



# **Budgeting, Cost Allocation and Contracting in Early Head Start/Child Care Partnerships**



# Speakers

- Sherri Killins, BUILD Initiative
- Patty Persell, NYS Head Start Collaboration Director
- Cate Bohn, KWIC Project Coordinator
- Bob Frawley, Deputy Director of the NYS Council on Children and Families
- Janice Molnar, Deputy Commissioner, Division of Child Care Services at the NYS Office of Children and Family Services
- Shelby Holman, Southern Imaginations, LLC



**New York State Webinar #3  
in preparation for the  
Early Head Start Child Care  
Partnership Funding Opportunity  
June 2, 2014**

# NYS EHSCCP Webinar Series

1. Using Data to Show Need in Your Community  
*(archived)*
2. Early Head Start Family Child Care Partnerships in Action *(archived)*
3. Fiscal Management, Cost Allocation of Shared Costs and Contract Agreements with Partners  
*(today)*
4. New York State's Vision for Infant & Toddler Care  
*(TBA)*
5. Early Head Start Child Care Partnerships: The Role of Local Social Services Districts *(after release of FOA)*

# Webinar #1

## Using Data to Show Need In Your Community



# Early Head Start Family Child Care Partnership in Action




- Two Directors of EHS Family Child Care programs in NY talk about their programs.
- Explain the *essential components* of a EHS Family Child Care Model.
- Highlight the ***competitive advantage*** of family child care partnerships.





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## Look for Early Head Start Child Care Partnership



### Investment

*"Economically speaking, early childhood programs are a good investment, with inflation-adjusted annual rates of return on the funds dedicated to these programs estimated to reach 10% or higher. Very few alternative investments can promise that kind of return."* - Ben Bernanke, Chairman, Federal Reserve

Investment in early childhood education isn't just good for children – it's also good for New York's economy. Every dollar invested in high quality early education returns up to \$14 in savings, by reducing remedial and special education; juvenile justice services and welfare support.

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Webinar #4

**New York State's Vision of  
Infant & Toddler Care**

TBA



# Coming Soon

## Webinar #5

### **Early Head Start Child Care Partnerships:**

### **The Role of Local Social Services Districts**

*(after the release of the FOA)*

**Fiscal Management Webinar #3**  
**provided by**  
**BUILD Initiative Staff & Consultants**

**Thank you!**

# **Fiscal Management of Early Head Start Partnership Grants**

***Shelby K. Holman, Southern  
Imaginations, LLC***

# Webinar Outcomes

- Present an overview of key components for EHS Partnership Grant collaborations
- Learn about requirements related to effective fiscal administration of EHS Partnership Grants
- Increase understanding of critical fiscal management concepts for budgeting and cost allocation
- Identify strategies and techniques to implement effective partnership agreements and contracts

# EHS Partnership Grants - Overview

- Funded via the Appropriations Act of 2014
- Purpose
  - Expand the number and quality of early learning slots for infants and toddlers through Early Head Start-Child Care Partnerships (EHS-CCP) or new Early Head Start grants
  - Creates opportunities to leverage funds between providers that allows them to provide more high quality early learning slots
- All EHS-CCP grants will be considered new 5 year grant awards
- Must meet Head Start Performance Standards and other key federal regulations for fiscal management
- EHS Partnership grant recipients must provide a 20% non-federal matching contribution for each Early Head Start grant

# **EHS Partnership Grants – Key Requirements**

- Grantees must engage in program and fiscal management that involves the Governing Body, Policy Council, families, and other community stakeholders
- Grantees must assume responsibility for the following fiscal activities:
  - Knowing EHS regulatory and grant requirements
  - Documenting and maintaining fiscal policies and procedures and associated records for transaction processing
  - Maintaining strong internal controls
  - Maintaining documentation to support grant expenditures
  - Creating effective cash management practices
  - Documenting and reporting personnel time and activity distributions accurately
  - Meeting NFS (Non-Federal Share) matching requirements and documenting contributions appropriately
  - Reporting on fiscal activities timely and accurately





