Welcome, thank you for joining

TA for Tribal CCDF Grantees on Fiscal Question and Answer Session

Tuesday, October 6, 2020
12:00pm to 1:30pm MDT

Tuesday, October 20, 2020
12:00 pm to 1:30pm MDT

Welcome and Introductions

Delores Fragua
Technical Assistance Specialist,
Region VI

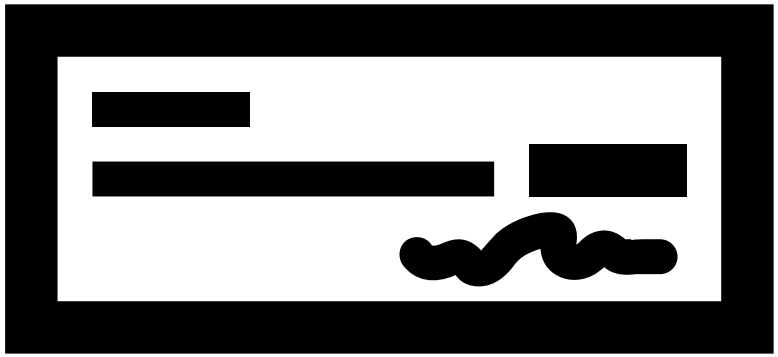
Char Schank
Technical Assistance Specialist,
Regions VII and VIII

Melody Redbird-Post
Project Director,
TA Specialist
Region I

Check-In

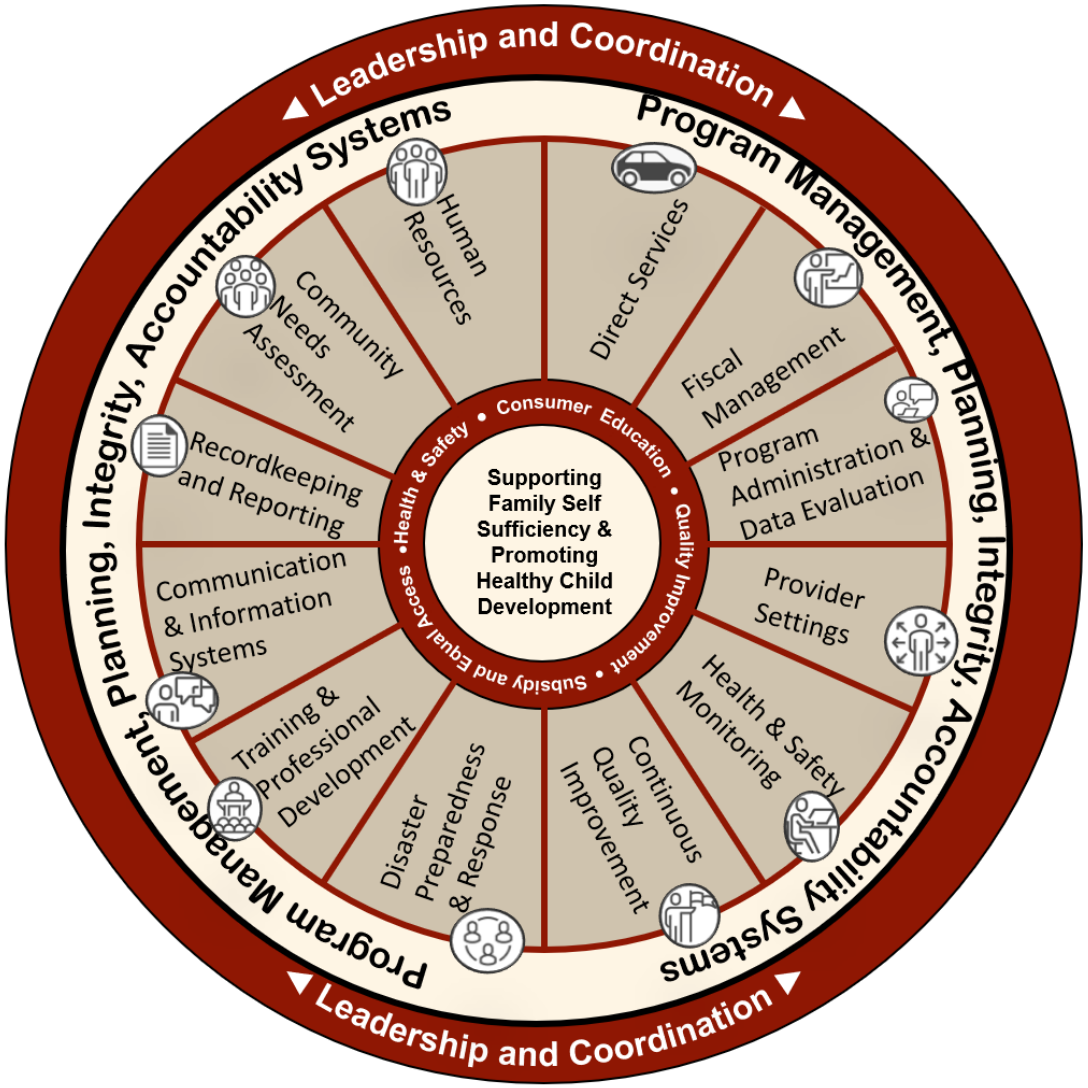
- Did you liquidate your 2018 funds before 9/30?
- Did you apply for a waiver for your obligation or liquidation periods?

