

Arkansas Division of Child Care and Early Childhood Education

Welcome to

2010-2011

ABC Financial Training

School District/Coop



Agenda

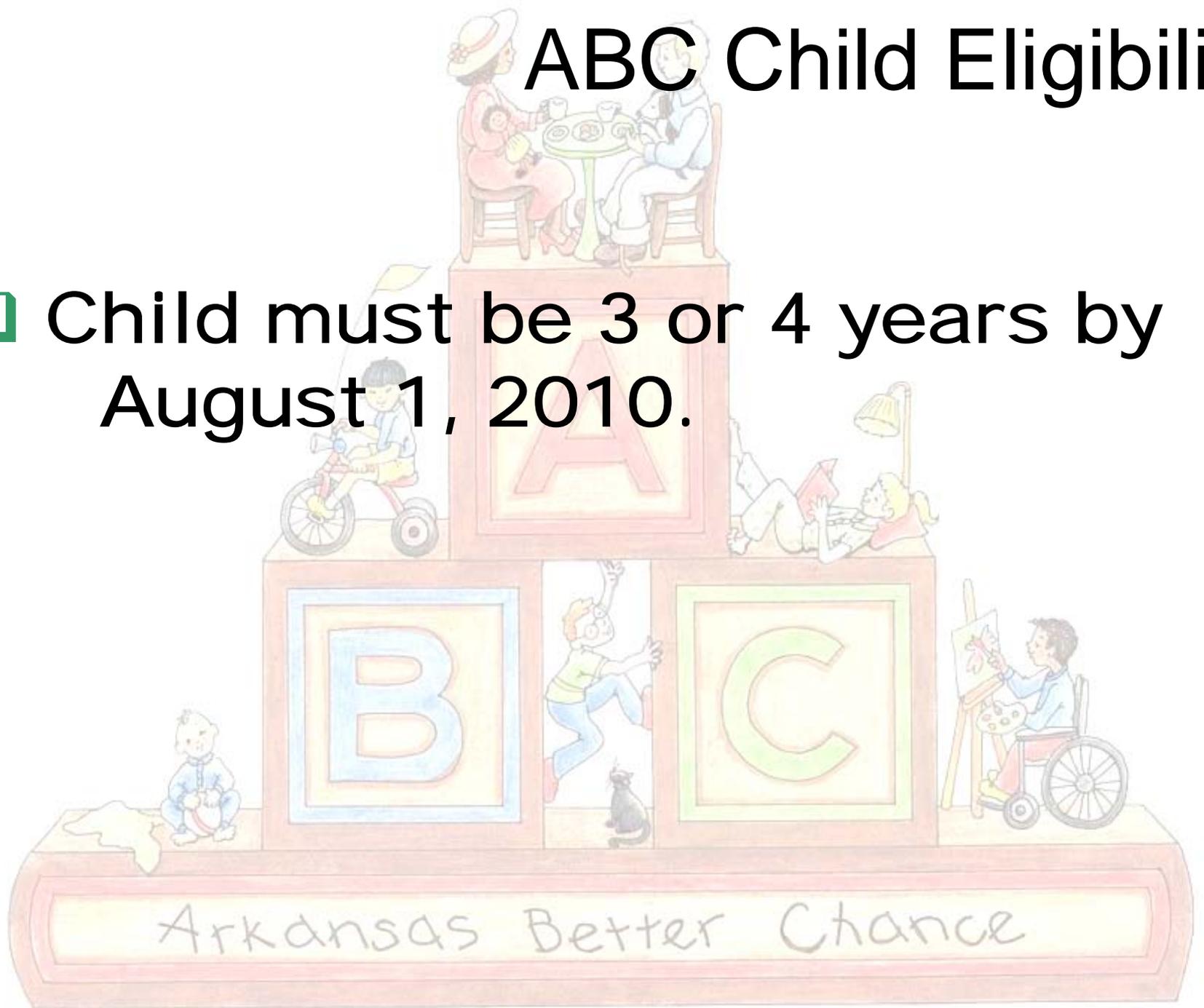
- ❑ Eligibility
- ❑ Funding Levels
- ❑ Core Model Components
- ❑ Reporting and Accountability
- ❑ Matching Funds
- ❑ Payment Process
- ❑ Questions & Discussion

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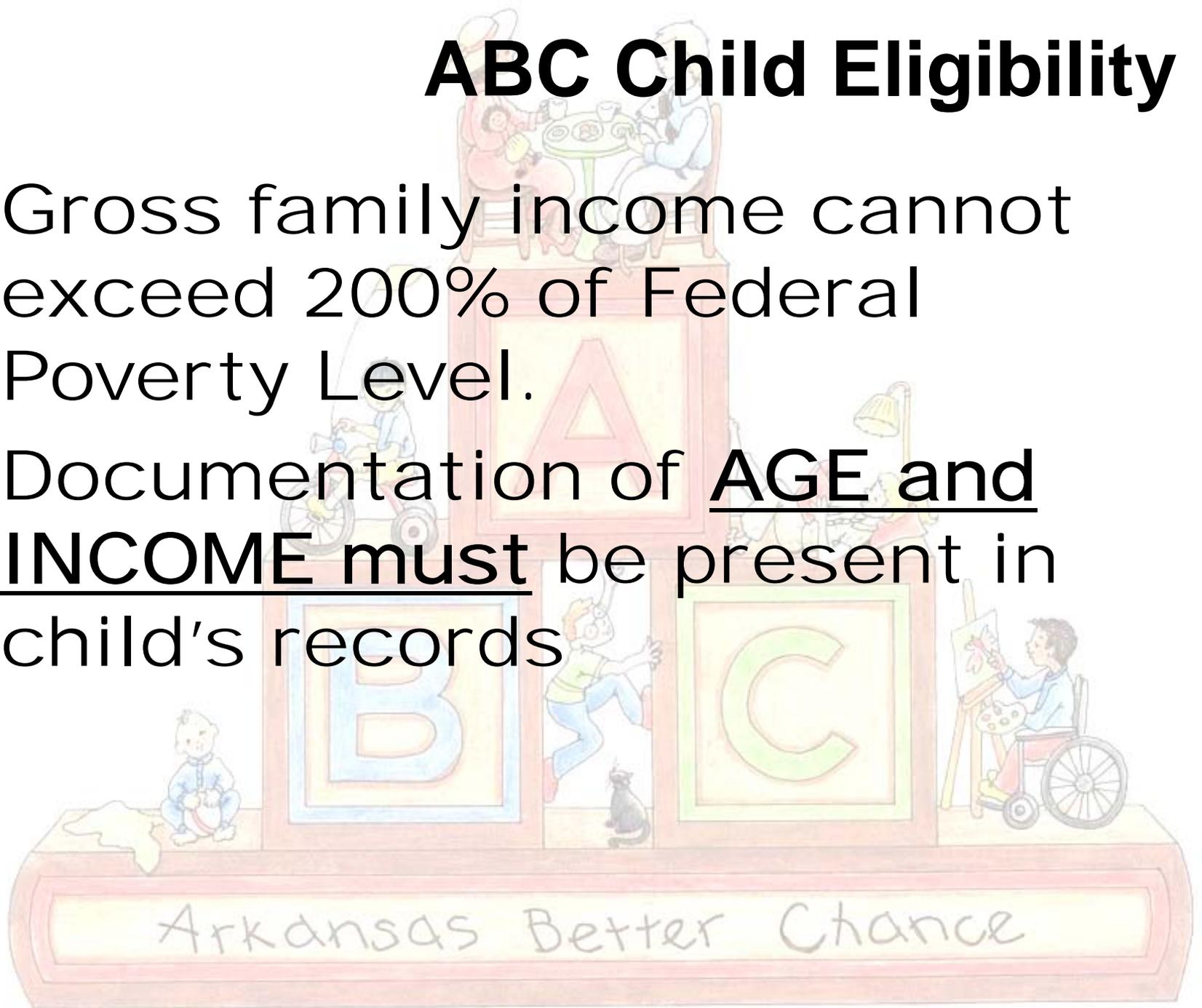
ABC Child Eligibility

- Child must be 3 or 4 years by August 1, 2010.



ABC Child Eligibility

- Gross family income cannot exceed 200% of Federal Poverty Level.
- Documentation of AGE and INCOME must be present in child's records



2009-2010 Income Eligibility

Family Size	200% FPL
1	\$21,660
2	\$29,140
3	\$36,620
4	\$44,100
5	\$51,580
6	\$59,060
7	\$66,540
8	\$74,020
9	\$81,500
10	\$88,980

*This may change slightly for 2010-2011.

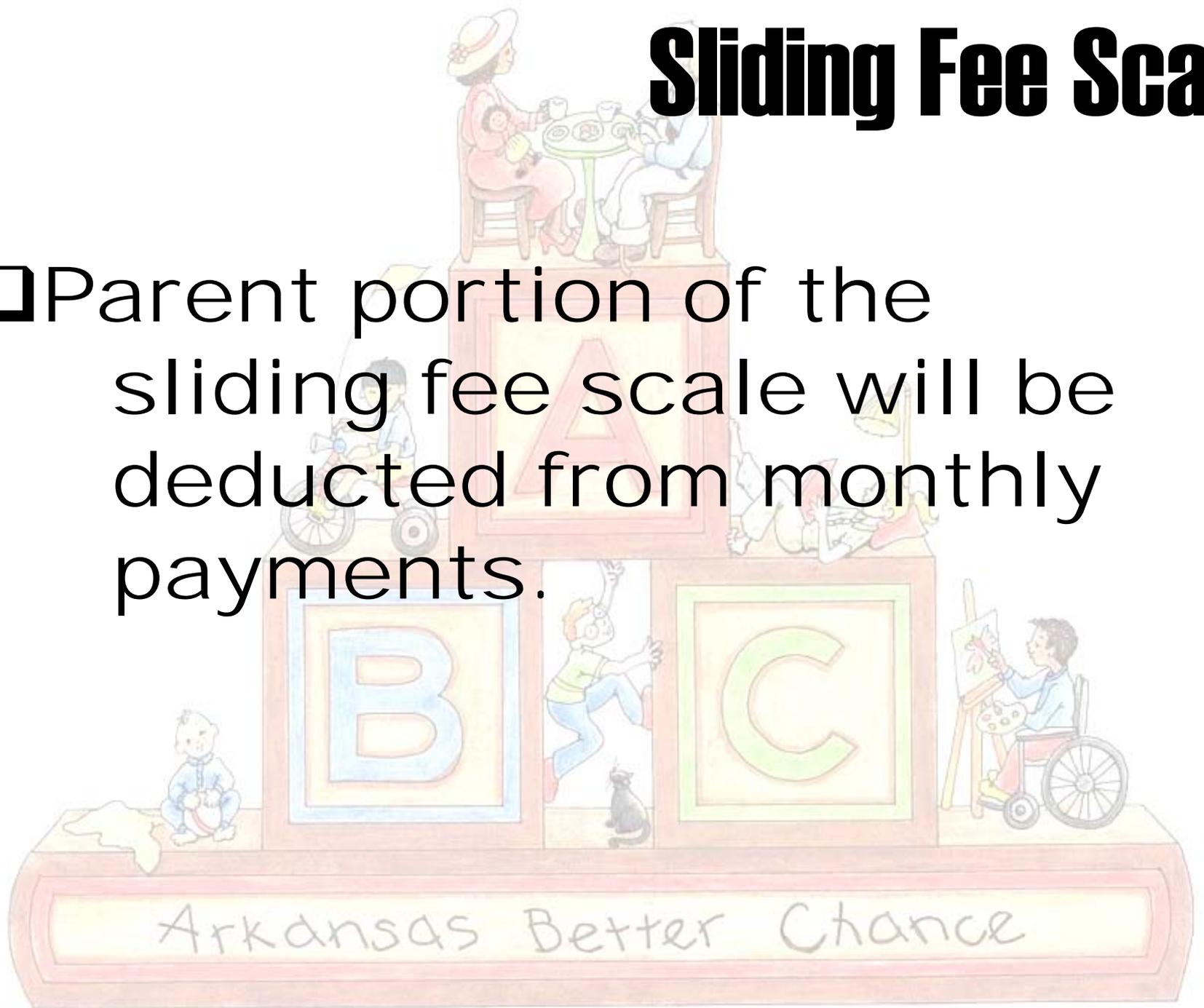
Sliding Fee Scale

- ❑ After recruiting eligible families, programs with open slots may recruit families whose income is 200-250% FPL.
- ❑ Families will pay a portion of the ABC fee.
- ❑ The sliding fee scale is available on our website.

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Sliding Fee Scale

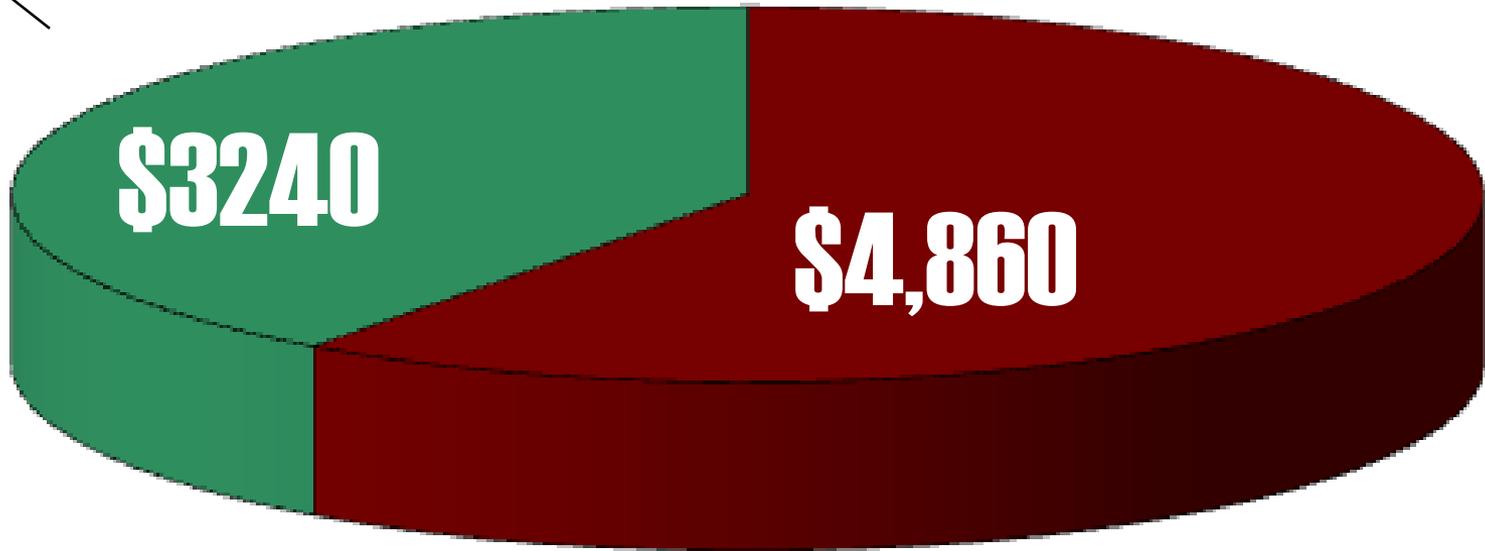
- Parent portion of the sliding fee scale will be deducted from monthly payments.



