

ClimeTime Budget and Claims Guidance

**For Educational Service Districts (ESDs) and
Tribal Schools**

Fiscal Year 2022



Washington Office of Superintendent of
PUBLIC INSTRUCTION

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Introduction

This guidance document is specific to the ClimeTime grant, iGrants Form Package 809. It may be helpful as you develop your project and associated budget narrative, as it describes allowable activities and expenses. All ClimeTime applicants will submit a [Project Budget Narrative](#), which has its own template. As you build your project budget, consider which types of activities and expenses are allowable for this specific grant.

The figures below present an overview of allowable expenditures. You will notice that they have different activity codes. This is because ESDs and tribal schools adhere to separate accounting manuals. Educational Service Districts (ESDs) follow the [Accounting Manual for Educational Service Districts in the State of Washington \(2019-20\)](#).¹ Tribal Schools follow the [Accounting Manual for Public School Districts in the State of Washington \(2020-21\)](#).²

Figure 1: Allowable Project Activities and Objects of Expenditure for ESDs

| Project Activity Codes & Titles | | Subtotals | Objects of Expenditure | | | | | | | | |
|--|-------------------------|------------------------------------|------------------------|-----------------|----------------|-----------------|--------------------------|---|--------------------|----------|----------------|
| Activity Code | Project Activity Titles | Subtotal for Each Project Activity | Debit Transfer | Credit Transfer | Cert. Salaries | Class. Salaries | Benefits & Payroll Taxes | Supplies, Instr. Resources & Non-capitalized Assets | Purchased Services | Travel | Capital Outlay |
| Shaded cells are not allowable for this grant | | | 0 | 1 | 2 | 3 | 4 | 5 | 7 | 8 | 9 |
| 21 | Staff Development | | | | | | | | | | |
| 22 | Curriculum Support | | | | | | | | | | |
| 27 | Direct Instruction | | | | | | | | | | |
| Budgeted Expenditures | | \$ | | | \$ | \$ | \$ | \$ | \$ | \$ | |
| + Indirect Expenditures (11%) | | \$ | | | | | | | | | |
| = Total Budgeted Expenditures | | \$ | | | | | | | | | |

¹ [Accounting Manual for Educational Service Districts in the State of Washington \(2019-20\)](#)

² [Accounting Manual for Public School Districts in the State of Washington \(2020-21\)](#)

Figure 2: Allowable Project Activities and Objects of Expenditure for Tribal Schools

| Project Activity Codes & Titles | | Subtotals | Objects of Expenditure | | | | | | | | |
|--|--|------------------------------------|------------------------|-----------------|----------------|-----------------|--------------------------|---|--------------------|----------|----------------|
| Activity Code | Project Activity Titles | Subtotal for Each Project Activity | Debit Transfer | Credit Transfer | Cert. Salaries | Class. Salaries | Benefits & Payroll Taxes | Supplies, Instr. Resources & Non-capitalized Assets | Purchased Services | Travel | Capital Outlay |
| Shaded cells are not allowable for this grant | | | 0 | 1 | 2 | 3 | 4 | 5 | 7 | 8 | 9 |
| 21 | Supervision | | | | | | | | | | |
| 22 | Learning Resources | | | | | | | | | | |
| 27 | Teaching | | | | | | | | | | |
| 31 | Instructional Professional Development | | | | | | | | | | |
| Budgeted Expenditures | | \$ | | | \$ | \$ | \$ | \$ | \$ | \$ | |
| + Indirect Expenditures (7%) | | \$ | | | | | | | | | |
| = Total Budgeted Expenditures | | \$ | | | | | | | | | |

Please note, the iGrants Budget tab will not be available unless your application is approved for funding. OSPI will notify you of your approval and request that you submit a budget via the Budget tab. Instructions will accompany that announcement.

Educational Service Districts (ESDs)

Educational Service Districts (ESDs) follow the '[Accounting Manual for Educational Service Districts in the State of Washington \(2019-20\)](#)'.

Project Activity Expenditure Codes (Rows)

21: STAFF DEVELOPMENT

Include expenditures for providing training to school district personnel.

22: CURRICULUM SUPPORT

Charge the expenditures for providing curriculum services for school districts to this project activity.

27: DIRECT INSTRUCTION

Include expenditures of instructing pupils in a teaching situation.

The following costs are examples of materials and supplies that should be charged to this project activity:

- Instructional materials
- Student supplies
- Classroom materials
- Reference materials used in the classroom
- Basic instructional supplies
- Basic instructional supplemental materials
- Test prep workbooks
- Science classroom chemicals

Object of Expenditure Codes (Columns)

Note that Debit Transfer, Credit Transfer, and Capital Outlay are not used for this grant.

OBJECT 2: SALARIES—CERTIFICATED EMPLOYEES

Compensation of employees as defined in either [WAC 392-121-200](#) Definition—Certificated employee or [WAC 392-121-201](#) Definition—Agency certificated employee.