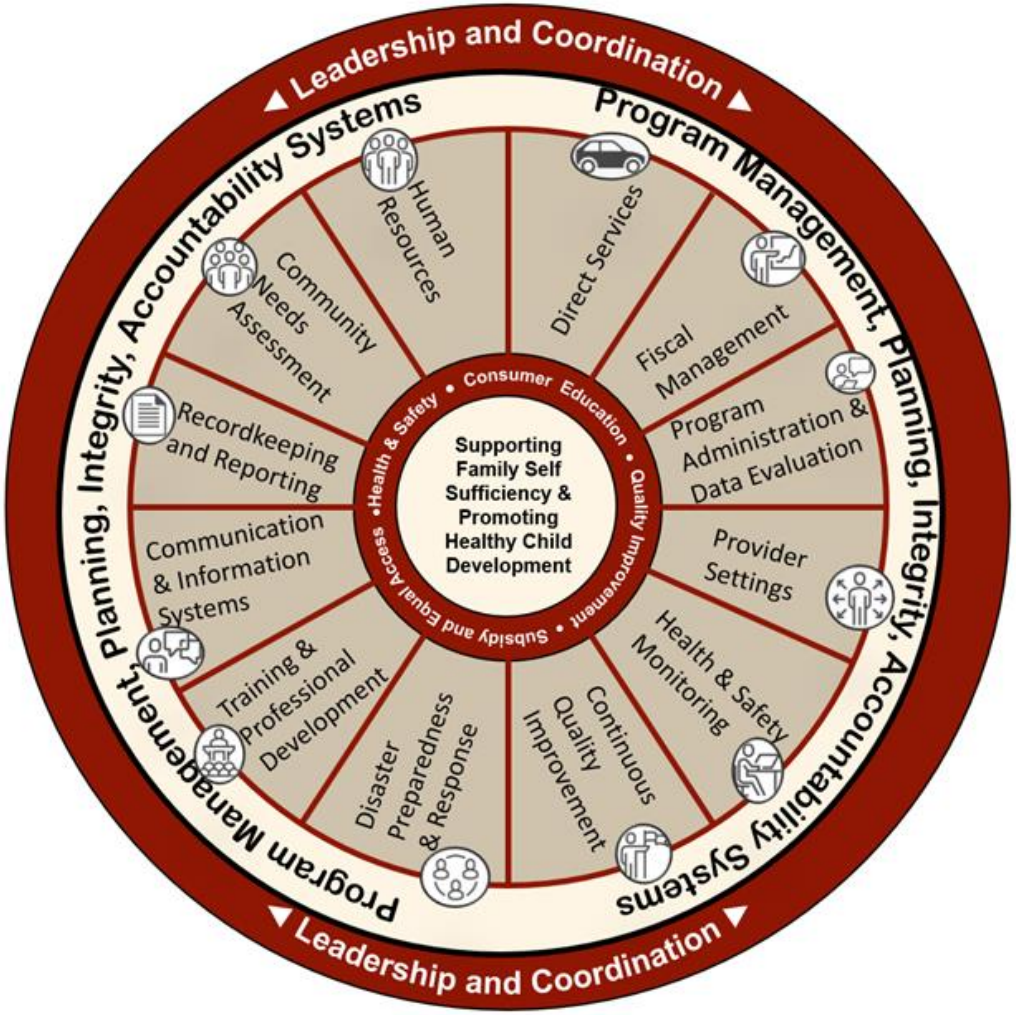
Sharing



- Did you obligate 2019 funds before 9/30?
- What processes did you use to obligate funds?

Tribal Child Care Management Systems Framework

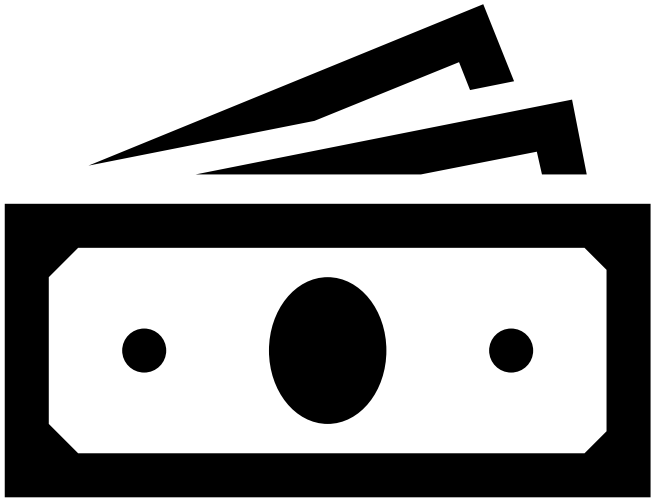




Fiscal Management

Elements of a Fiscal Management System

- Budgets
- Cost allocation plans
- Obligation and liquidation periods
- OMB allowable expenses
- Fiscal reporting
- Internal controls
- Policies and procedures
- Audits



Poll Question

- Which of the elements of a fiscal management system do you have in place?
  - Budgets
  - Cost allocation plans
  - Obligation and liquidation periods
  - OMB allowable expenses
  - Fiscal reporting
  - Internal controls
  - Policies and procedures
  - Audits

Questions

Preparing for the Next Fiscal Year

- For planning purposes, Tribal Lead Agencies should use their funding amounts from the previous year as an estimate
- Fiscal Year (FY) 2020 funding amounts are available on the Office of Child Care website: https://www.acf.hhs.gov/occ/resource/ccdf-tribal-funding-allocations

