Massachusetts
SMARTT Technical Manual
for
Program Planning FY 2015
for
Community Adult Learning Centers
and
Correctional Institutions

Adult and Community Learning Services

April 2014
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1 Program Planning Menu

The Program Planning main menu allows users to select which parts of the Program Plan to review or edit. The label at the top indicates the status: Working or Approved. It also indicates the program plan fiscal year. All the links in the menu refer to the status listed at the top.

♦ The "Program Plan Status" shows the history of all the plans for the current project in the current fiscal year. The status is: Current Working Plan, Current Approved Plan, and Archived Plans.

♦ If you want to view the current plan or previous years’ plans, click on "Program Plan Status" to select the following:
  ♦ Current Year – Working, Approved or Archived Plans
  ♦ Plans From Previous Fiscal Years – select the year and the approved or archived versions

♦ If you are reviewing pages in the "Approved" plan, there will be no edit links since the plan is locked.

♦ Once the plan is approved, a new working plan is created and available at all times in case changes need to be made to the current approved plan. Once the changes are made, the new working plan needs to be submitted for approval.

If you modify the plan throughout the year and submit the new working plan for approval, the rows that have been changed will be color coded to highlight the changes.

1.1 Set View

The Set View in the Main Menu allows users to select the project within the agency to design the program plan. Projects in SMARTT are set up by fund code. If changes need to be made to the project and site structures in SMARTT, e-mail Donna Cornellier at dcornellier@doe.mass.edu.

♦ The Current Agency and project is displayed. The current project is set to the current project in SMARTT.

♦ If you want to change projects, click on the drop down box, select another project, and select Set View.

♦ Program Specialists will have the option of selecting any agency and any project in the drop down box. They have “view only” rights to all agencies and projects.

1.2 Program Plan Versioning

Programs have the option of creating several working plans so they can “try out” various class plan scenarios. Users will need to select one version to be submitted. Select the “Create Additional Working Plan” link under the “Program Plan Status” link on the bottom of the Program Plan menu. You first need to select the version that you want copied such as "Approved FY14". Note that at anytime you can always create an additional working plan that is a copy of the FY14 approved plan if you want to start fresh with the approved plan from last year.

Programs can create several versions which will be labeled as Working 2, Working 3, etc. Be sure to enter a brief note such as "copy of FY14 approved plan" or “new salaries” before clicking on "CREATE ADDL WORKING PLAN". The note entered will assist users in deciding which version to submit for funding. The "Additional Working "Plan" screen lists the date created, date submitted, date approved, total grant, match funding, and notes. Once a new version is created, users need to set the view to the working version they want to complete and submit. To set the view to a different working plan, go to "Program Plan Status". All newly created version such as Working 2, Working 3, etc. are listed under the heading "Additional Working Plans" There are check boxes so you can click next select the plan that you want set as the current view. After you check a box, then click on "Set as Current Working Plan".
2 Class Plan
The class plan allows users to select the site to design rate based and/or non-rate based classes. Once the site is selected from the drop down list, you need to click on "Select Site." The selected site appears and then you can select the link to "Edit Rate Based Classes" or "Edit Non-Rate Based Classes."

- Once you have entered and saved 5 rows, an additional 5 rows are displayed for data entry.
- Each class must be entered on a separate line.
- For any class row entered, all columns of data are required.
- All summer classes offered in July and August must be entered on a separate row.
- When the new fiscal year begins, classes will be listed in the “Post Planning-Class Completion” section.
- Make sure the class focus is correct for each class.
- Columns that are automatically calculated are coded in yellow.
- Enter number of full weeks and then number of additional days in the “Weeks per Year” column.
- Summary rows for ABE and ESOL class information display ABE and ESOL class totals. The totals displayed for rate based classes are class hours, total number of classes, slots by funding type, student hours by funding type, eligible cost, and total cost. The totals displayed for non rate based classes are class hours, total number of classes, eligible cost, and total cost.
- The print links are added so that these long class pages can be printed in two sections.
- Be sure to set the print setup in the browser to landscape mode.

2.1 Rate Based Classes - Edit
This screen allows the user to design rate based classes to determine the eligible cost for Direct, Collaborative, and Match funding. Be sure to select the correct class focus.

- The class selections for rate based classes for Community Adult Learning Centers are:
  - Adult Diploma
  - Algebra
  - Boston Opportunity Network
  - Bridge to College/Math
  - Bridge to College/Writing
  - Core ABE/ESOL
  - Family Literacy
  - Homeless
  - Listening/Speaking (ESOL)
  - Math/Numeracy
  - Pre-Literacy ESOL
  - Reading/Writing
  - STAR

- The class selections for rate based classes for Correctional Institutions are:
  - Adult Diploma
  - Algebra
  - Bridge to College/Math
  - Bridge to College/Writing
  - Core ABE/ESOL
  - Listening/Speaking
If you need to delete a class entered, check the "Delete" box at the end of the row. When you hit the Save button, the class will be deleted.

Class codes are calculated automatically when you add classes and hit the Save button.

