

Pandemic Support Payment Grant Reconciliation Guidance

Reconciliation Required for Pandemic Support Payment Grant

A reconciliation will be required for each payment received. For the June payment, the reconciliation is due August 31, 2020. For July payment, the reconciliation due September 30, 2020. Programs should retain receipts, invoices and documentation to support expenses.

Reconciliation Deadlines

The chart below are the deadlines for the reconciliations to be submitted. The reconciliation for June will be available July 1, 2020.

Grant Month:	Reconciliation Submission Date:
June 2020	August 31, 2020
July 2020	September 30, 2020

How to Submit a Reconciliation

In the applications section of the Organization Dashboard in the Ohio Professional Registry, programs can find their grants under the Pandemic Support Payment Grant heading. A row will appear for each month a grant is awarded. At the far right of the row, program administrators can click on the reconciliation to create and edit the reconciliation. Once created the entries can be saved and submitted at a later date.

Incurred Expenses Dates

Expense tracking is based on the date of the documentation. For some expenses, this is the date when purchased. For example, when purchasing items at a store the incurred date and payment date are the same and appear as the receipt date. Sometimes, there are multiple dates associated with a transaction. Expenses are based on when the expenses are incurred (invoiced). It is possible that the payment information will be after the time period described below. For multiple site programs, items may have been purchased at the administrative location to allocate out to the program sites. Documentation provided must show how the items were allocated the sites receiving a grant award.

The chart below describes the dates that the expenses must be incurred (invoiced).

Grant Month:	Expenses Incurred:
June 2020	May 14 – July 31, 2020
July 2020	July 1 – August 31, 2020

General Guidelines

- All programs are required to complete a reconciliation for each payment period that they receive funds.
- Reconciliations are site specific.
- Failure to provide a reconciliation and documentation may require repayment of the funds provided.
- If there is missing documentation or not all funds were expended, then the remaining funds will need to be repaid.
- Programs should maintain all expense and enrollment attendance records for a period of 12-months following the grant period.
- If you are a program administrator of multiple sites, expenses can be allocated among the sites.
- Programs who receive PPP Loans are eligible for Pandemic Support Payment Grants. Programs cannot utilize the payroll for the same person and same time period for both funding streams.
- All purchases must comply with licensing rules and transitional pandemic licensing.

Allowable / Unallowable Expenses

Allowable and unallowable expenses are detailed in the Frequently Asked Questions document on OCCRRA's website.

a. Allowable Expenditures/Items

Allowable Expenditures/Items	Category
3 bowl sink	Other (Allowable Expenses)
Air duct cleaning	Professional cleaning services
Air purifiers	Other (Allowable Expenses)
Baby gates (Must Comply with Licensing Rules)	Classroom Materials (Indoor/Outdoor)
Baggies	PPE
Basketball hoop	Classroom Materials (Indoor/Outdoor)
Bikes/trikes/scooters	Classroom Materials (Indoor/Outdoor)
Bleach	Cleaning Supplies
Bureau of workman's compensation fees	Personnel working in reopened programs
Bye Bye Buggy/strollers for kids	Classroom Materials (Indoor/Outdoor)
Changing tables	Classroom Materials (Indoor/Outdoor)
Classroom Dividers	Classroom Dividers
Cleaning Supplies	Cleaning Supplies
Couch/Furniture (Business Use Only)	Classroom Materials (Indoor/Outdoor)
Connectable foam Floor mats	Classroom Materials (Indoor/Outdoor)
Cots/sleeping mats	Classroom Materials (Indoor/Outdoor)
Crocs	PPE
Desks	Classroom Materials (Indoor/Outdoor)
Dishwasher (Commercial or residential)	Other (Allowable Expenses)
Dishwasher installation (commercial or residential)	Other (Allowable Expenses)

