PA Pre-K Counts Fiscal Supplement

Contents

Notes About the Supplement

The examples used through this supplement are based on the following grant example:

Lead Agency Grant: $516,250.00 - 54 Full Day and 10 Half Day
Lead Agency Serves 10 FD
Partner - Bayside
18Full Day and 10 Half Day
Passthrough Amount $161,000 (Lead keeps 20%)

Partner - Central
18Full day
Passthrough Amount 149,625 (Lead keeps 5%)

General Notes

PELICAN displays recommended percentage ranges per line item. Justification is required for any line that falls outside of the recommended ranges.

When working in PELICAN, the Percentage (%) of Grant field will auto-populate.

There is a character limitation on each text box in PELICAN, therefore some formatting preferences in the supplement may need modified. If no justification will be required for a line item, that space can be used to carry additional description content.

If copying and pasting your information into PELICAN from the budget template, the formatting of the text will not carry over (font style, font sizes, etc.).

Line Item Notes

Staff should be listed with first initial and last name, as seen in the supplement examples, unless directed by their specialist to shorten due to character limits.

Staff should only appear one time on the budget, on the line item that reflects their primary role. If working in multiple capacities and allocating funds for those, include this additional cost allocation in the description of their primary role.

Salaries on Line Items 1 – 4a are for employees paid directly by the grantee.

For an example of an hourly paid employee, refer to the Line Item 4 in the supplement.

For an example of a classroom that is not all PA Pre-K Counts, refer to Line Item 5 in the supplement.

Purchases made prior to a budget or budget revision final approval could end up being disallowed, programs should postpone new purchases until final approval or consult with preschool program specialist prior to the purchase.

Training and development opportunities that are available both in- and out-of-state can only be allocated to PA Pre-K Counts if attended in-state. In that case, both registration and travel may be

allocated. If only offered out-of-state, then only registration costs can be allocated to PA Pre-K Counts, not travel.

A maximum of $10,000 per site can be charged to PA Pre-K Counts for outdoor playground equipment and surfacing per grant year. Playground expenses must be cost allocated across all programs that utilize the equipment and/or surface of the playground.

Line Item 1: Child Health & Development Salaries

Include staff who work directly with children and/or support instruction in the classroom.

This can include:

- Teachers
- Teacher Aides
- Health/Mental Health Personnel
- Nutritional Personnel
- Content Coaches
- Program Coordinators
- Education Coordinators

Description: In the description box, list staff by first initial and last name. Then include their position, their total salary, percent of that salary that is allocated to the grant, and that dollar amount in parenthesis.

For staff (cannot include teachers) that are working for the lead agency as well as *all* partners, place PS (Partner Support) with their position to indicate this. For staff (cannot include teachers) that are working for the lead agency but only *select* partners, place PS to indicate this, and identify the select partners in justification.

Example 1 of 1:

Amount	% of Grant	Description	Justification
$68,500	Auto-populates	B. Smith-Teacher-$45k-75% ($33,750) C. Smothers-Aide-$25k-75% ($18,750) B. Miller-Cook-$10k-20% ($2,000) T. Santiago-Ed Coord. PS-$50k-10% ($5,000) Z. Cho-Ment. Health PS-$60k-15% ($9,000)	Z. Cho- Bayside

Line Item 1a: Child Health & Development Benefits

Include any amount of benefits being charged to the PA Pre-K Counts Grant for staff under Line Item 1.

Description: Use the same naming convention used in Line Item 1. Identify the cost of benefits for the PA Pre-K Counts school year in the following manner.

Example 1 of 2: Paying a percentage of salary for benefits

Amount	% of Grant	Description	Justification
$9,187.00	Auto-populates	B. Smith-Teacher-$45k-5% ($2,250) C. Smothers-Aide-$25k-5% ($937) B. Miller-Cook-$10k-5% ($500) T. Santiago-Ed Coord. PS-$50k-5% ($2,500) Z. Cho-Ment. Health PS-$60k-5% ($3,000)	Z. Cho- Bayside

Example 2 of 2: Paying set amount for benefits

Amount	% of Grant	Description	Justification
$9,187.00	Auto-populates	B. Smith-Teacher- Health$2,000 Vision$125 Dental$125 C. Smothers-Aide- Health $500 Vision $250 Dental $187 B. Miller-Cook- Health $500 T. Santiago-Ed Coord. PS- Health $2,000 Vision $500 Z. Cho-Ment. Health PS- Health $2,000 Vision $500 $Dental $500	Z. Cho- Bayside

Line Item 2: Program Design and Management Personnel Salaries

Include any staff who work in program design and management, including anyone who is solely administrative.

