

# Reconciliation Guidance Document

## ACCESS GRANTS RECONCILIATION

The reconciliation, guidance and requirements will be made available on OCCRRA’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 grant. Programs must retain receipts, invoices and documentation to support expenses.

Reconciliation due dates are as follows:

Phase:	Reconciliation Due Date:
Access Grant	August 31, 2024

Reconciliations will include an expense report submission. The expense report will be completed by all programs receiving these grants. The 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 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 grant can meet or exceed the grant requested amounts. The amount entered in the application per activity can be changed in the reconciliation as long as the total amount equals the amount received.

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. OCCRRA’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 grant and program type. 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 grant selected.

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

The **unspent amount** is the 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 by September 10, 2024.

## **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. Documentation provided must show clearly how the items were allocated to each of the sites receiving a grant award. **If an expense is used for a program’s Phase 4 Stabilization Grant, it cannot also be used for these Access Grant funds.**

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

<b>Grants:</b>	<b>Expense Period:</b>
All Access Grants	July 1, 2023 – August 31, 2024

## **GENERAL GUIDELINES**

- All programs are required to complete a reconciliation for the requested amount of the grant awarded.
- 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 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 FOR NEW CENTER START UP GRANT**

All Allowable Expenses should be for the **new location**:

<b>Mortgage or Rent Expenses</b>	
Programs may use grant funds for 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>▪ Attorney fees to review agreements</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>▪ Cancelled checks</li> <li>▪ Bank statements</li> </ul>

<b>Salary of Benefit Expenses</b>	
Programs use grant funds for personnel costs; including onboard new staff, 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 benefit premiums (health, dental, vision, insurance)</li> <li>▪ Retirement costs and contributions</li> <li>▪ Paid sick or family leave</li> <li>▪ Sign-on bonuses for new staff up to \$1,000 per person</li> <li>▪ Costs related to staff onboarding (training and background checks)</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>Classroom Supplies Expenses</b>	
<p>Program may use grant funds for consumable materials equipment for classroom use.</p> <p><b><i>Please note that 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>▪ Classroom furniture</li> <li>▪ Art Supplies</li> <li>▪ Computers</li> <li>▪ Adult desks and chairs</li> <li>▪ Playground (playground equipment, fall zones, shade and fencing)</li> <li>▪ Classroom storage and shed</li> <li>▪ Toys and books</li> <li>▪ Kitchen equipment including what is needed for a commercial kitchen</li> <li>▪ Staff uniforms</li> <li>▪ Cleaning supplies</li> <li>▪ Sprinkler system</li> <li>▪ Rooms dividers or temporary walls</li> <li>▪ Lighting</li> <li>▪ Flooring</li> <li>▪ Painting</li> <li>▪ Parking Lot</li> <li>▪ Ramps and bars for supporting disabilities</li> <li>▪ Camera and security equipment</li> <li>▪ Exit Signs</li> <li>▪ Exterior Sign</li> </ul>	<ul style="list-style-type: none"> <li>▪ Original paid invoices and/or receipts for purchases of materials/supplies</li> <li>▪ Cancelled checks</li> <li>▪ Bank statements</li> </ul>

**NON-ALLOWABLE EXPENSES FOR NEW CENTER START UP GRANT**

- No Vehicles
- Cannot purchase a building
- No major renovations
- No architecture fees or building permits
- No advertising costs
- No security deposits
- No future expenses beyond August 31, 2024

**ALLOWABLE EXPENSES FOR PROGRAM EXPANSION GRANT**

All Allowable Expenses should be for serving **new/additional children**:

