



Public Charter Schools Grant Program Dissemination Sub-grant Budget Webinar December 17, 2013

California Department of Education Charter Schools Division



Tom Torlakson
State Superintendent
of Public Instruction

Welcome

Charter School Budget Technical Assistance



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Purpose of the Webinar

- To provide guidance for charter schools completing the 2013–14 Dissemination Sub-grant application – Budget Forms
- To review the Dissemination Sub-grant Budget Forms and budget process



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Agenda

- ❖ Overview of the Dissemination Subgrant Program
- ❖ Overview of Federal Guidance
- ❖ Funding Process
- ❖ Budget Review Process
- ❖ Overview of Allowable Expenses
- ❖ Budget Form 6
- ❖ Budget Form 5
- ❖ Budget Reporting



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What to have in front of you?

- 2013–14 Dissemination Sub-grant RFA
- Form 5 – Budget Summary (page 39)
- Form 6 – Budget Narrative (page 40)
- Form 8 – Object of Expenditures Codes (pages 42–44)



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Dissemination Program Overview

- The purpose of the Dissemination Sub-grant program is to provide money to disseminate best practices to other public schools.
- Grants are for two-year projects.



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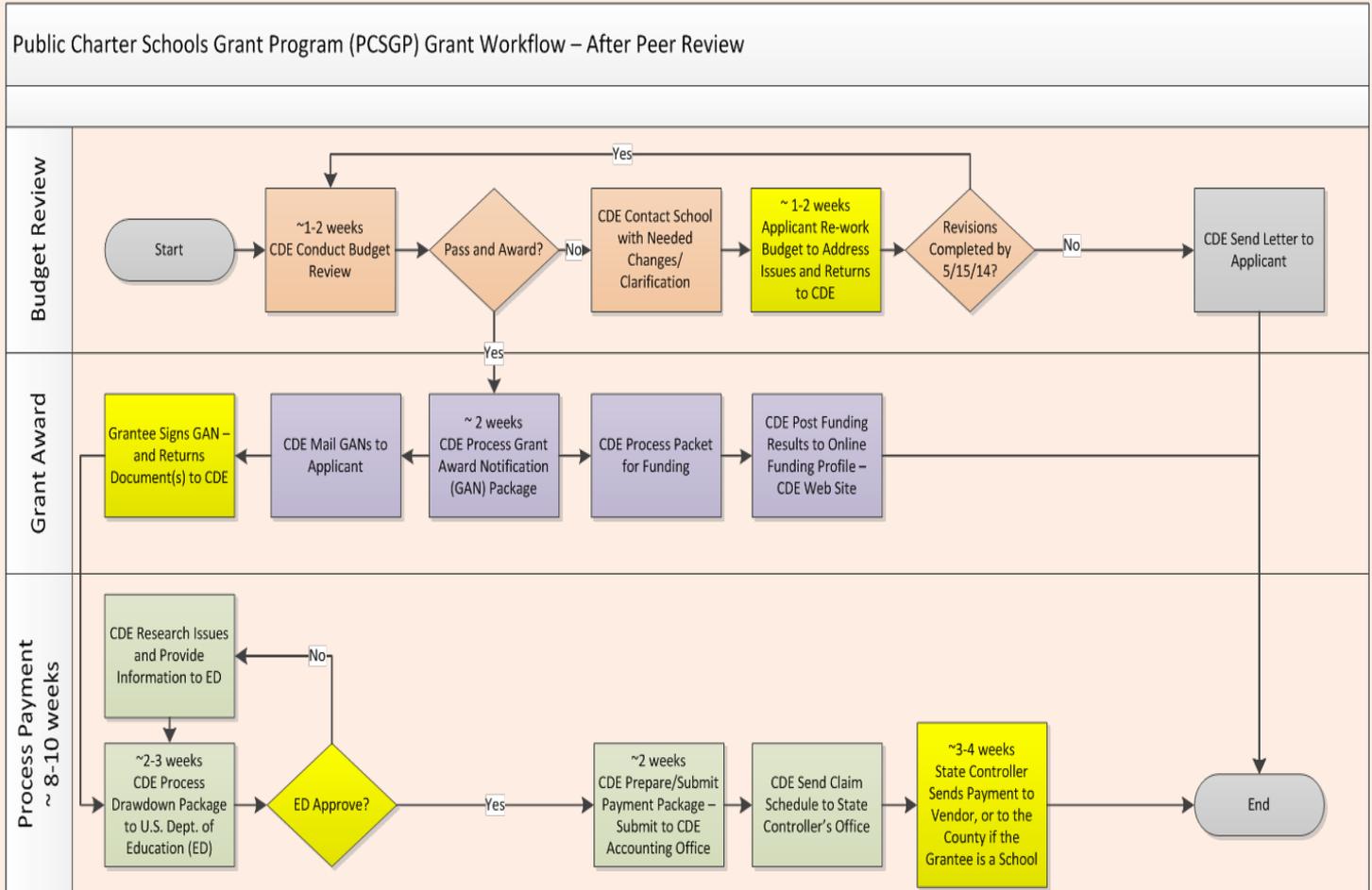
Dissemination Program Overview

