APPENDIX A – FISCAL SUPPLEMENT

Category 1-Child Health and Development Staff Salaries Amount: Enter the amount for child health and development staff's salary being charged to the HSSAP Grant. For this category report staff who work directly with children or support instruction.
• Teachers
• Teacher aides
• Health/mental health personnel
• Nutritional personnel
• Content coaches
• Program coordinators
• Education coordinators
In the Description Field: Identify teachers and aides in the following manner:
Last name, classroom cost allocation and cost allocated salary. For other staff identify using position title, site or classroom cost allocation and cost allocated salary. If job duties are exclusively HSSAP notate 100% cost allocation. In the case where a teacher or aide is not 100% allocated to HSSAP, Indicate their full salary and allocated percentage in the Description.
For applications of Lead Agencies, where the Lead Agency will employ staff who will serve the Partnership as well as the Lead Agency, label staff PS to indicate partnership support. Notate in the Description Section when partnership support does not benefit all partners.
Example 1: Smith- $35,000* 70%= 24,500; Clark- $20,000* 70%-$14,000; Lewis-100%-$36,000; Jones-100%-$20,000
Example 2: Content Coach (PS)-100% - $50,000

Category 1a-Child Health and Development Benefits
Amount: Enter the amount of benefits being charged to the HSSAP Grant for staff under Category 1.
In the Description Field: Use the same naming convention used in salary.
Identify the cost of benefits for the HSSAP school year in the following manner.
Example 1: 70% Smith-$9,450; 70% Clark-$3,780; 100% Lewis-$9,720; 100%Jones- $5,400 (all benefits 27% of salaries)
Example 2: Content Coach (PS) - $13,500 (27% of salary)

Category 2 – Program Design and Management Personnel Salaries
Amount: Enter the amount for program design and management staff including staff that performs solely administrative duties. Program Design and Management staff includes professional development staff typically considered as non-instructional.
• Clerical personnel
• Directors
• Fiscal staff
In the Description Field: Identify staff in the following manner: position title, site or classroom cost allocation and cost allocated salary. If job duties are exclusively HSSAP notate 100% cost allocation.
For applications of Lead Agencies, where the Lead Agency will employ staff who will serve the Partnership as well as the Lead Agency, label staff PS to indicate partnership support. Notate in the Description Section when partnership support does not benefit all partners.
Example 1: Fiscal staff -80% - SCA -$35,000
Example 2: Professional Development Coordinator (PS) - $47,000 – 100%; 3 of 4 partners benefited

Category 2a-Program Design and Management Benefits
Amount: As appropriate, enter the amount of benefits being charged to the HSSAP Grant for staff listed under Category 2.
In the Description Field: Use the same naming convention used in salary.

Identify the cost of benefits for the HSSAP school year in the following manner.
Example 1: Fiscal staff – $8,750 (25% of salary)
Example 2: Professional Development Coordinator (PS) - $10,810 (23% of salary)

Category 3 – Family and Community Partnership Salaries
Amount: Enter the amount for family and community partnership staff. Staff for this category includes coordinators and content area exerts in parent involvement, social services and other family and community partnership activities typically considered non-instructional staff.
In the Description Field: Identify staff in the following manner: position title, site or classroom cost allocation and cost allocated salary. If job duties are exclusively HSSAP notate 100% cost allocation.
For applications of Lead Agencies, where the Lead Agency will employ staff who will serve the Partnership as well as the Lead Agency, label staff PS to indicate partnership support. Notate in the Description Section when partnership support does not benefit all partners.
Example 1: Community Coordinator 35% SCA -$12,500

Category 3a – Family and Community Partnership Benefits
Amount: As appropriate, enter the amount of benefits being charged to the HSSAP Grant for staff listed under Category 3.
In the Description Field: Use the same naming convention used in salary.
Example 1: Community Coordinator 35% SCA -$1,575 (21% of salary)

Category 4- Other Program Salaries
Amount: Enter the amount for any other personnel for which there is no other relevant line item. allocation and cost allocated salary. If job duties are exclusively HSSAP notate 100% cost allocation.
For applications of Lead Agencies, where the Lead Agency will employ staff who will serve the Partnership as well as the Lead Agency, label staff PS to indicate partnership support. Notate in the Description Section when partnership support does not benefit all partners.
Example 1: Maintenance Personnel - 50% SCA -$15,000

Category 4a – Other Program Benefits
Amount: As appropriate, enter the amount of benefits being charged to the HSSAP Grant for staff listed under Category 4.
In the Description Field: Use the same naming convention used in salary.
Identify the cost of benefits for the HSSAP school year in the following manner.
Example 1: Maintenance Personnel - 50% SCA -$1,800 (12% of salary)

