



Ohio

Early Childhood Education Grant FY2021 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 FY21 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 (ECE) Grant-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 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 are comprehensive and designed to meet the needs of eligible children. Grant funds advance a high-quality educational program for preschool and promote academic achievement using developmentally appropriate practices.

1.3 SOURCE AND USE OF FUNDS

Funding for the Early Childhood Education Grant in fiscal year 2021 (FY21) is \$68 million in state general revenue funds and \$4.2 million in casino settlement funds. Funding for the Early Childhood Education grant provides programming for 17,657 children in FY21 at \$4,000 per child/slot.

In FY21, Early Childhood Education funded programs may 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 fund the same hours for which the child is receiving Early Childhood Education funds. Please see *Section 3.1 Child Eligibility* for requirements regarding eligibility for preschool special education funded children.

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 Vocational Schools
- 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 \(ECE\) Grant Data Systems Access Guide](#) provides step-by-step instructions to access all Department of Education data systems.

SECTION 2: PROGRAM REQUIREMENTS

2.1 GRANTEE REQUIREMENTS

All programs that are highly rated in Step Up To Quality must comply with the program standard requirements and maintain a three-, four- or five-star star rating for the entire grant award period.

All Early Childhood Education grantees must meet all of the following requirements:

- Provide and document 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. The program should develop a written schedule that details start/stop dates and the specific 12.5 hours per week funded by the ECE Grant. A program may arrange to serve children through a.m./p.m. or full-day/part-day options as long as 12.5 hours/week is provided. Programs must operate the ECE Grant for a minimum of six months during the fiscal year.
- Attendance records must be maintained and available for review by the department upon request. The program must consistently apply its own attendance policy to grant-funded children regarding withdrawal for non-attendance.
- If a program closes due to a calamity day or other unforeseen emergency condition and it causes the program to fall below the minimum number of annual required hours, the hours must be made up. If this requirement causes a hardship, the program should contact their education program specialist to discuss the possibility of applying for a waiver.
- Nap time cannot be included in the 12.5 hours.
- If the program is closed due to parent-teacher conferences, up to two program days of that time can be included twice per year. If the program is closed due to professional development for teachers, up to two program days of that time can be included twice per year. Example: If a normal program day for ECE includes 2.5 hours of time, and is closed for a day for parent-teacher conferences, then that 2.5 hours can be included in the required 455 hours.

- If a student is absent for events such as a family vacation or illness, the hours do not need to be made up by the provider.
- If a child enrolls after the program year begins, the hours prior to enrollment are not required to be made up by the program.
- No children can be enrolled after the April 2021 enrollment survey deadline, unless they are filling a slot vacated by a child previously enrolled. Exceptions to this include:
 - Eligible child with an IEP.
 - Eligible child with a case plan or family service plan as defined in ORC 2151.412; or a child placed in Kinship Care as documented through Kinship Permanency Incentive Program payments.
 - Eligible child whose family is experiencing homelessness as defined by the McKinney-Vento Act: Individuals who lack a fixed, regular, or adequate nighttime residence and includes: 1) children who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; or are abandoned in hospitals, 2) children who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation, 3) children who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and 4) migratory children who qualify as homeless because they are living in circumstances described in 1-3 above.
- 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 any provider who shows evidence they are working in collaboration with a preschool special education program.
 - *Please note that if a program is unable to meet the 12.5 hours per week of service due to COVID-19 restrictions, a waiver must be completed, using the hardship option. Programs that completed a waiver request in FY20 due to this reason are permitted to submit another one in FY21, as it is considered the same hardship, spanning multiple program years.*
- 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.
- It is recommended that the program contact the [Ohio Preschool Expulsion Prevention Partnership](#) regarding any students whose behavior puts them at risk for expulsion or disenrollment, before taking action. Nationwide Children's Hospital in collaboration with the Ohio Department of Mental Health and Addiction Services has a resource that will link providers with an early childhood

consultant in the area who can complete a consultation at the site within two business days.

