

Ohio

Early Childhood Education FY2017 Grantee Manual

OFFICE OF EARLY LEARNING AND SCHOOL READINESS

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SECTION 1: INTRODUCTION

1.1 ABOUT THIS MANUAL

The *Early Childhood Education FY17 Grantee Manual* is a comprehensive policy document providing information about program requirements, child and family eligibility requirements, budget and fiscal guidance, and reporting and monitoring requirements. The intended audience of the manual is administrative staff of Early Childhood Education-funded programs who are responsible for enrolling children, maintaining required documentation, submitting program, staff and child data, and preparing and submitting budget and fiscal information.

1.2 PURPOSE

The purpose of the Early Childhood Education (ECE) Grant is to maximize a child's early educational experiences before kindergarten and provide high-quality early learning services to eligible children. Preschool programs funded through this state grant must be comprehensive and designed to meet the needs of four year-old children. Grant funds must advance a high-quality educational program for preschool and promote academic achievement using developmentally appropriate practices, and cannot be used to fund the same hours of care paid for by another funding source.

1.3 SOURCE AND USE OF FUNDS

Funding for the early childhood education program in state fiscal year 2017 is \$70 million in state general revenue funds (GRF) and \$5 million in Casino Settlement Funds. Funding for the early childhood education grant program will provide programming for 18,375 children in State Fiscal Year 2017 at \$4,000 per child/slot.

In FY17, ECE funded programs have the opportunity to serve children eligible for publicly funded child care (PFCC) to extend the day beyond the required 12.5 weekly requirement. Please note that no other public funding source is permitted to be used to provide the same hours of care for which the child is receiving ECE funds. This includes PFCC, Head Start and preschool special education (PSE).

A child with a disability can receive both ECE and PSE funds when all of the following are met:

- the itinerant special education services are provided during the ECE-funded hours of care;
- the special education services are provided in a general education class (taught by a general education teacher, not an intervention specialist);
- the general education classroom teacher does not also serve as the itinerant intervention specialist, even if the individual holds both licenses; and
- the itinerant special education services are provided by additional staff beyond the general education teacher(s).

The itinerant special education services may include an itinerant intervention specialist, a speech language pathologist, an occupational therapist, a physical therapist, and/or other related service providers.

1.4 SYSTEM ACCESS

Programs must report student, teacher and program information as required by the Ohio Department of Education using the data systems established by the department. Programs must ensure all appropriate staff members register for and gain access to information systems as required by the department.

In order to submit budget, program and child data, there are several Ohio Department of Education data systems that programs must access:

- Comprehensive Continuous Improvement Plan (CCIP) – Budget
- Education Management Information System (EMIS) – Program and Student Data from any of the following:
 - Public School Districts
 - Community Schools
 - Educational Service Centers
 - Joint Vocation Schools
 - Department of Developmental Disabilities
- Enterprise Application System (EAS) – Program and Student Data from any of the following:
 - Chartered Nonpublic Schools
 - Ohio Department of Job and Family Services-licensed programs

The [Early Childhood Education \(ECE\) Grantee Start-up Guide](#) provides step-by-step instructions to access all Department of Education data systems.

SECTION 2: PROGRAM REQUIREMENTS

2.1 PROVIDER ELIGIBILITY

Eligible providers must be located within the geographic boundary of a targeted school district and be one of the following:

- a) An existing early childhood education grantee (including those formerly referred to as Early Childhood Expansion and Early Childhood Entitlement) licensed by the Ohio Department of Education in accordance with Chapter 3301 of the Ohio Revised Code;
- b) An entity operating a child care program licensed by the Ohio Department of Job and Family Services that has at least a three-star rating by July 1, 2016, through Step Up To Quality;
- c) An Ohio Department of Education-licensed preschool or chartered nonpublic school, in accordance with Chapter 3301 of the Revised Code, that meets the original requirements of the early childhood education program (outlined below); or

- d) A community school eligible to apply to become a licensed preschool as set forth in House Bill 64, Section 263.20. A community school must be licensed by July 1, 2016, in order to be eligible to receive Early Childhood Education funds. Guidance for community schools on how to become a licensed preschool and eligible for Early Childhood Education funds is provided [here](#).

2.2 PROVIDER REQUIREMENTS

All ECE grantees must meet all of the following requirements:

- Provide a minimum of 12.5 hours of service per week for the minimum school year as defined in Ohio Revised Code 3313.48, which is 455 hours. A program may arrange to serve children through a.m./p.m. or full-day/part-day options as long as each child receives 12.5 hours of instruction per week.
- If a provider is not able to meet the minimum of 12.5 hours of service per week, they must have a [department-approved waiver](#) for an alternative schedule. A waiver may be granted under the following circumstances:
 - For any provider for which the 12.5 hours per week schedule creates a hardship or for which the provider shows evidence that the provider is working in collaboration with a preschool special education program, the provider may submit a waiver to the department requesting an alternate schedule. The waiver will only be approved if the program is providing 455 hours annually; or
 - An alternative schedule is requested based on extenuating circumstances (can only be requested one time).
- If the department approves a waiver for an alternate schedule that provides services for less time than the standard early childhood education schedule, the department may reduce the provider's annual allocation proportionately. Under no circumstances shall an annual allocation be increased because of the approval of an alternate schedule.
- Programs using new or additional FY17 funding may not add a new site that would require a new license by the Ohio Department of Education or Ohio Department of Job and Family Services unless the program is a community school that only became eligible for licensure in 2016. Children must be served in an already existing and licensed site that is highly rated (three-, four-, or five-star) in Step Up To Quality; an existing early childhood education grantee site; or an Ohio Department of Education-licensed preschool or chartered nonpublic school.

