

Infant Toddler Contracted Slots Fiscal Supplement

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Notes About the Supplement

The examples used through this supplement are based on the following grant example:

Lead Agency: \$240,000.00 total grant amount.
 16 ITCS slots (2 classroom groups of 8 children)
 ELRC annual cost per slot rate: \$15,000.00

Please note that this example is based on an average number of ITCS slots and ELRC cost per slot rate. Refer to the current *Infant Toddler Contracted Slots (ITCS) Program Policies, Guidance, and Clarifications* document for the appropriate cost per slot rate for the ELRC in which the ITCS program is located. Each ELRC will use their agency's procurement procedures to generate contracting documents for each awarded provider within their region. Contracts, at minimum, will include the agreed upon cost per slot, overall funding, statement of work, Line Item Budget, roles and responsibilities of the ELRC and the provider, and consequences if responsibilities are not met.

General Notes

The Line Item Budget displays the allowable percentage ranges per line item. Justification is required for each line item on the ITCS budget.

The Line Item Budget spreadsheet is formula-driven; only enter information in the blue shaded columns. When entering information in the Budget Amount (Column B), the Percentage (%) of Budget field will auto-populate.

All Line Item Budgets and budget revisions must be approved by both the assigned Infant Toddler Specialist (ITS) and ELRC. Programs must submit the Program Expenditure and Budget Revision Workbook to the ITS and ELRC on a quarterly basis following the fiscal reporting timelines and protocols described in the *Infant Toddler Contracted Slots (ITCS) Program Policies, Guidance, and Clarifications* document.

Line Item Notes

Staff should be listed with first initial and last name, as seen in the supplement examples, unless directed by their ITS to shorten due to space limitations.

Staff should only appear one time on the budget, on the line item that reflects their primary role. If working in multiple capacities and allocating funds for those, include this additional cost allocation in the description of their primary role.

Salaries on Line Items 1 – 4a are for employees paid directly by the grantee.

For an example of an hourly paid employee, refer to the Line Item 4 in the supplement.

For an example of a blended classroom (not all Infant Toddler Contracted Slots), refer to Line Item 5 in the supplement.

Purchases made prior to a budget or budget revision final approval could end up being disallowed. Programs should postpone new purchases until final approval or consult with the ITS and ELRC prior to the purchase.

Training and development opportunities that are available both in- and out-of-state can only be allocated to Infant Toddler Contracted Slots if attended in-state. In that case, both registration and travel may be allocated. If only offered out-of-state, then only registration costs can be allocated to Infant Toddler Contracted slots, not travel.

A maximum of \$10,000 per site can be charged to Infant Toddler Contracted Slots for outdoor playground equipment and surfacing per grant year. Playground expenses must be cost allocated across all programs that utilize the equipment and/or surface of the playground.

Line Item 1: Child Health & Development Salaries

Include staff who work directly with children and/or support instruction in the classroom.

This can include:

- Teachers
- Teacher Aides
- Health/Mental Health Personnel
- Nutritional Personnel
- Content Coaches
- Program Coordinators
- Education Coordinators

Description: In the description box, list staff by first initial and last name. Then include their position, their total salary, percent of that salary that is allocated to the grant, and that dollar amount in parenthesis.

Example 1 of 1:

Amount	% of Grant	Allowable Range	Justification
\$108,000.00	Auto-populates	35%-45%	A. Diaz-Teacher-\$31k-100% (\$31,000) B. Smith-Teacher-\$30k-100% (\$30,000) C. Tyler-Assist.-\$22k-100% (\$22,000) E. Wilson-Assist.\$21.4k-100% (\$21,400) T. Santiago-Ed Coord.-\$36k-10%(\$3,600)

Line Item 1a: Child Health & Development Benefits

Include any amount for benefits being charged to Infant Toddler Contracted Slots for staff under Line Item 1.

Description: Use the same naming convention used in Line Item 1. Identify the cost of benefits for the Infant Toddler Contracted Slots fiscal year in the following manner.