This can include:
- Clerical Personnel
- Directors
- Fiscal Staff (internal)

Description: In the description box, list staff by first initial and last name. Then include their position, their total salary, percent of that salary that is allocated to the grant, and that dollar amount in parenthesis.

For staff that are working for the lead agency as well as *all* partners, place PS (Partner Support) with their position to indicate this. For staff that are working for the lead agency but only *select* partners, place PS to indicate this, and identify the select partners in justification.

Example 1 of 1:

Amount	% of Grant	Description	Justification
$35,800	Auto-populates	P. Stewart-Director-$55k-25% ($13,750) D. Weatherly-Exec Dir-$75k-5% ($3,750) T. McMillen-Fiscal Coord-$48k-10% ($4,800) C. Ritely-Secretary PS-$50k-15% ($7,500) K. Smith-Data Specialist PS-$40k-15% ($6,000)	K. Smith- Bayside

Line Item 2a: Program Design and Management Personnel Benefits

Include any amount of benefits being charged to the PA Pre-K Counts Grant for staff under Line Item 2.

Description: Use the same naming convention used in Line Item 2. Identify the cost of benefits for the PA Pre-K Counts school year in the following manner.

Example 1 of 2: Paying a percentage of salary for benefits

Amount	% of Grant	Description	Justification
$13,400	Auto-populates	P. Stewart-Director-$55k-5% ($2,750) D. Weatherly-Exec Dir-$75k -5% ($3,750) T. McMillen-Fiscal Coord-$48k -5% ($2,400) C. Ritely-Secretary PS-$50k-5% ($2,500) K. Smith-Data Specialist PS-$40k -5% ($2,000)	K. Smith- Bayside

Example 2 of 2: Paying set amount for benefits

Amount	% of Grant	Description	Justification
$13,400	Auto-populates	P. Stewart-Director- Health $2,000 Dental $500 Vision $250 D. Weatherly-Exec Dir-Health $2,000 Dental $1,000 Vision $750 T. McMillen-Fiscal Coord-Health $2,000 Dental $200 Vision $200 C. Ritely-Secretary PS-Health $1,500 Dental $500 Vision $500 K. Smith-Data Specialist PS-Health $1,000 Dental $500 Vision $500.	K. Smith- Bayside

Line Item 3: Family and Community Partnership Salaries

Include any non-instructional staff who are content experts.

This can include:
- Parent Involvement Coordinator
- Social Services Counselor
- Family & Community Partnerships Liaison

Description: In the description box, list staff by first initial and last name. Then include their position, their total salary, percent of that salary that is allocated to the grant, and that dollar amount in parenthesis.

For staff that are working for the lead agency as well as all partners, place PS (Partner Support) with their position to indicate this. For staff that are working for the lead agency but only select partners, place PS to indicate this, and identify the select partners in justification.

Example 1of 1:

Amount	% of Grant	Description	Justification
$22,500	Auto-populates	S. Struthers-Comm Coord. -$45k-35% ($15,750) C. Waters-Family Eng.-$45k-15% ($6,750)	

Line Item 3a: Family and Community Partnership Benefits

Include any amount of benefits being charged to the PA Pre-K Counts Grant for staff under Line Item 3.

Description: Use the same naming convention used in Line Item 3. Identify the cost of benefits for the PA Pre-K Counts school year in the following manner.