Center/FCCH Funding

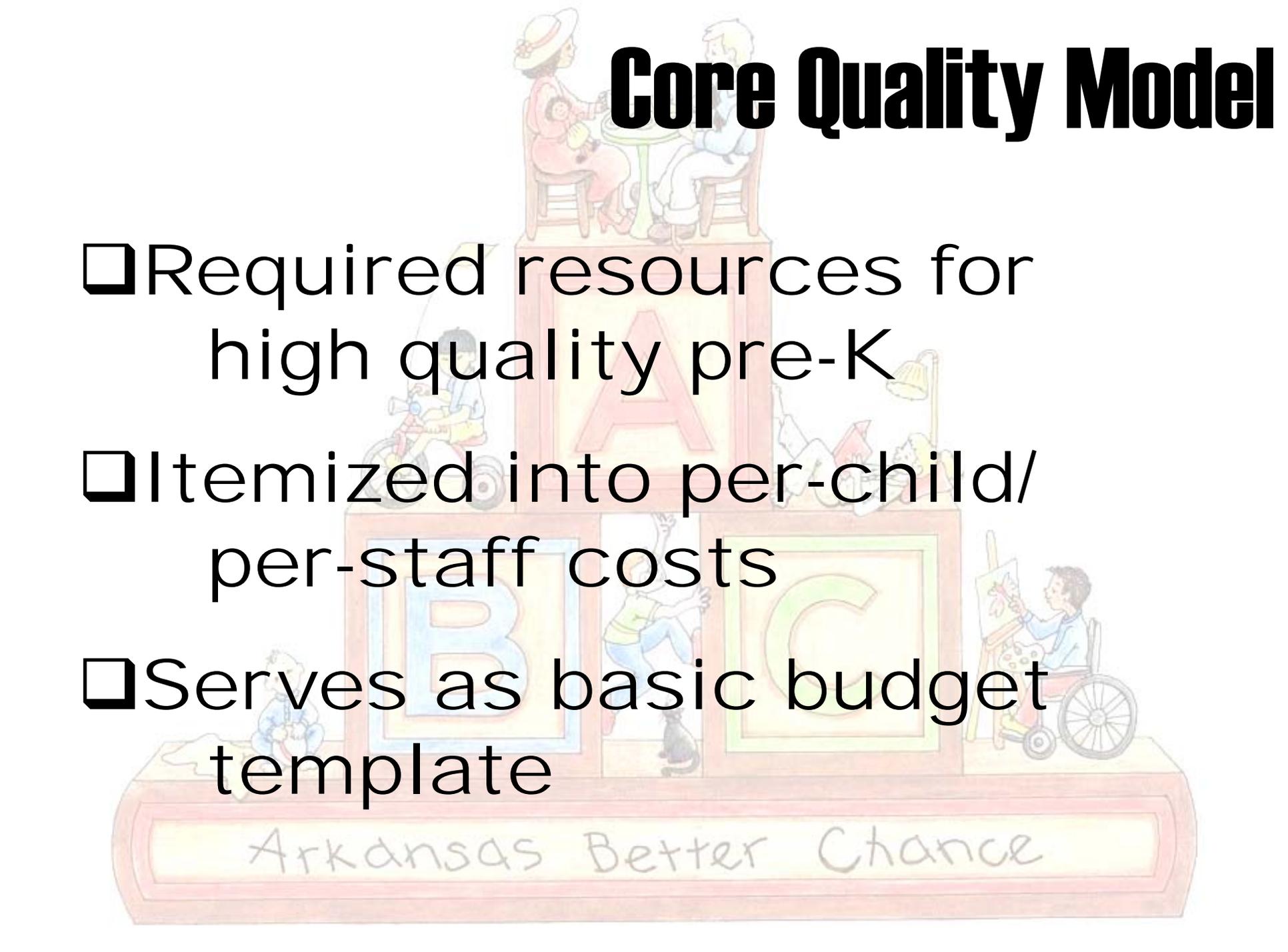
\$8,100 per child

**40%
Match**



60% ABC

Core Quality Model



- ❑ Required resources for high quality pre-K
- ❑ Itemized into per-child/per-staff costs
- ❑ Serves as basic budget template

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Core Quality Components



- ❑ Well-Qualified and Compensated Staff
- ❑ Low Staff-Child Ratio
- ❑ Curriculum and Equipment
- ❑ Parent Involvement
- ❑ Professional Development
- ❑ Screenings
- ❑ Technology (Assessment)

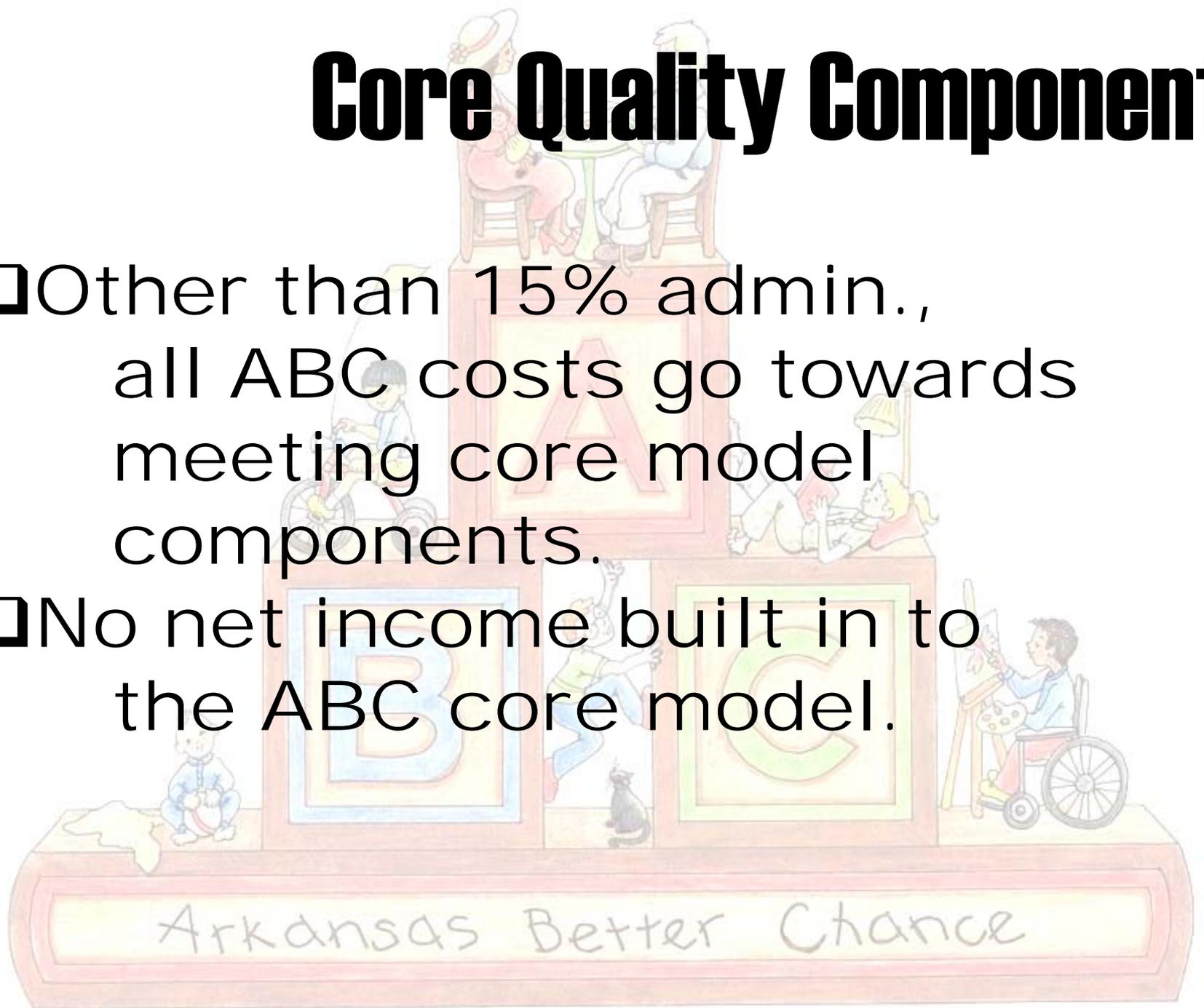
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2010-2011 ABC Core Model for Center-Based

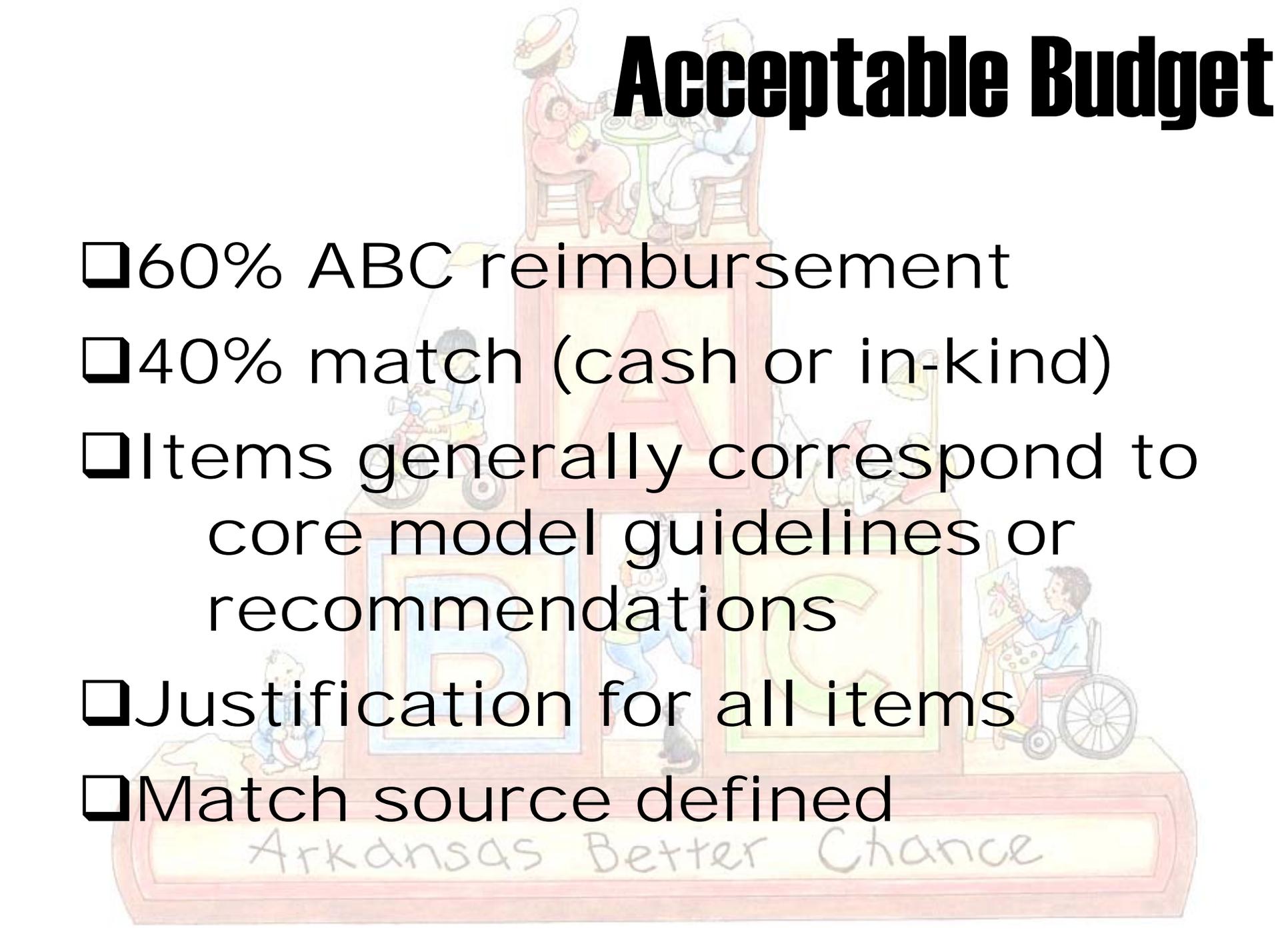
2010-2011 ABC CORE MODEL for CENTERS			
Well-Qualified and Compensated Staff	Classroom Teacher	Salary	\$ 30,000.00
		Range	\$ 44,160.00
		Fringe Range	\$ 7,500 to \$ 11,040.00
	Paraprofessional	Salary	\$ 18,000.00
		Fringe	\$ 4,500.00
	Administrative Costs	\$ 220.00	per child
Curriculum and Equipment	\$ 275.00	per child	\$ 5,500.00
Parent Involvement	\$ 100.00	per child	\$ 2,000.00
Transportation	\$ 110.00	per child	\$ 2,200.00
Professional Development	\$ 1,650.00	per staff	\$ 3,300.00
Screenings	\$ 50.00	per child	\$ 1,000.00
Technology	\$ 55.00	per child	\$ 1,100.00
Total ABC Funding for 20 children			\$ 97,200.00
40% Match			\$ 64,800.00
TOTAL PROGRAM COST			\$ 162,000.00
State Cost per child			\$ 4,860.00
40% Match			\$ 3,240.00
Total Cost per child			\$ 8,100.00

Core Quality Components

- ❑ Other than 15% admin., all ABC costs go towards meeting core model components.
- ❑ No net income built in to the ABC core model.



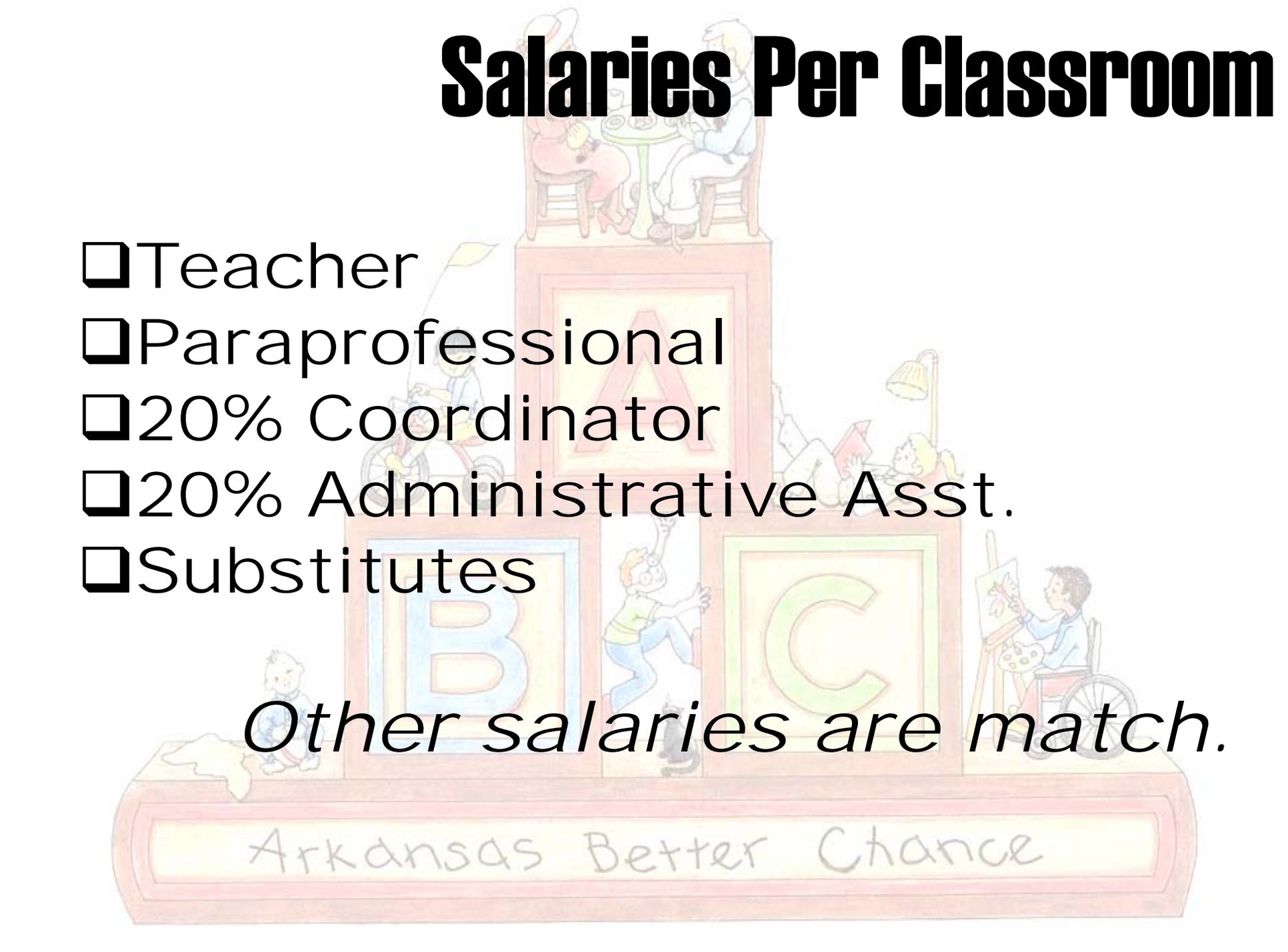
Acceptable Budget

The background features a colorful illustration. At the top, a woman in a pink dress and hat sits at a table with a man in a white suit. Below them are large, stylized letters: a red 'A' with a child on a bicycle, a blue 'B' with a child on a cat, and a green 'C' with a child in a wheelchair painting. At the bottom, the text 'Arkansas Better Chance' is written in a cursive font.