Category 5 -Supplies for Program Purposes
Amount: Enter the total amount for program supplies to include classroom or instructional supplies. Supplies are defined as a single item with a purchase price less than $5,000.
In the Description Field - Identify the major categories of supplies that are used for program purposes. Also divide the total amount budgeted in this line item by the total number of HSSAP children to determine a cost per student. Include the cost per child amount in the description.
Example1: Amount - $3,200 / Description - Books - $1,500; Art Supplies - $1,000; Manipulatives - $500; Scientific Toys - $200; $188/child ($3,200 divided by 17 students)
Example2: Art Supplies - $1,000; Books - $1,500; Manipulatives $3,000; Scientific Toys $500; $353/child ($6,000 divided by 17 students)
Example3: Art Supplies - $6,000; Books - $9,000; Manipulatives $18,000; Scientific Toys $3,000; $353/child ($36000 divided by 102 students) - all supplies purchased for partnership

Category 5a – Supplies for Management Purposes
Amount: Enter the amount budgeted for management related supplies.
In the Description: List the amount by categories such as paper products, cleaning supplies, printing, copying, mailing etc that are not related to instruction. Provide a cost per child by dividing the total amount budgeted in this line item by the total number of HSSAP students.

If a lead agency is purchasing supplies for the partnership, include the amount and provide details on which partners benefit. When entering a cost per child remember to include partner child counts if applicable.
Example1: Amount - $2,500 / Description: Paper and Office supplies - $1,000; Office Cleaning Supplies - $800; Postage - $500; Toner - $200; $147/child ($2,500 divided by 17 students)
Example 2: Amount - $2,669 / Description: $600 - paper products; $269 cleaning supplies, $1,000 printing; $500 postage, $300 toner; $78.50/child (34 children)
Example 3: Amount - $5,338 / Description: $1,200 - paper products; $538 cleaning supplies, $2,000 printing; $1,000 postage, $600 toner; Budget includes Lead Agency and Partner XYZ ; $78.50/child (68 children)

Category 6 -Equipment
Amount: Enter the amount budgeted for equipment. Equipment is defined as a single item with a purchase price of $5,000 or more per unit and having a useful life of more than one year.
In the Description: List the items that the program expects to purchase such as outdoor play equipment, smart board, copier etc when the amount per individual item is $5,000 or more. Each piece of equipment must be identified. Provide a cost per child by dividing the total amount budgeted in this line item by the total number of HSSAP students.
If a lead agency is purchasing equipment for the partnership, include the amount and provide details on which partners benefit. When entering a cost per child remember to include partner child counts if applicable.
Example 1: Amount - $10,000 / Description: $10,000 Outdoor playset; $294/child (34 children)

Category 7 – Nutritional Services
Amount: Enter the total amount for nutritional services to include the costs for meals, snacks and any nutritional related transportation costs to be charged against the HSSAP Grant.
In the Description: Provide a cost per student amount by dividing the total amount budgeted in this line item by the total number of HSSAP children. Lead agencies that are purchasing meals/snacks for the partnership would include that amount here and divide by all children that will benefit from these meals/snacks. If a lead agency is not equally distributing these resources, note the differential and rationale.
Example 1: Amount - $9,333 / Description - 1 meal and 2 snacks per day - $3.05 per day x 17 students x 180 days
Example 2: Amount - $8,000 / Description- 1 meal and 2 snacks per day - $470 per child/year
Example 3: Amount $40,035 / Description - 1 meal and 1 snack per day- $392.50 per child/year - All sites in Partnership except Main Street site that is equipped with kitchen facilities.

Category 7a –Parent Services
Amount: Enter the amount budgeted for parent activities and other parent services in this line item.
In the Description: Identify the activity and the cost per activity.
Example 1: Amount - $,500 / Description – 1 parent involvement activity per year.

Category 7b - Child Services Consultants
Amount: Enter the amount for individuals who provide direct services to HSSAP children and are paid as contractors or consultants rather than staff.
Description - Include the vendor's name, a brief description of work being performed and notate if the lead agency is budgeting for the partnership. Early Intervention services such as speech therapy, physical therapy, developmental teachers, etc. should not be charged to HSSAP. The fiduciary agent for these services is the local MAWA. NOTE: Lead agencies would not report the pass-through amounts in this line. Pass-through amounts should be reported in line 93.
Example 1: Amount: $133,365 / Description - PA Head Start – mental health services - includes partnership

Category 7c –Space/Rent
Amount: Enter the amount budgeted for space.