Example 1 of 1: Paying a percentage of salary for benefits

Amount	% of Grant	Description	Justification
$3,600	Auto-populates	S. Struthers $45k-5% ($2,250) C. Waters $45k- 3% ($1,350)	

Example 2 of 2: Paying set amount for benefits

Amount	% of Grant	Description	Justification
$3,600	Auto-populates	S. Struthers-Health $2,000 Dental $200 Vision $50 C. Waters-Health $1,200 Dental $100 Vision $50	

Line Item 4: Other Salaries

Include any personnel that do not work directly with children and do not fit into any other line item:

This can include:
- Cook
- Bus Driver
- Maintenance/Janitorial

Description: In the description box, list staff by first initial and last name. Then include their position, their total salary, percent of that salary that is allocated to the grant, and that dollar amount in parenthesis.

For staff that are working for the lead agency as well as all partners, place PS (Partner Support) with their position to indicate this. For staff that are working for the lead agency but only select partners, place PS to indicate this, and identify the select partners in justification.

Example 1 of 1:

Amount	% of Grant	Description	Justification
$8,416	Auto-populates	B. Mucker-Cook- $12 x 3hrs x 182 days = $6,552 P. Mathers-Bus Driver- $16 x 4hrs x 182 days =$11,648, 12 PKC/72 total (16%) =$1,864	

Line Item 4a: Other Benefits

Include any amount of benefits being charged to the PA Pre-K Counts Grant for staff under Line Item 4.

Description: Use the same naming convention used in Line Item 4. Identify the cost of benefits for the PA Pre-K Counts school year in the following manner.

Example 1 of 1: Paying a percentage of salary for benefits.

Amount	% of Grant	Description	Justification
$233	Auto-populates	B. Mucker-Opted out of benefits P. Mathers $11,648-2% ($233)	

Example 2 of 2: Paying set amount for benefits

Amount	% of Grant	Description	Justification
$233	Auto-populates	B. Mucker- Opted out of benefits P. Mathers Health $233	

Line Item 5: Supplies for Program Purposes

Include materials used in the classroom and/or for instructional purposes with a single item purchase price less than $5,000.

This can include:
- Art Supplies
- Books
- Furniture
- STEM Materials
- Manipulatives
- Curriculum

Description: Identify and list major categories of supplies and allocated amount. Then determine and include cost per child (CPC) for total of line item.

Example 1 of 2: All children in room covered by grant.

Amount	% of Grant	Description	Justification
$2,201	Auto-populates	Art Supplies $250 STEM Materials $951 Furniture $1,000 CPC $122	

Example 2 of 2: Portion of children in room covered by grant.

Amount	% of Grant	Description	Justification
$1,575	Auto-populates	Total $1,750 x 18/20 children =$1,575 Art Supplies $250 STEM Materials $500 Furniture $1,000 CPC $87.50	

Line Item 5a: Supplies for Management Purposes

Include materials used for management purposes with a single item purchase price less than $5,000.

This can include:
- Paper Products
- Copying
- Cleaning Supplies
- Mailing
- Printing
- Office Supplies

Description: Identify and list major categories of supplies and allocated amount. Then determine and include cost per student for total of line item.

If purchasing for a partner, add same details in description, but provide cost per child (CPC) breakdown for partner amount in justification section.

Example 1 of 1: All children in room covered by grant

Amount	% of Grant	Description	Justification
$250	Auto-populates	Postage $50 Office Supplies $75 Cleaning Supplies $75 CPC $11 PS Bayside- copying $50	PS Bayside- $50/28 children = CPC $2

Line Item 6: Equipment

Include any items that have a single item purchase price greater than $5,000, even if only allocating a portion of the purchase price. Any installation fees should be listed under Line Item 8.

This can include:
- Smart Board
- Copier
- Outdoor Play Equipment

Description: Identify and list items and allocated amount. Then, determine and include cost per student for total of line item.

If purchasing for a partner, add same details in description, but provide cost per child (CPC) breakdown for partner amount in justification section.

Example 1 of 1:

Amount	% of Grant	Description	Justification
$6,340	Auto-populates	Smart Board $5,500 CPC $306 PS Bayside- Copier $6,000 x 14% (28/200 children) = $840	PS Bayside $840/28 children =CPC $30

Line Item 7: Nutritional Services

Include any nutritional services and related transportation costs.

This can include:
- Meals
- Snacks

Description: Identify the number of meals served and the cost per child (CPC).