- ❑ 60% ABC reimbursement
- ❑ 40% match (cash or in-kind)
- ❑ Items generally correspond to core model guidelines or recommendations
- ❑ Justification for all items
- ❑ Match source defined

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Salaries Per Classroom

The background features a colorful illustration of a classroom. At the top, two children are seated at a small table. Below them, large, colorful letters 'A', 'B', and 'C' are arranged in a row. A child is climbing on the letter 'B', and another child in a wheelchair is painting on an easel next to the letter 'C'. The entire scene is set within a large, rounded rectangular frame.

- ❑ Teacher
- ❑ Paraprofessional
- ❑ 20% Coordinator
- ❑ 20% Administrative Asst.
- ❑ Substitutes

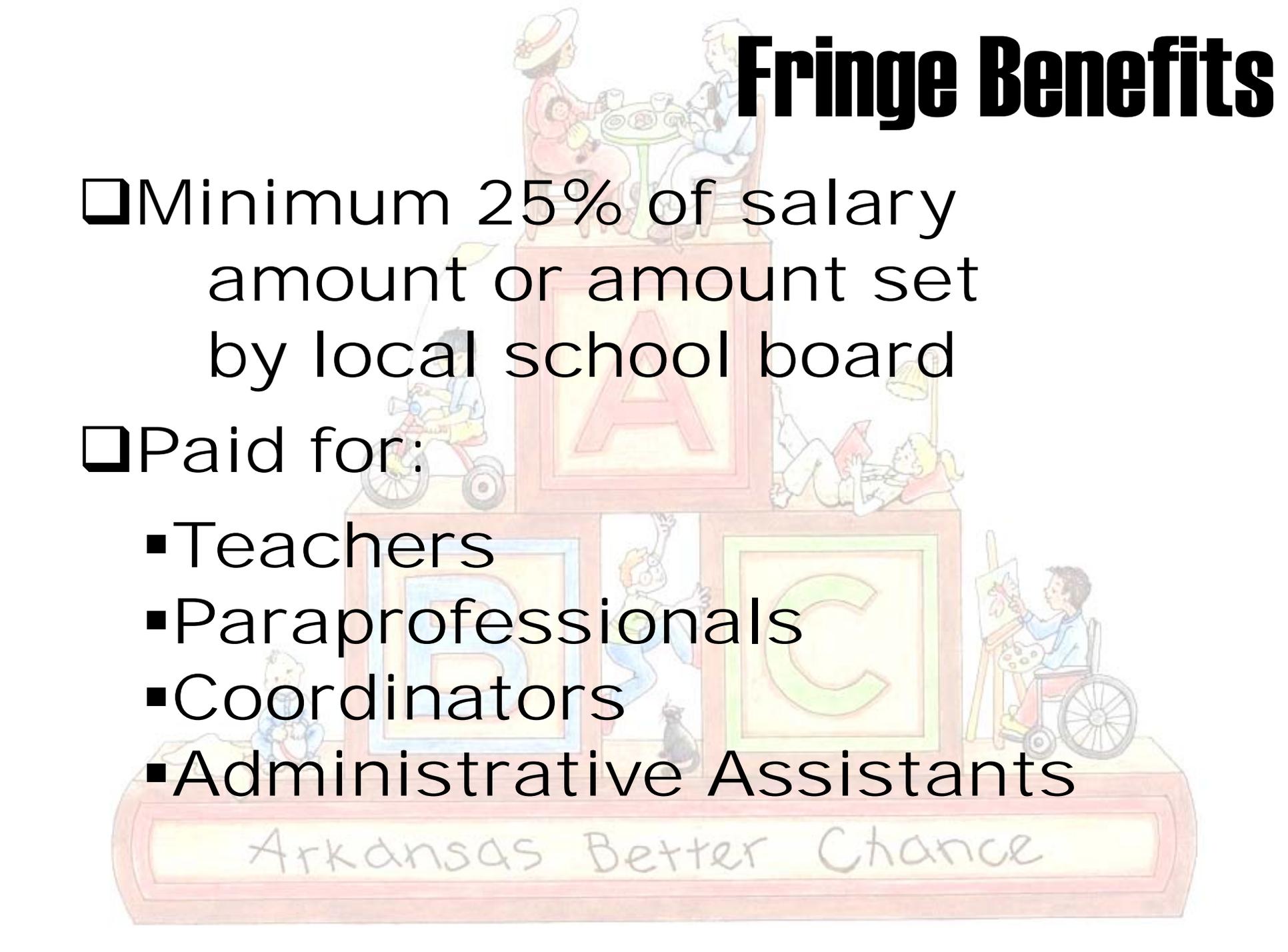
Other salaries are match.

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2010-11 Salary Matrix

Certified Teachers (P-4 or K-6)							
BA/BS in ECE				MA/MS in ECE			
0 years	5 years	10 years	15 years	0 years	5 years	10 years	15 years
\$31,631	\$33,108	\$36,183	\$39,258	\$35,158	\$38,164	\$41,171	\$44,178
Non-Certified Classroom Teachers							
AA/AS in ECE		BA/BS in ECE				MA/MS in ECE	
0 years	5 years	0 years	5 years	10 years	15 years	0 years	5 years
\$27,122	\$29,382	\$29,227	\$32,219	\$35,212	\$38,204	\$34,214	\$37,140
Paraprofessionals and Home-Visitors							
CDA			AA/AS in ECE			BA/BS in ECE	
0 years	5 years	10 years	0 years	5 years	10 years	0 years	5 years
\$15,766	\$17,364	\$20,837	\$16,786	\$19,101	\$21,995	\$23,042	\$27,893
Program Coordinator or Director (0.2 FTE)*							
Non-Degree			2-Year Degree			4-Year Degree	
0 years	5 years	10 years	0 years	5 years	10 years	0 years	5 years
\$3,695	\$4,396	\$5,232	\$4,549	\$5,414	\$6,442	\$5,821	\$6,928

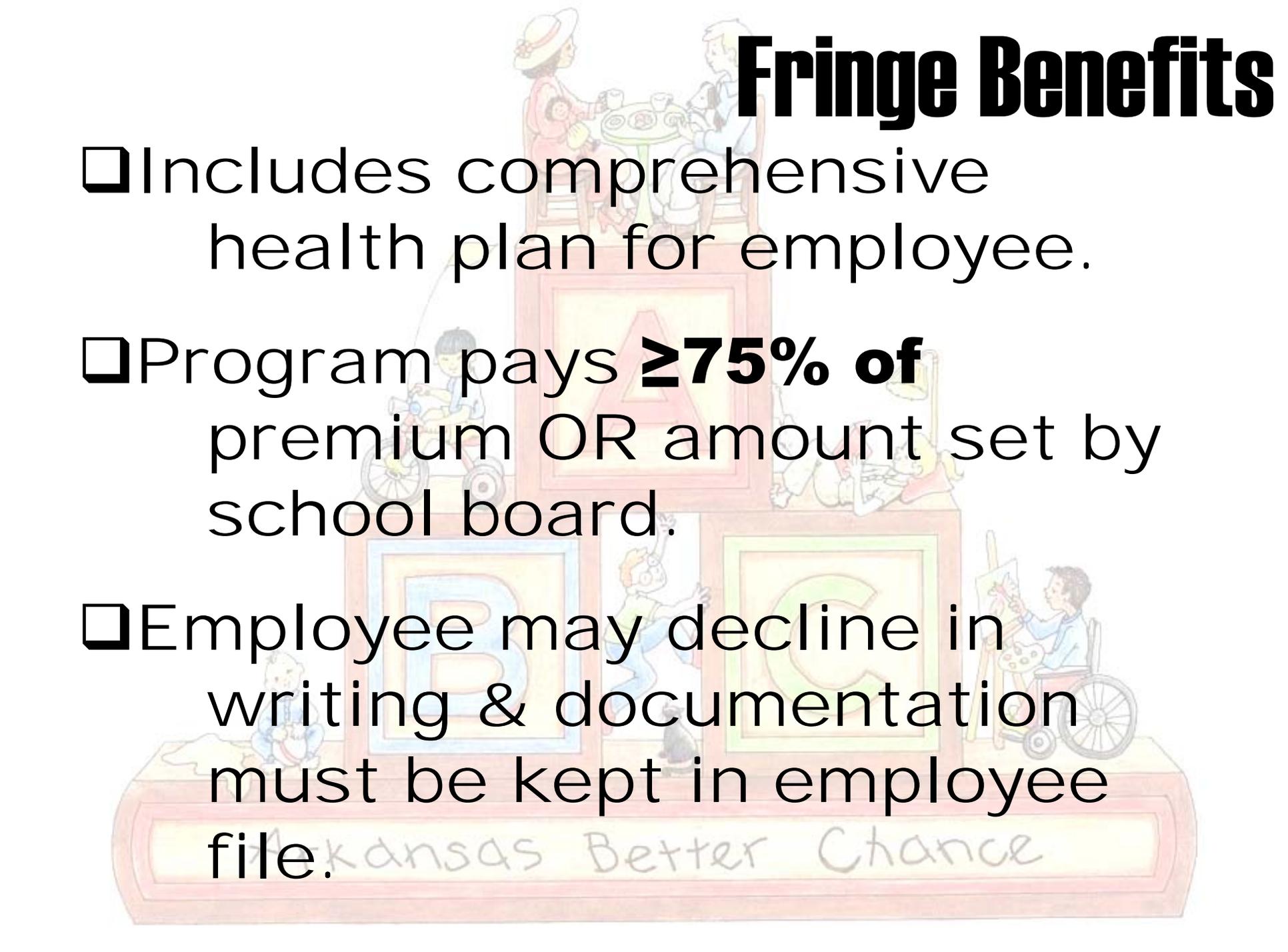
Fringe Benefits



- ❑ Minimum 25% of salary amount or amount set by local school board
- ❑ Paid for:
 - Teachers
 - Paraprofessionals
 - Coordinators
 - Administrative Assistants

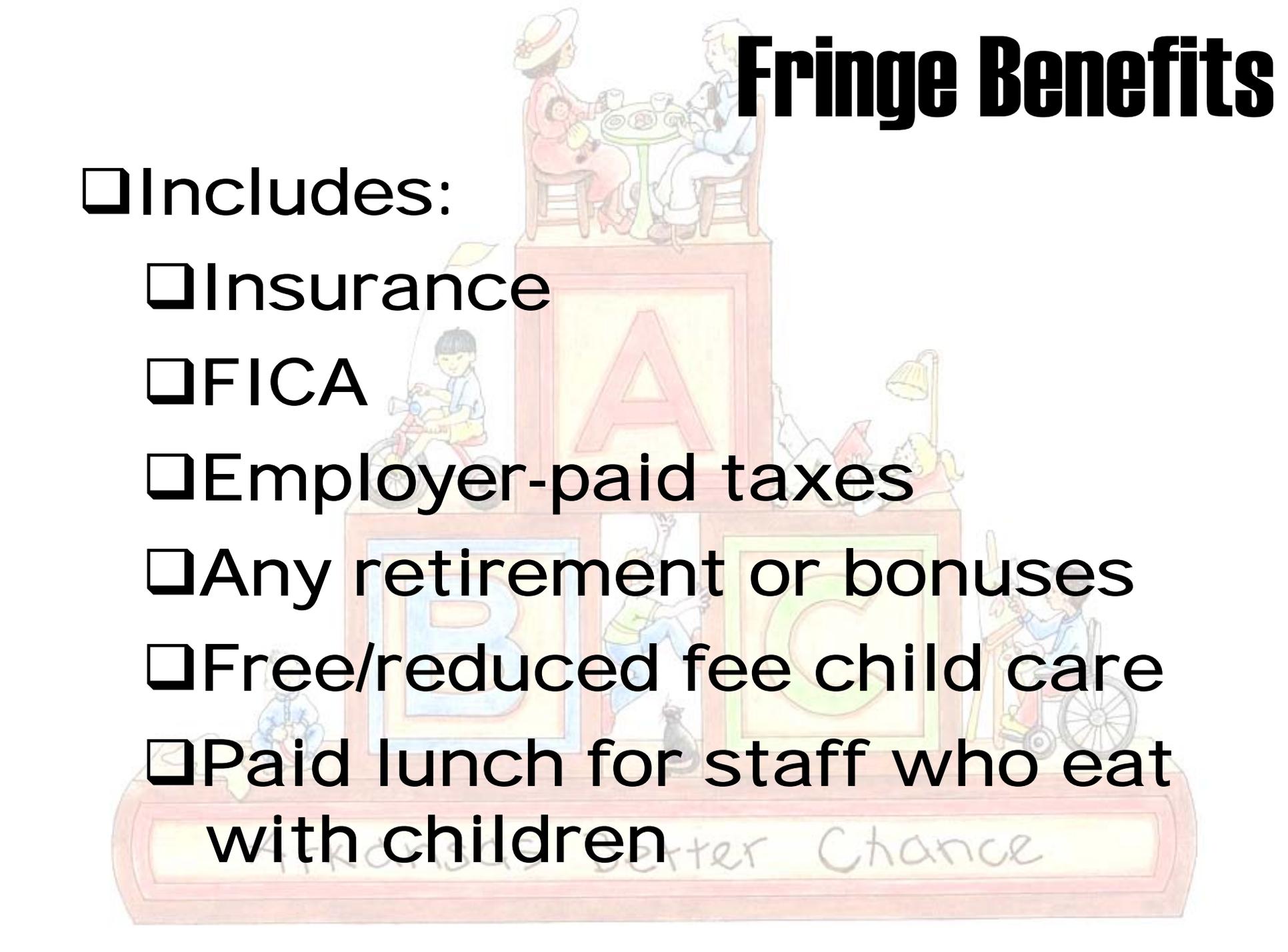
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Fringe Benefits



- ❑ Includes comprehensive health plan for employee.
 - ❑ Program pays **≥75% of** premium OR amount set by school board.
 - ❑ Employee may decline in writing & documentation must be kept in employee file.
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Fringe Benefits

The background features a colorful illustration of a family and children. At the top, a woman in a pink dress and hat sits at a table with a man in a white suit, both holding a child. Below them are large, colorful blocks with the letters 'A', 'B', and 'C'. A child is riding a bicycle on the left, and another child is in a wheelchair on the right. The scene is set in a room with a lamp and a cat.

