



Arkansas Better Chance Program 2010-2011 Budget Training



Arkansas Better Chance Program
Division of Child Care and Early Childhood Education
P.O. Box 1437, Slot S-160
Little Rock, AR 72203

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Important Dates

March 31, 2010	2010-2011 Request for Applications due by 4:00 p.m.
June 1, 2010	Notification to Programs regarding grant award status
July 1, 2010	Grant award start date (approximate)
July 15, 2010	Grant Agreements must be signed and returned
August 1, 2010	Payment #1 Issued
September 1, 2010	Payment #2 Issued
September 15, 2010	Deadline for 2009-2010 Budget Approval
October 1, 2010	Payment #3 Issued
October 5, 2010	COPA Rosters submitted for Payment #4
November 1, 2010	Payment #4 Issued
November 5, 2010	COPA Rosters submitted for Payment #5
November 15, 2010	Work Sampling Period #1 Observations Finalized
December 1, 2010	Payment #5 Issued
December 5, 2010	COPA Rosters submitted for Payment #6
January 1, 2011	Payment #6 Issued
January 5, 2011	COPA Rosters submitted for Payment #7
January 31, 2011	Mid-Year Expenditure Report Due
February 1, 2011	Payment #7 Issued
February 5, 2011	COPA Rosters submitted for Payment #8
February 15, 2011	Work Sampling Period #2 Observations Finalized
March 1, 2011	Payment #8 Issued
March 5, 2011	COPA Rosters submitted for Payment #9
April 1, 2011	Payment #9 Issued
April 5, 2011	COPA Rosters submitted for Payment #10
May 1, 2011	Payment #10 Issued
May 15, 2011	Work Sampling Period #3 Observations Finalized
June 1, 2011	All Budget Amendments Due
July 31, 2011	Final Expenditure Report Due

General Information

1. Once approved for an ABC grant, an agency must operate their ABC program utilizing the approved budget.
2. ABC funds are to be used exclusively for the ABC program.
3. Budget training is required for all applicants, including renewal agencies.
4. Matching funds shall be at least 40% of agency's total ABC budget. The formula to determine the amount of your match is as follows:

Multiply ABC Funding by 2, then divide by 3.

For example, if you are awarded \$97,200, your required match is:

STEP #1. Multiply ABC by 2 → (\$97,200 x 2) = \$194,400.

STEP #2. Divide that product by 3. → \$194,400 / 3 = \$64,800.00.

Your program must provide \$64,800.00—in cash or in-kind—to the program.

5. **All expenditures throughout the ABC program must be prorated by the number of ABC children enrolled in the program or classroom.** For example, if 50% of children in the program are ABC, you may only count 50% of the cost of utilities to ABC.
6. Match Source indicates who is providing the match (School District, Program, Title I, NSLA, etc.). Do not list “cash” or “in-kind” as a match source.
7. A justification must be provided for each line item for which ABC funds are requested. All items in Part C of the budget must also be listed in the justification under the same heading for the same dollar amounts.
8. If an agency's budget has been approved and changes are needed, a Request for Budget Amendment form must be submitted no later than June 1, 2011.
9. If an agency receives expansion slots after the original budget has been submitted, the agency will be required to submit a new budget that includes the expansion slots.
10. Budgets may not include major construction and renovation or kitchen appliances. DCCECE may add to this list as necessary.
11. E-mail is the manner in which most communication will take place. Make sure that all Division contacts have correct e-mail addresses. It is the responsibility of the ABC program coordinator to inform the Division of all changes.
12. Kathy Miles will be the designated Financial Specialist for all ABC agencies A-K. Nancy Pearlstein will be the Financial Specialist for all ABC agencies L-Z.
13. Make sure that your agency's W-9 form and Grant Agreement have the correct TIN # and that the name of the agency matches the TIN #.

