



Public Charter Schools Grant Program Budget Webinar

California Department of Education Charter Schools Division October 15, 2013



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 school developers completing the 2013–14 Public Charter Schools Grant Program (PCSGP) Quarterly Expenditure Report (QER) and Budget Forms
- To review the PCSGP Budget Forms and budget process for PCSGP



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Agenda

- **PCSGP Budget Review Process**
- **Overview of Allowable Expenses**
- **PCSGP Budget Form 6**
- **PCSGP Budget Form 5**
- **PCSGP Budget Reporting**



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What to have in front of you?

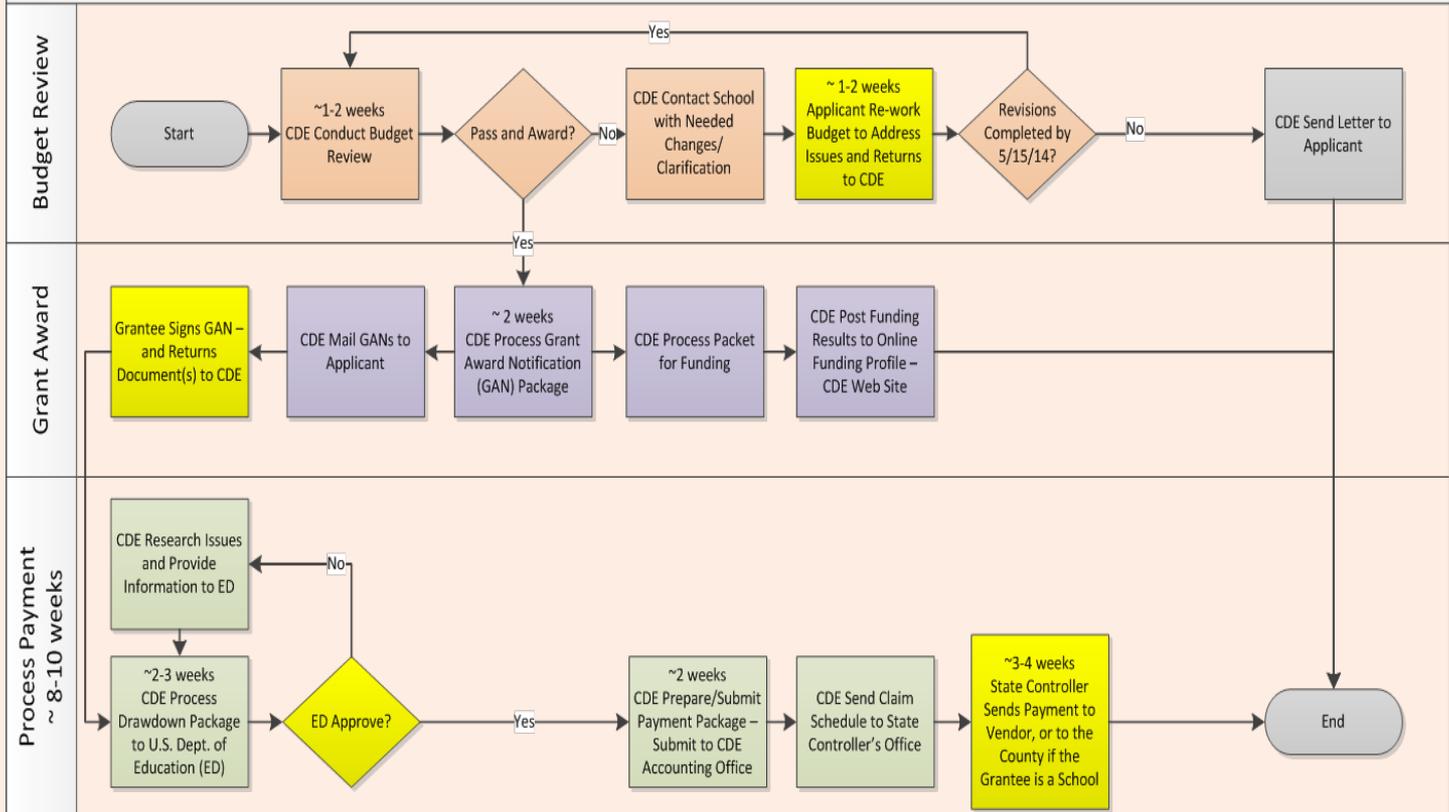
- Form 5 – Budget Summary
- Form 6 – Budget Narrative
- Form 8 – Object of Expenditures Codes
- Quarterly Expenditure Report (QER)



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PCSGP Funding Process

Public Charter Schools Grant Program (PCSGP) Grant Workflow – After Peer Review





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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/
- OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments (Outside Source): http://www.whitehouse.gov/omb/circulars_a087_2004/
- OMB Circular A-122, Cost Principles for Non-Profit Organizations (Outside Source): http://www.whitehouse.gov/omb/circulars_a122_2004/



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Supplement vs. Supplant

- **Supplement:** Resources or activities that will enhance the charter school and its programs when added to the charter school.
- **Supplant:** To pay for resources or existing levels of service funded from any other source.