Includes:

Insurance

FICA

Employer-paid taxes

Any retirement or bonuses

Free/reduced fee child care

Paid lunch for staff who eat
with children

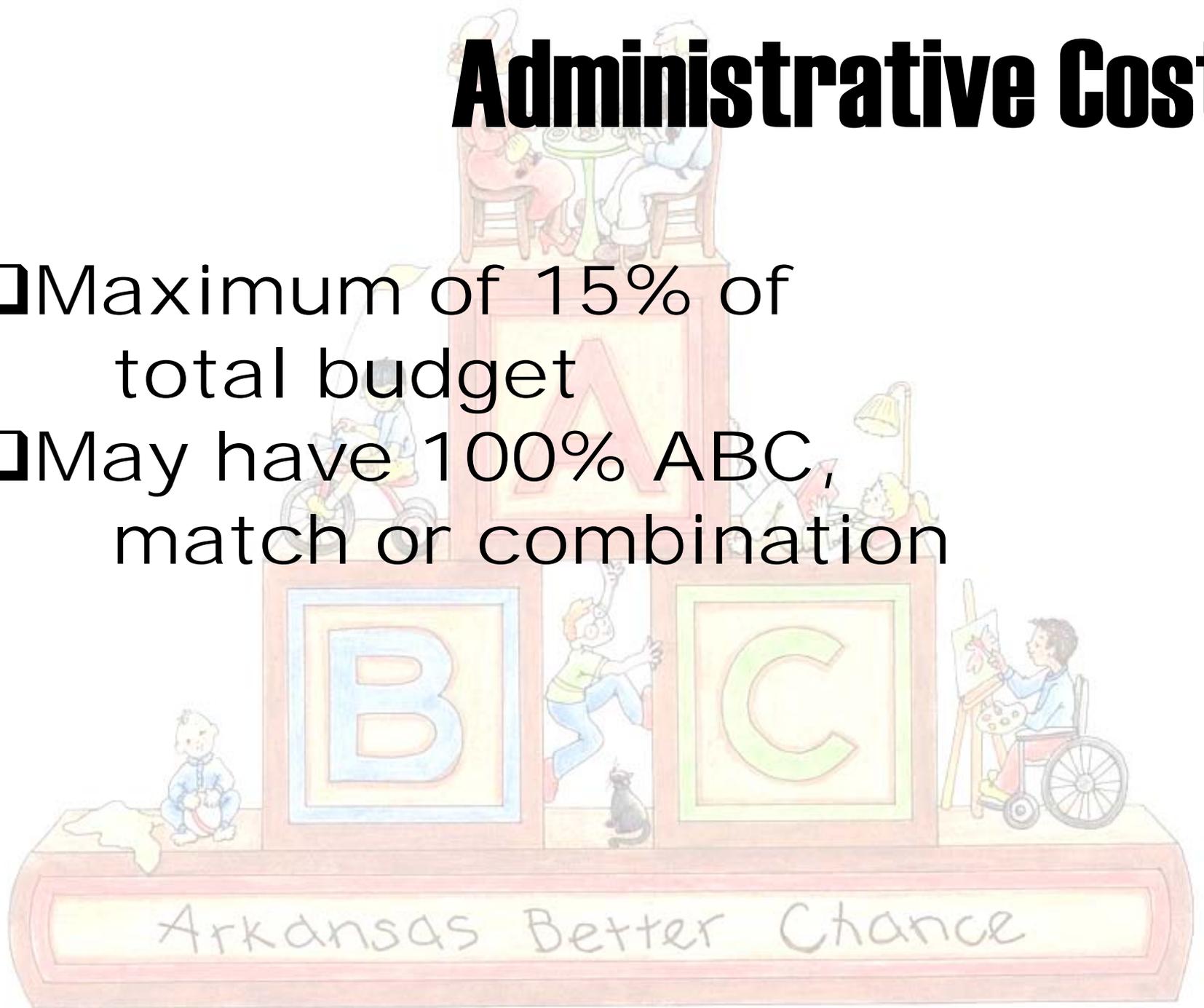
Not Included in Fringe

- Sick days
- Holidays
- Vacation days
- Training days
- Uniforms
- Lunches (for staff *not* eating with children)

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Administrative Costs

- ❑ Maximum of 15% of total budget
- ❑ May have 100% ABC, match or combination



Administrative Costs

- May include:
 - ✓ *Salaries for director, principal, counselor, nurse, custodian*
 - ✓ *Rent, insurance & utilities*
 - ✓ *Business-related taxes*
 - ✓ *Postage/Copies/Copy Machine*
 - ✓ *Office Supplies*
 - ✓ *Background Checks*
 - ✓ *Maintenance/Grounds*
 - ✓ *Minor repairs*
 - ✓ *Refrigerator, Washer/Dryer*

For a classroom of 20 children:

ABC: \$97,200.00

Match: \$64,800.00

TOTAL: \$162,000.00

x 15% = \$ 24,300.00

**Total administration costs can
be a maximum of \$24,300.**

Unallowable Admin. Items

- Construction
- Renovations
- Televisions
- DVD Players
- Stove/Oven
- Excessive staff
- Costs not pro-rated by number of children

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Nutrition

- ❑ Must provide breakfast, lunch and snack.
- ❑ May count 100% of reimbursement from SNP pr School Lunch Program for breakfast and lunch on ABC children as match up to \$4.88 per child per day.
- ❑ Documentation must be kept.

Nutrition

❑ May use ABC funds to cover costs of snack

OR

❑ Participate in DHS Snack Program and count as match. Contact Special Nutrition at 501-682-8869 for more info.

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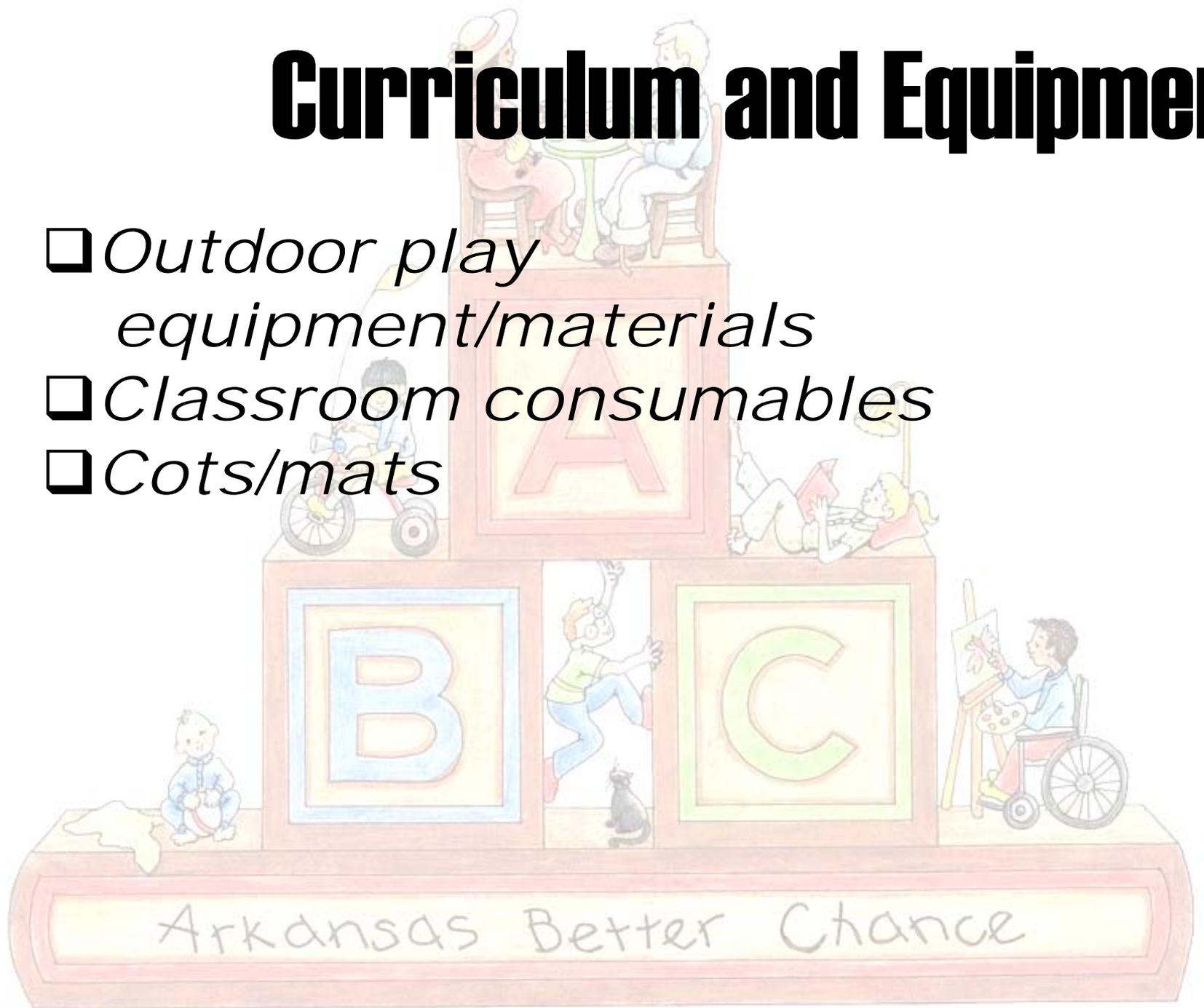
Curriculum and Equipment

- ❑ Items to enhance learning:
 - ❑ *Comprehensive curriculum*
 - ❑ *Any supplementary curriculum that is aligned with AR Frameworks for 3 & 4 year olds*
 - ❑ *Curriculum training/coaches*
 - ❑ *Materials for centers, tables, chairs, etc.*

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Curriculum and Equipment

- ❑ *Outdoor play equipment/materials*
- ❑ *Classroom consumables*
- ❑ *Cots/mats*



Curriculum and Equipment

- Average amount for curriculum should be ~\$275 per child
- Cost of therapy or specialized instruction may be charged as match at \$550 per child/per year.

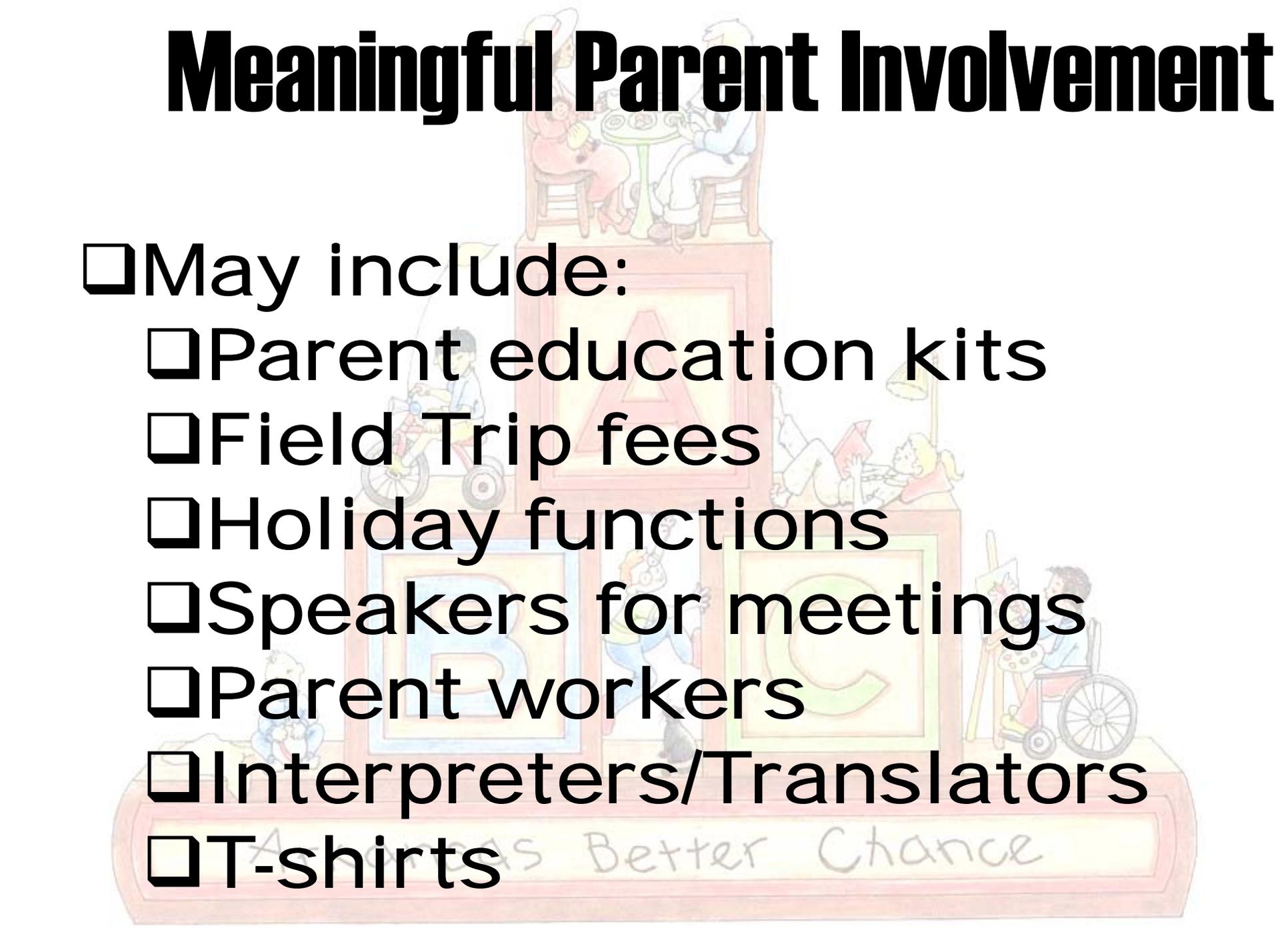
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Meaningful Parent Involvement

- ❑ Minimum of \$100 per child budgeted for centers, \$50 per child for HV programs
- ❑ *What do you need to do to engage your parents?*