2.3 REQUIREMENTS SPECIFIC TO LICENSE TYPE

Ohio Department of Education-licensed programs:

If the early childhood education program is licensed by the department and **is not yet highly rated** in Step Up To Quality, the program shall do all of the following:

- Meet teacher qualification requirements prescribed by section 3301.311 of the Ohio Revised Code, which states that 50 percent of teachers must have associate's degrees or higher in early childhood education or [approved related](#)

- [fields](#) and 50 percent of teachers must have bachelor’s degrees or higher in early childhood education or approved related fields;
- Align curriculum to Ohio’s Early Learning and Development Standards (birth to kindergarten entry) in all domains of school readiness;
- Meet any child or program assessment requirements prescribed by the department;
 - In FY 2017, the program will be required to assess participating children in the fall and spring using the Early Learning Assessment provided by the department.
- Report program, teacher and budget information using a designated Department of Education data system.
- Require teachers and assistant teachers, except teachers enrolled and working to obtain degrees pursuant to section 3301.311 of the Revised Code, to attend a minimum of 20 hours of professional development every two years as prescribed by the department;
- Document and report child progress as prescribed by the department;
- Meet and report compliance with the Ohio Early Learning Program Standards as prescribed by the department; the Ohio Early Learning Program Standards are measured using Step Up To Quality. They can be found on the earlychildhoodohio.org website; and
- Participate in Step Up To Quality by submitting a registration for a three-, four- or five-star rating by the deadlines outlined by the department.

If the program is highly rated in Step Up To Quality, the program shall comply with the program standard requirements and maintain a three-, four- or five-star star rating for the entire grant award period.

Ohio Department of Job and Family Services-licensed programs:

- If the program is highly rated in Step Up To Quality, the program shall comply with the program standard requirements and maintain a three-, four- or five-star star rating for the entire grant award period; and
- Programs not highly rated (three-, four- or five-star) seeking FY 17 new or additional funds must have had a registration submitted to be highly rated no later than April 1, 2016, and must be recommended to be highly rated no later than July 1, 2016, to be eligible for the FY 17 funds.

SECTION 3: CHILD AND FAMILY ELIGIBILITY

3.1 CHILD ELIGIBILITY

Programs are required to determine that children served are eligible to participate by obtaining official documentation of the age of the child.

- Children must be four years of age by the kindergarten age-eligibility cut-off date of the school district. If the program is not a public school district, the program

must choose either August 1 or September 30 as the cut-off date, and must apply the date consistently to all ECE-funded children.

- If a child is not age-eligible to attend their local school district, and the program's established cut-off date is not the same as the local school district, making the child ineligible for either kindergarten or the ECE program, the program may allow the child to attend. The program must maintain documentation of the child's school district of residence, to verify the child falls into this exception. (Please note this is a change from prior guidance.)
- A child with an Individualized Education Program is eligible to be funded using the ECE grant as of his or her fourth birthday, even if he or she did not meet the school district age-eligibility cut-off date.
 - A preschool child with a disability enrolled in a special education class (taught by a special education teacher) *cannot* also receive ECE-funds even if the class meets the federal definition of a regular early childhood environment (i.e., has at least 50% nondisabled peers). A nondisabled child enrolled in preschool special education class *can* receive ECE funds.
- Verification of age must be kept on file by the grantee. A civilian birth, baptismal or church certificate, or hospital record showing the birthdate is needed for age verification.

3.2 FAMILY ELIGIBILITY

The funds are required to be used to provide preschool services to economically disadvantaged four-year-old children whose family income falls at or below 200% of the federal poverty level, with the exception of children with disabilities and children who are receiving protective care as part of a family with a case plan with the Protective Children Services Agency (in custody of Children Services). Click [here](#) to view 2016 federal poverty guidelines.

Eligibility Screening Tool

Programs must use the common application/eligibility screening tool developed by the Ohio Department of Education and the Ohio Department of Job and Family Services. The tool must be maintained by the program and available for review by the department.

All ECE grantees are required to complete the [JFS 01121 Early Childhood Education Eligibility Screening Tool](#) for ECE funded children enrolled on or after June 26, 2016. Programs that enroll children for FY17 prior to June 26, 2016 may choose to either use the form or obtain other documentation verifying the family eligibility.

Programs must provide the form to families interested in enrolling their child in ECE. The family must complete and return the form. The program must keep a copy of the

form on file at the program. *The form should not be submitted to the Ohio Department of Education.*

If the family is not currently receiving publicly funded child (PFCC), and is interested in applying, the family should be provided with a copy of the completed form. The family should also be provided with a copy of the [JFS 01122 Publicly Funded Child Care Supplemental Application](#) and be directed to submit required documentation to the county department of job and family services.

Determining Family Income

- Gross income that includes gross earned and gross unearned income shall be used for the purpose of determining income eligibility of families. Examples of gross earned and gross unearned income are as follows:
 - Gross earned – wages, salary, severance pay, bonuses, sick leave paid as wages, annual leave, holiday and vacation pay
 - Gross unearned – cash contributions received from persons, organizations or assistance agencies, social security administration (SSA) disability, pension or retirement income and child support payments
- *All children included in the “funded number” must be from families who earn no more than 200 percent of the federal poverty level with the exception of children with disabilities.* Children with Individualized Education Programs and children receiving protective care attend the program at no cost to the family (regardless of family income level). It is not necessary for the families of children with disabilities or receiving protective care to provide income information.
- Verification of income must be kept on file by the grantee. A 1040 annual tax report, two consecutive weeks of paystubs, tax records, business records, award letters, child support, a letter from an employer or other type of income verification is needed to document income eligibility. The grantee must keep a copy of the actual documentation on file at the program.
- Income eligibility must be re-determined on an annual basis at either the time of enrollment or the beginning of the program year.
- If a family is currently receiving publicly funded child care, and the program has a notification of eligibility letter that indicates the family co-payment is \$0, the program does not need to verify income for the family. A copy of the \$0 co-payment notification of eligibility letter may be used in lieu of other income eligibility, and must be kept on file at the program.

