

# Early Childhood Education Grant *FY24 Grantee Manual*





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# Section 1: Introduction

## 1.1 USE OF MANUAL

The *Early Childhood Education FY24 Grantee Manual* is a comprehensive policy document providing information about grant requirements, child and family eligibility, budget and fiscal guidance. The intended audience of the manual is the administrative staff of Early Childhood Education (ECE) Grantees who are responsible for enrolling children, maintaining required documentation, submitting program documentation, staff, and child data and preparing and submitting budget and fiscal information.

## 1.2 PURPOSE OF ECE GRANT

The purpose of the Early Childhood Education (ECE) Grant is to maximize a child's early educational experiences. These experiences help to prepare children for success in kindergarten by providing high-quality early learning services to Ohio's preschool age children. The state funded ECE Grant is awarded to early care and education programs who are required to provide developmentally appropriate learning environments that address the outcomes and goals essential for healthy development and academic growth.

## 1.3 SOURCE AND USE OF FUNDS

Funding for the ECE Grant is from state general revenue funds (GRF), in the amount of \$130,316,000 for (FY24) and fiscal year 2025 (FY25). Currently children are funded statewide at \$4,250 per slot.

Pursuant to state requirements, this is a reimbursement grant made possible by [Section 423.40 of House Bill 33](#). Expenditures must be incurred between July 1, 2023, and June 30, 2024. Awarded funds cannot be carried over into the next fiscal year.

ECE Grant funded programs may serve children eligible for publicly funded childcare (PFCC) to extend the day beyond the 12.5 hours/week required. It is not permitted to use any other public funding source to fund the same hours for which the child is receiving Early Childhood Education funds. Please see *Section 2.2 Children with Disabilities (IEP)* for requirements regarding eligibility for Preschool Special Education-funded children.

## 1.4 ALLOCATION OF ECE GRANT SLOTS

ECE Grantees will receive an award letter from the Department at the start of each new fiscal year indicating the total amount of funding that the Grantee has been awarded. One slot award amount is equal to \$4,250. Grantees can calculate the number of allocated slots by dividing the total award value by \$4,250 (Ex:  $\$17,000/4,250= 4$  allocated slots).

The program name and IRN identified as the recipient in the award letter is considered the ECE Grantee and is solely responsible for the allocated funding and associated slots; these slots cannot be transferred or reallocated to another entity by the Grantee. Grantees may contract services, staff or site locations where children will be served through other entities; however, the Grantee still retains ownership of the awarded slots, funding and is responsible for ensuring all Grant requirements are being met. ECE Grant funded slots must be served at a location within the school district boundary they were awarded. The Department reserves the right to reallocate awarded funding under the following circumstances:

- The Grantee is unable to meet minimum enrollment requirements by December 1 of the fiscal year (75 percent or fewer of allocated slots filled or 10 or more unfilled slots).
- The Grantee fails to comply with any ECE Grant assurance or requirement.
- The Grantee has expressed in writing that they wish to return a portion or all of the program's awarded slots.



- The Grantee is not in good standing with meeting grant requirements.

### **Subcontracting Services**

Grantees may request to use ECE Grant funds to subcontract with another state service agency when the Grantee requires ongoing support to accomplish the goals and objectives of the grant. The contracted services are to directly impact and enrich the experience offered to ECE Grant- funded children and their families. The ECE Grantee is responsible for monitoring the subcontractee's compliance to ECE Grant requirements as well as for any expenditures of ECE Grant funds by the subcontractor(s). Grantees who do not provide any direct services to children and operate strictly as the governance and administration which oversee the ECE Grant, may retain a maximum of 15% of allocated ECE funds. All remaining ECE Grant funds must be paid to the subcontractor(s) providing the services to the children.

Grantees must maintain documentation of invoices for services or goods delivered and such other documents as are necessary to facilitate an effective audit. This is in addition to documentation showing that their contractor's costs are allowable, reasonable, necessary, and allocable under the grant. Copies of written contracts or Letters of Agreement between the parties involved must be on file with the Department. Grantees must provide an itemized list of proposed contracts including the following information for each contract:

- A narrative justification identifying the specific services to be provided
- The scope of work, dates of service, deliverables met
- Proposed cost of contract
- Name of contractor
- Assurance that by entering into a contract with this entity the grantee is in no way giving the appearance of personal or organizational conflict of interest
- Signed contracts must be submitted to the Office of Early Learning and School Readiness.

Contracts for services paid with ECE Grant funds are subject to audit and monitoring.

### **Existing Funding Reallocation**

Funding due to the removal of slots by the Department or slots that have been returned by a Grantee, will be reallocated to programs located within the same geographic school district location from which the funds were removed or returned. Programs that indicate that they can serve additional children will receive additional slots based on the following priority order:

1. Programs with 100% enrollment;
2. Programs that are 5-star rated; and
3. If funds remain, 4 and 3 star rated programs will be considered.

Programs are contacted based on the above priority order and offered additional slots with the stipulation that they be used in the current fiscal year. If there are no programs that meet the above criteria, or if the funds are not able to be reallocated based on the above criteria; the remaining funds will be included in the larger pool of funds to be reallocated as determined by the Department.

## **1.5 GRANT REQUIREMENTS**

All Early Childhood Education Grantees must meet the following requirements:

- **DETERMINE CHILD ELIGIBILITY:** The funds must 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; or a family experiencing homelessness. Grantees must keep documentation of earned and unearned income on file and can use the common application/eligibility screening tool [JFS 01121 Early Childhood Education Eligibility Screening Tool](#)



developed by the Ohio Department of Education and the Ohio Department of Job and Family Services. **(Section 2)**

- **HOURS:** 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 each grant year. The Grantee must have a written schedule that details start/stop dates and the specific 12.5 hours per week funded by the ECE Grant. At the beginning of the grant year, Grantees must submit a calendar in the CCIP that includes days of operation for the year and start/end times for ECE Grant hours. A program may arrange to serve children through a.m./p.m. or full-day/part-day options if 12.5 hours/week is provided. Grantees must operate the ECE Grant for a minimum of six months during the fiscal year. **(Section 3)**
- **ATTENDANCE:** Maintain attendance records and have available for review by the department upon request. The Grantee must develop and adhere to an attendance policy for their specific program that includes written requirements for non-attendance of grant funded children. **(Section 3)**
- **BUDGET:** Recipients of the ECE Grant must submit a project budget which outlines how the funds will be spent. A completed project budget must be submitted, reviewed, and approved by the Early Learning and School Readiness office prior to conducting any grant activities. A Final Expenditure Report must be completed and submitted by September 30<sup>th</sup>. **(Section 4 and Section 5)**
- **EARLY LEARNING ASSESSMENT:** Grantees serving ECE Grant-funded children are required to use Ohio's Early Learning Assessment at least twice annually (fall and spring) and enter scores on [Ten Required Learning Progressions](#) for those funded children into the Ready for Kindergarten Online System ([ohio.kready.org](http://ohio.kready.org)). **(Section 6)**
- **DATA REPORTING:** Grantees must report teacher qualifications, student enrollment, monthly student attendance, fall and spring Early Learning Assessment scores, disability category and demographic data through the data system of EMIS or EAS. The data system used to report is determined by the entity type that is awarded funds. Public School Districts, Community Schools, Educational Service Centers, and Joint Vocational Schools will use EMIS. Chartered Nonpublic Schools, STEM Schools and Ohio Department of Job and Family Services Licensed Programs use EAS. **(Section 7)**
- **LICENSING AND STEP UP TO QUALITY:** All ECE Grantee site locations must be Step Up to Quality rated and maintain a three-, four- or five-star star rating for the entire grant award period. Grantees must be licensed and follow [OAC 3301-37](#) or [OAC 5101:2-12](#). **(Section 8)**

## Section 2: Enrollment

### 2.1 DETERMINING CHILD ELIGIBILITY

The Early Childhood Education Grant provides high-quality preschool services to Ohio's preschool age children. Eligibility is based on children's age and family income with some exceptions permitted. A child must be a resident of the state of Ohio; however, the child is not required to live in the district where the program is located, unless the school district of residence has a policy in place that requires a child to live in their district to be served in the preschool programming funded by these grant funds.

