# Early Childhood Education

# PLANNING AND GRANTS (CCIP) FINAL EXPENDITURE REPORT INSTRUCTIONS

Early Childhood Education (ECE) Grants provide funding to support high-quality early learning preschool services that prepare children for success in kindergarten. The grant funding allows programs to maximize children's early educational experiences before kindergarten and provide high-quality early learning services to eligible children.

The Comprehensive Continuous Improvement Plan (CCIP) is a grants application and verification system that includes the Final Expenditure Report (FER). This guide to complete the Final Expenditure Report goes through each step of the process. Please view the corresponding tutorial video for additional support. Contact earlychildhoodeducation@education.ohio.gov with any questions.

The following diagram will help you with initial steps to access to the CCIP system.
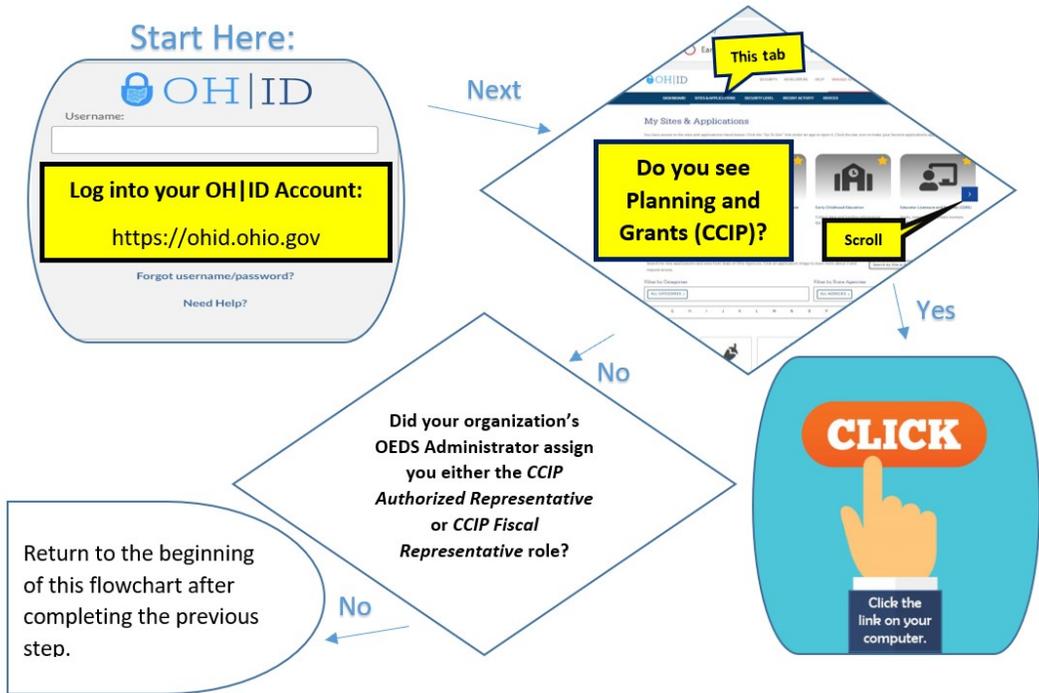


1. Submit a Final Expenditure Report (FER) online through the CCIP.

2. Submit the FER NO LATER THAN 90 DAYS AFTER THE END DATE OF THE GRANT. **Note**: The grant end date for the Early Childhood Education Grants is June 30.

3. Submit all FERs by the deadline. Also, FER discrepancies and/or requests for additional information MUST be resolved in a timely manner. Failure to submit the FER in a timely fashion or resolve outstanding issues may result in one or more of the following:
    1) Temporary suspension or termination of program operations and/or cash payments;
    2) Audit findings;
    3) Considered a higher risk for monitoring purposes;
    4) Impact on District Efficiency Rating (DER) and competitive funding levels.

    **Note**: There will be no payment penalty unless funds have de-obligated (expired).

4. A grants period of availability begins on the substantially approved date and ends on the project end date. Report the paid expenses that were incurred/obligated on the FER. Sept. 30 is the deadline for expenses incurred/obligated during this period. Any obligations (encumbrances, unpaid invoices, etc.) incurred outside the grant period of availability should not be included on the FER.

