How to Describe Budget Items

Professional Development

1. Explain the activity and the state the organization or individual providing the professional development.

2.   Note: tuition reimbursement is not an allowable expense.

Staffing

1. Include salaries and benefits

2. You may list names of staff members individually, although this is not required

3. You may group all teachers of a particular function code and report total costs for salaries, benefits and FTE

Contracted Services (purchased services non-staff)-

1. State the item being purchased

2. For example, please include the words mileage or travel instead of the words "contracted services"

Contracted Services (staff)

1. Include FTE in the appropriate contracted FTE field found just under the purchased services field

2. In description field to contract a speech therapist, for example, your description should say "contracting speech therapist"

Supplies and Materials

If your supplies and materials include any of the following

IPads	Smart Boards	Smart Tables
Software	LCD Projectors	Computers
Textbooks	Curriculum	Printers

Your description must include:

1.A list of the items being purchased

2.Whether supplies are used for a special education classroom or an at-risk general education classroom/program

3.The number of special education students being served

4.The number of at-risk general education students being served if this is a CEIS item

Please remember that General Education costs are not allowable on the Special Education Flowthrough grant unless they are for CEIS at-risk General Education students.

Capital Outlay

1. Description

    a. State the item being purchased for $5000 or more

    b. Include the quantity purchased and the cost per unit purchased

2. Justification—example justification for purchase of a Dynavox: "Dynavox needed for hearing impaired student to be successful in General Education setting"

Other Expenditures

1. Dues and fees for memberships to professional organizations related to special education for special education personnel

2. Professional licenses for instructional and support personnel

Coordinated Early Intervening Services (CEIS)

1. Attach a copy of your approved CEIS program design

2. If you need to have your CEIS program design approved, contact Deb Maurer at maurerd@michigan.gov.

3. CEIS Frequently Asked Questions may be found within the Special Education Flowthrough grant within MEGS Plus under the view/edit menu. The page will look similar to the image below.