Child eligibility criteria for FY 24 includes the following:

- Children must be at least three years of age;
- A child must not be age-eligible to attend kindergarten in their district of residence, even if the IEP calls for another year of preschool programming;
- Family income must fall at or below 200% of the Federal Poverty Guidelines.





Eligible children must meet the following family income requirements:

- 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](#);
- Children from families whose income is at 100 percent of the federal poverty level or below cannot be charged tuition to attend during the ECE funded hours;
- Children from families whose income is between 101 percent and 200 percent of the federal poverty level may be charged a prorated tuition determined by the grantee.

Exceptions to meeting family income requirements includes:

- Children with an Individualized Education Plan (IEP);
- Children placed in Foster or Kinship care with a case plan or family service plan as defined in [ORC 2151.412](#);
- Children experiencing homelessness as defined by the [McKinney-Vento Homeless Children and Youth Program](#). *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 parks, cars, 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.*

A child with an IEP or a child placed in Foster or Kinship care with a case plan or family service plan as defined in [ORC 2151.412](#) or experiencing homelessness attends the program at no cost to the family (regardless of family income level).

## 2.2 CHILDREN WITH DISABILITIES (IEP)

Preschool children with an Individualized Educational Plan (IEP) receiving Preschool Special Education funds are eligible to receive Early Childhood Education funds for the same hours **only** when the following criteria 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.
- The itinerant special education services are provided by additional staff beyond the general education and/or integrated classroom 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.

A preschool child with an IEP enrolled in a special education class that is taught by a special education teacher **cannot** also receive ECE Grant 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 ECE Grant funds.



## 2.3 DETERMINING FAMILY INCOME

Family income eligibility must be determined on an annual basis at either the time of enrollment or the beginning of the fiscal year (no earlier than February 1 for the following year). It is the responsibility of the Grantee to determine federal poverty level, based on the documentation provided by the family. The [Federal Poverty Guidelines](#) considers family size and family gross earned and gross unearned income to determine poverty levels. The following section defines family size, gross earned and unearned income and documentation needed to verify eligibility. Grantees can refer to Ohio Revised Administrative Code [5101:2-16-02](#), Application and qualification process for receipt of publicly funded child care benefits, for additional information around determining family income.

### Family Size

Family size is defined as one of the following:

- 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;
- Unmarried parents of a common child who reside in the same home and all the minor children who live with them;
- A foster parent and all the minor children who reside in the home.

### Gross Earned Income

Gross earned income is defined as the total amount of earnings received in a month by all of the employed individuals in the family including wages legally obligated to all members of the family, but which are diverted to a third party. This includes payments received before taxes and other deductions, for services performed as an employee, or by an individual as a result of self-employment.

Examples of gross earned income include:

- Wages, salary, back pay, bonuses and awards paid by an employer
- Commissions
- Payment from job corps
- Earnings from work training programs and/or on-the-job training programs
- Sick leave paid as wages
- Annual leave
- Holiday and vacation pay

State temporary disability insurance is considered gross earnings when such payments meet all of the following conditions:

- a. The payment is employer-funded
- b. The payment is made to an individual who remains employed during recuperation from a temporary illness or injury pending return to the job
- c. The payment is specifically characterized under state law as temporary wage replacement

Exclude the following income from calculating the gross earned income for purposes of the Early Childhood Education Grant:

- The gross earnings of a minor child in the family who is a full-time student as defined by the school, unless the minor is a parent
- Alimony or child support payments paid by a family member. The amount paid, up to the amount ordered, is excluded
- The verified amount which is being garnished from the income
- Earnings received under the Domestic Volunteer Service Act of 1973 for participation in the "Americorp Vista" program
- Federal work study income as referenced in rule [5101:4-4-13](#) of the Administrative Code
- All income, including in kind benefits, excluded under the supplemental nutrition assistance program (SNAP) regulations, as set forth in rule [5101:4-4-13](#) of the Administrative Code



- Any other income amounts that federal statutes or regulations require be excluded
- Any income earned by a person receiving supplemental security income (SSI)

### **Gross Earned Income for Self-Employed**

Gross earnings for self-employment means the total profit from a business enterprise. The total profit from self-employment business enterprise is determined by one of the following:

- a. Adding all gross earned self-employment income, then deducting the self-employment expense from the total gross income, or
- b. Using a standard 50% deduction from the total gross earned self-employment income.

Whenever possible, secure a copy of the self-employed individual's previous year's tax return. 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.

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 must 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.

### **Gross Unearned Income**

Gross unearned income is the income not earned from employment or self-employment received in the month by all members of the family. Examples of unearned income include:

- Cash contributions received by the family from absent caretakers, persons, organizations or assistance agencies
- Social security administration disability, retirement or survivor's benefits
- Railroad disability, retirement or survivor's benefits
- Child support and/or alimony payments made to a family member by an individual not living with the family
- Temporary worker's compensation payments
- Termination/severance pay received as average pay, and not as a non-recurring lump sum
- Rental income for properties that are not self-managed
- Rental income for properties when the individual manages the properties for less than an average of twenty hours per week
- Unemployment benefit payments
- Basic assistance payments from Ohio Works First (OWF)

The following is NOT counted as gross unearned income:

- SSI payments
- Federal, state or local foster care maintenance payments
- Federal, state or local adoption assistance payments
- Kinship permanency incentive payments made in accordance with the requirements of rule [5101:2-40-04](#) of the Administrative Code, and kinship support payments made in accordance with the requirements of rule [5101:2-42-18.2](#) of the Administrative Code
- Payments made with county funds to increase the amount of cash assistance an assistance group receives in accordance with section [5107.03](#) of the Revised Code
- Child support payments paid by a family member for a child outside the family. The amount paid, up to the amount ordered, is excluded
- Alimony paid pursuant to a court order





- Contributions for shared living arrangements. These include cash payments received by a family from an individual who is not a family member but who resides in the household and shares responsibility for the household expenses through an informal arrangement and the cash payment given to the family is not available to the family because the payment represents the non-family member's share of the household expenses
- Bona fide loans from any source, including rural housing loans made by the federal housing administration
- Experimental housing allowance program payments made under annual contributions on contracts entered into prior to January 1975, under section 23 of the U.S. Housing Act of 1937
- HUD community development block grant funds paid under Title I of the Housing and Community Development Act of 1974 (Public Law 93-383)
- Home energy assistance support and maintenance paid in cash or in-kind, Public Laws 97-377 (December 21, 1982), 97-424 (January 6, 1983), and 98-21 (April 20, 1983)
- Income tax refunds received by any of the family members
- The verified amount which is being garnished from the income
- Earned income tax credit payments when received as part of an income tax refund
- The value of surplus commodities donated by the department of agriculture
- Benefits received under Title VII, nutrition program for the elderly, Older Americans Act of 1965, Public Law 89-73 as amended through Public Law 114-144 (April 19, 2016)
- Retroactive payments made as a result of a state hearing
- Escrow accounts established or credited as the direct result of the assistance group's involvement in family self-sufficiency on or after May 15, 1992
- Ohio works first cash payment for support services, pursuant to section [5107.66](#) of the Revised Code
- Prevention, retention and contingency (PRC) payments
- The value of SNAP allotments
- Money received in the form of a nonrecurring lump sum payment, including, but not limited to Retroactive lump sum social security, SSI, or pension benefits; Retroactive lump sum insurance settlements; Retroactive lump sum payment of child support arrearage; Refunds of security deposits on rental properties or utilities; Publicly funded childcare overpayment reimbursements; PRC payments not defined as cash assistance; and Termination/severance payments
- Income excluded under the SNAP regulations, as set forth in rule [5101:4-4-13](#) of the Administrative Code, unless the income is included under the provisions of this rule
- Any other income amounts that federal statutes or regulations require be excluded

## 2.4 ELIGIBILITY DOCUMENTATION

Grantees must determine eligibility and keep documentation of how the child and family meet the age, income or exception to family income requirements. Grantees may use one of the following sample forms to collect eligibility information, [JFS 01121](#) Early Childhood Education Eligibility Screening Tool or the [JFS 07200](#) Application for Supplemental Nutrition Assistance Program (SNAP), Cash Assistance, Medical Assistance or Child Care Assistance to collect family size and income information. Grantees may also choose to use their own form to collect eligibility information; however, a copy of the form must be submitted to the department for approval.

