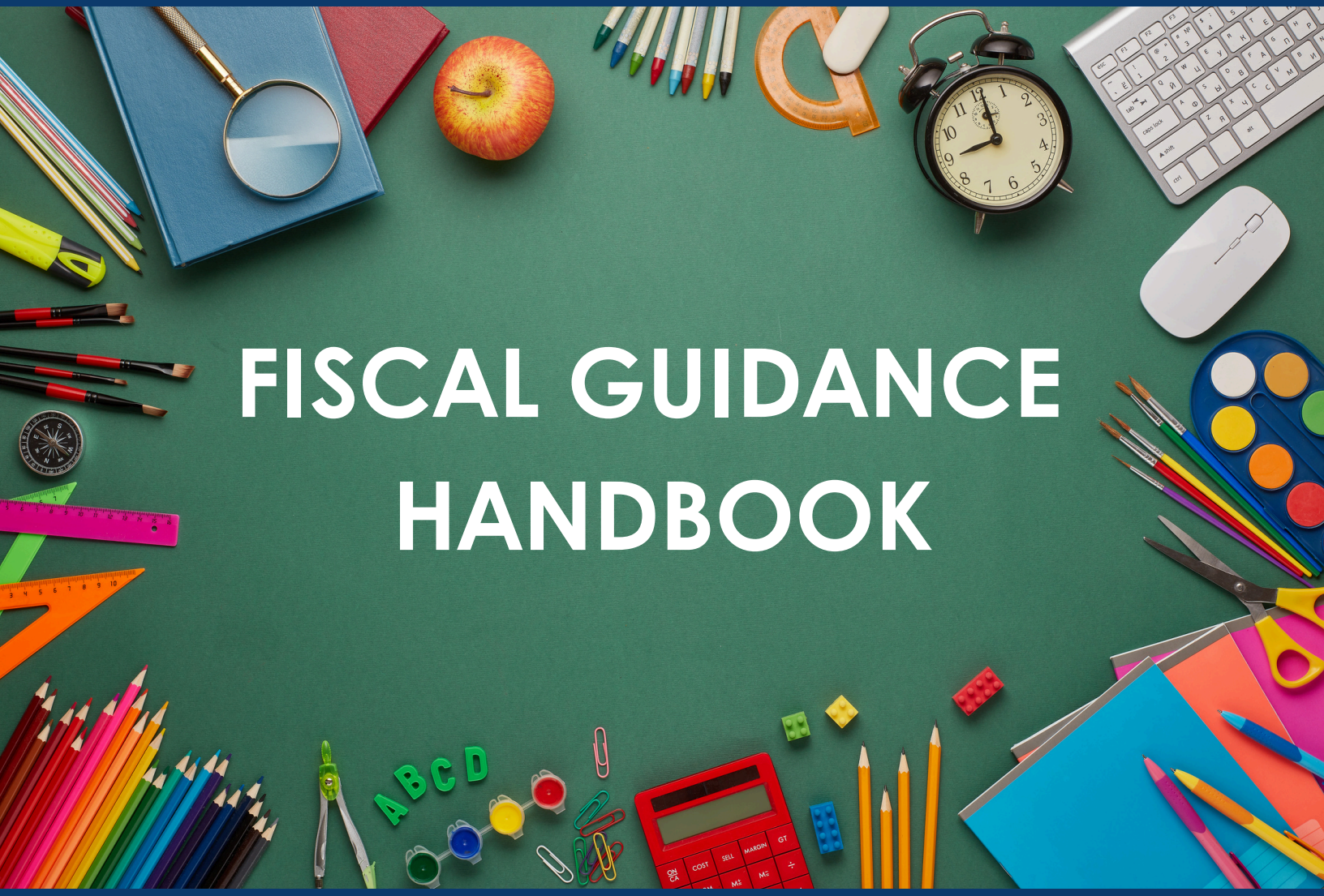
2024-2025



FISCAL GUIDANCE HANDBOOK

NYSED.gov | Office of Early Learning

INTRODUCTION

Welcome to the Office of Early Learning's Fiscal Guidance Handbook. This document will help guide the reader through the FS-10, FS-25, FS-10A, and FS-10F process.

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2024-2025 Office of Early Learning Important Dates Calendar
State Administered Prekindergarten

July 2024

Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

July

1	2024-25 Program Year Begins
4	Independence day
31	2023-24 NYS Prekindergarten Final Report due in MVPS
	2023-24 SUFPDK M/WBE Compliance Reports due
	2023-24 FS-10Fs due to Grants Finance

August 2024

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

August

29	State-Administered Prekindergarten Applications for 2024-25 due in MVPS

September 2024

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

September

2	Labor Day

October 2024

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

October

1	2024-25 SUFDPK / VRNSK Monitoring Season Begins
14	Columbus Day

November 2024

Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

November

11	Veterans Day
28	Thanksgiving

December 2024

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

December

25	Christmas Day

January 2025

Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

January

1	New Year's Day
20	Martin Luther King Jr. Day

February 2025

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

February

12	Lincoln's Birthday
17	President's Day

March 2025

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

March

13	**PreK Child Counts Day -** Final Child Counts Due
	UPK Child Count -Submit via SIRS
	SUFDPK Child Count -Submit via MVPS
	* Districts/Agencies will be notified via e-mail when MVPS survey is available.

