

# Arkansas Better Chance

2025-2026 Finance Training



# COPA User Agreement

## Billing

- If you have not already submitted for a COPA User account. You will need to submit a COPA Security Agreement to our COPA support mailbox in order to create an account.
- Every agency will need an admin account to submit COPA grant renewals, and a billing account to submit monthly billing.
- [Division of Elementary and Secondary Education - Offices - Early Childhood - Arkansas Better Chance Program \(ABC\) - ABC Program Forms and Documents](#)

ABC Security Agreement for Access to COPA ® Division of Elementary and Secondary Education Arkansas Better Chance/Arkansas Better Chance for School Success	
In order to participate in the Arkansas Better Chance program, all grantees must have access to the student database system COPA. This Security and Confidentiality Agreement must be completed for EACH staff member who will need access to COPA.	
User Action Request	
Type of action requested: <input type="checkbox"/> New User <input type="checkbox"/> Change/Update <input type="checkbox"/> Block User	
Program & Site Information	
Agency Name: <input type="text"/>	
Site(s) Name(s): <input type="text"/>	Classroom(s): <input type="text"/>
User Information	
First Name: <input type="text"/>	Middle Initial: <input type="text"/> Last Name: <input type="text"/>
Last 4 Digits of SSN: <input type="text"/>	Work Phone Number: <input type="text"/>
Work E-mail Address: <input type="text"/>	
Security and Confidentiality Statement	
<p>Access to ABC data system (COPA) is restricted to authorized ABC Office staff and employees of ABC program agencies. Prior to being granted access to the ABC data system, users must provide user identification information, then read, sign and return the Security Agreement and Confidentiality Statement to the ABC Office. By signing below, Agency user and Agency Administrator understand that usage of the COPA data system listed above may be monitored by ABC Office staff and the user may hold no expectation of privacy in the use of Arkansas COPA. The ABC Office may terminate any level of user access without notice. The user accepts responsibility for appropriate use of the ABC data system. User and Agency Administrator agree to take all necessary measures to safeguard the security of user's password and agrees not to share passwords nor use them in a manner that will compromise their security.</p> <p>User and the program agency will be held accountable for any unauthorized use of user's password that results from user's negligence or purposeful action. User agrees to immediately report to the ABC Office any situation where security of a password may have been compromised. By entering any information in the ABC data system, user certifies such information is true and correct to the best of his/her knowledge. User understands that the ABC Office will utilize ABC data reports to review program agency's progress, as well as determine future payment. Submission of any falsified or misleading data in order to obtain payment of higher program review score may result in Agency's termination from the ABC program. User understands it is a violation of state and federal laws to use or permit the use or to fail to safeguard the security of program information in any way that jeopardizes confidentiality. Penalties may include civil and/or criminal prosecution.</p>	
Access Requested	
Select all COPA access types needed for staff member	
Type of Access Requested: <input type="checkbox"/> Admin <input type="checkbox"/> Coordinator <input type="checkbox"/> View only <input type="checkbox"/> HRM <input type="checkbox"/> Manager <input type="checkbox"/> Teacher <input type="checkbox"/> Billing	
Signature of User	Date: <input type="text"/> Click or tap to enter a date.
Supervisors Signature	Date: <input type="text"/> Click or tap to enter a date.
Supervisors E-mail: <input type="text"/>	



- The ABC grant application and budget process occurs via COPA online. Programs will be notified once the renewal application is open.
- The application will not be approved without a valid budget.
- All ABC Grantees should include a budget which corresponds to the ABC Core Quality Components. All Agencies must provide documentation of detailed program costs and demonstrate fiscal responsibility.
- Once approved for an ABC grant, the agency must operate the ABC program utilizing the approved budget.
- Failure to return the signed Grant Agreement cancels the Agency's participation in the ABC Program.
- The Agency will receive an approval notice when all parts of the Grant has been completed.



# Core Quality Components

Administrative  
Costs

Well Qualified and  
Compensated  
Staff

Nutrition

Curriculum and  
Equipment

Meaningful Parent  
Engagement  
(Parent  
Involvement)

Transportation

Accountability

Professional  
Development

Screenings

Technology



# Creating A Budget

- 60% ABC reimbursement – budgeted ABC funds
- 40% match of the total grant award (cash or in-kind) – budgeted by Agency
- Match source defined in the budget.
- Items generally correspond to Core Quality guidelines and must providers must decide if ABC is financially feasible for their agency's business model. ABC should not be the sole source of funding for an agency.
- Justification and detail description of each line item.