The code is calculated by taking the midpoint between the beginning and ending level and the following rules apply:

<table>
<thead>
<tr>
<th>Service Type</th>
<th>Level Range</th>
<th>Class Code Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning ABE</td>
<td>0 – 3.9</td>
<td>100 – 199</td>
</tr>
<tr>
<td>Intermediate ABE</td>
<td>4 – 8.9</td>
<td>200 – 299</td>
</tr>
<tr>
<td>Advanced ABE/ASE</td>
<td>9 – 12</td>
<td>300 – 399</td>
</tr>
<tr>
<td>Beginning ESOL</td>
<td>0 – 3</td>
<td>500 – 599</td>
</tr>
<tr>
<td>Intermediate ESOL</td>
<td>4 – 5</td>
<td>600 – 699</td>
</tr>
<tr>
<td>Advanced ESOL</td>
<td>6 – 7</td>
<td>700 – 799</td>
</tr>
</tbody>
</table>

Rate - The following rates are derived from this slots table:

<table>
<thead>
<tr>
<th>TOTAL SLOTS</th>
<th>RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 – 12</td>
<td>$10.70</td>
</tr>
<tr>
<td>13 – 16</td>
<td>$ 8.85</td>
</tr>
<tr>
<td>17 – 22</td>
<td>$ 7.60</td>
</tr>
</tbody>
</table>

Use the “link” column to indicate classes that are connected where students attend both classes. When classes are linked, it allows us to get accurate slot counts. For example, if a Bridge to College writing class is offered from 9:00 – 10:30 (with 12 slots) and a Bridge to College math class is offered from 10:30 – 12:00 (with 12 slots), you will use this column to link those classes since the same students will attend the classes. The slot count will then be 12 rather than 24.

The 3 command buttons are:
- Save (saves the data to the database and returns you to the updated class plan)
- Reset (resets the values of the fields to the initial values they had when the page was created/displayed; i.e., resets to the values before the user made any edits)
- Cancel (allows the user to leave the page without making any changes to the database; i.e., it ignores any edits you made and returns you to the view only class plan)

Please remember to save your work every 30 minutes.

### 2.2 Non-Rate Based Classes - Edit

This screen allows the user to design non-rate based classes and to enter an eligible cost for the class. Non-rate based classes are classified in several ways – supplemental, stand alone, and career specific. See the ACLS guidelines for the program design requirements for each type of non-rate based class. Be sure to select the correct class focus.

**The class selections for non-rate based supplemental (SP) classes for Community Adult Learning Centers are:**
- Bridge to College/Math
- Bridge to College/Writing
- Citizenship
- College and Career Readiness
- Computer Literacy
- Drop-in Learning Center
- Employability Skills
- ESOL Conversation
Family Engagement
Financial Literacy
Health Education
Math
Parent/Child Interactive Time
Parent Education/Support
Student Leadership
Writing

The class selections for non-rate based stand alone (SA) classes are:
- Adult Career Pathways
- Drop-in Learning Center
- GED/Content Area Classes

The non-rate based Career Specific stand alone (CS) classes labeled with a prefix CS in the drop down list are:
- CS: Construction
- CS: Early Childhood Education
- CS: Financial Services
- CS: Green Jobs
- CS: Health Care
- CS: Hospitality
- CS: Manufacturing
- CS: Other
- CS: Professional Services
- CS: Retail
- CS: Technology
- CS: Travel and Tourism

The non-rate based supplemental Career Pathways (CP) class selection labeled with a prefix CP in the drop down list is:
- CP: Individual Advising

The non-rate based supplemental Transitions (TR) class selections labeled with a prefix TR in the drop down list are:
- TR: Transitions Math
- TR: Transitions Writing

The class selections for non-rate based supplemental (SP) classes for Correctional Institutions are:
- Bridge to College/Math
- Bridge to College/Writing
- Citizenship
- College and Career Readiness
- Computer Literacy
- Drop-in Learning Center
- Employability Skills
- ESOL Conversation
- Family Engagement
- Financial Literacy
- Health Education
- Math
- Parent Education/Support
- Student Leadership
- Writing
The class selections for non-rate based stand alone (SA) classes for Correctional Institutions are:

♦ Drop-in Learning Center
♦ GED/Content Area Classes
♦ The class code will be calculated automatically when you hit the SAVE button. The service type determines the code range (N400's or N800's). The code is calculated by the following rules:

<table>
<thead>
<tr>
<th>Service Type</th>
<th>Level Range</th>
<th>Class Code Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>ABE/ASE</td>
<td>0 – 12</td>
<td>N400 – 499</td>
</tr>
<tr>
<td>ESOL</td>
<td>0 – 7</td>
<td>N800 – 899</td>
</tr>
</tbody>
</table>

♦ The 3 command buttons are:
♦ Save (saves the data to the database and returns you to the updated class plan)
♦ Reset (resets the values to the values before the user made any edits)
♦ Cancel (allows the user to leave the page without making any changes; i.e., it ignores any edits you made and returns you to the view only class plan)

3 Class Funding Detail
Please select fund codes correctly for each class. Department analysis depends on your selection of correct fund codes. For example, if the program is federally funded with fund code 340, enter the slots/funding amount in the 340 – homeless. We get many requests from legislators, other funding sources, etc. for numbers served in various categories.