14. Make sure that the agency name is included on any correspondence, including faxes and e-mails. We cannot always remember whose name goes with which agency.
15. We must have an approved budget on file for all agencies by September 15, 2010. Payments will be withheld for any agency not in compliance. If there are issues with a budget which needs correction, agencies will be notified via e-mail or phone call.
16. If we have not received and approved an agency's final report from the previous year by September 15, 2010, the agency's payments will be withheld until a complete report is received.
17. Any obligated funds not yet paid before June 30, 2010 may still be counted as expended. Make sure the expense is noted on the final expenditure report and NOT added to the following year's expenditures.
18. Payments are determined by the agency's COPA enrollment. If children are not enrolled in COPA, the agency will not be paid for them.
19. Items that you cannot purchase with ABC funds cannot be used as Match funding.
20. Match documentation must be kept and available for inspection upon request.

Requirements for Record Organization

- Eventually your program will be selected by DHS auditors for review. At a minimum, this is what the auditor will expect
 - o A filing system designed to complement your financial system. Simply putting paid invoices in a monthly envelope is not acceptable.
 - One way is use an alphabetical folder system. One folder is labeled 'A', then "B", etc.
 - Another may choose to use the same categories as the ABC budget worksheet.
 - Use whatever works best for you - but remember - The important thing is to have a clear cut place to put everything as soon as it occurs so that you do not spend valuable time at the end of the period trying to piece together details that have long since been forgotten.
 - o Your system must also support the line items expense that you report on the midyear and end of year financial reports to ABC.

Reported Budget Line Items

- Your records must support the Category line expenses that you reported on the ABC Expenditure Reports.
 - o For instance, if you report \$1,000 in Curriculum and Equipment, "Other Classroom Materials", you must be able to show the invoices to support that expense. The auditor will review (1) the paid invoices and (2) if they can be traced to the report. This is true for all categories and all line items.
 - o Match - whether in-kind or cash, must also be supported. For instance, if "Parent Transportation" is used as a match, you must provide the calculations to support the amount on your report.

Conclusion

- A well designed and maintained financial system will provide information to help you conduct your business. In addition, most of the information required for various governmental sources, such as ABC, IRS, and Arkansas Dept. of Finance and Revenue can be developed on an on-going basis.
- **The absolute worst thing you can do is wait until the end of the year and then try to fit your expenses into the budgeted line Item categories on the Final or Mid-Year Expenditure Reports.**

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Staff Salaries

CATEGORY	ABC	Match	%	Match Source
WELL-QUALIFIED AND COMPENSATED STAFF				
Lead Teacher (BA, P4)				
Other Classroom Teachers (AA)				
Paraprofessionals (CDA or AA)				
Program Coordinator (0.2 per class)				
Home Visiting Coord. (0.2 per HV)				
Home Visitor				
Admin. Asst. (0.2 per class/HV)				
Substitutes				
Fringe Benefits				
Salary & Fringe Totals				

1. All ABC staff salaries should go in this section, as well as substitutes.
2. Teachers and staff having additional duties outside of the ABC program must have a prorated salary based on the amount of time spent in the ABC program. This includes classroom responsibility for children paid with any funds other than ABC. Example: If you have a classroom with 10 ABC children and 10 non-ABC children, you should only allow 50% of that staff salary in ABC and/or match.
3. Salaries MUST be reflected in expenditure reports as actual payments.
4. ABC programs are required to establish a written agreement with teachers and paraprofessionals. Agreements must include rate and frequency of pay, working days per year, working hours per day and specific duties. School district contracts satisfy this requirement. DCC-ECE may request a signed copy of the agreement as proof of salary amount.
5. Salaries indicated for each position are based on a 190 day program (178 days instruction + 12 professional development days). If ABC teachers and paraprofessionals are expected to work in another part of your agency when ABC is not in session, that requirement must be included in the agreement. That part of the staff person's salary may not be paid from ABC funds.
6. School districts and cooperatives must pay ABC teachers according to the established school district salary matrix for certified personnel.
7. All other agencies may utilize the ABC Salary Matrix or local School District Salary Matrix to establish teacher and paraprofessional salaries. Coordinator salaries are recommendations only.
8. No agency may pay a certified teacher less than \$31,631 for the 2010-2011 program year.
9. For every 20 children, an agency may count 20% of the salary for 1 coordinator/director and 20% of the salary for 1 administrative assistant.
10. For each home visitor assignment, an agency may count 1/6 of a coordinator salary and 20% of the salary for 1 administrative assistant.
11. If an agency has multiple sites, the agency may not use the salary of a full-time coordinator at each site unless there are at least 100 ABC children at that site.
12. Fringe benefits should be budgeted at a rate of 25% of the salary amount. Fringe includes: employer-paid taxes and FICA, insurance, any retirement and bonuses, free/reduced fee child care. It does NOT include uniforms and lunches. At a minimum, each ABC teacher and paraprofessional must be offered comprehensive health insurance. Employees may be required to contribute up to 25% of the premium amount or the amount set by the local school board. Employees covered under another plan may decline the insurance offer in writing.
13. "Match Source" means who is providing the match. Do not write "Cash" or "In Kind" here.

