



# Charter Schools Program (CSP) Grant: Mapping Out Fiscal Responsibilities

Florida Charter School Conference

October 16, 2018



## CO-PRESENTERS

**Yolanda Miranda-Hill**

Charter Schools Program Grant Director

[yolanda.miranda-hill@fldoe.org](mailto:yolanda.miranda-hill@fldoe.org)

850.245.9077

**Horace Taylor**

Budget Analyst

[horace.taylor@fldoe.org](mailto:horace.taylor@fldoe.org)

850.245.9123



## Ensuring Fiscal and Programmatic Accountability

# AGENDA

- Responsibilities
- Requirements
- Recurring Issues
- Reporting



# **Ensuring Fiscal and Programmatic Accountability Responsibilities**

**Understanding the Roles of  
the Program Office, Districts, and Charter Schools**

# CSP Grant: Responsibilities

## PROGRAM OFFICE (SUB-GRANTEE):

- Conducts application and award processes to distribute CSP funds to subgrantees /sub-recipients
- Programmatically approves budget amendments confirming accurate function/object codes aligned with the RED BOOK
- Reviews and reconciles CSP reported expenditures to ensure funds expended according to approved budgets (quantities/amounts)
- Provides Technical Assistance via resources and training
- Maintains and retains record related to the CSP grant funds
- Monitors all subgrantee grants to ensure compliance with grant terms and fiscal accountability of funds
- Collects Inventory report from all CSP sub-recipients twice annually
- Properly close-out all subgrantee grant projects

# CSP Grant: Responsibilities

## DISTRICT (SUB-RECIPIENT):

- Reviews draft budgets amendments confirming accuracy use of function/object codes prior to submission to the Department
- Traces funds to a level of expenditure adequate to show CSP funds are spent properly
- Reports high level reporting of Cash Draws/Expenditures monthly in FLAGS
- Submits DOE-399 to the Department Comptroller's Office with all necessary receipts and documentation
- Maintains and retains records related to the CSP grant funds
- Collects yearly Inventory Report from charter schools
- Properly closes out grant projects

# CSP Grant: Responsibilities

## CSP SCHOOL (SUB-SUB-RECIPIENT):

- Submits *Required Documents* to meet CSP program standards
- Drafts budgets with sufficient details, explanation/justification
- Follows required policies to comply with state and federal regulations (*Procurement Policy, Enrollment/Admissions Policy, Conflict of Interest Policy, Inventory Control Policy, and Segregation of Financial Duties*)
- Expends funds in timely matter within allowed project periods
- Submits to district invoices, receipts and supporting documentation for CSP reimbursements
- Records expenditures via Budget Tool in FLCSP.org to adequately demonstrate CSP funds spent according to approved budgets
- Maintains and retains records related to the CSP grant funds
- Submits Inventory Report twice yearly to CSP program office
- Properly closes out grant projects

[www.FLDOE.org](http://www.FLDOE.org)



# **Ensuring Fiscal and Programmatic Accountability Requirements**

**Understanding the Roles of  
the Program Office, Districts, and Charter Schools**



## LEGAL STRUCTURE OF CHARTER SCHOOL PROGRAM

- **Legislation**

- Title V, Part B, Subpart 1 of the Elementary and Secondary Education Act of 1965, as amended (ESEA)
- General Education Provisions Act (GEPA)

- **Regulations**

- Education Department General Administrative Regulations (EDGAR)
- 2 C.F.R. 200, Uniform Grant Guidance

- **Guidance**

- Charter Schools Program, Nonregulatory Guidance

# ACCOUNTABILITY THROUGH FEDERAL REGULATIONS

- **§ 200.302 FINANCIAL OVERSIGHT AND MANAGEMENT**
  - maintain records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award as part of an effective internal control system
- **§ 200.61, § 200.62, and § 200.303 INTERNAL CONTROLS**
  - reasonable assurance controls include: effective and efficient operations; (b) reliable reporting; and are (c) compliant with applicable laws and regulations.
- **§ 200.318 GENERAL PROCUREMENT STANDARDS**
  - use own documented procurement procedures
  - maintain oversight
  - maintain written standards
  - avoid unnecessary or duplicative items
  - award contracts only to responsible contractors
  - maintain records detailing the history of procurement

## INVENTORY MANAGEMENT

- SEA / LEAS are required through **§ 200.312 Federally-owned and exempt property** to collect Inventory report
- Non-Federal Entities must follow policies and procedures that meet the standards set in **§ 200.313 Equipment** and **§ 200.439 Equipment and other capital expenditures**
- Equipment must be used by the non-Federal entity in the program or project for which it was acquired
- Florida regulation under **69I-73.006 F.A.C. Inventory of Property**

# Reporting of Expenditures

F.S. 1002.33(17)(c)

## CSP Funding Distribution Agreement

Pursuant to Section 1002.33(17)(c), Florida Statutes, “Unless otherwise mutually agreed to by the charter school and its [district] sponsor, and consistent with state and federal rules and regulations governing the use and disbursement of federal funds, **the sponsor shall reimburse the charter school on a monthly basis** for all invoices submitted by the charter school for federal funds available to the sponsor for the benefit of the charter school, the charter school’s students, and the charter school’s students as public school students in the school district.” These federal funds include the Public Charter Schools Grant Program (CSP).

Further, Florida statutes mandates that “to receive timely reimbursement for an invoice, **the charter school must submit the invoice to the sponsor at least 30 days before the monthly date of reimbursement set by the sponsor.** In order to be reimbursed, any expenditures made by the charter school must comply with all applicable state rules and federal regulations.”