Do not use this column for contractors. Salaries for contractors go in Object 7, Purchased Services

OBJECT 3: SALARIES—CLASSIFIED EMPLOYEES

The compensation of persons employed by the ESD in a position that is not a certificated employee staff position should be recorded here.

Use this column for salaries paid to employees of the ESD. Do not use this column for contractors. Wages for contractors go in Object 7, Purchased Services.

OBJECT 4: EMPLOYEE BENEFITS AND PAYROLL TAXES

All employee benefit expenditures go here.

OBJECT 5: SUPPLIES, INSTRUCTIONAL RESOURCES, AND NON-CAPITALIZED ITEMS

This object includes non-capitalized supplies, materials, and instructional resources expendable in nature that are consumed in use. These items may lose their identity through fabrication or incorporation into a different or more complex unit of structure.

Please note that capital expenses for the ESD (e.g., furniture, computer equipment, and systems for staff use) are not allowable expenses for these grant funds.

OBJECT 7: PURCHASED SERVICES

This object includes all expenditures for contractual services (either expressed or implied) rendered via the ESD, with the exception of items classified as Object 8 Travel. All compensation for services rendered by people who are not ESD employees should be recorded in this column.

Compensation payments may consist of labor together with materials furnished in the performance of such services. Purchased services do not include work provided by an employee of the ESD or materials purchased by the ESD. In those circumstances, the charge will be to Object 5 Supplies, Instructional Resources, and Non-capitalized Items, and Object 3 Salaries—Classified Employees.

OBJECT 8: TRAVEL

Travel includes contractual services in connection with carrying staff personnel from place to place and the furnishing of accommodations incident to travel, such as railroad, airplane, bus, taxi, lodging, and meals. Also included are per diem allowances; mileage allowances for the use of privately owned vehicles; ferry fare; tolls; and other expenditures necessitated by travel, such as baggage transfer, garage rent, and other storage fees. Do not include expenses for pupil transportation.

Tribal Schools

Tribal Schools follow the [*'Accounting Manual for Public School Districts in the State of Washington \(2020–21\).'*](#)

Project Activity Expenditure Codes (Rows)

21: SUPERVISION

This project activity is used to record expenditures for the overall leadership of instructional programs.

Include the expenditures for staff members providing supervision, coordination, evaluation, and development of instruction, instructional materials, and pupil services programs. Also include secretarial and clerical assistants along with nonemployee-related costs for these functions. Include expenditures for training supervisors for their supervisory activities.”

22: LEARNING RESOURCES

Use this project activity for the part of instructional programs that provide services and materials specifically designed to improve learning through the use of instructional or educational aids. Record expenditures for organizing learning resources in a systematic manner at locations where they are available for use by pupils and staff in educational programs of the school. Learning resource materials include books, film, video, pictures, charts, models, and other materials for aiding instruction.

27: TEACHING

Include expenditures of instructing pupils in a teacher-pupil learning situation where the teacher is regularly in the presence of the pupils or in regular communication with pupils in a systematic program designed to assist pupils in acquiring new or improved knowledge, skills, and understandings.

Do not include the costs of textbooks, electronic textbooks, instructional software, science equipment, workbooks, and similar items.

The following costs are examples of materials and supplies that should be charged to this activity:

- Instructional materials
- Student supplies
- Classroom materials
- Reference materials used in the classroom
- Basic instructional supplies
- Basic instructional supplemental materials
- Test prep workbooks
- Science classroom chemicals

31: INSTRUCTIONAL PROFESSIONAL DEVELOPMENT

Record expenditures for the instructional professional development of tribal school staff. These include activities such as in-service training, workshops, conferences, demonstrations, and other activities related to the ongoing growth and development of personnel.

This project activity may include course registration fees, tuition reimbursement, charges from external vendors to conduct training courses (at either school facilities or offsite), related travel, and other expenditures associated with training and professional development.

Base salaries for attendees should not be coded to this project activity. Assigned professional development staff will have their regular salaries charged to this activity. Additional contract days that are provided for the express purpose of professional development should be recorded in this category.

Notes:

The cost for teacher training in the implementation of a new curriculum, whether in the form of new courses of study or new textbooks for existing courses of study, should **not** be charged to this activity. The cost of training should be assigned to Activity 31 Instructional Professional Development.

Consumable supplies, with the exception of workbooks, are **not** considered curriculum and should be charged to Activity 27 Teaching.

Due to the COVID-19 pandemic, it has become unsafe to reuse many materials that in the past would have been considered "durable goods." Materials that will be used by students and not returned to the tribal school due to the pandemic (including the items listed above) should be charged to Activity 27 Teaching.

Object of Expenditure Codes (Columns)

Note that Debit Transfer, Credit Transfer, and Capital Outlay are not used for this grant.