If purchasing for a partner, add same details in description, but provide cost per child (CPC) breakdown for partner amount in justification section.

Example 1 of 1:

Amount	% of Grant	Description	Justification
$9,828	Auto-populates	2 meals 1 snack p/day. $3 p/day. 182 days. 18 children = $9,828.	

Line Item 7a: Parent Services

Include any costs related to parent activities.

This can include:
- Food
- Presenters
- Field Trip Admission Fees

Description: Identify type and number of activities and cost per activity

Example 1 of 1:

Amount	% of Grant	Description	Justification
$400	Auto-populates	2 Parent Nights ($100 each), 1 Back to School Night ($200)	

Line Item 7b: Child Services Consultants

Include anyone who provides direct services to PA Pre-K Counts children and are paid as contractors or consultants (not staff).

This can include:
- Mental Health Service
- Fine Motor Vendor
- Music Vendor
- Art Vendor
- Gross Motor Vendor

Description: Identify vendor name, description of work performed, and cost per vendor.

If extending vendor service to partner, make note within description.

Example 1 of 1:

Amount	% of Grant	Description	Justification
$300	Auto-populates	Feelings 'n Me/Emotional Learning/$100. Building Blocks/Fine motor, math, social/$200 (sharing w/PS Bayside)	

Line Item 7c: Space/Rent

Include any cost associated with the use of classroom or office space.

Description: In the description box, list the total space cost for the facility broken down to show classroom space versus non-classroom space being used. Note the cost per child for total line item. Indicate if there is no cost associated for a space being used for classroom or non-classroom space.

Example 1 of 2: All children in classroom PA Pre-K Counts

Amount	% of Grant	Description	Justification
$5,000	Auto-populates	Classroom space- $500 p/month x 10 months= $5k. Office space-no cost affiliated. CPC $278	

Example 2 of 2: Cost allocation if not all children in classroom are PA Pre-K Counts

Amount	% of Grant	Description	Justification
$4,500	Auto-populates	Classroom space- $500 p/month x 10 months= $5k x 90% = $4,500. Office space-no cost affiliated. CPC $250	

Line Item 7d- Building Maintenance, Repair, and other Occupancy

Include any costs associated with building maintenance, repair, or occupancy.

This can include:
- Grounds Maintenance
- Snow Removal
- Minor Repairs

Description: Identify and list major categories of repair & maintenance and allocated amount. Then, determine and include cost per child (CPC) for total of line item.

Example 1 of 1:

Amount	% of Grant	Description	Justification
$175	Auto-populates	Grounds $100, Minor Repairs $75. CPC $10	

Line Item 7e: Utilities and Telephone

Include any costs associated with telephone and utility usage.

This can include:
- Electric
- Telephone
- Internet
- Water
- Sewer

Description: Identify and list utilities and allocated amount. Then, determine and include cost per child (CPC) for total of line item.

Example 1 of 1:

Amount	% of Grant	Description	Justification
$600	Auto-populates	Utilities $500 Telephone $100 CPC $33	

Line Item 7f: Building/Child Liability Insurance Costs

Include any costs associated with building and child liability insurance.
Description: Identify and list insurance amount(s). Then, determine and include cost per child (CPC) for total of line item.

Example 1 of 1:

Amount	% of Grant	Description	Justification
$840	Auto-populates	Building $1,500 x 16% (1/6 classrooms) = $240 Child $600 CPC $47	

Line Item 7g: Accounting & Legal Services

Include any costs associated with accounting and/or legal services, including audits for the previous year.

Description: Identify and list an amount for each major category budgeted. Then, determine and include cost per child (CPC) for total of line item.

If extending vendor service to partner, make note within description.

Example 1 of 1:

Amount	% of Grant	Description	Justification
$1,900	Auto-populates	Audit $5,000 x 19% (18 PRE-K COUNTS/95 total students) = $950. CPA/Bookkeeper $5,000 x 19% (18 PKC/95 total students) = $950	

Line Item 7h: Publication/Advertising/Printing Costs

Include any costs associated with publication, advertising, and/or printing costs.

