

Welcome.

Please know this presentation may be recorded.

OCDEL Family Support and Family Center Grantee Fiscal Webinar

November 15th 2023

Presented by Jim Powell & Emily Sadowski

Agenda

- ❖ Reporting
 - ❖ Definitions of Cost Types
 - ❖ Indirect Cost
 - ❖ Pilot
 - ❖ Questions
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Fiscal Reporting

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

Timeframes 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

The Importance of Notes

We request that you include a detailed note at the bottom of your QER if:

- If the report is under the 25% for Q1, 50% for Q2, 75% for Q3, and 100% for Q4
- Have lines that have percentages over 100%
- Barriers to fully expend the grant by the end of the grant year
- If there are lines that are not utilized yet or are underspent for the quarter.

What should the note look like?

- Template: We are under ___% because _____. We are over 100% in the following categories because_____.

GRANTEE (Implementing Agency):	TEST AGENCY		
GRANT#:	000000003	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)

Notes

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.

Detail of Budget and Budget Revisions

Cost allocation – if anything is listed in your budget that is cost allocated it needs to be broken down and shown in the budget.

Examples:

- Insurance - \$5,000 total cost * 25% allocated to Family center grant = \$1,250
- Rent - 100,000 total cost * 10% allocated for Family Support grant = \$10,000 per year or 833.33 a month for 12 months

Detail of Budget and Budget Revisions (cont.)

Cost breakdown – Each line item must include a breakdown of costs in detail.

Examples:

- Staff Travel - mileage for the use of personal vehicles - 100 miles/month @ \$.585/mile for 2 staff = \$1,404.
- Rent - Yearly \$12,000, \$1,000*12 (months)
- Desk & Chairs for 2 new staff Desk - \$150.00, Chair - \$65.00 (actual cost), 5 new pack and play 5* 100.00 (actual cost).
- Microsoft Office Licenses - 5 Licenses @ \$250 per license \$1,250.00

Question Break

Definitions of Cost Types

Direct Service Costs

Costs which clearly and directly benefit the implementation of a program or a service. Direct costs may pertain to one program, or be shared across multiple programs.

Examples of Direct Costs

- Home Visitor Salaries
 - Transportation
 - Educational Supplies
 - Model Fees
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Indirect Costs

Costs that are incurred for common/joint objectives of an organization, or costs that cannot be readily identified with a particular project or program.

Examples of Indirect Costs

- Executive Salaries
 - Services
 - HR, Fiscal, IT
 - Administrative supplies (if not grant specific)
 - Groundskeeping
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Allowable Ways of Allocating Indirect Costs

- ✓ Negotiated Federal Cost Rate Letter
 - ✓ Deminimus Calculation Worksheet
 - ✓ Direct Allocation Method
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Negotiated Rate

- Subrecipients that have a Negotiated Federally Restricted Indirect Cost Rate Letter must use the rate specified by their federally approved office in which the rate was determined.
 - An indirect rate negotiation process begins when the non-federal entities submit an indirect cost rate proposal with supporting documentation, including audited financial statements.
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Deminimus Rate

- Subrecipients may elect to use a de minimis indirect cost rate of 10% of Modified Total Direct Cost if the subrecipient has never had a negotiated indirect cost rate.
 - 200.68 Modified Total Direct Cost (MTDC). MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and subawards and subcontracts up to the first \$25,000 of each subaward or subcontract (regardless of the period of performance of the subawards and subcontracts under the award). MTDC excludes equipment, participant support costs, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, and the portion of each subaward and subcontract in excess of \$25,000...

Direct Allocation Method

- Subrecipients may elect to use the direct allocation method. Subrecipients can directly allocate indirect costs the line item in which they appear, if the subrecipient has never had a negotiated indirect cost rate.
 - Subrecipients must establish a base for determining the amount which should be outlined in their Cost Allocation Plan referred to in the Fiscal Guide.
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Fiscal Office Hours Pilot 2024

New Opportunity

- The Fiscal team is going to be offering their first open Office hours prior to the end of the 3rd Quarter reporting.
 - This will be an open forum to ask any questions and triage any issues you may be experiencing.
 - The goal is for this to be a space where grantees can come and have their questions answered
 - Please note we may have to schedule a call if the questions is highly specific to your organization.
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Important Contacts

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

Fiscal contact (ALWAYS cc your Consultant)

- **Emily Sadowski – Emisad@pakeys.org**
 - **Jim Powell – Jampow@pakeys.org**
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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.