The class funding detail must be aligned with the class focus. For example, if the program receives state funding (fund code 345) and the class focus is core ABE/ESOL, then the class funding detail should be 345 State ABE (core ABE/ESOL)

Direct Slots/ Direct Funding
♦ 285 Correctional Institutions
♦ 340 Community Adult Learning Center- Federal
♦ 345 Community Adult Learning Center- State
♦ 359 EL Civics
♦ 563 Correctional Institutions

Collaborative Slots/ Collaborative Funding
♦ 541 CALC
♦ 541 Adult Career Pathways
♦ CDBG/BOSTON
♦ EDIC/BOSTON
♦ Learn at Work

Match Slots/Match Funding
♦ Boston Opportunity Network
♦ CDBG/OTHER
♦ Local Appropriation-City
♦ Local Appropriation-County
♦ Local Appropriation-LEA
♦ ORI
♦ Other
♦ Private Foundation
♦ Verizon
4 Supplemental and Foundation Funding

Users must enter supplemental and foundation funding in this screen. Text fields are provided so the user can enter a description of the services and funding. The columns are provided so that funds can be entered by funding type. The first column is for Direct funding, the second column is for Collaborative funding, the third column is for Match funding, and the last column shows the combined funding.

♦ All of the fields are data entry.
♦ All description fields are text fields that allow 180 characters.
♦ The Supplemental categories are:
  ♦ Volunteer Tutoring Component
  ♦ Distance Learning (enter $5,00 for Option 1 programs and $10,000 for Option 2 programs)
  ♦ Student Transportation
  ♦ Technology Upgrade
  ♦ Space
  ♦ Childcare
  ♦ Student Transportation
  ♦ Rural Staff Travel
  ♦ Education Reintegration Counselor (for Corrections only)
♦ The Foundation Funding is:
  ♦ Community Planning ($6,000, $10,000)
  ♦ Community Planning for Correctional Institutions ($1,500)
  ♦ Technology Coordination ($2,000) -- plus .75% of student hours in rates funding
  ♦ ADA Coordination ($1,000) -- plus 1 hr/slot in rates funding
  ♦ Program/Staff Development Coordination ($1,000) -- plus .5% of staff hours in rates funding
  ♦ Unrestricted (up to $8,000)
  ♦ Outstationing
♦ The 3 command buttons are:
  ♦ Save (saves the data to the database and returns you to the updated class plan)
  ♦ Reset (resets the values to the values before the user made any edits)
  ♦ Cancel (allows the user to leave the page without making any changes; i.e., it ignores any edits you made and returns you to the view only class plan)

5 Staff Plan – Direct Funding

The staffing plan has several purposes. It is a planning tool to make sure that your design, budget and staffing are compatible; it is a tool to verify your compliance with important required program components: paid counseling time, staff development time and program development time; it enables the Department to check that sufficient paid time is available to deliver high-quality services; and it verifies your eligibility for receiving grant funds. The staff plan headings are aligned to match the prototype.

The last two staff development boxes help programs determine the number of staff development hours that can be distributed to program staff who are most in need of staff development hours to help improve student outcomes and support program improvement goals. These boxes are: Total Staff Development Hours (Direct + Collaborative + Match) and Total Staff Development Percent (Direct + Collaborative + Match). When data is entered in any of the staff plans, these boxes will be updated on all three plans.

♦ The rates support the following hourly rates:
  ♦ **Administrators (A):** $28.00 plus fringe benefits valued at 30% and $36.40 for staff not receiving benefits.
  ♦ **Professional Services Staff (P):** $20.50 plus fringe benefits valued at 30% and $26.65 for staff not receiving benefits. This results in a "contact hourly rate" of $39.98 for teachers.
  ♦ **Support/Clerical Staff (S):** $15.25 plus fringe benefits valued at 30% and $19.83 for staff not receiving benefits.
♦ Select the appropriate category for all staff: Administrator (A), Professional (P) or Support (S) according to the following guidelines/definitions.
**Administrator (A):** includes Directors, Coordinators and any other staff who have overall supervising and administration responsibilities

**Professional (P):** includes Teachers, Educational Counselors/ADA Coordinators, Technology Coordinators, Program and Staff Development Facilitators, Community Planners

**Support (S):** includes Data Entry Staff, Clerical Staff, Support Staff

- Select the appropriate title for staff. If a staff person has multiple roles that are in two categories (for example “A” and “P” or “P” and “S”), the hours for each category must be listed separately on the SMARTT staff plan and in the budget. Also, for each position use the title that applies to the majority of hours.