### Age

Grantees must obtain the child's birth certificate and retain a copy for the student's file for review by the Department, and for entry into the EAS system for applicable programs. If a child's birth certificate is not in English, use a notarized translation, passport, or residency card instead. If a family is unable to locate the child's birth certificate, alternative documents may be accepted to avoid delaying service to the child while the family works to obtain a new birth certificate. Examples of alternative documents that may be used for age verification, so long as they contain the applicants full name and date of birth, are official hospital records, insurance policies or school records.



## Income

All income shall be verified by the Grantee by the best available information and should verify the family income for the relevant time period (within the 12 months preceding the month in which the application is submitted).

Documentary evidence included, but is not limited to, the following:

- a. Pay stubs (typically two weeks)
- b. Income tax returns
- c. The most recent W-2 form
- d. Self-employment bookkeeping records
- e. The most recent tax forms for self-employed individuals
- f. Data from providers of pension benefits
- g. Business records
- h. Correspondence or data from the social security administration
- i. A signed statement from the employer that included gross income and/or hourly wage and work hours

To relieve the burden from families, Grantees may also accept a family's award letter or proof of eligibility from government programs that provide benefits to families that are 200% or below the federal poverty income guidelines. Examples include Publicly Funded Child Care (PFCC), Ohio Works First (OWF), Supplemental Nutrition Assistance Program (SNAP), Women, Infants & Children (WIC) or Medicaid. The documentation should include the government agency's name or type of benefit, the parent's name, and the dates of the relevant time period. Screenshots of the account can be used if the award letter cannot be obtained.

## No Earned Income

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, SNAP benefits, other public assistance or letters verifying cash gifts. Another option is to use a zero-income statement signed by the parent/guardian. In instances where the Grantee creates its own zero-income statement, the statement must include a written description of how the parent is meeting basic living expenses, including food, housing, utilities, and transportation. Grantees can use the sample form [Zero Income and McKinney-Vento Statement](#) to meet the requirement.

**Exceptions:** Some children attend the program at no cost to the family (regardless of family income level). It is not necessary for the families of this group of children to provide income information, but instead provide one of the following documents:

- Individualized Education Programs (IEP) (retain copy of front page);
- Case plan or family service plan as defined in [ORC 2151.412](#) (retain court order or other formal documentation that states the child is in foster care);
- Kinship Permanency Incentive Program payments (retain payment documentation);
- A signed McKinney-Vento Statement.

## 2.5 TUITION AND SLIDING FEE SCALE

Grantees must have a written sliding fee scale outlining tuition rates and fees based on poverty level and private-pay rates. The sliding fee scale should be shared with families at the time of enrollment. Grantees are also required to upload a copy of the sliding fee scale into the CCIP Funding Application at the beginning of the grant year.



The following considerations should be made regarding sliding fee scales:

- Children from families whose income is at or below 100 percent of the federal poverty level attend tuition-free and Grantees may not charge tuition or program fees, such as registration, snack, or materials fees. Grantees must refund fees collected prior to identification of eligibility.
- 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. Grantees should apply the sliding fee scale consistently to all families enrolled who are receiving ECE funding.
- Grantees can elect not to charge tuition and fees to ECE funded children between 101 and 200 percent of the federal poverty level; however, reflect this in the sliding fee scale policy.

Grantees can waive the ECE sliding fee scale tuition payment to provide extended day services for families who are receiving publicly funded childcare (PFCC) if it is part of the written policy of the program and is applied consistently to all families receiving PFCC. Grantees can access [Sliding Fee Scale Examples](#) for assistance in creating a fee scale.

## 2.6 ENROLLMENT GUIDANCE

### Enrollment Deadlines

The deadline to enroll children in the ECE Grant is April 1, 2024. Grantees cannot enroll additional children after April 1. 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.

### Student Applications

A child can begin services once the Grantee verifies the child's age and determines the family meets the income guidelines, when applicable. The designated staff should enter the child's information into EMIS or EAS by creating a student application. Student applications should be submitted by **October 1 or within 30 days of enrollment**. A Statewide Student Identifier (SSID) will be created or matched if the child is already in the system when the application is submitted. Please note it can take a few weeks for the child to be eligible in the EAS or EMIS system. Grantees should not wait on the eligible status as long as they have required documentation on file.

### Reallocating Slots

Grantees are required to submit site location information at the beginning of the grant year. The information includes the number of children being served at each location. Grantees that wish to reallocate existing slots within their organization are required to submit a [Site Location Reporting Form](#) to their ECE Specialist. If the Grantee would like to change any locations or add additional locations at which they are serving ECE Grant-funded children during the grant year, they must notify and receive approval from the department prior to moving the slots.

### Unfilled Slots

It is expected that all awarded slots are filled no later than Dec. 1, 2023. Please be aware that if the Grantee is unable to fill the allotted slots awarded for the year, the Department will consider reallocating those unfilled slots elsewhere to allow additional children to be served by the grant. If child enrollment is a challenge, please contact us so that we may provide support and assistance.

### Withdrawing Children

If a child withdraws from the program, Grantees must enter an enrollment end date in the EMIS or EAS. If an eligible enrolled child leaves the program and another child takes their place, this counts as one filled slot, not two, as they were not enrolled at the same time.



## Section 3: Attendance

### 3.1 HOUR REQUIREMENTS

ECE Grantees are required to provide and document a minimum of 12.5 hours of service per week, 455 total hours for the school year as defined in [Ohio Revised Code 3313.48](#). The Grantee must develop a written schedule that details start/stop dates and the specific 12.5 hours per week funded by the ECE Grant and provide that to the Department, as directed. A program may arrange to serve children through a.m./p.m. or full-day/part-day options to meet the 12.5 hours per week. Grantees must operate the ECE Grant for a minimum of six months during the fiscal year.

ECE Grant funded programs may serve children eligible for publicly funded childcare (PFCC) to extend the day beyond the required 12.5 weekly requirement. Please note that it is not permitted to use any other public funding source to fund the same hours for which the child is receiving Early Childhood Education Grant funds.

Mealtimes such as breakfast, snacks, lunch and recess can be included in the 12.5-hour weekly calculation. Nap time cannot be included. Grantees can also use 2.5 hours twice a year for a total of 5 hours a year for Parent-Teacher Conferences and 2.5 hours twice a year for a total of 5 hours a year for time spent in Professional Development by ECE teachers.

Grantee must consistently apply its own attendance policy to ECE Grant-funded children regarding withdrawal for non-attendance. A policy should include how the program communicates with families to encourage and support attendance in addition to the amount of time a child can be non-attendant before the child will be withdrawn from the slot. Hours missed due to the student being absent or hours missed prior to the child's enrollment do not need to be made up. Grantees are responsible for making up hours lost due to calamity days or other unplanned closures. If this requirement of making up hours causes a hardship, the program should contact the [Early Childhood Education Grant](#) team to discuss the possibility of applying for a waiver.

ECE Grant funding is based on a per slot allocation. Grantees can be reimbursed for a child that has attended for a minimum of 50 hours, the equivalent to 12.5 hours a week for one month. Children that do not meet the minimum 50-hour requirement should be withdrawn from the funded slot and not counted as being served. Exceptions to the minimum hour requirement will be made on a case-by-case basis for children in Foster or Kinship care, experiencing a medical or mental health-related absence, or experiencing homelessness. Grantees must maintain documentation of efforts made to problem solve with families regarding chronic absenteeism.

