will be required later in the fiscal year when the updated indirect cost rates for all entities are available. The information presented below is for your information and planning purposes until that time. Please complete item C below. Watch for an IWAS message indicating that rates are loaded to amend and budget for indirect costs.*

Indirect Costs can only be taken on the main grant in the CTEI program of the Consolidated Application. Indirect Costs cannot be taken at the subgrantee level in the CTEI program of the Consolidated Application.

### A. Rates to Be Used for Calculating Indirect Costs

1. If the program is mandated to use a RESTRICTED rate, these rates will be loaded:
  - a. LEAs - rates calculated from the Annual Financial Report
  - b. ROEs, ISCs, EFEs, charter schools, university lab schools, and special education joint agreements - the statewide average rate
  - c. Colleges and universities - 8%
  - d. Not-for-profit and community organizations - 8%
2. If the program allows an UNRESTRICTED rate, these rates will be loaded:
  - a. LEAs - rates calculated from the Annual Financial Report
  - b. ROEs, ISCs, EFEs, charter schools, university lab schools, and special education joint agreements - the statewide average rate
  - c. Colleges and universities - 8%
  - d. Not-for-profit and community organizations - as selected by the entity; options are 0%, 10% de minimus, or negotiated rate

### B. Basis for Calculating Indirect Costs

1. If RESTRICTED rates are used, the Modified Total Direct Cost (MTDC) will be used as the direct cost base.
2. If UNRESTRICTED rates are used, the MTDC will be used as the direct cost base for:
  - a. LEAs
  - b. ROEs, ISCs, EFEs, charter schools, university lab schools, and special education joint agreements - the statewide average rate
  - c. Colleges and universities
  - d. For-profit, not-for-profit or community organizations taking the de minimis rate of 10%
3. If UNRESTRICTED rates are used, for-profit and not-for profit community organizations that have a Federal/GOMB negotiated rate may apply their indirect cost rate to a direct cost base other than MTDC, if approved.

**THE INDIRECT COST RATE FOR THIS PROGRAM IS: UNRESTRICTED**

**C. Identify the type of organization applying below. For types (a) through (d), the rate displays on the Budget Detail page and automatically calculates the maximum allowable amount. For type (e), additional questions will appear and must be completed before completing the Budget Detail page.**

- (a) LEAs
- (b) ROEs, ISCs, EFEs, charter schools, university lab schools, and special education joint agreements - the statewide average rate
- (c) Colleges and universities
- (d) For-profit/Not-for-profit or community organizations using:
  - a de minimis rate of 10%,
  - a rate of 0%, or
  - a Federal/GOMB negotiated rate

# INDIRECT COSTS CTEI -Unrestricted

Total Direct Costs	303780
Less Functions 2530 and 4000, Capital Outlay Costs, Contract amounts over \$25,000	0
Modified Total Direct Costs	303780
Indirect Cost Rate %	3.93
Maximum Indirect Cost *	11938
Indirect Cost	0
Grand Total	303780
Allotment Remaining	0

Calculate Unrestrictive indirect costs.

5% Adm. Costs plus indirect rate for total allowed.  $5\% + 3.93\% = 8.93\%$

# Indirect Costs Restricted-Perkins (Federal Funds)

## Indirect Cost Calculation

THIS PAGE IS INFORMATIONAL ONLY AND REQUIRES NO DATA ENTRY

**Indirect cost rates will display on the Budget Detail page when they are available but will be 0% until rates are calculated and loaded for the grant year. Watch for an IWAS message indicating that rates are loaded to amend and budget for indirect costs.**

Indirect Costs can only be taken on the main grant in the Perkins program of the Consolidated Application. Indirect Costs cannot be taken at the subgrantee level in the Perkins program of the Consolidated Application.

### A. Rates To Be Used for Calculating Indirect Costs

1. If the program is mandated to use a RESTRICTED rate, these rates will be loaded:
  - a. LEAs - rates calculated from the Annual Financial Report
  - b. ROEs, ISCs, EFEs, charter schools, university lab schools, and special education joint agreements - the statewide average rate
  - c. Colleges and universities - 8%
  - d. Not-for-profit and community organizations - 8%
2. If the program allows an UNRESTRICTED rate, these rates will be loaded:
  - a. LEAs - rates calculated from the Annual Financial Report
  - b. ROEs, ISCs, EFEs, charter schools, university lab schools, and special education joint agreements - the statewide average rate
  - c. Colleges and universities - 8%
  - d. Not-for-profit and community organizations - as selected by the entity; options are 0%, 10% de minimus, or negotiated rate

### B. Basis for Calculating Indirect Costs

1. If RESTRICTED rates are used, the Modified Total Direct Cost (MTDC) basis will be used.
2. If UNRESTRICTED rates are used, the basis will be MTDC for:
  - a. LEAs
  - b. ROEs, ISCs, EFEs, charter schools, university lab schools, and special education joint agreements - the statewide average rate
  - c. Colleges and universities
  - d. Not-for-profit or community organizations taking the de minimus rate of 10%
3. If UNRESTRICTED rates are used, not-for-profit or community organizations that have a negotiated rate may use a basis other than MTDC for calculating indirect costs