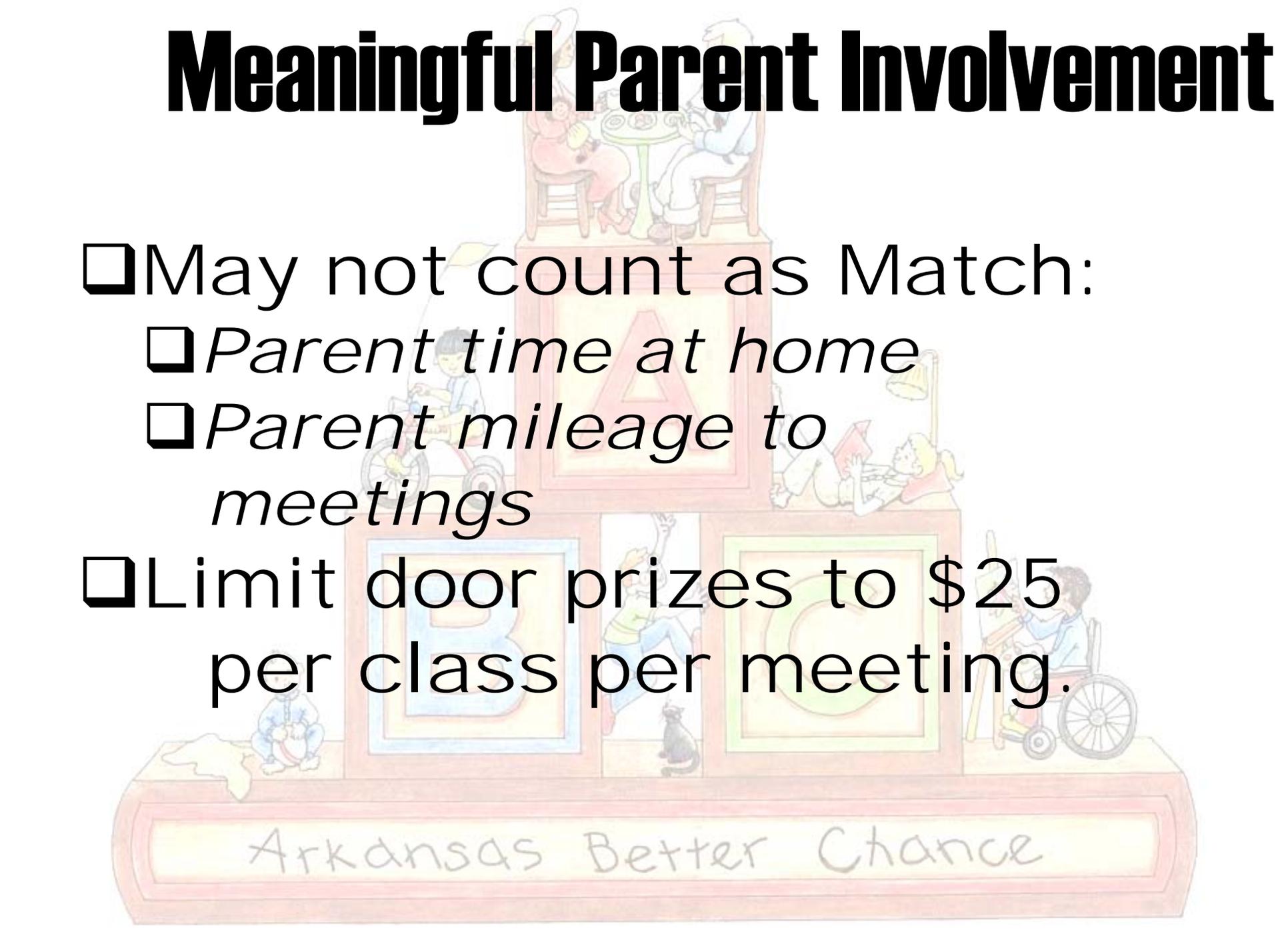
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Meaningful Parent Involvement

The background features a colorful illustration of a block tower. The blocks are labeled with large letters: 'A' (top), 'B' (middle), and 'C' (bottom). Each block contains a different scene of parent involvement: 'A' shows a family at a table; 'B' shows a child on a bicycle; 'C' shows a child reading. Below the blocks, a banner reads 'A Good Start is Better Than a Better Chance'. The entire scene is set against a light, textured background.

- ❑ May include:
 - ❑ Parent education kits
 - ❑ Field Trip fees
 - ❑ Holiday functions
 - ❑ Speakers for meetings
 - ❑ Parent workers
 - ❑ Interpreters/Translators
 - ❑ T-shirts

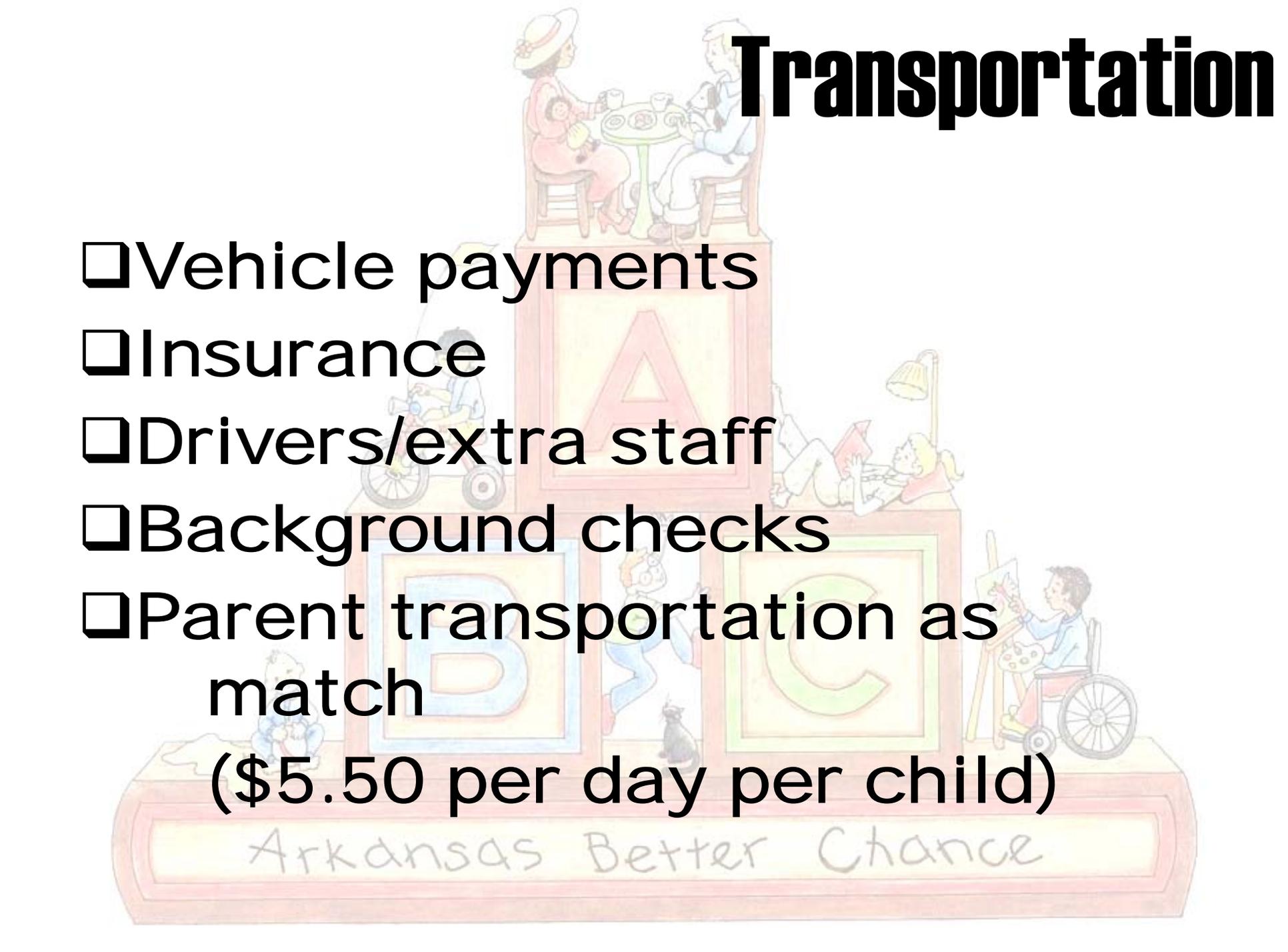
Meaningful Parent Involvement



- ❑ May not count as Match:
 - ❑ *Parent time at home*
 - ❑ *Parent mileage to meetings*
- ❑ Limit door prizes to \$25 per class per meeting.

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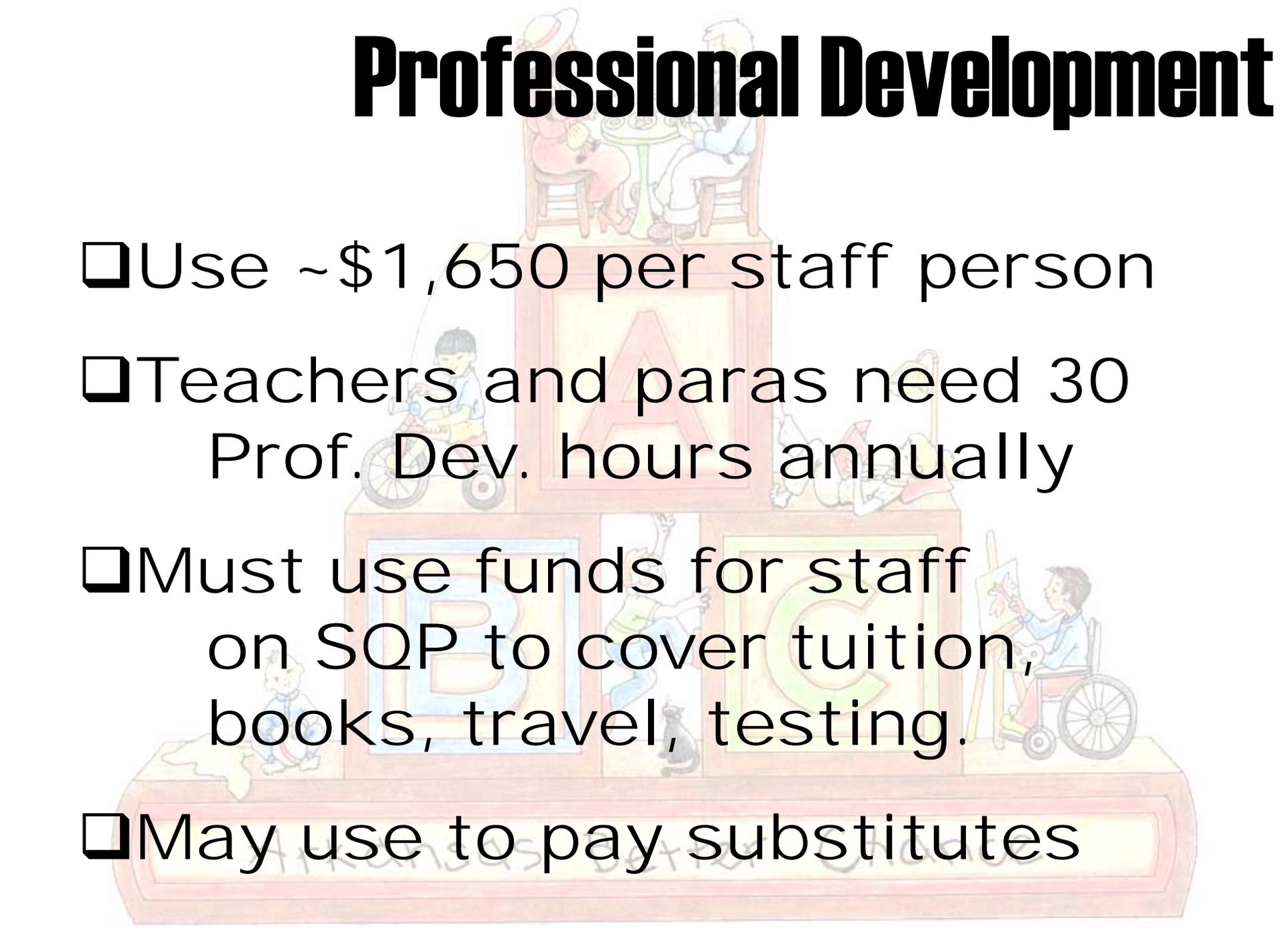
Transportation

The background features a large, colorful illustration of a family and children. At the top, a woman in a pink dress and hat sits at a table with a man in a white shirt, both holding a baby. Below them, a child is riding a bicycle. In the center, a large letter 'A' is on a block. To the right, a child is reading a book under a lamp. Below the 'A', a child is running. To the right, a child is painting at an easel while sitting in a wheelchair. At the bottom, a large letter 'B' is on a block, and a cat is visible. The entire scene is set on a base with the text 'Arkansas Better Chance'.

- ❑ Vehicle payments
- ❑ Insurance
- ❑ Drivers/extra staff
- ❑ Background checks
- ❑ Parent transportation as match
(\$5.50 per day per child)

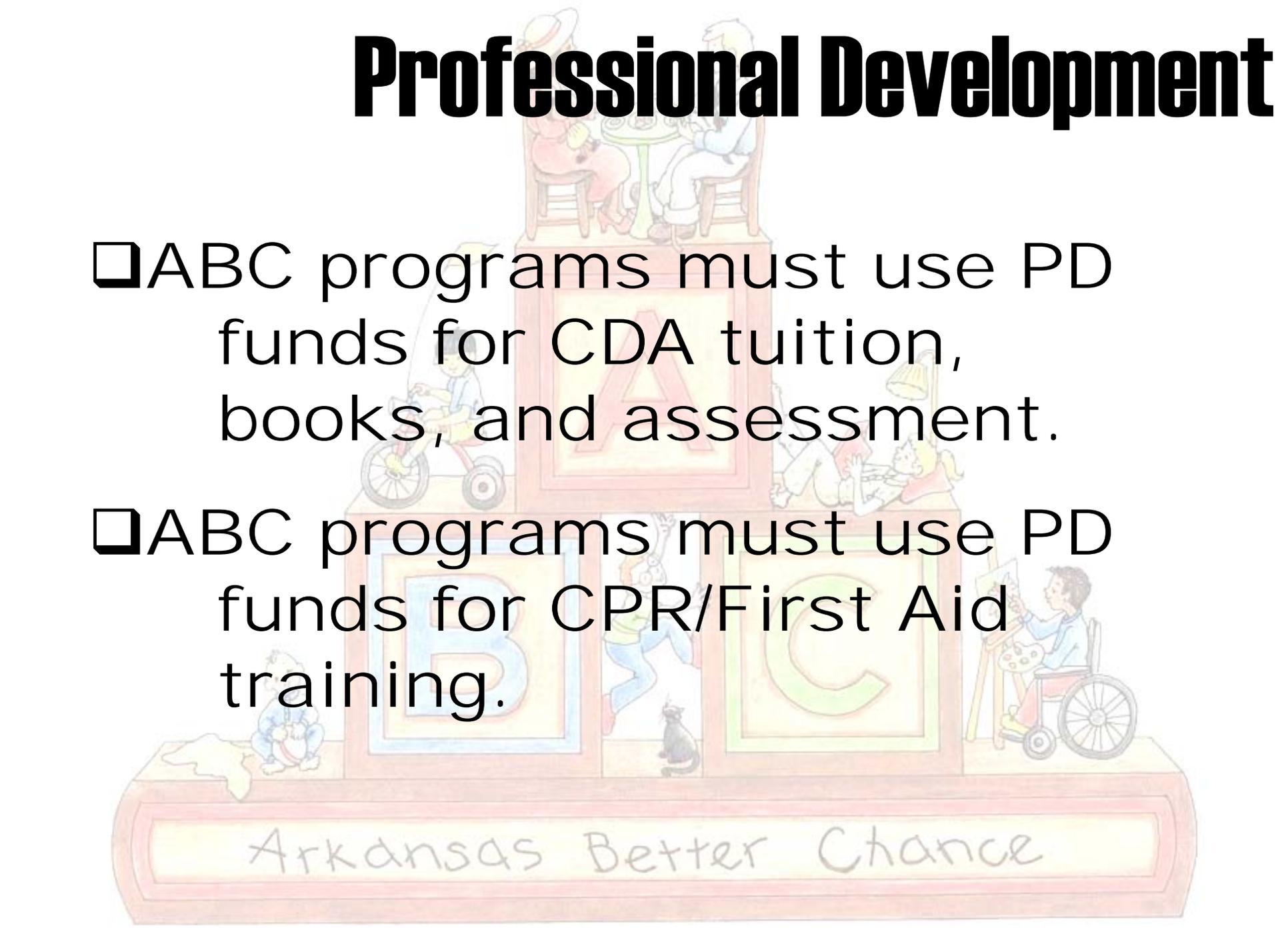
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Professional Development

The background features a large, colorful illustration of an alphabet block tower. The blocks are stacked to form the letters 'A', 'B', and 'C'. Each block is decorated with different scenes: the top 'A' block shows two people sitting at a table; the middle 'B' block shows a child on a bicycle; the bottom 'C' block shows a child in a wheelchair painting on an easel. The entire scene is set against a light, pastel-colored background.