### 3.2 HOUR WAIVERS

If a Grantee 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. The Department may grant a waiver under the following circumstances:

- For any Grantee for which the 12.5 hours per week schedule creates a one-time hardship; or
- For any Grantee who shows evidence they are working in collaboration with a preschool special education program and cannot meet the 12.5 hours weekly but still meets the 455 total hours. 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.



### 3.3 MAINTAINING ATTENDANCE RECORDS

Grantees must maintain attendance records and report monthly to the Department through EMIS or EAS. The Grantee must consistently apply its own attendance policy to grant-funded children regarding withdrawal for non-attendance. Please see Section 7 for additional information on reporting attendance in the EMIS and EAS systems. In addition, the [FY24 EAS Manual](#) provides additional information on how to report attendance.

## Section 4: Budget

### 4.1 COMPREHENSIVE CONTINUOUS IMPROVEMENT PROCESS (CCIP)

The Early Childhood Education Grant funding is managed in the Comprehensive Continuous Improvement Plan (CCIP). The CCIP is a grants application and verification system that includes the Funding Application. Access to CCIP is necessary for all Grantees and requires four things: an OH|ID account, Ohio Department of Education profile, access to the CCIP application and the proper role in the Ohio Educational Directory System (OEDS). The person named as the OEDS Administrator needs to assign the role of CCIP Authorized Representative and CCIP Fiscal Representative to program personnel in OEDS. Additional information about adding roles in OEDS can be found in the [CCIP Manual](#).

It is important that contact information remains current in the CCIP at all times. This will ensure the appropriate person receives all communication from the Department of Education. Grantees can assign and update roles in the CCIP via the Ohio Educational Directory System (OEDS). Only persons who are assigned a role in the CCIP can be selected as a grant contact for the grantee's organization.

### 4.2 BUDGET

Grantees must maintain fiscal control and accounting procedures to ensure the accurate accounting for and proper disbursement of funds. One of the steps Grantees must complete before receiving grant funds from the Ohio Department of Education is to submit a budget for approval in the Comprehensive Continuous Improvement Plan (CCIP) system. CCIP is a grants application and verification system that includes the Funding Application. The Funding Application contains the budget grid and other related pages. A completed project budget must be submitted and approved by the designated CCIP Fiscal Representative and the CCIP Authorized Representative and approved by the Department in CCIP prior to conducting any grant activities.

Funds awarded to Grantees must be used to support expenses directly related to the operation of an early childhood education program. Costs for developing and administering an early childhood education program may not exceed fifteen per cent of the total approved costs of the program. The Department may examine a provider's financial and program records. If the financial practices of the program are not in accordance with standard accounting principles the program shall create and implement a corrective action plan that has been approved by the Department. The approved corrective action plan shall be signed by the chief executive officer and the executive of the official governing body of the provider. The corrective action plan shall include a schedule for monitoring by the Department. Such monitoring may include monthly reports, inspections, a timeline for correction of deficiencies, and technical assistance to be provided by the Department or obtained by the early childhood education program. The Department may withhold funding pending corrective action approval, implementation, or completion. If an early childhood education program fails to satisfactorily complete a corrective action plan, the Department may deny funding to the program or withdraw all or part of the funding to the program and establish a new eligible provider through a selection process established by the Department.

Grant recipients are required to submit their estimated budget for approval in the budget grid provided in CCIP. The budget outlines how funds will be expended by reporting estimated expense amounts in object and purpose/function code categories. Grantees should note a description of the item(s) in the budget details section in the CCIP for any amount over 5% of the total budget allocation. Expenditures must be necessary,





reasonable and comply with grant requirements as well as other applicable federal and state laws and regulations. Once a budget has received approval by the Department a Substantially Approved Date (SAD) will be established that indicates when costs can begin being claimed for reimbursement with grant funds.

### 4.3 OBJECT AND PURPOSE CODES (ALLOWABLE EXPENSES)

Grantees should review program expenses and determine how they plan to allocate the total amount of awarded funds for the fiscal year. The budget is divided into object and purpose codes. Definitions of object and purpose codes are provided in this section and give Grantees an understanding of what items belong in each line item on the budget grid(s). The [Grant Administration](#) webpage provides additional information in the [Budgeting and Required Support Documentation](#) guide in the [Grants Manual](#).

#### Object Codes

Object Codes are used to identify expenditures for goods and services. Object codes include salaries (object 100), employer paid fringe and retirement (object 200), purchased services (object 400), supplies (object 500), capital outlay (object 600) and other and indirect costs (object 800).

**100 Salaries:** Amounts paid to employees of the Grantee who are in positions of a permanent nature or hired temporarily, including substitutes for those in permanent positions. This includes gross salary for all services rendered while on the payroll of the program. Remember to budget staff members who are employees of a management company under Purchased Services.

**200 Retirement Fringe Benefit:** Amounts paid by the employing Grantee on behalf of employees. These amounts are over and above the gross salary. 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. This includes staff members who are employees of management companies. 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. This includes services provided by other agencies. Example: Professional services, travel, advertising, repairs, internet, postage, telephone.

The department reserves the right to request a competitive market analysis for any purchased services. Contracts for services paid with ECE Grant funds are subject to audit and monitoring and must be available to the Department, upon request.

**500 Supplies:** Amounts paid for expendable materials that are consumed, worn out or may deteriorate in use. Instructional materials and supplies directly related to the program for the qualifying children Example: General supplies, books, electronic subscriptions, fuel, nutritional supplies beyond those provided by other available sources.

**600 Capital Outlay:** Expenditures for new or replacement equipment and furnishings. Building renovations for spaces where children attend (e.g., classrooms, children's restrooms, large muscle room, playground (Over \$5,000 unless LEA has a more stringent policy in place). Per federal guidelines, capture computing devices with a total acquisition cost to the grant of less than \$5,000 under object 500 Supplies in the budget.

**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. Rent and utility costs should be allocated in Other.



## Purpose Codes

Purpose Codes are a broad area of activity codes into which expenditures can be classified in the CCIP budget. These codes describe the activity a person performs or the purpose for which an expenditure is made. They include the activities or services which are performed to accomplish the objectives of the Grantee. These classifications assist the Grantee and the department by providing the capability of comparing costs through the setting up of ratios or measures for estimation and projection.

**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. Also include supplies, materials, technology, and equipment for teaching.

**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 (e.g., dental clinic, vision/hearing screenings for children) food services and library/media services. This is also where to budget the cost of obtaining birth certificates.

**Governance/Administration:** This category is meant for supervisory employees whose grant specific work is identified and tracked directly as a grant expense, such as program oversight and/or direct program supervision. For an employee whose work is not dedicated 100% to the grant, keep detailed activity reports that show times and activities the employee performed on each day. Any staff with the Lead Teacher designation must spend over 50 percent of their time in the classroom. Calculate the appropriate percentage and charge the grant accordingly, up to the maximum amount. Activity reports must be available upon request by the department.

**Note:** Total indirect and direct governance/administrative costs alone or combined 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. Place memberships in organizations in this purpose code within the "Other" Object code.

Professional development should be relevant to the field of early childhood education and be aligned with the work or goals of the staff members or program. Costs associated with attending trainings or workshops should be reasonable and necessary and receipts and any attendance certificates should be obtained by the Grantee as documentation.

**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, healthy snacks as program dictates for events such as parent nights and workshops and purchase of materials that increase student achievement.

Funds claimed for reimbursement should be reasonable and necessary and directly related to parent education or increasing access to community services for children and families.

**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 custodial care of physical facilities and property. ECE Grant funds may be used to offset the cost of maintaining a healthy and safe building environment for staff and children; however, should



not be claimed as the source for paying rent or mortgage payments of the building. Rent and utility costs should be allocated to Other/Indirect Costs.