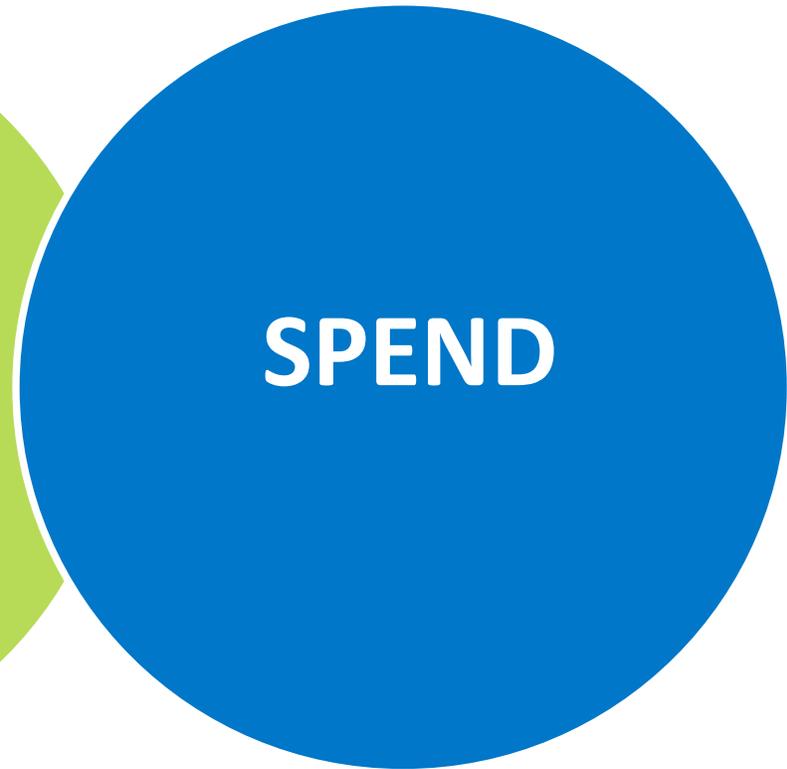
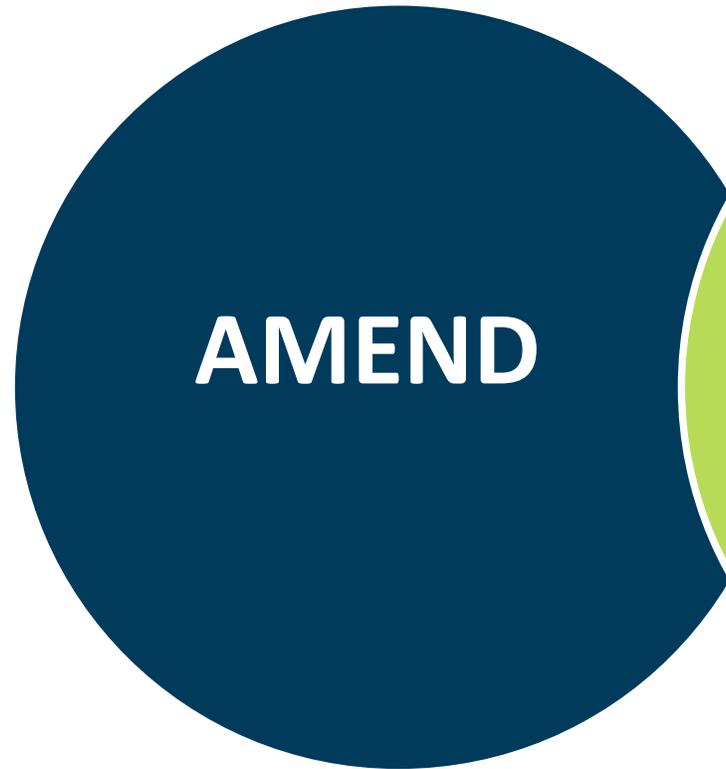
**THE INDIRECT COST RATE FOR THIS PROGRAM IS: RESTRICTED**

# Indirect Costs Restricted

	Total Direct Costs	303780
Less Functions 2530 and 4000, Capital Outlay Costs, Contract amounts over \$25,000		0
	Modified Total Direct Costs	303780
	Indirect Cost Rate %	3.93
	Maximum Indirect Cost *	11938
Indirect Cost		0
Grand Total		303780
Allotment Remaining		0

Function 2300 plus indirect cost cannot exceed 5% of the total allotment. This example would be  $5.0\% \text{ minus } 3.93\% = 1.07\%$  remaining for 2300.

# AMENDMENTS



# Amendment Dates/Expenditure Report Dates

**Amendment Due Date:** Prior to obligation of funds and not later than 30 calendar days prior to the end of the program. May 31 for June 30 end date or Aug. 1 for Aug. 31 end date

**Expenditure Reports:** Expenditure reports should be completed at a minimum of quarterly via the IWAS system. A final cumulative expenditure report for all expenditures will be due no later than 90 days after the grant end date. Quarterly dates are September 20, January 20, April 20 and July 20

# Budget Resources

- [ISBE Fiscal Procedure Handbook](#)
- [Requirements For Accounting and Budgeting: PART 100](#)
- [GATA](#)

NOTE: The “Allowables” document is posted with the recording of this webinar and the PPT handouts on the [CTE Grants page](#) under FY2026 Consolidated Application blue bar.

PC Resource only: [Shared Document](#)



# Questions?

Thank you