April 2025

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

April

May 2025

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

May

1	25-26 UPK Application Opens
26	Memorial Day
30	Final receipt date of 2024-25 Budget Amendments (FS-10A) to OEL
	2024-25 Updated or Revised M/WBE Documents Goal Calculation Worksheet

June 2025

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

June

6	2024-25 SUFDPK / VRNSK Monitoring Season Ends
19	Juneteenth
30	2024-25 Program Year Ends

Calendar Template © 2021 by Vertex42.com. Free to print.

https://www.vertex42.com/calendars/school-calendar.html

NYS PREKINDERGARTEN PROGRAM
Funding Overview 2024-2025

Universal Prekindergarten **UPK** Project #0409-25	**Statewide Universal Full-Day Prekindergarten** **SUFDPK** Project #0545 25	**Statewide Universal Full-Day Prekindergarten** **SUFDPK** Project #0548-25
3 & 4-year-old students **Half-Day or Full-Day**	4-year-old students **Full-Day Only** **Provided by Conversion Slots and/or New Full-Day slots*	4-year-old students **Full-Day Only** **Provided by Conversion Slots and/or New Full-Day slots*
Amount varies per student based upon the formula in Education Law 3602-e	**Conversion Slots:** Amount varies per student based upon the formula in Education Law 3602-e **New Full Day Slots:** $10,000 /student with certified teacher **B-2, SWD B-2, or N-6 Certification Required* $7,000 /student with uncertified teacher	**Conversion Slots:** Amount varies per student based upon the formula in Education Law 3602-e **New Full Day Slots:** $10,000 /student with certified teacher **B-2, SWD B-2, or N-6 Certification Required* $7,000 /student with uncertified teacher
Allocation List **NYSED Ed Law Section 3602-e** 1998, Federal 2021-2022, Additional 2022-2023, and 2023-2024	Competitive Grant Award List **NYSED Ed Law Section 3602-ee** 2014-2015 **M/WBE & QAP required**	Competitive Grant Award List **NYSED Ed Law Section 3602-ee** 2021-2022, 2022-2023, 2023-2024 **M/WBE & QAP required**

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STATE UPK Allocation total: $50.5m to serve 3-year-old students, $664.8m to serve 4-year-old students
- 1998: $50.5m to serve 3-year-old students, $464.8m to serve 4-year-old students
- 2022-2023: $100m to serve additional 4-year-old students
- 2023-2024: $100m to serve additional 4-year-old students

2020-2021 FEDERAL UPK Allocation total: $90.0m Federal ARP Funded to serve 4-year-old students
Previously Awarded Competitive Grants: $378.1m State and Federal Funds to serve 4-year-old students
New Competitive Grant Award total available for 2023-2024: $50m State Funds
2006-2007 Targeted PreK (TPK) Allocation total: $1.3m to serve 3-year-old and 4-year-old students

FS-10 Proposed Budget

The FS-10 form is required annually for School Districts and Direct Contract Agencies who receive Federal or State Universal PreK (UPK) and/or Statewide Universal Full-Day PreK (SUFDPK) funding. If a district receives multiple funding for prekindergarten, an FS-10 is required for each funding stream.

FS-10s are due at the time annual applications are submitted. Failure to meet deadlines will significantly delay the payment.

Local Education Agency (LEA) Responsibilities

LEAs have five primary responsibilities when Districts submitting the FS-10 with the prekindergarten application.

1. Using the applicable allocation or grant award list to determine the PreK maximum allocation or grant award for the current program year.
2. Ensure the approved budget does not exceed the district's PreK allocation or grant award.
3. Determine and budget for the districts 10% collaboration requirement based on the total annual prekindergarten allocation or grant award for each project funding received.
4. Ensure that all proposed expenditures are approved costs for the PreK project.
5. Ensure that the costs projected in the FS-10 are appropriate, reasonable, and necessary to support the project activities and goals. Funds should be directed primarily to direct services to the PreK students. If the District or Direct Contract Agency has questions regarding the reasonableness of a proposed expenditure, please contact OEL@nysed.gov

FS-10 Submission Protocols and Timeline

School Districts and Direct Contract Agencies must submit Universal PreK (UPK) and Statewide Universal Full-Day PreK (SUFDPK) applications through the State Education Department Delegated Account System (SEDDAS) business portal annually. Proposed FS-10 budget must be uploaded in the business portal as part of the application process.

FS-10 budgets are reviewed and approved by OEL before being sent to Grants Finance. Districts will receive a Grants Award Notice (GAN) after the budget has been approved and processed by the Grants Finance office.

NOTE: Failure to meet deadlines will significantly delay the payment.

FS-10 Submission Protocols and Timeline

Prior to submission to OEL, ensure the following:

- FS-10 includes the current project number (XXXX-25-XXXX)
  - if unsure, please consult the LEA's assign OEL liaison or OEL@nysed.gov
- all calculations, sub-totals, and project costs are correct for each line

Please feel free to contact the Office of Early Learning at (518) 474-5807 for any questions regarding the information contained in this document.

FS-10 Budget Basics

1.Local Agency Information (Page 1)

- **Funding Source:** Allocation Type or Grant Name being used for the FS-10
- **Report Prepared By:** This person will be contacted by OEL regarding the FS-10 for the district.
- **Agency Name:** School District, Direct Contract Agency, or BOCES fiscally responsible for the program
- **Mailing Address/County:** Address of the program business office
- **Telephone # of Report Preparer:** Provide full area code and extensions if applicable
- **Email Address:** This email should be the person responsible for answering questions regarding the FS-10 for the district.
- **Funding Dates:** (July 1, 20XX – June 30, 20XX)

2.Budgets should reflect only whole dollar amounts (no cents). Please calculate project costs rounded to the next whole number when necessary.