### ***Terms and Special Conditions on DOE-200***

- *Federal cash advance projects require monthly expenditure submitted to the Comptroller’s Office via FLAGS by the 20<sup>th</sup> of each month*

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# **Ensuring Fiscal and Programmatic Accountability Recurring Issues**

**Understanding the Roles of  
the Program Office, Districts, and Charter Schools**

## Hot-Button – Areas for Improvement

### ■ Budget Requests

- Official signatures on DOE-150
- Altering Department forms
- Function/Object codes (RED BOOK)
- Mathematical errors
- Narrative descriptions vs. attached breakdown lists
- GREEN BOOK
  - no brand names
  - rounding – evening divisible to the budget line-item total
- School Name Change
  - MUST match the Charter Contract & MSID system
- Extraordinary Costs

# Certification Language

## E) Required Signature and Certification

I, \_\_\_\_\_, *(Please Type Name)* as the official who is authorized to legally bind the agency/organization, do hereby certify to the best of my knowledge and belief that all the information and attachments submitted in this application amendment are true, complete and accurate, for the purposes, and objectives, set forth in the RFA or RFP and are consistent with the statement of general assurances and specific programmatic assurances for this project. I am aware that any false, fictitious or fraudulent information or the omission of any material fact may subject me to criminal, or administrative penalties for the false statement, false claims or otherwise. Furthermore, all applicable statutes, regulations, and procedures; administrative and programmatic requirements; and procedures for fiscal control and maintenance of records will be implemented to ensure proper accountability for the expenditure of funds on this project. All records necessary to substantiate these requirements will be available for review by appropriate state and federal staff. I further certify that all expenditures will be obligated on or after the effective date and prior to the termination date of the project. Disbursements will be reported only as appropriate to this project, and will not be used for matching funds on this or any special project, where prohibited.

Further, I understand that it is the responsibility of the agency head to obtain from its governing body the authorization for the submission of this application amendment.

\_\_\_\_\_  
Signature of Agency Head

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Charter Head

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

# Questions To Ask when Assembling A Budget Narrative





# DOE-101s and DOE-151

- Easy to understand how funds are to be spent
- Function / Object code items are grouped together (separate breakdown required)
- Uncomplicated, concise narratives
- Simple narratives allow for simple amendments later

| FUNCTION | OBJECT | ACCOUNT TITLE AND NARRATIVE   |  |
|----------|--------|---|--|
| 5100     | 642    | <b>NONCAPITALIZED FURNITURE:</b> Student chairs for 3 <sup>rd</sup> grade classrooms. And Teacher desks for all classrooms.             |  |
| 6400     | 310    | <b>INSTRUCTIONAL STAFF TRAINING SERVICES:</b> Required Workshop Apr. 2016, California (see attached).                                   |  |
| 7100     | 730    | <b>BOARD TRAINING:</b> Online board training/certifications<br>3 board members X \$125 = \$375  |  |
| 7300     | 330    | <b>ADMINISTRATIVE TRAVEL:</b> Principal travel to FCSC in Orlando, Nov. 2015 (travel, hotel, per diem). 3 days X \$200 avg./day = \$600 |  |
|          |        |   |  |
|          |        |   |  |

# Example Breakdown List

## Budget Narrative

| Function | Object | Account Title & Narrative  | FTE | Amount Increase |
|----------|--------|--|-----|-----------------|
| 5100     | 642    | NONCAPITALIZED EQUIPMENT: For 6th and 7th grade science lab (12 stations - see attached for sample list) |     | \$2,444         |

## Attached List

### Sample Science Curriculum Equipment List (5100/642)

| ITEM                                       | QUANTITY | COST/EACH | TOTAL   |
|--|----------|-----------|---------|
| Microscopes with prepared and blank slides | 12       | \$90      | \$1,080 |
| Laboratory hotplates                       | 2        | \$339     | \$678   |
| Platform scales                            | 12       | \$33      | \$396   |
| Demonstration fume hood                    | 1        | \$290     | \$290   |
| Total                                      |          |           | \$2,444 |

Marva Johnson, *Chair*  
Andy Tuck, *Vice Chair*  
*Members*  
Gary Chartrand  
Tom Grady  
Rebecca Fishman Lipsey  
Michael Olenick

## MEMORANDUM

**TO:** School District Charter Contacts  
School District Budget Officers  
Charter School Program Grant Sub-Recipients

**FROM:** Adam Emerson, Charter Schools Director

**DATE:** May 12, 2017

**SUBJECT:** Revised CSP Sub-Grant Award Process

**Contact Information:**

Adam Emerson  
850-245-9631  
Adam.Emerson@fldoe.org

The Florida Department of Education (the Department) will issue Charter Schools Program (CSP) sub-grant awards under a revised process that simultaneously provides additional flexibility and increased accountability. This process will apply only to implementation awards for schools in the 2017 CSP cohort and beyond.

The Department will approve and issue a project award notification (DOE-200) for the entire amount of the *base* implementation award available to the school. The issuance of this award is contingent upon the following:

- The CSP sub-recipient charter school must submit a budget for the entire amount of the base implementation award (*Note: for the 2017 cohort, we have already directed schools preparing to enter the implementation phase of their CSP projects to submit such a budget*).
- The sub-recipient must submit all required documentation through the CSP Grant Tracking System (FLCSP.org). All documents must be reviewed and approved by the Department.
- CSP funds must be distributed by the Sponsor to the school through a reimbursement process that complies with the provisions in section 1002.33(17)(c), Florida Statutes, which provides:

# CSP 2-Year Budget Development Tool

## 1. School Information (name and CSP ID)

- Total Grant Award
  - tracks Total Budget and Remaining Funds
- School Data
  - number of Student, Teachers, Classrooms (per project year)

## 2. Proposed Budget Items

- Function/Object Codes (drop-down option)
- Description of item
- Cost per Item

## 3. Quantity and Total Cost Per Project Year

## CSP 2-Year Budget Development Tool

### 4. Total Quantity and Total Cost (2-Yr Budget)

- auto calculates year 1 and year 2 totals

### 5. Consolidates Year 1 and 2

- Formula combines identical function/object codes consequently grouping quantities and totals into DOE-101S format

| (1)      | (2)    | (3)  | (4)          | (5)          | (6)                            | (7)                          |
|----------|--------|--|--------------|--------------|--------------------------------|------------------------------|
| FUNCTION | OBJECT | ACCOUNT TITLE AND NARRATIVE  | FTE POSITION | AMOUNT       | % ALLOCATED<br>to this PROJECT | ALLOWABLE<br>DOE USE<br>ONLY |
| 5000     | 510    | Instruction--Supplies  |              | \$ 9,800.00  |                                |                              |
| 5100     | 369    | Basic (FEFP K-12)--Technology-Related Rentals                        |              | \$ 30,423.00 |                                | *                            |
| 5100     | 510    | Basic (FEFP K-12)--Supplies  |              | \$ 9,200.00  |                                |                              |
| 5100     | 641    | Basic (FEFP K-12)--Capitalized Furniture, Fixtures, and Equipment    |              | \$ 4,410.00  |                                |                              |
| 5100     | 642    | Basic (FEFP K-12)--Noncapitalized Furniture, Fixtures, and Equipment |              | \$ 53,840.00 |                                |                              |