<b>Salary of Benefit Expenses</b>	
<p>Programs use grant funds for personnel costs; including adding new staff or work shifts, maintaining/increasing wages or benefits such as health, dental, vision insurances, paid sick leave or family leave, retirement contributions.</p>	
<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 benefit premiums (health, dental, vision, insurance)</li> <li>▪ Retirement costs and contributions</li> <li>▪ Paid sick or family leave</li> <li>▪ Sign-on bonuses for new staff up to \$1,000 per person</li> <li>▪ Costs related to staff onboarding (training and background checks)</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>Classroom Supplies Expenses</b>	
<p>Program may use grant funds for consumable materials equipment for classroom use.</p>	
<p><b><i>Please note that 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>▪ Equipment and materials necessary to increase number of classrooms.</li> <li>▪ Materials for play and learning</li> <li>▪ Classroom furniture</li> <li>▪ Art Supplies</li> <li>▪ Computers</li> <li>▪ Adult desks and chairs</li> <li>▪ Playground (playground equipment, fall zones, shade and fencing)</li> <li>▪ Classroom storage</li> <li>▪ Toys and books</li> <li>▪ Kitchen equipment</li> </ul>	<ul style="list-style-type: none"> <li>▪ Original paid invoices and/or receipts for purchases of materials/supplies</li> <li>▪ Cancelled checks</li> <li>▪ Bank statements</li> </ul>

<ul style="list-style-type: none"> <li>▪ Cleaning supplies</li> <li>▪ Sprinkler system</li> <li>▪ Rooms dividers or temporary walls</li> <li>▪ Lighting</li> <li>▪ Flooring</li> <li>▪ Painting</li> <li>▪ Parking Lot</li> <li>▪ Ramps and bars for supporting disabilities</li> </ul>	
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**NON-ALLOWABLE EXPENSES FOR PROGRAM EXPANSION GRANT**

- No Vehicles
- No major renovations
- No advertising costs
- No future expenses beyond August 31, 2024

**ALLOWABLE EXPENSES FOR PROGRAM REPAIRS GRANT**

Program Repairs	
<p>Programs use grant funds to conduct facility maintenance, renovations, including those that make early care and education programs inclusive and accessible for children and families with disabilities. For example, lead abatement, mold remediation, ADA compliance, parking lot, playground, roof or plumbing repairs.</p> <p><b><i>Please note that 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>	
Expenses	Examples of Reconciliation Supporting Documentation
<ul style="list-style-type: none"> <li>▪ Lead Abatement services</li> <li>▪ Mold remediation services</li> <li>▪ Ramps, bars and other needs related to ADA compliance</li> <li>▪ Parking lot repairs</li> <li>▪ Playground (playground equipment, fall zones, shade and fencing)</li> <li>▪ Roof repairs</li> <li>▪ Plumbing repairs</li> <li>▪ HVAC repairs</li> <li>▪ Facility maintenance materials</li> </ul>	<ul style="list-style-type: none"> <li>▪ Original paid invoices and/or receipts for purchases of materials/supplies</li> <li>▪ Cancelled checks</li> <li>▪ Bank statements</li> </ul>

**NON-ALLOWABLE EXPENSES FOR PROGRAM REPAIRS GRANT**

- No Vehicles
- No major renovations
- No future expenses beyond August 31, 2024

**ALLOWABLE EXPENSES FOR TYPE B TO TYPE A GRANT**

All Allowable Expenses should be for the **new Type A Program**:

<b>Mortgage or Rent Expenses</b>	
Programs may use grant funds for 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>▪ Attorney fees to review agreements</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>▪ Cancelled checks</li> <li>▪ Bank statements</li> </ul>