<table>
<thead>
<tr>
<th>A</th>
<th>Assistant Coordinator</th>
<th>A</th>
<th>Assistant Director</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Coordinator</td>
<td>A</td>
<td>Director</td>
</tr>
<tr>
<td>A</td>
<td>Executive Director</td>
<td>A</td>
<td>Fiscal Officer</td>
</tr>
<tr>
<td>A</td>
<td>Site Coordinator</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>P</th>
<th>ADA Coordinator</th>
<th>P</th>
<th>Assessment Specialist</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>Community Planner</td>
<td>P</td>
<td>Computer Lab Coordinator</td>
</tr>
<tr>
<td>P</td>
<td>Computer Teacher</td>
<td>P</td>
<td>Curriculum Coordinator</td>
</tr>
<tr>
<td>P</td>
<td>Early Childhood Teacher</td>
<td>P</td>
<td>Education Reintegration Counselor</td>
</tr>
<tr>
<td>P</td>
<td>Educational and Career Advisor</td>
<td>P</td>
<td>Fiscal Staff</td>
</tr>
<tr>
<td>P</td>
<td>Health Team Facilitator</td>
<td>P</td>
<td>Home Visitor</td>
</tr>
<tr>
<td>P</td>
<td>Program and Staff Development Coord.</td>
<td>P</td>
<td>Teacher</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>P</th>
<th>Teacher’s Assistant</th>
<th>P</th>
<th>Technology Coordinator</th>
</tr>
</thead>
</table>

**Volunteer Coordinator**

<table>
<thead>
<tr>
<th>S</th>
<th>Administrative Assistant</th>
<th>S</th>
<th>Bookkeeper</th>
</tr>
</thead>
<tbody>
<tr>
<td>S</td>
<td>Data Entry Staff</td>
<td>S</td>
<td>Driver</td>
</tr>
<tr>
<td>S</td>
<td>Early Childhood Assistant</td>
<td>S</td>
<td>Maintenance</td>
</tr>
<tr>
<td>S</td>
<td>Office Manager</td>
<td>S</td>
<td>Payroll Clerk</td>
</tr>
<tr>
<td>S</td>
<td>Receptionist</td>
<td>S</td>
<td>Security</td>
</tr>
<tr>
<td>S</td>
<td>Support Staff</td>
<td>S</td>
<td>Work Study/Intern</td>
</tr>
</tbody>
</table>

- The Direct staff plan will only show Direct hours. Match staff hours must be entered on the Match staff plan.

- The teacher code and class codes are transferred from the class plan - rate and non-rate based. The teaching hours for all classes taught by the same teacher are automatically calculated in the "Teaching" column. If all classes for a given teacher are deleted from the class plan, the teacher will automatically be deleted from the staff plan.

- If a staff person is paid different hourly rates for different duties, enter the staff person in multiple rows with the correct hourly rate and assigned duties.

- The teacher code and class code columns are to be left blank if staff are non-teaching members.

- The teaching hours for rate based classes are calculated by multiplying the class hours by the percentage of Direct Slots (Direct Slots divided by Total Slots).

- The teaching hours for non-rate based classes are calculated by multiplying the class hours by the percentage of Direct Eligible Cost (Direct Eligible Cost divided by Total Cost).

- Programs must provide paid preparation time for instructional staff. The rates support teaching time to prep time at a rate of 2:1 (teaching to prep time). The recommended range is 1:1 to 4:1 (teaching to prep time). Paid prep time is not required when the hourly rate paid by programs meets or exceeds the rate system's contact hour rate ($39.98).

- The box at the end of each row in the staff plan allows users to enter the agency definition for full-time for that position. This number represents the number of hours a person would work if full-time
for the agency. Check with your fiscal office for this definition. The FTE’s for each staff member are automatically calculated by dividing the staff hours worked by the agency definition for full-time. Therefore, the user does not need to calculate them.

♦ A scroll bar keeps the header stationary while entering data in the various rows.

♦ You must select a value before the staff plan can be saved. The dropdown box indicates:

<table>
<thead>
<tr>
<th>2080 (52 wks/yr * 40 hrs/wk)</th>
<th>1950 (52 wks/yr * 37.5 hrs/wk)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1920 (48 wks/yr * 40 hrs/wk)</td>
<td>1827 (52.2 wks/yr * 37.5 hrs/wk)</td>
</tr>
<tr>
<td>1820 (52 wks/yr * 35 hrs/wk)</td>
<td>1800 (36 wks/yr * 50 hrs/wk)</td>
</tr>
<tr>
<td>1800 (50 wks/yr * 36 hrs/wk)</td>
<td>1764 (49 wks/yr * 36 hrs/wk)</td>
</tr>
<tr>
<td>1715 (49 wks/yr * 35 hrs/wk)</td>
<td>1705 (44 wks/yr * 38.75 hrs/wk)</td>
</tr>
<tr>
<td>1680 (40 wks/yr * 42 hrs/wk)</td>
<td>1600 (40 wks/yr * 40 hrs/wk)</td>
</tr>
<tr>
<td>1560 (52 wks/yr * 30 hrs/wk)</td>
<td>1470 (42 wks/yr * 35 hrs/wk)</td>
</tr>
<tr>
<td>1312 (36.2 wks/yr * 36.25 hrs/wk)</td>
<td>1300 (50 wks/yr * 26 hrs/wk)</td>
</tr>
<tr>
<td>1295 (37 wks/yr * 35 hrs/wk)</td>
<td>1260 (36 wks/yr * 35 hrs/wk)</td>
</tr>
</tbody>
</table>

If the full time definition for your agency does not appear in the dropdown box, please use the closest total.

♦ The FTE calculated for each staff member will appear on the staff salary report.

♦ You may delete rows in any staff plans, if necessary. Only rows without classes and teachers can be deleted.