5. ALL grant expenditures must be obligated by the project end date (June 30) designated in the grant agreement or CCIP history log.

6. Pay grant obligations by the designated liquidation date (Sept. 30), as indicated in the grant application or CCIP history log.

7. The amounts reported on the FER must match or agree with the grantee's accounting system records.

8. Report monies spent on a "cash basis." No **unpaid** encumbrances should be included on the FER.

9. Grantees may report up to 10 percent more than that approved in the budget by object. For example, if under object code 100, the total amount approved for salaries is $1,000. The amount reported on the FER could reflect 10 percent more, resulting in a total of $1,100 for salaries. This is the 10 percent rule.

10. The department will not approve an FER for a "current-year" project before the FER for a previous project has been submitted/approved.

11. An FER must be completed/submitted even if no monies were spent (zero expenses).

12. If the funding agency has closed (or de-obligated) the grants, payments WILL NOT be made. It is IMPERATIVE THAT FERS ARE SUBMITTED BY THE DUE DATE AND ANY DISCREPANCIES AND/OR DOCUMENTATION REQUESTS ARE RESOLVED IN A TIMELY MANNER. Contact the Ohio Department of Education program office with questions regarding closed grants.

13. No unspent funds from the Early Childhood Education Grants carry over from one fiscal year to the next.

# COMPLETING THE FINAL EXPENDITURE REPORT IN CCIP

Complete all CCIP Final Expenditure Reports (FERs) online after the end of the fiscal year (June 30). Each funding application within the CCIP has its own separate final expenditure report, which reports how the monies were dispersed (expenditures) during the period of availability. Submit FERs to the Ohio Department of Education with Authorized Representative Approval no later than Sept. 30.

Important Note: Project Cash Requests cannot be created once the Fiscal Representative changes the application status to FER Draft Started. This applies to all grants included in the specified funding application.

If you start the FER and it needs cancelled, please contact your Grants Management consultant. If the FER cannot be cancelled, any negative balance due to the grantee will be issued when the department approves the FER. The department approves FERs in the order received.

To complete and submit an FER in the CCIP, complete the following steps:

1. The Fiscal Representative must sign into his or her OH|ID Account using his or her own Account Name and Password. Next, click on CCIP.

2. Place the cursor on or "hover" over Funding and click on Funding Application from the left menu.
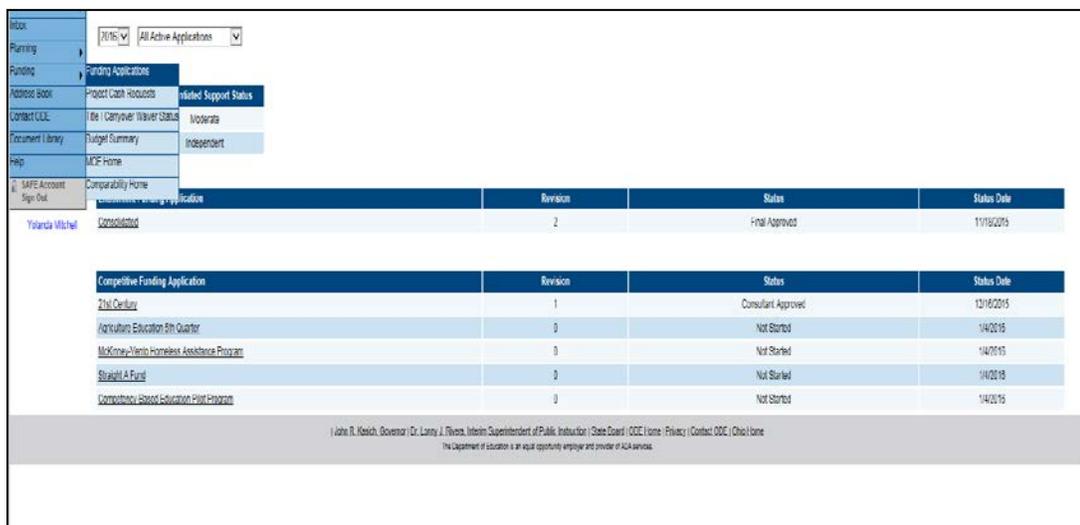


3. On the Funding Application page, select the proper fiscal year and then select "All Active Applications" from the drop-down menu. While on the Funding Applications page, check the funding application status. In order to start the FER, the application must be in a final approved status. The final approval status for the Early Childhood Education Grants will be Director Approved.