5

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CONSOLIDATE YEAR 1-2

|    |          |        |             |               | YEAR 1   |                   | YEAR 2    |                 |                |            |
|----|----------|--------|-------------|---------------|----------|-------------------|-----------|-----------------|----------------|------------|
|    | Function | Object | Description | Cost Per Item | Quantity | Total Cost Year 1 | Quantity2 | Total Cost YR 2 | Total Quantity | Total Cost |
| 5  |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 6  |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 7  |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 8  |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 9  |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 10 |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 11 |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 12 |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 13 |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 14 |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 15 |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 16 |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 17 |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 18 |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 19 |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 20 |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 21 |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 22 |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 23 |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 24 |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 25 |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 26 |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 27 |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 28 |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |
| 29 |          |        |             |               |          | \$ -              |           | \$ -            | 0              | \$ -       |

4

# CSP 2-Year Budget Development Tool

| H             | I  | J                        | K             | L                        | M                    | N             | O    | Q   | R  | S   | T   | U          |
|---------------|--|--------------------------|---------------|--------------------------|----------------------|---------------|------|-----|--|-----|-----|------------|
| \$ 525,000.00 | Enter Projected # of Students and Teachers Below by Year |                          |               |                          | Total Budget         | \$ 501,737.00 |      |     |  |     |     |            |
| CSP ID        | # of Students  | # of Teachers/Classrooms | # of Students | # of Teachers/Classrooms | Remaining            | \$ 23,263.00  |      |     |  |     |     |            |
|               | 444  | 0                        | 188           | 40                       |                      |               |      |     |  |     |     |            |
|               |  |                          |               |                          | CONSOLIDATE YEAR 1-2 |               |      |     |  |     |     |            |
|               | YEAR 1   |                          | YEAR 2        |                          |                      |               |      |     |  |     |     |            |
| Cost Per Item | Quantity   | Total Cost Year 1        | Quantity2     | Total Cost YR 2          | Total Quantity       | Total Cost    |      | (1) | (2)  | (3) | (4) | (5)        |
| \$ 3,120.00   | 1  | \$ 3,120.00              |               | \$ -                     | 1                    | \$ 3,120.00   | 5100 | 360 | Basic (FEPP K-12)--Rentals   |     |     | \$ 13,488  |
| \$ 5,184.00   | 1  | \$ 5,184.00              | 1             | \$ 5,184.00              | 2                    | \$ 10,368.00  | 5100 | 510 | Basic (FEPP K-12)--Supplies  |     |     | \$ 45,073  |
| \$ 30.00      | 8  | \$ 240.00                | 2             | \$ 60.00                 | 10                   | \$ 300.00     | 5100 | 520 | Basic (FEPP K-12)--Textbooks   |     |     | \$ 86,420  |
| \$ 500.00     | 8  | \$ 4,000.00              | 2             | \$ 1,000.00              | 10                   | \$ 5,000.00   | 5100 | 610 | Basic (FEPP K-12)--Library Books   |     |     | \$ 5,000   |
| \$ 1,693.00   | 16   | \$ 27,088.00             | 4             | \$ 6,772.00              | 20                   | \$ 33,860.00  | 5100 | 641 | Basic (FEPP K-12)--Capitalized Furniture, Fixtures, and Equipment                                  |     |     | \$ 1,156   |
| \$ 75.00      | 8  | \$ 600.00                | 2             | \$ 150.00                | 10                   | \$ 750.00     | 5100 | 642 | Equipment  |     |     | \$ 100,438 |
| \$ 1,000.00   |  | \$ -                     | 1             | \$ 1,000.00              | 1                    | \$ 1,000.00   | 5100 | 643 | Basic (FEPP K-12)--Capitalized Computer Hardware   |     |     | \$ 16,950  |
| \$ 4,163.00   | 1  | \$ 4,163.00              | 0             | \$ -                     | 1                    | \$ 4,163.00   | 5100 | 644 | Basic (FEPP K-12)--Noncapitalized Computer Hardware  |     |     | \$ 97,783  |
| \$ 3,379.00   | 8  | \$ 27,032.00             | 2             | \$ 6,758.00              | 10                   | \$ 33,790.00  | 6400 | 311 | Instructional Staff Training Services--Professional and Technical Services--First \$25,000         |     |     | \$ 13,280  |
| \$ 150.00     | 8  | \$ 1,200.00              | 2             | \$ 300.00                | 10                   | \$ 1,500.00   | 7300 | 110 | School Administration (Office of the Principal)--Administrator                                     |     |     | \$ 32,712  |
| \$ 2,694.00   | 4  | \$ 10,776.00             | 1             | \$ 2,694.00              | 5                    | \$ 13,470.00  | 7300 | 310 | School Administration (Office of the Principal)--Professional and Technical Services               |     |     | \$ 15,000  |
| \$ 5,972.00   | 1  | \$ 5,972.00              | 0             | \$ -                     | 1                    | \$ 5,972.00   | 7300 | 641 | School Administration (Office of the Principal)--Capitalized Furniture, Fixtures, and Equipment    |     |     | \$ 4,466   |
| \$ 682.00     | 4  | \$ 2,728.00              | 1             | \$ 682.00                | 5                    | \$ 3,410.00   | 7300 | 642 | School Administration (Office of the Principal)--Noncapitalized Furniture, Fixtures, and Equipment |     |     | \$ 1,143   |
| \$ 50.00      | 8  | \$ 400.00                | 2             | \$ 100.00                | 10                   | \$ 500.00     | 7300 | 643 | School Administration (Office of the Principal)--Capitalized Computer Hardware                     |     |     | \$ 6,840   |
| \$ 1,604.00   | 8  | \$ 12,832.00             | 2             | \$ 3,208.00              | 10                   | \$ 16,040.00  | 7300 | 691 | School Administration (Office of the Principal)--Capitalized Software                              |     |     | \$ 30,444  |
| \$ 299.00     | 8  | \$ 2,392.00              | 2             | \$ 598.00                | 10                   | \$ 2,990.00   | 5100 | 691 | School Administration (Office of the Principal)--Noncapitalized Software                           |     |     | \$ 3,825   |
| \$ 14.00      | 100  | \$ 1,400.00              |               | \$ -                     | 100                  | \$ 1,400.00   | 7720 | 310 | Information Services--Professional and Technical Services  |     |     | \$ 14,975  |
| \$ 7,348.00   | 1  | \$ 7,348.00              |               | \$ -                     | 1                    | \$ 7,348.00   | 7720 | 370 | Information Services--Communications   |     |     | \$ 12,034  |
| \$ 5.00       | 800  | \$ 4,000.00              | 200           | \$ 1,000.00              | 1000                 | \$ 5,000.00   | 7720 | 390 | Information Services--Other Purchased Services   |     |     | \$ 710     |
| \$ 1,156.00   | 1  | \$ 1,156.00              |               | \$ -                     | 1                    | \$ 1,156.00   |      |     | #N/A   |     |     | \$ -       |
| \$ 500.00     | 8  | \$ 4,000.00              | 2             | \$ 1,000.00              | 10                   | \$ 5,000.00   |      |     |  |     |     |            |