2.2 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 (SUTQ), the programs shall do all of the following:

- Meet teacher qualification requirements prescribed by section 3301.311 of the Revised Code which is 50 percent of teachers working with Early Childhood Education funded children must have an associate's degree in early childhood education or approved related field and 50 percent of teachers must have a bachelor's degree in early childhood education or approved related field;
 - The following are approved degrees and degree programs, which must be from an accredited institution: Associate's, Bachelor's, Master's and Doctorate.
 - The following are approved related fields: • Early Childhood Education • Child Development • Family Studies • Human Ecology • Child and Family Community Studies • Elementary Education with 4 courses in Child Development or Early Childhood Education
 - Validation of the degree or degree program must be in the form of an official transcript clearly designating both the degree and field of study as designated above. • Official transcripts are issued and stamped by the Registrar's Office. • Official transcripts "issued to student" are acceptable. • Transcripts lacking the appropriate degree and field of study are not acceptable.
- Align curriculum to Ohio's Early Learning and Development Standards (birth to kindergarten entry) in all domains of school readiness;
- Assess all ECE-funded children in the in the fall and spring using the Early Learning Assessment provided by the department;
- 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 outlined in the SUTQ program standards;
- Document and report child progress as prescribed by the department;
- Meet and report compliance with Ohio's early learning program standards as prescribed by the Department; and
- Participate in the Step Up To Quality program established pursuant to section 5104.29 of the Revised Code.

2.3 MOVING EXISTING SLOTS

Programs are required to submit a [Site Location Reporting Form](#) as part of the budget approval process at the beginning of the program year. If the program wants to change any locations at which they are serving Early Childhood Education Grant funded children after the budget is originally submitted, they must notify and receive approval from the department prior to moving the slots. This should be done by submitting an updated copy of this form as a [budget revision](#).

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 as of October 1, 2020. Children who are age-eligible to attend kindergarten in their district of residence are not eligible to fill a grant slot.
- If the program has unfilled slots after Oct. 1, programs may apply for approval to fill remaining slots with children who were at least three years of age on October 1. The [Child Eligibility Approval Policy](#) for serving three year old children outlines the policy and procedures the department will follow for approval. The deadline to submit the application for approval is Oct. 15, 2020. Programs must make every effort to fill available slots with eligible four-year-old children.
- If a program serves a three-year-old child one year, the child is automatically age-eligible to fill a slot the following year, even if they are not yet four by the age eligibility date.
- A child must be a resident of the state of Ohio, however the child is not required to live in the district of the program.
- A child with an Individualized Education Program is eligible to be funded using the Early Childhood Education Grant as of his or her fourth birthday.
- A preschool child with a disability enrolled in a special education class (taught by a special education teacher) *cannot* also receive Early Childhood Education funds for the same hours of education 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 Early Childhood Education funds if the program meets the 12.5 hours weekly requirement or has a waiver on file.
 - A student who is age-eligible for kindergarten cannot be funded by the grant, even if the IEP calls for another year of preschool programming.
- A child with a disability can receive both Early Childhood Education and PSE funds when all of the following are met:
 - The itinerant special education services are provided during the Early Childhood Education-funded hours;

- 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.

- Verification of age must be kept on file by the grantee. The actual birth certificate must be obtained and retained in the student's file for review by the department, and for entry in the EAS program for applicable programs. If the child's birth certificate is not in English, a notarized translation, passport, or residency card can be used instead.
- For the purposes of reporting data, a child is only considered eligible when required documentation is on file.

3.2 FAMILY ELIGIBILITY

The funds are required to be used to provide preschool services to economically disadvantaged children whose family income falls at or below 200 percent of the federal poverty level, with the exception of children with disabilities and children with a case plan or family service plan as defined in ORC 2151.412; or a child placed in Kinship Care as documented through Kinship Permanency Incentive Program payments. It is the responsibility of the program to determine federal poverty level, based on the documentation provided by the family. Documentation of income eligibility must be kept on file for review by the department. Please see below for documentation types required to determine family income. Click [here](#) to view current 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 Early Childhood Education grantees are required to complete the [JFS 01121 Early Childhood Education Eligibility Screening Tool](#) *in its entirety* for Early Childhood Education funded children.

Programs must provide the form to families interested in enrolling their child in Early Childhood Education. The family must complete and return all pages of the form. The program must keep a copy of the form on file at the program. *Do not submit the form to the Ohio Department of Education unless requested.*

If the family is not currently receiving publicly funded child (PFCC), and is interested in applying, provide the family with a copy of the completed JFS 01121 form. Also provide the family with a copy of the [JFS 01122 Publicly Funded Child Care Supplemental Application](#) and direct them to submit required documentation to the county department of job and family services.

