




Office  of  
Early  
Learning

**2024-2025**

**NYS ADMINISTERED  
PREK FISCAL GUIDANCE  
WEBINAR SERIES**

**FS-10A - BUDGET  
AMENDMENTS**

Presented by James Bordis, Eric Feml-Nelsen, and Vicky Woods

# THE OFFICE OF EARLY LEARNING

## Provides:

- Direction and support for statewide policies and programs related to best practices for PreK to third grade
- Supports to school districts to promote high quality PreK programs
- Guidance for Voluntarily Registered Nursery Schools and Direct Contract Agencies
- Technical assistance to early learning providers, school districts, families, and other stakeholders
- Reviews and analyzes research to inform the development of policies related to early childhood education
- Administers and monitors State Funded Universal Prekindergarten programs





## 2024-2025 Office of Early Learning Important Dates Calendar State Administered Prekindergarten

July 2024						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

August 2024						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September 2024						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12		14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October 2024						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November 2024						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December 2024						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

July	
1	2024-25 Program Year Begins
4	Independence day
31	2023-24 NYS Prekindergarten Final Report due in MVPS 2023-24 SUFDPK M/WBE Compliance Reports due 2023-24 FS-10Fs due to Grants Finance

August	
29	State-Administered Prekindergarten Applications for 2024-25 due in MVPS

September	
2	Labor Day

October	
1	2024-25 SUFDPK / VRNSK Monitoring Season Begins
14	Columbus Day

November	
11	Veterans Day
28	Thanksgiving

December	
25	Christmas Day

January 2025						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February 2025						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March 2025						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April 2025						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May 2025						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June 2025						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

January	
1	New Year's Day
20	Martin Luther King Jr. Day

February	
12	Lincoln's Birthday
17	President's Day

March	
12	PreK Child Counts Day - Final Child Counts Due UPK Child Count -Submit via SIRS SUFDPK Child Count -Submit via MVPS

\* Districts/Agencies will be notified via e-mail when MVPS survey is available.

April	
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May	
1	25-26 UPK Application Opens
26	Memorial Day
30	Final receipt date of 2024-25 Budget Amendments (FS-10A) to OEL 2024-25 Updated or Revised M/WBE Documents Goal Calculation Worksheet

June	
6	2024-25 SUFDPK / VRNSK Monitoring Season Ends
19	Juneteenth
30	2024-25 Program Year Ends



# OUR DISCUSSION WILL COVER:

- What is an FS-10A
- The purpose
- How to complete an FS-10A accurately
- Submission protocols





# MATERIALS NEEDED

The University of the State of New York  
THE STATE EDUCATION DEPARTMENT

**PROPOSED BUDGET FOR A  
FEDERAL OR STATE PROJECT  
FS-10 (03/15)**

= Required Field

Local Agency Information			
Funding Source:	State UPK Allocation		
Report Prepared By:	Peter Frank		
Agency Name:	Hallmark Central School District		
Mailing Address:	123 Gold Crown Lane		
	Street		
	Hallmark	NY	12345
	City	State	Zip Code
Telephone # of Report Preparer:	123-456-7890 x002	County:	Riverdale
E-mail Address:	Peter.Frank@HallmarkCSD.org		
Project Funding Dates:	7/1/2024	6/30/2025	
	Start	End	

**INSTRUCTIONS**

- Submit the original FS-10 Budget and the required number of copies along with the completed application directly to the appropriate State Education Department office as indicated in the application instructions for the grant program for which you are applying. DO NOT submit this form to Grants Finance.
- The Chief Administrator's Certification on the Budget Summary worksheet must be signed by the agency's Chief Administrative Officer or properly authorized designee.
- An approved copy of the FS-10 Budget will be returned to the contact person noted above. A window envelope will be used; please make sure that the contact information is accurate and confined to the address field without altering the formatting.
- For information on budgeting refer to the Fiscal Guidelines for Federal and State Aided Grants at <http://www.oms.nysed.gov/cafe/guidance/>.

