FISCAL BOOT CAMP

Florida Association of Federal Education Program Administrators (FASFEPA)
East Coast Technical Assistance Center (ECTAC) Fall Technical Assistance Forum

September 14, 2016

FLORIDA DEPARTMENT OF EDUCATION
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AMENDMENT TYPES

Budget

Program

No-Cost Extension (NCE)*

*No-Cost Extensions are rarely granted. Each extension delays release of Certified Roll Forward and final allocation funds from the FLDOE Comptroller's Office.

AMENDMENT FORMS (DOE 150 & DOE 151) REQUIRED

- Goals and objectives of project - The goals & objectives must be specific, measurable, achievable, relevant and timely (SMART)
- Project scope
- Deliverables
- Work tasks
- Types of personnel employed by the project – i.e. "changes in Key Personnel"
- Disengagement of Project Director for more than three months or 25% reduction in time devoted to the project
- Contracting out, sub-granting (if authorized by law) or otherwise obtaining the services of a third party - e.g. changes to 310,311,312 & 390,391,392 series Object Codes
- Budget revisions to support a program amendment
- Travel Rate Changes based on Section 112.061(14), Florida Statutes
- Budget revisions that will increase the total project amount - e.g. Certified Roll Forward increase

WRITTEN REQUEST REQUIRED

- Revise project period - e.g. No-Cost Extension request
- Change program and fiscal reporting dates
- Decrease project allocation initiated by sub-grantee
- Terminate project

Written request may be via e-mail. Send to Office of Grants Management Director and corresponding program office contact.

NO AMENDMENT REQUIRED

- Project amount decrease initiated by USDE or FLDOE*
- Certified Roll Forward increase of 25 dollars or less*
- Certified Roll Forward decrease*

*Grants Management staff will issue a revised Project Award Notification (DOE 200) to sub-recipient.

- Changes to Object Codes that do not affect any of the previous criteria

PLEASE NOTE: If proposed expenditures *significantly* exceed the amount in the approved line item budget, the program office should be contacted to determine whether such expenditures change the scope of the project. If yes, then an amendment (signed DOE 150 & DOE 151) is required.

SUMMARY OF AMENDMENTS AND INFORMATION REQUIRED

Following is a chart that summarizes the reasons for amendments, the information required from the applicant, and the response from the Department.

For reference see Section B – Project Amendments, FLDOE Project Application and Amendment Procedures for Federal and State Programs (Green Book 2015) for sub-recipients

Uniform Grant Guidance §200.308 - Revision of budget and program plans for pass through agencies/(FLDOE) and §200.407 Prior Written Approval.

Reason for Amendment	Required of Applicant			Response from DOE
	DOE 150	DOE 15	Written Request	Amendment DOE 200
Change in scope, goals, or objectives	X	X	-	X
Change in project evaluation scope	X	X	-	X
Change in deliverables	X	X	-	X
Change in work task	X	X	-	X
Change in key or types of personnel	X	X	-	X
Disengagement of project director	X	X		X
Obtaining services of third party	X	X	-	X
Budget revision to implement program amendment	X	X	-	X
Increase project amount	X	X	-	X
Revise project period	-	-	X	X
Change reporting dates (program or fiscal)	-	-	X	X
Decrease allocation	-	-	X	X
Terminate program	-	-	X	X

FLORIDA DEPARTMENT OF EDUCATION
PROJECT AMENDMENT REQUEST

Please return to: Florida Department of Education Office of Grants Management Room 332 Turlington Building 325 West Gaines Street Tallahassee, Florida 32399-0400 Telephone: (850) 245-0496	**A) Agency Name:** Jackson-Murphy School District	**DOE USE ONLY** Date Received
B) Program Name: Title I Part A: Improving the Academic Achievement of the Disadvantaged **TAPS Number:** 17A001		**Project Number (DOE Assigned)** 123-2127B-7CB01
C) Amendment Type ☐ Program ☒ Budget **Amendment Number:** 01	**D) Amendment Request Contact Information** Contact Name: Gwen Jackson – Program Kinisha Murphy – Fiscal Mailing Address: **123 Grants St.** **Any Town, US 12345**	Telephone Numbers: 123-456-7890 123-245-0737 E-mail Addresses: gwen.jackson@JMSchools.edu kinisha.murphy@JMSchools.edu

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.

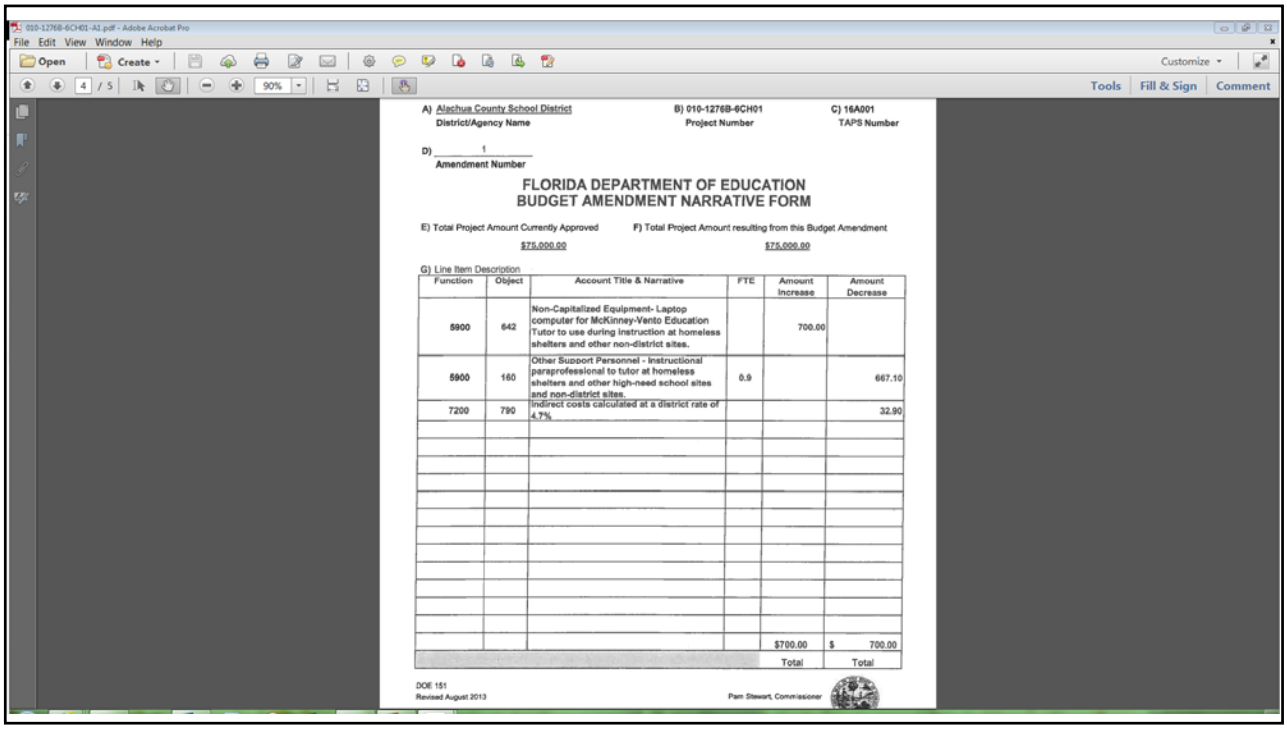
Further, I understand that it is the responsibility of the agency head to obtain from its governing body the authorization for the submission of this application amendment.

_____ _____ _____
Signature of Agency Head | Title | Date

F) Narrative

Jackson-Murphy School District has received an increase of $7,890.00 to the Title I Part A: Basic grant. Jackson-Murphy School District will pay teachers a stipend to attend professional development sessions to implement remedial writing skills instruction for Title I students. The total available funds for this grant are $131,456.00.

Please add program and fiscal contact information to the DOE 150



A) Alachua County School District — District/Agency Name
B) 010-1276B-6CH01 — Project Number
C) 16A001 — TAPS Number
D) 1 — Amendment Number

FLORIDA DEPARTMENT OF EDUCATION
BUDGET AMENDMENT NARRATIVE FORM

E) Total Project Amount Currently Approved: $75,000.00
F) Total Project Amount resulting from this Budget Amendment: $75,000.00

G) Line Item Description

Function	Object	Account Title & Narrative	FTE	Amount Increase	Amount Decrease
5900	642	Non-Capitalized Equipment- Laptop computer for McKinney-Vento Education Tutor to use during instruction at homeless shelters and other non-district sites.		700.00	
5900	160	Other Support Personnel - Instructional paraprofessional to tutor at homeless shelters and other high-need school sites and non-district sites.	0.9		667.10
7200	790	Indirect costs calculated at a district rate of 4.7%			32.90
				$700.00 Total	$ 700.00 Total

DOE 151
Revised August 2013

Pam Stewart, Commissioner

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Conditions for Acceptance PROJECT APPLICATION

- DOE 100A Project Application Form

  Must have the original signature of Agency Head, School Superintendent, College/University President or authorized designee.

  DOE 100A forms signed by officials other than the appropriate agency head identified above must have a letter signed by the agency head, or documentation citing action of the governing body delegating authority to the person to sign on behalf of said official. Attach the letter or documentation to the DOE 100A when the application is submitted.

- DOE 101/101S Budget Narrative Form

  The Online Application is received in DOE within the timeframe specified by the RFA

  Complete applications must be submitted via Web-based reporting system and received by the close of business on the specified date. All required forms must have the assigned TAPS Number included on the form.

  The effective date of the application will be determined by the date the DOE 100A, with original signature is received by the Office of Grants Management.

The DOE 100A must be submitted with original signature of the Agency Head or designee in order for the application to be considered received. Facsimile and email submissions of the DOE 100A will not be accepted.

Conditions for Acceptance PROJECT AMENDMENT

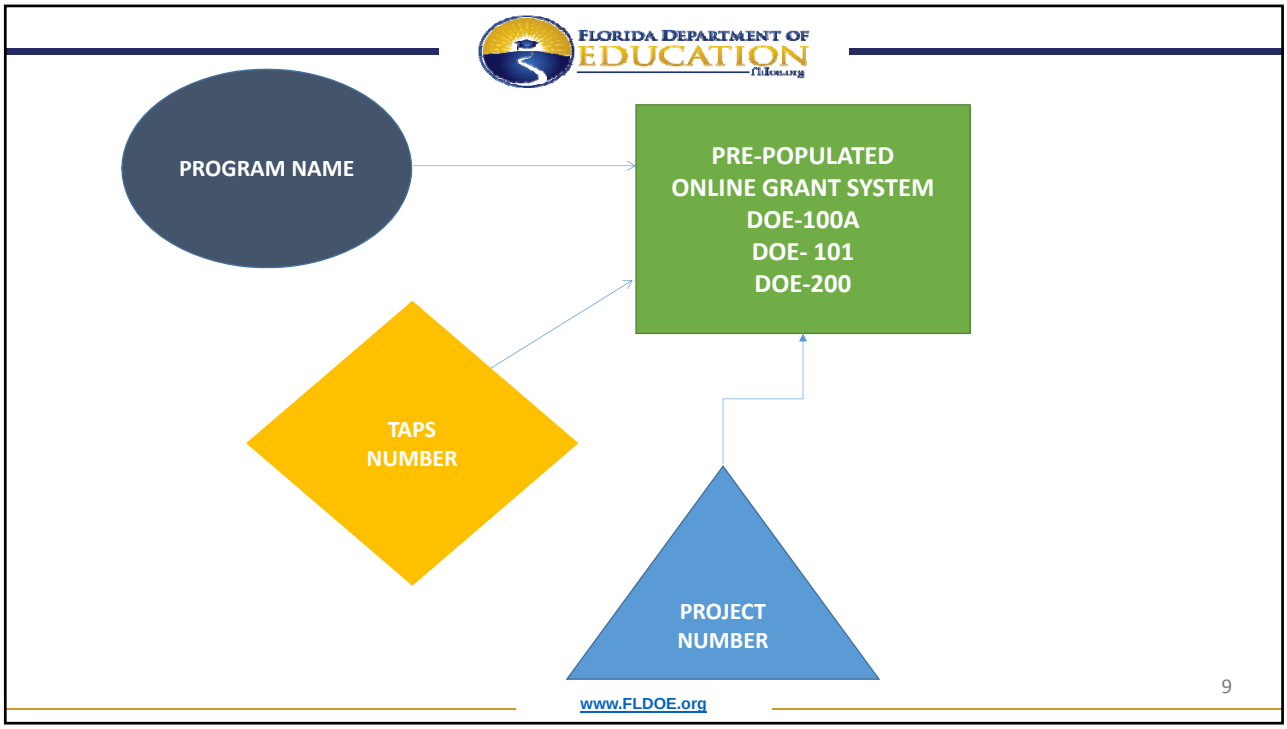
- DOE 150 - Summarizes reason for change to project.

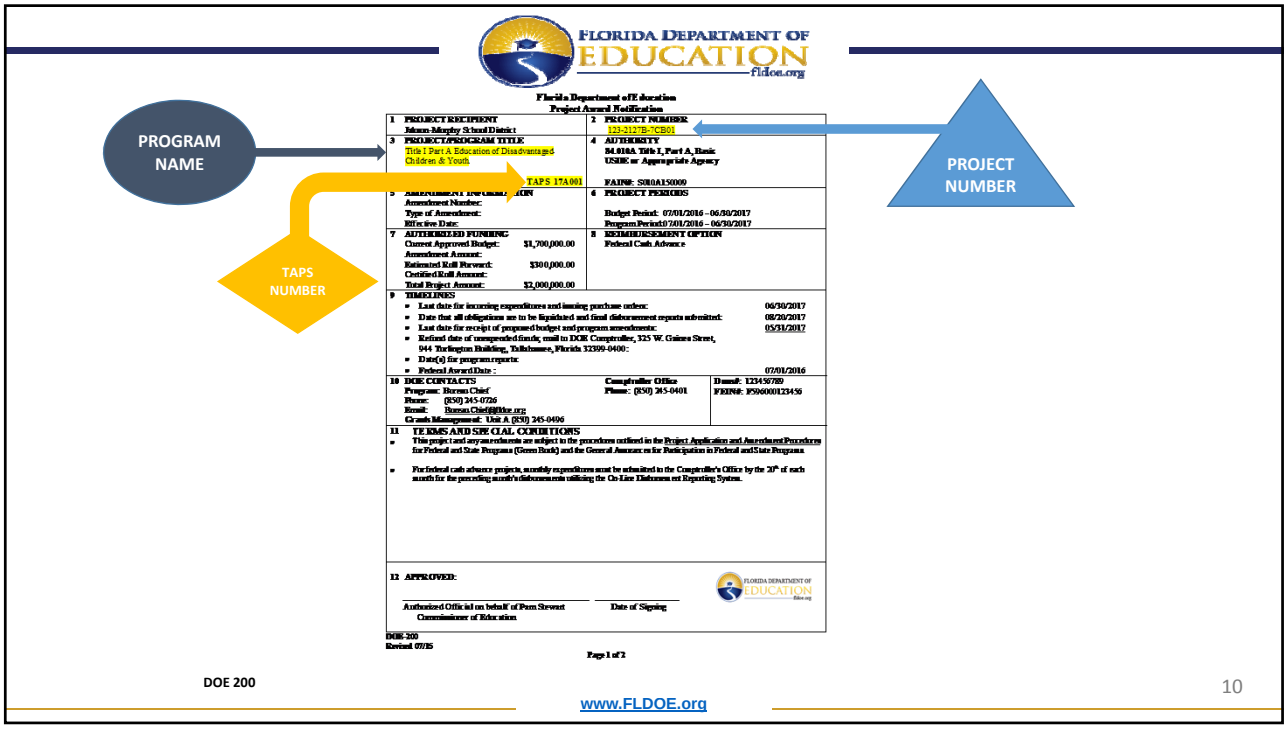
  Must have the original signature of Agency Head, School Superintendent, College/University President or authorized designee.

  Authorized signature is a Federal Requirement. DOE 150 forms signed by anyone other than the agency head must be accompanied by a letter from the authorized individual assigning the responsibility to a designee.

- DOE 151 Budget Amendment Narrative Form – details any changes to project budget. Function & Object codes are required in this section only.

Both DOE 150 and DOE 151 forms must arrive at FLDOE Office of Grants Management Services by the due date.


FLORIDA DEPARTMENT OF EDUCATION
PROGRAM NAME
PRE-POPULATED
ONLINE GRANT SYSTEM
DOE-100A
DOE- 101
DOE-200
TAPS
NUMBER
PROJECT
NUMBER
9
www.FLDOE.org


FLORIDA DEPARTMENT OF EDUCATION
PROGRAM
NAME
TAPS
NUMBER
PROJECT
NUMBER
Florida Department of Education
Project Award Notification
1 PROJECT RECIPIENT
Jelaun Murphy School District
2 PROJECT NUMBER
123-2127B-7CB01
3 PROJECT/PROGRAM TITLE
Title I Part A Education of Disadvantaged Children & Youth
TAPS 17A001
4 AUTHORITY
84.010A Title I, Part A, Basic
USDE or Appropriate Agency
FAIN#: S010A150009
5 AMENDMENT INFORMATION
Amendment Number:
Type of Amendment:
Effective Date:
6 PROJECT PERIODS
Budget Period: 07/01/2016 - 06/30/2017
Program Period: 07/01/2016 - 06/30/2017
7 AUTHORIZED FUNDING
Current Approved Budget: $1,700,000.00
Amendment Amount:
Estimated Roll Forward: $300,000.00
Certified Roll Amount:
Total Project Amount: $2,000,000.00
8 DISBURSEMENT OPTION
Federal Cash Advance
9 TIMELINES
Last date for incurring expenditures and issuing purchase orders: 06/30/2017
Date that all obligations are to be liquidated and final disbursement reports submitted: 08/30/2017
Last date for receipt of proposed budget and program amendments: 05/31/2017
Refund date of unexpended funds, mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400:
Date(s) for program reports:
Federal Award Date : 07/01/2016
10 DOE CONTACTS
Program: Bureau Chief
Phone: (850) 245-0726
Email: Bureau.Chief@fldoe.org
Grants Management: Unit A (850) 245-0496
Comptroller Office
Phone: (850) 245-0401
Dunn#: 123456789
FEIN#: FS960001234 56
11 TERMS AND SPECIAL CONDITIONS
This project and any amendments are subject to the procedures outlined in the Project Application and Amendment Procedures for Federal and State Programs (Green Book) and the General Assurances for Participation in Federal and State Programs.
For federal cash advance projects, monthly expenditures must be submitted to the Comptroller's Office by the 20th of each month for the preceding month's disbursements utilizing the On-Line Disbursement Reporting System.
12 APPROVED:
Authorized Official on behalf of Pam Stewart
Commissioner of Education
Date of Signing
DOE 200
Revised 07/15
Page 1 of 2
DOE 200
10
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AMENDMENT SUBMISSION DEADLINE

- Amendment requests must be received in OGM 30 days before the end of the project. Amendments received after this date will not be processed.

9 TIMELINES	
•Last date for incurring expenditures and issuing purchase orders:	06/30/2017
•Date that all obligations are to be liquidated and final disbursement reports submitted:	08/20/2017
•Last date for receipt of proposed budget and program amendments:	**05/31/2017***
•Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400:	
•Date(s) for program reports:	

*This date is always the 3rd bullet in the Timelines section (Block 9) on the DOE 200.

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FINAL REPORT & LIQUIDATION DEADLINE

- Final Project Disbursement Reports (DOE 399) must be received in the Comptroller's Office by August 20th

9 TIMELINES	
•Last date for incurring expenditures and issuing purchase orders:	06/30/2017
•Date that all obligations are to be liquidated and final disbursement reports submitted:	**08/20/2017***
•Last date for receipt of proposed budget and program amendments:	05/31/2017
•Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400:	
•Date(s) for program reports:	

*This date is always the 2nd bullet in the Timelines section (Block 9) on the DOE 200.

Line items in the FLDOE final Project Disbursement report (DOE 399) must match line items found in the approved project application & amendments. Please see Uniform Grant Guidance §200.308(e) Revision of Budget and Program Plans.

ALLOWABLE COSTS EXAMPLES

- Parental Involvement (meetings, food authorized by Florida Statute 1001.43(g))
- Professional & Staff Development (professional organization memberships, substitutes, stipends for attendees, facilitators, supplies and reference materials)
- Equipment (maintenance, rentals)
- Education Technology (hardware and software purchases or access fees, installation)
- Educational Field Trips (admission, pupil transportation costs)
- Travel to support project activities
- Instructional Activities (tutoring, afterschool program, supplemental curricula, instructional staff salaries/stipends and fringe benefits)
- Program Administration (Indirect and Administrative Costs)
- Emergency assistance to Migrant and Homeless subgroups (off-site instruction, uniforms, supplies, enrollment, testing & graduation-related fees)

UNALLOWABLE COSTS EXAMPLES

- Supplanting – using funds to provide services that the agency was required to make available under other Federal, State, and local laws.
- Items prohibited by State and local laws or regulations
- Food and beverages
- Alcohol
- Advertising and Public Relations
- Leave payouts without prior approval
- Awards, Gifts, Promotional Items and Entertainment
- Convenience Items (heaters, fans, coffee makers)
- Monetary awards, incentives or stipends to students
- Lobbying

Please see Uniform Grant Guidance §200.420 - §200.475 General Provisions for Selected Items of Cost

FUNCTION & OBJECT CODE RESOURCES

School Districts/LEAs

- Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book 2015) is a comprehensive list of function and object codes – http://fldoe.org/finance/fl-edu-finance-program-fefp/financial-program-cost-accounting-repo.stml

State Agencies & Universities

- Florida Accounting Information Resource (FLAIR) are object codes used by public universities and other state agencies. The updated Statewide Object Code List is found here - http://www.myfloridacfo.com/Division/AA/links/

State Colleges/Community Colleges

- Florida College System Accounting Manual has object codes used by state & community colleges – https://www.palmbeachstate.edu/finance/Documents/State_of_FL_Acctg_Manual.pdf

RED BOOK 2015 OBJECT CODE CHANGES

- 211 – Pension Benefits - added under retirement benefits
- 212 – Other Postemployment Benefits - added under retirement benefits
- 311 – Sub-awards Under Sub-agreements – First $25,000.00 (for agencies under Indirect Cost Plan A)
- 312 – Sub-awards Under Sub-agreements – In Excess of $25,000.00 (for agencies under Indirect Cost Plan A)
- 290 – Other Employee Benefits – termination benefits were added
- 330 – Travel - includes student admission fees on field trips
- 360 – Rentals - added using district personnel for field trips; annual software licenses or subscriptions
- 391 – Sub-awards Under Sub-agreements – First $25,000.00 (for agencies under Indirect Cost Plan A)
- 392 – Sub-awards Under Sub-agreements – In Excess of $25,000.00 (for agencies under Indirect Cost Plan A)
- 393 – Distributions to Charter Schools was added
- 520 – Textbooks - electronic media (e-books) are included
- 530 – Periodicals - includes hardcopy & electronic media
- 641 – Capitalized Furniture, Fixtures & Equipment - tablets, e-readers and other portable devices added
- 642 – Non Capitalized Furniture, Fixtures & Equipment - tablets, e-readers and other portable devices added
- 643 – Capitalized Computer Hardware - tablets, e-readers and other portable devices added
- 644 – Non Capitalized Computer Hardware - tablets, e-readers and other portable devices added
- 671 – Capitalized Improvements Other Than Buildings
- 672 – Non Capitalized Improvements Other Than Buildings
- 681 – Capitalized Remodeling & Renovations
- 682 – Non Capitalized Remodeling & Renovations
- 730 – Dues & Fees – registration fee for district-sponsored activities and admission fees paid to other organizations

ACCOUNT TITLE & NARRATIVE

- **Account Title:** Use the account title that applies to the object code listed in accordance with the agency's accounting system.
- **Narrative:** Provide a detailed narrative for each object code listed.

Salaries: Describe the type(s) of positions requested.

Other Personal Services: Describe the type(s) of services and an estimated number of hours for each type of position.

Professional/Technical Services: Describe services rendered by personnel, other than agency personnel employees, who provide specialized skills and knowledge.

Contractual Services and/or Inter-Agency Agreements - Provide the agency name and description of the service(s) to be rendered.

Travel - Provide a description of each type of travel to be supported with project funds, such as conference(s), in district or out of district, and out of state. Do not list individual names. List individual position(s) when travel funds are being requested to perform necessary activities.

Capital Outlay - Provide the type(s) of items/equipment to be purchased with project funds.

Indirect Cost - provide the percentage rate being used. Use the current approved rate and plan.

BUDGET COMPLETION REMINDERS

- Each position type (e.g. administrators, classroom teachers, other certified, other support personnel etc.) must be on a separate line with the appropriate function and object code.
- Itemize Employee salaries (110,120,130, etc.) and Benefits (e.g. 210, 220, 230). Benefits should include the position title, percentage % if applicable, calculation breakdown of cost.
- Please be very specific in object codes for Purchased Services: 310, 320, 330, 350, 360, 370, 380 & 390.
- Agencies under Indirect Cost Plan A must itemize 310 and 390 Object Codes .
- All registration fees should be charged to object code 330 (travel).
- All capital outlay purchases (6XX series Object Codes) must be specified.
  - Capitalized items cost $1,000 or more.
  - Non-Capitalized items cost less than $1,000
- Please specify object code 730. Typing "Dues and Fees" alone will not be approved.
- Do not use the words "etc.", "to include but not limited to", "other" when listing additional goods/services. Please be specific.
- Whole dollars should be used for each line item when possible.
- For Certified Roll Forward amendments please restrict the cents to one line item.
- Please use currency notation (commas, decimals) for amounts in the budget.
- Use the Total Project Amount on your agency's last DOE 200 to complete Line D – "Total Project Amount Currently Approved" on the DOE 151
- Always provide the program name, project & TAPS numbers on the DOE 150 & DOE 151
- Always use the Function & Object Codes applicable to your agency
  - School Districts use the Red Book 2015 function and object codes
  - State Colleges use Florida Council of Business Affairs object codes
  - Public Universities and State Agencies use Florida Accounting Information Resource (FLAIR) standard object codes

Full Time Equivalent (FTE)

Full Time Equivalent (FTE) is required for salary, extra pay and extended day line items.* It is based on the standard workweek for the type of position and number of positions to be funded.

* FTE is not required for stipends and substitutes. Please indicate if a position is a stipend in the "Account Title & Description" section of the DOE 101 & DOE 151.

HOW TO CALCULATE THE FTE

Determine FTE by dividing the standard number of weekly hours* (e.g., 37.5 hours) for the type of position (e.g., teacher aide) into the actual work hours to be funded by the project.

- Apply this formula to calculate FTE for staff:

$$\left(\frac{\textit{Actual Hours Worked}}{*\ \textit{Standard Work Hours}}\right) X\ \textit{Number of employees in position} = \textit{FTE}$$

*Standard hours for Florida is 7.5 daily, 37.5 weekly for instructional staff and 8.0 hours daily, 40.0 weekly for administrative and support staff.

CALCULATING THE FTE - EXAMPLES

- EXAMPLE 1

Six teachers will work 20 hours per week in a tutoring program. Standard work week is 37.5 hours.

If you applied the formula the FTE for this position is 3.20.

$$\left(\frac{\textit{Actual Hours Worked}}{*\ \textit{Standard Work Hours}}\right) X\ \textit{Number of employees in position} = \textit{FTE}$$

(20 ÷ 37.5) × 6 = 3.20 FTE

- EXAMPLE 2

One secretary will work 40 hours per week providing clerical support for the staff. Standard work week is 40.0 hours.

If you applied the formula the FTE for this position is 1.00.

(40 ÷ 40.0) × 1 = 1.00 FTE

CALCULATING THE FTE - ALTERNATIVE METHODOLOGY

FTE can also be determined by dividing the standard number days in a school year* (e.g., 196 days) for the type of position into the actual work days to be funded by the project. This method of calculation is ideal for personnel who work part of the school year.

Apply this formula to calculate FTE for staff:

$$\left(\frac{\textit{Actual Hours Worked}}{\textit{Standard Work Hours per year}}\right) X\ \textit{Number of employees in position} = \textit{FTE}$$

*Standard number of school days in Florida is 196. The total number of hours in a school year is 1,470.

ALTERNATIVE METHODOLOGY EXAMPLES

- EXAMPLE 3

One teacher will work two hours (five days per week) for 20 weeks providing afterschool tutoring.

If you applied the alternative methodology the FTE for this position is .14

First convert the days into hours: (2 hours x 5 days x 20 weeks) = 200 hours

Then Apply the formula: (200 hours ÷ 1,470.0 hours) × 1 = .14FTE

$$\left(\frac{\textit{Actual Hours Worked}}{\textit{Standard Work Hours per year}}\right) X\ \textit{Number of employees in position} = \textit{FTE}$$

- EXAMPLE 4

One nurse practitioner & 2 social workers will work full time for 90 days providing health screenings & referrals for services for Homeless students.

If you applied the alternative methodology the FTE for this position is 1.38

(90 ÷ 196) × 3 =1.38FTE

INDIRECT COST

Uniform Grant Guidance §200.56 - Indirect (facilities & administrative (F&A)) costs
Indirect (F&A) costs means those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect (F&A) costs. Indirect (F&A) cost pools must be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits derived.

Red Book Line Item 7200 790 – Federal Indirect Cost (Negotiated Rate & Plan)

Accounting Manual for Florida's Colleges Object Code 42900 – Federal Indirect Cost

FLAIR Standard Object Code 899109 – Federal Indirect Labor Cost

INDIRECT COST - PLAN A

- **Sub-agreements for services are defined by Object Codes.** The first $25,000.00 of each sub-agreement is listed as Object Code 311 or 391. The remainder is listed as 312 or 392 and is excluded. Also all capital outlay items (6XX series object codes) are excluded.

PLAN A AGENCIES			
Charlotte	Gilchrist	Nassau	Florida School for the Deaf & the Blind
DeSoto	Holmes	Palm Beach	Florida Virtual School
Flagler	Lee	Putnam	
Gadsden	Liberty	St. Lucie	

INDIRECT COST – PLAN B

- **Sub-agreements for services are defined by Function Codes.** All 5XXX series and 7800 Function codes with 31X object codes are excluded. Also all capital outlay items (6XX series object codes) are excluded.

PLAN B AGENCIES									
Alachua	Citrus	Duval	Hardee	Jackson	Madison	Okeechobee	St. Johns	Taylor	Lake Wales Charter
Baker	Clay	Escambia	Hendry	Jefferson	Manatee	Orange	Santa Rosa	Union	
Bay	Collier	Franklin	Hernando	Lafayette	Marion	Osceola	Sarasota	Volusia	
Bradford	Columbia	Glades	Highlands	Lake	Martin	Pasco	Seminole	Wakulla	
Brevard	Dade	Gulf	Hillsborough	Leon	Monroe	Pinellas	Sumter	Walton	
Broward									
Calhoun	Dixie	Hamilton	Indian River	Levy	Okaloosa	Polk	Suwannee	Washington	

The FLDOE Office of the Comptroller posts each agency's approved indirect cost plan and negotiated rate at http://fldoe.org/finance/comptroller

CALCULATING INDIRECT COST – PLAN A

Determine the maximum amount of indirect cost for a grant by multiplying the indirect cost rate by the total direct costs of the award less any excluded costs, such as sub-agreements (31x, 39x object codes) for services, capital outlay (6xx object codes), and other distorting or unallowable costs.

Apply this three step formula to calculate Indirect Cost under Plan A:

1. **(Total Award) – (All 6xx object codes, 312 & 392 object codes*)**
2. **(Answer from Step 1) ÷ (1+rate percentage)**
3. **(Step 1) – (Step 2) = Maximum Indirect Cost claim**

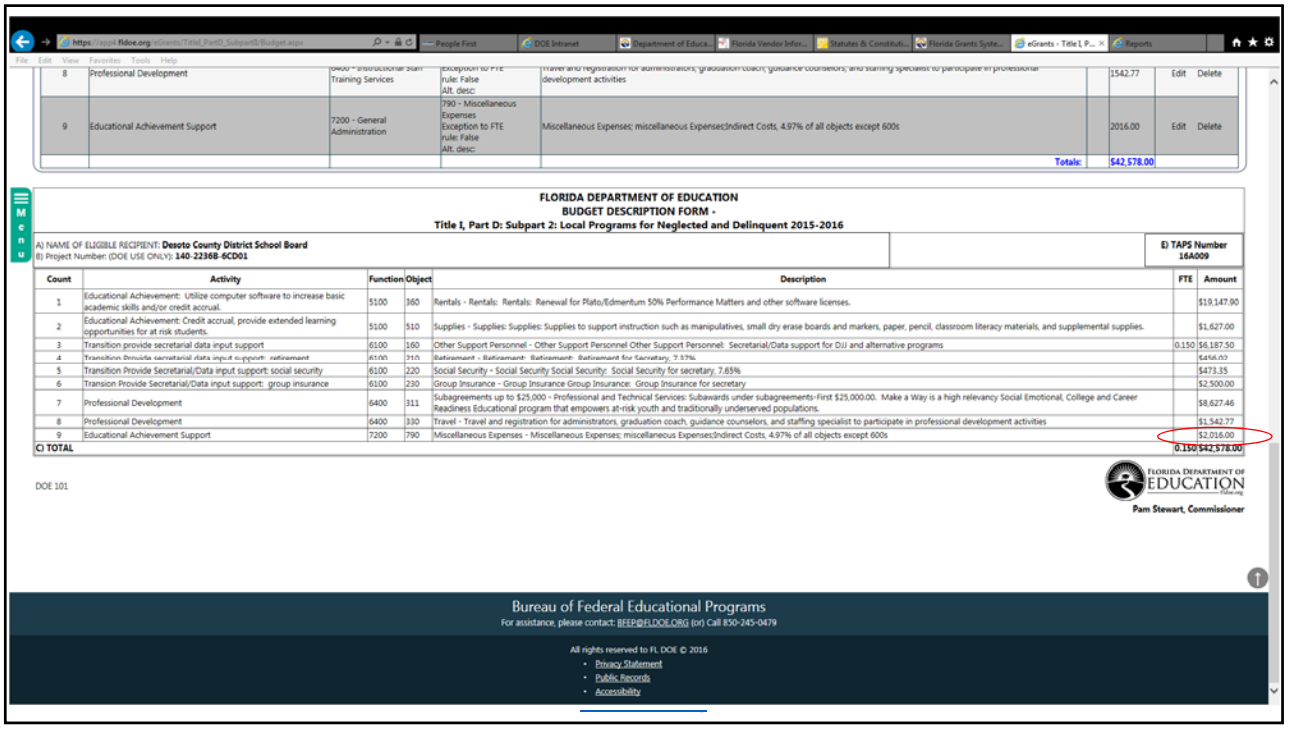
***Under Indirect Cost PLAN A 31X & 39X object codes are itemized. The first $25,000 of each sub-agreement is coded 311 or 391. Then the remainder is coded 312 or 392.**

INDIRECT COST PLAN A – EXAMPLE

- If you apply the formula for Plan A the maximum Indirect Cost claim is $2,015.93

1. **(Total Award) – (All 6xx object codes, 312 & 392 object codes*)**
2. **(Answer from Step 1) ÷ (1+rate percentage)**
3. **(Step 1) – (Step 2) = Maximum Indirect Cost claim**

1. **(42,578.00) – (0.00) = $42,578.00**
2. **(42,578.00) ÷ (1.0497) = 40,562.065352**
3. **(42,578.00) – (40,562.065352) = $2,015.93**



8	Professional Development	Training Services	Exception to FTE rule: False Alt. desc:	development activities	1542.77	Edit Delete
9	Educational Achievement Support	7200 - General Administration	790 - Miscellaneous Expenses Exception to FTE rule: False Alt. desc:	Miscellaneous Expenses; miscellaneous expenses;Indirect Costs, 4.97% of all objects except 600s	2016.00	Edit Delete
				Totals:	$42,578.00	

FLORIDA DEPARTMENT OF EDUCATION
BUDGET DESCRIPTION FORM -
Title I, Part D: Subpart 2: Local Programs for Neglected and Delinquent 2015-2016

A) NAME OF ELIGIBLE RECIPIENT: Desoto County District School Board
B) Project Number: (DOE USE ONLY): 140-2236B-6CD01
E) TAPS Number 16A009

Count	Activity	Function	Object	Description	FTE	Amount
1	Educational Achievement: Utilize computer software to increase basic academic skills and/or credit accrual.	5100	360	Rentals - Rentals: Rentals: Renewal for Plato/Edmentum 50% Performance Matters and other software licenses.		$19,147.90
2	Educational Achievement: Credit accrual, provide extended learning opportunities for at risk students.	5100	510	Supplies - Supplies: Supplies: Supplies to support instruction such as manipulatives, small dry erase boards and markers, paper, pencil, classroom literacy materials, and supplemental supplies.		$1,627.00
3	Transition provide secretarial data input support	6100	160	Other Support Personnel - Other Support Personnel Other Support Personnel: Secretarial/Data support for DJJ and alternative programs	0.150	$6,187.50
4	Transition Provide secretarial data input support: retirement	6100	210	Retirement - Retirement: Retirement: Retirement for Secretary, 7.37%		$456.02
5	Transition Provide Secretarial/Data input support: social security	6100	220	Social Security - Social Security Social Security: Social Security for secretary, 7.65%		$473.35
6	Transion Provide Secretarial/Data input support: group insurance	6100	230	Group Insurance - Group Insurance Group Insurance: Group Insurance for secretary		$2,500.00
7	Professional Development	6400	311	Subagreements up to $25,000 - Professional and Technical Services: Subawards under subagreements-First $25,000.00. Make a Way is a high relevancy Social Emotional, College and Career Readiness Educational program that empowers at-risk youth and traditionally underserved populations.		$8,627.46
8	Professional Development	6400	330	Travel - Travel and registration for administrators, graduation coach, guidance counselors, and staffing specialist to participate in professional development activities		$1,542.77
9	Educational Achievement Support	7200	790	Miscellaneous Expenses - Miscellaneous Expenses; miscellaneous expenses;Indirect Costs, 4.97% of all objects except 600s		$2,016.00
C) TOTAL					0.150	$42,578.00

DOE 101

FLORIDA DEPARTMENT OF EDUCATION
Pam Stewart, Commissioner

Bureau of Federal Educational Programs
For assistance, please contact: BFEP@FLDOE.ORG (or) Call 850-245-0479

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CALCULATING INDIRECT COST – PLAN B

Determine the maximum amount of indirect cost for a grant by multiplying the indirect cost rate by the total direct costs of the award less any excluded costs, such as sub-agreements (31x, 39x object codes) for services, capital outlay (6xx object codes), and other distorting or unallowable costs.

Apply this three step formula to calculate Indirect Costs under Plan B:

1. **(Total Award) – (All 6xx object codes, line items 5xxx 31X & 7800 31X)**
2. **(Answer from Step 1) ÷ (1+rate percentage)**
3. **(Step 1) – (Step 2) = Maximum Indirect Cost claim**

INDIRECT COST PLAN B – EXAMPLE

- If you apply the formula for Plan B the maximum Indirect Cost claim is $2,380.11

1. **(Total Award) – (All 6xx object codes, line items 5xxx 31X & 7800 31X)**
2. **(Answer from Step 1) ÷ (1+rate percentage)**
3. **(Step 1) – (Step 2) = Maximum Indirect Cost claim**

1. **($52,463.00) – ($5,925.00) = $46,538.00**
2. **(46,538.00) ÷ (1.0539) = 44,157.8897428**
3. **(46,538.00) – (44,157.889) = $2,380.11**

Indirect Costs calculations is the responsibility of the Office of Grants Management during the project approval process. The FLDOE Office of the Comptroller is responsible for monitoring Indirect Cost rate and plans for grant sub-recipients. If you need additional assistance concerning indirect costs please call the number found in Block 10 of the DOE 200 (850-245-0401).

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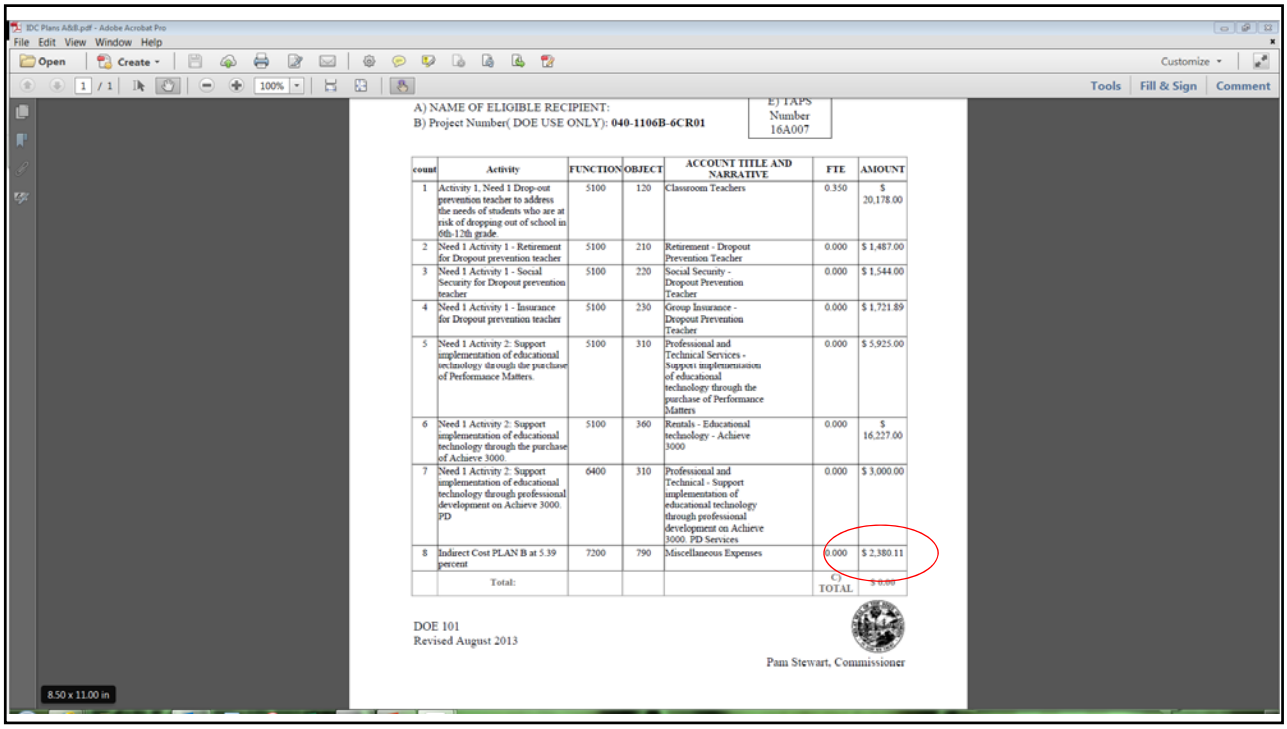

A) NAME OF ELIGIBLE RECIPIENT:
B) Project Number(DOE USE ONLY): **040-1106B-6CR01**

E) TAPS Number 16A007

count	Activity	FUNCTION	OBJECT	ACCOUNT TITLE AND NARRATIVE	FTE	AMOUNT
1	Activity 1, Need 1 Drop-out prevention teacher to address the needs of students who are at risk of dropping out of school in 6th-12th grade	5100	120	Classroom Teachers	0.350	$ 20,178.00
2	Need 1 Activity 1 - Retirement for Dropout prevention teacher	5100	210	Retirement - Dropout Prevention Teacher	0.000	$ 1,487.00
3	Need 1 Activity 1 - Social Security for Dropout prevention teacher	5100	220	Social Security - Dropout Prevention Teacher	0.000	$ 1,544.00
4	Need 1 Activity 1 - Insurance for Dropout prevention teacher	5100	230	Group Insurance - Dropout Prevention Teacher	0.000	$ 1,721.89
5	Need 1 Activity 2: Support implementation of educational technology through the purchase of Performance Matters.	5100	310	Professional and Technical Services - Support implementation of educational technology through the purchase of Performance Matters	0.000	$ 5,925.00
6	Need 1 Activity 2: Support implementation of educational technology through the purchase of Achieve 3000.	5100	360	Rentals - Educational technology - Achieve 3000	0.000	$ 16,227.00
7	Need 1 Activity 2: Support implementation of educational technology through professional development on Achieve 3000. PD	6400	310	Professional and Technical - Support implementation of educational technology through professional development on Achieve 3000. PD Services	0.000	$ 3,000.00
8	Indirect Cost PLAN B at 5.39 percent	7200	790	Miscellaneous Expenses	0.000	$ 2,380.11
	Total:				C) TOTAL	$ 0.00

DOE 101
Revised August 2013

Pam Stewart, Commissioner

PROJECT REVIEW CRITERIA

Project applications and amendments are reviewed using criteria applicable to each federal project by the Office of Grants Management staff.

All program activities must be Reasonable, Allowable, Necessary, Allocable & Legal under State & Local Laws or regulations.

Some examples are:

Uniform Grant Guidance (UGG) - CFR Title II, Subtitle A Chapter 2 Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

Reference Guide for State Expenditures

Florida School Laws - Title XLVIII, Chapters 1000-1013 K-20 Education Code

Florida Statutes

Elementary and Secondary Education Act (ESEA), amended by the No Child Left Behind Act (NCLB)-

- Must Supplement, Not Supplant State & Local funds.
- Must Provide Equitable Services to eligible private school students, their teachers & their families

ESEA, Title I, Section 1120A -

- Comparability of services to ensure that supplemental federal assistance is not compensating for an inequitable distribution of state and local funds that benefits more affluent schools.

Every Student Succeeds Act (ESSA), reauthorization of ESEA –

- Full implementation Fiscal Year 2017-18

RESOURCES

- Financial and Program Cost Accounting and Reporting for Florida Schools (Redbook 2015) is a comprehensive list of function and object codes – http://www.fldoe.org/fefp/redtoc.asp
- FLDOE Project Application and Amendment Procedures for Federal and State Programs (Green Book 2015) - http://fldoe.org/finance/contracts-grants-procurement/grants-management/project-application-amendment-procedur.stml
- The Florida Grants System (FLAGS) provides users a single access location for the management and tracking of grants and the distribution of funds.- https://flags.fldoe.org/
- Florida Accounting Information Resource (FLAIR) are object codes used by public universities and other state agencies -http://www.myfloridacfo.com/aadir/eocodespdf.htm
- The Accounting Manual for Florida's College System Chapter 12 has object codes used by state and community colleges -https://www.palmbeachstate.edu/finance/Documents/State_of_FL_Acctg_Manual.pdf
- Reference Guide for State Expenditures provide state agencies guidance regarding the requirements applicable to the disbursement of funds from the State Treasury - http://www.myfloridacfo.com/Division/AA/Manuals/Auditing/Reference_Guide_For_State_Expenditures.pdf

RESOURCES Continued…

- Office of Grants Management Services has a list of current forms here - http://www.fldoe.org/grants/gform.asp
- FLDOE Bureau of the Comptroller provides assistance with reporting requirements - http://fldoe.org/finance/comptroller
- 2 Code of Federal Regulations Parts 200 & 3474 (e-CFR Uniform Grant Guidance) - http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tplUS
- Education Department General Administrative Regulations (EDGAR) - http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html
- U.S. Department of Education's online portal to education laws and regulations - http://www.ed.gov/
- System for Award Management (SAM) is the site to apply for and find your agency's DUNS number https://www.sam.gov/portal/SAM/#1
- My Florida Marketplace Vendor Information Portal is the site to apply for and find your agency's FEIN number - https://vendor.myfloridamarketplace.com/vms-web/spring/login?execution=e1s1
- Laws of Florida is a verbatim publication of the general and special laws enacted by the Florida Legislature in a given year and published each year following the regular session of the legislature – http://laws.flrules.org/
- Florida Statutes K-20 Education Code statutes applicable to Florida's education system - http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Index&Title_Request=XLVIII#TitleXLVIII

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