Discussion

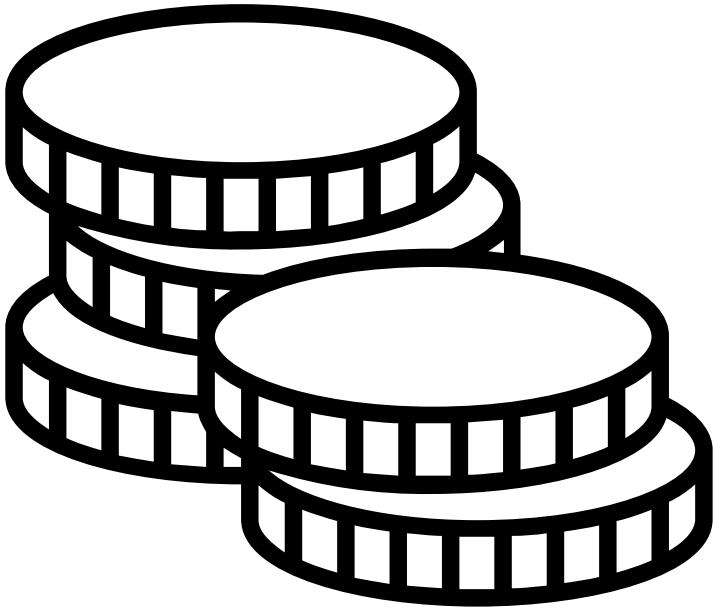
Do you have a CCDF budget document? What does it look like?

How do you keep track of your budget?

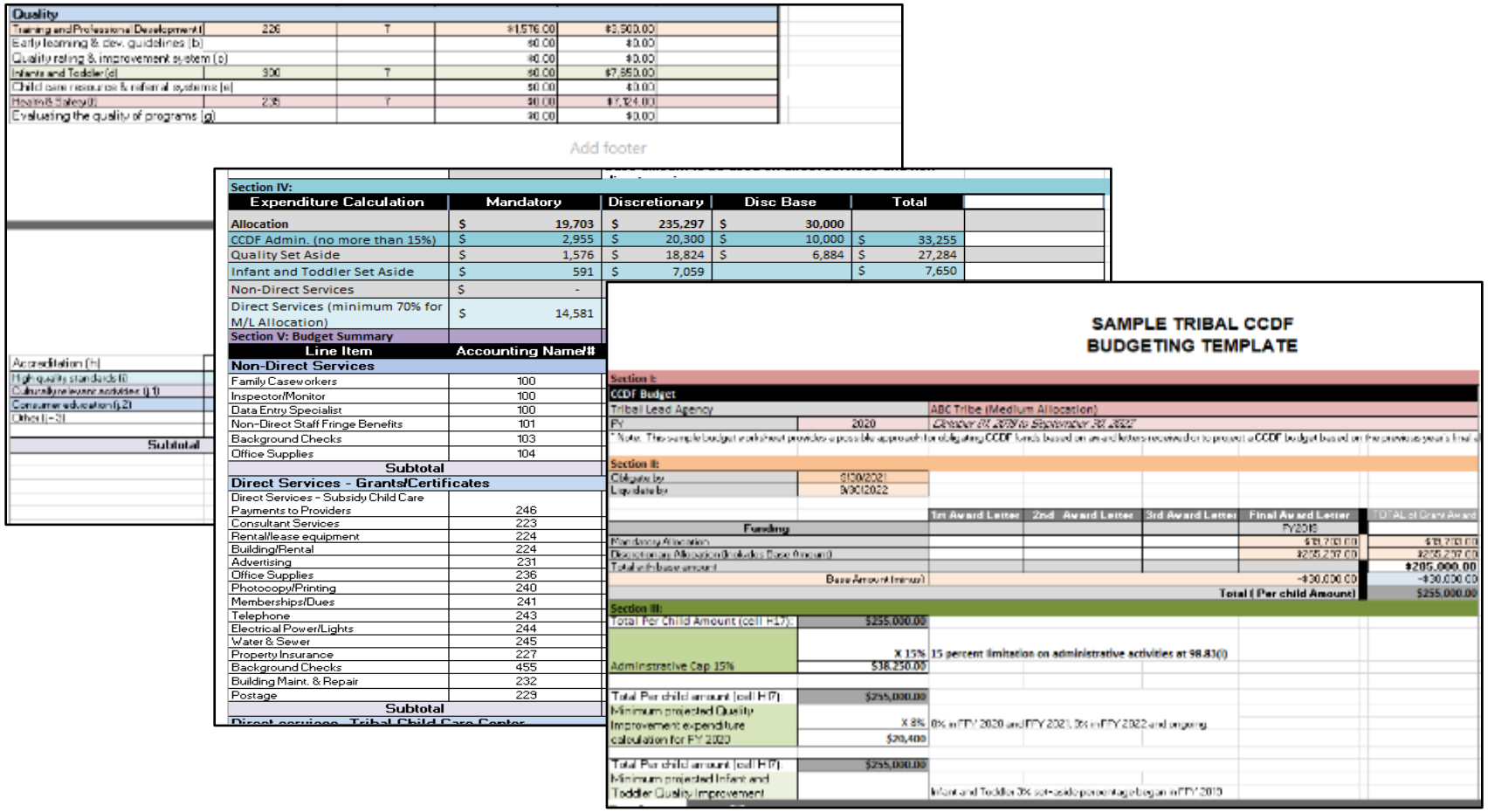
How often do you communicate with your fiscal staff?