# Examples of Supporting Documentation

## Letter of Agreement

Dear Mr. Jones:

Thanks for choosing Satisfaction Ad Agency to handle your job #3333. Job #3333 is a series of three capability brochures. I will write these brochures for you and provide such marketing and editorial consulting services as may be required to implement the project.

My base fee for the services I described above is \$10,000. That based on 100 hours of working time at my hourly rate of \$100, a for copywriting, editing, teleconferencing, meeting, consulting, tra research. Copy revisions are included in my base fee, provided t as the total time devoted by me shall exceed 100 hours, I shall b additional working time at the rate of \$100 per hour.

Out-of-pocket expenses, such as toll telephone calls, photocopies printouts, fax charges, messengers, and local and out-of-town tr connection with the project will be billed to you in an itemized fa the base fee will be made as follows: One-third of the above-me is due upon my commencement of work; one-third upon delivery copy; and one-third is due upon completion. Payment for expen within ten days following receipt of invoice.

If you are in agreement, please sign and date this letter on the li below and fax it to me at xxx-xxx-xxxx or mail it to the address o

## Outreach Proposal

### The Objective...

Valley Fitness, Inc is in need of Accounting and Payroll services to take over for an overburdened owner/manager. With limited office staff the accounting and payroll functions have been suffering. Outsourcing these office activities will allow the owner/management to focus on other aspects of business.

### The Goals...

Valley Fitness, Inc is a small privately owned organization that now requires professional accounting and payroll services in a cost effective manner.

The goals of Applied Accounting Services are:

- Provide professional accounting and payroll services
- Provide services at a lower cost than possible if done by an in-house staff member
- Guarantee on-time payroll and other account payables

### The Solution...

Applied Accounting Services specializes in Full Accounting and Payroll services for Mid-size businesses. All staff accountants are CPAs with additional tax attorney services available through our corporate office location in Seattle, WA.

We will provide Accounting Services to include:

- Daily, Quarterly and Yearly accounting reconciliations
- Year End Tax statements and summaries
- Quarterly tax Payment reports
- Ledger Maintenance
- Inventory account balancing

Payroll Services to include:

- Standard pay period check determination and origination
- Withholding allocations
- Benefit Summaries

Accounts Payable Services to include (upon request):

- Payment of all bills owing
- Budget Plan negotiations
- Negotiation for terms



www.AACServices.com

## Quotation

Xin Cube Inc.  
Reg No: 74-2990212  
Tax No:  
Code: QX012.09.0002  
Date: 22-Sep-2012  
Payment Terms: 30 Days

**Bill To:**  
gary  
Mobile Depot  
PO Box 309  
Vail CO 81658  
US  
Phone: 970-949-5557 Fax: 970-949-5559

**Ship To:**  
gary  
Mobile Depot  
PO Box 309  
Vail CO 81658  
US  
Phone: 970-949-5557 Fax: 970-949-5559

### Quotation

| Description               | Quantity | Unit Price | Discount | Amount   |
|---------------------------|----------|------------|----------|----------|
| APPLE IPAD CASING - WHITE | 30       | 160.00     | 0.00     | 4,800.00 |
| APPLE IPAD CASING - BLACK | 30       | 160.00     | 0.00     | 4,800.00 |

Note:  
Thanks for your business!

Sub Total: 9,600.00  
Discount: 480.00  
VAT: 6.00  
Shipping: 0.00  
Tax: 0.00  
Total: 10,086.00  
Deposit: 0.00  
Amt Due: 10,086.00

Approved By:

Charles Gordon

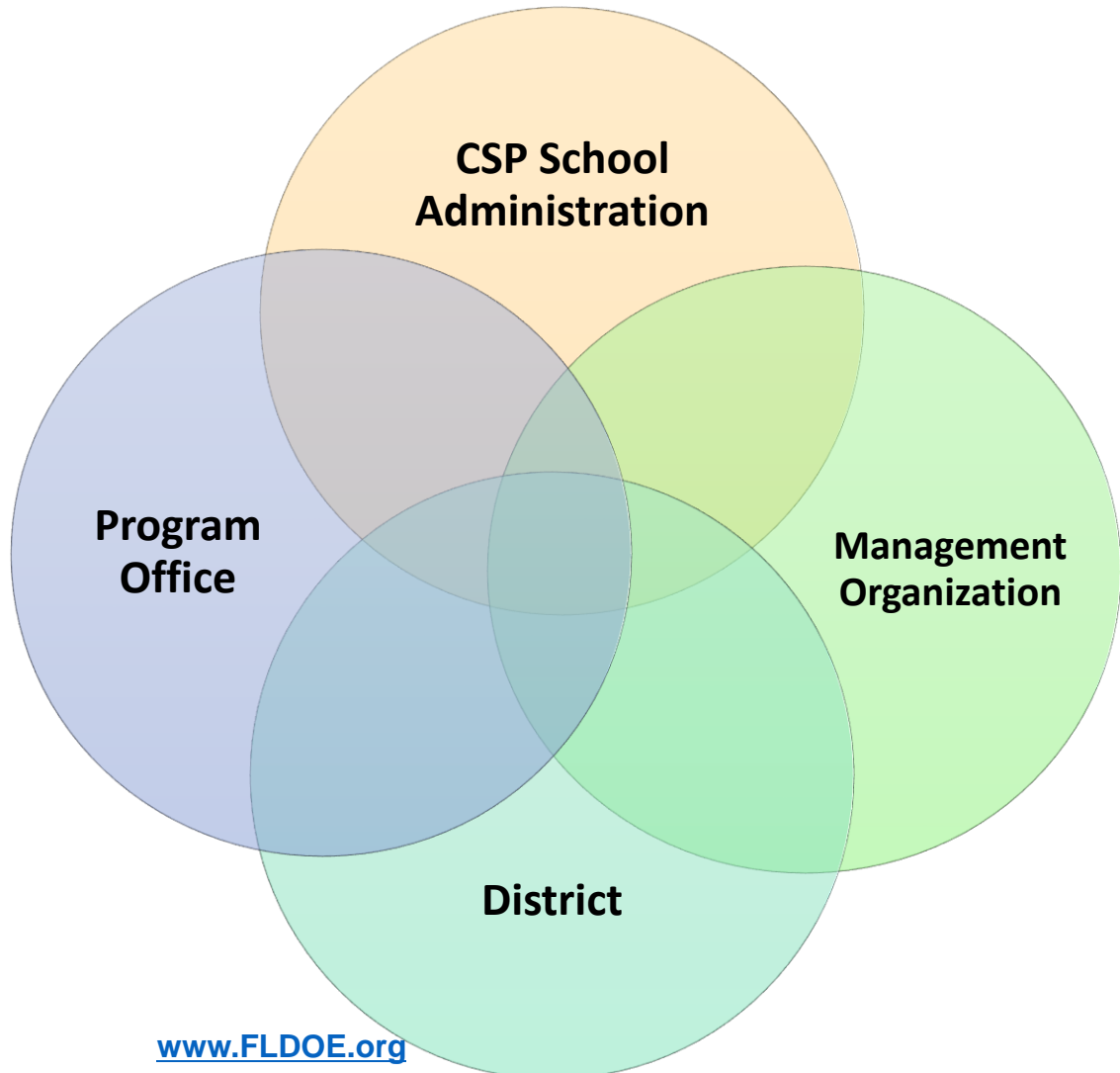
Xin Cube Inc.  
380 Francisco St  
San Francisco  
CA 94133  
US  
Phone: (415) 989-1188 Fax: (415) 989-2288  
Email: admin@xincube.com  
Website: www.xincube.com



# Tracking Expenditures

## Monitoring purposes –

- tracks how well the CSP school is adhering to the *approved* budget
- Helps CSP school remain compliant ...*before* the cost has been incurred
- allows timely budget amendment decision to increase or reallocate funds





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**State Board of Education**

---

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John R. Padget, *Vice Chair*  
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Marva Johnson  
Rebecca Fishman Lipsey  
Michael Olenick  
Andy Tuck

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**Pam Stewart**  
**Commissioner of Education**

**MEMORANDUM**

**TO:** District Charter School Contacts  
Charter Schools Program (CSP) Grant Sub-recipients

**FROM:** Adam Emerson, Charter Schools Director

**DATE:** October 23, 2015

**SUBJECT:** **Additional Guidance to CSP Budget Amendments/Expenditures**

## Expenditures – What are the issues?



### ISSUE: Spending Too Little

School has not expended previously released funds

School has not reported expenditures in a timely manner

Expenditures have not been approved by the district



### ISSUE: Spending Outside Approved Budget

School purchased more items than requested

School expended more than approved line

School purchased items not on approved budget (DOE 200)

District reimburses school without informing program office



### ISSUES: Other

Requesting budget reallocation *after* purchase

Purchases made without following procurement process

No or insufficient supporting documentation available to support expenditure(s)

## Charter School State Board of Education Rules

### Rule

### Description

Model Forms Rule,  
[SBE 6A-6.0786](#)

Provides the required model application format for potential charter school developers, an evaluation instrument for sponsors, and a model charter contract format.

- Form IEPC-SC

Florida Standard Charter Contract:  
[Word](#) | [PDF](#)

PAGE 26-27

### ii. Annual Property Inventory

The School will submit annually to the Sponsor a property inventory of all capital assets or additions to capital assets purchased with public funds (including grant funds). This includes land or existing buildings, improvements to grounds, construction of buildings, additions to building, remodeling of buildings, initial equipment, new and replacement equipment, and software. This shall include furniture, fixtures, and equipment. The property inventory shall include the date of purchase,

description of the item purchased, the cost of the item, and the item location. The property inventory shall be submitted to the sponsor annually at the same time School's Annual Audit is submitted.]