Budgeting

**EHS PARTNERSHIP GRANTS**

# Effective Budget Planning

## Step 1: Planning the Process

- Identify who will coordinate the budgeting process and which staff, governing bodies members and committees need to be involved
- Agree upon key definitions, assumptions and document formats
- Set timelines and key deadlines
- Determine and schedule any training or key meetings



# Effective Budget Planning

## Step 2: Communicating about the Process



- Clearly communicate responsibilities, expectations
- Establish deadlines to everyone involved
- Explain and distribute forms and assumptions

# Effective Budget Planning

## Step 3: Programmatic Goal Setting



- Determine program goals and objectives
- Project staffing requirements and salary and benefit assumptions based on program goals
- Get governing bodies agreement on goals and assumptions

# Effective Budget Planning

## Step 4: Information Gathering

- Research and gather information about income and expenses based on program goals and assumptions and funding sources
- Construct budget details by program
- Communicate regularly to avoid duplication of effort and to share information and assumptions



# Effective Budget Planning

## Step 5: Compilation and Revision



- Have one person:
  - Compile all information,
  - Review it for consistency and
  - Redistribute to everyone involved
- Leave plenty of time for review and revisions

# Effective Budget Planning

## Step 6: Committee Review

- Have the finance committee and other stakeholders review a budget draft and key assumptions
- Be sure to allow enough time between committee meetings and the final approval deadline to address questions and recommendations and make revisions





# Effective Budget Planning

## Step 7: Final Approval

- Distribute information to the governing bodies prior to their meeting, including budget draft, program goals and other supporting information
- Have program and development committees play a role in making an informative presentation to the board based on the opportunities, challenges and resources behind the budget numbers
- Have the finance committee or treasurer present the budget proposal to the governing bodies



# Effective Budget Planning

**Step 8: Implementation and Management-**The real work begins once the budget is approved:

- Communicate budget, program goals and timelines for the next year to all stakeholders
- Review actual revenue and expense compared to the budget on a monthly basis
- Update and revise the budget as there are changes during the year. Depending on the significance of changes, the governing bodies may need to approve revisions



# Budgeting Tools

- Needs assessment from proposed service area
- Collaboration agreements/MOU's between partners
- # of eligible participants per funding source
- Available fiscal resources
- Project expense spreadsheets and supporting documentation
- Form SF-424A

# Budgeting Techniques

<b><i>Historical Line Item Budgeting</i></b>	<b><i>Activity Based Budgeting</i></b>	<b><i>Zero Base Budgeting</i></b>
Typically used for personnel, fringes, supplies, equipment, etc..	Typically used for service delivery components, governance, quality improvement, etc..	Assumes all resources begin at zero; requires justification for all activities
Uses prior period expenses to determine appropriate projected amounts	Relates cost to performance data	Decisions based on analysis of current priorities and scenario planning
Simple and effective	Evaluation of qualitative vs. quantitative data is time Consuming	Analysis process is detailed and typically time consuming
Difficult to determine cause of over/under expenditures	Requires detailed project plans and interrelated accounting systems	Modified version allows for more flexibility in determining appropriate spending levels by incorporating “core” expenses

# Key Budget Categories

- Common grant functions and activities with a major impact on EHS budgets
  - Personnel
  - Supplies
  - Equipment
  - Facilities
  - Transportation
  - Disability Services
  - Non-Federal Share Match (NFS)

# Personnel

## Eligibility - EHS

- Ages 0 through 2 (through age 3 dependent upon program option) ***and***
- Income falls below federal poverty guidelines (some exceptions) ***or***
- Eligible for TANF or SSI benefits ***or***
- Children who are categorically homeless, in the child welfare system, or have diagnosed disabilities

**\*\*\*10% of slots funded must be with children with disabilities**

## Eligibility - CCDC

- Ages 0 through 13 (extends through age 19 under certain conditions) ***and***
- Income is at or below 85% of state median income ***or***
- Parents participate in work, education, or training activities ***or***
- Child in need of protective services

# Personnel

- EHS Personnel Ratios (Center-Based)
  - Maximum class size is 8
  - Staff 4:1 ratio (2 clusters comprise classroom of 8)
  - 1304.52(g)(4) Grantee and delegate agencies must ensure that each teacher working exclusively with infants and toddlers has responsibility for no more than four infants and toddlers and that no more than eight infants and toddlers are placed in any one group