   You cannot start the report if the application is not in this status. Please contact your program consultant for assistance with getting the application in approved status. To find your program

consultant, click on "address book" on the left menu. Find the appropriate application and note the "ODE Application Contact." Click on the contact's name to obtain contact information.

4. After verifying the application is in final approved status, click on the Funding Application in which you plan to complete an FER. The "Sections" page will open. Click the "FER Draft Started" link next to the "Change Status To" header on the "Sections" page. (If you receive a message regarding an outstanding PCR, see the note below.) The Fiscal Representative is the only person who can change this status. After the Fiscal Representative has changed the status, he or she can complete the report or allow a representative with CCIP Data Entry authorization to complete the report. Click "Confirm" when asked.

| Application Status: | Final Approved |
|---|---|
| Change Status To: | Revision Started or FER Draft Started |
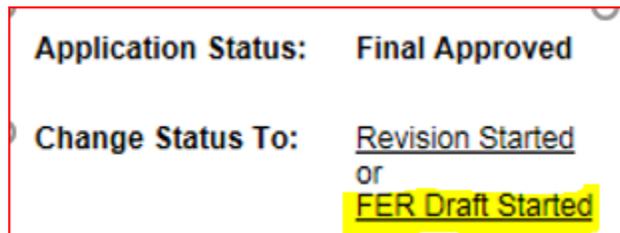
**Note:** Once the Fiscal Representative changes the status to FER Draft Started, **the grantee will no longer be able to create or submit any new Project Cash Requests (PCRs) for all grants included in the specified Funding Application.** Additionally, all PCRs must be in a "Paid" status. The FER cannot be started if a PCR is outstanding. You must wait until the department pays the pending PCR, or delete the PCR, if possible.

If a PCR is outstanding, the system will state specifically for what grant a PCR is pending. Note the grant, then go to funding and click on "Project Cash Requests." Go into the specified grant. If the status of the PCR is "Fiscal Representative Approved" or "ODE accounting system accepted" and waiting on the PCR status to change to "Paid" will result in the FER being late, contact your grants management consultant to see if it is possible to have the PCR rejected from the payment process. If you have sufficient time to submit the FER, you can wait until the department pays the PCR and then start the FER. If the status of the PCR is "Draft Started" or "Draft Completed," the Fiscal Representative can delete the PCR.

## Steps to Completing the FER in the CCIP

1. Once the application status is "FER Draft Started," go to the Sections page, scroll to the bottom and click the Final Expenditure Report link located near the bottom of the page.

### Sections

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2. When the Final Expenditure Report page opens, enter the amount of *cash* expenditures, by object, using the information from the grantee's accounting system.

| Object Code / Grant Code | Salaries 100 | Retirement Fringe Benefits 200 | Purchased Services 400 | Supplies 500 | Capital Outlay 600 | Other 800 | Total |
|---|---|---|---|---|---|---|---|
| 21st | 22,830.94 | 4,980.46 | 309,432.69 | 59,946.78 | 2,809.13 | | 400,000.00 |
| Total | 22,830.94 | 4,980.46 | 309,432.69 | 59,946.78 | 2,809.13 | 0.00 | 400,000.00 |

3. When all cash expenditures have been entered, hover the cursor over "Save and Go To" at the top of the page, then click on "Next Page." On the resulting page, carefully review reported cash expenditures to ensure the total amounts agree with your financial reports.