3.Some cells on the Excel budget template are locked to help alleviate calculation errors. Nevertheless, please double check all calculations prior to sending to NYSED. This will prevent delays in processing. There are multiple versions of the form available on the Grants Finance website.

4.Staff responsible for completing and submitting the PreK application will need access to the Business Portal/MVPS. District/Direct Contract Agency's designated Entitlement Administrator, usually the Superintendent or Executive Director, must grant access status to users. Instructions are located at SEDDAS - SED Delegated Account System. Here is a link to update entitlements and administrators. Contact seddas@nysed.gov for technical support.

Code 15: Salaries For Professional Staff

- **Specific Position Title:** This category should include only staff that are employees of the district, such as:
  - Teachers
  - Specialists
  - Social Workers
  - Project Coordinators
  - Teacher Assistants
- **Full-Time Equivalent (FTE):** the time allocated to the project for each position. One full-time equivalent (FTE) equals one person working an entire week each week of the project. Express partial FTEs in decimals, e.g., a teacher working half of the week equals .5 FTE.
- **Annualized Rate of Pay:** the average salary for a full-time position or the entire salary a person is paid by the vendor, not just the salary paid by this project.
- **Project Salary:** FTE x Annualized Rate of Pay = Project Salary
- **Subtotal – Code 15:** The total combined amount of project salaries

SALARIES FOR PROFESSIONAL STAFF			
		Subtotal - Code 15	$130,000
Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	Project Salary
Project Coordinator	1.00	$90,000	$90,000
Behavior Specialist	0.50	$80,000	$40,000

Code 16: Salaries For Support Staff

- **Specific Position Title:** This category should include only staff that are employees of the district, such as:
  - Teacher Aides
  - Secretarial and clerical assistance
  - Personnel in pupil transportation
  - Personnel in building operation and maintenance
  - Do not include central administrative staff that are considered part of indirect costs, e.g., account clerks.
- **Full-Time Equivalent (FTE):** the time allocated to the project for each position. One full-time equivalent (FTE) equals one person working an entire week each week of the project. Express partial FTEs in decimals, e.g., a teacher aide working half of the week equals .5 FTE.

- **Annualized Rate of Pay:** the average salary for a full-time position or the entire salary a person is paid by the vendor, not just the salary paid by this project.
- **Project Salary:** FTE x Annualized Rate of Pay = Project Salary
- **Subtotal – Code 16:** The total combined amount of project salaries

SALARIES FOR SUPPORT STAFF			
		Subtotal - Code 16	$30,000
Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	Project Salary
Teacher Aide	1.00	$25,000.00	$25,000
Behavioral Specialist	0.20	$25,000.00	$5,000

Code 40: Purchased Services

- **Description of the Item:** This category may include:
  - CBO collaborating agencies to provide instructional services
  - Consultants
  - Contracts for student assessment
  - Building Rentals/Equipment contracts (e.g., copiers)
  - Assessments (ECERS, CLASS, etc.)
  - Vended food, snacks, and drinks
  - Transportation (e.g., student bussing if district does not own busses)
- **Provider of Services:** Name of the entity performing the services.
- **Calculation of Cost:** Service provided x cost or rate per unit of service (see examples below). Please provide extensive detail.
- **Proposed Expenditure:** The total calculation of cost.
- **Subtotal – Code 40:** The total combined amount or proposed expenditures

PURCHASED SERVICES			
		Subtotal - Code 40	$200,500
Description of Item	Provider of Services	Calculation of Cost	Proposed Expenditure
UPK Instructional Services	Little Friends Preschool	10 x $5,700 per student	$57,000
PreK Assessment	Valid and Reliable Assessment	150 students x $30 per assessment	$4,500
Environmental Observations	Child Care, Inc.	20 observations x $200 per class	$4,000
Lunch and Snack	Yummy in my Tummy, LLC	150 students x 180 days x $5 per day	$135,000

REMINDER: DISTRICTS WHO ARE NOT MEETING THE 10% MINIMUM SET ASIDE REQUIREMENT FOR PREKINDERGARTEN INSTRUCTIONAL SERVICES, MUST SEEK APPROVAL BY SUBMITTING A COLLABORATION VARIANCE REQUEST.

Copies of contracts may be requested by the State Education Department. Purchased Services from a BOCES, if other than applicant agency, should be budgeted under Purchased Services with BOCES, Code 49.

Code 45: Supplies and Materials

- **Description of the Item:**
  - Computer Software
  - Books
  - Classroom furnishings
  - Classroom consumables
  - Parent engagement materials/Recruitment
  - Office Supplies
  - Kindergarten transition materials
  - Equipment items under $5,000 per unit
- **Quantity:** The number of items being purchased. If the items are being purchased for a classroom or classrooms, specify the number of classrooms.
- **Unit Cost:** The dollar amount per unit (please round up- do not put decimals)
- **Proposed Expenditure:** The quantity x unit cost
- **Subtotal – Code 45:** The total of proposed expenditures

SUPPLIES AND MATERIALS			
		Subtotal - Code 45	$37,500
Description of Item	Quantity	Unit Cost	Proposed Expenditure
Digital Tablets	10.00	$1,000.00	$10,000
Curriculum/Theme Supplies	10 Classrooms	$2,000.00	$20,000
New Classroom Books	3 Bulk Packs	$2,500.00	$7,500

