

Welcome.

Please know this presentation may be recorded.

OCDEL Family Support and Family Center Grantee Fiscal Webinar

February 15th 2023

Presented by Jim Powell, Fiscal Manager

Agenda

- ❖ Definitions
- ❖ Reporting Timeframes
- ❖ Fiscal Monitoring
- ❖ Questions

Common Definitions

SFY: *State Fiscal Year (July 1st – June 30th)*

FFY: *Federal Fiscal Year (October 1st– September 30th)*

QER: *Quarterly Expenditure Report*

FER: *Final Expenditure Report*

Equipment: *Personal property that has a per-unit cost exceeding \$5,000, with a useable life more than one year*

Budget: *Official approved document in Family Support Data Collection System*

Budget Revision: *Net zero budget change If a New/Major Line-Item change +/- 10%*

Funding Adjustment: *Changing overall funded amount*

Fiscal Reporting Timeframes

Quarterly and Final Expenditure Reports

Description: This report will show the YTD spending against the budget as set-forth in the contract with the Commonwealth of Pennsylvania. These reports are intended to show actual dollars spent as of the last day of each of the listed quarters below. *Entered in the PA Family Support Data Collection System*

Due Date: The report is due quarterly by the last day of the month following the close of the quarter. (October 31st, January 31st, April 30th)

FER Due Date: August 30th

Quarters by Grant Cycle

Quarter	State Fiscal Year July to June	SFY QER Due Dates	Federal Fiscal year Oct to Sep	FFY QER Due Dates
Q1	July 1st to Sep 30th	October 31 st	Oct 1st to Dec 31st	January 31 st
Q2	Oct 1st to Dec 31st	January 31 st	Jan 1st to March 31st	April 30 th
Q3	Jan 1st to March 31st	April 30 th	April 1st to June 30th	July 31 st
Q4	April 1st to June 30th	FER: August 30 th at the latest	July 1st to Sep 30th	FER: October 31 st at the latest

GRANTEE (Implementing Agency):	TEST AGENCY		
GRANT#:	0000000003	VENDOR:	
FISCAL YEAR	7/2017-6/2018	EMAIL:	
Prepared BY:		Date Submitted:	

Completing the Expenditure Report during the Grant Year: For each quarter, complete the Current Quarter's Expenditures, the Year-to-Date Expenditures columns will auto populate from previous quarterly submissions. A detailed budget narrative does not need to be submitted with each quarterly report, however, if total Year-to-Date Expenditures for the quarter are less than the appropriate percentage of the total Grant Budget (i.e. if less than 25% at the first quarter; less than 50% at the second quarter; less than 75% at the third quarter; less than 100% at the fourth quarter). Any unused funds must be returned to OCDEL at the end of the grant year.

Budget Categories	Approved Budget	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Year To Date Expenditures	Remaining Budget	Expenditure Percentage
Personnel								
Salaries/Wages	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	0.00%
Benefits	\$22,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,000.00	0.00%
Subtotal Personnel	\$222,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$222,000.00	0.00%
Operations								
Occupancy	\$60,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60,000.00	0.00%
Communications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Supplies	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0.00%
Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Other Operating Costs								
- Uncategorized Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
- Indirect Costs	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
- Insurance Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
- Facility Insurance Agreement Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
- Audit Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
- Training Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
- Parent Involvement Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
- Recruitment Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
- Dues, Subscriptions, Employee Morale Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Subtotal Operations	\$68,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,000.00	0.00%
Purchased Assets								
Service and Office Equip.	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00%
Data Processing Equip.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Subtotal Purchased Assets	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00%
TOTALS	\$300,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00	0.00%

- Line item out of approved budget
- Subtotal out of approved budget (can not submit)

Budget Revisions

Description: This form is used to officially change your submitted budget throughout the FY. If any major line item deviate +/-10% from originally submitted budget. *Entered in the PA Family Support Data Collection System*

Due Date: This form must be received 30 days prior to the end of the FY. You can do a budget revision any time before then. There is not a limit on the amount of revisions that can occur throughout the FY.

Grant ID: 0000000003 Agency: Test Agency
 Active Dates: 7/2017-6/2018 Award Type: OCDEL NFP

Revise Budget			
	Current Budget	Budget Adjustment	Updated Budget
Salaries	\$200,000.00	-\$6,000.00	\$194,000.00
Benefits	\$22,000.00	\$0.00	\$22,000.00
Personnel Total	\$222,000.00	-\$6,000.00	\$216,000.00
Occupancy	\$60,000.00	\$0.00	\$60,000.00
Communications	\$0.00	\$0.00	\$0.00
Supplies	\$6,000.00	\$0.00	\$6,000.00
Transportation	\$0.00	\$6,000.00	\$6,000.00
Purchased Services	\$0.00	\$0.00	\$0.00
Other Operating Costs			
Other Costs (uncategorized)	\$0.00	\$0.00	\$0.00
Indirect Cost	\$2,000.00	\$0.00	\$2,000.00
Insurance	\$0.00	\$0.00	\$0.00
Facility Insurance Agreement	\$0.00	\$0.00	\$0.00
Audit	\$0.00	\$0.00	\$0.00
Training	\$0.00	\$0.00	\$0.00
Parent Involvement	\$0.00	\$0.00	\$0.00
Recruitment	\$0.00	\$0.00	\$0.00
Dues, Subscriptions, Employee Morale	\$0.00	\$0.00	\$0.00
Operations Total	\$68,000.00	\$6,000.00	\$74,000.00
Service and Office Equipment	\$10,000.00	\$0.00	\$10,000.00
Data Processing Equipment	\$0.00	\$0.00	\$0.00
Purchased Assets Total	\$10,000.00	\$0.00	\$10,000.00
Award Total	\$300,000.00	\$0.00	\$300,000.00
Award Remaining	\$0.00		\$0.00