Example 1 of 2: Paying a percentage of salary for benefits

Amount	% of Grant	Allowable Range	Justification
\$19,260.00	Auto-populates	10%-15%	A. Diaz-Teacher-\$31k-15% (\$4,650) B. Smith-Teacher-\$30k-15% (\$4,500) C. Tyler-Assist.-\$22k-15% (\$3,300) E. Wilson-Assist.-\$21.4k-15% (\$3,210) T. Santiago-Ed Coord.-\$36k-10% (\$3,600)

Example 2 of 2: Paying set amount for benefits

Amount	% of Grant	Allowable Range	Justification
\$19,260.00	Auto-populates	10%-15%	A Diaz-Teacher-Health \$3,488 Vision \$698 Dental \$464 B. Smith-Teacher-Health \$3,375 Vision \$675 Dental \$450 C. Tyler-Assist.- Health \$2,475 Vision \$495 Dental \$330 E. Wilson-Assist.- Health \$2,407 Vision \$482 Dental \$321 B. Miller- T. Santiago-Ed Coord.- Health \$2,700 Vision \$540 Dental \$360

Line Item 2: Program Design and Management Personnel Salaries

Include any staff who work in program design and management, including anyone who is solely administrative.

This can include:

- Clerical Personnel
- Directors
- Fiscal Staff (internal)

Description: In the description box, list staff by first initial and last name. Then include their position, their total salary, percent of that salary that is allocated to the grant, and that dollar amount in parenthesis.

Example 1 of 1:

Amount	% of Grant	Allowable Range	Justification
\$18,150.00	Auto-populates	5%-10%	P. Stewart-Director-\$55k-10% (\$5,500) D. Weatherly-Exec Dir-\$75k-5% (\$3,750) T. McMillen-Fiscal Coord-\$48k-5% (\$2,400) C. Ritely-Secretary-\$50k-5% (\$2,500) K. Smith-Data Specialist-\$40k-10% (\$4,000)

Line Item 2a: Program Design and Management Personnel Benefits

Include any amount for benefits being charged to Infant Toddler Contracted Slots for staff under Line Item 2.

Description: Use the same naming convention used in Line Item 2. Identify the cost of benefits for the Infant Toddler Contracted Slots fiscal year in the following manner.

Example 1 of 2: Paying a percentage of salary for benefits

Amount	% of Grant	Allowable Range	Justification
\$11,400.00	Auto-populates	1%-5%	P. Stewart-Director-\$55k-5% (\$2,750) D. Weatherly-Exec Dir-\$75k-5% (\$3,750) T. McMillen-Fiscal Coord-\$48k -5% (\$2,400) C. Ritely-Secretary -\$50k-5% (\$2,500) K. Smith-Data Specialist -opted out of benefits

Example 2 of 2: Paying set amount for benefits

Amount	% of Grant	Allowable Range	Justification
\$11,400.00	Auto-populates	1%-5%	P. Stewart-Director- Health \$2,063 Vision \$412 Dental \$275 D. Weatherly- Exec Dir-Health \$2,813 Vision \$563 Dental \$374 T. McMillen-Fiscal Coord- Health \$1,800 Vision \$360 Dental \$240 C. Ritely-Secretary PS-Health \$1,875 Vision \$375 Dental \$250 K. Smith-Data Specialist-opted out of benefits

Line Item 3: Family and Community Partnership Salaries

Include any non-instructional staff who are content experts.

This can include:

- Parent Involvement Coordinator
- Social Services Counselor
- Family & Community Partnerships Liaison

Description: In the description box, list staff by first initial and last name. Then include their position, their total salary, percent of that salary that is allocated to the grant, and that dollar amount in parenthesis.

Example 1 of 1:

Amount	% of Grant	Allowable Range	Justification
\$4,500.00	Auto-populates	0%-8%	C. Waters-Family Eng. -\$45k-10% (\$4,500)

Line Item 3a: Family and Community Partnership Benefits

Include any amount for benefits being charged to Infant Toddler Contracted Slots for staff under Line Item 3.

Description: Use the same naming convention used in Line Item 3. Identify the cost of benefits for the Infant Toddler Contracted Slots fiscal year in the following manner.