**Transportation:** Costs associated with 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.

The following must be met for Vehicle reimbursement:

- Grantees that receive initial or additional funding for a fiscal year can purchase new or replacement vehicles to support the needs of the children served;
- Grantees with a consistent level of funding as the previous fiscal year can purchase replacement vehicles only;
- Prior to purchasing a replacement vehicle, submit a description of the vehicle being replaced, trade-in documentation and a justification for the need for a replacement vehicle to the department for approval;
- Grantees must use all vehicles purchased (new or replacement) for the sole purpose of transporting children. Grantees may not use vehicles for personal use under any circumstances;
- Title all vehicles in the name of the organization. Grantees may not title a vehicle in the name of an individual under any circumstances.

**Nonpublic:** Not allowed in the ECE Grant.

**Indirect Costs:** Use this category for expenditures related to fiscal operations, human resource functions, process management, along with directing and managing the operation of the organization such as utilities cost or rent. Budget indirect costs in object 800. Total indirect and direct governance/administrative costs combined or alone cannot exceed 15% of the grant.

Restrictions to the Budget and Unallowable Expenditures include:

- **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 a Grantee charges both governance/administrative and indirect costs, total governance/administration and indirect costs combined may not exceed 15 percent.
- **500 Supplies:** Supplies should not exceed 10% of the budget alone or when combined with Capital Outlay. Grantees that request more that 10% of funding for supplies must provide a detailed rationale for approval in the CCIP and will be approved or denied based on Department discretion.
- **600 Capital Outlay:** Expenditures must be for new or replacement equipment and furnishings costing more than \$5,000 of ECE 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 because of the purchase(s). Notify the Ohio Department of Education prior to the disposal (i.e., sale, trade-in) of property 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.

**Note:** The maximum recommended amount is 10% of the allocation for the sum of Supplies and Capital Outlay. Exceptions may be made on a case-by-case basis dependent on the rationale and description of the proposed purchase.

Unallowable Expenditures include:

- Expenditures that exceed the total approved application budget



- Enrollment incentives
- Purchasing new buildings or real estate property
- Building renovations for spaces where children do not attend (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 dollars

**Allowable Expenditures include:**

- 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 or ECDE college coursework, curriculum, assessment tools and 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

**Allowable Object and Purpose Codes for the ECE Grant Chart**

	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



#### 4.4 BUDGET REVISION

A budget revision is necessary in order to update the Department if costs increase or decrease by 10 percent or more in any of the budget categories from an approved budget. 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. Please check with the grants program office contact listed in the CCIP to confirm the last day a budget revision will be accepted in a particular fiscal year.

A separate Substantially Approved Date will apply to any budget revisions. Grantees are able to charge obligations in accordance with the revised budget as of the revised budgets substantially approved date. Note that the grant's original substantially approved date does not change. However, be mindful of expenses that have been incurred under any previous budget since changes made in subsequent revised budgets affect expenses already incurred. 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 approval of requested revisions. Expenses incurred prior to the budget revision are not reimbursable, so it is very important to budget correctly prior to incurring expenses.

#### 4.5 REIMBURSEMENT OF FUNDS

Grantees must maintain fiscal control and accounting procedures to ensure the accurate accounting for and proper disbursement of funds. After the application/budget is approved, Grantees submit requests for reimbursement of expenditures using Project Cash Requests (PCRs). Grantees should request funds quarterly or throughout the school year. Reimbursement funds are based on a per slot allocation of \$4,250 and calculated based on the maximum number of ECE Grant-funded children enrolled in the program at any one time.

Grantees can be reimbursed for a child that has attended for a minimum of 50 hours, the equivalent to 12.5 hours a week for one month. Children that do not meet the minimum 50-hour requirement should be withdrawn from the funded slot and not counted as being served. Exceptions to the minimum hour requirement will be made on a case-by-case basis for children in Foster or Kinship care, experiencing a medical or mental health-related absence, or experiencing homelessness. Grantees must maintain documentation of efforts made to problem solve with families regarding chronic absenteeism. Grantees will be reimbursed for slots that have been vacated; however, cannot draw down funding for students served in excess of the allocated number of slots. Grantees may use highest enrollment numbers from any day in the period the PCR covers. For example, a Grantee 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 Grantee can only draw down \$20,000 total for the fiscal year. If an eligible enrolled child leaves the program and another child takes their place, this counts as one filled spot, not two, as they were not enrolled at the same time.

The Department releases funds incrementally throughout the year and the total allocation will not be available until all slots are filled. Grantees can only draw down funds for the number of Early Childhood Education-funded children that are served in the program to assure that Grantees do not receive funding for unfilled slots, resulting in an overpayment of funds. Grantees must report the number of Early Childhood Education Grant-funded children served during the fiscal year via EMIS/EAS, as applicable. If the Grantee draws down more funds than allowable, the Grantee will be required to reimburse the department the difference between the amount they should have received and the amount they were actually reimbursed.





Grantees must account for funding on a consistent basis, in accordance with Generally Accepted Accounting Principles (GAAP) and have proper documentation. All grants are subject to state audits, reviews, and Department monitoring. Grantees are required to maintain records for 3 years following completion of the activities. Please see Section 5: Project Cash Requests for additional information.

## 4.6 FINAL EXPENDITURE REPORT

At the end of the grant period, Grantees are required to submit a [Final Expenditure Report \(FER\)](#). A FER must be submitted to show how grant funds were expended during the grant period. Any unused funds will be reported on the FER and funds do not carry over to the next year. Grantees should complete the FER online in the CCIP after the end of the fiscal year (June 30th). Each funding application within the CCIP has its own separate FER. The FER must be submitted no more than 90 calendar days after the end date of the grant, Sept. 30.

Failure to submit the FER in a timely fashion or resolve outstanding issues may result in one or more of the following:

- a. Temporary suspension or termination of program operations and/or cash payments
  - b. Audit findings
  - c. Identified as high risk for monitoring
  - d. Impact on District Efficiency Rating (DER) and competitive funding levels
- \*Note there will be no payment penalty unless funds have de-obligated (expired).

The FER should report the following:

- ALL allowable grant expenditures obligated by the project end date as designated in the grant agreement or CCIP history log
- Allowable expenditures spent (or liquidated) by the designated liquidation date as indicated in grant agreement

The FER should not report:

- Encumbrances, unpaid invoices, etc. that are outside the grant period of availability
- “Cash basis” expenditures that do not meet criteria, including unpaid encumbrances

### Grantees should consider the following when completing a FER:

- The amounts reported on the FER must match or agree with the Grantee’s accounting system records;
- 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;
- The department will not approve a FER for a “current year” project before the FER for a previous project has been submitted/approved;
- A FER must be completed/submitted even if no monies were spent (zero expenses);
- If the funding agency has closed (or de-obligated) the grants, payments will not be made. It is imperative that FERS are submitted by the due date and any discrepancies and/or documentation requests are resolved in a timely manner. Contact the [Ohio Department of Education Office of Grants Administration](#) with questions regarding closed grants;
- Unspent funds from the Early Childhood Education Grant do not carry over from one fiscal year to the next;
- 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 the FER has been started and needs cancelled, please contact a [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;



- For step-by-step directions to complete the final expenditure report, please access the [Grant Administration](#) website.