# **Ensuring Fiscal and Programmatic Accountability Reporting**

**Understanding the Roles of  
the Program Office, Districts, and Charter Schools**



[Home](#)
[Project ▾](#)
[Agencies ▾](#)
[Reports ▾](#)
[Administration ▾](#)
[Account ▾](#)
[Help](#)
[Logout](#)

Project Master

|                      |   |                    |  |
|----------------------|---|--------------------|--|
| Agency Code: *       | <input type="text" value="290"/>                            | Agency Name:       | <input type="text" value="Hillsborough County School District"/> |
| Grant Number: *      | <input type="text" value="2987B"/>                          | Grant Title:       | <input type="text" value="Florida Charter Schools Program"/>     |
| Project Number: *    | <input type="text" value="7C001"/>                          | Grant Type: *      | <input type="text" value="Competitive Discretionary"/>           |
| Agency Tracking Nbr: | <input type="text" value="3312"/>                           |                    |  |
| Project Status: *    | <input type="text" value="Active"/>                         |                    |  |
| Project Short Name:  | <input type="text" value="Florida Charter Schools Progra"/> | Project Long Name: | <input type="text" value="Florida Charter Schools Program"/>     |

Program Allocation:

[501,737.00](#)

Expenditures:

[33,147.21](#)

Cash Advance:

[33,147.21](#)

Cash Advance Balance:

468,589.79

|  |   |                                     |   |                              |                                     |
|--|---|-------------------------------------|---|------------------------------|-------------------------------------|
| Program Balance:                       | <input type="text" value="468,589.79"/> | Cert Roll Forward:                  | <input type="text"/>                                | Cert Roll Fwd Adj:           | <input type="text" value="0.00"/>   |
| Alloc Adjustment Amount:               | <input type="text" value="0.00"/>       | Amendment Type:                     | <input type="text" value="Select Adjustment Type"/> | Description:                 | <input type="text"/>                |
| Total Adjustments:                     | <input type="text" value="0.00"/>       | Amendment Effective Date:           | <input type="text"/>                                | Last Approved Amendment Nbr: | <input type="text" value="0"/>      |
| OrgL2L5:                               | EO:                                     | Object:                             | CFDA/CSFA Number:                                   | Contract Number:             | TAPS:                               |
| <input type="text" value="019019000"/> | <input type="text" value="90"/>         | <input type="text" value="780003"/> | <input type="text" value="84.282"/>                 | <input type="text"/>         | <input type="text" value="17C040"/> |

|               |                                   |                              |   |
|---------------|-----------------------------------|------------------------------|---|
| EForm Type: * | <input type="text" value="E399"/> | Reimbursement Description: * | <input type="text" value="C - Federal Cash Advance"/> |
|---------------|-----------------------------------|------------------------------|---|

|   |  |                      |  |                                       |
|---|--|----------------------|--|---------------------------------------|
| Prog Begin & End Dates:   | Liquidation Date:                      | Close Date:          | Last Activity Date:                    | Program Report Date:                  |
| <input type="text" value="5/19/2017"/> - <input type="text" value="7/31/2018"/> | <input type="text" value="9/20/2018"/> | <input type="text"/> | <input type="text" value="7/31/2018"/> | <input type="text" value="7/1/2018"/> |

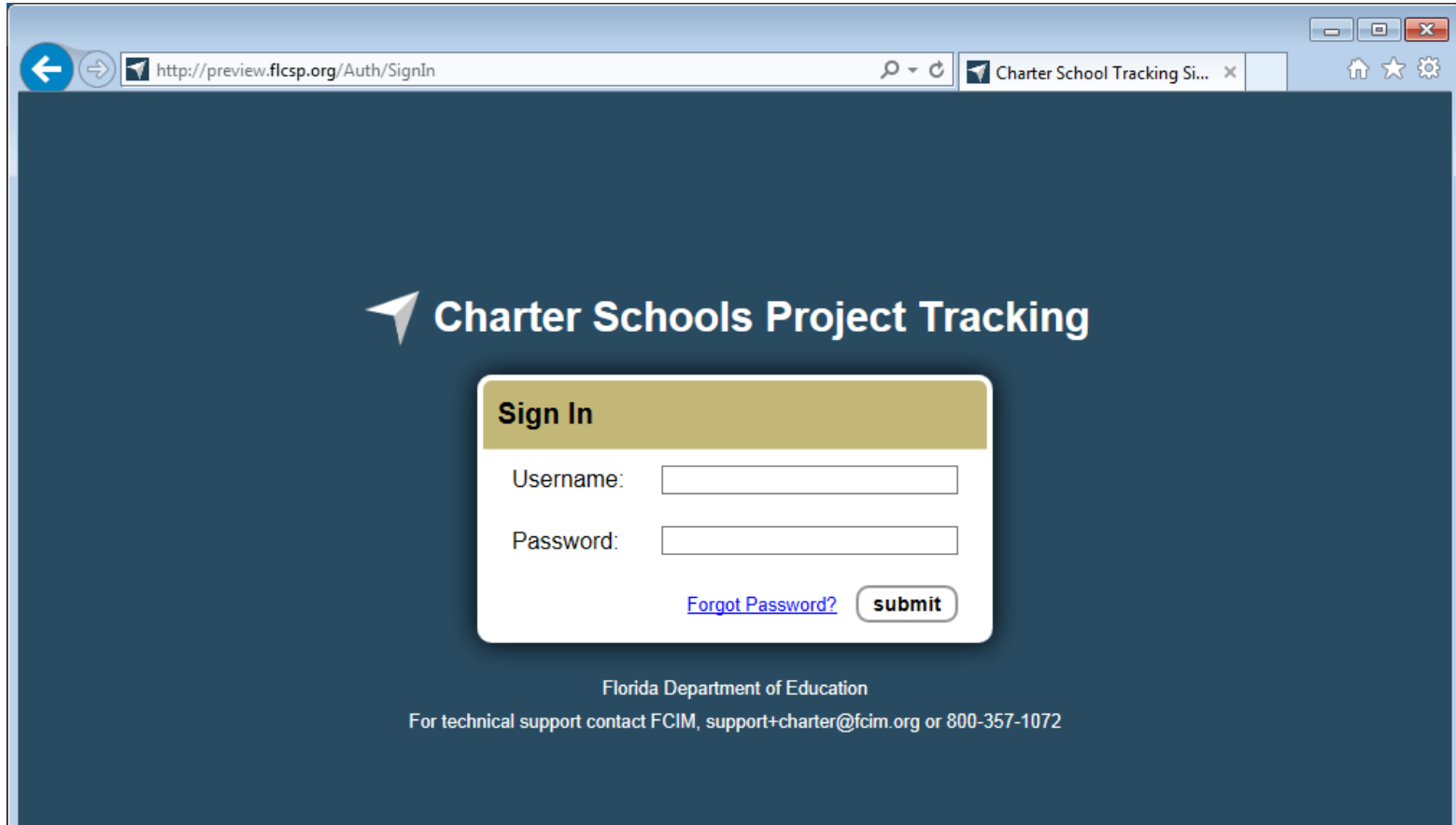
|   |                        |                      |                                       |
|---|------------------------|----------------------|---------------------------------------|
| Budget Begin & End Dates:   | Last Paid Refund Date: | Alt Report Date:     | Last Proposed Amendment Date:         |
| <input type="text" value="5/19/2017"/> - <input type="text" value="7/31/2018"/> | <input type="text"/>   | <input type="text"/> | <input type="text" value="7/1/2018"/> |

## REQUIRED REPORTS

- Itemized Expenditure Report -- report of all itemized expenditures made utilizing CSP Grand Funds.
- Inventory Report – Itemized record of all CSP purchased equipment and property with 600 object codes acquired through the grant.