Code 46: Travel Expenses

- **Position of the Traveler:**
  - PreK Coordinator (e.g., monitoring sites, conferences, etc.)
  - Social Worker
  - Students (field trip transportation and admission)
  - PreK Bussing provided by district-owned busses
- **Destination and Purpose:** Specify the destination and purpose of the travel for each traveler
- **Calculation of Cost:** Specify how the proposed expenditure is derived - the dollar amount per mile, lodging expenses, field trip admission, etc. x the number of travelers.
- **Proposed Expenditure:** The total calculation of cost.
- **Subtotal – Code 46:** The total of proposed expenditures

TRAVEL EXPENSES			
		Subtotal - Code 46	$361,237
Position of Traveler	Destination and Purpose	Calculation of Cost	Proposed Expenditures
UPK Coordinator	Classroom Vists	20 visits x $.56 per mile x 10 miles	$112
Student Bussing (District Owned)	To/From School	200 students x $10/day x 180 days	$360,000
Student and Adult Chaperone Field Trip	Zoo	200 students + 25 staff/parents x $5 per ticket	$1,125

Code 80: Employee Benefits

This category includes the cost of employee benefits to the Grantee. Grantees must have proposed expenditures in Codes 15 and/or 16 to support expenses in Code 80.

- **Benefit:** The LEA may budget the full amount or a portion of the benefit in each category
- **Proposed Expenditure:** The total proposed cost of the benefit
- **Subtotal – Code 80:** The total of the proposed expenditures

Employee Benefits		
	Subtotal - Code 80	
Benefit		**Proposed Expenditure**
Social Security		
Retirement	New York State Teachers	
	New York State Employees	
	Other - Pension	
Health Insurance		
Worker's Compensation		
Unemployment Insurance		
Other(Identify)		

Code 90: Indirect Costs

Indirect costs are costs of activities that benefit more than one program or objective and, therefore, cannot be readily assigned to only one specific program or objective. They are generally classified under functional categories such as general maintenance and operation expenses, general office and administration expenses, general overhead expenses, and other allowable general expenses. Indirect cost rates are calculated by the SED annually using a methodology approved by the U.S. Department of Education. Sometimes the updated indirect rates have not been issued when OEL begins reviewing applications. In this case, the district would use the prior year's rates.

- Indirect costs do not have to be itemized.

Be sure to include the calculation:
Modified Direct Cost Base x Indirect Cost Rate = Total indirect Cost

APPLICANTS should utilize the indirect cost rate established by NYSED.

- Additional information about indirect costs can be obtained at:
  http://www.oms.nysed.gov/cafe/guidelines.html
  http://www.oms.nysed.gov/cafe/cafefaq.html

INDIRECT COST		
A.	Modified Direct Cost Base -- Sum of all preceding subtotals(codes 15, 16, 40, 45, 46, and 80 and excludes the portion of each subcontract exceeding $25,000 and any flow through funds) **Manual Entry	
B.	Approved Restricted Indirect Cost Rate	
C.	Subtotal - Code 90	

For your information, maximum direct cost base = $759,237.00

To calculate Modified Direct Cost Base, reduce maximum direct cost base by the portion of each subcontract exceeding $25,000 and any flow through funds.

Code 49: Purchased Services With BOCES

- **Description of Services:**
  - Instructional coaching
  - Instructional services to students
  - Professional development
  - Substitute services
  - Printing
- **Name of BOCES:** Specify what BOCES will provide the service.
- **Calculation of Cost:** Describe how the amount of the expenditure is derived (amount per pupil; hourly rate; cost per item, etc.)
- **Proposed Expenditure:** Indicate the amount being charged to the grant for each item? Does the calculation of cost equal the proposed expenditure for each purchased service?
- **Subtotal – Code 49:** The total of proposed expenditures

PURCHASED SERVICES WITH BOCES			
		Subtotal - Code 49	$280,000
Description of Services	Name of BOCES	Calculation of Cost	Proposed Expenditure
Instructional Coaching - 5 Teachers	ABC BOCES	100 hours x $125 per hour	$125,000
PreK Instructional Services	ABC BOCES	25 students full day instruction (5 hours per day) x $6,200 per year	$155,000

Code 30: Minor Remodeling

For purposes of state-administered Prekindergarten, minor remodeling constitutes minor alterations in a previously completed building. The term also includes the extension of utility lines, such as water and electricity, from points beyond the confines of the space in which the minor remodeling is undertaken but within the confines of the previously completed building. The term does not include building construction, structural alterations to buildings, building maintenance, or repairs (34 CFR 77.1).

- **Description of Work to be Performed:**
  - Retrofitting bathroom fixtures for PreK students
  - Rewire classrooms for smartboards and other electronics
  - Costs to pay district employees to perform remodeling work
  - Other remodeling that does NOT require building permits
  - **NOTE:** A general statement such as, “renovation of PreK classrooms” is not an adequate description.
- **Calculation of Cost:** Describe how the amount of the expenditure is derived.
- **Proposed Expenditure:** Does the calculation of cost equal the proposed expenditure for each service?
- **Subtotal – Code 30:** The total of proposed expenditures

MINOR REMODELING		
	Subtotal - Code 30	$5,250
Description of Work to be Performed	Calculation of Cost	Proposed Expenditure
Installation of PreK child-sized toilets	10 toilets x $225 per toilet	$2,250
Custodian Staff Salary for Installation	.05 FTE x $60,000	$3,000

Code 20: Equipment

For purposes of NYSED grants/grant-contracts and the reporting of equipment costs, equipment is defined as tangible, nonexpendable, district or direct contract agency property having a useful life of more than one year and an acquisition cost of $5,000 or more per unit.