Determining Family Income

- For the purposes of determining family income and family size, family is defined as:
 - All parents/legal guardians of the child residing in the home and all minor children of the parent/legal guardian who are residing in the home;
 - A stepparent residing in the home, and all the minor children who reside in the home;
 - The grandparents of the child residing in the home, only if the parent of the child is a minor and is residing in the home and is not participating in the LEAP program;
 - Unmarried parents of a common child who reside in the same home and all of the minor children who live with them; and
 - A foster parent and all of the minor children who reside in the home
- Income of the family includes gross earned and unearned income and shall be used for the purpose of determining income eligibility of families. Examples of gross earned and unearned income are as follows:
 - Gross earned – wages, salary, severance pay, bonuses, sick leave paid as wages, annual leave, holiday and vacation pay
 - Unearned income is income that is not earned income from employment or self-employment. Unearned income includes interest, dividends, rents, royalties, income from estates, trusts, educational assistance, alimony and child support payments, and gifts or assistance received by the family from persons, organizations or assistance agencies, such as social security administration (SSA) disability, unemployment compensation, veteran’s payments, survivor benefits, temporary workers’ compensation, and pension or retirement income.

The following income is excluded from calculating the gross earned income for purposes of the Early Childhood Education Grant:

- The gross earnings of a minor child in the family or who is a full-time student as defined by the school, unless the minor is the parent;
- Child support payments paid OUT by a family member for a child outside the family. The amount paid, up to the amount ordered, is excluded;
- Alimony paid OUT pursuant to a court order;
- The verified amount that is being garnished from the income;

- Earned Income Tax Credit (EITC) payments when added to the individual's wages;
 - Earnings received for participation in the AmeriCorps Vista Program;
 - Noncash benefits (such as food stamps and housing subsidies);
 - Income of a recipient of Supplemental Security Income (SSI), including the SSI payment;
 - Income of a child for whom federal, state or local foster care maintenance payments are made, including the foster care payment;
 - Income of a child for whom federal, state or local adoption assistance payments are made, including the adoption assistance payment;
 - Income tax refunds received by any of the family members; and
 - Any other income amounts that federal statutes or regulations require to be excluded.
- Children with Individualized Education Programs (IEP) and children with a case plan or family service plan as defined in ORC 2151.412; or children placed in Kinship Care as documented through Kinship Permanency Incentive Program payments attend the program at no cost to the family (regardless of family income level). It is not necessary for the families of these children to provide income information on page 3 of the JFS 01121. A copy of the IEP, court order or Kinship Permanency Incentive Program payments will suffice; the remaining information on the JFS 01121 must be completed.

Documentation of earned and unearned income must be kept on file by the grantee. A 1040 annual tax report, two consecutive 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. The [Short Form Request for Individual Tax Return Transcript](#) may be provided to the family to assist in obtaining lost records.

- For the purposes of reporting data, a child is only considered eligible when required documentation is on file.
- If a family has no earned income, they must provide documentation to explain how they are meeting basic living expenses, including but not limited to food, housing, utilities and transportation. Examples of acceptable documentation to support the unearned income include a housing voucher, food stamps, other public assistance, or letters verifying cash gifts. A zero-income statement signed by the parent/guardian can also be used. The statement must include a detailed written description of how the parent is meeting basic living expenses, including food, housing, utilities and transportation. The [ECE Income Worksheet and Declaration of No Income](#) is a sample form that can be used to meet this requirement.
- Income eligibility must be re-determined on an annual basis at either the time of enrollment or the beginning of the program year (no earlier than February 1 for

the following 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 collect documentation of income for the family. A copy of the \$0 co-payment notification of eligibility letter may be used in lieu of other income documentation and must be kept on file at the program along with JFS 01121.

