Getting To Know PA Pre-K Counts
Webinar Series
Fiscal Responsibilities

Today’s Presenters:

Deb Wise | Chief, Division of Standards & Professional Development, OCDEL
Curt Gussler | Preschool Program Manager, Pennsylvania Key
Meeting Topics

- Overview of Systems Used
- eGrants – Grant Application and Contracting
- FAI – Cash on Hand Reporting
- PELICAN – Fiscal Documents & Reporting
- CRP Blocks
- Auditing
- Fiscal Supplement
Systems You’ll Use

• Intranet
  - www.pakeys.org/

• eGrants* Recently updated
  - www.mypdeapps.pa.gov/Login/wfKeystoneLogin.aspx

• FAI
  - www.education.pa.gov/Pages/MyPDESuite.aspx

• PELICAN
  - www.pelican.state.pa.us/

• eTreasury
  - Search Contract - My ASP.NET Application (www.patreasury.gov/transparency/e-library/)
eGrants

The Pennsylvania Department of Education's eGrants Grants Management system provides licensed education agencies and community-based programs with online access to grant applications. 

To access eGrants, please login to MyPDESuite to access eGrants Account.

Uses:

• Initial grant application including budget
• Your contract documents
eGrants Migration with MyPDESuite
eGrants/MyPDESuite

Access My Applications:

eGrants The Pennsylvania Department of Education's eGrants Grants Management system provides licensed education agencies and community-based programs with online access to grant applications.

What would you like to do?
- Register for an Application
- Find out more about Applications
- Find my Security Administrator

Below are your Application Roles. To remove yourself from an Application Role, click 'Delete'.

<table>
<thead>
<tr>
<th>Application</th>
<th>Roles</th>
<th>Institution</th>
<th>AUN</th>
<th>Branch</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>eGrants</td>
<td>eGrants User</td>
<td>PDE</td>
<td>315220083</td>
<td>0</td>
<td>Active</td>
</tr>
</tbody>
</table>
FAI

Uses:
• Reporting Cash on Hand Quarterly
• Checking payment status
  - Payments are made by direct deposit
• Checking revenue received to date
PKC Financial Management

Cash on Hand

- Found on the FAI (Financial Accounting Information) system
- Lead agencies are required to report for their total grant amount. Partners do not complete this report.
- If there is an excess of 1 month’s payment your next month’s payment will be withheld. If you have over expended, you will receive 2 months payment on the next scheduled payment date.
- This must be complete before the 10th business day after quarter 1, 2, and 3 to keep payments flowing
FAI Access


- You must follow the user guides on the PDE website to gain access to the FAI system

- Questions with the FAI system can be directed to ra-faiecs@pa.gov There are also links and phone numbers on the PDE site to request help.
PELICAN

Fiscal Uses:

- Budget
- Budget Revisions
- Funding Adjustment Budget Revisions
- Quarterly Expenditures
- Final Expenditures
- Inventory Report
PKC Financial Management in PELICAN

Budget

- Lead agency and partners both complete budgets.
- Please use whole dollar amounts.
- Use Fiscal Supplement. Only allowable expenses will be approved.

§ 405.72. Grant Awards. (a) Grants shall be awarded by the Department to approved providers on a per-child basis, in an amount set by the Department, for each eligible student served by an approved provider. (b) The amount of grant funds provided per-student may not exceed the cost of administering the approved provider’s prekindergarten program.

§ 405.73. Use of Funds. (a) Funds may only be used for the costs associated with providing Program services to eligible students enrolled in the Program. (b) Funds may not be used for administrative or indirect costs.
PKC Financial Management in PELICAN

Budget Revision

- Lead agency and partners – lead agency must open partner budget revisions for them.

- If any line item on your original budget changes by 10\% (+/-) a revision needs completed to reflect the change.

- Can be done whenever needed and as often as needed.
PKC Financial Management in PELICAN

Funding Adjustments

- Funding adjustment occurs whenever the allocation is increased or decreased.

- When notified that your grant structure has been updated you will need to complete a budget revision.

- Any additional funding is pro-rated across the remaining payments.