Discussion

- Does your tribe have a budget template that you use?



Sample Budget



Quality				
Training and Professional Development (c)	226	7	$1,576.00	$3,503.00
Early learning & dev. guidelines (b)			$0.00	$0.00
Quality rating & improvement system (c)			$0.00	$0.00
Infants and Toddler (d)	300	7	$0.00	$7,850.00
Child care resource & referral systems (e)			$0.00	$0.00
Health & Safety (f)	236	7	$0.00	$1,324.00
Evaluating the quality of programs (g)			$0.00	$0.00

Add footer

Section IV: Expenditure Calculation	Mandatory	Discretionary	Disc Base	Total
Allocation	$ 19,703	$ 235,297	$ 30,000	
CCDF Admin. (no more than 15%)	$ 2,955	$ 20,300	$ 10,000	$ 33,255
Quality Set Aside	$ 1,576	$ 18,824	$ 6,884	$ 27,284
Infant and Toddler Set Aside	$ 591	$ 7,059		$ 7,650
Non-Direct Services	$ -			
Direct Services (minimum 70% for M/L Allocation)	$ 14,581			

Section V: Budget Summary	
Line Item	**Accounting Name/#**
Non-Direct Services	
Family Caseworkers	100
Inspector/Monitor	100
Data Entry Specialist	100
Non-Direct Staff Fringe Benefits	101
Background Checks	103
Office Supplies	104
Subtotal	
Direct Services - Grants/Certificates	
Direct Services - Subsidy Child Care Payments to Providers	246
Consultant Services	223
Rental/lease equipment	224
Building/Rental	224
Advertising	231
Office Supplies	236
Photocopy/Printing	240
Memberships/Dues	241
Telephone	243
Electrical Power/Lights	244
Water & Sewer	245
Property Insurance	227
Background Checks	455
Building Maint. & Repair	232
Postage	229
Subtotal	
Direct services - Tribal Child Care Center	

Accreditation (h)
High quality standards (i)
Culturally relevant activities (j 1)
Consumer education (j 2)
Other (j – 3)
Subtotal

SAMPLE TRIBAL CCDF BUDGETING TEMPLATE

Section I: CCDF Budget		
Tribal Lead Agency		ABC Tribe (Medium Allocation)
FY	2020	October 01, 2019 to September 30, 2022

* Note: This sample budget worksheet provides a possible approach for obligating CCDF funds based on awards/letters received or to project a CCDF budget based on the previous year's final

Section II:					
Obligate by	9/30/2021				
Liquidate by	9/30/2022				
		1st Award Letter	2nd Award Letter	3rd Award Letter	Final Award Letter	TOTAL of Grant Award
Funding					FY2018	
Mandatory Allocation					$19,703.00	$19,703.00
Discretionary Allocation (includes Base Amount)					$235,297.00	$235,297.00
Total with base amount						$205,000.00
Base Amount (minus)					-$30,000.00	-$30,000.00
					Total (Per child Amount)	$255,000.00

Section III:		
Total Per Child Amount (cell H17):	$255,000.00	
	X 15%	15 percent limitation on administrative activities at 98.81(i)
Adminstrative Cap 15%	$38,250.00	
Total Per child amount (cell H17):	$255,000.00	
Minimum projected Quality Improvement expenditure calculation for FY 2020	X 8%	8% in FFY 2020 and FFY 2021, 9% in FFY 2022 and ongoing
	$20,400	
Total Per child amount (cell H17):	$255,000.00	
Minimum projected Infant and Toddler Quality Improvement		Infant and Toddler 3% set-aside percentage began in FFY 2019

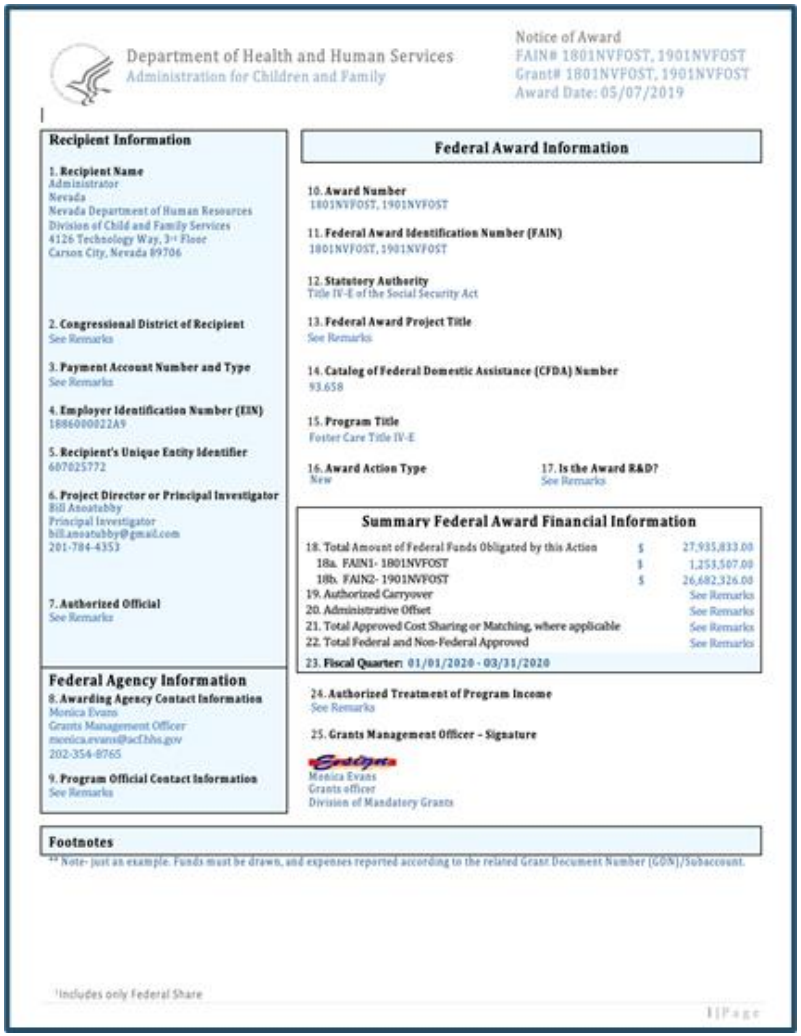
Source: Office of Child Care. (2019). Budget Activity – Session #5 – Fiscal Operations – Part I. U.S. Department of Health and Human Services, Administration for Children and Families. https://childcareta.acf.hhs.gov/sites/default/files/public/concurrent_session_5_budget_activity.pdf.