## Section 5: Project Cash Requests

### 5.1 PROJECT CASH REQUEST GUIDANCE

After incurring allowable expenditures under the ECE Grant, Grantees request funds by submitting a [Project Cash Request \(PCR\)](#) online through the CCIP. Funds requested must be for allowable expenses under the grant that were approved in the grant application and budget. Grantees should only request funds for allowable expenditures that are properly documented and ensure all receipts be in alignment with the category against which it is being charged. All expenses charged to the grant must be for obligations entered into after the substantially approved date. **Expenses do not need to be pro-rated to reflect the number of ECE Grant-funded students versus the total number of students benefitting from the expense.**

Grantees must submit sufficient evidential documentation upon request by the Department. Expenditures without proper support documentation are unallowable. A financial report that captures expenses for the entire grant period is highly encouraged when requesting funds. The financial report provides a year-to-date detailed (transaction level) information and is used for the end of the year Final Expenditure Report. Grantees must account for funding on a consistent basis, in accordance with Generally Accepted Accounting Principles (GAAP) and have proper documentation. All grants are subject to state audits, reviews, and department monitoring. Grantees are required to maintain records for 3 years following completion of the activities. Grantees should capture expenses for the entire grant period in a detailed financial report using a program such as QuickBooks, Excel, etc.

Proper documentation should be submitted with each PCR. 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

### 5.2 ASSURANCES

All requests are governed by the Cash Management Improvement Act ([codified as 31 CFR part 205](#)), 2 CFR 200, EDGAR, and state regulations. Together, these guidance pieces outline the requirements and regulations that must be adhered to when submitting a PCR. When a Grantee submits a cash request, the Grantee agrees to all the requirements and regulations outlined in the program and project cash request assurances. Grantees



are responsible for reading and understanding all assurances. A summary of the assurances relevant to the project cash request follows.

#### Project Cash Request Assurances:

1. Advance funds must be for immediate cash needs and will be disbursed within five days of receipt.
2. Grantees may submit cash requests in July, August, or September to liquidate obligations for a “previous year” grant, but all obligations must have been entered before June 30th.
3. The period of availability begins on the Grantees substantially approved date and ends June 30th. All obligations were entered on or after the grants substantially approved date, prior to the grant ending date, and liquidated (paid) by September 30 or as outlined in the grant agreement.
4. The Grantee may request multiple advances in one month. Any negative balance plus funds to meet immediate cash needs can be requested. Advance funds must be liquidated within five days of receipt.
5. 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.
6. The Grantee acknowledges and agrees to the terms and conditions in the grant assurances

#### Grantee/Grant Assurances:

1. The Grantee will accept funds and administer the program in accordance with Federal and State statutes, regulations, program plans, grant agreements, applications, and amendments.
2. The Grantee will maintain records and provide access records in the conduct of audits authorized by Federal Law or State Statute. Grantee shall maintain records for 3 years following completion of the activities for which the Grantee uses the federal or state funding. View guidance on required support documentation on the Ohio Department of Education website.
3. The Grantee has until Sept. 30th to pay obligations that existed prior to June 30th.
4. All expenditures (or monies spent) that are charged to the grant provide benefit to the grant during its “period of availability”. For obligations entered late in the year, the Grantee must be able to show how the expense will benefit the current grant period.
5. A PCR cannot be submitted, and likewise will not be approved, if the Final Expenditure Report (FER) for a previous project is delinquent. FER discrepancies must be corrected in a timely manner. It is imperative that FER’s are submitted on or before the due date.
6. The Ohio Department of Education may not be able to pay on grants that have been closed (or de-obligated) either by the Federal Agency who awarded the grant; or, by the state when the state’s appropriation authority has lapsed.
7. The Ohio Department of Education operates under state payment rules. As a result, the Department will not make payments of \$2.00 or less. Likewise, unspent monies of \$1.00 or less are not required to be refunded by the Grantee.

Failure to adhere to grant assurances could result in unallowable expenses, repayment of funds, or temporary suspension of advances and/or grant payments.



# Section 6: Assessment Requirement

## 6.1 EARLY LEARNING ASSESSMENT

Ohio’s [Early Learning Assessment](#) (ELA) is a tool for teachers of preschool-age children to identify the current level of each child’s skills, knowledge, and behaviors in the areas of Social Foundations, Language and Literacy, Mathematics, Science, Social Studies, Physical Well-Being, and Motor Development, as well as the Fine Arts. The ELA is aligned to Ohio’s Early Learning and Development Standards (ELDS) and is required to be used for assessment and progress-monitoring twice annually for Preschool Special Education (PSE) and Early Childhood Education (ECE) grant-funded children. ECE Grant-funded programs must assess and report the Ten Required Learning Progressions during the fall and spring assessment windows. The Ten Required Learning Progressions are a subset of the comprehensive ELA and include 24 skills, knowledge, and behaviors (SKBs).

For the 2023-24 school year, there is an optional pilot version of the ELA available that can be used to meet the ELA requirement for PSE and ECE Grant-funded children.

## 6.2 TRAINING REQUIREMENTS FOR ELA

There are several professional development opportunities for early care and education professionals to learn about the Early Learning Assessment. Professionals should choose the training that best fits their needs and use of the Early Learning Assessment. Early Learning Assessment trainings are available in a 100% virtual format or a hybrid format with online modules and an in-person session. Search for training opportunities and register through the Ohio Professional Registry. Additional information can be found at [Early Learning Assessment for Teachers](#) or email [ELAHelp@education.ohio.gov](mailto:ELAHelp@education.ohio.gov) with any questions.

- Teachers who will use the Early Learning Assessment to make scoring decisions must successfully complete the **Early Learning Assessment (ELA) Essentials Training Part 1 and Part 2**.
- Administrators who would like to learn about the assessment but will not be using it should take the **Early Learning Assessment (ELA) Jump Start** modules. The ELA Jump Start is a set of on-demand modules that provide an introduction to the ELA including the purpose, structure, and general implementation of the ELA.
- Assistant teachers, paraprofessionals and educational aides who will not need to make scoring decisions may choose to attend the **Early Learning Assessment for Support Professionals** to learn about how they can collect evidence to support another teacher in completing the assessment.

## 6.3 ASSESSMENT WINDOW

The *assessment* window is a general time period when teachers collect data. The ELA can be used at any time throughout the calendar year. The year is divided into four assessment windows. Two of these windows are also required reporting windows. We strongly recommended that teachers collect data throughout the year, even during winter and summer, for a complete record of a child’s progress.

Assessment Window	Requirement
Fall: Aug. 15 – Nov. 14	Required for reporting
Winter: Nov. 15 - Feb. 14	Ongoing for best practice
Spring: Feb. 15 – May 14	Required for reporting
Summer: May 15 - Aug. 14	Ongoing for best practice



## 6.4 ASSESSMENT REPORTING REQUIREMENTS

ECE Grantees must report the Ten Required Learning Progressions (24 SKBs, or the 2023-24 Pilot Priority set) on ECE Grant-funded children twice year. Teachers will collect observations and assign ratings in the Ready for Kindergarten Online system ([ohio.kready.org](http://ohio.kready.org)) during the fall and spring assessment windows. [The Early Learning Assessment for Administrators](#) has additional information on reporting.

**New for 2023-24:** Programs are no longer required to enter ELA data into the EAS or EMIS system. Programs are required to enter data directly into the Ready for Kindergarten Online system ([ohio.kready.org](http://ohio.kready.org)).

## 6.5 READY FOR KINDERGARTEN ONLINE SYSTEM (KREADY)

The Ready for Kindergarten Online (KReady) system contains administrator and teacher interfaces for the Early Learning Assessment (ELA) and the Kindergarten Readiness Assessment Revised (KRA-R). KReady stores student demographic and assessment information as well as professional development resources on the ELA. The data collection side allows programs to assign ratings to students, collect and analyze data and create various reports. The professional development side includes training modules, the two assessments need for reliability, technology guides, and instructional resources.

A data manager is the individual who has access to teacher and student information in KReady. It is this person's responsibility for adding teachers, students, and enrollment data. The data manager is the person that will create a teacher's account needed for the Early Learning Assessment (ELA) Essentials Training.

All ECE Grantees (ODE and ODJFS licensed programs) must set up access to use KReady by assigning someone to the role "Assessment Data Manager-Preschool and Kindergarten" in the [Ohio Educational Directory System \(OEDS\)](#). Program administrators may call the ELA Help Desk at 844-K12-OHIO (844-512-6446) or visit <http://www.ohio-k12.help/> for assistance setting up your program in KReady.