Guidelines for calculating gross earned income for people who are self-employed:

- Self-employment earnings are the total profit from a business enterprise. Total profit is determined by deducting the self-employment expenses (i.e., the business expenses directly related to producing the goods or services) from the gross receipts. Personal business and/or entertainment expenses are not an allowable deduction.
- In situations that an individual has self-employment income, gross earnings for the month shall be based on an estimate of the individual's gross annual earnings. Whenever possible, secure a copy of the self-employed individual's previous year's tax return. In order to estimate the expected earnings for the current and future months, use income listed on the previous year's tax return as well as the individual's current business records for a projection of annual gross income to be determined. The individual's gross monthly earnings shall be one-twelfth of the determined projected earnings. This method should be applicable in situations in which the individual has been self-employed for some time, earnings have remained fairly constant and there is no anticipated change in circumstances.
- In situations where there is no previous year's tax return or when there are anticipated changes in circumstances that impact self-employment earnings, the individual must provide a projected estimate of gross earnings for the current taxable year, based on current business records that support the estimate. One-twelfth of the estimate of income for the current taxable year shall be the monthly gross earnings. In the absence of both previous year's tax return and current business records, the individual is required to provide a written best estimate of projected annual income and expenses. One-twelfth of the projected annual gross earnings shall be the monthly gross earnings.

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 tuition or program fees, such as registration, snack, or materials fees. Fees collected prior to identification of eligibility must be refunded.
- Children from families whose income is between 101 and 200 percent of the federal poverty level may attend on a pro-rated tuition basis. This amount must be less than the private-pay tuition rate.

- The program must have a written sliding fee scale outlining tuition rates and fees based on poverty level and private-pay rates. The sliding fee scale policy must be shared with families at the time of enrollment. Programs can elect not to charge tuition and fees to ECE funded children between 101 and 200 percent of the federal poverty level, however this must be reflected in the sliding fee scale policy. The sliding fee scale must be applied consistently to all families enrolled who are receiving ECE 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.

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 prior to conducting any grant activities.

Spending outside of the approved budget categories by more than 10% requires a budget revision. Spending outside of the approved budget categories in governance/administration and indirect costs is not allowable. Any revisions in the approved budget amounts must be requested in a proposed revised budget and electronically submitted through the CCIP prior to obligating costs different from approved amounts. The department 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 accounting procedures to ensure the accurate accounting for and proper disbursement of funds. Funds are based on a per child allocation of \$4,000 and must be drawn down based on the maximum number of ECE-funded children enrolled in the program at any one time. Expenses will be charged to the grant based on the number of Early Childhood Education Grant-funded children who benefit from the expense versus the total number of children who benefit from the expense. This is necessary to ensure that the Early Childhood Education Grant is only charged its fair share of expenditures. 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.

Please note that funds are released incrementally throughout the year and the total allocation will not be available until sometime in April.

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 20 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

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) The department reserves the right to request a competitive market analysis for any purchased services.
- **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:** 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, and costs associated with obtaining birth certificates if desired.

Purpose Codes

- **Instruction:** The activities/costs directly related to teaching or the interaction between teacher and child. This 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, custodial and library/media services. The cost of obtaining birth certificates could also be included.
- **Governance/Administration:** This category is meant for supervisory employees whose grant specific work, such as program oversight and/or direct program supervision, can be identified and tracked directly as an allowable and beneficial grant expense. For an employee whose work is not dedicated 100% to the grant, detailed activity reports must be kept that shows times and activities the employee performed on each day. The appropriate percentage must be calculated and can be charged to the grant accordingly – up to the maximum amount. Activity reports must be available upon request by the department. Total indirect and direct governance/administrative costs cannot exceed 15% of the grant.
- **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, truancy officer, 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:** This category is used for expenditures related to fiscal operations, human resource functions, process management, along with directing and managing the operation of the organization. Indirect costs must be budgeted in object 800. Total indirect and direct governance/administrative costs cannot exceed 15% of the grant. Mass termination/retirement expenses will be reviewed on a case-by-case basis. Grantees should only budget indirect costs based on their modified total direct costs; not the full allocation. Click [here](#) for guidance on how to calculate the allowable indirect costs.

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	✓	✓	✓	✓	✓	
Support Services	✓	✓	✓	✓	✓	✓
Governance/ Administration	✓	✓	✓	✓	✓	✓
Professional Development			✓	✓		✓
Family and Community Involvement	✓	✓	✓	✓		
Safety			✓	✓	✓	
Facilities			✓	✓	✓	✓
Transportation	✓	✓	✓	✓	✓	
Nonpublic						
Indirect Cost						✓

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 of ECE Funds. A description of the item must be noted in the Application section of the CCIP Funding Application.

