



## **Early Childhood Iowa Expenditures and Reporting Policy**

The Iowa Legislature, in supporting Early Childhood Iowa, created categorical funding streams for specific purposes. The Early Childhood Iowa Board and ECI State Technical Team provide guidance on those funding streams and have developed mechanisms to strengthen the accountability of the process for building stronger communities in Iowa that support young children and their families.

Because funding allocated to local Early Childhood Iowa area boards has been divided into the various categories, there are specific legislative requirements for how each category must be spent. These parameters are provided through guidance in the Early Childhood Iowa Toolkit.

As part of the accountability process, local boards report their expenditures by category and provide performance measure data for all investments. In that role, boards are to close their books each year between 30 and 60 days of the close of the fiscal year. This is negotiated with the area board's fiscal agent and reflected in the local agreement. The ECI State Technical Assistance Team's role is to review the annual reports and ensure funding by categories is used according to the dictated legislative language.

If a local board is determined to not have spent funding as specified by the legislature, the local board is responsible to rectify the situation. The ECI State Technical Assistance Team has the authority to support the local board as they work to do so. The ECI State Technical Assistance Team will utilize a consistent process for assisting boards with any issues in this area.

Additionally, performance measures data must be gathered by each board. The data are to be submitted as directed by the Early Childhood Iowa State Office. The ECI State Technical Assistance Team has the authority to support the local board as they work to ensure information is being collected and reported. The ECI State Technical Assistance Team will utilize a consistent process for assisting boards with any issues in this area.

If a local board is unable to rectify any situation, the issue will be brought to the Early Childhood Iowa State Board.

For more information regarding the uses of the categorical funding, go to the ECI Toolkit found on the ECI website.