***NOTE: CSP sub-recipient report online through Charter Schools Project Tracking system.***

# FLCSP.org



A screenshot of a web browser window showing the login page for the Charter Schools Project Tracking system. The browser's address bar displays the URL <http://preview.flcsp.org/Auth/SignIn>. The page has a dark blue background. At the top, there is a white arrow icon pointing right, followed by the text "Charter Schools Project Tracking". Below this, there is a white "Sign In" box with a gold header. Inside the box, there are two input fields: "Username:" and "Password:". Below the "Password:" field, there is a blue link for "Forgot Password?" and a "submit" button. At the bottom of the page, there is text from the Florida Department of Education and contact information for technical support.

Charter Schools Project Tracking

**Sign In**

Username:

Password:

[Forgot Password?](#)

Florida Department of Education  
For technical support contact FCIM, [support+charter@fcim.org](mailto:support+charter@fcim.org) or 800-357-1072



# FLCSP.org

## FEATURES:

- Subgrantees and Notifications
- Resources
- Budgets
- Expenditure Reports
- Inventory Reports

|   |                                       |   |                    |
|---|---------------------------------------|---|--------------------|
| Function Code:<br>5100-Basic (FEFP K-12)                              | Price per item:<br>\$185.00           | Budget amount:<br>\$1,850.00                                    |                    |
| Object Code:<br>642-Noncapitalized Furniture, Fixtures, and Equipment | Quantity:<br>10                       |   |                    |
| Narrative:<br>Classroom printers                                      |                                       | Remaining balance:<br>\$1,180.00                                |                    |
| Quantity Purchased:<br>2  | Expended Amount Per Item:<br>\$185.00 | Current expenditure:<br>\$370.00                                |                    |
| Comments:   |                                       |   |                    |
| Inventory for Current Expenditure:                                    |                                       |   |                    |
| Item  | Status                                | Location  | Tag Number         |
| 642-Noncapitalized  | Ordered                               | <input checked="" type="checkbox"/> To be specified when in use | 2013-061-000000547 |
| 642-Noncapitalized  | Ordered                               | <input checked="" type="checkbox"/> To be specified when in use | 2013-061-000000547 |

Charter Schools Project Tracking

Subgrantees Notifications Tickets Resources Profile

ABC-2 Sample Charter School

### Manage Budgets and Reports

Menu Overview Basic Information Required Documents Budgets Reports

Planning (4/8/2017 - 10/7/2017)

|   |          |
|---|----------|
| Budget  | Export   |
| Created: 1/18/2017, Projected Amount: \$4,600.00, Type: Initial, Status: Approved |          |
| 3/1/2017 Final Report   | Approved |
| 4/1/2017 Final Report   | Approved |
| 5/1/2017 Final Report   | Approved |

Implementation (10/8/2017 - 4/9/2019)

|   |          |
|---|----------|
| Budget  | Export   |
| Created: 1/18/2017, Projected Amount: \$225,000.00, Type: Initial, Status: Approved |          |
| 3/1/2017 Expenditure Report   | Approved |
| 4/1/2017 Expenditure Report   | Approved |

Charter Schools Project Tracking

Subgrantees Notifications Tickets Resources Profile

### Subgrantees

Search by Name:  or by CSP-ID:

Status:

1 - 6 of 6

| School                      | CSP_ID   | Phase          | Total        | Released     |
|-----------------------------|----------|----------------|--------------|--------------|
| ABC-2 Sample Charter School | 9999-000 | Implementation | \$500,000.00 | \$329,600.00 |
| ABC_Demo Charter School     | 9999-123 | Planning       | \$500,000.00 | \$25,000.00  |

ABC-2 Sample Charter School

### Inventory Reports

Menu Overview Basic Information Required Documents Budgets Reports

7/1/2017 Report

Charter Schools Project Tracking

Subgrantees Notifications Tickets Resources Profile

ABC-2 Sample Charter School

### Inventory Report 7/1/2017

Overview Basic Information Required Documents Budgets Reports

| Object Code      | Object Code   | Tag Number          | Location                    | Status  | Budget Narrative                                       |
|------------------|---|---------------------|-----------------------------|---------|--|
| 3-Basic (P K-12) | 642-Noncapitalized Furniture, Fixtures, and Equipment | 2013-061-0000002317 | Classroom 1                 | In Use  | Non-Capitalized Furniture, Fixtures and E...<br>[More] |
| 3-Basic (P K-12) | 642-Noncapitalized Furniture, Fixtures, and Equipment | 2013-061-0000002318 | classroom 2                 | In Use  | Non-Capitalized Furniture, Fixtures and E...<br>[More] |
| 3-Basic (P K-12) | 642-Noncapitalized Furniture, Fixtures, and Equipment | 2013-061-0000002319 | To be specified when in use | Ordered | Non-Capitalized Furniture, Fixtures and E...<br>[More] |
| 3-Basic (P K-12) | 642-Noncapitalized Furniture, Fixtures, and Equipment | 2013-061-0000002320 | To be specified when in use | Ordered | Non-Capitalized Furniture, Fixtures and E...<br>[More] |
| 3-Basic (P K-12) | 642-Noncapitalized Furniture, Fixtures, and Equipment | 2013-061-0000002321 | To be specified when in use | Ordered | Non-Capitalized Furniture, Fixtures and E...<br>[More] |
| 3-Basic (P K-12) | 642-Noncapitalized Furniture, Fixtures, and Equipment | 2013-061-0000002322 | To be specified when in use | Ordered | Non-Capitalized Furniture, Fixtures and E...<br>[More] |