Questions

Why does my award letter look different?

CCDF Funding Award

- Funds are awarded on a Notice of Award letter
- By accepting the grant award, Tribal Lead Agencies agree to comply with the terms and conditions.



Department of Health and Human Services
Administration for Children and Family

Notice of Award
FAIN# 1801NVFOST, 1901NVFOST
Grant# 1801NVFOST, 1901NVFOST
Award Date: 05/07/2019

Recipient Information

1. Recipient Name
Administrator
Nevada
Nevada Department of Human Resources
Division of Child and Family Services
4126 Technology Way, 3rd Floor
Carson City, Nevada 89706

2. Congressional District of Recipient
See Remarks

3. Payment Account Number and Type
See Remarks

4. Employer Identification Number (EIN)
1886000022A9

5. Recipient's Unique Entity Identifier
607025772

6. Project Director or Principal Investigator
Bill Anoatubby
Principal Investigator
bill.anoatubby@gmail.com
201-784-4353

7. Authorized Official
See Remarks

Federal Award Information

10. Award Number
1801NVFOST, 1901NVFOST

11. Federal Award Identification Number (FAIN)
1801NVFOST, 1901NVFOST

12. Statutory Authority
Title IV-E of the Social Security Act

13. Federal Award Project Title
See Remarks

14. Catalog of Federal Domestic Assistance (CFDA) Number
93.658

15. Program Title
Foster Care Title IV-E

16. Award Action Type
New

17. Is the Award R&D?
See Remarks

Summary Federal Award Financial Information

18. Total Amount of Federal Funds Obligated by this Action	$	27,935,833.00
18a. FAIN1- 1801NVFOST	$	1,253,507.00
18b. FAIN2- 1901NVFOST	$	26,682,326.00
19. Authorized Carryover		See Remarks
20. Administrative Offset		See Remarks
21. Total Approved Cost Sharing or Matching, where applicable		See Remarks
22. Total Federal and Non-Federal Approved		See Remarks

23. Fiscal Quarter: 01/01/2020 - 03/31/2020

Federal Agency Information

8. Awarding Agency Contact Information
Monica Evans
Grants Management Officer
monica.evans@acf.hhs.gov
202-354-8765

9. Program Official Contact Information
See Remarks

24. Authorized Treatment of Program Income
See Remarks

25. Grants Management Officer - Signature
Monica Evans
Grants officer
Division of Mandatory Grants

Footnotes

** Note- just an example. Funds must be drawn, and expenses reported according to the related Grant Document Number (GDN)/Subaccount.

[1]Includes only Federal Share

1 | Page

Page 2

Department of Health and Human Services
Administration for Children and Families

Notice of Award
Award # 2001AKCCDF
FAIN# 2001AKCCDF
Federal Award Date: December 13, 2019

Recipient Information
Alaska
P.O. Box 110650
JUNEAU, ALASKA 99811 0650
Employer Identification Number (EIN): XXXXXXXXXXXX
Data Universal Numbering System (DUNS): 809386543
Recipient's Unique Entity Identifier: *See Remarks
Object Class: 41.15

Financial Information

Appropriation	CAN	Allotment	Award this action	Cumulative Grant Award to Date	Document Number	Funding Type
75-20-1515	2020,G996005		$803,146.00	$1,744,190.00	G-2001AKCCDD	Discretionary

Terms and Conditions

This grant award represents an obligation for the Child Care and Development Fund. Mandatory and Matching funds are subject to the requirements of Section 418 of Title IV-A of the Social Security Act as amended by Title VI of the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) of 1996, P.L. 104-193, effective October 1, 1996 (CFDA 93.596). Discretionary funds are subject to the requirements of the Child Care and Development Block Grant Act of 1990, as amended (CFDA 93.575).

This award is subject to the requirements listed in the terms and conditions. The use of Federal funds from this award constitutes the grantee's acceptance of the listed terms and conditions. The electronic copy of Terms and Conditions to support this program can be found on the website at: https://www.acf.hhs.gov/grants/post-award-requirements

Funds included in this award will be made available through the DHHS Payment Management System (PMS). Questions pertaining to payments should be directed to DHHS Division of Payment Management, Post Office Box 6021, Rockville, MD 20852; telephone 1-877-614-5533.