Audits

- **Description:** Audits are used to monitor safeguards and funding from an independent source. *Entered in the PA Family Support Data Collection System*
- **Due Date:** We ask that the most recent audit is submitted by March 31st each year.
 - \$750,000 or more of State and Federal Funding – Single Audit
 - \$75,000 - \$749,999 of State and Federal Funding - Independent auditor must conduct an examination or an agreed-upon procedures engagement
 - \$75,000 or less of State and Federal Funding – No Audit, must maintain auditable records.

Fiscal Monitoring

Cyclical Monitoring Process

- Policy Review
 - Guidance on developing policies that are required to have in place.
- Cyclical Monitoring Form
 - Fiscal Policy Review
 - Workflow Narrative
 - Expenditure Review
 - Fiscal Guide
 - www.pa-home-visiting.org

- **Conflict of Interest:**

In the course of business, situations may arise in which an organization decision-maker has a conflict of interest, or in which the process of making a decision may create an appearance of a conflict of interest.

All employees have an obligation to:

1. Avoid conflicts of interest, or the appearance of conflicts, between their personal interests and those of the Organization in dealing with outside entities or individuals,
2. Disclose real and apparent conflicts of interest to the OCDEL, and
3. Refrain from participation in any decisions on matters that involve a real conflict of interest or the appearance of a conflict.

- **Purchasing process:**

1. Grantees must seek the best value in purchasing supplies in support of program services.
2. Grantees should compare prices for materials and supplies from vendors and select the vendor with the best value
 - a. For single item purchases in excess of \$5,000.00, documentation of comparison should be maintained.
3. Grantees must maintain invoices and receipts as part of their fiscal records.

- **Inventory:**

OCDEL Family Support grantees must maintain an Inventory of all equipment with a single purchase price of \$5,000 or greater. Inventory documentation should include:

1. Item name,
2. Initial Purchase price,
3. Date of purchase, and
4. Annual Description of condition (such as excellent, good, fair, poor).

- **Security and Storage of Data and Fiscal Records:**

1. Grantees maintain data in a secure, fire-protected environment.
2. Access to files shall be limited to individuals authorized by management.
3. A log should be kept which records the whereabouts of each record.
4. Back-up documentation is recommended.

- **Record retention and destruction:**

OCDEL Family Support grantees are expected to maintain all program and fiscal records after the close of the program year for 7 years. Grantees should develop a policy addressing:

1. File storage.
2. Method of identifying records for destruction
3. Method of destruction.

- **Insurance:**

OCDEL Family Support grantees must maintain general liability and shall carry reasonable amounts of accident insurance, liability insurance for accidents of their premises, and transportation liability insurance.

- **Cost Allocation Plan:**

Since most organizations operate many different programs, please provide us with a copy of your cost allocation plan that indicates how certain costs, for example, salaries, rent, utilities, etc. are prorated amongst these programs.

- If a plan does not exist, grantees are encouraged to work with their accountant or fiscal department to establish a cost allocation plan for allowable costs that fairly and reasonably apportions costs.
- The following are some examples of how cost allocation methodologies can be applied by cost categories:

COSTS	BASIS
Personnel Costs	Time
Personnel Costs (mixed Programs)	Number of Families
Space and Utilities	Square Footage & Time
Instructional Supplies	Number of Families/Personnel

Cyclical Monitoring Form

- Fiscal Policy Review
 - Checklist
- Workflow Narrative
 - Interview
- Expenditure Review – Will use submitted GL after Year 1
 - Allowable, Allocable and Reasonable
- <http://www.pa-home-visiting.org/fiscal-guide/>

Fiscal Monitoring & Year-end

- ❑ Payment provisions and the returning of funds
- ❑ General Ledger Reconciliations
 - To be submitted by the end of September for the previous grant FY
 - May include;
 - ✓ tracking spreadsheets
 - ✓ printout from AP system
 - ✓ payroll registers, etc.

Important Contacts

- **Ashley Ankeny – AAAnkeny@pattan.net**
- **Heather Powell – HPowell@pattan.net**
- **Ilecia Voughs – IVoughs@pattan.net**

Fiscal contact (ALWAYS cc your Consultant)

- **Jim Powell – Jampow@pakeys.org**

Questions?

The Office of Child Development and Early Learning (OCDEL) provides families access to high quality services to prepare children for school and life success.
