



# NEW YORK STATE ADMINISTERED PREKINDERGARTEN FISCAL GUIDANCE WEBINAR SERIES

## FS-10A – BUDGET AMENDMENTS

Presented by Vicky Woods, Eric Feml-Nelsen, and James Bordis



New York State  
EDUCATION DEPARTMENT  
[Knowledge](#) > [Skill](#) > [Opportunity](#)

# OFFICE OF EARLY LEARNING

## Provides:

- direction and support for statewide policies and programs related to best practices for PreK to third grade
- supports to school districts to promote high quality PreK programs
- guidance for Voluntarily Registered Nursery Schools and Direct Contract Agencies
- technical assistance to early learning providers, school districts, families, and other stakeholders

Reviews and analyzes research to inform the development of policies related to early childhood education

Administers and monitors State Funded Universal Prekindergarten programs

# 2023-2024 PREK IMPORTANT DATES AT A GLANCE



## Office of Early Learning - State Administered Prekindergarten 2023-2024 Important Dates at a Glance

July 2023						
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 2023						
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		

September 2023						
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

October 2023						
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				

November 2023						
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		

December 2023						
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	2023-24 Program Year Begins
4	Independence day
31	2022-23 FS-10F due to Office of Early Learning
	2022-23 SUFDPK MWBE Compliance Reports due

August	
17	Office of Early Learning - In person P-3 Institute (Albany)

September	
4	Labor Day
29	2023-24 PreK applications due in MVPS
	2023-24 FS-10 due to the Office of Early Learning

October	
2	SUFDPK / VRNSK 2023-24 Monitoring Season Begins
9	Columbus Day

November	
11	Veterans Day
23	Thanksgiving

December	
25	Christmas Day
31	New Year's Eve

January 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			

February 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		

March 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						

April 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				

May 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	

June 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						

January	
1	New Year's Day
15	Martin Luther King Jr. Day

February	
12	Lincoln's Birthday
19	President's Day

March	
15	PreK BEDS day - Final Child Counts Due
	UPK: Project Numbers 0409, 5870 - submit via SIRS
	SUFDPK Project Numbers 0545, 0546, 5875 - submit via MVPS
	Districts and Agencies will be notified via e-mail when MVPS survey is available.

April	
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May	
27	Memorial Day
31	Final receipt date of 2023-24 Budget Amendments (FS-10-A) to OEL.
	2023-24 Updated MWBE documents or revised MWBE Goal Calculation Worksheet [SUFDPK (0545),(5875) only]

June	
7	SUFDPK / VRNSK 2023-24 Monitoring Season Ends
14	Flag Day
16	Father's Day
28	2023-24 State -Administered Prekindergarten Final Reports Due in MVPS

# WELCOME

## OUR DISCUSSION WILL COVER:

- What is an FS-10A
- Its purpose
- How to complete an FS-10A accurately
- Submission protocols

# REQUIRED MATERIALS

- Sample Completed FS-10 – Approved Budget Form
- Sample Completed FS-10A – Budget Amendment Form

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

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

= Required Field

**Local Agency Information**

Funding Source:	State UPK Allocation	
Report Prepared By:	Peter Frank	
Agency Name:	Hallmark Central School District	
Mailing Address:	123 Gold Crown Lane	
	Street	
	Hallmark	12345
	City	Zip Code
Telephone # of Report Preparer:	123-456-7890 x002	County: Riverdale
E-mail Address:	Peter.Frank@HallmarkCSD.org	
Project Funding Dates:	7/1/2023	6/30/2024
	Start	End

**INSTRUCTIONS**

- Submit the original FS-10 Budget and the required number of copies along with the completed application directly to the appropriate State Education Department office as indicated in the application instructions for the grant program for which you are applying. DO NOT submit this form to Grants Finance.
- The Chief Administrator's Certification on the Budget Summary worksheet must be signed by the agency's Chief Administrative Officer or properly authorized designee.
- An approved copy of the FS-10 Budget will be returned to the contact person noted above. A window envelope will be used; please make sure that the contact information is accurate and confined to the address field without altering the formatting.
- For information on budgeting refer to the Fiscal Guidelines for Federal and State Aided Grants at <http://www.oms.nysed.gov/cafe/guidance/>.