The following procedure must be followed to purchase capital equipment with Early Childhood Education Grant funds:

- Requests for capital equipment must include a narrative justification in the funding application describing how purchase is needed to provide high quality services. Identify the specific item(s) and the improvement(s) that will occur as a result of the purchase(s). Please note that the Ohio Department of Education must be notified prior to the disposal (i.e. sale, trade-in) of property that was purchased with more than \$5,000 of ECE funds. The Department will provide direction on next steps, depending on the nature and value of the item.

4.3 ALLOWABLE AND UNALLOWABLE EXPENSES

Allowable Expenditures – must be pro-rated for percent benefitting qualifying children

- 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 for qualifying children;
- Transportation for qualifying students enrolled in the program. Transportation can include to and from the program site and transportation for educational enrichment experiences and opportunities;
- Vehicle costs:
 - Programs that receive initial or additional funding for a fiscal year can purchase new or replacement vehicles to support the needs of the additional children served.
 - Programs with a consistent level of funding as the previous fiscal year can purchase replacement vehicles only.

- Prior to purchasing a replacement vehicle, a description of the vehicle being replaced, trade-in documentation and a justification for the need for a replacement vehicle must be submitted to the department for approval.
- All vehicles purchased (new or replacement) must be used for the sole purpose of transporting children. Vehicle costs must be pro-rated, based on the percentage of ECE-funded children vs. non ECE-funded children that will be using the vehicle. In no circumstances may vehicles be used for personal use.
- All vehicles must be titled in the name of the organization. In no circumstances may a vehicle be titled in the name of an individual.
- 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;
- 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;
- Enrollment incentives;
- Purchasing new buildings or real property;
- Building renovations for spaces where direct care of children is not provided (e.g., administrative offices, kitchen, staff break rooms or staff 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);
- Funds that supplant preschool special education program monies;
- Portion of an expense benefitting children not funded by the grant;
- College coursework.

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 combined governance and indirect cost line items.

Budget Revision

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. 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. A new substantially approved date is established for the newly budgeted categories. 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. Expenses incurred prior to the budget revision are not reimbursable.

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 after the substantially approved date and pro-rated to reflect the number of ECE-funded students versus the total number of students benefitting from the expense.

Please keep in mind that you can only draw down funds for the number of Early Childhood Education-funded children that are served in the program. This will assure that you do not receive funding for unfilled slots, resulting in an overpayment of funds. At the end of the fiscal year, you will be required to report the maximum number of Early Childhood Education Grant-funded children served at any one time during the fiscal year. If the program draws down more funds than allowable, based on the maximum number served at any one time, the program will be required to reimburse the

department the difference between the amount they should have received and the amount they were actually reimbursed. You will be reimbursed for slots that have been vacated; however, any new enrollments will fill those vacated slots before being counted as additional filled slots.

Example: Program has \$40,000 (10 slots) allocated to them. The maximum number of Early Childhood Education Grant-funded children enrolled at one time is five. The program can only draw down \$20,000 total for the program year. If a child is enrolled and leaves the program and another child takes their place, this should be counted as one filled spot, not two, as they were not enrolled at the same time.

All obligations must be liquidated (paid) by Sept. 30. 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.