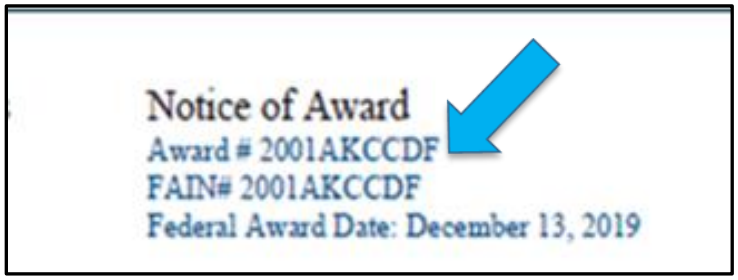
Remarks

* This field is intended to be included in the standardized Notice of Award and will be displayed in subsequent quarters.

Our funding is still under a Continuing Resolution through December 20, 2019, so we do not yet know what the final funding levels will be for the year. As a result, these Notice of Grant Awards do not include allotment amounts. When available, complete allotment amounts will be posted on the Office of Child Care website and included on future Notice of Grant Awards.

Question

- How many funding letters should I expect to receive?

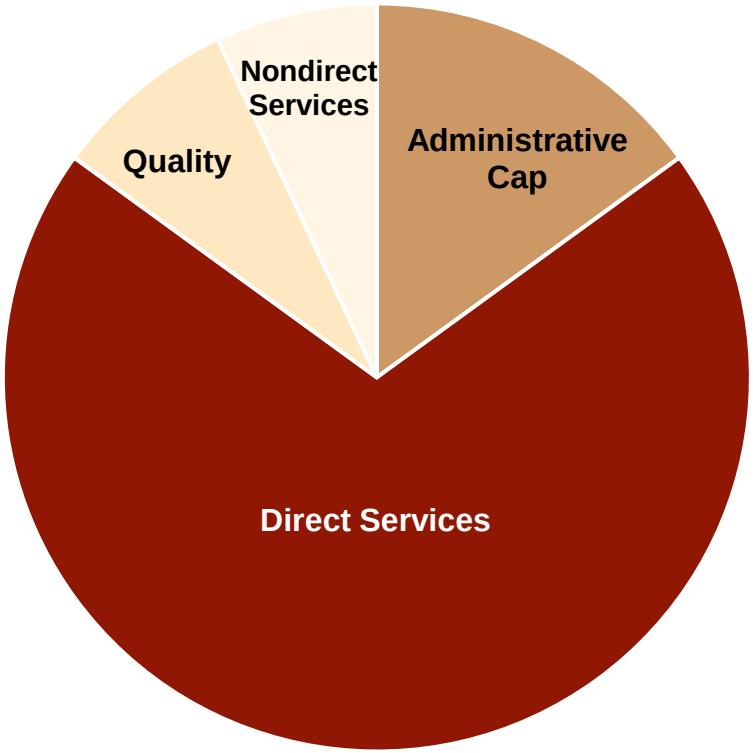


Award Letter Funding Codes

- **CCDF – Mandatory**
- **CCDD – Discretionary**
- **CONT – Construction**
- **CCDX – Disaster (non-construction)**
- **CCDY – Disaster (construction)**
- **CCC3 – CARES Act**

What are allowable CCDF costs?

CCDF Budget Requirements



Administrative Costs (all allocations)

- Organization-wide CCDF management and administration functions
- **Maximum of 15%** of all expended funds
- Excludes base amount

Quality Spending (all allocations)

- Allowable activities under the CCDF final rule designed to improve the quality and availability of child care
- **8%** of all FY 2020 expenditures
- **An additional 3%** infant/toddler set-aside for medium- and large- allocations starting in FY 2021
- Excludes base amount

Direct Services (medium and large allocations)

- Child care services provided via grants or contracts, certificates (or vouchers), or tribally operated centers
- **No less than 70%** of remaining discretionary funds, after taking into account funds for quality activities and administrative costs

Nondirect Services

- Program costs that are not direct services to families, quality expenditures, or administrative costs

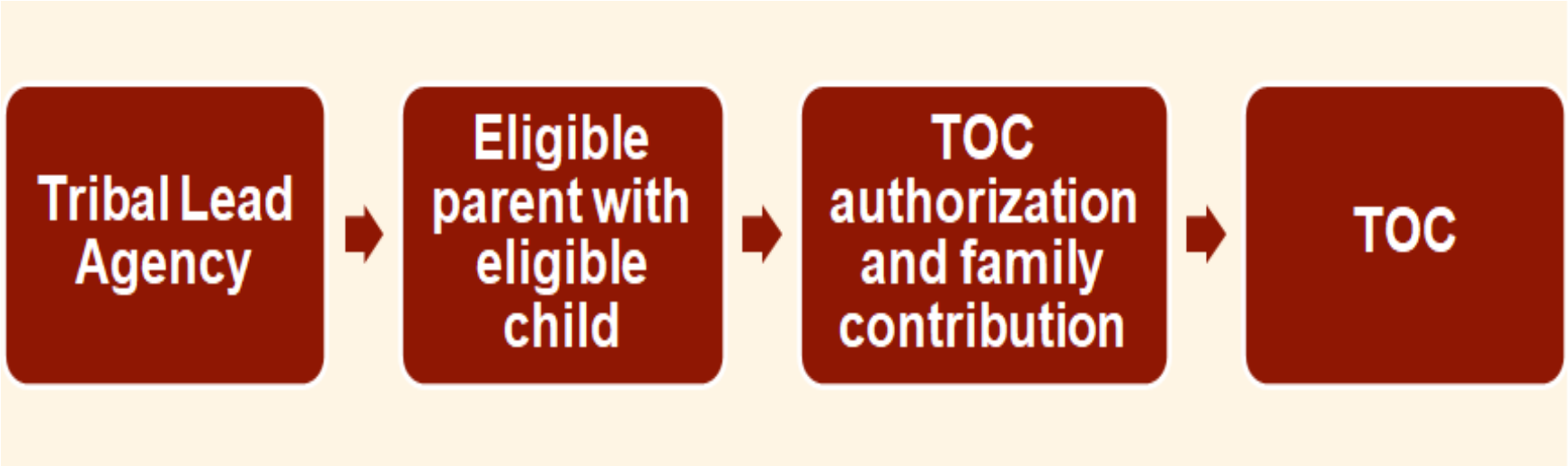
Source: Child Care and Development Fund, 45 C.F.R. § 98.50 (2016).