♦ Required Check Boxes: The following three boxes at the top of the staff plan must meet the following requirements for the staffing plan to be approved. These percentages may be met by combining the data in the Direct, Collaborative, and (Match staff plans. See the Staff Plan Summary Report for more information.

   a) **Counseling:** The result must be 2.5% or more of Total Student Hours to be approved. (Divide the Total Paid Counseling Hours by the Total Student Hours on the rate based class plan).

   b) **Staff Development:** The result must be 2.5% or more of Total Paid Staff Hours to be approved. (Divide the Total Paid Staff Development Hours by the Total Paid Staff Hours). New direct service staff must be paid an additional 15 hours to allow for participation in New Staff Orientation and must be entered in the column labeled “Other.” Staff Development hours are 2.5% of the total paid hours or a minimum of 12 hours, but can be overwritten.

   c) **Program Development:** The result must be 3.5% or more of Total Paid Staff Hours to be approved. (Divide the Total Paid Program Development Hours by the Total Paid Staff Hours).

♦ Additional Check Boxes: These check boxes will be reviewed by ACLS staff.

   a) **Teaching/Prep Time Ratio:** The guidelines recommend a range of 1:1 to 4:1 - teaching to prep hours. (Divide Total Teaching Hours by Total Prep Hours).

   b) **Contact Hourly Rate for Teachers:** The contact hourly rate supported by the Massachusetts ABE Rates System is $39.98 for teaching services. If higher, the match must support the additional costs. If lower, programs will be advised to revise the figures or the base award request might be lowered accordingly. To calculate this, add the teaching hours and prep time hours, multiply this figure by the hourly rate, multiply by 1.fringe benefit rate (1.30 if fringe = 30%) and then divide this total by the total teaching hours.

   c) **Total Staff Development Hours and Total Staff Development Percent:** Two additional staff development boxes are listed on each of the three staff plans to help determine hours that could be pooled for staff.
6 Agency Staff Salary Report – Direct Funding

The agency staff salary report lists all staff entered on the staff plan for all the projects at the agency. This report should assist agency directors when planning budgets for all the project grants. The report lists the project, staff title, staff name, hourly rate, fringe benefit rate, Direct hours, match hours, total hours, Direct salary and Direct loaded salary (includes benefits). A total column is provided for the hours and salary columns.

7 Project Staff Salary Report – Direct Funding

The project staff salary report lists all staff entered on the staff plan and sorts staff by the classification entered by the program - (A) Administrator, (P) Professional and (S) Support Staff. These classifications correspond to the line items 1-3 in the Direct budget detail pages. These reports will help programs develop their line item budget and budget narrative. The report lists classification, staff title, staff name, teacher code, hourly rate, fringe benefit rate, Direct hours, Direct salary, fringe amount and FTE for each staff person.

8 Staff Salary Analysis – Direct Funding

Programs must ensure that the Staff Salary Analysis is within an allowable range of +/-3% of the approved rate per staff category (Administrative, Professional, and Support).

ACLS is committed to ensuring that all staff members at ESE-funded ABE programs are paid at least at the salary rate supported by the rates. This applies to staff hours paid with Direct and Collaborative funds as well as hours that are supported using matching funds. In order to assist programs in determining if staff are compensated at the Department approved rate, the salary analysis calculation in SMARTT is described below. A filter is added that can be selected to display only staff who are paid below 3% below the rates.

The salaries supported by the rates are:

<table>
<thead>
<tr>
<th>Line Item</th>
<th>Categories</th>
<th>With 30% Benefits</th>
<th>With no Benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>(A) Administrators</td>
<td>$28.00</td>
<td>$36.40</td>
</tr>
<tr>
<td>2</td>
<td>(P) Professionals</td>
<td>$20.50</td>
<td>$26.65</td>
</tr>
<tr>
<td>3</td>
<td>(S) Support Staff</td>
<td>$15.25</td>
<td>$19.83</td>
</tr>
</tbody>
</table>

The Staff Salary Analysis figures indicate the difference between the amount the program is spending and the amount the rates support. These figures are found on the Staff Salary Analysis screens (Direct, Collaborative and Match) in SMARTT. Programs must ensure that the Staff Salary Analysis is within an allowable range of +/-3% of the ESE approved rate per staff category (Administrative, Professional, and Support).

- If the amount is more than 3% below the allowable range per category (A, P, S) the program is not spending what the ABE rates support for salaries. The grant award will be lowered if programs choose not to use all funds allocated to them according to ACLS rates. ACLS will reduce the amount of grant funds accordingly.

- If the amount is more than 3% above the allowable range per category the program is spending more than what the ABE rates support for salaries. Matching funds (above the minimum required 20%) and/or Unrestricted funds must account for the difference. The additional matching funds must be clearly marked on the match narrative. The funds may provide salaries and other rates supported costs and may also include funds/cash for space costs.

All matching funds must be in categories that directly support the ABE program. The Match narrative must document clearly what role in the ABE program each matching staff person plays, what the other specific rates based costs are and the source of matching funds for all match costs.

The report shows the salary for each staff member on the staff plan. Page one of the chart shows the first 11 columns from the staff plan. Page two lists salaries for teachers as well as for non-teachers comparing the program salary to the salary supported by the rates. The category labeled “+/-% Per Individual” compares the total program salary and total salary supported by the rates. The last two columns under this heading calculate the difference between the amount the program pays and the salary amount supported by the rates. The last
column calculates the % the program is over or under paying each individual compared to what the rates support.