OBJECT 2: SALARIES—CERTIFICATED EMPLOYEES

Use this column to record the gross salary for certificated employees of the tribal school. A certificated employee is any person employed by a tribal school who holds a professional education certificate issued by OSPI and is one of the following:

- The person is employed by a tribal school in a position for which such certificate is required by statute rule of the State Board of Education or written policy or practice of the employing tribal school.
- The person is employed by an agency in a position for which such a certificate is required.
- The person is a superintendent or is hired to fill a position designated as, or which is in fact, deputy superintendent or assistant superintendent.

Do not use this column for contractors. Salaries for contractors go in Object 7, Purchased Services

OBJECT 3: SALARIES—CLASSIFIED EMPLOYEES

Use this column for gross salaries paid to classified employees of the tribal school. A classified employee is any person employed by a tribal school in a position that does not require a teaching certificate.

Do not use this column for contractors. Salaries for contractors go in Object 7, Purchased Services.

OBJECT 4: EMPLOYEE BENEFITS AND PAYROLL TAXES

Use this object for amounts paid by the tribal school on behalf of employees; generally, all expenditures for employee payroll-generated benefits and employer taxes. These amounts are not included in the gross salary but are in addition to that amount. Such payments are benefit payments and, while not paid directly to employees, are part of the cost of personal services.

OBJECT 5: SUPPLIES, INSTRUCTIONAL RESOURCES, AND NON-CAPITALIZED ITEMS

Record amounts paid for items that are consumed, worn out, or deteriorated through use. Things that lose their identity through fabrication or incorporation into different or more complex units or substances should be recorded here.

Please note that capital expenses for the organization (e.g., furniture, computer equipment, and systems for staff use) are not allowable expenses for this grant.

OBJECT 7: PURCHASED SERVICES

Record expenditures for services and associated goods from independent contractors or service providers that are rendered to the tribal school through expressed or implied contracts, with the exception of specific expenditures entered into for the defined purposes classified as Object 8 Travel.

Independent contractors or service providers are not employees of the tribal school. Payments to independent contractors or service providers may include labor together with goods or materials and related charges furnished in the performance of such work.

OBJECT 8: TRAVEL

Record expenditures for authorized travel in accordance with the policies of your tribal school. This travel may include contractual services for transporting employees, students, and representatives from place to place and the furnishing of accommodations incidental to travel and other expenditures necessitated by travel.

Do not include expenditures for transporting students to and from school, instruction sites, or extracurricular activities.

Claims Instructions

Submitting Claims for Reimbursement

Your business office or fiscal office will submit claims to OSPI.

If you have had changes in planned expenditures, contact kim.hoss@k12.wa.us, and we will reopen your budget for revisions and re-approval. Revisions must be approved before new claims can be made.

Other Information

Important Information

- Notifications about your grant status will come through the iGrants system to the email addresses listed as contacts. Please make sure this information is correct.
- Please read all instructions in this document before contacting OSPI.
- Who to contact if you have a question about:
 - your grant: kim.hoss@k12.wa.us
 - your EDS or iGrants account: customersupport@k12.wa.us

Final Approval of Grant Application

Completion of the Assurances page (located in the Application Required Pages) by an authorized representative is required for final approval. Please read this document thoroughly and keep a copy for your records as it details essential legal and fiscal grant requirements related to records retention, audits, etc.

Before final approval of your grant, you will need to submit a budget matrix—we have created matrices for you to practice with before you submit an official budget via the iGrants budget tab. Navigate to either the [ClimeTime Practice Budget Matrix for ESDs](#) or [ClimeTime Practice Budget Matrix for Tribal Schools](#).

Save your own copy of the practice matrix. ESDs and tribal schools are allowed different indirect rates—the practice budget matrices are designed to calculate your maximum indirect rate automatically.

You'll want to be careful when you submit the official budget via iGrants, as none of the cells will be grayed out. We will review the budgets you submit and return them to you if they need revisions.

After you receive a “Needs More Work” notification, indicating that your grant award amount has been allocated and the budget is open for editing:

1. Complete the budget matrix (*refer to your practice budget matrix*).
2. Submit for review.
3. OSPI will review and issue “Needs Work” with guidance or questions; or issue “Pending Approval.”
4. Once you receive Final Approval, you can begin reimbursable grant activities and submit claims.

End of Year Reporting

All grantees will be required to complete an end-of-year report by July 30, 2022.

An end-of-year report is a reflection on the approved plan for the grant funds, including data on the service delivery model specified in the grant. Additional detailed guidance on the end-of-year report guidance will be provided before the due date.

Revision Log

Changes to this document made after June 8, 2021, will be noted in the table below.

Figure 3: Revisions to ClimeTime Budget and Claims Guidance for ESDs and Tribal Schools

| Section | Page | Description of Revision | Revision Date |
|---------|------|-------------------------|---------------|
| | | | |
| | | | |
| | | | |
| | | | |

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