

THE OFFICE OF EARLY LEARNING FISCAL GUIDANCE HANDBOOK 2023-24



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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NYS PREKINDERGARTEN PROGRAM
Funding Overview 2023-2024

Universal Prekindergarten (State)	Statewide Universal Full-Day Prekindergarten	Universal Prekindergarten (Federal)	Universal Prekindergarten Expansion Grant for New Full-Day Placements for 4-Year-Old Students	Universal Prekindergarten Expansion Grant for New Full-Day and Half-Day to Full-Day Placements for 4-Year-Old Students	2023-2024 Universal Prekindergarten Expansion Grant for New Full-Day and Half-Day to Full-Day Placements for 4-Year-Old Students
STATE UPK Project #0409-24	SUFDPK Project #0545-24	FEDERAL UPK Project #5870-24	SUFDPK Project #5875-24	SUFDPK Project #0546-24	SUFDPK (TBD)Project #0547-24
Allocation 1998, Additional 2022-2023, and 2023-2024	Competitive Grant 2014-15	Allocation 2021-2022	Competitive Grant 2021-2022	Competitive Grant 2022-2023	Competitive Grant 2023-2024
Allocations List NYSED Ed Law Section 3602-e	Grant Award Chart NYSED Ed Law Section 3602-ee	Allocations List NYSED Ed Law Section 3602-e	Grant Award List NYSED Ed Law Section 3602-ee	Grant Award List NYSED Ed Law Section 3602-ee	No Awards Yet NYSED Ed Law Section 3602-ee
3 & 4-year-old students Half-Day or Full-Day	4-year-old students Full-Day Only <i>*Provided by Conversion Slots and/or New Full-Day slots</i>	4-year-old students Full-Day Only	4-year-old students Full-Day Only	4-year-old students Full-Day Only <i>*Provided by Conversion Slots and/or New Full-Day slots</i>	4-year-old students Full-Day Only <i>*Provided by Conversion Slots and/or New Full-Day slots</i>
Amount varies per student based upon the formula in Education Law 3602-e	Amount varies per student based upon the formula in Education Law 3602-e	Amount varies per student based upon the formula in Education Law 3602-e	\$10,000 /student with certified teacher <i>*B-2, SWD B-2, or N-6 Certification Required</i>	Amount varies per student based upon the formula in Education Law 3602-e	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			Conversion 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 <i>*B-2, SWD B-2, or N-6 Certification Required</i>		\$7,000 /student with uncertified teacher	New Full Day Slots: \$10,000 /student with certified teacher <i>*B-2, SWD B-2, or N-6 Certification Required</i>	New Full Day Slots: \$10,000 /student with certified teacher <i>*B-2, SWD B-2, or N-6 Certification Required</i>
	\$7,000 /student with uncertified teacher			\$7,000 /student with uncertified teacher	\$7,000 /student with uncertified teacher

STATE UPK Allocation total combined: \$50.5m to serve 3-year-old students, \$664.8m to serve 4-year-old students

- Originally allocated in 1998: \$50.5m to serve 3-year-old students, \$464.8m to serve 4-year-old students
- Additional funds allocated in 2022-2023: \$100m to serve additional 4-year-old students
- Additional funds allocated in 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, subject to new RFP, no awards made yet to serve 4-year-old students
2006-2007 Targeted PreK (TPK) Allocation total: \$1.3m to serve 3-year-old and 4-year-old students
Total funds allocated and awarded: \$1.2b

The table above shows the current 2023-2024 funding streams in the order they must be spent (left to right).

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.

District and Direct Contract Agency Responsibilities

Districts and Direct Contract Agencies have five primary responsibilities when 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/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 Development Tips

Prior to submission to OEL, ensure the following:

- FS-10 includes the current project number (XXXX-23-XXXX)
 - if unsure, please consult 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 FTE's 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 and
 - 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 FTE's in decimals, e.g., a teacher aide working two days of the week equals .2 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:** $FTE \times \text{Annualized Rate of Pay} = \text{Project Salary}$
- 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	Pearson	150 students x \$30 per assessment	\$4,500
ECERS 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
iPads	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 district/agency 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.

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.

ADDITIONAL information about indirect costs can be obtained at <http://www.oms.nysed.gov/cafe/guidelines.html> in the Audit Guidelines, Specific Costs sections and the Frequently Asked Questions at <http://www.oms.nysed.gov/cafe/cafefaq.html>.

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.

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

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.

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

**BUDGET IS DUE TO THE OFFICE OF EARLY LEARNING BY
August 31st of the project year**

FS-25 Request for Funds for a Federal or State Project Procedures

Purpose and Overview of FS-25 Process

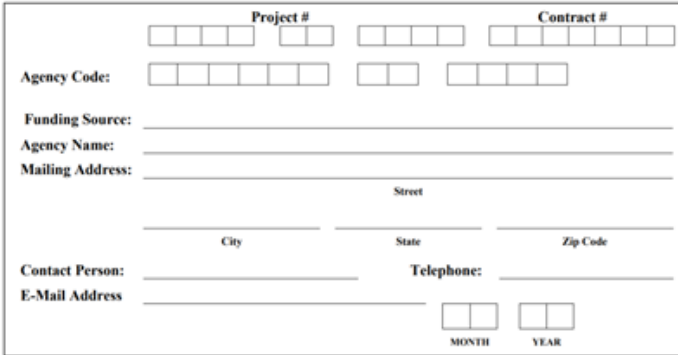
Districts use this form to request funds from an allocation or a grant award approved by the State Education Department. The FS-25 form allows districts to draw down remaining funds throughout the program year after the initial payment from NYSED has been received.