# What is match Funding?

There are two types of match types:

- **Cash (Revenue)** – Monetary value of goods and services provided by program or collaborative partner on behalf of ABC children.
- **In-Kind** - Value of goods and services provided by program or collaborative partner on behalf of ABC children. Examples of In-Kind are donated equipment, office space, utilities, or labor.

# Key Match Information



- Match source indicates who is providing the match source such as: School District, Agency, Title I, ESA, ARPA, Cares Funding, etc.
- Do not designate CASH as match source (use the name of each match source)

## Calculating Match Funds

40% of ABC grant amount

1. 40% of your total grant amount.
2.  $\$100,000 \times 40\%$
3.  $\$40,000$  is your match amount.



# ABC Reimbursement Rate

The Agency budget is calculated by using the Unit Rate associated with the type of program and the number of slots awarded. Unit rates are based on full time care (7 hours per day) for each child.

- **Center-Based Unit Rate** - \$5,105.00 per child per year
- **Home-Visiting Unit Rate** - \$1,894.00 per child per year



# Administrative Cost



**Other than 12% or 15% administration, all ABC costs go towards meeting core quality components:**

- Maximum administrative cost for LEA's (school districts, coops, universities) is 12%
- Maximum administrative cost for private programs is 15%



# Allowable Cost

May have 100% ABC, 100% match, or combination of ABC and match. This may include:

- Rent, insurance, and utilities
- Business-related taxes
- Postage/Copies/Copy machine
- Office supplies
- Background checks
- Maintenance/Grounds
- Minor repairs to the facility

# Unallowable Cost



- **Construction and Renovations (only allowed for meeting Minimum Licensing Requirements and Classroom Quality).**
- **Indirect Costs – all costs must be direct as stated in the approved budget.**
- **Costs not pro-rated by number of ABC children.**

Example of pro-rating:

You have 20 ABC funded children and 20 CCDF funded children. Both classes share the same building and have the same utility bills. Since 50% of your Pre-K is funded by ABC and 50% is funded by CCDF, you could only pay 50% of the utility bills with ABC funds. Pro-rating method must be defined on Budget Line Items.

# Well Qualified and Compensated Staff



## Center Based Staff

- Teachers
- Paraprofessionals
- ABC Coordinator
- Administrative Assistant
- Substitutes
- Drivers, extra staff as needed for field trips
- Nurse, Counselor, Principal

## Home Visiting Staff

- Home Visitor
- Coordinator
- Administrative Assistant



### **Fringe Benefits Apply To ABC Staff:**

- Teachers
- Coordinators
- Paraprofessionals
- Home Visitors
- HIPPY/PAT Coordinators
- Substitutes, only if employed by Agency

### **May Include:**

- Insurance
- Employer-paid taxes
- Retirement

### **May NOT include:**

- Sick days
- Holidays
- Vacation days
- Training days
- Uniforms

# **Fringe Benefits for Staff**

# Professional Development



- An example average rate of \$1,650 per staff person.
- May use funds for staff on approved Staff Qualifications Plan (SQP) to cover tuition, books, travel, testing (including Child Development Associate Credential fees).
- Coursework obtained through online programs must meet United States Department of Education requirements for accreditation.
- If staff attends any of the Arkansas Department of Education sponsored early childhood training offered at no cost, the Agency may count a maximum of \$150 per day as match.

# Child Screenings



- \$50 per child may be used as match for developmental screenings (including materials for screening completed by program).
- Cost of therapy or specialized instruction may be counted as match at \$550 per child per year.
- A child's personal insurance should cover cost of health screening. However, agencies may use \$50 per child as match for health.
- If a child has no insurance, ABC funds may be used to pay for health screening.
- May only count cost of screenings conducted on ABC children.

- May count 100% of reimbursement from NSLP or USDA for ABC children as match.
- Documentation is required – ABC attendance in COPA will suffice for this documentation.
- May use ABC funds to cover costs of snack OR participate in Child and Adult Care Food Program-Snack Program and count as match.
- Programs may use ABC funds to cover children not eligible for free/reduced meals.
- Programs may count 100% of the nutrition reimbursement received on behalf of ABC children from Enhanced Student Achievement (ESA) and/or Child and Adult Care Food Program (CACFP) administered by DESE as match. The Agency will need to contact the Health and Nutrition Unit for the current reimbursement amounts.