- **Description of Item:**
  - PreK Playground equipment and installation (not excavation)
  - A package of equipment that has a unit cost of $5,000 or more

- **Quantity:** Specify how many of the item would be purchased
- **Unit Cost:** Specify the per unit cost of the item
- **Proposed Expenditure:** Quantity x unit cost = proposed expenditure
- **Subtotal – Code 20:** The total of proposed expenditures

If a Grantee is buying individual pieces of classroom furniture totaling $5,000, the proposed expenditures should be budgeted in Code 45 as individual pieces of furniture; if a package of classroom furniture with a unit cost of $5,000 is being purchased, the cost should be budgeted in this category.

EQUIPMENT			
		Subtotal - Code 20	$25,500
Description of Item	Quantity	Unit Cost	Proposed Expenditure
Playgrounds R' Us: Installation, Playground Pieces, Poured Base. (package includes 2 playground pieces and necessary inspections)	1 Package	$25,500.00	$25,500

Budget Summary Page

- **Project Costs:** Subtotals from previous pages. Please make sure they match the subtotals on the specified code page.

- **Grand Total:** All project costs added together. This amount may not exceed the allocation or award amount.

- **Chief Administrator's Certification:** Wet-Ink signature is required as well as the date, name, and title of the chief administrator. Signatures in blue ink are preferred.

- **Agency Code:** This is the 12-digit BEDS Code

- **Project #:** This is the assigned 10-digit code corresponding to the funding source for this FS-10

- **Contract #:** Only applicable to direct contract Agencies (not districts)

- **Agency Name:** District, Direct Contract Agency, or BOCES name

BUDGET SUMMARY

SUBTOTAL	CODE	PROJECT COSTS
Professional Salaries	15	$130,000
Support Staff Salaries	16	$30,000
Purchased Services	40	$200,500
Supplies and Materials	45	$37,500
Travel Expenses	46	$361,237
Employee Benefits	80	
Indirect Cost	90	
BOCES Services	49	$280,000
Minor Remodeling	30	$5,250
Equipment	20	$25,500
Grand Total		$1,069,987

Agency Code: 123456789100

Project #: 0409-23-9999

Contract #:

Agency Name: Hallmark Central School District

CHIEF ADMINISTRATOR'S CERTIFICATION

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal (or State) award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

__/__/__ Date

_____ Signature

Name and Title of Chief Administrative Officer

FOR DEPARTMENT USE ONLY

Funding Dates: _____ From _____ To

Program Approval: _____ Date: _____

Fiscal Year	First Payment	Line #

Voucher # _____ First Payment _____

Things to Remember Prior to Submission to NYSED

Check all calculations carefully. Errors found by Program Reviewers and/or NYSED's fiscal department will require revisions and may delay approval.

Budget must be submitted in hard copy, with an original signature, in blue ink. Please include one original and two copies. For districts with SUFDPK funding, please submit one copy of M/WBE paperwork.

Mail To:

New York State Department of Education
P-12: Office of Early Learning
89 Washington Avenue, EB 514 Mezzanine West
Albany, NY 12234

FS-25 Request for Funds

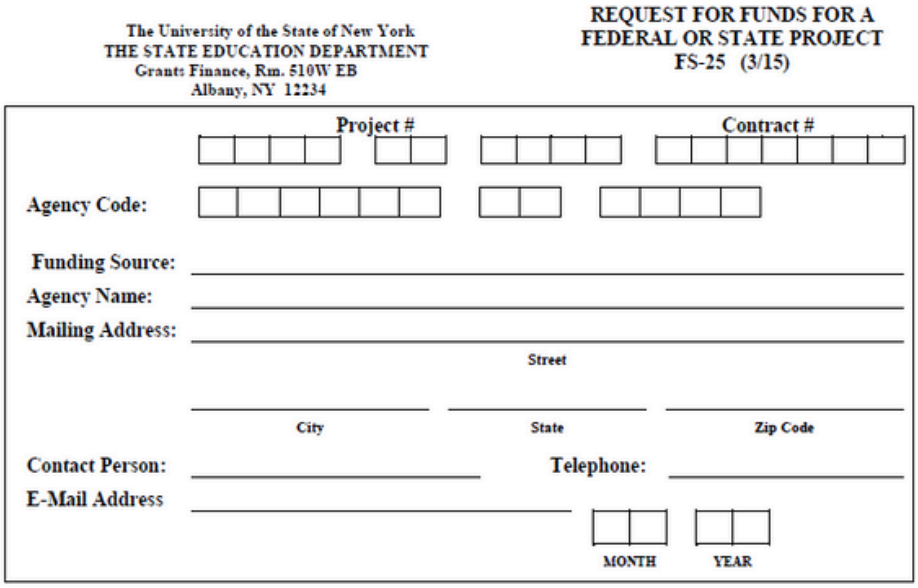
Purpose and Overview of FS-25 Process

Districts use this form to request funds from an allocation or a grant award approved by the State Education Department. The FS-25 form allows districts to draw down remaining funds throughout the program year after the initial payment from NYSED has been received.

Before submitting a request to Grants Finance, local agency staff must have a clear understanding of the policies and procedures regarding payments for Federal and State grants. The requirements that must be met in order to receive funds using form FS-25 are addressed in Grants Finance's Fiscal Guidelines for Federal and State Grants at http://www.oms.nysed.gov/cafe/guidance/.