- ❑ Use ~\$1,650 per staff person
- ❑ Teachers and paras need 30 Prof. Dev. hours annually
- ❑ Must use funds for staff on SQP to cover tuition, books, travel, testing.
- ❑ May use to pay substitutes

Professional Development



- ABC programs must use PD funds for CDA tuition, books, and assessment.
- ABC programs must use PD funds for CPR/First Aid training.

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Screenings

- **≤\$50 per child as match for** dev. screenings.
- May use **≤ \$50 per child in** ABC funds for dev. screening materials if screenings are conducted in-house.
- AR Kids covers cost of EPSDT. May use \$50 per child as match for health.

Screenings

- ❑ If child is not covered by AR Kids and has no other insurance, program must use ABC funds to pay for health screening.

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Technology

- ❑ Each classroom must have PC/laptop with Internet.
- ❑ One computer per classroom allowed for child use as a center activity.
- ❑ Replace PCs every 3 years

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Technology

- ❑ Each class may purchase
 - ❑ *Video camera*
 - ❑ *Digital camera*
 - ❑ *Scanner*
 - ❑ *Other*
- ❑ May include cost of toner and ink in this category.

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Budget Changes

- ❑ Amendment approval is required *in advance* when needing to move \$1,000 or more from one category to another.
- ❑ Amendments must be requested by June 1, 2011.

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Required Reports

Report	Due Date
2010-11 approved budget	Sept. 15, 2010 *
Mid-Year Expenditure Report & Certification Page	Jan. 31, 2011 **
Budget Amendments	Jun. 1, 2011
Final Expenditure Report & Certification Page	Jul. 31, 2011 **

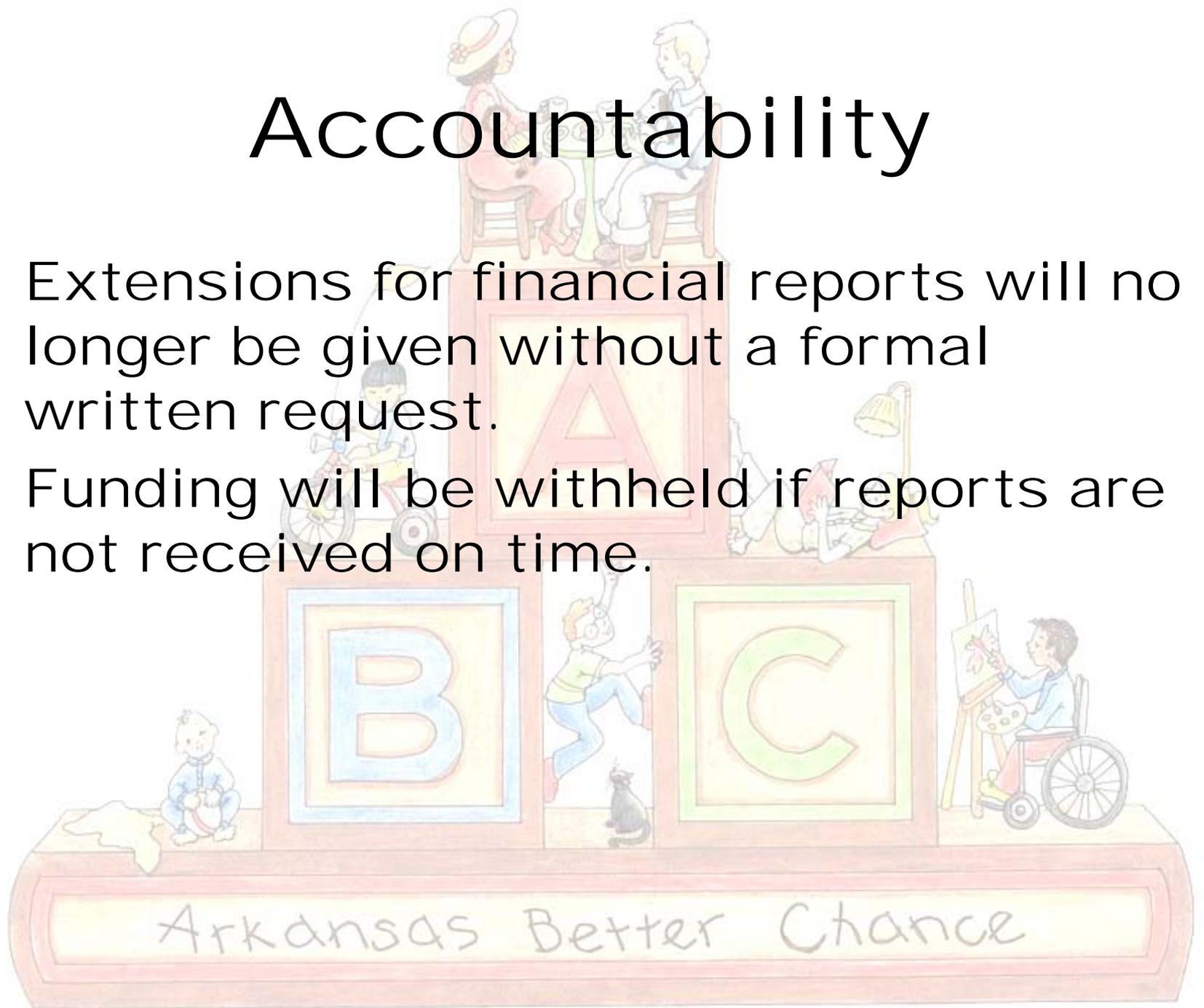
* No payment will be released until there is an approved budget on file

** Agencies will be advised if any report is missing or incomplete. Late or incomplete reports will result in withholding of program payments. This includes receipt of certification page.

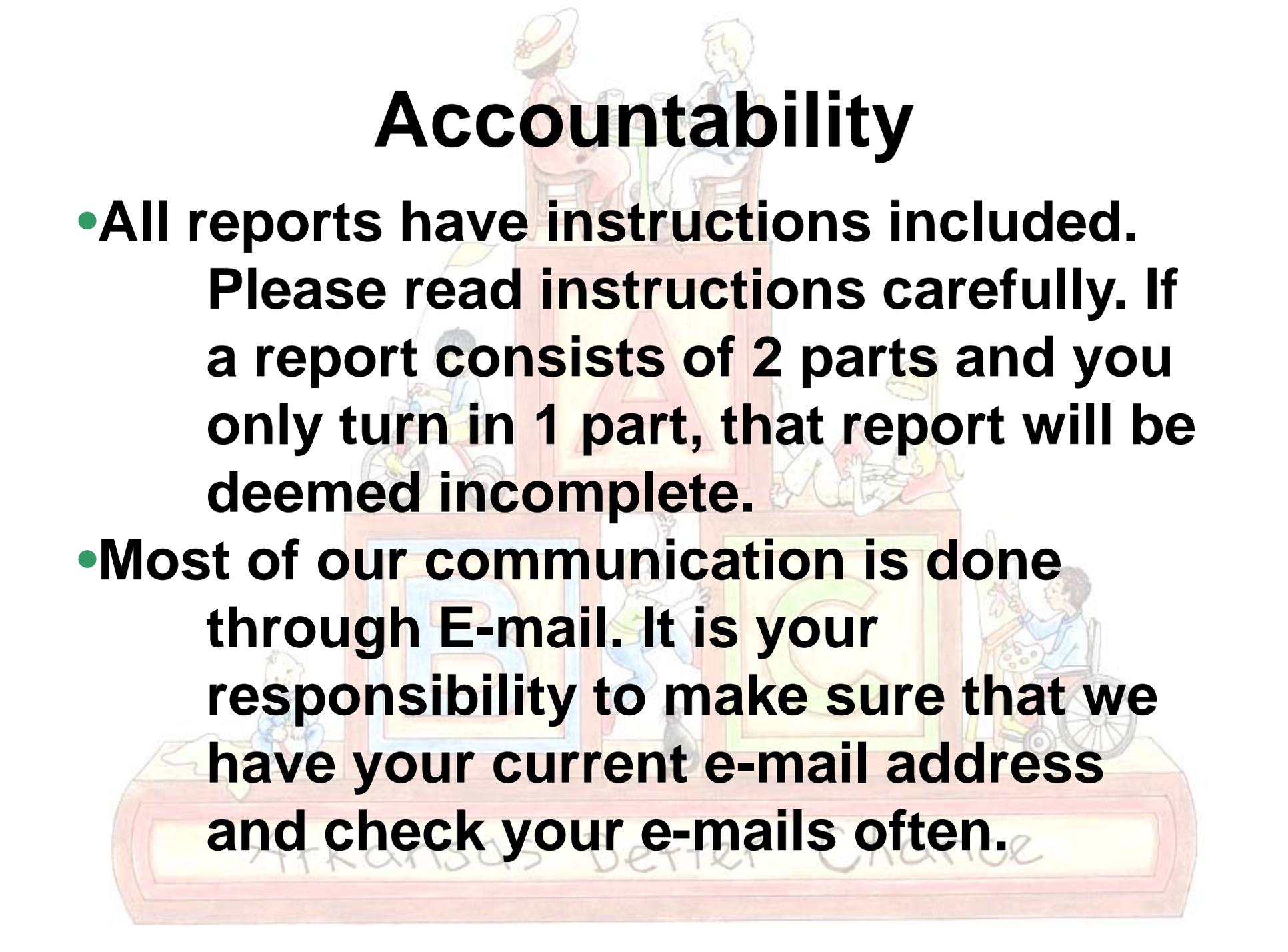
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Accountability

- Extensions for financial reports will no longer be given without a formal written request.
- Funding will be withheld if reports are not received on time.



Accountability

The background features a colorful illustration of a classroom. At the top, a girl in a pink dress and hat sits at a desk, and a boy in a white shirt sits next to her. Below them, a large letter 'A' is displayed. In the middle, a boy in a blue shirt is riding a bicycle. To the right, a girl in a red shirt is sitting at a desk. Below the 'A', a large letter 'B' is shown. In the foreground, a boy in a blue shirt is sitting in a wheelchair, holding a paint palette and a brush. To the right of the wheelchair, a large letter 'C' is displayed. At the bottom, a large banner contains the text 'At Risk Kids Better Chance'.

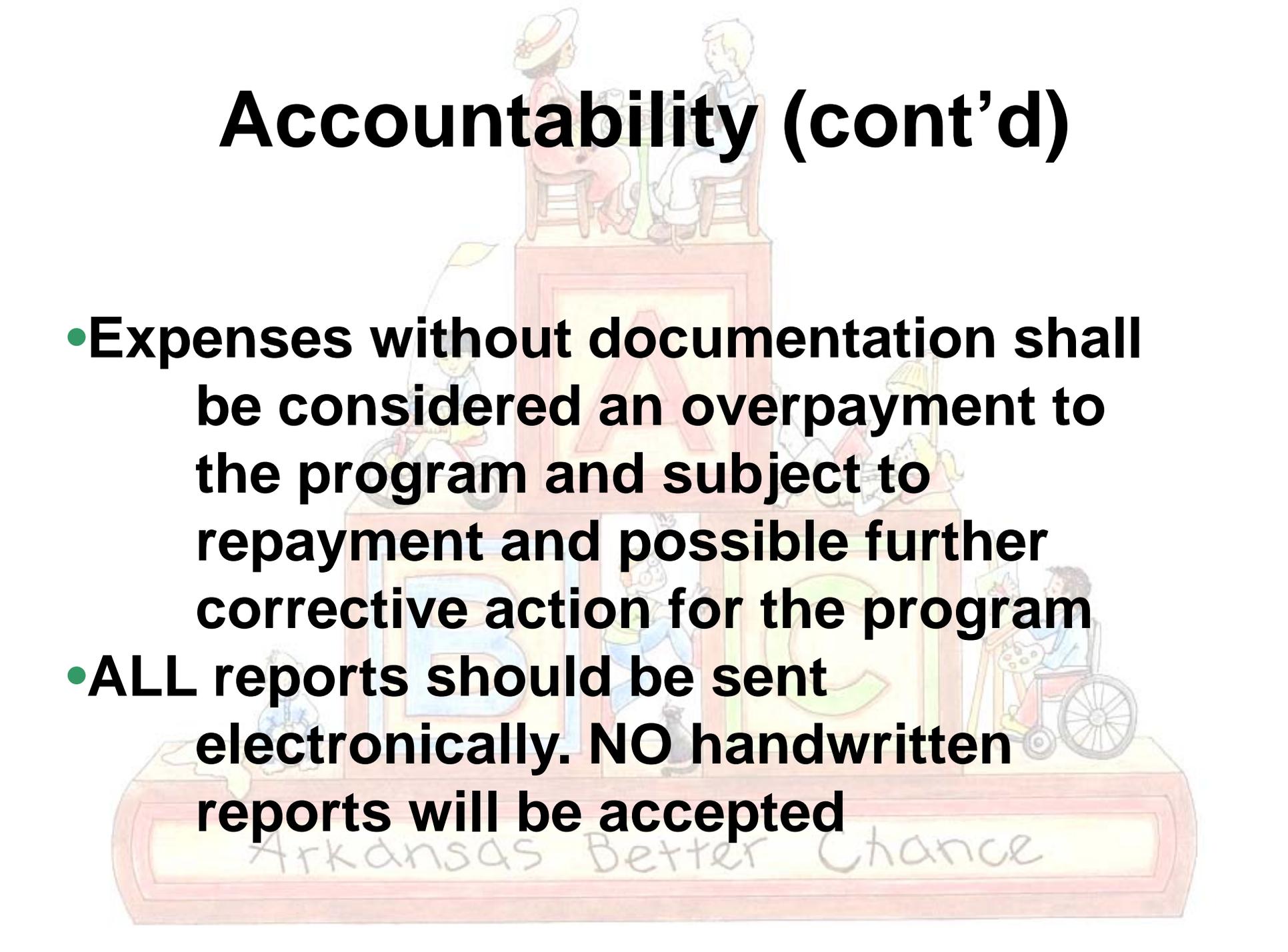
- **All reports have instructions included. Please read instructions carefully. If a report consists of 2 parts and you only turn in 1 part, that report will be deemed incomplete.**
- **Most of our communication is done through E-mail. It is your responsibility to make sure that we have your current e-mail address and check your e-mails often.**

Accountability (cont'd)

- **Documentation is NOT required to be submitted with reports-only report and certification forms should be submitted.**
- **All expense documentation MUST be kept on site by the program and produced upon request.**
- **Expenditure reports shall be reviewed by ABC Personnel on both a scheduled and random basis and documentation will have to be produced at that time.**

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Accountability (cont'd)



- **Expenses without documentation shall be considered an overpayment to the program and subject to repayment and possible further corrective action for the program**
- **ALL reports should be sent electronically. NO handwritten reports will be accepted**

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☐ Matching funds =

➤ 40% of total
program cost

☐ May be made up of:

➤ Cash

➤ In-kind

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In-kind:

Value of goods and services provided by the program or a collaborative partner on behalf of ABC children.