<b>Salary of Benefit Expenses</b>	
Programs use grant funds for personnel costs; including adding new staff or work shifts, 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 benefit premiums (health, dental, vision, insurance)</li> <li>▪ Retirement costs and contributions</li> <li>▪ Paid sick or family leave</li> <li>▪ Sign-on bonuses for new staff up to \$1,000 per person</li> <li>▪ Costs related to staff onboarding (training and background checks)</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>Classroom Supplies Expenses</b>	
<p>Program may use grant funds for consumable materials equipment for classroom use.</p> <p><b><i>Please note that 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>▪ Classroom furniture</li> <li>▪ Art Supplies</li> <li>▪ Computers</li> <li>▪ Adult desks and chairs</li> <li>▪ Playground (playground equipment, fall zones, shade and fencing)</li> <li>▪ Classroom storage</li> <li>▪ Toys and books</li> <li>▪ Kitchen equipment</li> <li>▪ Cleaning supplies</li> <li>▪ Rooms dividers or temporary walls</li> <li>▪ Lighting</li> <li>▪ Flooring</li> <li>▪ Painting</li> <li>▪ Ramps and bars for supporting disabilities</li> </ul>	<ul style="list-style-type: none"> <li>▪ Original paid invoices and/or receipts for purchases of materials/supplies</li> <li>▪ Cancelled checks</li> <li>▪ Bank statements</li> </ul>

**NON-ALLOWABLE EXPENSES FOR TYPE B TO TYPE A GRANT**

- No Vehicles
- Cannot purchase a building/home
- No major renovations
- No architecture fees or building permits
- No advertising costs
- No security deposits
- No future expenses beyond August 31, 2024



**ALLOWABLE EXPENSES FOR INCREASE CAPACITY FOR CHILDREN WITH SPECIAL NEEDS GRANT**

Allowable Expenses Include:

<b>Capacity Building and Support</b>	
Programs may use grant funds to build capacity and provide evidence-based support for children with special needs.	
<b>Expenses</b>	<b>Examples of Reconciliation Supporting Documentation</b>
<ul style="list-style-type: none"> <li>▪ Consultant services</li> <li>▪ Evidence-based materials and supplies</li> <li>▪ Capacity building services and activities</li> <li>▪ Evidence-based support to families</li> </ul>	<ul style="list-style-type: none"> <li>▪ Original paid invoices and/or receipts for purchases</li> <li>▪ Cancelled Checks</li> <li>▪ Bank statements</li> </ul>

<b>Training</b>	
Programs may use grant funds to provide evidence-based training for staff and families to best serve children with special needs.	
<b>Expenses</b>	<b>Examples of Reconciliation Supporting Documentation</b>
<ul style="list-style-type: none"> <li>▪ Instructor Costs</li> <li>▪ Training Costs</li> <li>▪ Training Materials</li> <li>▪ Training Supplies</li> <li>▪ Staff time to attend trainings</li> </ul>	<ul style="list-style-type: none"> <li>▪ Original paid invoices and/or receipts for purchases of materials/supplies</li> <li>▪ Cancelled checks</li> <li>▪ Bank statements</li> <li>▪ Paid invoices, receipts, and check information for professional development trainings</li> </ul>

### **FAMILY CHILD CARE PROVIDERS**

When appropriate for expenses for all grants, 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 an existing 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 or similar with a future value

### **EXPENSE DOCUMENTATION FOR ALL ACCESS GRANTS**

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 Grant and grant activity that the expense is being applied to. The 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 Access 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 cannot 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.)

### **APPLICATION SUBMISSION IN OCLQS**

**For programs who received a New Center Start Up Grant or Type B to Type A Grant**, they are required to submit their completed licensing application in OCLQS by August 31, 2024. Failure to complete this step will result in the program repaying the entire requested amount of the grant. **Please note that this repayment is the entire requested amount even if the program expended a portion of the funds.** The program will be required to upload the confirmation email from OCLQS with the license number as documentation in their reconciliation.

### **GRANT REPAYMENTS**

Should a program discover that they are unable to reconcile all of the Access Grant funds, the balance of un-reconciled funds will be repaid to OCCRRA by September 10, 2024. 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 then a repayment is needed by September 10, 2024.

Checks should be made payable to **OCCRRA** and sent to PO Box 361522, Columbus, Ohio 43236. Please include the program license number and “Access Grant” on the check.

### **SUPPORT / QUESTIONS**

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

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