3.3 TUITION AND FEE PAYMENTS

- Children from families whose income is at or below 100 percent of the federal poverty level attend tuition-free and may not be charged program fees.

- Children from families whose income is between 101 and 200 percent of the federal poverty level may attend on a pro-rated tuition basis.
 - The program must have a written sliding fee scale that is shared with families at the time of enrollment. The sliding fee scale must be applied consistently to all families enrolled who are receiving Early Childhood Education funding.
 - Families who are receiving publicly funded child care (PFCC) to provide extended day services, and who have a required co-payment, can have the ECE sliding fee scale tuition payment waived, provided it is part of the written policy of the program, and is applied consistently to all families receiving PFCC.
- Children with an Individualized Education Program (IEP) attend the program at no cost to the family (regardless of family income level). It is not necessary for the families of children with an IEP to provide income information.
- Children who are receiving protective care as part of a family with a case plan with the Protective Children’s Service Agency (PCSA) attend the program at no cost to the family (regardless of family income level). It is not necessary for families of children in protective custody to provide income information.

SECTION 4: BUDGET GUIDANCE

Recipients of the Early Childhood Education grant are required to submit a project budget which outlines how the funds will be spent. A completed project budget must be submitted to, reviewed by and approved by the program office administering the project or grant prior to conducting any grant activities.

Spending outside of the approved budget categories by more than 10% requires a budget revision. Any revisions in the approved budget amounts must be requested in a proposed revised budget and submitted prior to obligating costs different from approved amounts. Budget revision requests are then submitted to, reviewed by and approved by the appropriate program office administering the project or grant. All budget revisions must be in writing and on the budget form as ODE does not recognize verbal approvals of budgets or budget revisions.

Expenditures must be necessary, reasonable and applicable to the grant. Expenditures must be [allowable](#) and must comply with grant requirements as well as other applicable federal and state laws and regulations. Programs must maintain fiscal control and follow accounting procedures to ensure appropriate disbursement of and accounting for the funds. Funding must be accounted for on a consistent basis, in accordance with Generally Accepted Accounting Principles (GAAP), and properly documented. All grants are subject to state audits, reviews and department monitoring.

4.1 COMPREHENSIVE CONTINUOUS IMPROVEMENT PROCESS (CCIP)

The Early Childhood Education grant is managed in the Comprehensive Continuous Improvement Plan (CCIP). The CCIP is a grants application and verification system that includes the Funding Application. The Funding Application includes the budget, the application, and other related pages. A sample budget is provided on page 22 of this document.

For step-by-step directions to complete the Funding Application, please access this [CCIP Funding Application tutorial guidance document](#).

4.2 OBJECT AND PURPOSE CODES

1. The budget is divided into object and purpose codes. Object and purpose codes are defined below to give Grantees an understanding of what items can be included in each line item on the budget grid(s).

Object Codes

- **100 Salaries:** Amounts paid to employees of the grantee who are in positions of a permanent nature or who are hired temporarily, including substitutes for those in permanent positions. This includes gross salary for all services rendered while on the payroll of the program.
- **200 Retirement Fringe Benefit:** Amounts paid by the employing grantee on behalf of employees. The amounts are not included in the gross salary but are over and above. Such payments are not paid directly to employees but may be part of an agency's personnel costs. (Example: Workers compensation, Medicare, retirement, health insurance)
- **400 Purchased Services:** Amounts paid for personal services rendered by persons who are not on the payroll of the grantee and for other services which the grantee may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the services provided to obtain the desired results. Services provided by other agencies are included under this definition. (Example: Professional services, travel, advertising, utility services, repairs, internet, postage, telephone)
- **500 Supplies:** Amounts paid for expendable materials that are consumed or worn out or that may deteriorate in use. (Example: General supplies, books, electronic subscriptions, fuel)
- **600 Capital Outlay:** For the purpose of this grant, expenditures for new or replacement equipment and furnishings. (Over \$5,000 unless LEA has a more stringent policy in place)

- **800 Other:** Amounts for goods and services not otherwise defined above. Included are expenditures for membership in authorized associations and organizations. (Example: Membership dues and fees, mass termination expenses, indirect costs)

Purpose Codes

- **Instruction:** The activities/costs directly related to teaching or the interaction between teacher and child. Includes aides or classroom assistants of any type who assist in the instructional process. Costs for services provided by teachers, teacher aides, substitutes, such as salaries, retirement, benefits and supplemental contracts. Supplies, materials, technology and equipment for teaching are also included.
- **Support Services:** Services that provide technical and logistical support to facilitate and enhance instruction. This includes expenses for program support, curriculum services, secretaries, health services, food services and library/media services.
- **Governance/Administration:** Expenditures for activities related to fiscal operations, process management, along with directing and managing the operation of a particular program, which may include program oversight and/or direct program supervision.
- **Professional Development:** Learning experiences designed to help personnel develop knowledge, skills, attitudes, and behaviors that enhance student success. This includes purchased services related to costs for program-related staff development, such as travel, meals, lodging, stipends, substitute teacher and teacher mentors. Memberships in organizations would be placed in this purpose code within the “Other” Object code.
- **Family and Community Involvement:** Activities and programs designed to encourage families and communities to become more involved in education. Expenses may include parenting skills training, family literacy, family liaison, parent mentor, communications and purchase of materials that increase student achievement.
- **Safety:** Activities that contribute to creating a safe environment for all persons involved in an educational experience. This includes school safety equipment.
- **Facilities:** Costs for the provision of appropriate facilities. These may include the costs of acquisition, maintenance, upgrading and care of physical facilities and property.
- **Transportation:** Costs associated with transporting children to and from the program and program-related activities.
- **Nonpublic:** Costs associated with providing services to district students attending nonpublic schools (will not be used with this grant).