Example 1 of 1: Paying a percentage of salary for benefits

Amount	% of Grant	Allowable Range	Justification
\$2,250.00	Auto-populates	0%-2%	C. Waters-Family Eng. \$45k- 5% (\$2,250)

Example 2 of 2: Paying set amount for benefits

Amount	% of Grant	Allowable Range	Justification
\$2,250.00	Auto-populates	0%-2%	C. Waters-Health \$1,688 Vision \$338 Dental \$224

Line Item 4: Other Salaries

Include any personnel that do not work directly with children and do not fit into any other line item:

This can include:

- Cook
- Bus Driver
- Maintenance/Janitorial

Description: In the description box, list staff by first initial and last name. Then include their position, their total salary, percent of that salary that is allocated to the grant, and that dollar amount in parenthesis.

Example 1 of 1:

Amount	% of Grant	Allowable Range	Justification
\$1,400.00	Auto-populates	0%-5%	B. Mucker-Cook- \$10 x 3 hrs x 250 days=\$7,500 X 10% (\$750) P. Mathers-Janitor- \$13 x 4 hrs x 250 days=\$13,000 x 5% (\$650)

Line Item 4a: Other Benefits

Include any amount for benefits being charged to Infant Toddler Contracted Slots for staff under Line Item 4.

Description: Use the same naming convention used in Line Item 4. Identify the cost of benefits for the Infant Toddler Contracted Slots fiscal year in the following manner.

Example 1 of 1: Paying a percentage of salary for benefits.

Amount	% of Grant	Allowable Range	Description
\$650.00	Auto-populates	0%-4%	B. Mucker- Opted out of benefits P. Mathers-Health \$13k-5% (\$650)

Example 2 of 2: Paying set amount for benefits

Amount	% of Grant	Allowable Range	Description
\$650.00	Auto-populates	0%-4%	B. Mucker- Opted out of benefits P. Mathers-Health \$650

Line Item 5: Supplies for Program Purposes

Include materials used in the classroom and/or for instructional purposes with a single item purchase price less than \$5,000.

This can include:

- Art Supplies
- Books
- Furniture
- STEM Materials
- Manipulatives
- Curriculum
- Supplies for routine care (e.g. bottles, diapers and wipes)

Description: Identify and list major categories of supplies and allocated amount. Then determine and include cost per child (CPC) for total of line item.

Example 1 of 2: All children in room covered by grant.

Amount	% of Grant	Allowable Range	Justification
\$9,470.00	Auto-populates	2%-6%	Art Supplies \$1000 Books \$900 Furniture \$1600 STEM Materials \$500 Manipulatives \$800 Curriculum \$560 Supplies-Routine Care \$4110 CPC \$591.88

Example 2 of 2: Portion of children in room covered by grant.

Amount	% of Grant	Allowable Range	Justification
\$4,189.00	Auto-populates	2%-6%	Total \$6,280 x 8 ITCS/12 children = \$4189 Art Supplies \$500 Books \$400 Furniture \$800 STEM Materials \$300 Manipulatives \$400 Curriculum \$300 Supplies-Routine Care \$1489 CPC \$523.62

Line Item 5a: Supplies for Management Purposes

Include materials used for management purposes with a single item purchase price less than \$5,000.

This can include:

- Paper Products
- Copying
- Cleaning Supplies
- Mailing
- Printing
- Office Supplies

Description: Identify and list major categories of supplies and allocated amount. Then determine and include cost per student for total of line item.

Example 1 of 1:

Amount	% of Grant	Allowable Range	Justification
\$1,625.00	Auto-populates	1%-4%	Paper Products \$250 Copying \$200 Cleaning Supplies \$500 Mailing \$100 Postage \$150 Printing \$250 Office Supplies \$175 CPC \$101.56

Line Item 6: Equipment

Include any items that have a single item purchase price greater than \$5,000, even if only allocating a portion of the purchase price. Any installation fees should be listed under Line Item 8.

This can include:

- Copier
- Outdoor Play Equipment

Description: Identify and list items and allocated amount. Then, determine and include cost per child for total of line item.

Example 1 of 1:

Amount	% of Grant	Allowable Range	Justification
\$2,625.00	Auto-populates	0%-4%	Copier \$6,000 x 10% (16 ITCS/160 children) = \$600 Outdoor Play Equipment \$7500 x 27% (16 ITCS/60 infants and toddlers) =\$2025 CPC \$164.06

Line Item 7: Nutritional Services

Include any nutritional services and transportation related to food service costs.