Sample Completed FS-10

The University of the State of New York  
THE STATE EDUCATION DEPARTMENT

**PROPOSED AMENDMENT FOR A  
FEDERAL OR STATE PROJECT  
FS-10-A (03/15)**

= Required Field

Agency Name:	Hallmark Central School District	Riverdale
Mailing Address:	123 Gold Crown Lane	County
	Hallmark, NY 12345	
Agency Code:	123456789100	Amendment #:
Project Number:	0409-25-9999	001
Contract #:		
Contact Person:	Peter Frank	Tel:
E-mail Address:	Peter.Frank@HallmarkCSD.org	123-456-7890 x002

**INSTRUCTIONS**

- Submit the original and two copies directly to the same State Education Department office where budget was mailed. DO NOT submit this form to Grants Finance.
- This form need only be submitted for budget changes that require prior approval as follows:
  - Personnel positions, number and type
  - Equipment items having a unit value of \$5,000 or more, number and type
  - Minor remodeling
  - Any increase in a budget subtotal (professional salaries, purchased services, travel, etc.) by more than 10 percent or \$1,000, whichever is greater
  - Any increase in the total budget amount.
- Amendment # at top of this page must be completed.
- If extra room is needed for explanations, expand the rows using the row breaks on the left.
- Do not use the FS-10-A for requesting a project extension.

**CHIEF ADMINISTRATOR'S CERTIFICATION**

*By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, & accurate, & the expenditures, disbursements, & cash receipts are for the purposes & objectives set forth in the terms & 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: \_\_\_\_\_

**FOR DEPARTMENT USE ONLY**

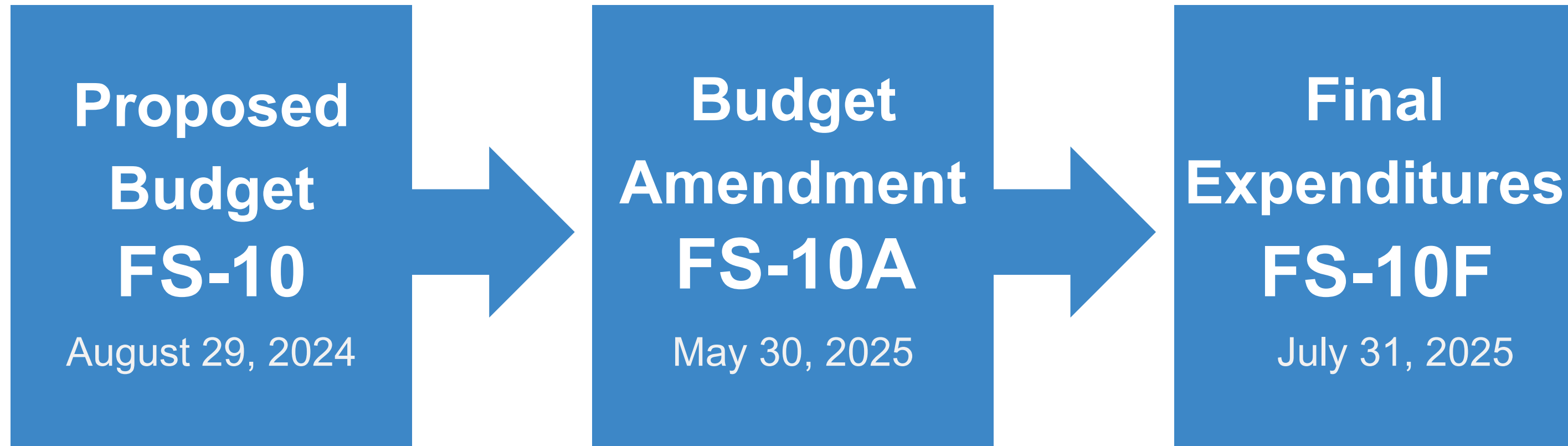
Program Approval: \_\_\_\_\_ Date: \_\_\_\_\_

