

# Reconciliation Guidance Document

## STABILIZATION SUB-GRANTS RECONCILIATION

The reconciliation, guidance and requirements will be made available on OCCRA’s website at [www.occrra.org](http://www.occrra.org). Providers with approved grant applications must submit a reconciliation through the Ohio Professional Registry (OPR), via a program’s Organization Dashboard at <https://registry.occrra.org/>. Programs will submit one reconciliation per phase even if multiple applications were submitted for that phase. Programs must retain receipts, invoices and documentation to support expenses.

Reconciliation due dates are as follows:

Phase:	Reconciliation Due Date:
Phase 4	July 31, 2024

Reconciliations will include an expense report submission. The expense report will be completed by all programs receiving these grants. The sub-grant activities a program selected in the application will pre-populate into the reconciliation expense report. Using your program’s expense documentation, programs will subtotal expenses and enter an actual amount spent for each sub-grant activity. This should be entered as dollar and cents. Please do not round the dollar amounts as we need exact totals to be reconciled for each activity. Each activity should have a dollar amount. If you find that an activity selected in the application, has a \$0, then enter a \$0. The subtotaled amount entered for each sub-grant can meet or exceed the sub-grant requested amounts. The activities and sub-grants may be changed until the reconciliation is approved. Programs can spend their funds in one sub-grant or among them per their own discretion.

A portion of programs will then be required to complete a desk review. Programs will be notified in the Ohio Professional Registry if they are selected for desk review. A desk review is an upload in the reconciliation expense report of all the orders, receipts and other payment documentation used to support the amounts claimed on the expense report. OCCRA’s grant team will review the documentation and will follow up if there are any questions. Programs can upload one file with multiple documents or multiple files. Please make sure the document you upload is legible for dates and amounts. When a desk review reconciliation status is approved, this means that the desk review process is closed.

The **maximum funding amount** is based on program type and, for ODJFS child care centers and ODE (PFCC) PS and SA programs, the program’s licensed capacity on October 31, 2023 for Phase 4. This number can be found on the funding charts in the Child Care Manual Procedure Letter. Programs cannot exceed the maximum funding amount in the expense period.

The **requested amount** is the amount your program entered into the application as the estimate for each sub-grant selected.

The **unused amount** is the sub-grant amount that was not requested and not received. This could be a result of waiving funds or requesting less than the maximum funding amount. Programs do not need to reconcile or repay this amount.

The **unspent amount** is the sub-grant amount that was requested and received but cannot be included in your expense report due to not exhausting (spending) all of the funds requested. Unspent funds will need to be repaid to OCCRRA.

## EXPENSE PERIOD

The expense period is when expenses must be incurred. 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. For payroll purposes, it is when the time is worked or pay periods, not the date paid. 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 clearly how the items were allocated to each of the sites receiving a grant award.

The following describes the dates that the expenses must be incurred (invoiced or pay periods).

Phase:	Sub-Grants:	Expense Period:
4	All Sub-Grants	July 1, 2023 – June 30, 2024

## GENERAL GUIDELINES

- All programs are required to complete a reconciliation for each phase that they receive funds.
- Reconciliations are site specific as defined by a license number.
- 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 receipts, invoices and payment documentation for a period of 12-months following the grant period.
- If you are a program administrator of multiple sites, paid expenses can be allocated among the sites as long as the documentation is labeled with how the expenses are allocated to each individual site.
- Programs who receive PPP Loans and other assistance are eligible for Stabilization Sub-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.

**ALLOWABLE EXPENSES – PLEASE REVIEW THE GUIDANCE DOCUMENT FOR ALLOWABLE EXPENSES BY PROGRAM TYPE**

Allowable Expenses for Operating / New Pandemic Costs Sub-Grant:

<b>Personnel Costs</b>	
Programs use sub-grant funds for personnel costs; including maintaining/increasing wages or benefits such as health, dental, vision insurances, paid sick leave or family leave, retirement contributions.	
<b>Expenses</b>	<b>Examples of Reconciliation Supporting Documentation</b>
<ul style="list-style-type: none"> <li>▪ Payroll and salaries</li> <li>▪ Increased wages</li> <li>▪ Employee benefits (health, dental, vision, insurance)</li> <li>▪ Retirement costs and contributions</li> <li>▪ Paid sick or family leave</li> </ul>	<ul style="list-style-type: none"> <li>▪ Payroll journals</li> <li>▪ Benefit records</li> <li>▪ Employee timecards and pay stubs</li> <li>▪ Documentation of other benefits provided to child care staff members such as overage insurance costs</li> <li>▪ Bank statements</li> </ul>