- EHS Personnel Ratios (Family Child Care)
  - Maximum group size is 6 for single qualified teacher, with no more than 2 children under the age of 2
  - Maximum group size is 12 for 2 qualified teachers, with no more than 2 children under the age of 18 months

\*\*\*Mandated background checks and health screenings prior to employment



# Supplies

## – Cost of diapers

- All center-based programs, consistent with the requirements of 45 CFR § 1304.53(b), are expected to provide whatever diapers are needed by the child during the part of the day that the child is at the Early Head Start/Head Start center. Parents may not be required to provide diapers for their enrolled child nor may parents be charged a fee for the costs incurred by the program in providing diapers to children that need them.
- Grantee and delegate agencies are further required, in 45 CFR § 1304.22(e)(5), to adopt sanitation and hygiene procedures for diapering that adequately protect the health and safety of enrolled children. These procedures must be able to accommodate, for an individual child, documented medical advice received from a health care professional that requires the use or avoidance of a specific identified diaper by brand or type.

# Supplies

- Cost of formula

- 1304.23(b)(1)(i) All Early Head Start and Head Start grantee and delegate agencies must use funds from USDA Food and Consumer Services Child Nutrition Programs as the primary source of payment for meal services. Early Head Start funds cover those fiscally allowable costs not covered by the USDA.
- Due to the provisions in the Improving Head Start for School Readiness Act of 2007 (Public Law 110-134), any child enrolled in Head Start is now automatically eligible for free meals provided by the USDA National School Breakfast Program, National School Lunch Program, and the Child and Adult Care Food Program. (**ACF-IM-HS-08-19**)
- 1304.23(b)(1)(iv) Each infant and toddler in center-based settings must receive food appropriate to his or her nutritional needs, developmental readiness and feeding skills, as recommended in the USDA meal pattern or nutrient standard menu planning requirements.
- All meals must meet USDA requirements, regardless of level of reimbursement.

# Supplies (Materials) vs. Equipment

Supplies (Materials)	Equipment
<ul style="list-style-type: none"><li>• Useful life of <b>LESS</b> than a year</li><li>• Unit cost <b>LESS</b> than \$5,000</li><li>• Budget Approval</li></ul>	<ul style="list-style-type: none"><li>• Useful life of <b>MORE</b> than a year</li><li>• Unit cost <b>MORE</b> than \$5,000</li><li>• Budget/Prior approval &gt;\$25K</li></ul>

# Materials and Equipment

- **Materials and Equipment (1304.53 (b))**
  - Equipment, toys, materials, and furniture owned or operated by the grantee or delegate agency must be:
    - Supportive of the specific educational objectives of the local program
    - Supportive of the cultural and ethnic backgrounds of the children
    - Age-appropriate, safe, and supportive of the abilities and developmental level of each child served, with adaptations, if necessary, for children with disabilities
    - Accessible, attractive, and inviting to children
    - Designed to provide a variety of learning experiences and to encourage each child to experiment and explore
    - Safe, durable, and kept in good condition
    - Stored in a safe and orderly fashion when not in use
    - Infant and toddler toys must be made of non-toxic materials and must be sanitized regularly
    - To reduce the risk of Sudden Infant Death Syndrome (SIDS), all sleeping arrangements for infants must use firm mattresses and avoid soft bedding materials such as comforters, pillows, fluffy blankets or stuffed toys

# Facilities

- **Facility Requirements (1304.53 (a))**
  - Grantee and delegate agencies must provide a physical environment and facilities conducive to learning and reflective of the different stages of development of each child.
  - The indoor and outdoor space in Early Head Start or Head Start centers in use by mobile infants and toddlers must be separated from general walkways and from areas in use by preschoolers.
  - Centers must have at least 35 square feet of usable indoor space per child available for the care and use of children (i.e., exclusive of bathrooms, halls, kitchen, staff rooms, and storage places) and at least 75 square feet of usable outdoor play space per child.
    - Cribs and cots should be at least 36 inches apart.
  - Toilets and hand washing facilities are adequate, clean, in good repair, and easily reached by children. Toileting and diapering areas must be separated from areas used for cooking, eating, or children's activities.