Finance:

Logged Approved

Sample Completed FS-10A

# PROGRAM YEAR



***July 1, 2024 - June 30, 2025***



## AN FS-10A IS REQUIRED WHEN:

- Increasing or decreasing any budget category/code by more than 10% or \$1,000 (whichever is greater)
- Increasing or decreasing the total budget amount
- Adding equipment
- Making changes in personnel positions
- Minor remodeling
- Adding indirect costs
- Adjusting expenses



# FS-10A FORMS CAN BE FOUND ON NYSED'S WEBSITE



Scan this QR Code

The University of the State of New York  
**THE STATE EDUCATION DEPARTMENT**  
*(see instructions for mailing address)*

**PROPOSED AMENDMENT FOR  
A FEDERAL OR STATE PROJECT  
FS-10-A (03/15)**

**Agency Name and Address**


County \_\_\_\_\_

Agency Code: 

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 Amendment # 

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Project #: 

--	--	--	--	--

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Contract #: 

--	--	--	--	--	--	--	--

Contact Person: \_\_\_\_\_ Tel. #: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

**INSTRUCTIONS**

- ❖ Submit the original and two copies directly to the same State Education Department office where budget was mailed. DO NOT submit this form to Grants Finance.
- ❖ Enter whole dollar amounts only.
- ❖ This form need only be submitted for budget changes that require prior approval as follows:
  - Personnel positions, number and type
  - Equipment items having a unit value of \$5,000 or more, number and type
  - Minor remodeling
  - Any increase in a budget subtotal (professional salaries, purchased services, travel, etc.) by more than 10 percent or \$1,000, whichever is greater
  - Any increase in the total budget amount.
- ❖ Amendment # at top of this page must be completed.
- ❖ Do not use the FS-10-A for requesting a project extension.



## RESPONSIBILITIES WHEN COMPLETING THE FS-10A

1. All proposed expenditures are approved costs for the prekindergarten program.
2. The costs projected in the FS-10A are appropriate, reasonable, and necessary.
3. Accuracy of calculations.
4. Adjusted M/WBE paperwork if necessary.



# PAGE 1 OF THE FS-10A MUST INCLUDE

- Agency name, address, county
- Agency code (12-digit BEDS code)
- Amendment number
- Project number
- Contract number (Direct Contract Agencies only)
- Contact person and related contact information
- Original signature (blue or black ink)

The University of the State of New York  
THE STATE EDUCATION DEPARTMENT

PROPOSED AMENDMENT FOR A  
FEDERAL OR STATE PROJECT  
FS-10-A (03/15)

= Required Field

Agency Name:	Hallmark Central School District	Riverdale
Mailing Address:	123 Gold Crown Lane	County
	Hallmark, NY 12345	

Agency Code:

Project Number:

Contract #:

Contact Person:  Tel:

E-mail Address:

Amendment #:

**INSTRUCTIONS**

- Submit the original and two copies directly to the same State Education Department office where budget was mailed. DO NOT submit this form to Grants Finance.
- This form need only be submitted for budget changes that require prior approval as follows:
  - Personnel positions, number and type
  - Equipment items having a unit value of \$5,000 or more, number and type
  - Minor remodeling
  - Any increase in a budget subtotal (professional salaries, purchased services, travel, etc.) by more than 10 percent or \$1,000, whichever is greater
  - Any increase in the total budget amount.
- Amendment # at top of this page must be completed.
- If extra room is needed for explanations, expand the rows using the row breaks on the left.
- Do not use the FS-10-A for requesting a project extension.