Administrative Costs

CATEGORY	ABC	Match	%	Match Source
ADMINISTRATIVE COSTS (ABC + Match must be no greater than 15% of total budget.)				
Rent/Mortgage/Insurance				
Utilities				
Office Supplies				
Maintenance/Grounds				
Administrative Salaries				
Other:				
Administrative Costs Totals				

1. Under administrative costs, the total amount of ABC funds plus match cannot exceed 15% of your total budget. For example, if you are awarded \$97,200 with a required match of \$64,800, your total administrative costs cannot exceed $(\$97,200 + \$64,800) \times 15\% = \$24,300$.
2. Administrative costs may include:
 - Rent or mortgage
 - Building and property taxes
 - Business tax
 - Utilities
 - Postage
 - Office Supplies
 - Lease or purchase of copy machine
 - Salaries for principal/owner, counselor, nurse and custodian
 - Maintenance and ground keeping
 - Minor repairs (paint, plumbing)
3. Administrative costs may NOT include:
 - Major building repairs or renovation
 - Outside painting
 - Stove
 - Televisions or DVD players
4. Family Child Care Homes may not charge any home repairs to ABC.
5. Family Child Care Homes may charge liability insurance to ABC.

Nutrition

CATEGORY	ABC	Match	%	Match Source
NUTRITION (Maximum match of \$4.88* per day per child x 178 days)				
CACFP or NSL Reimbursement				
Snacks				
Nutrition and Meal Totals				

1. Programs may count 100% of the nutrition reimbursement amount from USDA or Department of Education received on behalf of ABC children as match.
2. For breakfast, lunch and snack, programs may count up to \$4.88* per day per child for match.
3. For children whose families do not qualify for free/reduced meals, programs may charge those families a fee to cover the actual cost of breakfast and lunch only. This fee may not exceed \$20 per week and cannot be used as match.
4. For teachers and staff who eat with the children, programs may use ABC funds to cover the cost of their lunch.
5. All other costs associated with nutrition should be placed in this category, including plates, cups, utensils and napkins. If you pay a salary from this category, make sure it is prorated for ABC slots only.
6. If you are currently not a part of either National School Lunch or CACFP through the Division, you may receive an application packet by calling 1-800-482-5850 and speaking to someone in the Special Nutrition Unit.