The last category lists the percent for each staff category (Administrative, Professional, and Support). Programs must ensure that the Staff Salary Analysis is within an allowable range of +/-3% of the approved rate per staff category (Administrative, Professional, and Support).

9 Summary Sheet – Direct Funding

The summary sheet summarizes the program plan for Direct funding and requires the user to enter the match for the grant. All figures are calculated from the class plan and Supplemental and Foundation Funding screen. The line labeled “GRAND TOTAL: REQUESTED FUNDING” must match your grant request. If the class funding detail indicates that the classes are funded by multiple fund codes, you can set a filter to get summary sheets by fund code. The summary sheet defaults to all with a dropdown to select other fund codes. The core fund code such as 345 State ABE sheet includes all flex and foundation funding. The match is calculated on the total funding ---Direct and Collaborative funding. Note that the summary sheet lists the total for both funding sources and the percent is based on that total.

10 Prototype – Direct Funding

The Direct prototype provides the user with funding amounts allocated in the ABE rate system for the expense categories that are calculated from their planned program design. Review the formulas in the reference materials for the calculations. These amounts will help the user determine the budget for the program design.

The prototype also includes two columns: non rate based and foundation. The non rate based column lists total costs entered in the class plan. The teaching and prep amounts are calculated in the same way as they are calculated for rates based section. Programs can then determine how the additional funding is spent to support the class and must explain that in the budget narrative. The foundation amount that the program requested is listed in the foundation column. Foundation amounts that are supported in the ABE rates appear next to the category as well as the amount the programs entered.

The prototype summary at the bottom is broken down into several categories to provide better analysis. The total rates costs are calculated and then a row is inserted to show the rate based amount from the class plan so the program can compare the prototype total to the rate based award. Supplemental and foundation amounts entered in the Supplemental and Foundation Funding screen are listed so that the grand total more closely reflects the grant award.

Please note that the rates support 3 weeks vacation for every staff person. The Department strongly encourages programs to use the funds to provide vacation time for every full-time and every part-time staff person. The Department also strongly encourages programs to provide some sick time for every full-time and every part-time staff person.

The following figures in the Prototype are derived from total Direct slots, total Direct class hours and total Direct student hours. The rate-based award comes from the summary screen.

♦ This screen is “read only.”
♦ The slots are calculated from the total Direct Slots in the rate based class plan. Only slots for classes that start between 9/1 and 11/15 are counted so as not to count duplicate slots for summer, semester or trimester classes.
♦ The Class Hours/Year are derived from the total Class Hours in the rate based class plan multiplied by the total Direct Slots divided by the Total Slots.
♦ The Student Hours/Year are derived from the total Direct Student Hours in the rate based class plan.
♦ The Rate Based Amount is derived from the Direct Eligible Cost from the rate based class plan.
See the reference materials for a description of rate based expenses for personnel and non-personnel.

The Total Direct Costs is the sum of the total personnel and non-personnel costs

The Indirect Cost is calculated by multiplying the Total Direct Costs (lines 1-8 on the Budget Detail pages) by 5%.

The Grand Total is the sum of the Rate and Supplemental and Foundation Services totals.

The Cost per Student/slot is calculated by dividing the Total Direct Costs by the total number of slots.

The Cost per Class Hour is calculated by dividing the Grand Total by the total class hours.

The Cost per Student Instructional Hour is calculated by dividing the Grand Total by the number of student hours.

11 Volunteer Plan

The volunteer plan allows users to identify the number of proposed volunteers (who will provide at least 1 hour of tutoring a week and commit to at least 6 months of service) for ABE and/or ESOL services for volunteer matches and/or in class assistants. This screen is used as a guide for the user to determine funding for a volunteer coordinator.

- The user enters the proposed number of volunteers for matches and in-class assistants.
- The total columns and the total volunteer row are automatically calculated.
- A volunteer tutoring component for a Community Adult Learning Center must use funds to support a minimum of .25 FTE or a .5 FTE Volunteer Coordinator.
  - The .25 FTE Volunteer Coordinator will be required to maintain a minimum active caseload of 20 tutor matches with a minimum of 12 tutors.
  - The .50 FTE Coordinator will be required to maintain a minimum active case load of 35 of volunteer tutor matches with a minimum of 24 tutors.
- For a volunteer tutoring component in collaboration with one or more additional DOE funded programs must use funds to support a .75 or 1.0 FTE Volunteer Coordinator.
  - The .75 FTE Volunteer Coordinator will be required to maintain a minimum active caseload of 50 tutor matches with a minimum of 36 tutors.
  - The 1.0 FTE Coordinator will be required to maintain a minimum active caseload of 65 tutor matches with a minimum of 48 tutors.

12 Staff Plan – Collaborative Funding

The staff plan for the Collaborative funding is the same as the Direct staff plan except that:

- The Teaching Hours for rate based classes are calculated by multiplying the class hours by the percentage of Collaborative Slots (Collaborative slots divided by Total Slots).
- The Teaching Hours for non rate based classes are calculated by multiplying the class hours by the percentage of Collaborative Eligible Cost (Collaborative Eligible Cost divided by Total Cost).
- We added a scroll bar to keep the header stationary while entering data in the various rows.

