**FY20 Class Plan and Budget Workbook**

**Overview**

You must complete a workbook for each fund code as shown on Table 1.

Each program's class plan and budget must be completed using this Excel workbook. For those unfamiliar with Excel, worksheets (designated by tabs at the bottom of the page) are organized by rows, columns and cells (also referred to as fields throughout this document). You will move from worksheet to worksheet (tab to tab) completing all required fields on each row by entering the requested information identified by the header of each column. For your convenience, some fields contain **drop down lists** from which you simply select the information.

The grey cells are **read-only fields** that will calculate automatically. Be aware that the worksheets contain formulas and are linked to each other. Changes in one worksheet may affect changes to others.

In addition to the written instructions found here, brief descriptions of the data to be entered into each field are embedded in **Comment** boxes designated by a small red triangle in the corner of a cell. A pop up box will appear when you click on the triangle.

If you are a state agency that requires an ISA, please work with your MMARS person to complete the **ISA** crosswalk tab.  This will start the discussion for the ISA - **It is not final**.  We will work with you and confirm everything before getting it to the final stage.

These worksheets are designed for digital use. They are not formatted for printing.

**Instructions**

1. **Complete the Cover Page**
	1. Enter the fund code and grant information for that fund code in the white cells. This information can be on Table 1.
	2. If your agency has a DESE approve indirect cost rate, enter the percentage rate
2. **Class Plan**
	1. Active and Unique Student Seat: an active and unique student seat is a seat filled by one, and only one, unique and unduplicated student at a time. As students leave the program, seats will need to be refilled in order to remain active and maintain enrollment.

EXAMPLE 1: Class E1 is an ESOL class and meets on Mondays and Wednesdays and has 15 seats. Class E2 is a Distance Learning class that meets on Tuesdays and also has 15 seats. The 15 seats/students in E1 are not the same as those in E2; in other words, they are unique. Therefore, the program is proposing to fill 30 active and unique seats.

EXAMPLE 2: Class A3 is an ELA class (GLE 2-4) and meets on Mondays and Wednesdays and has 8 seats. Class A4 is a Math class (GLE 5-7) that meets on Tuesdays and has 12 seats. Because math is a strength for 5 of the students in A3, they will also be enrolled in the A4 math class. Therefore, A4 only has 7 unique students because five students are unique to A3 and cannot be counted twice. The two classes combined have a total of 15 active and unique seats.

EXAMPLE 3: Class A5 is a STAR class that meets on Mondays, Tuesdays and Wednesdays 9:00-10:30 and has 12 seats. Class A6 is the Math class for these same 12 students that meets Mondays, Tuesdays and Wednesdays from 10:30-12:00. On Thursdays, these same students are enrolled in a science class and a college readiness class. Since the exact same students are enrolled in all four of these classes, the total number of active and unique seats is 12.

In short, it is anticipated that some classes will be listed as serving zero students; in those cases, the Cost Per Student column would be left blank and a note indicating the link between classes would be written in the Notes column.