- If funding is reduced, the reductions are pro-rated across the remaining payments.
PKC Financial Management in PELICAN
Quarterly Expenditure Report (QER)

- Lead Agency completes these based on total award.
- Actual expenses incurred in the quarter.
- Due the 10th business day following quarter end (Mid-October, Mid-January, Mid-April).
PKC Financial Management in PELICAN

Final Expense Report (FER)

- Lead agency completes the FER
- The last report of actual expenses
- Due by August 31
- Upon approval of the FER any remaining funding due to the grantee is paid in the next payment cycle.
- If the grantee received funding in excess of the grant expenditures a check must be remitted to PDE.
PKC Financial Management in PELICAN

Inventory Report

- Must be completed as a part of the FER whether a purchase over $5000 has been made or not.

- Any agency, lead or partner, that makes a single purchase valued at over $5000 must report it on the inventory report.

- Due with the FER by August 31.
CRP Blocks

- Occurs when the grantee has an obligation to the Commonwealth. Typically, this would be some form of outstanding tax responsibility.

- OCDEL and The Pennsylvania Key are not informed of the nature of the obligation. CRP blocks are not monitored by OCDEL or the Pennsylvania Key on a regular basis. They are usually discovered when a grantee does not receive a payment as expected. On occasion, the Comptroller’s office may notice a block and notify OCDEL.

- Your provider specialist will notify you when a block is discovered. That notification will include a telephone number to call for details. When the clearance is obtained you should request a contractor’s clearance certificate to submit to your provider specialist.
Audits & Accounting

405.71. Segregation of Funds.
An approved provider that receives grant funds under the Program shall maintain a separate account in its budget to facilitate monitoring and auditing of the use of the grant funds. If the approved provider is a school district, the school district may not place grant funds in a reserve account.

Guidance and Clarifications
All funds provided by PDE for the Pennsylvania Pre-K Counts Program must, at a minimum, be segregated from other funds through the use of a general ledger or other acceptable accounting practices.

All funded Pennsylvania Pre-K Counts lead agencies and partner agencies will be required to meet Pennsylvania Pre-K Counts audit requirements. Additional information on the requirements can be found at #017: Audit Requirements.
Audit Reporting

- All funded PA Pre-K Counts lead agencies and partner agencies will be required to meet PA Pre-K Counts audit requirements.

- Grantees are expected to maintain books, records, documents, and other evidence in sufficient detail to support all claims for PA Pre-K Counts funding.

- PDE reserves the right to cost-settle with a grantee for non-allowable costs and/or undocumented costs.

- Audits are for the prior year (IE. Reports submitted in FY 2021/2022 were for the fiscal year 2020-2021) Audit expenses should be charged to the next fiscal year budget.
Audit Reporting

- Agencies that receive more than $750,000 in PA Pre-K Counts funding and/or are subject to 2 CFR 200, Uniform Guidance, have until June 30 to submit a copy of their audit.

- All documentation for the PA Pre-K Counts program must be maintained for seven years.
Fiscal Supplement

The fiscal supplement is a document that outlines how each section of the PELICAN budget must be completed, along with spending recommendations and considerations.

The document can be found on the PA Key website on the PA Pre-K Counts How To Apply page.
Fiscal Supplement

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:

<table>
<thead>
<tr>
<th>Amount</th>
<th>% of Grant</th>
<th>Description</th>
<th>Justification</th>
</tr>
</thead>
</table>
| $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 |
Fiscal Supplement

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.

<table>
<thead>
<tr>
<th>Amount</th>
<th>% of Grant</th>
<th>Description</th>
<th>Justification</th>
</tr>
</thead>
<tbody>
<tr>
<td>$233</td>
<td>Auto-populates</td>
<td>B. Mucker-Opted out of benefits P. Mathers $11,648-2% ($233)</td>
<td></td>
</tr>
</tbody>
</table>

Example 2 of 2: Paying set amount for benefits

<table>
<thead>
<tr>
<th>Amount</th>
<th>% of Grant</th>
<th>Description</th>
<th>Justification</th>
</tr>
</thead>
<tbody>
<tr>
<td>$233</td>
<td>Auto-populates</td>
<td>B. Mucker-Opted out of benefits P. Mathers Health $233</td>
<td></td>
</tr>
</tbody>
</table>
Fiscal Supplement

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.