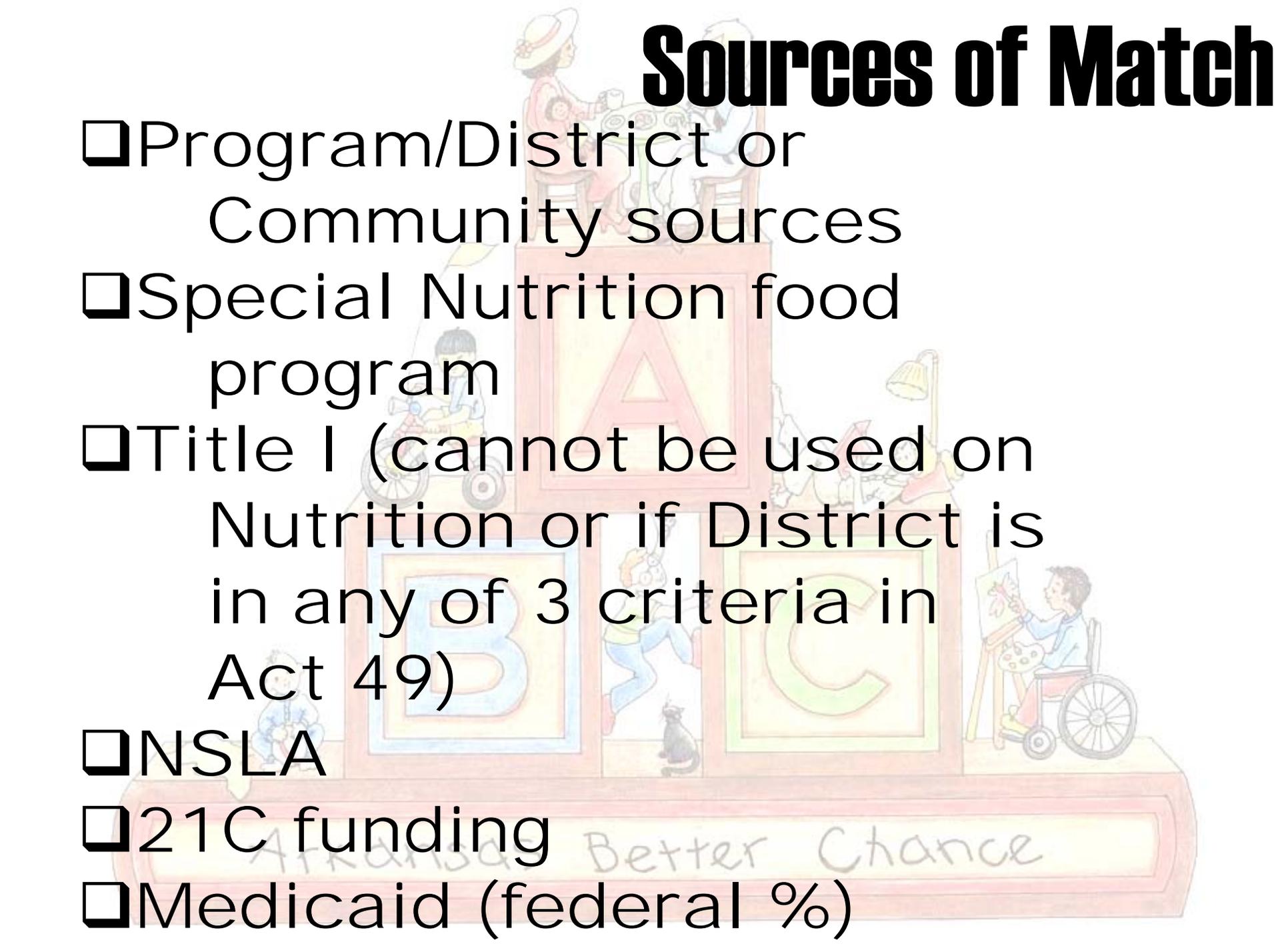
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Match

- ❑ Identify source of match on budget.
- ❑ Do not designate CASH as match source. Use program name.

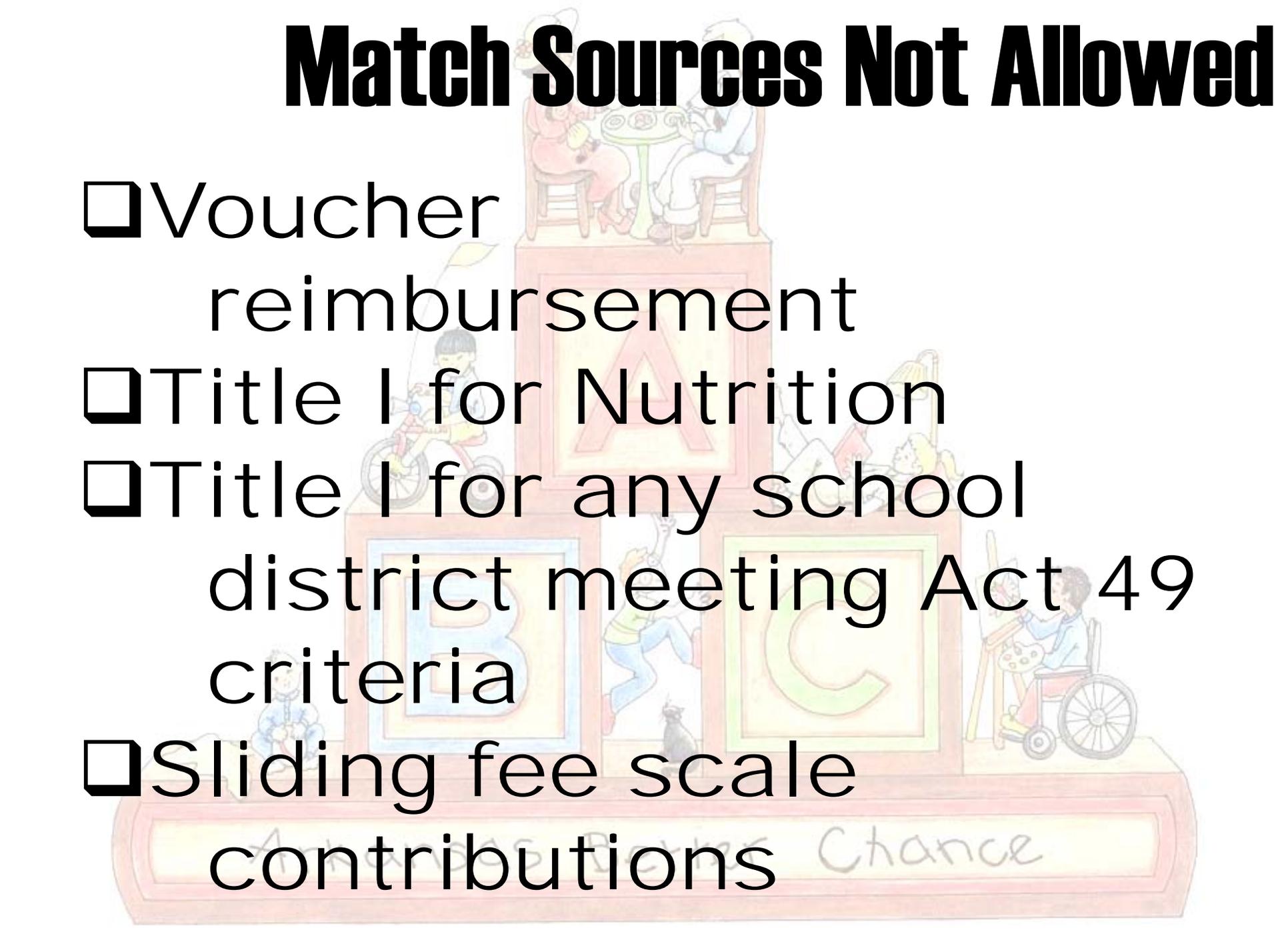
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Sources of Match



- Program/District or Community sources
- Special Nutrition food program
- Title I (cannot be used on Nutrition or if District is in any of 3 criteria in Act 49)
- NSLA
- 21C funding
- Medicaid (federal %)

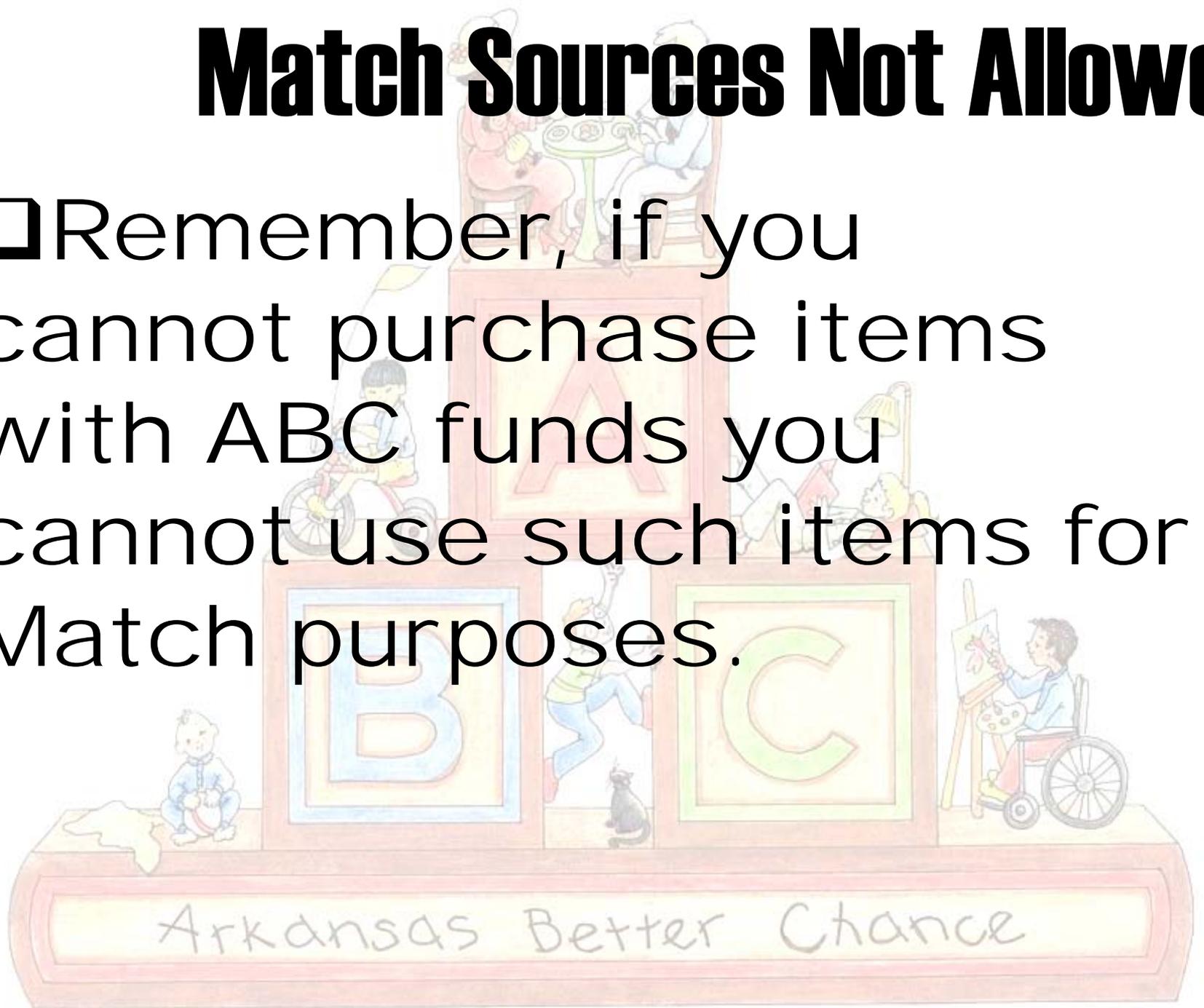
Match Sources Not Allowed



- Voucher reimbursement
 - Title I for Nutrition
 - Title I for any school district meeting Act 49 criteria
 - Sliding fee scale contributions
- Arkansas Father's Chance

Match Sources Not Allowed

❑ Remember, if you cannot purchase items with ABC funds you cannot use such items for Match purposes.



How do I come up with 40% match?

☐ Salary

- Agency contributions for classroom staff and subs
- Non-monetary fringe benefits (reduced fee care)

☐ Screenings

- \$50 per child for developmental and \$50 per child for AR Kids EPSDT

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How do I come up with 40% match?

❑ Administration

- Agency contributions to rent, insurance, taxes and utilities
- Salaries for related staff: director/principal, nurse, counselor, cook, custodian.

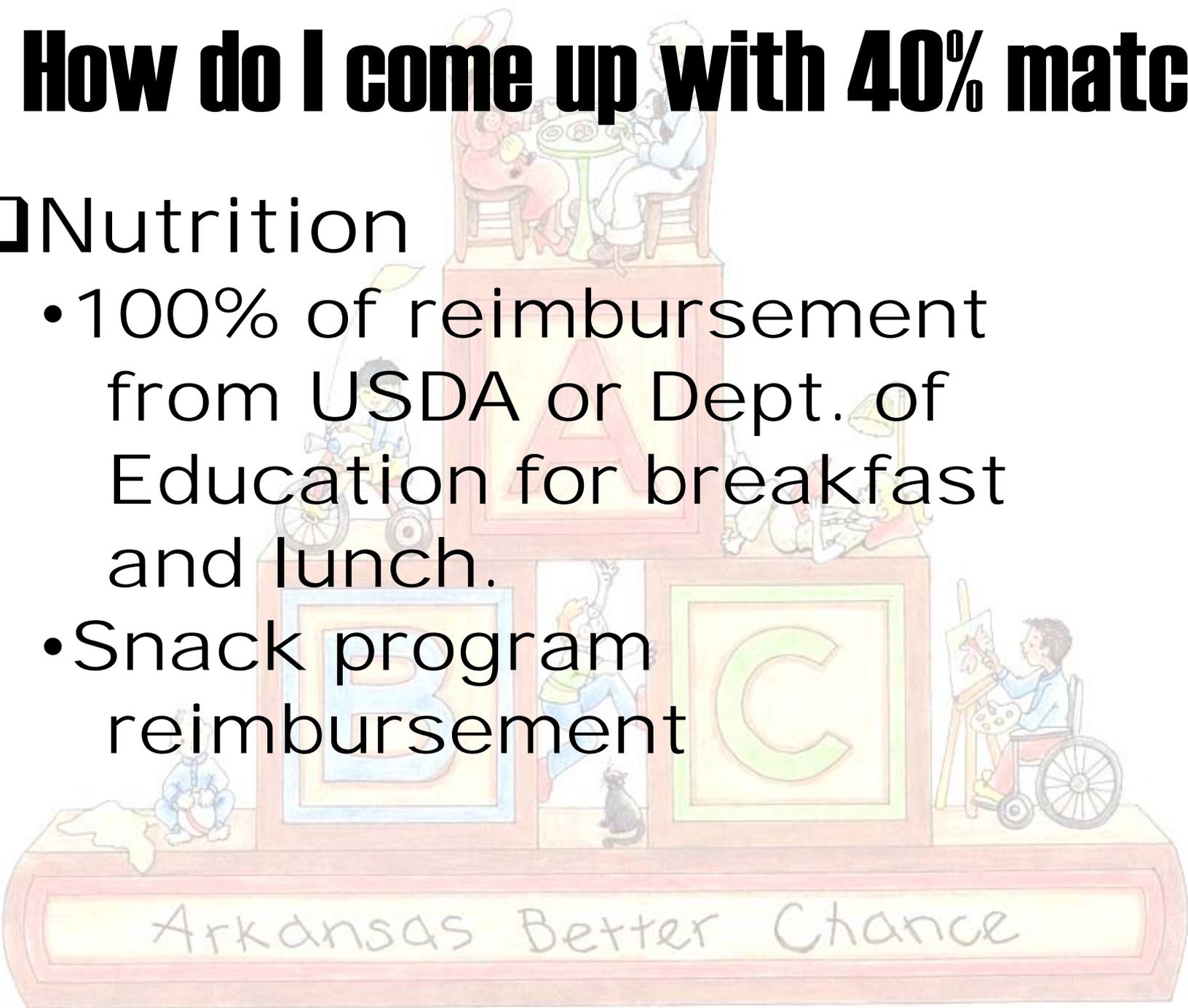
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How do I come up with 40% match?