13 Project Staff Salary Report – Collaborative Funding

The project staff salary report lists all staff entered on the staff plan and sorts staff by the classification entered by the program - (A) Administrator, (P) Professional, and (S) Support Staff. These classifications correspond to the line items 1-3 in the detail budget pages. These reports will help programs develop their line item budgets and budget narratives. The report lists classification, staff title, staff name, hourly rate, fringe benefit rate, Collaborative hours, Collaborative salary, fringe amount, and FTE for each staff person.
14   **Staff Salary Analysis – Collaborative Funding**  
The report generated is the same as the one for Direct Funding except that it shows salaries for staff members on the Collaborative staff plan.

15   **Summary Sheet – Collaborative Funding**  
The summary sheet for Collaborative Funding is the same as the Direct summary sheet except that:
   ♦  The calculation for rates and non rate based classes is based on Collaborative student hours, class hours, and total cost.
   ♦  Summary of services for flex services and foundation funding is calculated from the Collaborative column.

16   **Prototype – Collaborative Funding**  
The prototype for Collaborative Funding is the same as the prototype for Direct Funding except that the calculations are based on total Collaborative slots, total Collaborative class hours, and total Collaborative student hours. The rate-based award comes from the Collaborative Summary sheet.

17   **Staff Plan – Match Funding**  
This plan captures staff hours allocated for match slots and hours. A scroll bar keeps the header stationary while entering data in the various rows. This will assist programs in calculating their match budget and narrative. For example if the class was funded for 300 teaching hours and 7 slots were allocated for Direct and 7 slots for Match, then 150 teaching hours would appear in the Direct staff plan and 150 teaching hours would appear in the Match staff plan.

The Match Staff plan lists:
   1) Teachers paid by matching funds only or a part of their salary is paid by matching funds (slots were assigned to Match in the class plan).
   2) Staff who are paid only by matching funds.

18   **Project Staff Salary Report – Match Funding**  
The project staff salary report lists all staff entered on the staff plan and sorts staff by the classification entered by the program - (A) Administrator, (P) Professional and (S) Support Staff. These classifications correspond to the line items 1-3 in the budget detail pages. These reports will help programs develop their line item budget and budget narrative. The report lists classification, staff title, staff name, hourly rate, fringe benefit rate, Match hours, Match salary, fringe amount and FTE for each staff person.

19   **Staff Salary Analysis – Match Funding**  
The report generated is the same as the one for Direct Funding except that it shows salaries for staff members on the Match staff plan.

20   **Summary Sheet – Match Funding**  
The summary sheet for Match is the same as the summary sheet for Direct Funding except that:
   ♦  The calculation for rate and non-rate based classes is based on Match slots, student hours, class hours and total cost.

21   **Prototype – Match Funding**  
The Match prototype provides the user with funding amounts allocated in the ABE rate system for the expense categories that are calculated from their planned program design. Review the formulas in the reference materials for the calculations. These amounts will help the user determine the match budget for the program design. This is a read only screen. The figures in the Prototype are derived from Match slots, total Match class hours, and Match student hours.
22 Match Benefits

The Match benefits section allows users to enter benefits that will be paid by match for salaries that are paid by Direct or Collaborative funding. All staffing from the Direct and Collaborative Staff Plans appear on this screen. The only editable fields on this screen are the benefits. Once the benefit rate is entered, the amount for benefits is calculated. This calculated amount indicates the amount paid by match. The screen lists the following:

- Teacher Code
- Class Code
- Name/Title
- Classification
- Hourly Rate
- Total Direct Hours
- Total Collaborative Hours
- Benefits – only editable field
- Direct Salary
- Calculated Benefits – amount paid by match

The “Match Benefits” screen located in the “Match” section will be available so that programs can enter the benefit percent which is paid by match for staff who have salaries under “Direct” or “Collaborative” funding. Once the percent is entered, the amount paid by the match will appear. Therefore, it will be helpful when programs are completing their match narrative.

This is an example where the benefits for some staff are paid by “Match” and the salaries are paid by “Direct” and “Collaborative” funds. In this example, the benefit rate is entered as 30%. Only the “Benefits” field is data entry, and the user must enter the benefit rate. The “Calculated Benefits” field is the amount that should appear on the match narrative.

<table>
<thead>
<tr>
<th>Teacher Code</th>
<th>Class Code</th>
<th>Name/Title</th>
<th>Classification</th>
<th>Hourly Rate</th>
<th>Total Direct Hours</th>
<th>Total Collaborative Hours</th>
<th>Benefits</th>
<th>Salary</th>
<th>Calculated Benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>305, 706, N401</td>
<td>Assistant Coordinator, Antonio Banderas</td>
<td>A</td>
<td>$28.00</td>
<td>200</td>
<td>0.0</td>
<td>0.30</td>
<td>$5,600.00</td>
<td>$1,680.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Director, Thomas Clark</td>
<td>A</td>
<td>$28.00</td>
<td>800.0</td>
<td>0.0</td>
<td>0.30</td>
<td>$22,400.00</td>
<td>$6,720.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Administrative Assistant, Stephen Kane</td>
<td>S</td>
<td>$15.25</td>
<td>250.0</td>
<td>0.0</td>
<td>0.30</td>
<td>$3,812.00</td>
<td>$1,143.75</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Advisor, Wilson Jones</td>
<td>P</td>
<td>$20.50</td>
<td>400.0</td>
<td>0.0</td>
<td>0.30</td>
<td>$8,200.00</td>
<td>$2,460.00</td>
</tr>
</tbody>
</table>

23 Administrative Cost

The administrative cost screen is designed for the user to enter the administrative costs for each line item in the budget. The Department will NOT approve administrative costs that are higher than 25%. The user needs to read the reference materials that explain which costs are considered administrative.