**CHIEF ADMINISTRATOR'S CERTIFICATION**

*By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, & accurate, & the expenditures, disbursements, & cash receipts are for the purposes & objectives set forth in the terms & 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: \_\_\_\_\_

**FOR DEPARTMENT USE ONLY**

Program Approval: \_\_\_\_\_ Date: \_\_\_\_\_

Finance:

Logged Approved



# PAGE 2 OF THE FS-10A MUST INCLUDE

- Provide a very clear, specific, and detailed description of the changes being made to each code
- If increasing a code, complete the SUBTOTAL INCREASE column
- If decreasing a code, complete the SUBTOTAL DECREASE column
- Total Increase or Decrease, Net Increase or Decrease, Previous Budget Total, and Proposed Amended Total must be completed accurately and thoroughly

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			
49 - Boces Services			
30 - Minor Remodeling			
20 - Equipment			
Total Increase or Decrease:		(+) \$ 45,000	(-) \$ 45,000
Net Increase or Decrease:		\$ 0	
<b>ENTER BUDGET &gt;</b> Previous Budget Total:		\$ 1,069,987	
Proposed Amended Total:		\$ 1,069,987	

## HALLMARK CENTRAL SCHOOL DISTRICT

Hallmark Central School District needs to make changes to its approved FS-10. The following examples will walk participants through the amendment process.

Please have the sample FS-10 and FS-10A available for reference.





# CODE 15

## SALARIES FOR PROFESSIONAL STAFF

Original FS-10 →

SALARIES FOR PROFESSIONAL STAFF			
Subtotal - Code 15			\$130,000
Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	Project Salary
Classroom Teacher #1	1.00	\$90,000	\$90,000
Project Coordinator	0.50	\$80,000	\$40,000

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

← FS-10A

# CODE 16

## SALARIES FOR SUPPORT STAFF

Original FS-10



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

SUBTOTAL	EXPLANATION (Provide same detail as required in FS-10 Budget)	SUBTOTAL INCREASE	SUBTOTAL DECREASE
16 - Support Staff Salaries	1.0 FTE Teacher Aide added to assist in classroom coverage	\$18,500	



FS-10A



# CODE 40

## PURCHASED SERVICES

Original FS-10 →

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	Valid and Reliable Assessment	150 students x \$30 per assessment	\$4,500
Environmental 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

SUBTOTAL	EXPLANATION (Provide same detail as required in FS-10 Budget)	SUBTOTAL INCREASE	SUBTOTAL DECREASE
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	

← FS-10A

# CODE 45

## SUPPLIES AND MATERIALS

Original FS-10 →

SUPPLIES AND MATERIALS			
Subtotal - Code 45			\$37,500
Description of Item	Quantity	Unit Cost	Proposed Expenditure
Digital Tablet	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

SUBTOTAL	EXPLANATION (Provide same detail as required in FS-10 Budget)	SUBTOTAL INCREASE	SUBTOTAL DECREASE
45 - Supplies & Materials	Classroom consumables: Construction paper, glue, paint, markers, play-doh, sand, brushes, sponges (10 x \$1,990 per classroom)	\$19,900	

← FS-10A



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			
49 - Boces Services			
30 - Minor Remodeling			
20 - Equipment			
	Total Increase or Decrease:	(+) \$ 45,000	(-) \$ 45,000
	Net Increase or Decrease:	\$ 0	
	Previous Budget Total:	\$ 1,069,987	
	Proposed Amended Total:	\$ 1,069,987	

ENTER BUDGET >

# FS-10A SUMMARY PAGE

# COMMON ISSUES THAT DELAY APPROVAL

- Trying to reduce a category that originally has nothing budgeted in it
- computation errors
- Trying to increase the bottom line more than what is available
- Not recalculating indirect costs based on changes in the budget categories
- Missing an original wet ink signature
- Missing an updated M/WBE Goal Calculation Worksheet for SUFDPK Grants.






## IMPORTANT FS-10A REMINDERS

- For amendment #1, please work from the original approved FS-10
- For any additional amendments, please work from the most recently approved FS-10A to make further changes to the budget
- Confirm final child counts in October/March and complete an FS-10A if necessary
- Unspent funds do not carry over into the next project year
- Please include an original signature



**DON'T  
FORGET!**



Office  of  
Early  
Learning

# THANK YOU

For additional information:

**OEL@nysed.gov**

Sign up for OEL updates