- Funded by the U.S. Department of Education ED Charter Schools Program
 - In 2010 California was awarded approximately \$290 million over a 5-year period
 - Planning and Implementation Sub-grants
 - Dissemination Sub-grants
 - \$5 million for Dissemination Sub-grants
 - 2012-13 competition (9 awards)
 - 2013-14 competition (up to 10 awards)



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PCSGP Funding Process





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Grant Award Notification

Sample Grant Award Notification (GAN)

California Department of Education
Legislative Affairs Division
AO-400 (REV. 09/2011)

Grant Award Notification

GRANTEE NAME AND ADDRESS Charter School Academy ABC 1234 Main Street American City, CA 90000		CDE GRANT NUMBER			
		FY	PCA	Vendor Number	Suffix
		12	14941	Z000	00
Attention Bill Smith, Principal		STANDARDIZED ACCOUNT CODE STRUCTURE			COUNTY
Program Office Charter School Academy ABC		Resource Code	Revenue Object Code		36
Telephone 916-322-6029		4610	8290		INDEX
Name of Grant Program Public Charter Schools Grant Program					0120
GRANT DETAILS	Original/Prior Amendments	Amendment Amount	Total	Amend. No.	Award Starting Date 08/01/2013
	\$575,000.00		\$575,000.00		7/31/2015
CFDA Number	Federal Grant Number	Federal Grant Name		Federal Agency	
84.282A	U282A100013	Charter Schools Program		U.S. Dept. of Education	
I am pleased to inform you that you have been funded for the Public Charter Schools Grant Program.					
Funds are scheduled to be issued in the following order: FY13—\$225,000.00, FY14—\$200,000.00 and FY15—\$150,000.00. For additional information regarding the grant award ending date, please refer to page 2 of the Grant Award Notification.					
This award is made contingent upon the availability of funds. If the Legislature takes action to reduce or defer the funding upon which this award is based, then this award will be amended accordingly.					
Please return the original, signed Grant Award Notification (AO-400) to: Cindy Chan, Education Fiscal Services Administrator Charter Schools Division California Department of Education 1430 N Street, Suite 5401 Sacramento, CA 95814-5901					
California Department of Education Contact Cindy Chan			Job Title Education Fiscal Services Administrator		
E-mail Address cchan@cde.ca.gov			Telephone 916-327-1824		
Signature of the State Superintendent of Public Instruction or Designee				Date	
CERTIFICATION OF ACCEPTANCE OF GRANT REQUIREMENTS					
<i>On behalf of the grantee named above, I accept this grant award. I have read the applicable certifications, assurances, terms, and conditions identified on the grant application (for grants with an application process) or in this document or both; and I agree to comply with all requirements as a condition of funding.</i>					
Printed Name of Authorized Agent			Title		
E-mail Address			Telephone		
Signature			Date		



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Question Break

- We will take a short break so that you may type your questions into the Q&A panel.



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Overview of Federal Guidance

Federal Guidance on allowable costs for PCSGP may be found in the following resources:

- Elementary and Secondary Education Act (ESEA) 5204(f)(3), (Outside Source):
<http://www2.ed.gov/policy/elsec/leg/esea02/pg62.html#sec5204>
- U.S. Department of Education (ED) Charter Schools Program (CSP) Non-regulatory Guidance (Outside Source – DOC; 184 KB; 22pp.): <http://www2.ed.gov/programs/charter/nonregulatory-guidance.doc>
- Office of Management and Budget (OMB) Circular A-21, Cost Principles for Educational Institutions (Outside Source):
http://www.whitehouse.gov/omb/circulars_a021_2004/



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Supplement Versus Supplant

- **Supplement:** Resources or activities that will enhance the charter school and its programs when added to the charter school program.
- **Supplant:** Resources or activities that replace programs or activities that are considered on-going



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Allowable Costs

- Object Code 1000
 - Certificated Personnel Salaries
 - Administrators
 - Pupil Support
 - Teachers