**-If this rate increases July 1, 2010, the Division will allow a proportionate increase at that time.*

Curriculum and Equipment

CATEGORY	ABC	Match	%	Match Source
CURRICULUM and EQUIPMENT (Approximately \$275 per child for centers, \$187 for HV)				
Comprehensive Curriculum				
Supplementary Curriculum				
Training/Curriculum Coaches				
Other Classroom Materials				
Outdoor Equipment				
Therapy				
Curriculum/Equipment Totals				

1. You may use all ABC, all match or a combination of the two funding streams in this category. Use of ABC funds in this category should be approximately \$275 per child for centers and \$187 per child for HV programs.
2. Curriculum and Equipment includes items that enhance a child's learning and may include:
 - Comprehensive curriculum
 - Any supplementary curriculum
 - Curriculum training or salaries for curriculum coaches
 - Cost for centers, manipulatives, tables, chairs
 - Outdoor play equipment and items
 - Classroom consumables: crayons, glue, scissors, paper, other art supplies, etc. (Parents should not have to purchase school supplies.)
 - Cots/mats
3. Programs must utilize a comprehensive curriculum chosen from the state-approved list.
4. Locally-built items may be counted towards matching funds in an amount equal to the cost of materials plus modest labor fees.
5. Cost of therapy or specialized instruction for ABC children may be counted in matching funds in an amount up to \$550 per child. Programs may use an estimate based on the previous year's enrollment.

Meaningful Parent Involvement

CATEGORY	ABC	Match	%	Match Source
PARENT INVOLVEMENT <i>(Minimum of \$100 per child for centers, \$50 for HV)</i>				
Meetings/Speakers				
Other:				
Parent Involvement Totals				

1. Parent involvement may include the cost of any materials or activity by which the parent becomes engaged in their child's learning process, including on-site and at-home activities.
2. Other examples include:
 - Parent education kits and newsletters
 - Dinners and open houses
 - Speakers at parent meetings
 - Translators/interpreters needed at functions
 - Field trip fees for parents who attend
 - Cost of T-shirts (Children's Week, etc) for children and parents (who attend field trips or events)
3. Programs may only purchase t-shirts one time during the year.
4. Parents/grandparents who assist with light duties may be counted in this category at a rate not to exceed (# of hours worked) x (minimum wage).
5. Parent time spent with children at home cannot be counted as match.
6. Parent mileage expended to attend meetings may not count as match.
7. Door prizes are limited to \$25 per classroom per parent meeting.

Transportation

CATEGORY	ABC	Match	%	Match Source
TRANSPORTATION (<i>Maximum match is \$5.50 per day per child x 178 days</i>)				
Van/Bus Payment + Insurance				
Parent Transportation				
Transportation Totals				

1. If you transport ABC children, allowable prorated transportation costs include:
 - Payments for van or bus lease/purchase
 - Insurance
 - Fuel, driver and maintenance
2. If parents transport children to program, programs may count up to \$5.50 per day per child towards matching funds (or \$979.00 per child).
3. ABC staff and home visitors required to travel as part of their assignment shall be reimbursed at a minimum of .44 cents per mile. This does not include travel from home to the employee's regular work site.

Accountability (Audit)

CATEGORY	ABC	Match	%	Match Source
ACCOUNTABILITY				
Financial Audit				
Accountability Totals				

1. You may count the prorated cost of your annual audit (financial statement preparation) in this section.
2. Auditor or Financial Statement Preparer must attest to the fact that the submitted audit/statements accurately reflect all expenditures towards the ABC program.
3. Bookkeeper salary should not be placed in this section.

Professional Development

CATEGORY	ABC	Match	%	Match Source
PROFESSIONAL DEVELOPMENT <i>(Approximately \$1650 per staff for Ctrs./HV, \$2,795 for FCCH)</i>				
Staff Trainings				
Tuition and Testing				
Staff Travel				
Other:				
Professional Dev. Totals				