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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



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Allowable Costs

- **Object Code 5000**
 - Services and Other Operating Expenditures
 - Sub-agreements for Services
 - Travel and Conference
 - Rent and Leases



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Allowable Costs

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



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Allowable Costs

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



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PCSGP 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
5600 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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PCSGP Budget Form 6

Budget Expenditure Detail (See instructions)	Work Plan Objective	Funds Budgeted (Identified per year)		Object Code
		FY 2013-14 Implementation Year 1 X Implementation Year 2 <input type="checkbox"/>	FY 2014-15 Implementation Year 1 <input type="checkbox"/> Implementation Year 2 X	
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	2A	\$8,750	***SAMPLE***	1100
Total for Object Code 1000		\$8,750		1000
Employee Benefits: Certificated	2A	\$875		3101
Total for Object Code 2000		\$875		3000
SmartBoards: 5 SmartBoards per year for school grade expansion. \$1,200 per board. Includes installation and training.	2B	\$6,000		4400
Apple iPads & carts: 60 iPads (\$459) & 2 iPad (\$2000) carts per year for school grade expansion for classroom use.	2B	\$27,500		4400
Total for Object Code 4000		\$33,500		4000
Board Governance Training with ABC Consulting (5 sessions @ \$1000 per session)	1A	\$5,000		5100
Board Fiscal Management Training with ABC Consulting (2 sessions @ \$2500 per session)	1B	\$5,000		5100
Response to Intervention training with CURR Consulting for new certificated staff. (5 sessions @ \$1000 per session).	2A	\$5,000		5600
Total for Object Code 5000		\$15,000		5000
		\$58,125		\$48,125



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PCSGP Budget Form 5

PCSGP Form 5 - Proposed Budget Summary

****SAMPLE****

Charter School Name: Charter School ABC	
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 2013-14	FY 2014-15
		Implementation Year 1 <input checked="" type="checkbox"/> Implementation Year 2 <input type="checkbox"/>	Implementation Year 1 <input checked="" type="checkbox"/> Implementation Year 2 <input type="checkbox"/>
1000-1999	Certificated Personnel Salaries	\$8,750	\$8,750
2000-2999	Classified Personnel Salaries		
3000-3999	Employee Benefits	\$875	\$875
4000-4999	Books and Supplies	\$33,500	\$33,500
5000-5999	Services and Other Operating Expenditures	\$15,000	\$5,000
6000-6999	Capital Outlay		
Total Amount Budgeted		\$58,125	\$48,125



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Question Break

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Budget Reporting

Quarterly-Annual Fiscal Report

PCSGP Quarterly-Annual Fiscal Report									
School Name			Grant Year	Implementation Year 1	Grant Start Date				
CDS Code			Fiscal Year		Grant End Date				
RFAID			Budget Amt.		Date Report Submitted				
Object Code	Approved Budget Amount	Object Code Description	Quarter 1 Expenditures	Quarter 2 Expenditures	Quarter 3 Expenditures	Quarter 4 Expenditures	Object Code Cumulative Total	Object Code Balance	Grant Year Budget Balance
1000	\$0.00							\$0.00	\$0.00
		Certificated Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2000	\$0.00							\$0.00	\$0.00
		Classified Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3000	\$0.00							\$0.00	\$0.00
		Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4000	\$0.00							\$0.00	\$0.00
		Books and Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5000	\$0.00							\$0.00	\$0.00
		Services and Operations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6000	\$0.00							\$0.00	\$0.00
		Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Quarterly Total			\$0.00	\$0.00	\$0.00	\$0.00			



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Budget Reporting

Quarterly-Annual Fiscal Report

California Department of Education 2010—15 Public Charter Schools Grant Program Quarterly Expenditure Report			
Fiscal Year	0		
Quarter Reporting	Oct-Nov-Dec: Qtr 2		
School Information			
School Name	0		
Authorizer			
County		Charter Number	
CDS Code	0	RFAID	0
Contact Information			
Name		Phone	
Title		Fax	
E-mail			
Fiscal Information			
School Grant Award Notification (GAN) Information			
Grant Year Amount	Implementation Year 1	\$	-
Indicate the payment amount received to-date			
Remaining Balance		\$	-
Quarterly Expenditure Totals			
Object Codes	Approved Budget	Expenditures	Percent of Approved Budget
1000-1999 - Certificated Salaries	\$ -	\$ -	#DIV/0!
2000-2999 - Classified Salaries	\$ -	\$ -	#DIV/0!
3000-3999 - Employee Benefits	\$ -	\$ -	#DIV/0!
4000-4999 - Books and Supplies	\$ -	\$ -	#DIV/0!
5000-5999 - Services and Operating	\$ -	\$ -	#DIV/0!
6000-6999 - Capital Outlay	\$ -	\$ -	#DIV/0!
7310-7350 - Indirect Objects	Not Allowable		
7370-7380 - Direct Costs	Not Allowable		
Total Expended		\$	-
<small>Your signature indicates that you read all assurances, certifications, terms and conditions associated with the Federal CSP, and you agree that you continue to be in compliance with all requirements as a condition of funding.</small>			
Signature of Site Administrator			Date
Step 1		Step 2	
Submit an electronic copy of this quarterly fiscal report to: PCSGPGeneral@code.ca.gov Your e-mail must contain the following in the subject line: (School Name) PCSGP Quarterly Expenditure Report Keep a copy of this report for your records		Submit this quarterly fiscal report with an original signature in blue ink to: California Department of Education Charter Schools Division/PCSGP QER 1430 N Street, Suite 5401 Sacramento, CA 95814-5001	



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Budget Reporting

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



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- OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments (Outside Source): http://www.whitehouse.gov/omb/circulars_a087_2004/
- OMB Circular A-122, Cost Principles for Non-Profit Organizations (Outside Source):
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Questions