<b>Ongoing Costs</b>	
Programs may use sub-grant funds for ongoing costs such as rent, mortgage, utilities, and insurance.	
<b>Expenses</b>	<b>Examples of Reconciliation Supporting Documentation</b>
<ul style="list-style-type: none"> <li>▪ Rent/Lease or mortgage payments</li> <li>▪ Business utility bills (heat, electric, phone, Wi-Fi service, etc.)</li> <li>▪ Liability and/or accident insurance, transportation insurance, homeowner’s insurance, business insurance, etc.</li> <li>▪ Late fees or charges for late payments</li> </ul>	<ul style="list-style-type: none"> <li>▪ Mortgage/rent/space cost statements</li> <li>▪ Utility statements/bills</li> <li>▪ Original paid invoices and/or receipts for purchases of insurance</li> <li>▪ Bank statements</li> </ul>

<b>Facility Maintenance and Renovations</b>	
<p>Program may use sub-grant funds for facility maintenance, renovations, including those that address COVID-19 concerns as well as improvements that make child care programs inclusive and accessible for children and families with disabilities.</p> <p><b><i>Please note that sub-grant funds from this category CANNOT be used for construction or major renovations/remodeling (e.g., structural changes to foundations and loadbearing walls, extensive alternations of a facility, etc.). Also not to include Kitchen appliances.</i></b></p>	
<b>Expenses</b>	<b>Examples of Reconciliation Supporting Documentation</b>
<ul style="list-style-type: none"> <li>▪ Facility maintenance or minor improvements such as:                             <ul style="list-style-type: none"> <li>○ Upgrading playgrounds</li> <li>○ Renovating bathrooms</li> <li>○ Installing ramps, railings, and other accessibility features</li> <li>○ Removing non-loadbearing walls to create more space for social distancing</li> <li>○ Replacing flooring (e.g. carpet with linoleum or another easily cleaned surface)</li> <li>○ Installing touch-free faucets or light switches</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ Original paid invoices and/or receipts for purchases of materials/supplies</li> <li>▪ Bank statements</li> </ul>

<b>Personal Protective Equipment (PPE)</b>	
<p>Programs may use sub-grant funds for Personal Protective Equipment (PPE) worn to minimize exposure.</p>	
<b>Expenses</b>	<b>Examples of Reconciliation Supporting Documentation</b>

<b>Sanitizing and Safety Protocols</b>	
<p>Programs may use sub-grant funds for sanitizer, classroom dividers, cleaning supplies, temporary sinks, thermometers, other expenses that facilitate business practices consistent with safety protocols.</p>	
<b>Expenses</b>	<b>Examples of Reconciliation Supporting Documentation</b>
<ul style="list-style-type: none"> <li>▪ Cleaning and sanitation supplies and services (cleaning/disinfecting wipes, ventilations systems, vacuums, washer/dryer, bleach, hand sanitizer,</li> </ul>	<ul style="list-style-type: none"> <li>▪ Original paid invoices and/or receipts for purchases of materials/supplies</li> <li>▪ Employee timecards and pay stubs</li> </ul>

<p>spray bottles, soaps, garbage bags, professional cleaning and sanitation services, independent cleaning services, etc.)</p> <ul style="list-style-type: none"> <li>▪ Training on health and safety practices (state required trainings on health and safety requirements and best practices, staff time to review and prepare Center for Disease Control (CDC) guidance, etc.)</li> <li>▪ Indoor and outdoor equipment and supplies (portable partitions, plastic shields, sink installation, disposable utensils and dishes, COVID-19 signage, storage containers, etc.)</li> </ul>	<ul style="list-style-type: none"> <li>▪ Paid invoices, receipts, and check information for professional development trainings</li> <li>▪ Bank statements</li> </ul>
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Allowable Expenses for Workforce Recruitment/Retention Sub-Grant:

<b>Workforce Recruitment/Retention</b>	
<p>Programs use sub-grant funds for recruitment and retention bonuses, substitute pools, coaching/training and background checks.</p>	
<p><b><i>Please note that grant funds from this category CANNOT be used for gift cards.</i></b></p>	
<b>Expenses</b>	<b>Examples of Reconciliation Supporting Documentation</b>
<ul style="list-style-type: none"> <li>▪ Recruitment incentives</li> <li>▪ Staff retention bonuses</li> <li>▪ Sign-on bonuses</li> <li>▪ Work-related transportation costs for employees (e.g., transportation and mileage reimbursement for educational training programs, to and from work, etc.)</li> <li>▪ Create substitute pools, provide administrative support</li> <li>▪ Support to early childhood professionals through coaching as well as training and professional development on topics including: communicable disease, first aid, CPR, sudden infant death syndrome, medication administration, shaken</li> </ul>	<ul style="list-style-type: none"> <li>▪ Payroll and benefit records</li> <li>▪ Employee timecards and pay stubs</li> <li>▪ Invoices, receipts and check information for professional development trainings</li> <li>▪ Documentation of other benefits provided to child care staff members such as overage insurance costs, tuition reimbursement or mileage reimbursement</li> <li>▪ Bank statements</li> </ul>

<p>baby syndrome, emergency preparedness and response planning, transportation, handling and storage of hazardous materials. This includes Ohio Approved Training.</p> <ul style="list-style-type: none"> <li>▪ Support for get the COVID-19 vaccine (appointments, paid sick leave, transportation, etc.)</li> <li>▪ Background Check expenses</li> </ul>	
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Allowable Expenses for Access Development Sub-Grant:

<b>Expansion or Reopening of Classrooms</b>	
<p>Programs use sub-grant funds to expand number of current classrooms or reopening classrooms closed due to the pandemic to serve additional children or serve new age groups by: 1) Adding or expanding infant/toddler, or school-age care, or care for children with special needs (Centers, FCC, or Approved Day Camps); or 2) Expanding hours of operation to include non-traditional hours weekdays 7:00 p.m. to 6:00 a.m. or between 12:00 a.m. Saturday to 6:00 a.m. Monday (Centers and FCC).</p> <p><b><i>Please note that sub-grant funds from this category CANNOT be used for construction or major renovations/remodeling (e.g., structural changes to foundations and loadbearing walls, extensive alternations of a facility, etc.).</i></b></p>	
<b>Expenses</b>	<b>Examples of Reconciliation Supporting Documentation</b>
<ul style="list-style-type: none"> <li>▪ Payroll and salaries</li> <li>▪ Premium pay (e.g., higher wages provided to employees who work holidays, weekends, nights, vacation days or more than eight hours per day)</li> <li>▪ Employee benefits (health, dental, vision, insurance)</li> <li>▪ Retirement costs and contributions</li> <li>▪ Paid sick or family leave</li> <li>▪ Food and beverage services for program-provided meals</li> <li>▪ Equipment and materials necessary to increase number of classrooms.</li> <li>▪ Materials for play and learning</li> <li>▪ Materials for eating</li> <li>▪ Materials for diapering and toileting</li> <li>▪ Materials to ensure safe sleep</li> </ul>	<ul style="list-style-type: none"> <li>▪ Payroll and benefit records</li> <li>▪ Employee timecards and pay stubs</li> <li>▪ Documentation of other benefits provided to child care staff members such as overage insurance costs</li> <li>▪ Original paid invoices and/or receipts for purchases of materials/supplies</li> <li>▪ Bank statements</li> <li>▪ Paid invoices, receipts and check information for professional development trainings</li> </ul>

<ul style="list-style-type: none"> <li>▪ Business automation training and support services (e.g., child care management systems)</li> <li>▪ Costs for shared services (e.g., Shared Service Alliance)</li> <li>▪ Child care management services (online payroll systems, accounting services)</li> <li>▪ Transportation services</li> <li>▪ Janitorial or cleaning services</li> <li>▪ State required health and safety training or Ohio Approved professional development</li> </ul>	
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<b>Therapeutic Child Care</b>	
Programs use sub-grant funds for participate in the Ohio Children’s Alliance program for Therapeutic Child Care.	
<b>Expenses</b>	<b>Examples of Reconciliation Supporting Documentation</b>
<ul style="list-style-type: none"> <li>▪ Program materials needed to support children and their teachers in a Therapeutic Child Care Program</li> </ul>	<ul style="list-style-type: none"> <li>▪ Invoices, receipts and payment information for purchases</li> </ul>

Allowable Expenses for Mental Health Workforce and Family Support Sub-Grant:

