# FY22 Class Plan and Budget Workbook

Overview

Applicants must complete a class plan and budget workbook as part of a complete response.

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 into white cells identified by the header of each column.

The light green cells contain **drop down lists** from which you simply select the appropriate information.

The gray 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 these written instructions, brief descriptions of the data to be entered into each field are embedded in **Notes** 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.

When you first open the FY22 class plan and budget workbook you will see a cover page and several tabs or worksheets: ABE and ESOL class plan worksheets, budget, and match budget worksheets.

There are ‘hidden sheets’ as well. Float the pointer over any tab and right click the mouse and select “Unhide” to see and select the hidden worksheets (three sub awardee budget worksheets and an indirect cost calculator) that you may need.

The hidden indirect cost calculator is not linked to any worksheet. It is a resource that some may use to help plan without changing a worksheet.

Similarly, you can hide sheets that you don’t need. For example, if your program offers ABE classes and does not offer ESOL, you can float your pointer over the ESOL tab, right click, and select Hide.

Applicants can change the formatting of cells in the various budget pages. If you need to show that a cost has decimal points, you can right click on the cell, select Format Cells, and then change the number of decimal places that are visible. If a number is too large for a cell, you can change the font size.

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

Instructions

1. **Complete the Cover Page**
   1. Enter the name of your agency (program) in the white cell on row.
   2. If your agency has a DESE approved indirect cost rate, enter the percentage rate. FY22 Indirect Cost Rates application are posted on the [Grants webpage](http://www.doe.mass.edu/grants/essential.html). Otherwise leave this blank.
   3. All the remaining fields will populate as you enter information into the class plans and budget worksheets.
      1. Administrative Cost Analysis
         1. This section compares the administrative cost to the grant and includes the admin costs of subcontractors.
         2. 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.
      2. Match Analysis
         1. ACLS requires that programs provide 20% match.
2. **Class Plan**
   1. Adult education grant awards include monthly enrollment targets applicable for the period September to June. In order to maintain funded enrollment levels, programs must retain students or enroll new ones as students leave. ACLS considers a program’s average monthly enrollment from September to June relative to its target when evaluating funding and performance and may increase or reduce grant awards based on average monthly enrollment.
   2. Only NRS participants who attend at least one hour in a month count towards monthly enrollment targets. Students are considered NRS participants when their LACES record has all the required intake information including barriers to employment, a valid NRS assessment, and twelve hours of instruction within a period of participation.
   3. Active and Unique Student Enrollment: *An enrolled student can be counted only once regardless of the number of class in which they are enrolled during a month*. 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 planned enrollments. Class E2 is a distance education class that meets on Tuesdays and also has 15 planned enrollments. The 15 students in E1 are not the same as those in E2; in other words, they are unique. Therefore, the program is proposing to fill enroll 30 unique students.

EXAMPLE 2: Class A5 is an ELA class that meets on Mondays, Tuesdays, and Wednesdays 9:00-10:30 and has 12 enrollments. Class A6 is the Math class for these 12 students that meets Mondays, Tuesdays, and Wednesdays from 10:30-12:00. On Thursdays, these students are also enrolled in a science class and a college readiness class. Since the same students are enrolled in all four of these classes, the total number of active and unique enrolled students remains 12. The cost-per-enrollment would reflect the cost of all classes (ELA, math, science, college readiness). To reflect this and ensure that the students are counted only once, the class plan would show 12 enrollments for one of the classes and zero enrollments for the others.

In short, it is anticipated that for some classes the Enrolled Student cells would be left blank or have zero. The notes would indicate the link between classes.

Summer classes do not contribute to program enrollment target(s). Summer classes can serve as the basis for a rationale for higher funding levels (i.e. a higher cost-per-seat).

EXAMPLE 3: Classes A1, A2, A3 run for 6 weeks in July and August. Classes A4, A5, A6 start in September and continue through June. While all classes are planned to have 12 enrollments, the summer classes should show zero enrollments, or the applicant should show the classes as running from July through June.

* 1. Steps to complete the class plan:
     1. Select a Class Focus from the dropdown
     2. Type in an instructional range.
        1. For ABE use grade level equivalents, e.g. GLE 4-6
        2. For ESOL use SPL, e.g. SPL 3-4, or use descriptions, e.g. Intermediate
     3. Enter the proposed enrollment
        1. Note that cell D4 totals the number of enrolled students that you have entered.
     4. Provide necessary or additional information under Notes. For example, note:
        1. Whether the class will serve the same students as another class (use the class code); provide the site and schedule.
        2. If the class is being provided by a sub awardee.
     5. Enter the planned hours per week and planned number of weeks.