# Transportation

- **Transportation (45 CFR 1310)**
- Programs must assist families who need transportation in order for their children to attend the program to obtain it.
- Programs providing transportation services, must ensure that each vehicle used in providing such services is equipped a communication system, safety equipment, a first aid kit, and a seatbelt cutter.
- All accidents involving vehicles that transport children must be reported in accordance with applicable State requirements.
- Programs must ensure that children are only released to a parent or legal guardian, or other individual identified in writing by the parent or legal guardian.
- Each agency providing transportation services must ensure that each vehicle used to transport children receiving such services is equipped for use of height- and weight-appropriate child safety restraint systems.
- There be at least one bus monitor on board at all times, with additional bus monitors provided as necessary, such as when needed to accommodate the needs of children with disabilities.

# Disabilities

- Disability Services (45 CFR Part 1305)
  - No less than “10 percent of the total number of enrollment opportunities” in Head Start be made available for children with disabilities. The “total number” of enrollment opportunities in a program is its funded enrollment, as indicated on its grant award.
  - To be counted toward the 10% actual enrollment requirement, the children with disabilities they serve must, under Section 640(d)(1), have been determined eligible for special services under IDEA by the agency providing IDEA services in their community (PI-09-04).
  - **NOTE: Each grantee and delegate agency should document that, from the midpoint of their program year to its end, it maintained an enrollment of children with disabilities that was at least 10 percent of its total funded enrollment. (PI-09-04)**



# Planning for Non-Federal Share

- Identify required match amount
  - 25% of federal funding
  - 20% of total grant award
- Gather source data for non-federal share opportunities
  - Needs Assessment
  - Grant Application
  - Partnership Agreements

# NFS Clarifying Definitions

- ***In-Kind***: Property or services that benefit a grant supported project or program and are contributed by non-Federal third parties without charge to the grantee. In-kind contributions may consist of the value of real property and equipment and the value of goods and services directly benefiting the grant program and specifically identifiable to it. In-kind match is counted for the period when the services are provided or when the donated goods are received and used.

# NFS Clarifying Definitions

- ***Allowable Cost:*** Third party in-kind contributions shall count toward satisfying a cost-sharing or matching requirement only where, if the party receiving the contribution were to pay for them, they would be an allowable cost. Allowable costs are determined by the tests of reasonableness, necessity and allocability as defined in Title 2 of the Code of Federal Regulations (2 CFR 220, 2 CFR 225, and 2 CFR 230).

# NFS Administrative Requirements

- In order for non-federal share to be accepted, the following administrative criteria
- **Must be met: (45 CFR Part 74.23(a))**
  - Must be verifiable from recipient's records
  - Cannot be included as contributions in any other federal program
  - Must be allowable under applicable cost principles
  - Must be from a non-federal source unless authorized by federal statute
  - Must be provided for in the grantee's approved budget

# NFS Requirements: In-Kind Contributions

- Requirements can be found at 45 CFR 92.24(b)(7)(i)-(iv) and 45 CFR 74.23(a)(1)-(5)
  - **Primary source of allowable in-kind contributions is HS Performance Standards**
    - Any cost or in-kind contribution directly associated with the activities listed in these standards is allowable.
    - Funds received from Federal sources are not allowable unless there is specific, statutory language allowing this use of Federal funds.
      - For example, you can use State money as part of your cash match, if the original source of this State funding is NOT Federal.