This can include:

- Meals
- Snacks

Description: Identify the number of meals served and the cost per child (CPC).

Example 1 of 1:

Amount	% of Grant	Allowable Range	Justification
\$18,000.00	Auto-populates	0%-8%	2 meals 2snacks p/day. \$4.50 p/day. 250 days. 16 children = \$18,000. CPC \$1,125

Line Item 7a: Parent Services

Include any costs related to parent activities.

This can include:

- Food
- Presenters
- Field Trip Admission Fees

Description: Identify type and number of activities and cost per activity

Example 1 of 1:

Amount	% of Grant	Allowable Range	Justification
\$2,200.00	Auto-populates	0%-2%	3 Family Events with Food (\$400 each; \$1200); 1 Education Event with Presenter (\$500); Home-based activities (\$500)

Line Item 7b: Child Services Consultants

Include anyone who provides direct services to Infant Toddler Contracted Slots children and are paid as contractors or consultants (not staff).

This can include:

- Mental Health Service
- Fine Motor Vendor
- Music Vendor
- Art Vendor
- Gross Motor Vendor

Description: Identify vendor name, description of work performed, and cost per vendor.

Example 1 of 1:

Amount	% of Grant	Allowable Range	Justification
\$1,000.00	Auto-populates	0%-5%	Feelings and Me/Emotional Learning/\$500. Building Blocks/Fine Motor, Math, Social/\$500

Line Item 7c: Space/Rent

Include any cost associated with the use of classroom or office space.

Description: In the description box, list the total space cost for the facility broken down to show classroom space versus non-classroom space being used. Note the cost per child (CPC) for total line item. Indicate if there is no cost associated for a space being used for classroom or non-classroom space.

Example 1 of 2: All children in classroom are Infant Toddler Contracted Slots

Amount	% of Grant	Allowable Range	Justification
\$12,000.00	Auto-populates	3%-10%	Classroom space- \$1000 p/month x 12 months= \$12k. Office space-no cost affiliated. CPC \$750

Example 2 of 2: Cost allocation if not all children in classroom are Infant Toddler Contracted Slots

Amount	% of Grant	Allowable Range	Justification
\$8,004.00	Auto-populates	3%-10%	Classroom space- \$1000 p/month x 12 months= \$12k x 67% (8 ITCS/12 children) = \$8004. Office space-no cost affiliated. CPC \$1000.50

Line Item 7d- Building Maintenance, Repair, and other Occupancy

Include any costs associated with building maintenance, repair, or occupancy.

This can include:

- Grounds Maintenance
- Snow Removal
- Minor Repairs

Description: Identify and list major categories of repair & maintenance and allocated amount. Then, determine and include cost per child (CPC) for total of line item.

Example 1 of 1:

Amount	% of Grant	Allowable Range	Justification
\$2,325.00	Auto-populates	0%-3%	Grounds \$1250, Minor Repairs \$1075. CPC \$145.31

Line Item 7e: Utilities and Telephone

Include any costs associated with telephone and utility usage.

This can include:

- Electric
- Telephone
- Internet
- Water
- Sewer

Description: Identify and list utilities and allocated amount. Then, determine and include cost per child (CPC) for total of line item.

Example 1 of 1:

Amount	% of Grant	Allowable Range	Justification
\$2,000.00	Auto-populates	1%-3%	Utilities \$1000 Telephone \$500 Internet \$500 CPC \$125

Line Item 7f: Building/Child Liability Insurance Costs

Include any costs associated with building and child liability insurance.

Description: Identify and list insurance amount(s). Then, determine and include cost per child (CPC) for total of line item.

Example 1 of 1:

Amount	% of Grant	Allowable Range	Justification
\$825.00	Auto-populates	1%-3%	Building \$2,500 x 33% (2/6 classrooms) = \$825; (Building \$325 Child \$500) CPC \$51.56

Line Item 7g: Accounting & Legal Services

Include any costs associated with accounting and/or legal services, including audits for the previous year.

Description: Identify and list an amount for each major category budgeted. Then, determine and include cost per child (CPC) for total of line item.