OBLIGATION DATE	LIQUIDATION DATE (Date Expense)	TOTAL COST OF	% ALLOCABLE TO THE	TOTAL ALLOCABLE TO THE GRANT	OBJECT CODE	ITEM DESCRIPTION	EMPLOYEE/VENDOR
SALARIES (100) - ENTER DATE(S) EMPLOYEE WORKED							
Jan 4, 2016 - Jan 17, 2016		\$ 1,152.00	20%	\$230.40	100	Teacher	John Doe
Jan 4, 2016 - Jan 17, 2016		\$ 1,550.31	20%	\$300.06	113	Administrative/Director	Sally Doe
Jan 18, 2016 - Jan 31, 2016		\$ 1,275.33	20%	\$255.07	100	Teacher	John Doe
Jan 18, 2016 - Jan 31, 2016		\$ 1,401.28			100	Administrative/Director	Sally Doe
Total		\$ 5,478.92	20%	\$1,095.78			
FRINGES (200) - ENTER DATE(S) BENEFITS WERE PROVIDED							
MDYEAR		\$ 25.00	20.00%	\$5.00	200	Medicare	John Doe
MDYEAR		\$ 10.00	20.00%	\$2.00	200	STRS	John Doe
Total		\$ 35.00	20.00%	\$7.00			
PURCHASED SERVICES (400) - ENTER DATE CONTRACT FULLY SIGNED							
MDYEAR		\$ 130.30	20%	\$26.06	400	Trainer	Jim Doe
MDYEAR		\$ 207.72	20%	\$415.44	400	Professional Development	Tina Doe
MDYEAR		\$ 75.00	20%	\$15.00	400	Special Education Services	Cindy Doe
Total		\$ 413.02	20%	\$82.60			
SUPPLIES (500) - ENTER DATE ORDERED							
MDYEAR		\$ 34.37	20%	\$6.87	500	Paper	Walmart
MDYEAR		\$ 86.80	20%	\$17.36	500	Office Supplies	Office Max
MDYEAR		\$ 21.45	20%	\$4.29	500	Classroom Supplies	Office Max
Total		\$ 142.62	20%	\$28.52			
CAPITAL OUTLAY (600) - ENTER DATE ORDERED OR CONTRACT FULLY SIGNED							
MDYEAR		\$ 6,320.10	20%	\$1,264.02	600	Xerox Printer	Staples
MDYEAR			20%	\$0.00	600		
MDYEAR			20%	\$0.00	600		
Total		\$ 6,320.10	20%	\$1,264.02			
OTHER (800) - ENTER DATE ORDERED OR CONTRACT FULLY SIGNED							
MDYEAR		\$ 560.82	20%	\$112.16	800		Indirect Costs
MDYEAR			20%	\$0.00	800		
MDYEAR			20%	\$0.00	800		
Total		\$ 560.82	20%	\$112.16			
Total expenditures		\$ 12,951.08		\$4,900.18			

[Here is an example](#) financial report you can use as a guide. This format is especially helpful when pro-rating costs allocable to the grant. View and note the monetary amounts that have been spent in each category (according to object code).

For step-by-step directions to complete a project cash request, please access this [Project Cash Request \(PCR\) tutorial guidance document](#).

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 FER must be submitted no more than 90 calendar days after the end date of the grant. For step-by-step directions to complete the final expenditure report, please access this [Final Expenditure Report \(FER\) tutorial guidance document](#).

4.6 FISCAL CONTACT INFORMATION

For questions about project cash requests, final expenditure reports, 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 and allowable expenses, contact your Program Specialist. A regional map of Program Specialist contact information can be found [here](#).

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, custodial, 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>		<i>Student birth certificates</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

December: 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 Dec. 1.

April: 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. The department reserves the right to receive reporting more frequently as requested.

5.2 DATA REPORTING AND THE EARLY LEARNING ASSESSMENT (ELA)

Early Learning Assessment Requirements

Please note: Due to the unpredictable nature of COVID-19, the assessment requirements may change. Please visit the [Early Learning Reset and Restart](#) webpage for the most up-to-date information.

Grant recipients are required to use Ohio's Early Learning Assessment with children who are ECE funded. For the 2020-2021 school year, programs must complete the 10 required Learning Progressions during the fall and spring windows and are encouraged to use the assessment throughout the year. There are four assessment windows during the 2020-2021 year:

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

Prior to rating children’s skills, knowledge and behaviors, **teachers** are required to successfully complete the Early Learning Assessment training. The required new teacher training is currently being offered free of charge in an online format. Register for Early Learning Assessment training through the Ohio Professional Registry (OPR) at <https://occr.org/>.

Information regarding how to download and print the Early Learning Assessment can be found at [Early Learning Assessment Training and Access](#).

Visit the [Early Learning Assessment webpage](#) for more information regarding the ELA including:

- required users;
- available training; and
- reporting requirements (who is responsible for reporting data, how to report scores for children not assessed, etc.)

