



CSP NEWS

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FLORIDA DEPARTMENT OF EDUCATION

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OFFICE OF INDEPENDENT EDUCATION AND PARENTAL CHOICE



SPECIAL POINTS OF INTEREST

2010–2013 Grants

- Spend down your funds as you plan to move to the next phase. Funds will not carry over from one phase to the next.

2009–2012 Grants

- Contact your Grant Specialist immediately if: 1) you opened in 2009 and are not yet in Imp. II, or 2) you opened in August 2010 and are not yet in Imp. I; your Planning grant ended 12-30-10.
- Schools that began Implementation on 7-01-09 cannot extend their grants beyond 6-30-11.

2008–2011 Grants

- Grant ends April 30, 2011. Spend down remaining funds. Send receipt reports to your sponsor.
- Prepare your Itemized Expenditure Report for your sponsor and FDOE by March 30, 2011.

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Budget Amendments — When and how to file

A Budget Amendment must be submitted to your Grants Specialist whenever the school decides to allocate its grant funds differently than originally reported. Filing requires two forms: the [DOE 150](#) describes the reason for the budget amendment, and the [DOE 151](#) shows the reallocation of funds.

The amendment must be submitted during the grant phase for which the funds are awarded.

The DOE 151 requires a narrative description for each budget item by category to justify the requested Budget Amendment. You should list only the budget lines that are being amended and/or new ones being created. For each budget line to be amended, revise your narrative with updated calculations and enter the amount to be increased or decreased in the appropriate column.

The increase and decrease totals should be equal.

Additional [sample forms](#) may be found on the Charter Schools Web site. Your Grants Specialist can assist you if you have questions.

FUNCTION	OBJECT	ACCOUNT TITLE AND NARRATIVE	FTE	AMOUNT INCREASE	AMOUNT DECREASE
6300	310	Purchased Services: Curriculum Training for Teachers			3000.00
5100	520	Testing Materials for K-5			1300.00
5100	691	Instructional software, including math and science curriculum			2700.00
5100	691	Data tracking Software			3200.00
5100	692	CD-ROMs for curriculum			200.00
7400	310	Professional Services: Writing, installation & networking of computers (5 Computers) Grades 4 & 5		3500.00	
6400	330	Training/Professional Development – charter School Conference/Oriando, Asst Principal and 2 Teachers		1650.00	
6200	610	120 Library Books for K-5 approx. \$12.08 each		1450.00	
5100	642	Classroom Furniture: 4 Computer Desks @\$100 each, 1 Group Table @\$200, 4 Chairs @\$100 each, Grade 4 Classroom		1000.00	
5100	691	Computer Software: Odyssey Software, Foundation Skill testing for K-5 (150 Students) Computer Lab, License for 1 year One Time Only		2800.00	
Totals				10,400.00	10,400.00



Expense Coding Tips

Object codes must be included on budget and expenditure reports to indicate the type of goods or services obtained as a result of a specific expenditure. Objects codes and their descriptions may be found in Chapter 4

of the [Red Book](#) (*Financial and Program Cost Accounting and Reporting for Florida Schools*).

Avoid mixing object codes. Each type of goods or service should be listed as a separate entry, as shown in the example at right.

Capitalized or not capitalized? Certain items may be coded differently depending on whether a specific spending threshold has been met. Districts vary on the dollar amount set for these thresholds. Check with your district if you are uncertain whether an expenditure should be shown as a capitalized expense.

FUNCTION	OBJECT	ACCOUNT TITLE AND NARRATIVE	FTE	AMOUNT
WRONG: Mixed items in one entry. 😞				
5000	610	Library Supplies and Furnishings: 300 Library Books Approx \$3.00 each/\$900, 4 Tables @ \$250 each, 14 Student Chairs @ \$50 each, 1 Computer @ \$250, 4 Bookshelves @ \$75 each		\$3,150
CORRECT: Each item is separately coded. 😊				
6200	610	Library Books: 300 Library Books Approx \$3.00 each/\$900		\$900
6200	642	Library Furnishings: 4 Tables @ \$250		\$2,000
6200	644	Library Computer 1 Computer, Dell PC @ \$250		\$250