The Department will consider the Chief Administrator's signature on the form to be confirmation of the agency's knowledge of and agreement to meet the requirements.

Procedures for Completing the FS-25 for Funds



The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Grants Finance, Rm. 510W EB
Albany, NY 12234

REQUEST FOR FUNDS FOR A
FEDERAL OR STATE PROJECT
FS-25 (3/15)

Project # Contract #

Agency Code:

Funding Source:

Agency Name:

Mailing Address:

Street

City State Zip Code

Contact Person: Telephone:

E-Mail Address

MONTH YEAR

The first part of page 1 of the FS-25 includes identifying information about the project the district is requesting fund for.

Programs need to complete the following information:

- **The Project #:** should reflect the current program year
- **Contract #'s:** do not apply to districts
- **The Agency Code:** that is assigned to the district
- **Funding Source:** list the prekindergarten funding source
- **Agency Name:** district name
- **Mailing Address:** district mailing address
- **Contact Person:** the person who can answer funding questions
- **Email & Phone Number:** of the person who can answer funding questions
- **Month/ Year:** the month and year the request is being made

CHIEF ADMINISTRATOR'S CERTIFICATION

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal (or State) award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Date: _____ **Signature:** _____

1. Amount of Approved Budget (Include approved amendments)	$
2. Project Payments Received to Date	$
3. Project Cash Expenditures to Date	$
4. Cash Expenditures Anticipated During Next Month	$
5. Additional Funds Requested (Entries 3 plus 4 minus 2)	$

The second part of page 1 of the FS-25 document (pictured below) is completed to request payment of additional remaining funds. Please review the district's budget, amendment, expenditure, and payment records prior to completing the FS-25 and complete the lines as follows:

- **Line 1:** Amount of Approved Budget: enter the total amount of the approved budget plus any approved budget amendments
- **Line 2:** Project Payments Received to Date: enter the total of any payments received by the district for this grant
- **Line 3:** Project Cash Expenditures to Date: enter the total amount of actual expenditures made under this grant
- **Line 4:** Cash Expenditures Anticipated During the Next Month: request only what is needed to support grant activities during the next month, minimizing the time between receipt of the funds and disbursement. Enter zero if the grant program is reimbursement only or if your district is receiving payments on a reimbursement-only basis.
- **Line 5:** Additional Funds Requested: Add lines 3 and 4, then subtract 2. Enter the result in line 5. If line 5 is zero or less, do not submit a form FS-25. Please use whole dollar amounts. Send one copy with original signature directly to Grants Finance for each grant.

FS-10A Proposed Amendment

Purpose and Overview of the FS-10A Process

PreK applications include a proposed budget (FS-10) describing how the LEA will expend PreK project funding. The proposed budgets are reviewed and approved by OEL staff and the Office of Grants Finance. Once approved, the FS-10 becomes the spending plan for the district or direct contract agency.

During the program year, an LEA may want to revise the spending plan. To approve spending changes, an amendment must be submitted using the form: FS-10A Proposed Amendment to a Federal or State Project. Once the form is complete the original and two copies of the FS-10A are mailed to the Office of Early Learning.

An LEA may submit multiple proposed budget amendments in a single program year. It is pertinent to confirm final child program counts in March and complete an amendment if necessary.

- **Any decrease in child counts** from the original application and budget for the program year will REQUIRE an amendment be submitted to decrease funding.
- **Any increase in child counts** from the original application may allow for an increase in funding **IF** the amount does not exceed the original allocation or grant award for the project. *This would only apply to districts or direct contract agencies not already accessing their entire allocation or grant award in their approved FS-10 for the project year.*
- **Reminder:** unused funds do NOT carry over into the next project year.

FS-10As are due prior to May 31st to ensure that budget amendments can be processed by June 30th.

FS-10F Final Expenditure Reports are due June 30th.

Purpose and Overview of the FS-10A Process

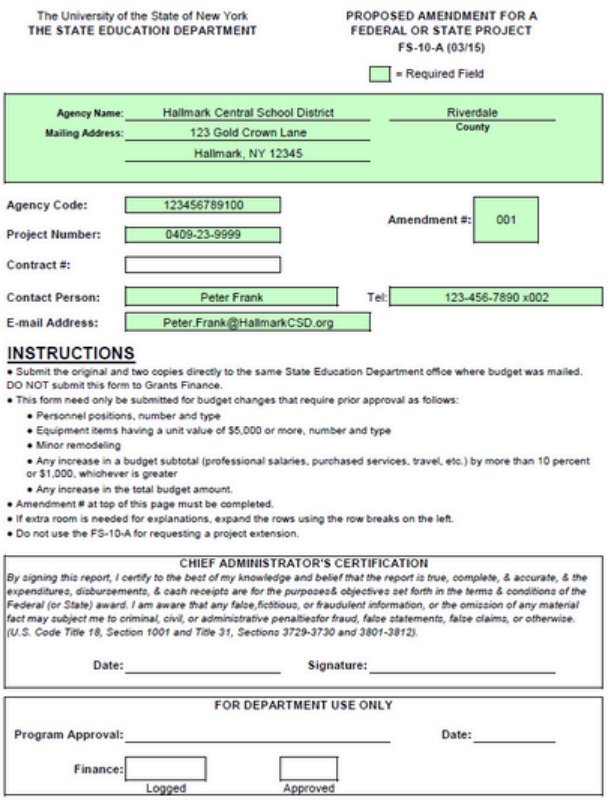
LEAs have three primary responsibilities when completing the FS-10 A:

1.To ensure that all proposed expenditures are approved costs for the PreK grants. Please see the FS-10 section of this document to determine what costs are allowable in budget categories.