<b>Mental Health Workforce and Family Support</b>	
Programs may use sub-grant funds to support costs related to the mental health and well-being of their children and employees.	
<b>Expenses</b>	<b>Examples of Reconciliation Supporting Documentation</b>
<ul style="list-style-type: none"> <li>▪ Mental health consultations and other mental health supports for staff                             <ul style="list-style-type: none"> <li>○ Staff training and development on social-emotional topics, trauma, toxic stress and behavior management</li> <li>○ Coaching for behavior management and classroom management</li> <li>○ Local Team Building (mindfulness, resiliency, meditation, yoga)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ Documentation of mental health and family support benefits provided to child care staff members</li> <li>▪ Original paid invoices and/or receipts for purchases of materials/supplies</li> <li>▪ Bank statements</li> <li>▪ Paid invoices, receipts, and check information for professional development trainings</li> </ul>

<ul style="list-style-type: none"> <li>○ Resiliency and stress management</li> <li>○ Staffing patterns and schedules</li> <li>○ Program materials and supplies</li> <li>○ Time and opportunities to achieve IMHC credentials or Trauma Informed Care credentials.</li> <li>▪ Onsite Child Activities             <ul style="list-style-type: none"> <li>○ Stress Reduction activities</li> <li>○ Wellness experiences</li> </ul> </li> <li>▪ Family engagement             <ul style="list-style-type: none"> <li>○ Parent/teacher conferences</li> <li>○ Books and other materials children can take home</li> <li>○ Onsite Family Game night activities</li> <li>○ Family engagement materials</li> </ul> </li> <li>▪ Mental Health and Social-Emotional Resources             <ul style="list-style-type: none"> <li>○ Funds for ASQ, Conscious Discipline or other mental health/social-emotional curriculum</li> <li>○ Books, classroom materials, light therapy lamp, feeling dolls, animal therapy, puppet shows</li> <li>○ Create inviting "safe places" within classrooms for children to regroup and practice self-regulation</li> <li>○ Purchase art, sensory materials, fidgets, blankets, yoga curriculum/programs for children</li> <li>○ Educating families about trauma and toxic stress and crisis assistance services that are readily available</li> </ul> </li> <li>▪ Childhood Mental Health Supports (Consultation services, targeted programming, etc.)</li> </ul>	
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**FAMILY CHILD CARE PROVIDERS**

When appropriate for expenses, the Time/Space percentage should be used. This percentage represents the proportion of your home that you use for business purposes.

**NON-ALLOWABLE EXPENSES**

The following items are not allowable for these grant funds.



- Purchase of a new program
- Construction or major renovations/remodeling
  - 45 CFR 98.2 defines “major renovation” to mean “(1) structural changes to the foundation, roof, floor, exterior or load-bearing walls of a facility, or the extension of a facility to increase its floor area; or (2) extensive alteration of a facility such as to significantly change its function and purpose, even if such renovation does not include any structural change.” In other words, funds may be spent on renovations such as painting, carpeting, and other activities that neither add to the permanent value of the property nor significantly alter the function or purpose of the facility.
- Gift cards
- Gaming systems and accessories

## **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 all receipts, invoices, etc. with the Sub-Grant and sub-grant activity that the expense is being applied to. The sub-grant activities are listed below in this document. If you are a program administrator of multiple sites, it is possible that information provided will be for multiple sites. Please provide the allocation among the sites in addition to the Sub-Grant and sub-grant activity labels.

Below are forms of acceptable documentation.

- Store receipt with date and itemized purchase information
- Copy of invoice and front and back cancelled check showing the invoiced amount paid in full
- Copy of itemized shipping form with amounts and copy of front and back 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 front and back of cancelled check
- Copy of online order confirmation reflecting actual prices paid with payment information (payment method)

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 use form template receipts that include the company name, contact information and use the form to hand write details of the services provided. This format would be acceptable.

Cash transactions can not be used with these funds as it is difficult to document the information needed for grant reconciliation activities.

Cash Apps may be used as long as the app reporting provides the required payment information including vendor name, amount, date of the payment and description of what the payment was for (ie dates worked, etc.)

### **GRANT REPAYMENTS**

Should a program discover that they are unable to reconcile all of the Stabilization Sub-Grants, the balance of un-reconciled funds will be repaid to OCCRRA within 30 business days of the reconciliation review. 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 PO Box 361522, Columbus, Ohio 43236. Please include the program license number and Phase 4 on the check.

### **SUPPORT / QUESTIONS**

Please contact OCCRRA with questions at [grants@occrra.org](mailto:grants@occrra.org) or (614) 396-5959, Option #1.

Your regional Child Care Resource and Referral Agency will be assisting with grant support.