1. Programs are allowed up to \$1,650 per teacher, paraprofessional and home visitor for professional development. Family homes may have up to \$2,200 for the teacher. This amount is flexible depending on the particular needs of the program staff.
2. Professional development costs may be 100% ABC, 100% match or a combination of the two funding sources.
3. If staff attends any of the free training offered through the AECPPDS Registry, you may count \$150 per day as match.
4. For any teacher or paraprofessional working via a Staff Qualification Plan (SQP), programs must utilize ABC professional development funds towards tuition, books, testing and travel for that staff person.
5. Funds may also be used to allow any ABC staff member wishing to obtain a degree in early childhood to do so. This may include graduate work.
6. In cases where the program is using ABC funds to pay for the cost of a degree, the program may require the staff member to sign a service agreement guaranteeing the staff will work in that program for a certain length of time following completion of the degree or will repay the funds.
7. Professional development funds may be used to pay substitutes while permanent staff are attending required training.
8. Programs may count the actual cost of attending any conferences related to the ABC staff's job function in either ABC or matching funds. Costs may include registration, travel, meals and lodging if it is an overnight trip.
9. ABC funds must be utilized to pay for CDA classes and observation for any staff required to obtain the credential. If you have another source to pay for this program, those funds may be counted as match.
10. **In 2010-2011, ABC programs must use their Professional Development Funds for CPR/First Aid.**
11. If staff are required to attend night or weekend training, you must compensate them accordingly UNLESS other arrangements are outlined in the staff employment contract or agreement.

Screenings

CATEGORY	ABC	Match	%	Match Source
SCREENINGS				
Developmental (\$50 per child)				
Health (\$50 per child)				
Screening Totals				

1. All ABC children are required to have an annual developmental screening and annual health screening.
2. On the developmental screening, programs may count either \$50 per child in matching funds if the coop performs the screenings OR may count up to \$50 per child in ABC if the program itself performs the screenings and must purchase materials and pay staff.
3. Programs may count \$50 per child in match for health screenings if paid for by AR Kids or other insurance.
4. Programs must pay the clinic or health provider for any health screening not covered by AR Kids or other insurance through ABC funds. Plan early to work with local clinics on such needed payment arrangements so parents are not inconvenienced.

Technology

CATEGORY	ABC	Match	%	Match Source
TECHNOLOGY				
Computers				
Accessories and Supplies (ink, etc.)				
Internet Access				
Technology Totals				

1. Every classroom must be equipped with a PC or laptop with high-speed internet access (where available). Each home visitor shall also have access to a PC or laptop.
2. Each classroom may also purchase one (1) computer for use by children.
3. Computers/laptops may be replaced every three years.
4. In addition to computers, each classroom may spend up to \$400 to purchase a printer, digital camera, video camera, scanner or any technical device to record classroom activities and artwork. These items may be replaced every three years.
5. Internet service may be charged to ABC funds. As with other similar expenditures, internet service should be prorated based on number of ABC children.

Budget Justification

- Any item which is listed in your budget must also be listed on the justification with an explanation. It should go under the SAME heading in the justification as in the budget.
- ALL match items must be listed in the Match Justification section. Do NOT put any match under any other heading.

Mid-Year/Final Expenditure Report

- The Mid-Year Expenditure Report has the same basic layout as the budget form. Each program should include the approved budget amounts for both ABC and match under the “budgeted” column.
- The amount spent to date should go under the “expended” column.
- This report must be accompanied by a signed certification form. (See next page.)
- The Final Year-End Report will look exactly the same, except you will include expenditures for the entire year on it.

Cash Disbursement Journal

Each facility is required to keep a Cash Disbursement Journal (Cash Book).

A book or spreadsheet wherein a record of cash receipts and expenditures is kept.

Cash Disbursement Journal must be submitted with Mid Year Report and Final Report.

Frequently Asked Questions

1. If ABC staff is required to attend training after hours or on weekends, are we required to pay them extra for their time and if so, may we use ABC funds?

It is a local school district's decision to pay extra for after-hours or weekend trainings. We strongly encourage programs to do so and ABC funds may be used. Your program's policy in this regard should be defined in your staff contract or agreement.

2. If ABC class is closed due to inclement weather, must we make up those days in order to have 178 days?

Yes, unless the local school district is approved for a waiver by the State Board of Education.

3. If ABC employee is absent, can substitute be paid by deducting from employee's salary?

No.

4. The carpet in my ABC classroom is filthy and worn. May I use ABC funds to replace?

No, Better Beginnings Grants are available for that purpose.