## 6.6 PRINT MATERIALS

Electronic materials are available from the Ready for Kindergarten Online Professional Development site. For more information on how to access the materials and printing guidance, please see the [Accessing Early Learning Assessment Print Materials](#).

Printed copies of Ohio's *Comprehensive Early Learning Assessment* (ELA) and/or Ohio's *ELA Ten Required Learning Progressions* are now available. Administrators, data managers or test coordinators in OEDS or OCLQS can order materials by completing the [Early Learning Assessment Order Form](#).





# Section 7: Data Reporting and Systems

## 7.1 DATA REPORTING SYSTEMS OVERVIEW

There are several systems and applications that ECE Grantee programs must use for data reporting purposes. These systems include:

- **Ohio Administrative Knowledge System (OAKS)** – The State’s Enterprise Resource Planning system which provides central administrative business services. Grantees must register in OAKS to do business with the state of Ohio.
- **Ohio Educational Directory System (OEDS)** - The Ohio Educational Directory System (OEDS) is a decentralized directory data system in which organizations (Grantees) maintain their own data. Along with the Superintendent and Treasurer roles, the OEDS Administrator has the needed privileges to assign roles to other program staff within the CCIP, EMIS and EAS systems.
- **OH|ID**- a "single sign on" for ODE customers that allows access to various accounts and applications on the ODE website in a convenient way. It provides an electronic signature authority, as well. OH|ID used to be referred to as the SAFE account.
- **Education Management Information System (EMIS)**- a statewide data collection system for Ohio's primary and secondary education, including demographic information, attendance, course information, financial data, and test results. Public School Districts, Community Schools, Educational Service Centers, and Joint Vocational Schools will use EMIS to report child, teacher, and program data.
- **Enterprise Application System (EAS)**- the statewide data system used by Chartered Nonpublic Schools, Ohio Department of Job and Family Services licensed programs and STEM Schools to report child, teacher, and program data.
- **Ready for Kindergarten Online system (KReady)** – A vendor system that contains administrator and teacher interfaces for the Early Learning Assessment (ELA) and the Kindergarten Readiness Assessment Revised (KRA-R) along with professional development resources to support administration of the assessments.

## 7.2 SURVEYS

Legislation requires the Ohio Department of Education to conduct a survey to capture enrollment, tuition and fees and program data twice a year. The Fall enrollment survey collects the number of ECE Grant-funded children currently enrolled in the program. The information will determine if unfilled slots should be reallocated to programs with the capacity to serve more children, to assure all available slots are used. It is expected that all slots are filled no later than Dec. 1, 2023. The Spring enrollment survey collects information on the enrollment for the year, sliding fee scale and tuition. The Department reserves the right to require reporting from any and all Grantees.

## 7.3 OEDS ROLES

The OEDS system is where Grantee programs will find several key applications. To begin, the organization must assign an OEDS Administrator. The OEDS Administrator will be responsible for assigning roles to program staff that are responsible for entering budget information in the CCIP and assigning access to EMIS or EAS.



## Roles in OEDS:

- **OEDS Organization Administrator:** the OEDS Administrator has the needed privileges to assign roles to other program staff within the CCIP, EMIS and EAS systems.
- **CCIP Authorized Representative-** lead person with ultimate responsibility in an organization. This person gives final approval to the Funding Application, Budget Revision Requests, and the Final Expenditure Report. The Superintendent is the equivalent to this role in a school district.
- **CCIP Fiscal Representative-** is the person in an organization who has ultimate responsibility for fiscal matters. This person gives approval to the Funding Application, Budget Revision Requests, Project Cash Requests, and the Final Expenditure Report. The Treasurer is the equivalent to this role in a school district.
- **Coordinator- EMIS** person responsible for the accuracy, completeness, and transfer of EMIS data, including child, teacher, and program data.
- **Data Entry- Early Childhood Education-** person responsible for reporting child, teacher, and program data in EAS.
- **Assessment Data Manager- Preschool and Kindergarten-** the individual who has access to teacher and student demographic information for the Early Learning Assessment and is responsible for adding teachers, students, and enrollment data to the Ready for Kindergarten Online system.

The [CCIP Manual and EAS Manual](#) contains additional information on how to access the database and roles.

## 7.5 EMIS

Public School Districts, Educational Service Centers, Joint Vocational Schools, Community Schools, and Department of Developmental Disabilities will use the EMIS system for grant requirements such as reporting children, teachers, and program data. EMIS users should refer to [EMIS](#) webpage for resources and additional information on the system.

## 7.6 EAS

Chartered Nonpublic Schools, STEM Schools and Ohio Department of Job and Family Services licensed programs will use EAS for grant requirements such as reporting children, teachers, and program data. Before using EAS, the proper roles must be assigned in OEDS. Access to EAS is done through an individual's OH|ID account once their role is established. The *Data-Entry- Early Childhood Education* role is needed to enter program data. In addition to the role in OEDS, Data Entry staff will need to request the ELE Provider Applicant tile to be able to enter data. When requesting access please provide the Grantee name and 10-digit identifier along with your name and your role in your organization. Grantees WILL NOT BE ABLE to enter any data until the ELE tile is approved from an ECE team member. The [EAS Manual](#) provides step-by-step directions. If you have questions or challenges accessing EAS, reach out to the ECE team at [EarlyChildhoodEducation@childrenandyouth.ohio.gov](mailto:EarlyChildhoodEducation@childrenandyouth.ohio.gov) and they will be able to provide you with assistance.

### Provider Application

Grantees that use EAS must complete a Provider Application in the EAS system annually. Provider applications are due within 30 days after notification of initial award, or no later than September 1. The OEDS Administrator is the only role that has access to begin the Provider Application. The OEDS Administrator will need to assign the personnel who will have access to the system and enter provider, teacher, and student information. The personnel should have an OH|ID account and will need to have the role associated with the function in OEDS. For example, the person responsible for CCIP information will have the role of CCIP Authorized



Representative or CCIP Fiscal Representative assigned to them in OEDS. In addition to the personnel responsible for data entry, the Provider Application also requires the OEDS Administrator to enter teaching staff into the system. OH|ID accounts are not required for teaching staff, but Grantees may find it helpful. Please visit the [EAS Manual](#) for additional information.

### **Student Application**

Once the Provider Application is approved, Grantees may begin to create student applications for the children enrolled in the ECE Grant for the current year. The student application will initiate the assigning or matching of an SSID to a student. Grantees can begin to enter attendance once the Student Application is in the Submitted status. The [EAS Manual](#) will provide additional information on how to enter student information. student applications are due no later than October 1 or within 30 days of enrollment.

## **Section 8: Monitoring and Support**

### **8.1 STEP UP TO QUALITY AND LICENSING**

Meeting required licensing standards with ODE or ODJFS is the foundation and first step to providing high-quality care. In addition to maintaining a good standing with licensing, all ECE Grantees are required to be Step Up to Quality-rated and maintain a 3-, 4-, or 5- star rating. Any Grantee that does not meet the legislative requirements of being highly rated will be placed on a corrective action plan. The corrective action plan will include a scheduled plan for monitoring by the Department of Education, any required documentation, and the name and signature of the person responsible for implementing the corrective action plan. Grantees will be given a timeframe to become rated based on the Step Up to Quality standard(s) not met. Failure to obtain a high-quality rating within 6 months will result in a loss of funding.

### **8.2 TECHNICAL ASSISTANCE AND MONITORING**

The Early Childhood Education Grant team is available to support Grantees with implementing the ECE grant through on-site visits, webinars, email, phone, and professional development. The ECE team wants to ensure Grantees have the tools and resources needed to carry out grant requirements. The department will monitor program requirements throughout the grant year and Grantees should be prepared to comply with all monitoring procedures as outlined by the department. Onsite monitoring visits may be announced or unannounced. Failure to comply with ECE Grant requirements could result in being placed on a corrective action plan and possible 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.



