



THE NAVAJO NATION
Department of Diné Education
JOHNSON-O'MALLEY PROGRAM
CHARTS OF ACCOUNTS – LINE ITEM
BUDGET EXPLANATION
FISCAL YEAR 2015/2016

100 PERSONNEL SERVICES

101 – 195

Individual Employee Positions

Assign a separate number to each employee position. Number the employee position consecutively beginning with position number 101. The position title and rates are subject to review by the Johnson-O'Malley staff in accordance with the school district or Navajo Nation rates.

196

Temporary/Part-Time Employment

All expenditures required for temporary/part-time employment. More than one person can utilize this.

199

Fringe Benefits

Include employer's share of social security (FICA), insurance, workmen's compensation insurance, retirement and deferred compensation, federal and state unemployment taxes.

200 TRAVEL/PER DIEM

202

Administrative Travel Expenses

Administrative travel including use of personal vehicle on actual mileage basis includes lodging, meals, and other allowable travel expenses in accordance with school district or Navajo Nation rates.

204

Home/Community Liaison

This will cover liaison persons who perform duties related to absenteeism, student discipline, medical, emergency, community relations, home visit, etc.

210

IEC Mileage/Stipend for Meeting Attendance

Reimbursement to the Indian Education Committee (IEC) for actual meeting attendance and/or mileage, utilizing the school district rate or the recommended minimum Navajo Nation rate of \$35.00 per meeting and/or \$0.375 per mile. Claims for IEC reimbursement are subject to attendance for entire meeting.

215

Student Activities

This will cover expenses incurred for school-sponsored activities, such as transportation, lodging, and meals. Only those activities negotiated with Navajo Nation Department of Johnson-O'Malley will be approved.

300 SUPPLIES/MATERIALS

- 301** **Administrative Office Supplies**
Consumable and expendable supplies and materials used in the general operation of office and administrative functions such as paper products, postage, printing/duplicating materials and related items.
- 311** **IEC Supplies/Materials**
Consumable and expendable supplies and materials for IEC meeting use only. If the IEC is not compensated for meeting attendance, an allowance may be made for meals/refreshments.
- 312** **Instructional Supplies/Materials**
All instructional supplies and materials used in classroom. These may include writing materials, subscriptions, workbooks, visual aid materials, computer software, and other related supply items, which are purchased in quantities.
- 315** **Gas/Oil**
Purchase of gas and oil is restricted to vehicles utilized for approved Johnson-O'Malley activities.

400 LEASE/RENTAL/UTILITIES

- 401** **Equipment Rental**
List equipment to be leased with estimated monthly cost.
- 404** **Building/Office Space**
Indicate location, size or area, rate per month, intended use.
- 407** **Telephone/Telefax**
Estimated monthly costs or if charges are shared with other programs, total costs should be prorated.
- 410** **Vehicle Rental**
List type and number of vehicles to be leased with estimated monthly cost.
NOTE: Copies of all Lease/Rental Agreements are required to be submitted to the Navajo Nation Department of Johnson-O'Malley central office.

500 CONTRACT SERVICES & SPECIAL TRANSACTIONS

- 501** **Professional/Consultant Service Fees**
Anticipated services should be listed separately with estimated fees in accordance with school district policies.
- 502** **Professional/Consultant Service Expense**
Anticipated expenses should be listed separately on an estimated basis: Lodging, meals, travel and materials.
- 503** **Education/In-Service – JOM Staff**
Expenses incurred for training of Johnson-O'Malley personnel. List types of training and the estimated cost for each, e.g., registration fees, facilities rental.

520 **Parental Costs/Educational Support**

This line item includes only those expenses relating to educational needs of students which a parent or guardian would ordinarily be expected to pay. Parental Cost items will be negotiated on an individual subcontractor basis (See Parental Cost/Education Support Guidelines).

521 **In-Service Training – IEC**

All expenses incurred by Indian Education Committee members for training purposes, e.g., registration fees and facilities rental.

531 **In-Direct Costs**

An approved negotiated percentage rate must be attached.

600 **REPAIRS/MAINTENANCE**

601 **Equipment Repairs/Maintenance**

Covers cost for repairs and maintenance of Johnson-O'Malley leased or owned equipment.

602 **Vehicle Repairs/Maintenance**

Routine maintenance is restricted to vehicles utilized for approved Johnson-O'Malley activities. This includes such other expenses as tires, lubes, minor/major or tune-ups, etc.

700 **EQUIPMENT**

NOTE: "Sensitive Items" are to be included in this category regardless of unit cost, e.g., calculators, cassette recorders, musical instruments, etc.

701 **Minor Equipment**

Identify and list all equipment and furniture under \$5,000.00 in unit cost. All items must be approved prior to purchase.

702 **Major Equipment**

Identify and list all equipment and furniture over \$5,000.00 in unit cost.