In the Description: List the total space costs for the facility broken down to include an amount for classrooms versus an amount for non-classroom space. If the total space is shared with other types of programming, indicate the allocation percentage of the space Also notate if program is not being charged a lease for either classroom or office space. Divide total cost by the number of children to provide a per child cost.
If a lead agency is purchasing space for the partnership, include the amount and provide details on which partners benefit from the space. If the partner is responsible for procuring their own space it will be reflected in their pass-through budget. When entering a cost per child remember to include partner child counts if applicable.
Example 1: Amounts - $15,200 / Description - $1,000/month classroom space; $266/month non classroom space; $894/student ($15,200 divided by 17 students)
Example 2: Amount-$36,000 / Description- $2,000/mnth classroom&$1,000/mth non-classroom space 10 months; Budget includes space for Lead Agency and Partner XYZ ; $529 per child (68 children)
Example 3: - Amount – $17,000 / Description – 50%($2,000/mnth classroom&$1,000/mth nonclassroom space 10 months = $34,000, $567 per child (60 children, 30 of which are HSSAP)

Category 7d- Building Maintenance, Repair, and other Occupancy
Amount: Enter the amount budgeted for repairs, maintenance and other occupancy costs.
In the Description: List an amount for each major category budgeted for repairs and maintenance. Provide a cost per child by dividing the total amount budgeted in this line item by the total number of HSSAP students. Minor repairs which are necessary to comply with the HSSAP
Standards are permitted and should be included in this section.
If a lead agency is purchasing services for the partnership, include the amount and provide details on which partners benefit. When entering a cost per child remember to include partner child counts if applicable.
Example 1: Amount - $3,400 / Description: $1,500 - repairs; $1,200 - grounds maintenance; $700 - snow removal; $200/student ($3,400 divided by 17 students)
Example 2: Amount - $5,338 / Description: $3,000 grounds; $500 minor repairs, $1,838 snow removal contract. $157/child
Example 3: Amount - $10,676 / Description: $6,000 grounds; $1,000 minor repairs, $3,676 snow removal contract. Budget includes Lead Agency and Partner XYZ; $157/child (68 children)

Category 7e - Utilities and Telephone
Amount: Enter the amount budgeted for utilities, internet and telephone charged to the HSSAP grant to include classrooms and non-classroom locations.
In the Description: List an amount for each major category budgeted for utilities and telephone. Provide a cost per child by dividing the total amount budgeted in this line item by the total number of HSSAP students.
If a lead agency is purchasing services for the partnership, include the amount and provide details on which partners benefit. When entering a cost per child remember to include partner child counts if applicable.
Example 1: Amount - $5,460 / Description: $4,260 – Utilities; $1,200 – Telephone; $321/student ($5,460 divided by 17 students)

Category 7f - Building/child liability insurance costs
Amount: Enter the amount budgeted for building and/or liability insurance.
In the Description: List an amount for each major category budgeted. Provide a cost per child by dividing the total amount budgeted in this line item by the total number of HSSAP students.
If a lead agency is purchasing services for the partnership, include the amount and provide details on which partners benefit. When entering a cost per child remember to include partner child counts if applicable.
Example 1: Amount - $3,400 / Description: Child Liability Insurance $200/student ($3,400 divided by 17 students)

Category 7g - Accounting and Legal Services
Amount: Enter the amount budgeted for accounting and/or legal services.
In the Description: List an amount for each major category budgeted. Provide a cost per child by dividing the total amount budgeted in this line item by the total number of HSSAP students.
If a lead agency is purchasing services for the partnership, include the amount and provide details on

which partners benefit. When entering a cost per child remember to include partner child counts if applicable.
Example 1: Amount - $5,400 / Description: Year end audit. $317/student

Category 7h- Publication/Advertising/Printing Costs
Amount: Enter the amount associated with publicizing or describing the HSSAP program.
In the Description: List an amount for each major category budgeted. Provide a cost per child by dividing the total amount budgeted in this line item by the total number of HSSAP students.
If a lead agency is purchasing services for the partnership, include the amount and provide details on which partners benefit. When entering a cost per child remember to include partner child counts if applicable.
Example 1: Amount - $1,000 / Description: Enrollment Flyers- $58/student

Category 7i – Substitutes
Amount: Enter the amount associated with substitutes who are not paid benefits. If substitutes are paid benefits they should be included under Category 1 and 1a.
In the Description: List a total amount for substitutes and data on the number of substitutes and the number of days estimated to back up the total amount.
If a lead agency is purchasing services for the partnership, include the amount and provide details on which partners benefit.
Example 1: Amount - $1,000 / Description: $1,000 ($100/day * 10 days)

Category 7j – Non Student Travel costs
Amount: Enter the amount budgeted for HSSAP travel within the HSSAP service
area.
In the description: Identify the categories of local travel and the total cost.
If a lead agency is providing local travel services for the partnership, include the amount and provide details on which partners benefit. When entering a cost per child remember to include partner child counts if applicable.
Example 1: Amount - $4,500 / Description: Travel expenses to attend 3 Community
Engagement meetings
Example 2: Amount - $7,450 / Description: Local travel expenses for program coordinator.