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

= Required Field

Agency Name:	Hallmark Central School District	Riverdale
Mailing Address:	123 Gold Crown Lane	County
	Hallmark, NY 12345	
Agency Code:	123456789100	Amendment #:
Project Number:	0409-24-9999	001
Contract #:		
Contact Person:	Peter Frank	Tel:
E-mail Address:	Peter.Frank@HallmarkCSD.org	123-456-7890 x002

- 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

# PROGRAM YEAR: JULY 1<sup>st</sup> - JUNE 30<sup>th</sup>

Proposed  
Budget  
*FS-10*



Budget  
Amendment  
*FS-10A*

DUE NO LATER  
THAN  
MAY 31<sup>st</sup>



Final  
Expenditures  
*FS-10F*

# AN FS-10A IS REQUIRED WHEN:



- Increasing or decreasing any budget category/code
- Increasing or decreasing the total budget amount
- Adding equipment
- Making changes in personnel positions
- Minor remodeling
- Adding indirect costs





# RESPONSIBILITIES WHEN COMPLETING THE FS-10A



1. All proposed expenditures are approved costs for the prekindergarten program.
2. The costs projected in the FS-10A are appropriate, reasonable, and necessary.
3. Accuracy of calculations

# FS-10A PAGE 1 – MUST INCLUDE

- Agency Name, address, county
- Agency Code – 12-digit BEDS Code
- Amendment Number
- Project number
- Contract number
- Contact person and related contact information
- Original Signature

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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	Riverdale
Mailing Address:	123 Gold Crown Lane	County
	Hallmark, NY 12345	

Agency Code:

Project Number:

Contract #:

Contact Person:  Tel:

E-mail Address:

Amendment #:

**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

# FS-10A – PAGE 2

- Provide a very clear, specific, and detailed description of the changes being made to each code.
- If increasing a Code - complete the subtotal increase column.
- If decreasing a Code, complete the third column - subtotal decrease column.

FS-10-A Page 2

SUBTOTAL	EXPLANATION (Provide same detail as required in FS-10 Budget)	SUBTOTAL INCREASE	SUBTOTAL DECREASE
15	Professional Salaries		
16	Support Staff Salaries		
40	Purchased Services		
45	Supplies & Materials		
46	Travel Expenses		
80	Employee Benefits		
90	Indirect Cost		
49	BOCES Services		
30	Minor Remodeling		
20	Equipment		
<b>Total Increase or Decrease</b>		(+) \$	(-) \$
<b>Net Increase or Decrease</b>			\$
<b>Previous Budget Total</b>			\$
<b>Proposed Amended Total</b>			\$

# HALLMARK CENTRAL SCHOOL DISTRICT



Hallmark School District needs to make changes to its approved budget. The following examples will walk participants through the amendment process.

Please have your sample FS-10 and FS-10A handouts available.

# CODE 15 – PROFESSIONAL SALARIES

## ORIGINAL FS-10

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

## FS-10A

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

# CODE 16 – SALARIES FOR SUPPORT STAFF

## ORIGINAL FS-10

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
Nurse	0.20	\$25,000.00	\$5,000

## FS-10A

SUBTOTAL	EXPLANATION (Provide same detail as required in FS-10 Budget)	SUBTOTAL INCREASE	SUBTOTAL DECREASE
16 - Support Staff Salaries	1.0 FTE Teacher Aide added to assist in classroom coverage	\$18,500	

# CODE 40 – PURCHASED SERVICES

## ORIGINAL FS-10

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

## FS-10A

SUBTOTAL	EXPLANATION (Provide same detail as required in FS-10 Budget)	SUBTOTAL INCREASE	SUBTOTAL DECREASE
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	

# CODE 45 – SUPPLIES AND MATERIALS

## ORIGINAL FS-10

SUPPLIES AND MATERIALS			
Subtotal - Code 45			\$37,500
Description of Item	Quantity	Unit Cost	Proposed Expenditure
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

## FS-10A

SUBTOTAL	EXPLANATION (Provide same detail as required in FS-10 Budget)	SUBTOTAL INCREASE	SUBTOTAL DECREASE
45 - Supplies & Materials	Classroom consumables: Construction paper, glue, paint, markers, play-doh, sand, brushes, sponges (10 x \$1,990 per classroom)	\$19,900	



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			
<b>ENTER BUDGET &gt;</b>	Total Increase or Decrease:	(+) \$ 45,000	(-) \$ 45,000
	Net Increase or Decrease:	\$ 0	
	Previous Budget Total:	\$ 1,069,987	
	Proposed Amended Total:	\$ 1,069,987	

# FS-10A

# SUMMARY PAGE

# COMMON ISSUES THAT DELAY APPROVAL

- Trying to reduce a category that originally has nothing budgeted in it
- Computation errors
- Trying to increase the bottom line to more than what is available
- Not recalculating indirect cost based on changes to budget categories
- Missing an original wet ink signature

# IMPORTANT FS-10A REMINDERS

- Work from the original approved budget
- Multiple proposed budget amendments may be submitted in a single program year
- Confirm final child counts in March and complete an amendment if necessary
- Any changes in child counts from the original application and budget will require an amendment to show the increase or decrease in funding
- Unspent funds **do not** carry over into the next project year.
- Include an original signature





## PLEASE MAIL ALL FS-10A FORMS TO:

NEW YORK STATE EDUCATION DEPARTMENT  
THE OFFICE OF EARLY LEARNING, EB 5MW  
89 WASHINGTON AVE.  
ALBANY, NY 12234

For additional information: [OEL@NYSED.GOV](mailto:OEL@NYSED.GOV) and/or [Sign Up for OEL Updates](#)



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