- Indirect Costs:** Costs associated with recovering expenses incurred by the treasurer and human resource offices. Total indirect and direct governance/administrative costs cannot exceed 15% of the grant. Mass termination/retirement expenses can only be paid with an approved indirect cost rate.

The table below provides guidelines to determine if a proposed expense is allowable for the ECE grant.

	100 Salaries	200 Retirement Fringe Benefits	400 Purchased Services	500 Supplies	600 Capital Outlay	800 Other
Instruction	X	X	X	X	X	
Support Services	X	X	X	X	X	
Governance/Administration	X	X	X	X	X	X
Professional Development			X	X		X
Family and Community Involvement	X	X	X	X		
Safety			X	X	X	
Facilities			X	X	X	X
Transportation	X	X	X		X	
Nonpublic						
Indirect Cost						X

Restrictions

Governance/Administrative costs may not exceed 15 percent of the total budget for non-instructional services and activities; including planning, administration, professional development and interagency coordination.

Indirect costs may not exceed 15 percent of the total budget.

If both governance/administrative and indirect costs are charged, total governance/administration and indirect costs combined may not exceed 15 percent.

500 Supplies: A description of the item(s) must be noted in the budget details section in the CCIP for any amount over 5% of the total budget allocation.

600 Capital Outlay: Expenditures must be for new or replacement equipment and furnishings costing more than \$5,000. A description of the item must be noted in the budget details section in the CCIP.

4.3 ALLOWABLE AND UNALLOWABLE EXPENSES

Allowable Expenditures

- Instructional materials and supplies directly related to the program for the qualifying children;
- Meeting and maintaining developmentally appropriate practices in early childhood programs as set forth in the Early Learning Development Standards;
- Meeting and maintaining Step Up To Quality requirements, including professional development hours and assessment tools or to meet staff requirements;
- Nutritional supplies beyond those provided by other available sources; healthy snacks as program dictates for events such as parent nights and workshops;
- Salaries and fringe benefits for teachers, assistants/aides or early childhood specialists;
- Transportation for students enrolled in the program. Transportation can include to and from the program site and transportation for educational enrichment experiences and opportunities both on and off program grounds (e.g., field trips to library, library card onsite visit by the librarian, etc.);
- Health support services (e.g., dental clinic, vision/hearing screenings for children);
- Professional development/in-service training;
- Office supplies and materials;
- Communications for early childhood education-related activities;
- Printing;
- New or used replacement vehicles for the purpose of transporting children;
- Family engagement activities (e.g., parent workshops, parent nights or other parent focused activities);
- Building renovations for spaces where direct care of children is provided (e.g., classrooms, children's restrooms, large muscle room, playground);
- Equipment and computers for instructional services; and
- Building/facility maintenance (physical facilities and surrounding property).

Unallowable Expenditures

- Expenditures that exceed the total approved application budget or are outside of the grant's period of availability;
- Purchasing new buildings;
- Building renovations for spaces where direct care of children is not provided (e.g., administrative offices, kitchen, staff break or restrooms);
- Funds that supplant the purchase of supplies or food provided by a school district or program for children participating in the free and reduced price food program (breakfast and/or lunch); and
- Funds that supplant preschool special education program monies.

Rent Expenses

Rent can be charged as either a direct or indirect cost based on the following:

Direct Cost

Under the grant, rent may be charged as a direct cost in the following circumstances:

- The program only provides services to children who are ECE grant-funded. In

this case, the entire cost of rent can be charged as a direct cost.

- The program provides services to children who are ECE grant-funded and children who are funded through other sources. In this case, the cost of the rent must be prorated based on the percentage of children who are funded through ECE and can be charged as a direct cost. If funds are received from other sources, rent expense must be prorated to all allowable funding sources.

Direct expense rent costs would be designated under the facilities/other line item and not under the governance/administration line item.

Indirect Cost

Under the grant, rent must be charged as an indirect cost in the following circumstances:

- The program provides services to children who are ECE grant-funded and to children who are funded through other sources; and does not have a reasonable method for determining a pro-rated amount for rent. Note: No more than 15% of the total budget can be charged to the indirect cost line item.

Budget Revisions

A budget revision is necessary if any cost to a given category increases or decreases by 10 percent or more after the budget has been approved. Revisions must be electronically submitted through the CCIP and can be submitted at any time throughout the year prior to May 1. The budget revision must include a narrative description in the history log of the CCIP justifying the change. Budget revisions must be completed when the activity is contemplated – prior to obligating funds. The amendment is effective on the day it is received by ODE in substantially approvable form. All amendments are subject to negotiation and approval by ODE. ODE does not guarantee that the requested revisions will be approved.

4.4 PROJECT CASH REQUESTS

In order to receive funds, a project cash request must be submitted. A project cash request can be submitted **ONLY** for the categories in the approved budget. All receipts **MUST** be in alignment with the category against which it is being charged.