Data Reporting Requirements

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 Vocational Schools

ECE grantees need to report the following to EMIS, even if the Grantee has contracted with another provider to educate ECE funded students:

- Student Demographic data
- District Relationship Element (report a ‘1’ for ECE Funded students) even if the Grantee is not the one educating the students and a different provider is educating the students.
- ECE Grantee must report the ‘E’ How Received code for the ECE funded students even if a different provider is educating the ECE funded students.
- Attending Building IRN if the ECE Grantee is sending the ECE Funded students to be educated by a preschool program that is not under the hierarchy of the reporting district, then the IRN should be the one determined by district policy.
- Preschool Poverty Level if the student is not reported with a disability condition
- Student Assessments (Childhood Outcome Summary (if student has disability) and Early Learning Assessment)
- Student Program Code if student is receiving itinerant services
- Student Discipline Data
- Preschool Course – if you send your ECE funded students to another provider, then report the course as if it’s your course

- 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](#) – must be completed by September 30
- [Student applications](#) – must be completed for all Early Childhood Education Grant-funded children by Oct. 31, and within 30 days of enrollment for any child enrolled on or after October 31. Enrollment end date must be entered when a child withdraws as per the tutorial – do not withdraw the student application from EAS.
- [Enter ELA Scores into EAS](#) – must be entered by June 30 for assessment completed in both the fall and spring assessment windows.
- [Enter Student Attendance in EAS](#) – must be completed monthly. The number entered should be the ECE hours attended only (round to the nearest whole number) and not any additional hours the child is present through other funding sources.

Programs can generate an [EAS Student Application Report](#) to assist in an internal review of compliance with these data submission requirements.

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. The department has the authority to take administrative sanctions, including, but not limited to, suspension of cash payments for the grant, suspension of program operations and/or, termination of project operations, as necessary, to ensure compliance with applicable laws, regulations and assurances. It is possible that programs may be reviewed for different aspects of their program by different Department of Education offices. In the event of a sustained audit exception, and upon demand of the department, the grantee shall immediately reimburse the department for that portion of the audit exception attributable under the audit to the grantee.

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 required documentation that may need to be submitted, and the name and signature of the person responsible for implementing the corrective action plan. If a program falls below the 3-star rating due to not submitting their annual report, an email notification will be sent and a deadline to re-apply will be provided. Repeated failure to obtain a high-quality rating could result in loss of funding.

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 and schedule, and verify implementation of curriculum and assessment requirements. After completion of a visit, if there are areas of concern or non-compliance, a CAP will be required from the program for approval by the department.

6.4 CORRECTIVE ACTION PLAN MONITORING

If a 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.

APPENDIX A: TIMELINE AND CHECKLIST

MONTH	ITEMS TO COMPLETE
JULY	<p>Finalize calendar that details start/stop dates and the specific 12.5 hours/week of ECE Grant Education to total 455 hours for year (must be shared with families at enrollment via either parent handbook, enrollment packet or posting)</p> <p>Review and adjust sliding fee scale policy for year as needed (must be shared with families at enrollment via either parent handbook, enrollment packet or posting)</p> <p>Review teacher PD records to ensure that ELA training has been completed prior to the 8/15/20-11/14/20 fall assessment window, for teachers making scoring decisions</p> <p>Complete CCIP Funding Application prior to incurring reimbursable expenses</p>
AUGUST	
SEPTEMBER	<p>September 30 – prior year Final Expenditure Report (FER) due</p> <p>September 30 – deadline for EAS users to submit provider application</p>
OCTOBER	<p>October 1 - student files should contain Early Childhood Education Eligibility Screening Tool and corresponding supporting documentation (birth certificate and financial documents)</p> <p>October 31 – EAS users must submit all student applications for children currently billed to grant</p>
NOVEMBER	
DECEMBER	Respond to enrollment survey when received
JANUARY	
FEBRUARY	February 1 – date you can begin collecting income documentation for the next year’s enrollment
MARCH	
APRIL	Respond to enrollment survey when received Enrollment survey deadline is the last day to enroll new students on the grant
MAY	
JUNE	June 30 – Incur all expenses for FY21 prior to close of fiscal year (no new expenses dated after this date for FY21)

*PLEASE NOTE THAT EMIS USERS MUST ALSO ADHERE TO [EMIS COLLECTION DATES](#)

**PLEASE NOTE THAT EAS USERS MUST ALSO [enter student attendance in EAS](#) MONTHLY