| Grant | Adjusted Allocation | Current Allocation | Reported Expenditures | Adjusted Expenditures | Cash Received | Amount Remaining | Amount to Carry Over | Acknowledge Carryover Less Than Amount Remaining |
|---|---|---|---|---|---|---|---|---|
| I | $5,614,651.60 | $5,614,651.60 | $5,074,330.00 | $5,074,330.00 | $5,079,957.40 | $540,321.60 | 540,321.60 | ☐ |
| I-Neg | $26,374.37 | $26,374.37 | $25,504.49 | $25,504.49 | $24,295.69 | $869.88 | 869.88 | ☐ |
| I-D Del | $107,434.19 | $107,434.19 | $80,916.09 | $80,916.09 | $78,864.03 | $26,518.10 | 26,518.10 | ☐ |
| I-C Mig | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | | |
| SI-SUB-A | $504,998.39 | $504,998.39 | $452,213.92 | $452,213.92 | $457,981.15 | $52,784.47 | 52,784.47 | ☐ |
| II-A TQu | $868,812.47 | $868,812.47 | $852,917.35 | $852,917.35 | $853,402.84 | $15,895.12 | 15,895.12 | ☐ |
| III LEP | $67,173.73 | $67,173.73 | $44,610.35 | $44,610.35 | $44,972.54 | $22,563.38 | 22,563.38 | ☐ |
| III Imm | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | | |
| VI-B Rur | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | | |
| IDEA-B | $2,052,309.05 | $2,052,309.05 | $1,892,892.91 | $1,892,892.91 | $1,895,527.85 | $159,416.14 | 159,416.14 | ☐ |
| ECSE | $80,712.25 | $80,712.25 | $59,437.44 | $59,437.44 | $59,438.20 | $21,274.81 | 21,274.81 | ☐ |
| SW Pool | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | | |

4. When the FER is completed and verified, hover the cursor over "Save and Go To" at the top of the page and click on "Next Page." The sections page will open. On the sections page, look in the "Validation" column. The FER is ready to submit if there is no message in the validation column.

If there is a messages link in the validation column, click the link to see the validation message. Correct existing errors before submitting the FER. Correct any warnings as necessary.

| Description ( View Sections Only  View All Pages ) | Changes | Validation | Print |
|---|---|---|---|
| All | Changes | Messages | Print |
| History Log | | | Print |
| History Log | | | Print |
| Create Comment | | | |

5. Address all error and warning messages, change the status to "FER Draft Completed" and confirm when prompted.  The Fiscal Representative must verify the accuracy of the FER information, change the status to "FER Fiscal Representative Approved", and confirm when prompted. Once the Fiscal Representative has approved the FER, the Authorized Representative should verify the accuracy of the FER information, change the status to "FER Authorized Representative Approved," and confirm when prompted.

Once the status changes to "FER Authorized Representative Approved", the FER automatically forwards to the Ohio Department of Education's Office of Grants Management for review and approval. Once the department approves the FER, the department will release any applicable payments or refund due notices.

## FER FREQUENTLY ASKED QUESTIONS

1. **The system will not allow me to change the status of my application to "FER Draft Started." Why can't I start my FER?**

   The **Fiscal Representative** must change the status of the application to "FER Draft Started."

   The following issues will prevent the Fiscal Representative from changing the status to "FER Draft Started":

   a. **There is an active PCR.** ALL PCRs must be in "PAID" status. If the pending PCR will result in the FER being late, please contact your grants management consultant for possible options.

   b. **The current date is prior to July 1**. Start FERs after the grant period has ended (June 30).

   c. **The application is not in final approved status.** Please contact your program consultant to get the application into final approved status.

2. **I have a negative balance due for my grant and submitting a PCR at this time will prevent me from submitting the FER on time. Once the department approves the FER, will payment generate for the deficit amount?**

   Yes, payment will generate once the Office of Grants Management approves the FER.

3. **I submitted my FER late. What are the consequences?**

      a.  You cannot draw down funds for this grant in the current year until you submit the FER from the previous year.

      b.  If state funds are no longer available to issue payments and the FER reflects a payment due, you will forfeit the payment.

      c.  The grantee is subject to an audit finding.

      d.  When applying for competitive grants, the District Efficiency Rating (DER) may be affected. Competitive funding levels may be affected.

      e.  The Department may consider the grantee a higher-risk entity for monitoring purposes.