# Budgeting Q & A



Allowable costs

Cost allocation

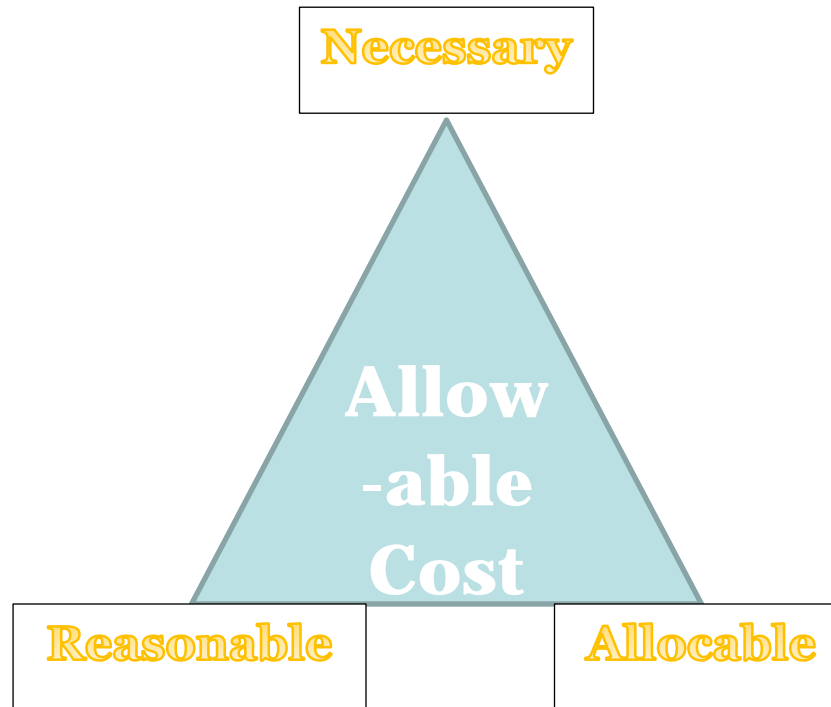
**EHS PARTNERSHIP GRANTS**

# Applicable Federal Regulations for EHS & CCDF Grant Recipients

Organization Type	<i>EHS Tribal, State and Local Governments</i>	<i>EHS Higher Education (Colleges, Universities)</i>	<i>EHS Non-Profit Organizations</i>	<i>CCDF</i>
Legislation	Head Start Act	Head Start Act	Head Start Act	45 CFR Part 98, 99
Administrative Regulations	OMB Circular A-102	OMB Circular A-110	OMB Circular A-110	
Recodified to	45 CFR Part 92	2 CFR Part 215; 45 CFR Part 74	2 CFR Part 215; 45 CFR Part 74	
OMB Circulars	A-87	A-21	A-122	
Cost Principles (OMB Circulars Recodified)	2 CFR Part 225	2 CFR Part 220	2 CFR Part 230	



# Factors to Determine Allowability of Costs



# Determinants of Allowability

- Be reasonable for the performance of the award
  - A cost is reasonable if, in its nature or amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the costs
- Considerations to determine reasonableness
  - Is the cost ordinary and necessary for the operation of the organization or the performance of the award
  - Sound business practices, arms length bargaining, Federal and State laws and regulations, and terms and conditions of the award
    - Open and free competition (45 CFR 74.43, 92.36)
    - Cost Comparison (45 CFR 74.45, 92.36)
  - Whether the individuals concerned acted with prudence
    - Sound judgment
    - Practical decisions
  - Deviation from standard practices

# Determinants of Allowability

- Be allocable
  - A cost is allocable to a particular cost objective, such as a grant, contract, project, service, or other activity, in accordance with the relative benefits received
- Considerations to determine allocability
  - Is incurred specifically for the award
  - Benefits both the award and other work and can be distributed in reasonable proportion to the benefits received
  - Is necessary to the overall operation of the organization, although a direct relationship to any particular cost objective cannot be shown (Indirect costs)

# Determinants of Allowability

- Conform to any limitations or exclusions set forth in the cost principles or in the grant award
- Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the organization
- Be accorded consistent treatment
- Be determined in accordance with generally accepted accounting principles (GAAP)
- Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed programs
- Be adequately documented
- Written procedures are required for determining reasonableness, allocability and allowability of costs in accordance with the provisions of the applicable cost principles and terms and conditions of the award (45 CFR 74.21(b)(6) and 92.20(b)(5), 2 CFR 215.21 (b)(6))

# Types of Costs

- Direct Costs
  - Direct costs are those that can be identified specifically with a particular final cost objective, service, or any other grant approved activity
    - Ex. Teacher, Classroom supplies
  - A cost may not be assigned to an award as a direct cost if any other cost incurred for the same purpose, in like circumstance, has been allocated to an award as an indirect cost