Category 8 – Other Contracted Services
Amount: Enter all other contracted services in this category that cannot be allocated to a more specific budget line item. For example, if agency contracts with a cleaning service, that amount should be reported under line 7d related to building maintenance. However, if a contract is expected to be in place with an agency to deliver technical assistance, that amount would be reported in this line since it cannot be categorized as a service under any other line items in this budget.
Description - Include the vendor's name, a brief description of work being performed and notate if the lead agency is budgeting for the partnership. NOTE: Lead agencies would not report the pass-through amounts in this line. Pass-through amounts should be reported in line 92.
Example1: Amount $14,586 / Description – PA Counseling – technical assistance on
behavioral support - Lead Agency only

Category 9 – Training and Staff Development
Amount: Enter the cost of professional development activities for HSSAP staff
In the Description: Breakdown the total cost by professional development activities planned for the program year. Also enter cost for tuition, teacher evaluations, mentoring and other induction expenses, conference registration and supplies as part of this line item. Please provide a cost of professional

development per staff by dividing the total budgeted by the number of staff participating in professional development events.
Lead agencies that are purchasing professional development for the partnership would include that amount here and divide by all staff for which professional development activities will be provided by the Lead Agency to determine a cost per staff.
Example 1: Amount - $1,200 / Description: $1,200 - Teacher 1 Act 48; $200 – Travel
Example 2: Amount $2,669 / Description: $1,500 - 1Tchr Act 48; $1,000 - 1TchrAide 24 hrs; $169 - travel; $1,334/staff
55
Example 3: Amount $33, 341 / Description: Lead Agency- $3,000 for 2 teachers Act 48 & $2,000 for 2 Aides 24 hrs; Partner XYZ - $12,000 for 8 teachers Act 48 and $8,000 for 8 aides 24 hrs; Partner ABC -$2,500 for 1 teacher Act 48 and 1 Aide 24 hours; $5,841 - travel; $1,515 per staff [33,341 divided by 22 staff]

Category 91- Student Transportation
Amount: Enter the amount budgeted for Student Transportation
In the description: Identify the categories of travel and the total cost.
If a lead agency is providing other travel services for the partnership, include the amount and provide details on which partners benefit.
Example 1: Amount - $41,000 / Description: $40,500 - provide transportation for 17 students; $500 - two field trips; $2,411/student

Category 92 – Construction for Renovations
Amount: Enter the amount budgeted for renovations that will be allocated against the HSSAP funding.
In the description: Describe the renovations in sufficient detail as to identify each planned activity, location in the site and the cost allocation methodology. HSSAP will not participate in 100% of the cost of a renovation unless the area is solely used by HSSAP and there a commitment from the provider that the area will remain solely dedicated to HSSAP children for at least 3-years.
Example 1: Amount - $15,000 / Description: $15,000 – remodel kitchen area; 50% charged to HSSAP (SCA).

Category 93- Pass-through Funds
Amount: This section is only applicable to Lead Agencies that pass funds to partners. Enter the amount that the Lead Agency passes through to Partners
In the Description: Each individual partner must be identified with the same name listed in PELICAN, the amount expected to be awarded, the number of full-time slots and the pass-through amount per full-time slot and the number of part-time slots and the pass-through amount per part-time slot.
The awarded amount must match the partner pass through budget and a copy of that budget must be submitted with the application via email. When Continuation Grants are Final Approved a signed copy of the approved pass-through budget must be submitted. Renewals cannot be executed without ALL SIGNED PASS_THROUGH budgets.
Example 1: Amount $252,620 / Description: IU40 - $126,650 (17 FD @$7,450); Hill Child Care - $125,970 (34 PD@$3,705)

Minimum and Maximum HSSAP Expenses

Playground Area Maximum Expenses - A maximum of $10,000 per site can be charged to HSSAP for outdoor playground equipment and surfacing per grant year. Playground expenses must be cost allocated across all programs that utilize the equipment and/or surface from the playground.