<table>
<thead>
<tr>
<th>Amount</th>
<th>% of Grant</th>
<th>Description</th>
<th>Justification</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,201</td>
<td>Auto-</td>
<td>Art Supplies $250 STEM Materials $951</td>
<td></td>
</tr>
<tr>
<td></td>
<td>populates</td>
<td>Furniture $1,000 CPC $122</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Amount</th>
<th>% of Grant</th>
<th>Description</th>
<th>Justification</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,575</td>
<td>Auto-</td>
<td>Total $1,750 x 18/20 children =$1,575</td>
<td></td>
</tr>
<tr>
<td></td>
<td>populates</td>
<td>Art Supplies $250 STEM Materials $500</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Furniture $1,000 CPC $87.50</td>
<td></td>
</tr>
</tbody>
</table>
Fiscal Supplement

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:

<table>
<thead>
<tr>
<th>Amount</th>
<th>% of Grant</th>
<th>Description</th>
<th>Justification</th>
</tr>
</thead>
<tbody>
<tr>
<td>$6,340</td>
<td>Auto-populates</td>
<td>Smart Board $5,500 CPC $306 PS Bayside-Copier $6,000 x 14% (28/200 children) = $840</td>
<td>PS Bayside $840/28 children = CPC $30</td>
</tr>
</tbody>
</table>
Fiscal Supplement

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:

<table>
<thead>
<tr>
<th>Amount</th>
<th>% of Grant</th>
<th>Description</th>
<th>Justification</th>
</tr>
</thead>
<tbody>
<tr>
<td>$9,828</td>
<td>Auto-populates</td>
<td>2 meals 1 snack p/day. $3 p/day. 182 days. 18 children = $9,828.</td>
<td></td>
</tr>
</tbody>
</table>
Fiscal Supplement

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

<table>
<thead>
<tr>
<th>Amount</th>
<th>% of Grant</th>
<th>Description</th>
<th>Justification</th>
</tr>
</thead>
<tbody>
<tr>
<td>$5,000</td>
<td>Auto-populates</td>
<td>Classroom space- $500 p/month x 10 months= $5k. Office space-no cost affiliated. CPC $278</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Amount</th>
<th>% of Grant</th>
<th>Description</th>
<th>Justification</th>
</tr>
</thead>
<tbody>
<tr>
<td>$4,500</td>
<td>Auto-populates</td>
<td>Classroom space- $500 p/month x 10 months= $5k x 90% = $4,500. Office space-no cost affiliated. CPC $250</td>
<td></td>
</tr>
</tbody>
</table>
Fiscal Supplement

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:

<table>
<thead>
<tr>
<th>Amount</th>
<th>% of Grant</th>
<th>Description</th>
<th>Justification</th>
</tr>
</thead>
<tbody>
<tr>
<td>$500</td>
<td>Auto-populates</td>
<td>Belding Counseling Services, teacher reflective consultation $500.</td>
<td></td>
</tr>
</tbody>
</table>
Fiscal Supplement

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:

<table>
<thead>
<tr>
<th>Amount</th>
<th>% of Grant</th>
<th>Description</th>
<th>Justification</th>
</tr>
</thead>
<tbody>
<tr>
<td>$680</td>
<td>Auto-populates</td>
<td>Replace Secure Entryway $4,000 x 1 PKC room/6 classrooms (17%) = $680.</td>
<td></td>
</tr>
</tbody>
</table>
Fiscal Supplement

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:

<table>
<thead>
<tr>
<th>Amount</th>
<th>% of Grant</th>
<th>Description</th>
<th>Justification</th>
</tr>
</thead>
<tbody>
<tr>
<td>$310,625</td>
<td>Auto-populates</td>
<td>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</td>
<td></td>
</tr>
</tbody>
</table>
Fiscal Reminders and Considerations

- It is recommended that lead teachers make at least $45,000 per year.
- An individual person should only exist in the budget in one place- if they have multiple roles, pick the primary role to determine their line item placement.
- Consider placing larger expenditures at the beginning of the grant cycle in order to allocate funds later in the cycle towards salary increases since there is no scheduled cost per child increase.
- Any item over $10,000 requires 3 bids – use the Commonwealth’s Materials & Services Procurement requirements.
- 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.
PKC Financial Management Contacts

Need Help or have Financial Questions

- Contact your assigned Preschool Program Specialist
  - Renee Zirkle renzir@pakeys.org or (717) 213-3739
  - Brian Bell BriBell@pa.gov or (717) 346-0038

FAI questions
  - ra-faiecs@pa.gov

PELICAN specific questions
  - Call 1-877-491-3818 (M-F 8:30 am – 5 pm)
  - www.pakeys.org