Direct Services

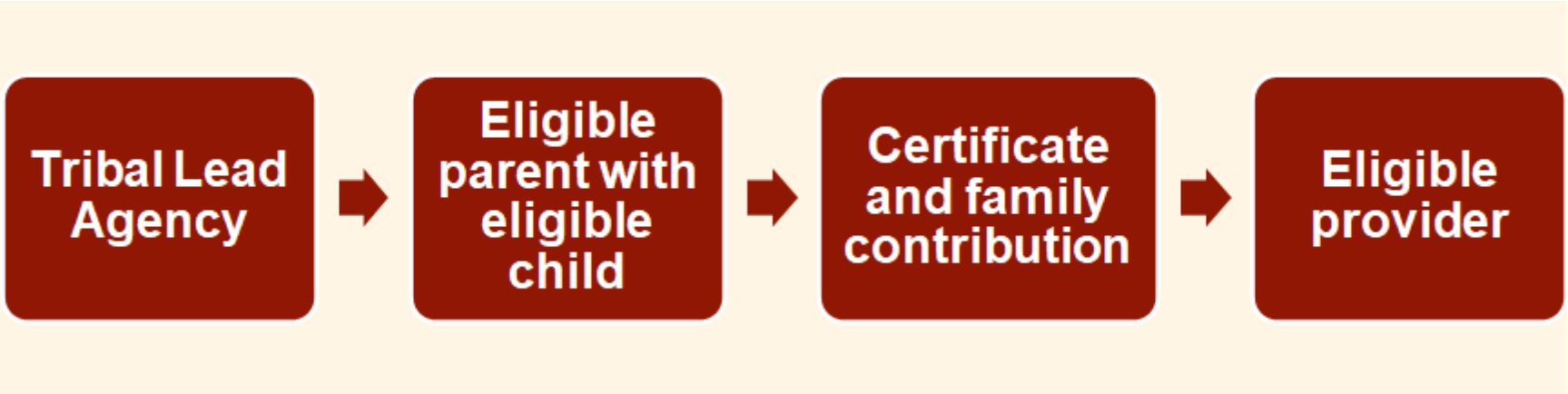
- Direct Services may be provided through
  - Grants and Contracts
  - Certificate
  - Tribally Operated Center (TOC)

Direct Services – Grants and Contracts

Direct Services – Tribally Operated Center



Direct Services – Child Care Certificate



Questions

Administrative Costs – Examples of Activities

- Salaries of staff performing administrative functions;
- Planning, developing, and designing the CCDF program;
- CCDF Plan and application preparation;
- Developing agreements with administering agencies in order to carry out program activities;
- Monitoring program activities for compliance; and
- Indirect Cost

Non Direct Services – Examples of Activities

- Preparing eligibility determinations and redeterminations;
- Establishing and operating a certificate program;
- Preparation for and participation in judicial hearings;
- Child care placement;
- Recruitment, licensing, and inspection of child care providers;
- Reviews and supervision of placements;
- Rate setting; and
- Resource and referral services (may also be a quality activity)

Questions

Quality Activities

a) Support the training and professional development of the child care workforce
b) Improving on the development or implementation of early learning and developmental guidelines
c) Developing, implementing, or enhancing a quality rating and improvement system for child care providers and services
d) Improving the supply and quality of child care services for infants and toddlers
e) Establishing or expanding a system of child care resource and referral services, assisting parents with finding and choosing a child care program; collecting and analyzing child care provider supply and demand data; and providing training and support to providers.

Quality Activities

f) Supporting compliance with requirements for licensing, inspection, monitoring, training, and health and safety (as described in section 2 of the Plan)

g) Evaluating the quality of child care programs, including how programs positively impact children

h) Supporting providers in the voluntary pursuit of accreditation

Quality Activities

i) Supporting the development or adoption of high-quality program standards related to health, mental health, nutrition, physical activity, and physical development

j) Other Quality Activities

   1) Culturally Relevant Activities
   2) Consumer Education for Parents and Providers
   3) Other

Other Quality Activities

Activities must be measurable.

So, measurement of outcomes relating to improvement of provider preparedness, child safety, child well-being, or entry to kindergarten is required for such activities

Phase-In Period for Quality Spending Requirements

Quality Spending	FFY 2019	FFY 2020	FFY 2021	FFY 2022 (and ongoing)
% Quality Set-Aside (All)	7%	8%	8%	9%
% Infant-Toddler Set-Aside (Medium and Large)	3%	3%	3%	3%
Total % Quality (Small)	**7%**	**8%**	**8%**	**9%**
Total % Quality (Medium and Large)	**10%**	**11%**	**11%**	**12%**

Source: Child Care and Development Fund, 45 C.F.R. § 98.83(g) (2016).