## Appendix A: Timeline

MONTH	ITEMS TO COMPLETE
JULY	<p>Finalize calendar that details start/stop dates and the specific 12.5 hours/week for 455 hours for year.</p> <p>Review and adjust sliding fee scale policy for year and communicate to families.</p> <p>Begin registering Lead Teachers that are making scoring decisions on the Early Learning Assessment (ELA) for required training if they are not already trained.</p> <p>Submit Provider Application (EAS Users). This can begin once a grantee receives the FY24 Award Letter.</p> <p>Begin entering student applications once Provider Application is approved (EAS).</p> <p>Complete the Site Location Form, Program Calendar and Sliding Fee Scale and prepare CCIP budget.</p> <p>Submit CCIP Funding Application.</p> <p>Enter attendance in EMIS/EAS.</p>
AUGUST	<p>Submit Provider Application (EAS Users), if not completed.</p> <p>Submit FY24 CCIP Funding Application prior to incurring reimbursable expenses.</p> <p>Prepare Final Expenditure Report (FER) for prior year (FY23).</p> <p>Load Teachers, Students, and enrollment into KReady fall data collection.</p> <p>Begin the Early Learning Assessment (ELA) Ten Required Learning Progressions on students.</p> <p>Enter attendance in EMIS/EAS.</p>
SEPTEMBER	<p>Confirm Lead Teachers that are making scoring decisions on the Early Learning Assessment (ELA) have completed the required training.</p> <p>Deadline to submit prior year (FY23) Final Expenditure Report (FER) – Sept. 30.</p> <p>Deadline for EAS users to submit Provider Application- Sept. 1.</p> <p>Enter attendance in EMIS/EAS.</p>



OCTOBER	<p>Review student files to ensure each contains JFS 0112 Early Childhood Eligibility Screening Tool or child/family eligibility form, birth certificate and family income verification.</p> <p>Submit all student applications for children being served- Oct 1</p> <p>Submit quarterly Project Cash Request (PCR).</p> <p>Enter attendance in EMIS/EAS.</p>
NOVEMBER	<p>Complete Fall Survey (TBD).</p> <p>Deadline to complete Early Learning Assessment of all funded students and enter scores into KReady (closes Nov. 14 at 11:59 pm).</p> <p>Enter attendance in EMIS/EAS.</p>
DECEMBER	<p>Enter attendance in EMIS/EAS.</p>
JANUARY	<p>Submit quarterly Project Cash Request.</p> <p>Enter attendance in EMIS/EAS.</p>
FEBRUARY	<p>Begin collecting income documentation for FY25 enrollment- Feb. 1.</p> <p>Load teachers, students, and enrollment into KReady spring data collection.</p> <p>Begin Spring Ten Required ELA assessment. KReady spring window opens Feb. 14.</p> <p>Enter attendance in EMIS/EAS.</p>
MARCH	<p>Begin to recruit families for FY25 year.</p> <p>Enter attendance in EMIS/EAS.</p>
APRIL	<p>Prepare for spring survey by gathering enrollment and tuition break down.</p> <p>Deadline to enroll new students -April 1.</p> <p>Finalize Student Application submissions- April 15</p> <p>Enter attendance in EMIS/EAS.</p>





MAY	<p>Respond to Spring Survey (TBD).</p> <p>Submit quarterly Project Cash Request.</p> <p>Deadline to complete Early Learning Assessment of all funded students and enter scores into KReady (closes May 14 at 11:59 pm).</p> <p>Enter attendance in EMIS/EAS.</p>
JUNE	<p>Submit remaining Project Cash Requests.</p> <p>Begin to prepare for FY24 Final Expenditure Report.</p> <p>Enter attendance in EMIS/EAS.</p>



# Appendix B: Sample Forms

## Early Childhood Education Grant Income Eligibility Worksheet

This worksheet is designed to assist Early Childhood Education Grantees in determining income eligibility for children and families. **This worksheet is not required to be completed but is provided as a resource.**

Early Childhood Education Grantees will ask families to complete the Early Childhood Education Eligibility Screening Tool ([JFS 01121](#)) or Application for Supplemental Nutrition Assistance Program (SNAP), Cash Assistance, Medical Assistance or Child Care Assistance ([JFS 07200](#)). The information families provide will help programs determine income eligibility. Families with children that have an IEP, or in Foster or Kinship care do not need to complete the income section (page 3) of the document. Copies of the IEP and case plan or family service plan as defined in [ORC 2151.412](#), the Kinship Permanency Incentive Program, must be on file for review. Grantees should write "McKinney- Vento" on the JFS 01121 or enrollment form if a family is experiencing homelessness and attempt to collect what information they can. Families that do not have earned or unearned income should complete a zero-income statement. Grantees may use the [Zero Income and McKinney-Vento Statement](#) sample form.

Child's Name	Birthdate (Age 3 to 4)	Age Verification Document on File

### Family Size

Number of parents/legal guardians of the child who reside in the home. (This includes married and unmarried parents of the common child.)	
Number of all minors of the parents/legal guardians	
<b>Family Size Total</b>	

### Family Income

Determination is based on both gross earned and unearned income received in a month by all the employed individuals in the family.

Gross Earned Income Total for All Employed Individuals (must have one of the following)	Documentation on File	Amount
Employment (two consecutive pay stubs; W2 form) <b>OR</b>		
Self-employment (W2 form or current business records estimating income) <b>OR</b>		
Award letters for SNAP, OWF, PFCC, etc. that meet the 200% or below poverty level		
<b>Total Gross Earned Income</b>		



<b>Gross Unearned Income Total for All Employed Individuals (leave blank if not applicable)</b>	<b>Documentation on File</b>	<b>Amount</b>
Child support – child support letter and documentation of receipt		
Unemployment Benefits – award letter		
Social Security Administration Disability – award letter		
Ohio Works First (OWF) Cash Assistance – award letter		
Veteran’s Payments – award letter		
Survivor Benefits – award letter		
Alimony – award letter		
Pension or Retirement Income – award letter		
Other		
<b>Total Gross Unearned Income</b>		
<b>Total Gross Income and Gross Unearned Income</b>		

<b>Families without Earned or Unearned Income or McKinney-Vento Act</b>	<b>Documentation on File</b>
Zero Income Statement	
McKinney-Vento Statement	

<b>Family Size</b>	<b><a href="#">Federal Poverty Level</a></b>



## Zero Income and McKinney-Vento Statement

Families with no income must provide a written explanation of how they are meeting basic living expenses, including food, housing/shelter, utilities, and transportation.

The McKinney-Vento Act provides resources for children of families that are experiencing homelessness. Preschool students experiencing homelessness are eligible for immediate enrollment in programs with Title 1 funding. Homelessness is defined as:

*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.

I, \_\_\_\_\_, verify that neither I nor any member of my family earns/receives any income.

I, \_\_\_\_\_, verify that my family meets the definition of homelessness.

Briefly describe how your family is meeting food, housing, utilities, and transportation needs:

I certify that the information above is complete and accurate to the best of my knowledge. I understand that if I knowingly give false information or misrepresentation of my income, it may result in disqualification.

Parent/Guardian Printed Name: \_\_\_\_\_  
Parent/Guardian Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Witness Printed Name: \_\_\_\_\_  
Witness Signature: \_\_\_\_\_ Date: \_\_\_\_\_



## Sample Budget

	Salaries 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 for student use 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, paraprofessionals, secretaries, custodial, health, food, and library media services</i>	<i>Substitutes' health and dental insurance</i>	<i>Workshop/conference fees, speakers, and consultants for staff development</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>Supplies and materials for workshops and staff development, items for staff PD or instructional improvement</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			<i>Custodial services</i>	<i>Custodial supplies</i>		
Transportation	<i>Bus driver, bus aide</i>	<i>Health and dental insurance</i>				
Nonpublic						
Indirect Cost						<i>%of rent, utilities human resources</i>