If the Agency transports ABC children, allowable prorated transportation costs may include:

- Vehicle lease or rental
- Insurance
- Fuel and maintenance

The following may be purchased for each ABC classroom:

- Video camera
- Digital camera
- Scanner
- Smart board
- Tablets
- Cost of toner and ink
- Internet service



## Parent Engagement Cost

An example budget would be an average of \$100 per child for center-based programs, \$50 per child for home visiting programs.

### Examples:

- Parent Backpack Program
- Field Trip fees
- Holiday functions
- Speakers for meetings
- Interpreters/Translators
- T-Shirts (for staff and child learning activities)
- Parent Workers (Must use match for this)

### Must NOT include:

- Parent time at home
- Parent mileage to meetings
- Door prizes

## Meaningful Parent Engagement



## **Programs may utilize ABC funds to purchase and maintain curriculum.**

An example of the average rate would be \$275 per child for centers and \$187 for Home Visiting programs.

- Comprehensive curriculum (approved by OEC)
- Supplementary curriculum (approved by OEC)
- Curriculum training/coaches

Approved curriculum list can be found on the ABC [website](#).

### **Equipment Examples**

- Learning equipment for centers
- Outdoor play equipment
- Classroom consumable supplies
- Tables, chairs
- Cots/mats

## **Curriculum and Equipment**

# Required Financial Reporting



## **Mid-Year and Final Expenditure reports are due:**

- January 30
- July 30

Documentation must be kept on file at program in ordnance with retention regulations.

The required report templates can be found on the ABC [website](#).

### **Mid-Year Expenditure Report**

- Entails expenditures from July 1- December 30.
- Utilized to determine if a Budget Amendment Request is needed.
- Expenditures should be within the set expenditure percentage (40% - 50% utilization).
- Mid-Year Certification Form must be submitted with report.

### **Final Expenditure Report**

- Entails expenditures from July 1 – June 30.
- Report is used to close out the program year.
- Determines if overpayment is due by Agency.
- Final Expenditure Certification Form must be submitted with report.

# Required Financial Reporting



## Final Disclosure Audit

*Any state, local government or non-profit entity expending more than \$750,000 in federal awards in a fiscal year is required to have a single audit (OMB Circular A-133).*

- The pro-rated cost of the annual Final Disclosure Audit (financial statement preparation) may be paid with ABC Funds.
- Auditor or Financial Statement Preparer must attest to the fact that the submitted audit/statements accurately reflect all expenditures towards the ABC Program.



# Budget Amendments

Budget amendments are required when more than \$1,000 or 10% is moved from one category to another (prior to occurrence).

- Final date to apply – June 15th of the program year.
- Budget forms can be found on the ABC [website](#).



# Getting Paid

**Programs are allocated a maximum amount of funding based on the expectation of 100% enrollment of awarded slots.**

- Programs are paid monthly.
- All child enrollment/attendance/visit information will be obtained from COPA. Programs must enter data in COPA to be paid.
- Failure to bill through COPA by close of business on the 5th of the month could result in delayed payments.

**On the 5th of each month (October through April), attendance will be pulled from COPA and paid as follows:**

- \$510.50 per child/month for center-based. Please refer to grant agreement for details.
- \$189.40 per child/month for home visiting. Please refer to grant agreement for details.

*Each ABC provider must establish and maintain a separate bank account for the deposit, transfer and withdrawal of all ABC funds or establish a specific identifier to distinguish ABC funds. No other funds of the ABC provider shall be comingled with the ABC funds. Please contact us for required documents to set up a direct deposit.*





**After recruiting and filling slots with eligible families, programs with open slots may recruit families whose income is 200-250% below Federal Poverty Level.**

- These families will pay a portion of the ABC fee according to the Sliding Fee Scale chart.
- Parent portion of the sliding fee scale will be deducted from agency monthly payments.
- The Sliding Fee Scale can be found on the Federal Poverty Level guide updated on the OEC [website](#).

## Sliding Fee Scale



- ABC Programs will be notified when receiving a fiscal review. Requested documentation may be required to be uploaded into COPA or emailed by the ABC office.
- Financial documentation must be kept on file at program and be produced within 24 hours when requested by the ABC Office.
- Any expenditure not documented will be deemed as an unallowable expense.
- Lapses in documentation will result in corrective action.
- Once required documentation is received, sample transactions will be selected for review.
- Once the review is completed, notification will be sent to Agency to discuss the findings and corrective action.

## What to expect during a fiscal review?

- For general questions regarding ABC, or if you are needing assistance with COPA please email us at [copasupport.mailaccount@ade.arkansas.gov](mailto:copasupport.mailaccount@ade.arkansas.gov).
- Recorded trainings, forms, and other resources can be found on the ABC [website](#).