Funds can only be requested for allowable expenditures that are properly documented. All expenses charged to the grant must be for obligations entered into and goods and services received during the grant's period of availability (substantially approved date through June 30th). All obligations must be liquidated (paid) by September 30th. Proper documentation must be maintained and submitted upon request by the Ohio Department of Education. Failure to maintain and provide proper documentation will result in expenses being unallowable. Please use the chart below to help determine when an expense is obligated and examples of the type of documentation required:

Expense Type	Obligation is made:	Example of Type of Documentation Required
Employee Salaries	When work performed	Timecards, paycheck stub, cancelled check
Fringe	When service provided	Invoice, cancelled check or bank/credit card statement
Purchased Services	When contract fully executed by all parties	Signed contract, invoice, cancelled check or bank/credit card statement
Supplies	When order is placed	Invoice/receipt, cancelled check or bank/credit card statement
Capital Outlay	When contract fully executed by all parties	Signed contract, invoice, cancelled check or bank/credit card statement
Other	When contract fully executed, order placed or service provided	Signed contract, invoice, cancelled check or bank/credit card statement

In addition, expenses for the entire grant period must be captured in a detailed financial report using a program such as QuickBooks, Excel, etc. The following spreadsheet shows the level of detail required for tracking expenses. It is an example financial report with sample data to use as an example. This report (or similar) should be submitted with each PCR; adding the new expenditures each month (insert rows as needed). This is only a guide. You can create any format you wish as long as all required information is captured in your report. Attach the financial report directly to the project cash request when drawing down funds.

	A	B	C	D	E	F	G	H
5	SALARIES (100) - ENTER DATE(S) EMPLOYEE WORKED							
6	Jan 4, 2016 - Jan 17, 2016	\$	1,152.00	20%	\$230.40	100	Teacher	John Doe
7	Jan 4, 2016 - Jan 17, 2016	\$	1,650.31	20%	\$330.06	113	Administrative/Director	Sally Doe
8	Jan 18, 2016 - Jan 31, 2016	\$	1,275.33	20%	\$255.07	100	Teacher	John Doe
9	Jan 18, 2016 - Jan 31, 2016	\$	1,401.28			100	Administrative/Director	Sally Doe
10	Total	\$	5,478.92	20%	\$1,095.78			
11	FRINGES (200) - ENTER DATE(S) BENEFITS WERE PROVIDED							
12	M/D/YEAR	\$	25.00	20.00%	\$5.00	200	Medicare	John Doe
13	M/D/YEAR	\$	10.00	20.00%	\$2.00	200	STRS	John Doe
14	Total	\$	35.00	20.00%	\$7.00			
15	PURCHASED SERVICES (400) - ENTER DATE CONTRACT FULLY SIGNED							
16	M/D/YEAR	\$	130.30	20%	\$26.06	400	Trainer	Jim Doe
17	M/D/YEAR	\$	207.72	20%	\$41.54	400	Professional Development	Tina Doe
18	M/D/YEAR	\$	75.00	20%	\$15.00	400	Special Education Services	Cindy Doe
19	Total	\$	413.02	20%	\$82.60			
20	SUPPLIES (500) - ENTER DATE ORDERED							
21	M/D/YEAR	\$	34.97	20%	\$6.99	500	Paper	Walmart
22	M/D/YEAR	\$	86.80	20%	\$17.36	500	Office Supplies	Office Max
23	M/D/YEAR	\$	21.45	20%	\$4.29	500	Classroom Supplies	Office Max
24	Total	\$	143.22	20%	\$28.64			
25	CAPITAL OUTLAY (600) - ENTER DATE ORDERED OR CONTRACT FULLY SIGNED							
26	M/D/YEAR	\$	6,320.10	20%	\$1,264.02	600	Xerox Printer	Staples
27	M/D/YEAR			20%	\$0.00	600		
28	M/D/YEAR			20%	\$0.00	600		
29	Total	\$	6,320.10	20%	\$1,264.02			
30								
31								
32	OTHER (800) - ENTER DATE ORDERED OR CONTRACT FULLY SIGNED							
33	M/D/YEAR	\$	560.82	20%	\$112.16	800		Indirect Costs
34	M/D/YEAR			20%	\$0.00	800		
35	M/D/YEAR			20%	\$0.00	800		
36	Total	\$	560.82	20%	\$112.16			
37	Total expenditures	\$	12,951.08	20%	\$4,900.18			

Creating a Project Cash Request in CCIP

1. Log into CCIP and go to “funding” then “funding applications.”
2. Click on the appropriate funding application.
3. Go back to funding and click on “project cash requests.”
4. Click on the appropriate grant.
5. On the project summary page, click “create PCR.”

Entering Information

- **Cost Center Number:** The cost center number is a number used by the grantee to identify and track receipts and expenses associated with the grant. The cost center number is assigned by the grantee and use of a cost center number is optional. If a cost center number is not used by the grantee, this field on the PCR should remain blank. Please refer to the USAS manual for additional information regarding cost center numbers. The manual can be found by searching “USAS manual on the Auditor of State website;
- **Total Cash Basis Expenditures:** Enter the amount of cash payments issued to date by object. These are year-to-date cash payment amounts only. Do not include encumbered amounts that will be paid at a later time.
 - **Fiscal Information “As of Date”:** The grant recipient should have created a current expenditure report to capture expenses as of the date of the project cash request. Therefore, this date will normally reflect the current date. However, if the financial report captures expenses through an earlier date, the earlier date should be used;
 - Attach a year-to-date financial report using “upload PCR supporting document” link at the bottom of the PCR.

