

# MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION



**Early Learning**

**2014 Bookkeeper Training**

March 2014

# Presenters

## Early Learning Presenters

Lana Brooks

Supervisor

[Lana.brooks@dese.mo.gov](mailto:Lana.brooks@dese.mo.gov)

(573) 526-3874

Gretchen Berhorst

Supervisor

[Gretchen.berhorst@dese.mo.gov](mailto:Gretchen.berhorst@dese.mo.gov)

(573) 526-6990



# Child Care Development Fund Grant

- ❑ Grant Funding for school districts and public colleges and universities providing care for children 6 weeks to kindergarten entry.
- ❑ Programs providing services for children of teen parents
- ❑ Maximum award amount is \$20,000 per site or \$40,000 per district for multiple sites



# Allowable Costs

## Capital Outlay:

- ☑ Useful life of at least one year
- ☑ Cost more than \$1,000
- ☑ More feasibly repaired than replaced
- ☑ Items must be put on an inventory list

## Materials and Supplies:

- ☑ Consumed in use
- ☑ Have a useful life of less than one year
- ☑ Cost less than \$1,000 per unit
- ☑ More feasibly replaced than repaired



# Allowable Costs (cont.)

## Purchased Services:

- ☑ Consultants—travel and reasonable related expenses
- ☑ Fees for Accreditation
- ☑ Approved Professional Development activities
- ☑ Out of State conference fees/PD not approved

## Salaries and Benefits:

- ☑ Payment of salaries and benefits will be allowed for lead teachers and teacher assistants

**However**, this is not considered a priority area



# Non-allowable expenditures

- ❑ Funding of existing expenditures—grant awards cannot supplant existing funding or expenditures, and must be used only to increase or enhance programs
- ❑ Purchase or improvement of land or property, except for minor remodeling
- ❑ Rent of building or facility
- ❑ Student and/or child tuition fees
- ❑ Matching funds for other federal grants
- ❑ Meals including breakfast, lunch, snacks, and dinner---this does not include classroom cooking experiences



# CCDF Function Codes

- ☑ Professional Development:
  - Improvement of Instruction
  
- ☑ Maintenance of CCDF Space:
  - Operation and Maintenance of Plant Services
  
- ☑ Classroom & Playground Instruction:
  - Early Childhood Instruction
  
- ☑ Remodeling of CCDF Space:
  - Facilities Acquisition and Construction Services



# Budget Applications

- ❑ Budget applications created in ePeGS must match renewal application budget
- ❑ The budget application must be approved in ePeGS before the district can submit an invoice



# Budget Amendments

- ☑ All budget amendments must be done in ePeGS
- ☑ The district needs to submit changes to the original budget by email and indicate those changes on the amendment in ePeGS before the budget amendment can be approved
- ☑ All budget amendments need to be submitted by March 31, 2014



District/LEA [Redacted] Year: 2011-2012

Select a District [Number] [Name] [Select District]

Current Application: Child Care - Grant Summary

Opens: 11/28/2011 Closes: 6/27/2012

Budget Window is CLOSED. Please contact Debra Linneman, Phone: (573) 751-5730, Email: [debra.linneman@dese.mo.gov](mailto:debra.linneman@dese.mo.gov)

| Version                 | Status  | Activity Log         |
|-------------------------|---|----------------------|
| <a href="#">Initial</a> | APPROVED on 12/15/2011 9:36:39 AM by GBERHORS | <a href="#">view</a> |

Opens: 11/28/2011 Closes: 4/14/2012

| Version                   | Status   | Activity Log         |
|---------------------------|--|----------------------|
| <a href="#">Request 2</a> | PAYMENT PROCESSED on 4/12/2012 2:39:23 PM by RBURKHAR  | <a href="#">view</a> |
| <a href="#">Request 1</a> | PAYMENT PROCESSED on 1/11/2012 12:34:01 PM by RBURKHAR | <a href="#">view</a> |

