

Project Directors Handbook

Presented by:
Jennifer Greene

Spending Grant Funds

- Accomplish the goals, objectives and activities in the approved grant application;
- Evaluate progress toward achieving approved project outcomes;
- Consult with SCDE staff as necessary to ensure that the goals and objectives of the project are met;
- Expend grant funds in accordance with the applicable regulations and the approved budget and narrative;

What are my time lines for spending grant funds?

- The grant award period is up to four years, subject to the subgrantees' meeting all conditions specified in the Request for Proposal and the availability of funds.
- The annual grant award budget period (August 1 to July 31) is the obligation/spending authorization period.
- It is important to review the start and end dates of the GAN.

How do I know what expenditures are allowable?

- Subgrantees must ensure that all expenditures of grant funds are made in accordance with the **approved budget** and narrative or SCDE approved modified budget.
- All expenditures must be allowed in accordance with the RFP guidelines and the OMB Cost Principle Circular applicable to the type of agency (see Part One).

All costs must:

- **Reflect resources necessary** and be directly **allocable** to the project plan (goals, objectives and activities);
- **Be reasonable**
- **Conform to any limitations or**
- **Have a cost basis to support the identification of the amount**

All costs must:

- **Be administratively efficient;**
- **Be treated in a consistent manner**
- **Be categorized** in accordance with Generally Accepted Accounting Principles (**GAAP**); and
- **Not be included** as an item of cost in **any other federally funded program.**

Spending Grant Funds

- Maintain separate accounts and records for each source of funds (federal, state, other) used to support the project;
- Maintain separate records for matching funds (if local matching funds are required by the RFP) and program income funds;

What are matching funds?

- At this time, the SCDE 21st Century Community Learning Centers does not require matching funds.
- The SCDE may decide that matching funds are required in future applications
- These matching funds must be expended during the grant award period, and must be for costs directly supporting the overall project.
- Funds that are federal in origin, such as federal entitlement funds, are usually not allowed as matching funds for discretionary grants. Please check with the source of federal funds and request written approval.

Spending Grant Funds

- Maintain internal control procedures adequate to safeguard grant funds and resources (including equipment);
- Maintain equipment inventory and disposition records for equipment purchased with grant funds (see appendix for form);

Spending Grant Funds

- Cooperate with SCDE staff during on-site monitoring visits;
- Submit program and fiscal reports in accordance with the schedule; and
- Maintain program and fiscal records pertaining to the grant award for a period of six years after the end of the grant award.

Monitoring

- Provide assistance and training
- Provide information or respond to questions and concerns
- Review and assess programmatic activities at subgrantee sites
- Review and assess administrative systems at subgrantee sites

What We Look For

- Academics and Attendance
- Enrichment
- Sustainability
- Family Literacy
- Finance

Average Daily Attendance

- Programs are required to maintain an average daily attendance of at least 85%.
- The average daily attendance is factored by dividing the number of students that attend by the number of students proposed.
- If a program falls below 85%, the grant award for the remaining years **will be reduced**.
- Attendance totals are checked at least monthly in AS/21. It is vital for you to make sure that attendance is input regularly in order to maintain your funding.

Areas of Review

- Review and assess financial systems at subgrantee sites
- Identify areas of concern or potential areas of concern and work with subgrantees to address those areas
- Provide site visit feedback to subgrantees
- Follow-up on corrective action subgrantee has taken.

Monitoring Procedures

All 21st CCLC programs will be monitored at least once during each fiscal year. Annual desktop and/or onsite visits may be supplemented with additional monitoring at the grant managers' discretion.

Monitoring Procedures

- The Intent to Monitor Letter will be sent to each Project Director and the Authorized Representative at least 2 weeks prior to the scheduled monitoring visit.
- The grant manager will send (via email) the Project Director and Authorized Official a copy of the completed Monitoring Tool with explicit findings and recommendations within 15 business days.

Monitoring Procedures

- Subgrantees with written findings as identified in the Monitoring Tool
- must submit an email response outlining how they will rectify the findings, or
 - how they have rectified the finding within the specified amount of time given on the monitoring tool for each finding

Monitoring Procedures

- The grant manager will follow up within 5 – 7 business days and will either
- initiate a corrective action plan if the finding is not rectified satisfactorily in the allotted time frame, or
 - notify the Project Director and Authorized Official that the finding was satisfactorily corrected, and
 - file the Monitoring Tool, along with the subgrantee's response in the subgrantee's official files.

REIMBURSEMENTS
By: Joyce Patterson
September 18, 2014

Your agency has made purchases and incurred expenses...

- You are now ready to prepare your reimbursement claim (Expenditure Report)
- Gather receipts and appropriate backup documentation
 - Salaries/Fringe: Proof of payment, record of wages, timesheets, PARs (Personnel Activity Records)

Your agency has made purchases and incurred expenses...

- Purchased Services: Invoices, proof of payment
- Supplies/Other: Purchase receipts
- Indirect Costs: No documentation (beyond budget narrative) required

Your agency has made purchases and incurred expenses...

- o Note: Proof of purchase may include –
 - Copy of invoice or purchase receipt
 - Purchase order
- o Note: Proof/record of payment may include -
 - Copy of check
 - Copy of bank statement
 - Copy of agency’s expenditure report

Your agency has made purchases and incurred expenses...

- o Complete Expenditure Report and Checklist
 - Put totals under appropriate headings (object and function)
 - o Double check your math
 - Include project number, county number, claim number, dates of period, name of entity, program name
 - Get appropriate signature

Submitting Your Claim

- o Changes in submittal process.
- o Non-LEAs scan and send Expenditure Report, along with receipts and backup documentation to 21stcclc@ed.sc.gov
- o LEAs: More detailed information to come.

Submitting Your Claim

Note: For non-LEA claims, Joyce Patterson will be the contact person. You should submit your claims to 21stcclc@ed.sc.gov.

If, however, you have any questions regarding your claims, please contact Joyce Patterson at jypatterson@ed.sc.gov or 803-734-8291.

Submitting Your Claim

▪ For Non-LEAs, once the Expenditure Report is retrieved from webmail, I will:

▪ Download and reply that I have received the expenditure request

▪ Begin to review

○ I will inform you whether I need additional information, clarification, have further questions, etc.

○ Complete review (within 3-5 business days)

Submitting Your Claim

• For Non-LEAs, once the expenditure claim has been approved, the new procedures will be implemented. More information to follow from Grants Accounting Office.

Things to Remember

- ALL programs (LEAs and Non-LEAs) should always maintain all of the appropriate documentation for SCDE Audit and for a documentation review from Office of Student Intervention Services.
- Please adhere to deadlines (especially for final claims and amendments).

Things to Remember

- Keep track of your program's expenditures (i.e., be sure you have been paid for your invoices, not at risk of going over budget, etc.
- Allowable vs. unallowable expenses.

Things to Remember

- For your final claims, please use a separate report for your expenses incurred up to June 30. Use a separate report for expenses incurred July 1-31 (i.e., don't cross fiscal years. July 1 begins a new fiscal year).
- Send in claims at least quarterly.

Things to Remember

- Auditors may require further explanations or additional details. Remember, the 21st CCLC team are not auditors. So, although we may approve a claim, an auditor may require further explanation and/or additional information.
- Travel:
 - Use State per diem for meals
 - Use GSA rates for mileage and lodging

Things to Remember

Remember, it is important to get approval for your amendments **BEFORE** you incur the expense. There is a chance that your amendment could be denied. If you incur the expense before you receive approval, then your program would have to find other sources to pay for the expense(s).

South Carolina
 Department of Education
 21st Century Community Learning
 Centers
 Project Director's Meeting
 State Farmer's Market
 September 18, 2014



Reporting Requirements

I. **Office of Management & Budget (OMB) – Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations** states the requirements for organizations expending federal awards.

http://www.whitehouse.gov/omb/circulars_a133

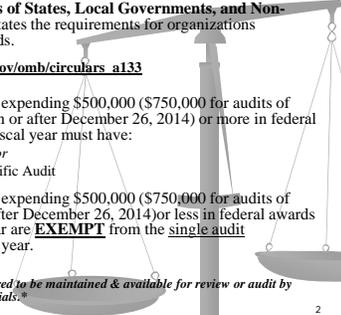
A. Non-federal entities expending \$500,000 (\$750,000 for audits of periods beginning on or after December 26, 2014) or more in federal awards in a **single** fiscal year must have:

1. Single Audit *or*
2. Program Specific Audit

B. Non-federal entities expending \$500,000 (\$750,000 for audits of periods beginning after December 26, 2014) or less in federal awards in a **single** fiscal year are **EXEMPT** from the **single audit requirement** for that year.

** Records are still required to be maintained & available for review or audit by appropriate agency officials.**

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Ensure Completion of Single Audit Report and/or Federal Program Questionnaire

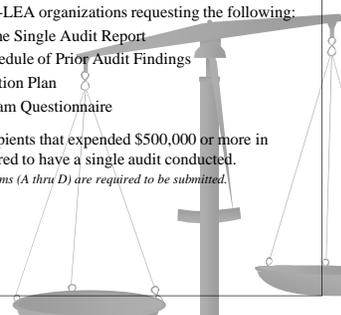
I. Send a letter to all Non-LEA organizations requesting the following:

- A. One copy of the Single Audit Report
- B. Summary Schedule of Prior Audit Findings
- C. Corrective Action Plan
- D. Federal Program Questionnaire

II. The Non-LEA subrecipients that expended \$500,000 or more in federal funds are required to have a single audit conducted.

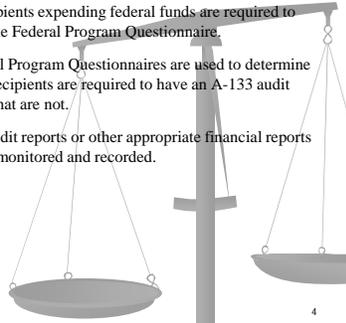
❖ *All of the items (A thru D) are required to be submitted.*

3



Ensure Completion of Single Audit Report and/or Federal Program Questionnaire (con't)

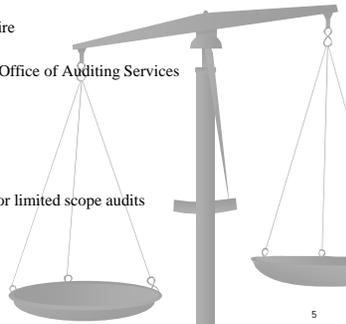
- III. All Non-LEA subrecipients expending federal funds are required to complete and return the Federal Program Questionnaire.
- IV. The completed Federal Program Questionnaires are used to determine which Non-LEA subrecipients are required to have an A-133 audit performed and those that are not.
- V. The receipt of single audit reports or other appropriate financial reports and questionnaires are monitored and recorded.



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SCDE Federal Program Questionnaire

- Internal control questionnaire
- Requested annually by the Office of Auditing Services
- Submit timely
- Submit accurate responses
- Used in selection process for limited scope audits

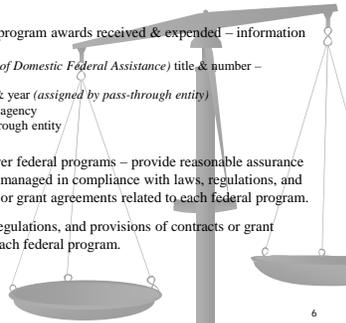


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Reporting Requirements

Auditee Responsibilities

- I. IDENTIFY all federal program awards received & expended – information shall include:
 - A. CFDA (*Catalog of Domestic Federal Assistance*) title & number – www.cfda.gov
 - B. Award number & year (*assigned by pass-through entity*)
 - C. Name of federal agency
 - D. Name of pass-through entity
- II. MAINTAIN control over federal programs – provide reasonable assurance that federal awards are managed in compliance with laws, regulations, and provisions of contracts or grant agreements related to each federal program.
- III. COMPLY with laws, regulations, and provisions of contracts or grant agreements related to each federal program.

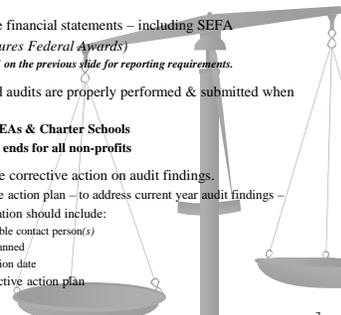


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Reporting Requirements (con't)

Auditee Responsibilities

- IV. PREPARE appropriate financial statements – including SEFA (Schedule of Expenditures Federal Awards)
 - ◆ Refer to question #1 on the previous slide for reporting requirements.
- V. ENSURE that required audits are properly performed & submitted when due.
 - * December 1st for all LEAs & Charter Schools
 - * 9 months after the FY ends for all non-profits
- VI. FOLLOW-UP and take corrective action on audit findings.
 - A. PREPARE corrective action plan – to address current year audit findings – if applicable information should include:
 - ◆ Name(s) of responsible contact person(s)
 - ◆ Corrective action planned
 - ◆ Anticipated completion date
 - B. IMPLEMENT corrective action plan



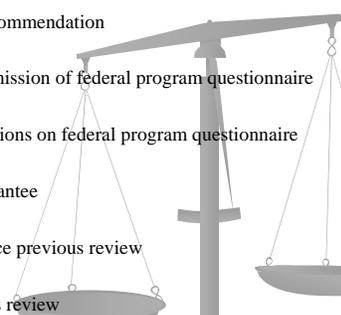
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Limited Scope Audit Procedures



Selection Process

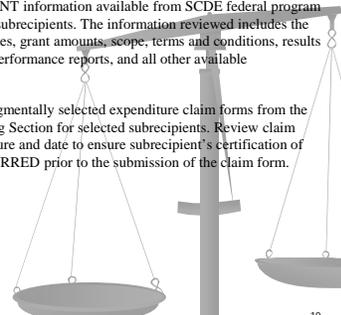
- Program office recommendation
- Timeliness of submission of federal program questionnaire
- Responses to questions on federal program questionnaire
- New or existing grantee
- Length of time since previous review
- Results of previous review



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Limited Scope Audit Procedures

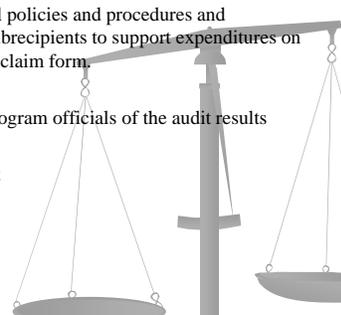
- I. REVIEW and DOCUMENT information available from SCDE federal program officials for the selected subrecipients. The information reviewed includes the grant award, effective dates, grant amounts, scope, terms and conditions, results of compliance reviews, performance reports, and all other available information.
- II. REQUEST copies of judgmentally selected expenditure claim forms from the SCDE Project Accounting Section for selected subrecipients. Review claim forms for required signature and date to ensure subrecipient's certification of expenditures being INCURRED prior to the submission of the claim form.



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Limited Scope Audit Procedures (con't)

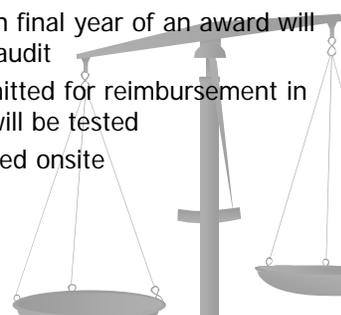
- III. REQUEST internal policies and procedures and documentation from subrecipients to support expenditures on the SCDE expenditure claim form.
- IV. NOTIFY federal program officials of the audit results
- V. ISSUE audit report



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Final Audits

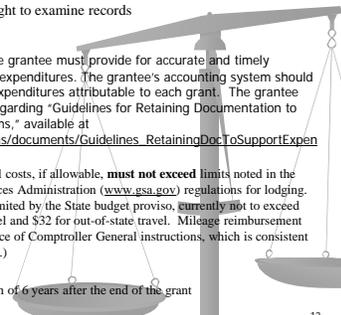
- Subrecipients in final year of an award will receive a final audit
- All claims submitted for reimbursement in the final year will be tested
- Maybe conducted onsite



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Documentation Requirements

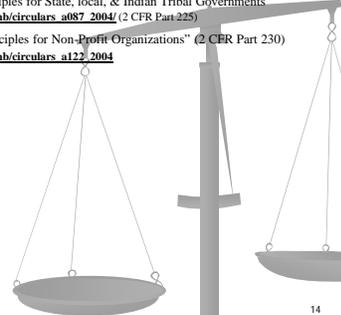
- I. **Assurances**
 - Part B – Access to and right to examine records
- II. **Terms & Conditions**
 - Part H – Documentation The grantee must provide for accurate and timely recording of receipts and expenditures. The grantee's accounting system should distinguish receipts and expenditures attributable to each grant. The grantee must review the memo regarding "Guidelines for Retaining Documentation to Support Expenditure Claims," available at http://ed.sc.gov/agency/as/documents/Guidelines_RetainingDocToSupportExpenditureClaims.pdf.
 - Part J – Travel Costs (Travel costs, if allowable, **must not exceed** limits noted in the United States General Services Administration (www.gsa.gov) regulations for lodging. Meals and incidentals are limited by the State budget proviso, **currently not** to exceed \$25 per day for in-state travel and \$32 for out-of-state travel. Mileage reimbursement must follow the current Office of Comptroller General instructions, which is consistent with the published IRS rates.)
 - Part O – Audits
 - Part P – Records – Minimum of 6 years after the end of the grant



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Documentation Requirements

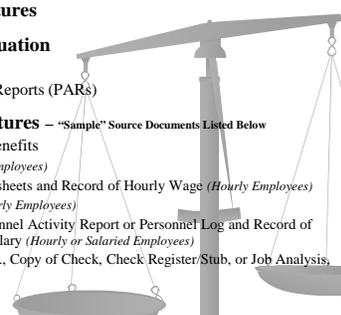
- III. **Support of Salaries & Wages**
 - Circular A-87 – "Cost Principles for State, local, & Indian Tribal Governments" http://www.whitehouse.gov/omb/circulars_a87_2004/ (2 CFR Part 225)
 - Circular A-122 – "Cost Principles for Non-Profit Organizations" (2 CFR Part 230) http://www.whitehouse.gov/omb/circulars_a122_2004/



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Limited Scope Audit Fiscal Monitoring Requirements

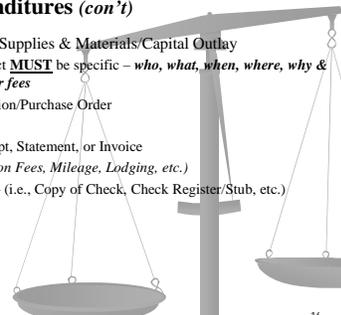
- **Budget vs. Expenditures**
- **Time & Effort Evaluation**
 - Salary Certification
 - Personnel Activity Reports (PARS)
- **Support of Expenditures** – "Sample" Source Documents Listed Below
 - A. Salaries/Employee Benefits
 - Job Description (*All Employees*)
 - Signed & Dated Timesheets and Record of Hourly Wage (*Hourly Employees*)
 - Payroll Schedule (*Hourly Employees*)
 - Signed & Dated Personnel Activity Report or Personnel Log and Record of Monthly or Annual Salary (*Hourly or Salaried Employees*)
 - Payment Record – (i.e., Copy of Check, Check Register/Stub, or Job Analysis, etc. (*All Employees*))



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Limited Scope Audit Fiscal Monitoring Components

- **Support of Expenditures (con't)**
 - B. Purchased Services/Supplies & Materials/Capital Outlay
 - Invoice or Contract **MUST** be specific – *who, what, when, where, why & associated costs or fees*
 - Purchase Requisition/Purchase Order
 - Receiving Report
 - Credit Card Receipt, Statement, or Invoice
 - Travel (*Registration Fees, Mileage, Lodging, etc.*)
 - Payment Record – (i.e., Copy of Check, Check Register/Stub, etc.)



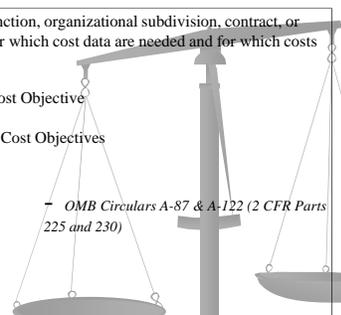
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Cost Objectives

“Cost Objective” means a function, organizational subdivision, contract, or grant, or any other activity for which cost data are needed and for which costs are incurred.

- Single Cost Objective
- Multiple Cost Objectives

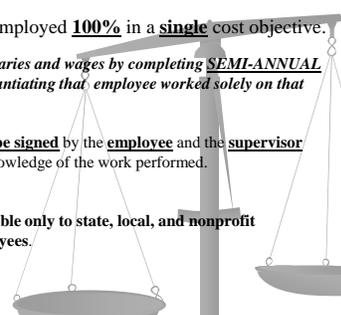
OMB Circulars A-87 & A-122 (2 CFR Parts 225 and 230)



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Semi-Annual Certification

- Employees who are employed **100%** in a **single** cost objective.
 - * *Must support their salaries and wages by completing **SEMI-ANNUAL certifications** – substantiating that employee worked solely on that program.*
 - **Certifications must be signed** by the **employee** and the **supervisor** who has first hand knowledge of the work performed.
 - **Certification applicable only to state, local, and nonprofit governmental employees.**



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"Individual"

**SEMI-ANNUAL
CERTIFICATION**

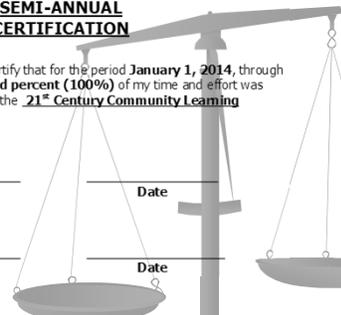
I, Mary Smith, hereby certify that for the period **January 1, 2014**, through **July 31, 2014**, **one hundred percent (100%)** of my time and effort was spent on activities to support the **21st Century Community Learning Centers** program.

Employee's Signature

Date

Supervisor's Signature

Date



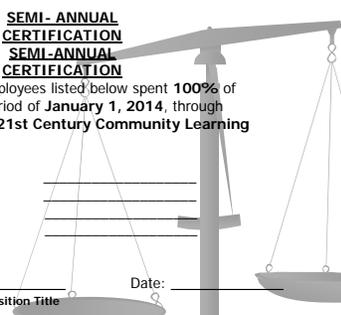
"Blanket"

**SEMI-ANNUAL
CERTIFICATION
SEMI-ANNUAL
CERTIFICATION**

I certify that the employees listed below spent **100%** of their time for the period of **January 1, 2014**, through **July 31, 2014**, on **21st Century Community Learning Centers Activities**.

(List) Employees: _____

Signed: _____ Date: _____
Name and Position Title



Personnel Activity Report (PAR)

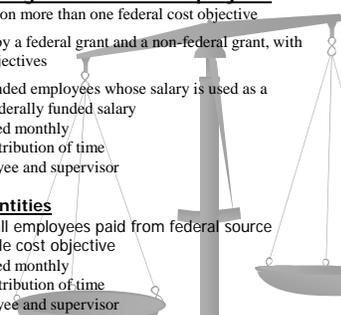
I. State and local governmental employees

- Employees work on more than one federal cost objective
- Employees paid by a federal grant and a non-federal grant, with **different** cost objectives
- Non-federally funded employees whose salary is used as a **"match"** for a federally funded salary
- Must be completed monthly
- After-the-fact distribution of time
- Signed by employee and supervisor

II. Nonprofit entities

- Completed for all employees paid from federal source
- Single or multiple cost objective
- Must be completed monthly
- After-the-fact distribution of time
- Signed by employee and supervisor

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Resources

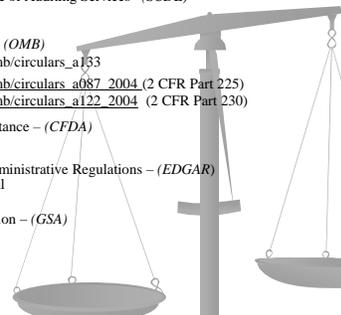
SC Department of Education Office of Auditing Services– (*SCDE*)
www.ed.sc.gov/as

Office of Management & Budget – (*OMB*)
www.whitehouse.gov/omb/circulars_a133
www.whitehouse.gov/omb/circulars_a087_2004 (2 CFR Part 225)
www.whitehouse.gov/omb/circulars_a122_2004 (2 CFR Part 230)

Catalog of Domestic Federal Assistance – (*CFDA*)
www.cfda.gov

Education Department General Administrative Regulations – (*EDGAR*)
www.sec.gov/edgar.shtml

U.S. General Services Administration – (*GSA*)
www.gsa.gov



Grants Accounting Processing System (GAPS)

21st Century Presentation
September 18, 2014

Highlights of GAPS

No paper - Initial Allocations/Budget Reports/Expenditure Reports will be entered and approved directly into GAPS

No wondering as to status of budget or expenditure claim- Sub recipient and SDE will be able to view the same information real time

Web based system checks budget at the time of line item entry for budget amendments and expenditure claims

There will be workflow for approvals at the sub recipient level for budget and expenditure submissions

Three Roles Assigned

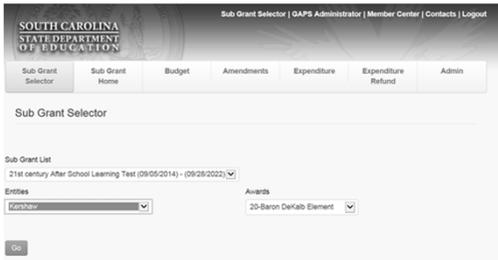
- Grant Coordinator – Enters Budget/Budget Amendments
- Grant Finance – Approves Budget/Enters Expenditures
- Finance Approver- Approves Expenditures

Must be at least one different person assigned to each role for a total of three people – In other words, one person can not have more than one role on the same grant.

Allocation /Budgeted

- Allocation entered by the SDE
- Budget entered by assigned individual at the Sub Recipient level
- System will only allow budget to be entered up to the total amount of the Allocation
- Workflow to the assigned approving official at the Sub Recipient level for approval
- Workflow to the SDE Program Coordinator for approval
- After approval, will be available for entry of expenditures

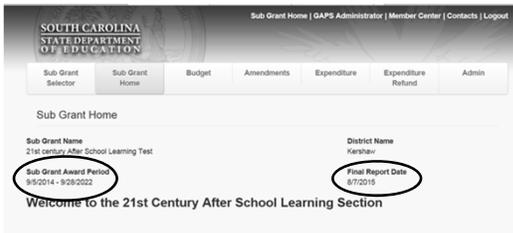
Selecting Grant to work on



Master Data for Subgrant

Important Dates Displayed:

1. Award Period – From and To Dates for Grant Award
2. Final Report Date – Final Date for Expenditure Report to be submitted



Budget Tab shows Budgeted Amount

Please remember:

Total Grant Allocation must be budgeted and budget approved before the system will allow an expenditure to be entered.

Sub Program Code & Name	Allocation	Budgeted Amount	Unbudgeted Amount
20-Baron DeKalb Element	\$78,000.00	\$0.00	\$78,000.00

Allocation Fully Budgeted

Sub Program Code & Name	Allocation	Budgeted Amount	Unbudgeted Amount
01-Initial Allocations	\$2,984,305.00	\$2,984,305.00	\$0.00

Budget Summary Page

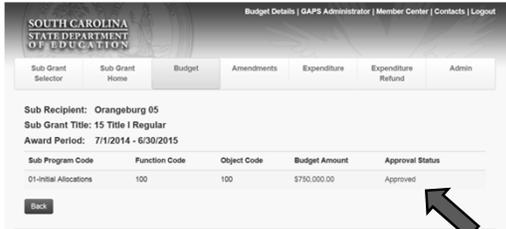
Blue (not shown) = Awaiting Approval

Green = Approved Budget

Orange = Pending

Sub Program Code	Function Code	Sub Program Name	(00) Salary	(00) Fringe Benefits	(00) Purchased Services	(40) Instructional Supplies	(50) Equipment	(60) Other	(70) Indirect Costs	Total
01	100	Initial Allocations	\$700,000.00	\$200,000.00	\$95,000.00	\$205,000.00	\$0.00	\$0.00	\$0.00	\$1,300,000.00
01	200	Initial Allocations	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$200,000.00
01	223	Initial Allocations	\$100,000.00	\$100,000.00	\$100,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$600,000.00
01	224	Initial Allocations	\$230,000.00	\$135,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$435,000.00
01	430	Initial Allocations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$149,215.25	\$149,215.25	\$298,430.50
Total:			\$1,435,000.00	\$475,000.00	\$370,000.00	\$550,000.00	\$0.00	\$0.00	\$149,215.25	\$2,984,305.00

Status of Budget Approval



Budget Amendments

- Follow the process that the initial budget followed.
- System will check budget as each line item change is entered
- System won't allow a decrease to a budgeted line item that will exceed available budget on that line item

Expenditure Reporting

- Entry will be done by individual at the Sub Recipient level with the assigned role.
- System will check budget at the initial entry of the expenditure.
- The entry will not be accepted if budget isn't available.
- Workflow to the assigned approving official at the Sub Recipient level for approval
- Workflow to the SDE Office of Finance – Grants Accounting Section for approval and processing for payment

Rejected Items

Any Budget, Budget Amendment or Expenditure that has been rejected will generate an email to let the previous person know to revise budget/expenditures and resubmit for approval.

Training

- Online Video presentations
- Can be viewed at any time
- Available online for future reference.

**Submitting
a
Program Amendment**

When to Submit a Program Amendment

Program amendments are submitted when:

- A change in the approved grant is requested
- Changes include, but are not limited to:
 - Location or location name
 - Population served
 - Personnel
 - Objectives and goals
 - Services provided
 - Primary partners

Who Can Request a Program Amendment

Program Amendments can be requested by the Project Coordinator with input and consultation with the authorized representative.

**Program Amendment
Request**

Scenario

A school in your district is being closed. The students from that school will be sent to a newly constructed school.



21st Century Community Learning Center Program Modification

Program Name:	Grant County 21st CCLC
Project Number:	68CL0099-09
Year Awarded:	2066
Today's Date:	12/30/2066

Directions: Please complete the section below providing a detailed description of the requested change in the 21st CCLC program that is currently approved by SCDE. Be advised that additional information may be requested and that no program change can be put into effect until you receive an approved copy of this program modification signed by your SCDE Regional Grant Manager or until a written confirmation is received by e-mail. Please use additional space if needed. Please allow 7 – 10 business days for review.

What changes do you want to make to the approved, original grant?

Rationale Section

The rationale section must be written with as much detail as possible. Include who or what needs to be changed, why the change is necessary, how this change affects your program, and how this change supports the grant.

Rationale Section

What changes do you want to make to the approved, original grant?

Due to Grant County School District constructing a new school, the students served at Hill Courts Elementary School will begin attending school at Grove Meadows Elementary School starting on August 1, 2067.

Rationale Section

Why is this change needed?

This change is needed in order to continue providing services to the students identified in the approved, original grant application.

Rationale Section

What originally approved curricular, programmatic activities, or partner, if any, will be affected because of this change?

There will be no changes in approved curricular, programmatic activities, or partners. The same scope of services will be provided for the students.

Rationale Section

Will this programmatic change require a budget amendment? If yes, send budget amendment within 2 weeks of the approved program change.

This change will not require a change in the budget.

Authorized Representative:	
Date:	
Project Director's Signature:	
Date Submitted:	

Ensure proper signatures and dates are obtained.

**Submitting
a
Budget Amendment**

When to Submit a Budget Amendment

Budget amendments are submitted when:

- Funds are recorded in the incorrect object codes
- A program amendment requiring funds to be moved between object codes is requested
 - Must be accompanied by a Program Amendment Request

Who Can Request a Budget Amendment

Budget Amendments can be requested by the Project Coordinator, but must be generated by the Financial Officer.

How Do I Submit a Budget Amendment

After careful consideration of the reason for the amendment, the following steps must be taken:

- Complete a Budget Amendment Request
- Attach the necessary budget report forms
- Email the request to your program manager

Budget Amendment Request

Scenario

You discover that through a clerical error, your grant budget lists your data entry clerk as 100-100, Instructional Salaries. This individual needs to be coded as 100-200, Support Services. The clerk's salary is \$2,450.

Budget Report Forms

Budget Report Form 1 (Change)

This form shows **only** the amounts to be moved.

- Mark an x in change.
- Record the amount to be moved out of the object code with parenthesis around it. Ex. (\$2,450)
- Record the amount moved out of the category into the new category.
- This sheet should total zero.

You do not need a separate sheet for every move listed on an amendment. They can be combined on one form.

DISTRICT NO. <input type="text" value="13"/>		PERIOD BEGINS	PERIOD ENDS	SCHOOLS <input type="text" value="Oakman West High School"/>			
STATE (0)	<input type="text" value="3"/>			<input checked="" type="radio"/> ORIGINAL <input type="radio"/> CHANGE		<input type="checkbox"/> AMENDMENT NO. <input type="text"/>	
FEDERAL (0)							
OBJECT OF EXPENDITURES							
FUNCTION/CODE	SALARIES	EMPLOYEE BEN.	PURCHASED BEN.	SUPP. & MAT.	CAPITAL OUTLAY	OTHER OBJECTS	TRANSFERS
	000	200	300	400	500	600	700
							TOTALS
NAME	No.						Indirect Costs
RESTRICTION	000	22,450.00					22,450.00
NET. SECONDARY (ANNUL) 000	001						
NET. SECONDARY (ANNUL) 002	002						
NET. LITERACY/ESL (ANNUL) 003	003						
SUPPORT SERVICES 200	200	2,450.00					2,450.00
TRNS. SERVICES 200	200						
NET. LEAF SUPERVISION OF SPEC. TRNS.	003						
TRNS. TRANS. FIELD MAMMO	201						
SCHOOL BUILDING	202						
TRNS. & BSNK.	204						
TRNS. SERVICES	204						
TRNS. TRANS. FIELD TRNS.	205						
TRNS. SERVICES	206						
PAYMENT TO CHARITABLE	400						
TRANSFERS	400						
TOTALS							

Mail to appropriate program office.

SIDE USE ONLY	
PROJECT <input type="checkbox"/>	SUBPROGRAM <input type="checkbox"/>
CLASS <input type="checkbox"/>	MM <input type="checkbox"/>
DD <input type="checkbox"/>	YY <input type="checkbox"/>
ACTION <input type="checkbox"/>	

Mr. Money Pockets OFFICER DATE SIK APPROVAL DATE

Dr. Overa Hall 001 555-5555 kdslove@xyz.com 001 555-1212

URGENT FELLOW TELEPHONE T. BAKA NUMBER FAX NUMBER