Description: Identify and list an amount for each major category budgeted. Then, determine and include cost per child (CPC) for total of line item.

If extending vendor service to partner, make note within description.

Example 1 of 1:

Amount	% of Grant	Description	Justification
$300	Auto-populates	Enrollment Packets $50 Advertising $100 Publication $150	

Line Item 7i: Substitutes

Include any costs associated with substitutes who are not paid benefits. Substitutes who are paid benefits should be listed under line item 1 and 1a.

Description: List a total amount for substitutes (Lead and Teacher's Aid) and a breakdown of how many days are budgeted for paid time off (PTO) coverage.

If including service to partner, make note within description.

Example 1 of 1:

Amount	% of Grant	Description	Justification
$950	Auto-populates	$100 x 7 days Lead Teacher PTO=$700. $50 x 5 days Teacher's Aid PTO= $250.	

Line Item 7j: Non-student Travel Costs

Include any costs associated with in-state travel.

This can include:
- Home Visits
- Travel Between Sites
- Travel to Community Engagement Meetings
- Travel to Professional Development Activities

Description: Identify and list an amount for each major category budgeted. Then, determine and include cost per child (CPC) for total of line item.

If extending vendor service to partner, make note within description.

Example 1 of 1:

Amount	% of Grant	Description	Justification
$750	Auto-populates	Home Visits $500. Program Coord Site Visits $250	

Line Item 8: Other Contracted Services

Include any costs that cannot be associated with a more specific line item. For example, if an agency contracts with a cleaning service that amount should be reported under Line Item 7d related to building maintenance. Lead teachers may not be contracted from an outside agency.

This can include:
- Field trip admission for students and teachers
- Online access and license fees for child assessment systems

Description: Identify vendor name, description of work performed, and cost per vendor

If extending vendor service to partner, make note within description.

Example 1 of 1:

Amount	% of Grant	Description	Justification
$500	Auto-populates	Belding Counseling Services, teacher reflective consultation $500.	

Line Item 9: Training & Staff Development

Include any costs for professional development activities for all PA Pre-K Counts staff.

This can include:
- Tuition
- PD Course Costs
- Teacher Evaluations
- Mentoring/Induction Expenses
- Conference Registration/Supplies

Description: Identify and list an amount for each major category budgeted. Then, determine and include cost per staff (CPS) for total of line item.

If extending vendor service to partner, make note within description.

Example 1 of 1:

Amount	% of Grant	Description	Justification
$6,075	Auto-populates	Tuition $1000. PD Courses $75. Induction $5,000. CPS $2,025 (1 Lead, 1 Aide, 1 Director)	

Line Item 91: Student Transportation

Include any costs associated with the transportation of students other and grantee-employed driver salaries.

Description: Identify the categories of travel cost and total cost.

If extending service to partner, make note within description.

Example 1 of 1:

Amount	% of Grant	Description	Justification
$6,900	Auto-populates	$40k x 12 PKC/72 students (16%) = $6,400. 2 Field Trips x $250=$500.	

Line Item 92: Construction for Renovations

Include any amount budgeted for renovations.

Description: List and describe each renovation, location on site, and the allocation amount to PA Pre-K Counts. PA Pre-K Counts will only cover 100% of the cost of a renovation if the area is solely used by PA Pre-K Counts children and there is a commitment that the area will remain solely dedicated to PA Pre-K Counts usage for at least 3 years.

If extending service to partner, make note within description.

Example 1 of 1:

Amount	% of Grant	Description	Justification
$680	Auto-populates	Replace Secure Entryway $4,000 x 1 PKC room/6 classrooms (17%) = $680.	

Line Item 93: Pass-through Funds

This section is only applicable to lead agencies that pass funds to partners.

Description: Identify each individual partner with the same name listed PELICAN, the amount expected to be awarded, and a breakdown of full/half day slots and the dollar amounts for each. The awarded amount(s) must match partner budget(s).

Example 1 of 1:

Amount	% of Grant	Description	Justification
$310,625	Auto-populates	Bayside $161,000. $7,000 p/FD $3,500 p/HD. 18 Full/10 Half. Central $149,625. $8,312.50 p/FD. 18 FD	