Opens: 4/15/2012 Closes: 6/30/2012

| Version                 | Status  | Activity Log         |
|-------------------------|---|----------------------|
| <a href="#">Initial</a> | PAYMENT PROCESSED on 6/14/2012 1:56:34 PM by RBURKHAR | <a href="#">view</a> |

DESE Program Contact

DESE Fiscal Contact

LEA Contact

Gretchen Berhorst  
205 Jefferson  
Jefferson City, MO 65102  
Phone: (573) 526-6990  
Fax: (573) 522-5085  
Email: [gretchen.berhorst@dese.mo.gov](mailto:gretchen.berhorst@dese.mo.gov)

Debra Linneman  
205 Jefferson  
Jefferson City, MO 65102  
Phone: (573) 751-5730  
Fax: (573) 526-3580  
Email: [debra.linneman@dese.mo.gov](mailto:debra.linneman@dese.mo.gov)

[Redacted]  
Phone: [Redacted]  
Email: [Redacted]



# Missouri Preschool Program

- ❑ The Department has designated their portion of the fund to promote high quality early care and education programs for children one or two years from kindergarten eligibility
- ❑ Missouri Preschool Program (MPP) contractual requirements located in the FY2014 Program Guidelines for Renewal Contracts and MPP Administrative Manual for New Awards



# Allowable Costs

## Salaries and Benefits:

- ☑ Allowed for lead teachers and teacher assistants who provide educational services directly to age eligible children
- ☑ All substitutes will also be reported under salaries as well



# Allowable Costs (cont.)

## Materials and Supplies:

- ☑ Consumed in nature
- ☑ Have a useful life of less than two years
- ☑ Cost less than \$1,000 per unit
- ☑ More feasibly replaced than repaired
- ☑ Classroom equipment, materials and supplies must be selected from the Missouri Preschool Program Approved Materials and Supplies List. This is part of the MPP Guidelines and Administrative Manual.
- ☑ Other costs that are allowable under the Materials and Supplies category are those expenditures associated with being licensed by Department of Health and Senior Services.



# Allowable Costs (cont.)

## Capital Outlay:

- ❑ Equipment that is distinguishable from supplies in that items have a useful life of more than two years
- ❑ Cost more than \$1,000 per unit
- ❑ More feasibly repaired than replaced

## Purchased Services:

- ❑ Professional Development and travel associated with professional development
- ❑ Consultants—travel and reasonable related expenses
- ❑ Fees for Accreditation
- ❑ Lease or rent of a facility with justification describing the need



# Allowable Costs (cont.)

## **Administrative/Indirect Costs:**

- ❑ Not to exceed 5% of the award
- ❑ Items included: director salaries, office supplies, utilities, postage, cleaning supplies, program advertising, etc.
- ❑ This category does not have to be itemized for an approved budget

## **Community Set aside (optional):**

- ❑ Community Set aside can be up to 10% of the total award
- ❑ Provides professional development opportunities for licensed early care and education providers
- ❑ Early care and education providers must be providing services to age eligible children



# Non-allowable expenditures

- ❑ DVD/VCRs, computers, & smart boards, etc.
- ❑ Meals including breakfast, lunch and snacks (This is separate from cooking experiences in the classroom)
- ❑ Office and cleaning supplies or equipment
- ❑ Purchase of or improvement of land or property, except for minor remodeling
- ❑ Construction of a building
- ❑ Out of State PD fees and related expenses
- ❑ Transportation costs for preschool children to and from preschool



# MPP Function Codes

## Professional Development:

- ☑ Certificated Salaries
- ☑ Non-Certificated Salaries
- ☑ Employee Benefit
- ☑ Purchased Services
- ☑ Materials and Supplies

## Community Services:

- ☑ Purchased Services—Professional Development Opportunities
- ☑ Materials & Supplies



# MPP Function Codes (cont.)

## Parents as Teachers:

- ☑ Purchased Services—screening, personal visits and/or group connections outside the regular classroom setting