* 1. Steps to complete the class plan:
		1. Enter information for classes supported by your CALC award. There are IET and IELCE class plan worksheets for those classes.
		2. The class codes are assigned to make the budget narrative references easier.
		3. If you are approved to provide instruction in Spanish and if those seats are supposed to count toward your ABE target, enter the classes on the ABE Class Plan worksheet. Be sure to review the assessment and English instruction policies.
		4. Select a Class Focus and enter the GLE or SPL range.
		5. Enter the unique number of seats for this class. The total number of seats must equal the number in Table 1.
		6. Provide necessary information under Notes. For example: clearly note if the class will serve the same students as another class; provide the site and schedule.
		7. Enter the planned hours per week and planned number of weeks.
		8. For each class, enter the cost per student. You may enter a uniform cost across your classes or calculate a unique cost. The CALC Summary will calculate the average cost per seat. This must match the cost-per-seat in your award letter.
1. **Budget**
	1. Note that the Program name, CALC Award, and Outstation Awards are prepopulated based on the cover page information. The total in row 9 must equal the total request after you enter all your anticipated costs.
	2. Enter the agency FTE. There can be only one FTE. It will be based on the scheduled number of hours for a full time staff person. If this is 37.5 hours per week, then enter 1950 even if there are staff who works September through June.
	3. Line 1, Administrators
		1. Enter the information for all fields. Indicate under title if a position is vacant.
		2. 100% of line 1 salaries and fringe are considered administrative.
		3. Note that FTE and Total Cost are auto-calculated. Total does not include fringe.
	4. Line 2, Instructional/Professional Staff
		1. This budget line is only for staff directly involved with students. If an administrator is directly involved with students (e.g. student orientation or testing), those hours can be entered here.
		2. Enter information for all fields as above. Note specific programmatic duties, e.g. lead teacher, curriculum development, etc.
		3. Large programs can enter groups of teachers with similar responsibilities.
	5. Line 3, Support Staff
		1. Enter all information. All line 3 salaries and fringe are administrative.
	6. Line 4, Stipends
		1. Enter the purpose and anticipated costs.
	7. Line 5, Fringe
		1. Provide the detail of how your agency determines fringe rates.
		2. Note that the fringe costs are auto-calculated.
	8. Line 6, Contractual services
		1. Select Contractor or Sub grantee. Sub grantees must complete separate budgets.
		2. Enter the name of the contractor or sub grantee and describe the procured services.
		3. Enter the planned hours and rate. For a sub grant or flat rate contract, enter 1 hour and the total cost.
	9. Line 7, Supplies and Materials
		1. Provide a detailed description of supplies and materials including their purpose and use.
	10. Line 8, Travel
		1. As described in the [April 12, 2019 memo](http://www.doe.mass.edu/news/news.aspx?id=25502), out-of-state travel and non-SABES PD, including the Network, COABE, and TESOL conference costs, are considered administrative costs. You must select Y to identify these cost in the travel line.
		2. Enter the necessary information to justify the travel expenses.
		3. If the cost is a flat rate, then enter 1 under miles
	11. Line 9, other
		1. Overhead expenses not included in indirect.
	12. LINE 10, INDIRECT
		1. The workbook calculates the maximum amount that can be applied to the entire CALC budget, including match and sub grants.
			1. Starting in FY20, the indirect cost cannot include: stipends, contract and subgrant costs over $25,000, and equipment.
			2. The workbook deducts those costs from the indirect calculation.
		2. You may enter up to the maximum amount based on your agency’s approved rate.
	13. LINE 11, EQUIPMENT
		1. Individual pieces of equipment costing $5000 or more are listed here.
	14. Total funds requested must equal the total in row 9.
2. **Match Budget**
	1. The match narrative follows the same structure as the budget narrative. There are a few small differences.
	2. LINE 8, TRAVEL
		1. You do not need to identify Admin Related PD.
	3. LINE 10, INDIRECT
		1. Note that the maximum amount that can be applied is the same as in the grant budget. It is based on the program’s award and is the total amount of indirect that can be applied to the grant.
3. **Sub Grant Budget Narratives**
	1. If you identified subgrantees in line 6 of your grant budget, then you must work with the sub to complete a sub grant narrative.
	2. The Sub Grant narrative follows the same structure as the budget narrative. There are a few small differences.
		1. In row 2, use the dropdown to select the name of the grantee. If you don’t see the name, check the grant budget and make sure that you indicated Sub Grant.
		2. In row 5, select the sub grant budget amount.
		3. Enter the sub grantee’s FTE.
		4. Line 10, INDIRECT
			1. Note that the maximum amount that can be applied is the same as in the grant budget. It is based on the program’s award and is the total amount of indirect that can be applied to the grant,
			2. If the subgrantee has a DESE approved indirect cost rate, the subgrant can change indirect. However, this will contribute toward the overall indirect and administrative cost.
4. **CALC Summary Sheet**
	1. This sheet is read only. It shows the award information, admin cost ratio, indirect, and match ratio.
	2. The first section, Award Summary, comes directly from the Cover sheet.
	3. The second section shows the alignment between the class plan and the budget.
		1. The number of seats should equal those in Table 1 and the resulting total cost must be the same as the CALC award.
		2. The budget must equal the award unless the grant includes outstationing. The variance must equal either zero or the outstation award.
	4. The third section compares the amount of administrative cost to the grant. This includes the admin costs of subcontractors. Programs may negotiate a rate above 5% but no higher than 25%. If your admin costs exceed 25%, you will need to move some of those items to match.
	5. The indirect cost section compares all the indirect identified in the budget, the match, and sub grant budgets. It cannot exceed the maximum which is based on the grant award.
	6. ACLS requires that programs provide 20% match.
5. **IET Class Plan**
	1. IET awards are not based on a cost per seat.
	2. Select IET or IELCE from the drop down.
	3. Enter the total number of students to be served.
	4. Create classes
		1. Enter 1, 2, or 3 for the cohort. If your grant supports only one cohort, enter 1 for all classes. If you there are two cohorts enter 1 or 2.
		2. Select the class focus.
		3. Describe the class. It should be clear if the class is training or academic.
		4. Enter the hours per week and weeks per year.
6. **IET Budget and Sub Grant Budgets**
	1. There is one substantial difference between the IET budgets and the CALC budgets. Federal regulations require states to report the costs directly associated with training. Programs must clearly identify the funds that will be used to support the technical training activities.
	2. Examples of training expenses: Workforce training instruction (line 2 and/or line 6) and related fringe, Workforce training supplies (e.g. rubber gloves, raw materials, scrubs, tape measures) (line 7), Space (line 8) used for Workforce training (e.g. clinical areas, shops, labs), insurance, equipment maintenance, subscriptions (e.g. MasterCAM, TollU-Online).
	3. There are two additional columns in the IET budget and IET sub grant budget worksheets.
		1. For example, if your program anticipates a welding instructor to work 200 hours per year, then enter those hours as in the CALC budget. Of the 200 hours, 160 hours are directly involved in training. Then you would enter those hours under column U. The cost will auto-calculate. The calculation includes fringe.
		2. Training costs for a sub grant should be reflected in the sub grant budget.
		3. For non-personnel lines, you will determine how much of the cost of each line is for training.
7. **IET Summary**
	1. These are the same as the CALC summaries except that they include the training costs.
8. **Grant Summary**
	1. This sheet combines the CALC and IET budgets and calculates the admin and match ratios.
	2. Variance must equal zero.
	3. Enter the Workforce Training costs into EdGrants by specify training dollars by selecting IET/IELCE training in "Select a Primary Function" list for each line.
9. **ISA Crosswalk**
	1. This worksheet will help state agencies enter these budget lines into ISA object classes.