# Types of Costs

- Indirect Costs
  - Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective
    - Ex. Finance, HR, Admin, Depreciation, Maintenance

# Types of Costs

- **Dual Benefit Costs**
  - Must be classified as either administrative costs or program costs
  - Costs must be allocated on a rational basis between administrative and program costs

# Cost Classifications

<b>Administrative Cost (15% Cap Limitation)</b>	<b>Programmatic Cost</b>
<b>1301.32 (2)(1-5). Costs related to the overall management of the program.</b>	<b>1301.32 (1-4) Costs related to provision of program components and the delivery of program component services.</b>



# Allowability of Personnel Costs

- Personnel Services
  - Salary scale using wage comparability for reasonableness
  - Overtime/extra-pay shift when prior approved
  - Incentive pay when part of prior approved agreement
  - Personnel activity reports (If necessary)
  - Prior approval for key positions (Director, CFO, etc.) (Head Start Act Sec. 642(E)(IX))

# What is Cost Allocation?

The *process* of assigning two or more programs the shared cost of an item or service.



# What is a Cost Allocation Plan?



The *method* developed by an organization to fairly and equitably allocate the shared costs of the organization to programs benefitting from those costs.

# Step 1: Categorize Direct vs. Shared Expenses

- Identify all costs and services that benefit only one program. These don't have to be allocated.
- Identify all costs and services that are shared between Early Head Start and other programs. These must be allocated.

# Step 2: Classify Shared Expenses

- For each shared expense, determine if it is:
  - Shared, but can be distributed by benefit
  - Shared, but difficult to assign benefit to a particular program
- Consider if you would benefit from a negotiated indirect cost rate.

# Step 3: Categorize

- Initially group shared expenses into broad categories, such as:
  - Personnel (pay and fringe benefits)
  - Facilities (grantee owned, leased, donated)
  - Equipment (especially busses)
  - Service contracts (janitorial, maintenance)
  - Other shared expenses

# Step 4: Basis for Allocation

- Within the broad categories, consider how your program operates its programs and how shared expenses vary within categories.
- Identify a reasonable basis for allocating costs within each category and variation.
  - Period of time (hours served), types of service provided
  - Exclusive square footage, common areas
  - Cost per mile, children transported

# Step 5: Create the Plan

- Once categories, variations and a reasonable basis for allocation are identified, you are ready to create the cost allocation plan.
- The more careful thought you put into how the cost allocation plan will function, the easier and more accurate the plan is likely to be.



# Cost Allocation Plan

- A Cost Allocation Plan should include:
  - Sources of all revenue
  - Number of children served by funding sources
  - Methods used to determine allocations
  - Basis for allocating costs within specific cost categories

# Layering of Funding

	Layer I Child Care (Full-day, full- year child care)	Layer II Program- Level Comprehensiv e Services (Wage increases, Training, Equipment, Supplies, Minor Improvements )	Layer III Individual Child Comprehensiv e Services
EHS eligible child with CC subsidy	CC	EHS	EHS
EHS eligible child without CC subsidy	EHS	EHS	EHS
EHS ineligible child	CC or other non- EHS resources	EHS	Other non-EHS resources

# Key Reminders

- EHS funds cannot replace existing CCDF or other funds used to operate the CC partner / NO SUPPLANTATION.
- Existing CC funds must continue to cover ongoing child care costs.
- All meals should meet USDA requirements regardless of reimbursement.
- Continuity of care is paramount – EHS Funding will secure child's slot even if family loses subsidy.
- EHS funds layered on existing CC funds for targeted program improvements and to meet specific EHS requirements.
- Children should not be segregated by classroom for ease of administration or convenience. The goal is to provide the highest quality of services to all children.