If you wish to request only the negative balance, proceed to “Approving the PCR”

If you wish to request an advance in order to meet obligations that will be paid within five days of receiving the advance funds, select the appropriate month from the “advance period” drop-down field. Then, enter the amount needed to meet obligations through the designated timeframe (advances must be liquidated within five days of receipt and payments normally take between 5-10 days to process). Note the following when entering this information:

- When requesting an advance, a "Justification for Need" must be provided. Explain in detail how you will utilize the advance funds. Include information such as: vendor name, date funds will be liquidated, amount to be paid to vendors within five days of receiving funds, and the amount of monies that will be spent in each object category (salaries, fringe, purchased services, etc.). Inappropriate business needs such as "closing the project" or "want to remove from books," will NOT be approved.
- Justifications must be made for legitimate business needs. Business needs such as “closing the project this month” or “want to remove from books” are never approved.
- When cash on-hand exceeds 5 percent of the allocation, you must provide a complete justification explaining why this cash has not been used in accordance with the [Cash Management Guidelines](#). While in the PCR, hover the cursor over “go to” and then click “assurances” to locate these guidelines. You must specify how this cash will be immediately liquidated.
- To comply with the “Cash Management Act” 31 CFR part 205 and 2 CFR 200 the time elapsed between the receipt and disbursement of funds must be minimized; this includes any draw down of project funds by June 30. Funds MUST be for

immediate cash needs and be expended within five business days of receipt. Failure to spend funds in accordance with these guidelines could result in an audit finding and/or questioned cost and repayment to the Ohio Department of Education as well as placing the entity on reimbursement for grant funding.

Approving the PCR

Once you have entered all necessary information, verify that the payment amount is accurate then review the PCR assurances prior to submitting the payment request. PCR assurances can be found by hovering the cursor over “go to” and clicking “assurances”.

PCR assurances state the following:

- Cash advances are limited to the immediate cash needs of the requesting entity. By submitting this cash request, the entity certifies that this request is in compliance with the Cash Management Improvement Act and 2 CFR 200 and advance funds will be disbursed within five days of receipt.
- For cash requests submitted in July, August or September from a previous year grant, the entity certifies that the underlying obligations were made prior to June 30;
- By submitting this cash request, the entity certifies that the obligations incurred under this project, for which funds are requested, were made within the period of availability outlined in the grant agreement; and
- Multiple advance requests may be submitted as long as the funds received are disbursed within five days of receipt. Organization can request advance plus any applicable negative balance.
- Advance payments must be as close as is administratively feasible to the actual disbursements. Advances must be pro-rated to meet immediate cash needs and advance funds must be disbursed within five days of receipt.
- By submitting this cash request, the LEA acknowledges and agrees to the terms and conditions set forth in the grant assurances.

Once you are ready to submit the PCR, hover the cursor over “go to,” and click “sections.” Change the status of the project cash request to “draft completed” and then to “fiscal representative approved.” The project cash request has now been submitted to your grants management financial analyst for approval.

Project Cash Request Troubleshooting

Occasionally, while completing project cash requests, you will encounter error messages. You must resolve any existing issues before the system will allow you to submit a project cash request. Please follow these steps to find the project cash request error messages:

1. While in the project cash request, hover the cursor over “go to,” and click on “sections.”

2. Under the “validation” column, click on “messages.” Note what needs to be corrected.
3. Click on “return to PCR sections.”
4. To go back to the project cash request, click “request.”

4.5 FINAL EXPENDITURE REPORT

At the end of the grant period (June 30) a final expenditure report (FER) must be completed by each grantee. The instructions below outline the steps you must take to complete the FER.

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 Grant is June 30.
3. Submit all FERs by the deadline. 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 grant’s 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 but 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, 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. Note that if you overspend an object by 10 percent this reduces the amount that can be claimed in another object. The **total** grant award amount cannot be exceeded.
10. The department will not approve a FER for a “current-year” project before the FER for a previous project has been submitted/approved.
11. A 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 FER’S 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 Grant carry over from one fiscal year to the next.

Starting the FER in the CCIP within SAFE

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.

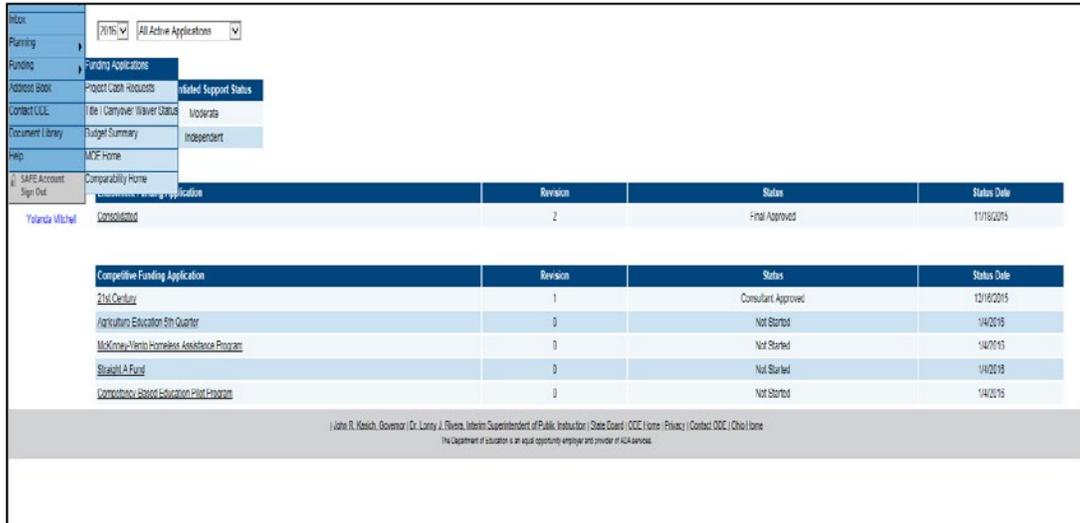
Important Note: Project Cash Requests cannot be created once the Fiscal Representative changes the application status to FER Draft Started. This applies to all grants included in the specified funding application.

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 is approved. The department approves FERs in the order received.