2.To ensure that the costs projected in the FS-10A are appropriate, reasonable, and necessary to support the project activities and goals, funds should be directed primarily to direct services to the PreK students. If the district or direct contract agency has questions regarding the reasonableness of a proposed expenditure, contact the Office of Early Learning at OEL@nysed.gov.

3.To ensure the technical accuracy of the FS-10A submission, programs are expected to provide the same level of detail in the explanation section of the FS-10A as required in the FS-10 Proposed Budget (descriptions, providers of services, calculation of costs, etc.).

FS-10A Basics



The University of the State of New York
THE STATE EDUCATION DEPARTMENT

PROPOSED AMENDMENT FOR A FEDERAL OR STATE PROJECT
FS-10-A (03/15)

= Required Field

Agency Name: Hallmark Central School District
Mailing Address: 123 Gold Crown Lane, Hallmark, NY 12345
County: Riverdale

Agency Code: 123456789100
Amendment #: 001
Project Number: 0409-23-9999
Contract #:
Contact Person: Peter Frank
Tel: 123-456-7890 x002
E-mail Address: Peter.Frank@HallmarkCSD.org

INSTRUCTIONS

- Submit the original and two copies directly to the same State Education Department office where budget was mailed. DO NOT submit this form to Grants Finance.
- This form need only be submitted for budget changes that require prior approval as follows:
  - Personnel positions, number and type
  - Equipment items having a unit value of $5,000 or more, number and type
  - Minor remodeling
  - Any increase in a budget subtotal (professional salaries, purchased services, travel, etc.) by more than 10 percent or $1,000, whichever is greater
  - Any increase in the total budget amount.
- Amendment # at top of this page must be completed.
- If extra room is needed for explanations, expand the rows using the row breaks on the left.
- Do not use the FS-10-A for requesting a project extension.

CHIEF ADMINISTRATOR'S CERTIFICATION

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, & accurate, & the expenditures, disbursements, & cash receipts are for the purposes& objectives set forth in the terms & conditions of the Federal (or State) award. I am aware that any false,fictitious, or fraudulent information, or the omission of any material fact may subject me to criminal, civil, or administrative penalties(for fraud, false statements, false claims, or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Date: Signature:

FOR DEPARTMENT USE ONLY

Program Approval: Date:

Finance: Logged Approved

Example: Page 1

- **Agency Name:** School District, Agency, or BOCES fiscally responsible for the program
- **Mailing Address/County:** Address of the program business office
- **Agency Code:** 12-digit BEDS Code
- **Amendment #:** A cumulative number based on the number of amendments submitted. For example, if this is the second amendment submitted, it would be labeled as Amendment #2.
- **Project Number:** A specific number assigned to each district's source of funding
- **Contact Person:** This will be the person being contacted by OEL regarding the FS-10A.
- **Telephone # of report Preparer:** Provide full area code and extensions if applicable
- **Email address:** This email should be the person responsible for answering questions regarding the FS-10 for the district.

SUBTOTAL	EXPLANATION (Provide same detail as required in FS-10 Budget)		SUBTOTAL INCREASE		SUBTOTAL DECREASE
15 - Professional Salaries	Project Coordinator at 1.0 FTE left mid-year and not replaced				$45,000
16 - Support Staff Salaries	1.0 FTE Teacher Aide added to assist in classroom coverage		$18,500		
40 - Purchased Services	Little Friends Preschool increased enrollment by 1.0 FTE student (+$5,700) Yummy in my Tummy meal increase 1.0 FTE student x 180 days x $5 (+$900)		$6,600		
45 - Supplies & Materials	Classroom consumables: Construction paper, glue, paint, markers, play-doh, sand, brushes, sponges (10 x $1,990 per classroom)		$19,900		
46 - Travel Expenses					
80 - Employee Benefits					
90 - Indirect Cost					
49 - Boces Services					
30 - Minor Remodeling					
20 - Equipment					
	Total Increase or Decrease:	(+) $	45,000	(-) $	45,000
	Net Increase or Decrease:	$			0
ENTER BUDGET >	Previous Budget Total:	$			1,069,987
	Proposed Amended Total:	$			1,069,987

The example to the left illustrates how to enter information into the FS-10A chart. The information included are drawn from previous examples to show continuity.

If there are any questions on how to complete an FS-10A, please email OEL@nysed.gov

Amendments should be to the Office of Early Learning no later than May 31st of that program year.
One original and two copies must be included.

FS-10F Final Expenditure Report

Purpose and Overview of FS-10F Final Expenditure Report

At the end of the program year, districts and agencies must submit the FS-10F Final Expenditure Report Long Form (1 FS-10F per funding project). Districts must maintain complete and accurate records and may be requested to provide additional detail to support reported expenditures. The FS-10F should reflect any changes made through FS-10A budget amendments.

Submit one report per funding project with an original signature and one copy directly to:

Grants Finance, New York State Education Department
Room 510W EB
Albany, NY 12234

All encumbrances must be made within the approved project funding dates, which are indicated on the approved FS-10 as well as on the Grant Award Notice. When completing the report, the district must use whole dollar amounts. The certification on page 8 of the document must be signed by the district's Chief Administrative Officer or designee.