Example 1 of 1:

Amount	% of Grant	Allowable Range	Justification
\$1,700.00	Auto-populates	0%-3%	Audit \$12,000 x 10% (16/160 children) = \$1200. CPA/Bookkeeper \$5,000 x 10% (16/160 children) = \$500 CPC \$106.25

Line Item 7h: Publication/Advertising/Printing Costs

Include any costs associated with publication, advertising, and/or printing costs.

Description: Identify and list an amount for each major category budgeted. Then, determine and include cost per child (CPC) for total of line item.

Example 1 of 1:

Amount	% of Grant	Allowable Range	Justification
\$1,500.00	Auto-populates	0%-2%	Enrollment Packets \$250 Advertising \$1000 Publication \$250 CPC \$93.75

Line Item 7i: Substitutes

Include any costs associated with substitutes who are not paid benefits. Substitutes who are paid benefits should be listed under line item 1 and 1a.

Description: List a total amount for substitutes and a breakdown of how many days are budgeted for paid time off (PTO) coverage.

Example 1 of 1:

Amount	% of Grant	Allowable Range	Justification
\$3,500.00	Auto-populates	0%-2%	\$100 x 10 days Lead Teacher PTO=\$1000 x 2 Lead Teachers (\$2000) \$7.50 x 10 days Assistant Teacher PTO= \$750 x 2 Assistant Teachers (\$1,500)

Line Item 7j: Non-student Travel Costs

Include any costs associated with in-state travel.

This can include:

- Home Visits
- Travel Between Sites
- Travel to Community Engagement Meetings
- Travel to Professional Development Activities

Description: Identify and list an amount for each major category budgeted. Then, determine and include cost per child (CPC) for total of line item.

Example 1 of 1:

Amount	% of Grant	Allowable Range	Justification
\$1,250.00	Auto-populates	0%-4%	Travel to Community Engagement \$500. Travel to Professional Development \$750 CPC \$78.13

Line Item 8: Other Contracted Services

Include any costs that cannot be associated with a more specific line item. For example, if an agency contracts with a cleaning service that amount should be reported under Line Item 7d related to building maintenance.

This can include:

- Field trip admission for children and teachers
- Online access and license fees for child assessment systems

Description: Identify vendor name, description of work performed, and cost per vendor

Example 1 of 1:

Amount	% of Grant	Allowable Range	Justification
\$2,300.00	Auto-populates	0%-4%	Belding Counseling Services, Teacher Reflective Consultation \$1500. Child Assessment System Fees \$800

Line Item 9: Training & Staff Development

Include any costs for professional development activities for all Infant Toddler Contracted Slots staff.

This can include:

- Tuition
- PD Course Costs
- Teacher Evaluations
- Mentoring/Induction Expenses
- Conference Registration/Supplies

Description: Identify and list an amount for each major category budgeted. Then, determine and include cost per staff (CPS) for total of line item.

Example 1 of 1:

Amount	% of Grant	Allowable Range	Justification
\$6,500.00	Auto-populates	2%-6%	Tuition \$5,000. PD Courses \$500. Mentoring Expenses \$1,000 CPS \$1300 (2 Lead, 2 Assistant, 1 Director)

Line Item 91: Student Transportation

Include any costs associated with the transportation of students other and grantee-employed driver salaries.

Description: Identify the categories of travel cost and total cost.

Example 1 of 1:

Amount	% of Grant	Allowable Range	Justification
\$250.00	Auto-populates	0%-4%	1 Field Trip x \$250=\$250.

Line Item 92: Construction for Renovations

Include any amount budgeted for renovations.

Description: List and describe each renovation, location on site, and the allocation amount to Infant Toddler Contracted Slots. Infant Toddler Contracted Slots will only cover 100% of the cost of a renovation if the area is solely used by Infant Toddler Contracted Slots children and there is a commitment that the area will remain solely dedicated to Infant Toddler Contracted Slots usage for at least 3 years.

Example 1 of 1:

Amount	% of Grant	Allowable Range	Justification
\$5,320.00	Auto-populates	0%-4%	Replace Secure Entryway \$4,000 x 2 ITCS rooms/6 classrooms (33%) = \$1,320. Replace Floor \$2,000 x 2 ITCS rooms (100%) = \$4,000

Line Item 93: Pass-through Funds

This budget line is NOT APPLICABLE to Infant Toddler Contracted Slots grants. Costs listed on this budget line will not be approved.