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Allowable Costs

- Object Code 2000
 - Classified Personnel Salaries
 - Classified Instructional Salaries
 - Classified Support Salaries
 - Classified Supervisors and Administrators Salaries
 - Other Classified Salaries



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Allowable Costs

- Object Code 3000
 - Employee Benefits
 - Retirement: Certificated and Classified
 - Health and Welfare
 - Other employee benefits (outlined on Form 8)



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Allowable Costs

- Object Code 4000
 - Books and Supplies
 - Textbooks and core curricular
 - Books and other reference materials
 - Non-capitalized Equipment (under \$5,000 per unit cost)
 - Computers
 - Ipads/notebooks
 - Software and hardware



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Allowable Costs

- Object Code 5000
 - Services and Other Operating Expenditures
 - Sub-agreements for Services
 - Travel and Conferences



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Allowable Costs

- Object Code 6000
 - Capital Outlay
 - Books and Media for New School Libraries
 - Equipment over \$5000 per unit



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Allowable Costs

- Object Code 7000
 - Direct and Indirect expenses are **not allowed** with grant funds



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Form 8

Object Codes Reference

PCSGP Form 8 Object of Expenditure Codes

Public Charter Schools Grant Program object of expenditure codes.

This list of expenditure codes is provided for reference to complete the Proposed Budget Summary form (PCSGP Form 5) and the Budget Narrative form (PCSGP Form 6). The applicant is encouraged to retain a copy of these specific assurances at the charter school site. School districts and county superintendents of schools are required to report expenditures in accordance with the object classification plan in the California School Accounting Manual. The use of these object codes will facilitate the preparation of budgets and the various financial reports requested by federal, state, county, and local agencies. The California School Accounting Manual is available from the CDE Publication Sales (call 1-800-995-4099), or online on the [CDE Definitions, Instructions, and Procedures Web page](#).

1000-1999 Certificated Personnel Salaries

1100 Certificated Teachers' Salaries
1200 Certificated Pupil Support Salaries
1300 Certificated Supervisors' and Administrators' Salaries
1900 Other Certificated Salaries

2000-2999 Classified Personnel Salaries

2100 Classified Instructional Salaries
2200 Classified Support Salaries
2300 Classified Supervisors' and Administrators' Salaries
2400 Clerical, Technical, and Office Staff Salaries
2900 Other Classified Salaries

3000-3999 Employee Benefits

3101 State Teachers' Retirement System, certificated positions
3102 State Teachers' Retirement System, classified positions
3201 Public Employees' Retirement System, certificated positions
3202 Public Employees' Retirement System, classified positions
3301 OASDI/Medicare/Alternative, certificated positions
3302 OASDI/Medicare/Alternative, classified positions
3401 Health and Welfare Benefits, certificated positions
3402 Health and Welfare Benefits, classified positions
3501 State Unemployment Insurance, certificated positions
3502 State Unemployment Insurance, classified positions
3601 Workers' Compensation Insurance, certificated positions
3602 Workers' Compensation Insurance, classified positions
3701 OPEB, Allocated, certificated positions
3702 OPEB, Allocated, classified positions
3751 OPEB, Active Employees, certificated positions
3752 OPEB, Active Employees, classified positions
3801 PERS Reduction, certificated positions
3802 PERS Reduction, classified positions
3901 Other Benefits, certificated positions
3902 Other Benefits, classified positions

4000-4999 Books and Supplies

4100 Approved Textbooks and Core Curricula Materials
4200 Books and Other Reference Materials
4300 Materials and Supplies
4400 Non-capitalized Equipment
4700 Food

5000-5999 Services and Other Operating Expenditures

5100 Sub-agreements for Services
5200 Travel and Conferences
5300 Dues and Memberships
5400 Insurance
5500 Operations and Housekeeping Services
5800 Rentals, Leases, Repairs, and Non-capitalized Improvements
5700-5799 Transfers of Direct Costs
5710 Transfers of Direct Costs
5750 Transfers of Direct Costs—Interfund
5800 Professional/Consulting Services and Operating Expenditures
5900 Communications

6000-6999 Capital Outlay

6100 Land
6170 Land Improvements
6200 Buildings and Improvements of Buildings
6300 Books and Media for New School Libraries or Major Expansion of School Libraries
6400 Equipment
6500 Equipment Replacement
6900 Depreciation Expense (for proprietary and fiduciary funds only)



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Budget Narrative Form 6

PCSGP Form 6 – Proposed Budget Narrative (Required in Application)
[Charter School ABC]