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 Request for Funds

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

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:

CHIEF ADMINISTRATOR'S CERTIFICATION	
<small>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).</small>	
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)	\$ _____

- **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 to a State or Federal Project

Purpose and Overview of FS-10A Process

PreK applications include a proposed budget (FS-10) describing how the district or agency 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, a district or agency 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.

A district or agency **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.

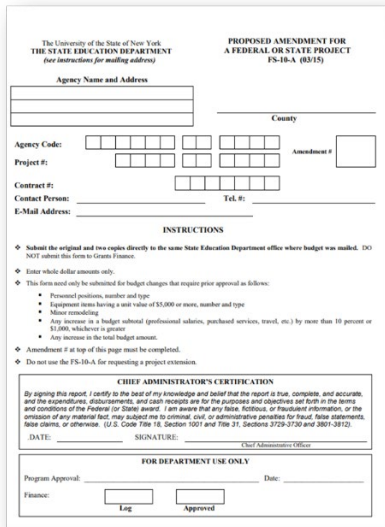
Completing the FS-10A

Districts and Direct Contract Agencies 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

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.

PAGE 2

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			
43 - Books 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-10 F Final Expenditure Report Long Form

Purpose and Overview of FS-10 F 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.**

Upload the completed and signed FS-10F(s) into the district's Prekindergarten Final Report as indicated on the NYSED Business Portal.

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 your 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.

Completing the FS-10 F

Code 15 – SALARIES FOR PROFESSIONAL STAFF

Include all salaries for professional staff approved in the budget for reimbursement.

Name	Position Title	Beginning and Ending Dates of Employment	Salary Paid
R. P.	Project Coordinator	7/1/22-1/1/23	\$45,000
P. G.	Specialist	7/1/22-6/30/22	\$40,000
Subtotal – Code 15			\$85,000

Code 16: SALARIES FOR SUPPORT STAFF

Include all salaries for support staff approved for reimbursement in budget.

Name	Position Title	Beginning and Ending Dates of Employment	Salary Paid
A.B.	Teacher Aid	7/1/22-6/30/23	\$25,000
P.L.	Teacher Aid	7/1/22-6/30/23	\$18,500
Y.M.	Specialist	7/1/22-6/30/23	\$5,000
Subtotal – Code 16			\$48,500

Code 40: PURCHASED SERVICES

Encumbrance Date	Provider of Services	Check or Journal Entry #	Amount Expended
9/1/22	Little Friends Preschool	123	\$15,675
9/30/22	Pearson	987	\$4,500
12/1/22	Little Friends Preschool	1111	\$15,675
12/30/22	Yummy In My Tummy, LLC	1512	\$67,950
1/30/23	Child Care, Inc.	2022	\$4,000
3/1/22	Little Friends Preschool	2567	\$15,675
6/1/22	Yummy In My Tummy, LLC	3023	\$67,950
6/1/22	Little Friends Preschool	3024	\$15,675
Subtotal – Code 40			\$207,100

Code 45: SUPPLIES AND MATERIALS

Purchase Order Date	Vendor	Check or Journal Entry #	Amount Expended
8/27/22	Technology and Computer Supplies	3220	\$10,000
9/1/22	Teacher's Pet Supplies	3567	\$20,000
9/1/22	Curriculum Company Services	3568	\$7,500
12/10/22	Everyone Loves School Daze Supplies	6987	\$19,900
Subtotal – Code 45			\$57,400

Code 46: TRAVEL EXPENSES

Dates of Travel	Name of Traveler	Destination and Purpose	Check or Journal Entry #	Amount Expended
9/9/22-6/24/23	P.M.	Classroom Visits	1256	\$112
9/9/22-6/30/23	Student Bussing (District Owned)	To/From school 180 days	1398	\$360,000
5/4/23	Student and Adult Field Trip	Zoo Field Trip	1458	\$1125
Subtotal – Code 46				\$361,237

Code 80: EMPLOYEE BENEFITS

List only the total project salary amount for each benefit category. Benefits may only be claimed for salaries reported in Code 15 or Code 16. Rates used for project personnel must be the same as those used for other agency personnel.

Code 49: PURCHASED SERVICES WITH BOCES

Encumbrance Date	Name of BOCES	Check or Journal Entry #	Amount Expended
6/1/23	ABC BOCES	5879	\$125,000
6/2/23	ABC BOCES	5881	\$155,000
Subtotal – Code 49			\$280,000

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).

Include expenditures for salaries, associated employee benefits, purchased services and supplies and materials related to alterations to existing sites.

Purchase Order Date or Dates of Service	Provider of Service	Check or Journal Entry #	Amount Expended
10/14/22	Installation of PreK-child sized toilets Lair Plumbing	3245	\$2,250
10/16/22	Custodian Staff Salary for Installation D. L.	3246	\$3,000
Subtotal-Code 30			\$5,250

Code 20: EQUIPMENT

Items of equipment purchased must agree in type and number with the equipment approved in the project budget.

Purchase Order Date	Vendor	Check or Journal Entry #	Amount Expended
3/20/23	Playgrounds, Inc.	8475	\$25,500
Subtotal – Code 20			\$25,500

SUFDPK Additional Requirements

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.

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

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

- **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 processed by that office.
- **Grants Finance**: Grants Finance is responsible for the financial management of grants awarded allocations provided to districts and local agencies.
- **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.