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

- The Fiscal Representative must sign into his or her SAFE Account using his or her own Account Name and Password. Next, click on CCIP.

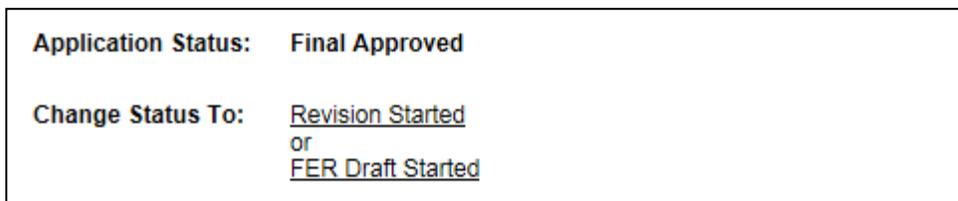
- Place the cursor on or “hover” over Funding and click on Funding Application from the left menu.



- 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 Grant will be Director Approved.

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

- After verifying the application is in final approved status, click on the Funding Application in which you plan to complete an FER. Select “Funding Application” and 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.



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.

Completing the FER

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.

Description (View Sections Only View All Pages)	
	All
<input type="checkbox"/>	History Log
	History Log
	Create Comment
<input type="checkbox"/>	Allocations
	Allocations
<input type="checkbox"/>	Parent Mentor Project (State)
	Budget
	Upload/View documents
<input type="checkbox"/>	Contacts
	Contacts
<input type="checkbox"/>	Substantially Approved Dates
	Substantially Approved Dates
<input type="checkbox"/>	Final Expenditure Report
	Final Expenditure Report
	FER Adjustments
<input type="checkbox"/>	Assurances
	Assurances
	All

- 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

- When all cash expenditures have been entered, click the right arrow key at the bottom of the FER grid or hover the cursor over “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	\$5,614,661.60	\$5,614,661.60	\$5,074,330.00	\$5,074,330.00	\$5,079,957.40	\$540,321.60	540,321.60	<input type="checkbox"/>
I-Neg	\$26,374.37	\$26,374.37	\$25,504.49	\$25,504.49	\$24,295.69	\$869.88	869.88	<input type="checkbox"/>
I-D Del	\$107,434.19	\$107,434.19	\$80,916.09	\$80,916.09	\$78,864.03	\$28,518.10	28,518.10	<input type="checkbox"/>
I-C Mig	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		<input type="checkbox"/>
SI-SUB-A	\$504,989.39	\$504,989.39	\$452,213.92	\$452,213.92	\$457,981.15	\$52,784.47	52,784.47	<input type="checkbox"/>
II-A TQu	\$888,812.47	\$888,812.47	\$852,917.35	\$852,917.35	\$853,402.84	\$15,895.12	15,895.12	<input type="checkbox"/>
III LEP	\$67,173.73	\$67,173.73	\$44,610.35	\$44,610.35	\$44,972.54	\$22,563.38	22,563.38	<input type="checkbox"/>
III Imm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		<input type="checkbox"/>
VI-B Rur	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		<input type="checkbox"/>
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	<input type="checkbox"/>
ECSE	\$80,712.25	\$80,712.25	\$59,437.44	\$59,437.44	\$59,438.20	\$21,274.81	21,274.81	<input type="checkbox"/>
SW Pool	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		<input type="checkbox"/>

- When the FER is completed and verified, click the right arrow button or hover the cursor over “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 “Validate” 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			Print

- Address all error and warning messages and change the status to “FER Draft Completed.” The Fiscal Representative must verify the accuracy of the FER information and then change the status to “FER Fiscal Representative Approved.” Once the Fiscal Representative has approved the FER, the Authorized Representative should verify the accuracy of the FER information and change the status to “FER Authorized Representative Approved.”

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.

4.6 CONTACT INFORMATION

For questions about project cash requests, final expenditure reports, [rebates and refunds](#), [time and effort guidance](#), and payments not received, contact your Grants Management Financial Analyst. To find your Grants Management and Program Specialists in CCIP, click on “address book.”

For questions about budgets, allowable expenses and maintenance of effort, contact your Program Specialist. A regional map of Program Specialist contact information can be found [here](#).

CCIP Technical Issues

Contact Karl Koenig at Karl.Koenig@ode.state.oh.us or (614) 466-4161.

Resources

The Document Library included in the CCIP system includes additional resources.

Sample Budget

	Salaries (Employees Only) 100	Retirement/Fringe Benefits 200	Purchased Services 400	Supplies 500	Capital Outlay 600	Other 800
Instruction	<i>Teacher and aide salaries</i>	<i>Teachers'/Aides' health and dental insurance</i>		<i>Resources needed for student use such as consumable supplies, books, manipulatives and software packages</i>	<i>Classroom equipment or furniture for direct student instruction greater than \$5000</i>	
Support Services	<i>Substitutes, program support, curriculum services, para-professionals, secretaries, health services, food services and library media services</i>	<i>Substitutes' health and dental insurance</i>	<i>Workshop and conference fees, speakers and consultants for staff development</i>	<i>Supplies/materials needed for workshops and staff development items for staff PD or instructional improvement</i>		
Governance Administration	<i>Administrator, Pre-K coordinator</i>	<i>General administration health and dental insurance</i>	<i>Audit fees, accounting services</i>	<i>Office supplies, paper, pens</i>		
Professional Development			<i>Travel, meals, lodging, stipends</i>			<i>Membership dues</i>
Family Community	<i>Parent coordinator/educator family liaison, parent mentor</i>	<i>Health and dental insurance</i>	<i>Parent workshops, screening activities</i>	<i>Lending library, printing related to community relationships and parent meetings</i>		
Safety				<i>Safety equipment if less than \$5000</i>	<i>Safety equipment more than \$5000</i>	
Facilities						
Transportation	<i>Bus driver, bus aide</i>	<i>Health and dental insurance</i>				
Nonpublic						
Indirect Cost						

SECTION 5: REPORTING REQUIREMENTS

5.1 PROGRAM SURVEYS AND REPORTS

Program Surveys

September 2016: All grantees will be required to complete a survey in the fall to collect information on program site locations at which the grantee is serving ECE-funded children. Programs will also provide updated contact information.