****SAMPLE****

Budget Expenditure Detail (See instructions)	Required Element	Funds Budgeted (Identified per year)			Object Code
		FY Planning Year (If Applicable)	FY Implementation Year 1	FY Implementation Year 2	
Teacher Summer Prep: 5 teachers @ \$175/day x 10 days (8/1/2014 – 8/14/2014) to meet in grade level teams for curriculum and lesson plan alignment	EP	\$8,750	\$8,750	\$8,750	1100
Principal Salary: Pre-opening planning activities. Principal will begin six (6) months (monthly salary: \$8,500) prior to school opening to order equipment and materials to prepare campus for opening day. Activities include: xxxxxxx	EP	\$51,000			1300
Total for Object Code 1000		\$59,750	\$8,750	\$8,750	1000
Office Manager Salary: Pre-opening planning activities. Begin six (6) months prior to opening (monthly salary: \$3,500) prior to school opening.	EP	\$21,000			2200
Total for Object Code 2000		\$21,000			2000
Employee Benefits: Certificated	EP	\$5,975	\$875	\$875	3101
Employee Benefits: Classified		\$2,100			3201
Total for Object Code 3000		\$8,075	\$875	\$875	3000
SmartBoards: 5 SmartBoards per year for school grade expansion. \$1,200 per board. Includes installation and training.	EP	\$6,000	\$6,000	\$6,000	4400
Apple iPads & carts: 60 iPads (\$459) & 2 iPad (\$2000) carts per year for school grade expansion for classroom use.	EP	\$27,500	\$27,500	\$27,500	4400
Apple desktop computer lab: 30 units @ \$1300 per unit.	EP	\$39,000			4400
Total for Object Code 4000		\$72,500	\$33,500	\$33,500	4000
Board Governance Training with ABC Consulting (5 sessions @ \$1000 per session)	CM		\$5,000		5100
Board Fiscal Management Training with ABC Consulting (2 sessions @ \$2500 per session)	CM		\$5,000		5100
Response to Intervention training with CURR Consulting for new certificated staff. (5 sessions @ \$1000 per session).	EP	\$5,000	\$5,000	\$5,000	5100
Rent for facility during Planning Year: 6 months @ \$5,000	CM	\$30,000			5600
Total for Object Code 5000		\$35,000	\$15,000	\$5,000	5000
		\$169,825	\$58,125	\$48,125	



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Budget Summary Form 5

PCSGP Form 5 - Proposed Budget Summary (Required in Application)
 [Charter School ABC]

Charter School Name: Charter School ABC		Charter Number: 9999	
County District School (CDS) Code: 999999999999		Charter Number: 9999	
County: DEF County			
Contact: Principal Jones		Telephone Number: 999-999-9999	
E-Mail: jones@ABCCS.com		Fax Number: 999-999-9999	
PCA: SACS Resource: 4610 Revenue Object: 8290			

Object Code	Description of Line Item	PCSGP Funds Budgeted		
		FY	FY	FY
		Planning Year (If Applicable)	Implementation Year 1	Implementation Year 2
	Revolving Fund Series (Implementation Year 1 only)			
1000-1999	Certificated Personnel Salaries	\$59,750	\$8,750	\$8,750
2000-2999	Classified Personnel Salaries	\$21,000		
3000-3999	Employee Benefits	\$8,075	\$875	\$875
4000-4999	Books and Supplies	\$72,500	\$33,500	\$33,500
5000-5999	Services and Other Operating Expenditures	\$35,000	\$15,000	\$5,000
6000-6999	Capital Outlay			
7310 & 7350	Indirect Costs			
Total Amount Budgeted		\$169,825	\$58,125	\$48,125

******SAMPLE******



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Question Break

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Budget Reporting

- Quarterly Expenditure Report
 - Required expense report by quarter
 - Quarterly/Annual Fiscal Report Form

Quarter	Reporting Period	Report Due Date
1	July 1–September 30	October 31
2	October 1–December 31	January 31
3	January 1–March 31	April 30
4	April 1–June 30	July 31



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Budget Reporting

- Annual Progress Report
 - Annual Progress Report Questionnaire
 - Work Plan percent complete annual submission



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Payments

- The first payment: 22.5 percent of the annual sub-grant allocation, after the CDE receives the signed GAN
- For schools that report spending of at least 80% of payments to date, subsequent payments will be made quarterly in amounts that equal 22.5 percent of the annual allocation, plus expenses already incurred to date



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Payments

- No payments within a fiscal year will be made in excess of the annual amount listed in the GAN letter.
- No payments will be made in excess of the sub-grant award. Ten percent will be withheld until approval of the final project evaluation report and all performance requirements are completed.



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Questions