Base Amount

- The discretionary base amount provides an important source of funds that can be used for any costs that are consistent with the purposes and requirements of CCDF.

Source: Child Care and Development Fund, 45 C.F.R. § 98.83 (2016).

Questions

Overview of CARES Act Information Memorandum Allowable Activities

- CARES Act supplemental funds may be used for:
  - Supporting providers during closures or decreased enrollment
  - Quality/Supply building activities
  - Supporting child care services for essential workers
  - Any other allowable CCDF uses

Source: Office of Child Care. (2020). *Understanding and Addressing the Impacts of COVID-19 in Tribal CCDF Programs*, p. 15 [PowerPoint slides]. U.S. Department of Health and Human Services, Administration for Children and Families. https://childcareta.acf.hhs.gov/resource/understanding-and-addressing-impacts-covid-19-tribal-ccdf-programs-0.

Health and Safety Spending

Considerations for CARES Act spending:

- Personal protective equipment
- Professional services
- Health & safety mini grants

Quality Spending Strategies

- Provide professional development
- Support culturally relevant activities
- Design/update program standards
- Offer providers mini-grants
- Support non-subsidized providers

Discussion on Increased Operating Costs

In thinking of reopening, what would be some increased operating costs while operating under CDC guidelines?

Discussion

How are you supporting non-subsidized child care with your CARES Act funds?

Questions

Obligation and Liquidation Periods

		Spending Timeframes: Obligation and Liquidation Periods					
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Fiscal Year Dates		10/1/17 to 9/30/18	10/1/18 to 9/30/19	10/1/19 to 9/30/20	10/1/20 to 9/30/21	10/1/21 to 9/30/22	10/1/22 to 9/30/23
Year Funding was Allocated	FY2018	obligate	obligate	liquidate			
	FY2019		obligate	obligate	liquidate		
	FY2020			obligate	obligate	liquidate	
	CARES Act			obligate (3/29/20)	obligate	obligate	liquidate
	FY2021				obligate	obligate	liquidate

Obligation and Liquidation

- **Obligation** is an action that commits the funds through a legal binding agreement, purchase order, contract or sub-grant between two parties for purchase of services, supplies, or equipment.
- **Liquidation** means the payment of funds to a third party as a result of an obligation.

Source: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards, 45 C.F.R. § 75.2 (2016).

Questions

Child Care Facilities

- Tribal Lead Agencies may use CCDF funds to make payments for construction or major renovation of child care facilities.
- Tribal Lead Agencies, including those operating under P.L. 102-477 , must **first request and receive approval before using CCDF funds for construction or major renovation.**

Note: Tribal Lead Agencies may expend funds for minor renovation, without requesting approval.

Source: Child Care and Development Fund, 45 C.F.R. § 98.84 (2016).

Share

How is your required reporting being coordinated and communicated to ensure timely submission?

Reporting Requirements

- **ACF 696T Financial Reporting**
  - Updating to include DRR and CARES Act expenditures
  - Program Instruction (PI) Coming soon!
- **ACF-700 Administrative Data Reporting**
  - Updated to reduce the burden on grantees and align with the CCDBG Reauthorization Act of 2014
  - Program Instruction (PI) Coming soon!
  - National Webinar in November to review changes
  - Trainings with Tribal CCDF grantees during the fall to ensure accurate and timely reporting

P.L. 102-477 Grantees

- P.L. 102-477 Program Reporting
  - BIA currently updating the Statistical, Financial and Narrative reporting
  - Current Form expires 2/28/2021
- Law allows Tribes to combine Federal grant funds (single budget and single reporting system)
- Not required - ACF-700 or ACF-696T
- Required to submit 102-477 report which includes 3 parts:
  - Narrative Report
  - Financial Report
  - Statistical Report

Source: National Center on Child Care Data and Reporting. (2019). *ACF-700 Data Reporting Requirements and Tools for Quality*. U.S. Department of Health and Human Services, Administration for Children and Families, Office of Child Care.

P.L. 102-477 Grantee Reporting Requirements

Statistical Report

V. Child Care and Development Activities	Families	Children
A. Families Receiving Child Care		
B. Children Receiving Child Care		
1. Ages 0 through 3 years		
2. Ages 4 through 5 years		
3. Ages 6 through 12		
4. Ages 13 and older		
C. Care Received – Type of Provider		
1. Center Based		
2. Family Child Care Home		
3. Group Home		
4. Child's Home		

Financial Report - DOI-477

OMB Control No. 1076-0135 Expiration Date 02/28/2021

U.S. Department of the Interior
Public Law 102-477
Annual Financial Expenditure Report (Version 2)

1. Tribe/Tribal Organization:

2. Other Identifying Number Assigned by DOI:

3. Mailing Address: (Provide complete mailing address)

4. Submission: (Mark One) ◯ Original ◯ Revised

5. Final Report for Plan Period: ◯ Yes ◯ No

6. Annual Report Period: From: __/__/__ To: __/__/__ (Month/Day/Year) (Month/Day/Year)

7. Plan Period Covered by this Report: From: __/__/__ To: __/__/__ (Month/Day/Year) (Month/Day/Year)

8. