

**INSTRUCTIONS FOR COMPLETION
OF A CHARTER SCHOOL
BUDGET NARRATIVE AND CALCULATIONS REVISION WORKSHEET**

1. Definitions: Item definitions are the same as those shown in the original Budget Instructions except as follows:

- a. ORIGINAL REQUEST – The amount of grant funds from the most recently approved budget designated to pay for the expense.
- b. CHANGE AMOUNT – The amount, either positive (+) or negative (-), that the item is changing from the ORIGINAL REQUEST.
- c. REVISED REQUEST – Sum/Difference of ORIGINAL REQUEST and CHANGE AMOUNT.

2. Procedures for Completion of the Budget Narrative and Calculations Revision Worksheet:

- a. Transfer all line item expense data (CAT/PROG, ITEM, CALCULATION AND REQUESTED/ORIGINAL REQUEST columns) from the latest approved Budget Narrative and Calculations (revision) Worksheet to the new Budget Narrative and Calculations (Revision) Worksheet.
- b. Insert a line under the appropriate Object for any expense item that is being requested that was not on the latest approved Budget Narrative and Calculations (revision) Worksheet.
- c. In the column labeled CHANGE AMOUNT, indicate the amount that the expense item will be changing by showing a positive (+) number for an increase or a negative (-) number for a decrease. Note: for new items, the original cost will be -0- and the change will be the cost of the item.
- d. Add/subtract the CHANGE AMOUNT column to/from the ORIGINAL REQUEST column and enter it in the REVISED REQUEST COLUMN.
- e. For any new line created in b. above, enter the appropriate CAT/PROG code.
- f. In the ITEM and CALCULATION columns, highlight (bold) anything that caused the major change to the item. If necessary, provide additional information to clarify the change.
- g. Finally, insure that all the Object subtotals and grant total are entered in the appropriate cells.
- h. When all items above have been completed, at the top of the form indicate the type of grant and the school name in the appropriate space. This worksheet is now complete.

3. Forms and Samples:

- a. Blank forms described above are incorporated in this document following these instructions. Downloadable Word and Excel forms may be found at http://marylandpublicschools.org/MSDE/programs/charter_schools/docs/CSDocsForms.htm.
- b. Following the Blank forms are a sample Budget Narrative and Calculations Revision Worksheet. The items in the revised budget are meant to be examples and are not all inclusive of items that could be funded under the Charter School Program grant.
- c. It should be noted that each line item does represent an expense that has been determined by this office to be an allowable expense. Additionally, the costs associated with each item are reasonable within the confines of the item listed.
- d. Questions on the completion of the forms should be directed to the Office of School Innovations – charter Schools at (410) 767-3677.