For further information about completing the final expenditure report, please refer to the Fiscal Guidelines for Federal and State Aided Grants or contact Grants Finance at grantsweb@mail.nysed.gov or (518) 474-4815. Please remember the following as the form is completed:

- Be sure to check math and carry all subtotals forward to the Summary on Page 8. Simple mathematical errors often require Grants Finance to contact the district, resulting in unnecessary delays in closeout and final payment. Use whole dollars only.
- The modified direct cost used in the calculation of indirect cost cannot include equipment, minor remodeling, the portion of each subcontract exceeding $25,000 and any flow-through funds.
- Be sure to complete the agency code and project # on Page 8.

SUFDPK Additional Requirements

M/WBE

Recipients of discretionary grants are required to meet a specified goal of purchasing from Minority- and Woman-Owned Business Enterprises (M/WBE). Discretionary grants are those where the SED has some option regarding who receives funding. SUFDPK is a discretionary grant. While the funds were awarded through an RFP process, SED issued the Request for Proposals and established the rating criteria. UPK is not a discretionary grant because the State budget language specifies how the funds are to be distributed each year.

Businesses with the M/WBE designation have applied to and been certified by the Department of State. The M/WBE participation goal for this grant is 30% of each applicant's total discretionary non-personal service budget over the entire term of the grant.

SUFDPK districts must upload their completed M/WBE packet with their SUFDPK application.

The documents that grantees are required to submit varies depending on the level of M/WBE participation the district is proposing, as indicated on the M/WBE cover page. Use the below chart to determine which forms are required for each level of participation.

M/WBE Documents Package			
	Forms Required		
Type of Form	Full Participation	Request Partial Waiver	Request Total Waiver
M/WBE Cover Letter	☐	☐	☐
M/WBE Goal Calculation Worksheet	☐	☐	☐
M/WBE 100 Utilization Plan	☐	☐	N/A
M/WBE 102 Notice of Intent to Participate	☐	☐	N/A
EEO 100 Staffing Plan and Instructions	☐	☐	☐
M/WBE 105 Contractor's Good Faith Efforts	N/A	☐	☐
M/WBE 101 Request for Waiver Form and Instructions	N/A	☐	☐

When completing the M/WBE paperwork the district should:

1.Review the Goal Calculation Worksheet to ensure that the amounts entered are consistent with the Budget Summary page of the FS-10.

2.Ensure that line five of the M/WBE goal calculation worksheet only includes the portion of the budget in purchased services that will be used to pay a public or not-for-profit agency that is collaborating with the district for PreK instructional. Funds being used to pay for-profit agencies for PreK instruction may not be included on this line.

3.Check the cover page to determine the level of participation indicated by the grantee. If a grantee has a goal of $0, they should mark full participation. They have a goal of zero and they will be able to meet that goal.

4.Verify that all required forms were completed and submitted based on the district's participation level. Check that forms have been signed where required and that all sections of each form are completed and upload them with the application as indicated.

NOTE: Each time the SUFDPK district or direct contract agency must submit an FS-10A Budget Amendment the district must submit updated M/WBE paperwork.

Glossary

Agency Code: 12-digit BEDS Code

Allocation: The dollar amount provided to a district/agency each program year (07/01/XXXX-06/30/XXXX). Calculated by State Aid. Not an award.

Amendment: Changes to a project or a budget that require the grantee to request prior approval from the Office of Early Learning. Use the FS-10-A form to submit requests to the office responsible for the grant.

Application: Located on the Business Portal, the application is a PreK program projection that includes anticipated child counts, program types and expenditures, and additional information for the Office of Early Learning. The application must be completed to receive program funding.

Approved Expenditures: any expenses for which grant funds may be used, such as, but not limited to, program components, professional salaries, professional development, support services, materials and supplies, administrative support services, transportation services, leasing expenses or other appropriate facilities expenses and other costs as approved by the commissioner.

Award: A dollar amount received from competitive grants. Not an allocation.

Community Based Organization (CBO): Programs who collaborate with the district to provide prekindergarten instructional services.

Contract #: Applicable only to Agencies with a direct NYSED contract

FS-10: a form used for submitting an annual proposed budget (an original budget).

FS-10A: a required form used to amend a previously approved budget. May be received multiple times depending upon student enrollment and actual expenditures.

FS-10F: a required form used to submit final expenditures for a previously approved budget

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FS-25: a required form to request funds from an approved grant. The amount of funds requested at any one time may only include actual expenditures to date plus, where allowed, anticipated expenditures for the next month.

Full Time Equivalent (FTE): A unit of measure that indicates the workload of an employed person. It is determined by the number of employee's scheduled hours divided by the employer's hours for a full-time work week. An FTE of 1.0 is representative of a full-time employee, while an FTE of.0.5 signals half-time employee.

Grant Award Notice (GAN): The notice districts receive from Grants Finance office once the PreK budget has been approved and process by that office.

Grants Finance: Grants Finance is responsible for the financial management of grants awarded allocations provided to districts and local agencies.

LEA: Local Education Agency

MVPS: NYSED Monitoring and Vendor Performance System located on the Business portal

M/WBE: Minority and Women Business Enterprise. An approved list of New York State Vendors owned by women and/or minorities.

Project Funding: the source of the allocation and/or grant awarded dollars. Aligns with assigned district project codes.

Project Period: the annual timeframe of June 1 through July 31

Project #: A specific number assigned to each district's source of funding

Processed: The FS-10, FS-10A, or FS-10F has been approved by the Office of Early Learning and moved on to the Office of Grants Finance.

NYSED.gov | Office of Early Learning

518-473-7737
OEL@nysed.gov