Disposable plates, cups and silverware	Other (Allowable Expenses)
Dollhouse and manipulatives	Classroom Materials (Indoor/Outdoor)
Dryer	Other (Allowable Expenses)
Dust Busters	Cleaning Supplies
Floor scrubber	Other (Allowable Expenses)
Gliders/chairs	Classroom Materials (Indoor/Outdoor)
Gloves	PPE
Hands free dryers	Other (Allowable Expenses)
Handwashing station (indoor or outdoor)	Other (Allowable Expenses)
High chairs	Classroom Materials (Indoor/Outdoor)
Individual sensory bins	Other (Allowable Expenses)
Individual water bottles/ thermos	Classroom Materials (Indoor/Outdoor)
Ink and paper for signage	Other (Allowable Expenses)
Labor for install of divider walls	Classroom Dividers
Laminating pouches	Classroom Materials (Indoor/Outdoor)
Laundry detergent	Cleaning Supplies
Masks	PPE
Mud kitchens	Classroom Materials (Indoor/Outdoor)
Outdoor greenhouse	Classroom Materials (Indoor/Outdoor)
Outdoor gross motor toys	Classroom Materials (Indoor/Outdoor)
Pack and play	Classroom Materials (Indoor/Outdoor)
Paper towel dispensers	Other (Allowable Expenses)
Paper towels	Other (Allowable Expenses)
Paying staff to do program laundry at Business Location	Professional cleaning services
Picnic tables	Classroom Materials (Indoor/Outdoor)
Plexiglas	PPE
Power washer	Other (Allowable Expenses)
Professional cleaning services	Other (Allowable Expenses)
Repairs for allowable expenses	Repairs to allowable
Roomba sweepers or other smart sweepers	Other (Allowable Expenses)
Rugs	Classroom Materials (Indoor/Outdoor)
Scrubs/Smocks	PPE
Sensory tables/water tables	Classroom Materials (Indoor/Outdoor)
Shade (tents, canopies, etc.)	Other (Allowable Expenses)
Shade built with lumber	Other (Allowable Expenses)
Shade- cost of labor	Other (Allowable Expenses)
Shelving in classrooms	Classroom Materials (Indoor/Outdoor)
Shipping, taxes, installation	Included in packaging of an item
Small 3 feet tall plastic structures for toddlers on playgrounds	Outdoor Classroom Materials
Smocks/Scrubs	PPE
Soap	Other (Allowable Expenses)
Soap dispensers	Other (Allowable Expenses)
Staff bonuses	Personnel working in reopened programs
Standalone human temp reader	Thermometers
Steam cleaner	Other (Allowable Expenses)

Step stools	Classroom Materials (Indoor/Outdoor)
Swings for a playground structure (Must Comply with Licensing Requirements)	Classroom Materials (Indoor/Outdoor)
Temporary sinks	Temporary Sinks
Thermometers	Thermometers
Toilet paper	Other (Allowable Expenses)
Toys for children	Classroom Materials (Indoor/Outdoor)
Trash cans (indoor or outdoor)	Other (Allowable Expenses)
Unemployment	Personnel working in reopened programs
Uniform shirts/work shirts	PPE
Vacuum	Cleaning Supplies
Warranty on washer/dryer	Other (Allowable Expenses)
Washer	Other (Allowable Expenses)
Watercooler	Other (Allowable Expenses)

b. Non-Allowable Expenditures/Items

Non-Allowable Expenditures/Items	Category
Accountant fees for payroll processing	Not allowable
Air conditioning units of any form (window units, HVAC units)	Not allowable
Automatic faucets	Construction/Repair/Renovation
Bus and/or bus insurance	Not allowable
Cameras (security or photo)	Technology
Carpet repair, install	Construction/Repair/Renovation
Ceiling fan	Construction/Repair/Renovation
Computer software (for tracking attendance or children's work, or games for classroom PCs)	Technology
Copy machine (repairs or purchase)	Technology
Curriculum- (ex: teaching strategies)	Not allowable
Door bells of any kind (Ring, smart door bells)	Technology
Doors	Construction/Repair/Renovation
Drinking fountain	Construction/Repair/Renovation
Fencing for playgrounds	Construction/Repair/Renovation
Floor sink/ drain	Construction/Repair/Renovation
Food purchases	Food Purchases
Freezer for food	Food Purchases
Gaming systems (PlayStation, Xbox, Switch, Wii, etc.)	Technology
Gas	Not allowable
Generators	Construction/Repair/Renovation
Google mini homes, Alexa's or other smart devices	Technology
HDMI cables or cords for technology	Technology
Laptops/desktops/iPad	Technology
Lawn mower or other outdoor lawn devices	Not allowable
Mobile devices	Technology
Mortgage payments	Rent/Mortgage