1. **Budget**
   1. Your program or agency name and indirect rate (if applicable) are prepopulated based on the cover page information.
   2. Line 1, Administrators
      1. Enter the information for all fields.
         1. Include names and indicate if a position is vacant.
         2. Enter the planned hours for the year
         3. Enter the hourly rate.
         4. Enter the fringe rate.
      2. 100% of line 1 salaries and fringe are considered administrative.
   3. 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. There are 15 rows. Large programs can enter groups of teachers with similar responsibilities.
   4. Line 3, Support Staff
      1. Enter all information. All line 3 salaries and fringe are administrative.
   5. Line 4, Stipends
      1. Enter the purpose and anticipated costs.
   6. Line 5, Fringe
      1. Provide the detail of how your agency determines fringe rates.
      2. Note that the fringe costs are auto-calculated.
   7. Line 6, Contractual services
      1. Select Contractor or Sub Awardee.
         1. Contractors and sub awardees are defined in Chapter 10 and Appendix E.
      2. Enter the name of the contractor or sub awardee and describe the procured services.
      3. Enter the planned hours and rate. For a sub award or flat rate contract, enter 1 unit and the total cost.
      4. You will submit a budget for each sub award (see below #4).
   8. Line 7, Supplies and Materials
      1. Select the appropriate supply category. Then provide a detailed description of supplies and materials including their purpose and use.
      2. Enter the cost.
   9. Line 8, Travel
      1. Select the appropriate travel category.
      2. 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 expenses, including COABE and TESOL conference costs (transportation, meals, lodging, and registration fees, are considered administrative costs and will be included in the program’s administrative cost calculation. The MCAE Network conference is not an administrative cost. These cost categories are not limited to staff on lines 1 and 3.
         1. In the dropdown list the costs that are considered administrative have an asterisk.
      3. Enter the necessary information to justify the travel expenses.
      4. If the cost is a flat rate, then enter 1 under units.
   10. Line 9, other
       1. Review chapter 10 of the updated [ACLS Massachusetts Adult Education Policies for Effective Adult Education](http://www.doe.mass.edu/acls/abeprogram/policies.docx) and Appendix F for specific information about this line.
       2. Select the cost type. Note, with exception of rental satellite space, occupancy costs are not allowed. Any request for funding for Space must be preapproved by your ACLS program specialist.
   11. LINE 10, INDIRECT
       1. This applies only to applicants with an approved FY22 DESE Indirect Cost Rate
       2. Review Chapter 10 and Appendix E of the updated [ACLS Massachusetts Adult Education Policies for Effective Adult Education](http://www.doe.mass.edu/acls/abeprogram/policies.docx) for specific information about indirect costs.
       3. FY21 Indirect Cost Rates application will be posted on the [Grants webpage](http://www.doe.mass.edu/grants/essential.html).
       4. The workbook calculates the maximum amount that can be applied to the entire budget, including IET and match.
       5. The indirect cost calculation excludes: stipends, sub awardee costs over $25,000, and equipment.
          1. Contractors and sub awardees are defined in Chapter 10 and Appendix E.
          2. The workbook deducts those costs from the indirect calculation.
          3. Cell O113 of the budget calculates the maximum that can be used for indirect. The amount will change as you add to or edit your budget.
       6. Enter an indirect amount up to the amount in cell J105. Note:
          1. The cell will turn red if the total amount calculated in the Grant Summary, J97, exceeds the total. Reduce one or more of your indirect entries.

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* 1. LINE 11, EQUIPMENT
     1. Individual pieces of equipment costing $5000 or more are listed here.
  2. Total funds requested must equal the CALC/AECI total in cell 9E.

1. **Sub Awardee Budget (Sub Budget)**
   1. Complete a sub budget if your program purchases or contracts student services (line 6).
   2. Work with the sub awardee to complete a sub award budget narrative.
   3. Float your pointer over any worksheet tab, right click Unhide, and select Sub Budget. There are three sub budgets. If that is not enough, combine and note in your Part III narrative.
   4. The Sub narrative follows the same structure as the main budget narrative. There are a few small differences.
      1. In row 2, use the dropdown to select the name of the contractor or sub awardee. If you don’t see the name, check line 6 of the CALC budget for missing information.
      2. In row 8, select the amount of the sub award.
      3. Line 10, INDIRECT
         1. Review chapter 10 of the updated [ACLS Massachusetts Adult Education Policies for Effective Adult Education](http://www.doe.mass.edu/acls/abeprogram/policies.docx) for specific guidance pertaining to contractor and sub awardee indirect costs.
         2. If the sub awardee has a DESE approved indirect cost rate,
            1. the sub awardee can charge indirect. However, this will contribute toward the administrative cost.
            2. enter the rate in cell E10
         3. 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. **Match Budget**
   1. Review chapter 10 of the [ACLS Massachusetts Adult Education Policies for Effective Adult Education](http://www.doe.mass.edu/acls/abeprogram/policies.docx) for specific information about match.
   2. The match narrative follows the same structure as the budget narrative. There are a few small differences.
      1. LINE 8, TRAVEL
      2. While the dropdown options are the same, these costs do not factor into your agency’s admin cost ratio.
      3. LINE 9, OTHER
         1. Space is an allowable match and does not require preapproval. However, you must include the methodology used to determine the cost.
      4. LINE 10, INDIRECT
         1. Note that the maximum amount that can be applied is based on the total maximum indirect based on your approved rate and the proposed budget.