Charter Schools Project Tracking

Subgrantees Notifications Tickets Resources Profile

ABC-2 Sample Charter School

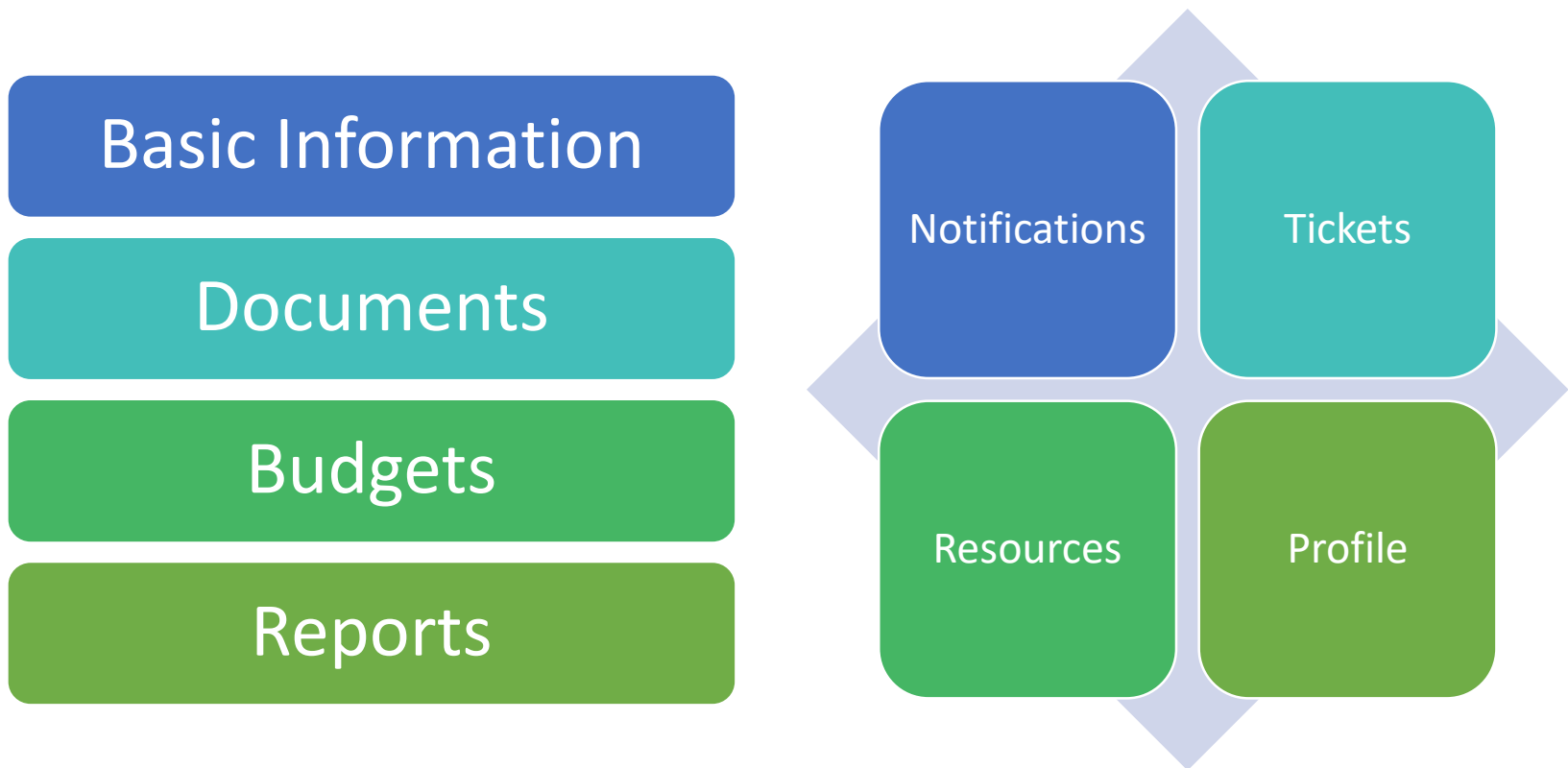
### Required Documents

Menu Overview Basic Information Required Documents Budgets Reports

| Planning Documents  | Status                              |
|---|-------------------------------------|
| Governing Board Membership List<br>Date Created: 8/28/2017, Date approved: 8/28/2017            | Approved<br>Download Submitted File |
| Non-Profit Documentation<br>Date Created: 8/29/2017, Date approved: 8/29/2017                   | Approved<br>Download Submitted File |
| GEPA Plan<br>Date Created: 1/19/2017, Date approved: 1/19/2017                                  | Approved<br>Download Submitted File |
| Management Organization (MO) Questionnaire<br>Date Created: 7/13/2017, Date approved: 7/13/2017 | Approved<br>Download Submitted File |
| Implementation Documents  | Status                              |
| Charter Contract<br>Date Created: 2/1/2017, Date approved: 2/1/2017                             | Approved<br>Download Submitted File |
| Signed Lease  | Approved<br>Download Submitted File |

## MONITOR YOUR CSP PROJECTS

Tutorial covers the basic features of [www.flcsp.org](http://www.flcsp.org).



# Grant Completion Process

- **Submit all required documentation to the district**
  - Final DOE-399 report of all project expenditures
    - Supporting documentation required
  - District to forward to the Department's Comptroller's Office.
- **Upload your final *Itemized Expenditure Report and Inventory Report* to [flcsp.org](http://flcsp.org)**
- **Keep and maintaining your records for at least 5 years after grant ending date**
  - USED can request audit of grant recipients anytime within 5 years after grant close



## Ensuring Fiscal and Programmatic Accountability

From Charter Sub-recipient Schools, to District Fiscal Office, to Program Office at Department

- Responsibilities – Expected Tasks/Action Items
- Requirements – Federal & State Musts
- Recurring Issues – Hints to increase Accountability
- Recording – Documentation
  - FLCSP.org, Required Reports, and written Communications



**Thank You for your participation.**