5. An ABC staff has other health insurance and does not wish to participate in the policy provided by the ABC program. Can I give staff the funds that I would have used for that insurance?

No. A program may offer some additional choices for fringe benefits, such as a retirement fund, dental insurance, and vision insurance.

6. Can HIPPEY & PAT programs use ABC funds to purchase laptops for their home-based educators?

Yes.

7. Can I use Better Beginnings grant funds to build or purchase a storage shed?

Yes, if it is to be used as storage shed for outside play equipment in the ABC program.

8. Can I use ABC funds to pay for background checks for my ABC staff?

Yes.

9. When is the last day I can ask for a Budget Amendment?

June 1, 2011

10. Can I use ABC funds to pay my teacher's Non-Traditional Licensure fee?

Yes.

11. I have 10 ABC children in a classroom along with 10 Non-ABC children. Can I use 100% of my teacher and paraprofessional's salaries?

No. Since only 50% of your children are ABC, 50% is all you can use in ABC Funds, Match, or a combination of both.

12. I am the ABC Coordinator for my program. I also do the job duties of an administrative assistant. May I combine these positions and use 40% instead of 20% of my salary in ABC Funds, Match, or a combination of the two?

Yes

13. I have several children that don't qualify for free lunch. I have sent several notices to the parents about payment and had verbal conversations with them. If they do not pay, can I dismiss the child from my program or can I use ABC funds to cover it?

If you have documented discussions with parents, have allowed them the opportunity to set up some type of payment plan and this has still not resolved the issue, we recommend sending a letter stating the child will be disenrolled in 10 days if the issue is not resolved to the program's satisfaction. Such a policy should be stated in the parent handbook so all parents are aware at the beginning of the year.

14. I have several parents that come in to read to my class. Can I use their time as match?

Yes, you may use match at a rate of (amount of time spent) x (minimum wage).

15. I used ABC funds to pay tuition for one of my ABC staff. One week after she got her degree, she left my program. Can I hold her last pay check as partial repayment of the tuition?

Wages for employment already rendered cannot be withheld. We recommend you ask staff to sign a service agreement guaranteeing a certain length of service time in return for receiving tuition assistance.

16. I attended budget training last year. Must I attend it again?

Training is required annually even if you are just renewing your grant.

17. If I get additional slots after my budget has been approved, do I need to send a new budget?

Yes, send in a new budget reflecting the new amount.

18. Can we use a parent's time spent at home reading to their ABC child as match?

No.

19. May I use start up funds to buy a refrigerator/freezer for my ABC program?

Yes, but only if all items have been purchased to set up the classroom and there is money remaining.

20. May I use start up funds to buy/build a storage shed for my ABC program?

Yes, but only if all items have been purchased to set up the classroom and you have money left.

21. May I use my ABC grant funds to buy a stove or microwave for my ABC program?

No.

22. Are programs allowed to give parents having hardship gas money from ABC funds as an incentive to bring their child to the program?

No.

23. May we offer door prizes purchased with ABC funds as an incentive to get parents to come to group parent meetings?

If you are having a meeting and inviting all ABC parents, you may purchase one door prize to be drawn for at the meeting. A reasonable amount would be gift card worth \$25 or less.

24. May we purchase an item and hold a raffle to benefit our program or to assist a family in need?

No.

25. May we ask parents to bring items and gifts for our classroom parties?

No.

26. May we ask parents/children to participate in a school fundraiser by selling candy, cookies, etc.?

Parents can be given the option to participate but cannot be required to do so.

27. I have several ABC children who are not toilet-trained. May I use ABC funds to purchase diapers, wipes, etc.?

Yes.

28. Am I required to pay the insurance premium if one of my employees already has a plan through another carrier?

If the employee declined your insurance coverage because he/she was already covered under another plan, you do not have to pay for that premium. If you have informed the employee that he/she needs to purchase a plan because you do not currently offer health insurance, you will need to pay for that premium under the fringe benefit package.