# Allowable Cost/Cost Allocation Q & A



# Developing win-win agreements

## **EHS PARTNERSHIP GRANTS**

# Requirements: Contract Provisions

- Provisions to define a sound and complete agreement
  - Agreement includes specific language necessary for grantee to establish fiscal resources and funding allocations, requirements to meet deadlines, maintain compliance, and detailed expectations for fulfillment of contract terms and conditions



*2 CFR Part  
215.48*

# Requirements: Contract Provisions

- Contracts shall be made only with responsible contractors who possess the potential ability to perform successfully under the terms and conditions of the proposed procurement

*2 CFR Part 215.48,  
45 CFR Part 92.36  
(b)(8)*

# Requirements: Contract Provisions

- Contracts shall describe conditions under which the contract may be terminated for default as well as conditions where the contract may be terminated because of circumstances beyond the control of the contractor

*2 CFR Part  
215.48 (b)*



# Requirements: Contract Provisions

- Procurement records and files for purchases in excess of the small purchase threshold (currently \$150,000) shall include the following at a minimum:
  - Basis for contractor selection;
  - Justification for lack of competition when competitive bids or offers are not obtained; and
  - Basis for award cost or price

*2 CFR Part  
215.46, 45 CFR  
Part 92.36 (b)(9)*

# Requirements: Contract Provisions

- All contracts, including small purchases, awarded by recipients and their contractors shall contain the procurement provisions of 2 CFR Part 215 Appendix A or 45 CFR Part 92.36 (i) as applicable
- 1. Equal Employment Opportunity
- 2. Copeland “Anti-Kickback” Act
- 3. Davis-Bacon Act
- 4. Contract Work Hours and Safety Standards Act
- 5. Rights to Inventions Made Under a Contract or Agreement
- 6. Clean Air Act and the Federal Water Pollution Control Act
- 7. Byrd Anti-Lobbying Amendment
- 8. Debarment and Suspension

# **Contract Provisions: Additional Considerations for Fiscal Agreements**

- Development and Approval
- Management of Multiple Funding Sources
- Overlapping Program and Fiscal Years
- Cost Allocation for Shared Resources
- Program Improvement and Quality Enhancements
- Ongoing Monitoring
- Self-Assessment and Evaluation
- Fiscal Reporting

- Personnel Costs
- Procurements, USDA, and Other Contracts
- Facility and Occupancy Costs
- Supplies and Equipment
- Insurances
- Transportation
- Matching Contributions
- Payments, Reimbursements, and Subsidies
- Closeout/Termination

# Contract Provisions: Negotiating Win-Win Agreements



- Honor the Relationship
- Encourage Innovation
- Be Realistic and Fair
- Recognize the uniqueness of each partnership
- Engage in active listening
- Know your bottom line
- Understand “positions” vs. “interests”
- Commit the appropriate resources
- Review current standards and practices
- Allow sufficient time to finalize agreements

# Win-Win Agreements Q & A



Thanks for your attendance and participation!

# Resources

**BUILD Initiative**

<http://www.buildinitiative.org/>

**Office of Child Care**

<http://www.acf.hhs.gov/programs/occ>

**Early Childhood Learning and Knowledge Center (EHS-CC Partnerships)**

<https://eclkc.ohs.acf.hhs.gov/hslc/grants/ehs-ccp>

**National Center on Program Management and Fiscal Operations**

<http://eclkc.ohs.acf.hhs.gov/hslc/tta-system/operations>

**Fiscal Management Checklist for Partnerships**

[http://eclkc.ohs.acf.hhs.gov/hslc/tta-system/operations/fiscal/financial-mgmt/budgets/A\\_Fiscal\\_Management\\_Checklist\\_for\\_Partnerships.pdf](http://eclkc.ohs.acf.hhs.gov/hslc/tta-system/operations/fiscal/financial-mgmt/budgets/A_Fiscal_Management_Checklist_for_Partnerships.pdf)

**Cost Allocation**

<http://eclkc.ohs.acf.hhs.gov/hslc/tta-system/operations/fiscal/costs/cost-allocation>

**Non-Federal Share**

[http://eclkc.ohs.acf.hhs.gov/hslc/standards/PIs/2012/resour\\_pri\\_002\\_021012.html](http://eclkc.ohs.acf.hhs.gov/hslc/standards/PIs/2012/resour_pri_002_021012.html)

**Facilities**

[http://eclkc.ohs.acf.hhs.gov/hslc/standards/pi/2009/resour\\_pri\\_010\\_120809.html](http://eclkc.ohs.acf.hhs.gov/hslc/standards/pi/2009/resour_pri_010_120809.html)

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