November 2016: All grantees will be required to report on the number of ECE-funded children currently enrolled in the program. The information will be used to determine if unfilled slots should be reallocated to programs with the capacity to serve more children, in order to assure all available slots are used. It is expected that all slots are filled no later than October 1, 2016.

March 2017: All grantees will be required to complete a survey that includes information on the program's sliding fee tuition and fee scale, health and developmental screenings completed and referrals made as a result of the screenings.

Semi-Annual Reports

Semi-annual expenditure reports are required from all award recipients receiving funds. Semi-annual reports must include a narrative that describes the progress of the project to date and expenditures to date. The department will provide award recipients with the form to be completed for the semi-annual reports. Reports will be due in December 2016 and at the end of the grant period (July 2017).

5.2 DATA REPORTING AND THE EARLY LEARNING ASSESSMENT (ELA)

Programs are required to report teacher qualifications, student enrollment, monthly student attendance, fall and spring Early Learning Assessment scores, disability category and demographic data via one of the two data systems below, based on program type. The data system used to report is determined by the entity type which was awarded funds, not the entity type at which the educational services are provided.

- Education Management Information System (EMIS) – Program, Teacher and Student Data
 - Public School Districts
 - Community Schools
 - Educational Service Centers
 - Joint Vocation Schools
 - Department of Developmental Disabilities
- Enterprise Application System (EAS) – Program, Teacher and Student Data
 - Chartered Nonpublic Schools
 - Ohio Department of Job and Family Services-licensed programs

These are the key tasks that you need to complete in EAS:

- [Provider application](#)
- [Student applications](#)

Early Learning Assessment Requirements

Grant recipients are required to use Ohio's Early Learning Assessment (ELA) paper assessment with children who are ECE funded. For the 2016-2017 school year, programs must complete the 10 required Learning Progressions during the fall and spring windows, and are encouraged to use the assessment during the winter and summer windows. There are four assessment windows during the 2016-2017 year:

Fall:	Aug 15 - Nov 14
Winter:	Nov 15 - Feb 14
Spring:	Feb 15 - May 14
Summer:	May 15 - Aug 14

Prior to making scoring decisions on children, **teachers** are required to successfully complete the Early Learning Assessment training. The required two-day new teacher training and optional one-day refresher training are currently being offered free of charge by the State Support Teams and Resource and Referral Agencies. Register for the Early Learning Assessment trainings through the Ohio Professional Registry (OPR) at www.registry.occr.org.

Information regarding how to order the Early Learning Assessment binders and materials can be found at [Early Learning Assessment Training and Ordering](#).

In order to enter Early Learning Assessment scores in EMIS and EAS, programs must convert skills, knowledge and behavior (SKB) scores into Learning Progression scores. Here is a link to the [Early Learning Assessment Bridge \(Score Conversion\) Form](#). Here is the link to the [Test Incident Form](#) that can be used to report issues in reporting ELA scores.

For more information regarding the ELA, the required users and available training, please visit the [Early Learning Assessment webpage](#).

SECTION 6: COMPLIANCE MONITORING

All program requirements may be monitored at any time by the department. Programs must comply with all monitoring procedures as outlined by the department.

6.1 STEP UP TO QUALITY PROGRAM CHANGE IN RATING

Step Up To Quality-rated programs are required to maintain a 3-, 4-, or 5- star rating. For any rated program receiving Early Childhood Education funding that falls below the 3-star rating, an Ohio Department of Education Specialist will conduct a desk review and/or a verification visit to ensure that the program is meeting legislative requirements. If a program does not meet the legislative requirements, the program will be required to complete a corrective action plan and submit it to the department for approval. The corrective action plan will include a scheduled plan for monitoring by the Department of Education, any requirement documentation that may need to be submitted, and the name and signature of the person responsible for implementing the corrective action plan. All payments will be suspended until the program completes all steps of the corrective action plan.

6.2 DESK REVIEW MONITORING

Programs will be required to meet all reporting requirements and submit all requested documentation to the department in order for a specialist to confirm compliance. After a specialist reviews documentation, if there are areas of concern or non-compliance, a corrective action plan (CAP) will be required from the program for approval by the department.

6.3 ON-SITE VERIFICATION VISIT

The Department of Education may complete an on-site verification visit to assess compliance with program requirements. An education program specialist will contact the program and schedule a time to go on-site and review documentation, observe classrooms, check attendance, determine staff-child ratios, and verify implementation of curriculum and assessment requirements. After completion of the visit, the specialist will discuss program findings and provide a report on any relevant actions/needed follow-up.

6.4 CORRECTIVE ACTION PLAN MONITORING

If a correction action plan (CAP) is needed, the program will have 10 business days to submit the CAP to the specialist. The specialist has 10 business days to approve or deny the CAP. If the CAP is approved, the specialist will monitor the implementation of the plan. If the CAP is denied, the specialist and the program will work together to develop a CAP that addresses all areas of non-compliance.

The specialist who approved the CAP is responsible for monitoring the implementation of the CAP until all requirements of the plan are met. This may include periodic on-site visits, desk reviews and progress checks. If a corrective action plan is not corrected by the stated deadline, the program may be required to return remaining grant funds.