## Early Childhood Instruction - Classroom & Playground Instruction:

- ☑ Certificated Salaries and substitute pay
- ☑ Non-certificated salaries and substitute pay
- ☑ Employee Benefits
- ☑ Purchased Services—educational field trips
- ☑ Materials & Supplies—Classroom material and supply items
- ☑ Capital Outlay—Classroom equipment items



# MPP Function Codes (cont.)

## Facility Acquisition and Construction Remodeling of MPP Space:

- ☑ Purchased Services
- ☑ Materials & Supplies
- ☑ Capital Outlay



# Budget Applications

- ❑ Budget applications created in ePeGS must match renewal application budget
- ❑ The budget application must be approved in ePeGS before the district can submit an invoice



# Budget Amendments

- ☑ All budget amendments must be done in ePeGS
- ☑ The district needs to submit changes to the original budget by email and indicate those changes on the amendment in ePeGS before the budget amendment can be approved
- ☑ All budget amendments need to be submitted by March 31, 2014



# Invoicing

- ☑ Payment requests must be submitted by the 1<sup>st</sup> working day of the month in order to receive a payment that month



District/LEA: [REDACTED] Year: 2011-2012

Select a District

Current Application: MO Preschool Project - Grant Summary

Number  Name

**Budget Application** [Hide](#) Opens: 5/27/2011 Closes: 6/27/2012

Budget Window is CLOSED. Please contact Debra Linneman, Phone: (573) 751-5730, Email: [debra.linneman@dese.mo.gov](mailto:debra.linneman@dese.mo.gov)

[Create Revision](#)

| Version                 | Status                                       | Activity Log         |
|-------------------------|--|----------------------|
| <a href="#">Initial</a> | APPROVED on 6/27/2011 2:21:09 PM by GBERHORS | <a href="#">view</a> |

**Payment Request** [Hide](#) Opens: 7/1/2011 Closes: 4/14/2012

| Version                   | Status   | Activity Log         |
|---------------------------|--|----------------------|
| <a href="#">Request 5</a> | PAYMENT PROCESSED on 4/12/2012 2:27:25 PM by RBURKHAR    | <a href="#">view</a> |
| <a href="#">Request 4</a> | PAYMENT PROCESSED on 3/12/2012 11:14:53 AM by RBURKHAR   | <a href="#">view</a> |
| <a href="#">Request 3</a> | PAYMENT PROCESSED on 1/11/2012 11:26:14 AM by RBURKHAR   | <a href="#">view</a> |
| <a href="#">Request 2</a> | PAYMENT PROCESSED on 11/10/2011 1:12:52 PM by RBURKHAR   | <a href="#">view</a> |
| <a href="#">Request 1</a> | PAYMENT PROCESSED on 10/27/2011 4:04:23 PM by [REDACTED] | <a href="#">view</a> |

**Final Expenditure Report** [Hide](#) Opens: 4/15/2012 Closes: 6/30/2012

| Version                 | Status  | Activity Log         |
|-------------------------|---|----------------------|
| <a href="#">Initial</a> | PAYMENT PROCESSED on 5/23/2012 3:20:18 PM by RBURKHAR | <a href="#">view</a> |

**DESE Program Contact**

Gretchen Berhorst  
205 Jefferson  
Jefferson City, MO 65102  
**Phone:** (573) 526-6990  
**Fax:** (573) 522-5085  
**Email:** [gretchen.berhorst@dese.mo.gov](mailto:gretchen.berhorst@dese.mo.gov)

**DESE Fiscal Contact**

Debra Linneman  
205 Jefferson  
Jefferson City, MO 65102  
**Phone:** (573) 751-5730  
**Fax:** (573) 526-3580  
**Email:** [debra.linneman@dese.mo.gov](mailto:debra.linneman@dese.mo.gov)

**LEA Contact**

**Phone:** [REDACTED]  
**Email:** [REDACTED]





## Contact Us

Early Learning

<http://dese.mo.gov/eel/el/>

573-751-2095