The total requested funds is based on Direct and Collaborative funding.

- The first column lists budget line items that correlate to line items as they appear on the standard budget detail pages.
- The second column is read only and totals Column 3 (rates and non rates class services) and Column 4 (supplemental and foundation).
- The third column is data entry for rates and non rates class services administrative costs. The percent of funds used for administrative costs must not exceed 25%.
♦ The last column is data entry for supplemental and foundation administrative costs.
♦ The total administrative costs for rates and non rates and supplemental and foundation are calculated at the bottom of the columns.
♦ The total requested funds are automatically entered from the Total Direct and Collaborative Funding line on the Direct Summary Sheet.
♦ The user needs to enter the total amount of requested funds for rates and non rates class services funding as well as supplemental and foundation funding.
♦ The last row is automatically calculated by dividing the total administrative costs by the total requested funds.

A signature verification section is added at the bottom which includes a line for the Project Coordinator to sign and date. A hard copy needs to be submitted with the refunding package.

**Signature Verification: The administrative costs reflect correct percentages.**

**Certification:**
1. Checking this box is equivalent to the Program Coordinator's Signature.
2. To abort the Administrative Cost, click on any menu item.

**The administrative costs contained within this report is true and accurate and does not need to be updated or corrected.**

Signature: ______________________________________________________ Date: ___________

---

**24 Summary Reports**

The summary report section consists of 2 reports:
♦ Staff Plan
♦ Summary Sheet

**24.1 Staff Plan**

The staff plan summary report combines the data from each category in all three staff plans – Direct, Collaborative and Match. The staff plan summary reports lists information depending on the staff plan version selected ---full or abbreviated staff plan. The report also combines the prototype figures from each funding source. The report lists all the staff plan categories and has 8 rows of data:

**Staff Plan**
♦ Direct Staff Plan Totals
♦ Collaborative Staff Plan Totals
♦ Match Staff Plan Totals
♦ Grand Total – sum of Direct, Collaborative, and Match Staff Plan Totals

**Prototype Figures**
♦ Direct Prototype Totals
♦ Collaborative Prototype Totals
♦ Match Prototype Totals
♦ Grand Total – sum of Direct, Collaborative, and Match Prototype Totals

This summary is useful so that programs can see how close their staff plan budgeted hours are in comparison to the prototype figures to ensure that adequate hours are allotted for various functions.
Remember that the foundation funding amounts for the three positions below are not included in the rates (they are foundation funding) so the prototype numbers do not include these amounts for these three functions:

- ADA Coordinator: $1,000
- Technology Coordinator: $2,000
- Program/Staff Development Coordination: $1,000

The boxes at the top calculate the percentages for the totals for all 3 plans. Programs must meet the following requirements for the program plan to be approved:

- **Counseling**: The result must be 2.5% or more. (Divide the Total Counseling Hours by the Total Student Hours on the rate based).

- **Staff Development**: The result must be 2.5% or more. (Divide the Total Staff Development Hours by the Total Staff Hours). New direct service staff must be paid an additional 15 hours to allow for participation in New Staff Orientation and must be entered in the column labeled “Other.”

- **Program Development**: The result must be 3.5% or more. (Divide the Total Program Development Hours by the Total Staff Hours).

Additionally, these check boxes will be reviewed by ACLS staff.

- Teaching/Prep Time Ratio: The guidelines recommend a range of 1:1 to 4:1 - teaching to prep hours. (Divide Total Teaching Hours by Total Prep Hours).

- Contact Hourly Rate for Teachers: The contact hourly rate supported by the Massachusetts ABE Rates System is $34.76 for teaching services.

### 24.2 Summary Sheet

The summary report combines the data in all three staff plans – Direct, Collaborative, and Match.

### 25 Request Funding

The request for funding screen requires users to check off the sections in the “Program Plan Checklist” that have been completed in order to submit the approval request.

- The first set of check boxes is required. Check all boxes even if they do not apply to your specific funded program.

<table>
<thead>
<tr>
<th>Program Plan Checklist</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class Plan</td>
</tr>
<tr>
<td>Flex/Foundation Services Plan</td>
</tr>
<tr>
<td>Summary Sheet - Direct</td>
</tr>
<tr>
<td>Staff Plan - Direct</td>
</tr>
<tr>
<td>Administrative Cost Worksheet</td>
</tr>
</tbody>
</table>

- Once the plan is submitted, the planning module will be locked for the readers to review.
- After the request has been submitted, the Program Plan Status screen will appear verifying that the plan has been submitted.