Mosquito/insect repellent treatments for outdoor	Not allowable
Mulch/rubber landing mats for playgrounds or outdoors	Not allowable
Non carpet flooring installs	Construction/Repair/Renovation
Outdoor storage sheds	Construction/Repair/Renovation
Ovens/other household appliances (excluding sanitation items)	Not allowable
Permanent Fencing	Construction/Repair/Renovation
Playground equipment structures	Playground Equipment Structure
Professional development for staff	PD not covered
Refrigerators of any size	Construction/Repair/Renovation
Rent	Rent/Mortgage
Rental of port a potty	Not allowable
Resurfacing wood floors	Construction/Repair/Renovation
Room dividers built by construction crew	Construction/Repair/Renovation
Rubber tiles for drop zones outside	Construction/Repair/Renovation
Screen doors	Construction/Repair/Renovation
Tablets	Technology
Toilets	Construction/Repair/Renovation
Turf	Construction/Repair/Renovation
Utility payments	Utility payments
Walkie talkies	Technology
Water heater	Construction/Repair/Renovation
Watercooler	Subscription service=no
Windows	Construction/Repair/Renovation
Yard Barn with sinks	Construction/Repair/Renovation
Yard sprayer	Not allowable

Expense Categories

Programs will be asked to provide totals by Expense Category. The Expense Categories for the grant are as follows:

- Personnel Working in Reopened Programs (Centers Only with Ratio Support Payment)
- Classroom Dividers
- Cleaning Supplies
- Personal Protective Equipment (PPE)
- Temporary Sinks
- Thermometers
- Other (Allowable Expenses)

Expense Documentation

Expense documentation includes documents from a third-party vendor for goods or services that shows itemized order and payment information. Please clearly label the expense category on this documentation. If you are a program administrator of multiple sites, it is possible that information provided will be for multiple sites. In the reconciliation, programs will be asked to upload this information.

Below are forms of acceptable documentation.

- Store receipt with date and itemized purchase information
- Copy of invoice and check
- Copy of itemized shipping form with amounts and copy of cancelled check
- Copy of itemized order form/shipping form with amounts and copy of credit card receipt/statement
- Copy of order form and copy of cancelled check
- Copy of online order confirmation reflecting actual prices paid with payment information

Should you need to retain a credit card statement, please black out the account number and keep only the page on which the purchase is listed.

Generally, handwritten receipts will not be accepted. However, some companies do hand write details relating to services on form templates with company name and company contact information are accepted.

Personnel Working in Reopened Classrooms (Centers Only)

The amount a program can use for Personnel is equal to or less than the amount received for Ratio Support payment. This can include personnel working with children and cleaning and can include times where the program is open and after-hours efforts. For pay periods claimed this can include but not be limited to gross wages, payroll taxes and employee benefits.

For expense tracking, this would include pay periods in the date ranges described in the Incurred Expense Date section of this document when the pay is earned. The acceptable documentation includes third party payroll reports or copies of paychecks.

Attendance Upload (Centers Only)

In the grant information section of the reconciliation, there are fields that we will be using for the review process of the reconciliation.

- Reopening date – the date programs enter in the application
- Submission date – the date submitted or last modified
- Total Enrollment Number – this is a tally of the number of children entered in the application. Children must have attended the program in the date range described below.

We will be reviewing attendance documentation for the range between the reopening date and the day before reporting (application submission most recent modified date). If a program reopened on June 1st and applied or resubmitted their application on June 20th. The attendance documentation should for June 1st thru June 19th.

The documentation includes attendance records used for the Ohio Department of Job and Family Services (ODJFS) and Ohio Department of Education (ODE) licensing are sufficient for this verification

A program is required to complete an Attendance Coversheet to accompany their documentation. The document is available next to the Attendance Upload Heading in the Reconciliation link on the OPR Organization Dashboard. The Attendance Coversheet is a .pdf document that a program may download to enter up to 81 children. If a program has more than 81 children, more than one document can be downloaded. Included on the coversheet is a child identifier (child's last name), Number of Days Attended (in the date range described above), Age Group and PFCC or Private Pay. A child who attends the program in the date range should be counted only once.

Subrecipient Monitoring

Monitoring OCCRRA will be completing subrecipient monitoring of these funds. Programs may be selected for desk review audits. OCCRRA will communicate with programs selected for this process.

Grant Repayments

Should a program discover that they are unable to reconcile all of the PSPG funds, the balance of un-reconciled funds will be repaid to OCCRRA within 30 business days. OCCRRA will work with programs to determine if there are other allowable expenses in the allowable date range that can be substituted or added. However, if that is unsuccessful and a repayment is needed, programs are required to repay that portion of the grant within 30 days. Checks should be made payable to OCCRRA and sent to 2760 Airport Drive, Suite 160, Columbus, Ohio 43219.