□ Nutrition

- 100% of reimbursement from USDA or Dept. of Education for breakfast and lunch.
- Snack program reimbursement

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Reporting

- ❑ Expenditure reports & signed certification due:
 - ➔ 1/31/11 and 7/31/11
- ❑ Show use of ABC funds and match.
- ❑ Documentation kept on file at program.

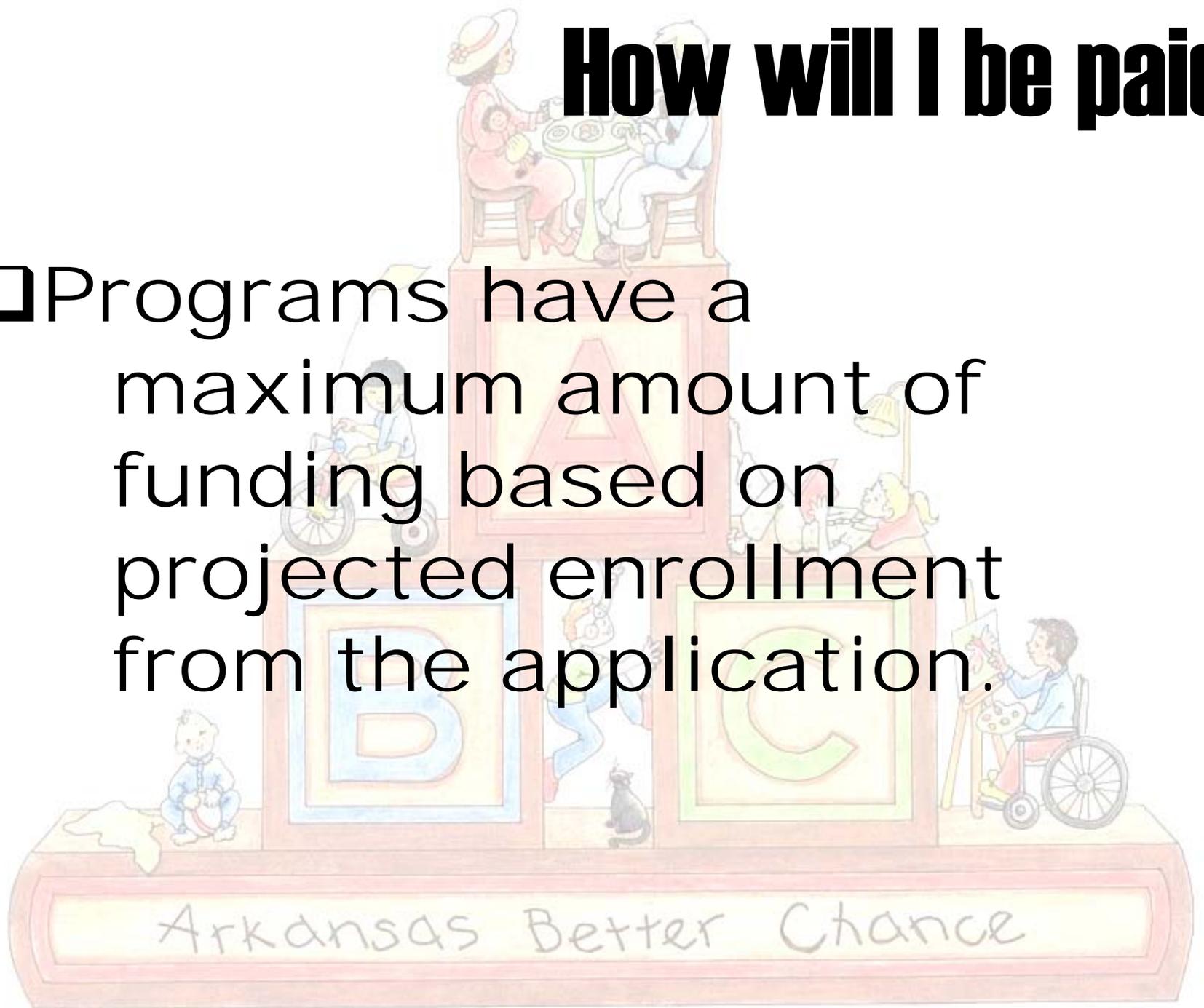
Reporting

- ❑ Documentation produced within 24 hours of request by DCCECE.
- ❑ Any expenditure not documented will be deemed overpayment.
- ❑ Lapses in documentation result in corrective action.

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How will I be paid?

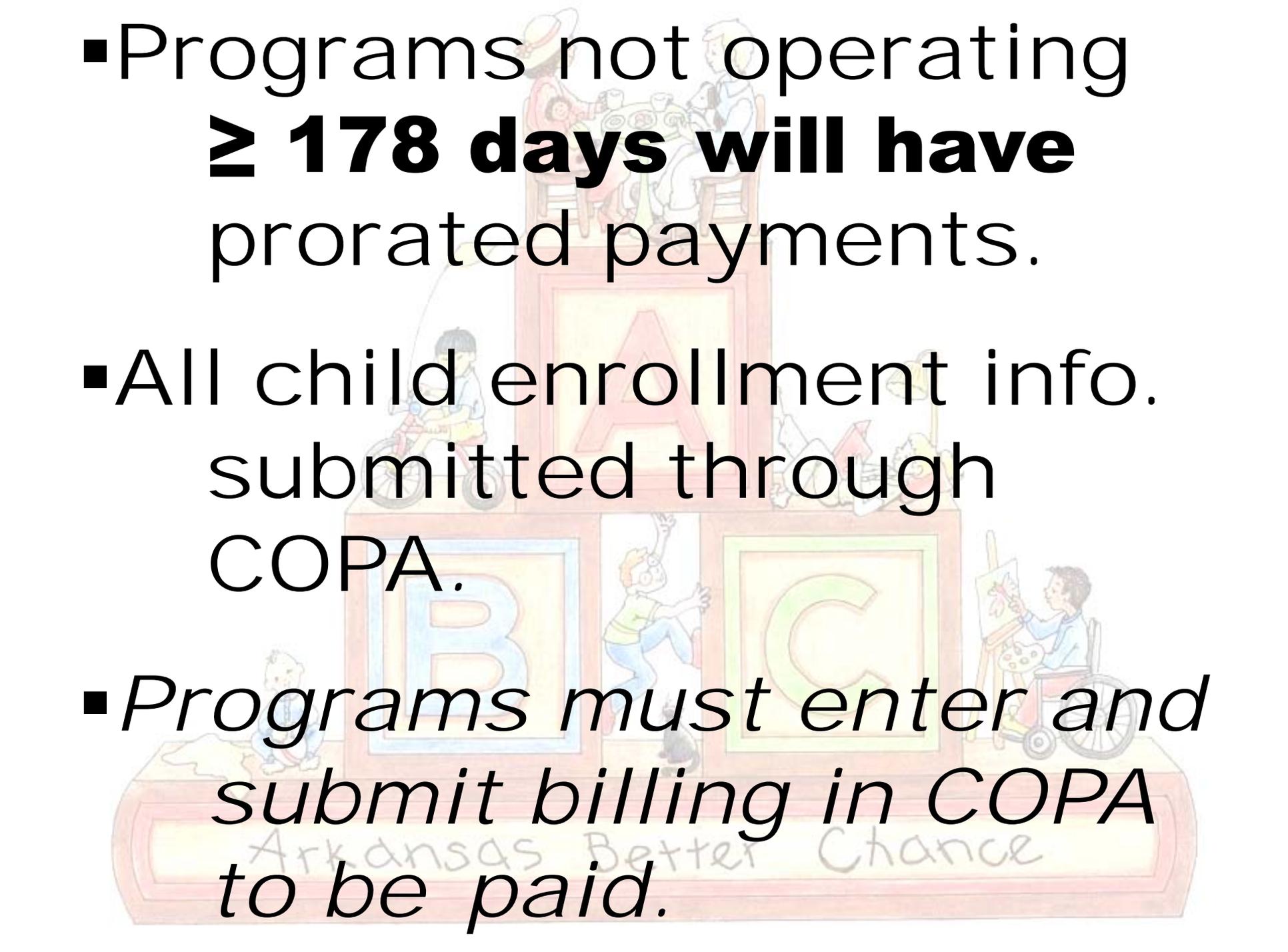
- Programs have a maximum amount of funding based on projected enrollment from the application.



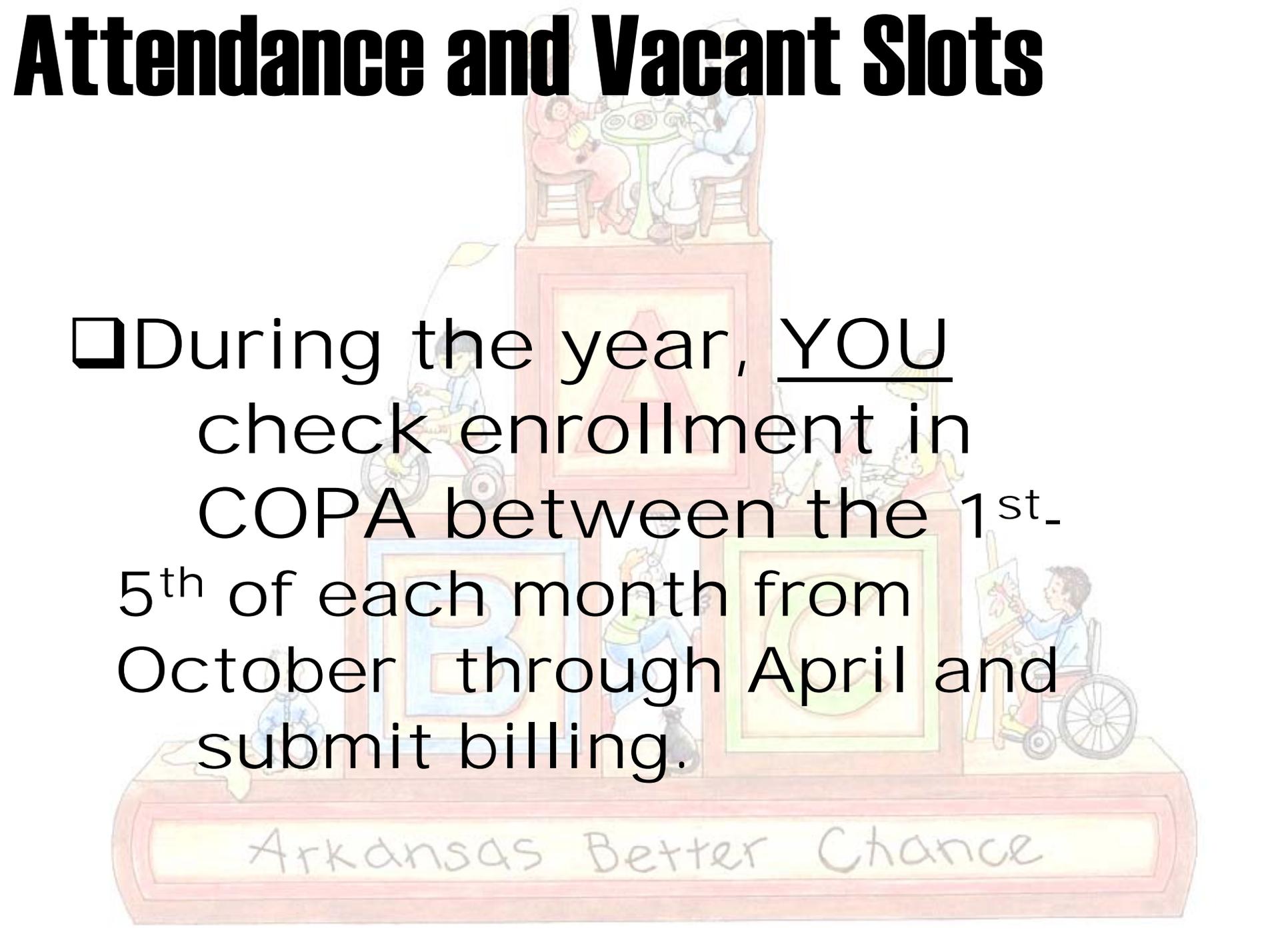
How will I be paid?

- ❑ Programs paid MONTHLY.
- ❑ After approval, 10% paid to agency for August 1, September 1 & October 1.
- ❑ Balance paid in seven monthly payments based on child enrollment.

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- 
- Programs not operating **≥ 178 days will have** prorated payments.
 - All child enrollment info. submitted through COPA.
 - *Programs must enter and submit billing in COPA to be paid.*

Attendance and Vacant Slots



- ❑ During the year, YOU check enrollment in COPA between the 1st-5th of each month from October through April and submit billing.

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Payment Schedule

- Aug. 1 – 10% of grant
- Sept. 1 – 10% of grant
- Oct. 1 – 10% of grant
- Nov. 1 – Based on Oct. 5 billing submitted by program.
- Dec. 1 – Based on Nov. 5 billing submitted by program.
- Jan. 1 – Based on Dec. 5 billing submitted by program.

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Payment Schedule cont'd

- Feb. 1 – Based on Jan. 5 billing submitted by program.
- Mar. 1 – Based on Feb. 5 billing submitted by program.
- Apr. 1 – Based on Mar. 5 billing submitted by program.
- May 1 – Based on Apr. 5 billing submitted by program.
- No payments will be released without a signed Grant Agreement and approved budget on file .

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Financial Specialist

Program Names L-Z

Nancy Pearlstein

nancy.pearlstein@arkansas.gov

501-683-0977

501-683-0971 FAX

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Financial Specialist

Program Names A-K

Kathy Miles

kathy.miles@arkansas.gov

501-683-4741

501-683-0971 FAX

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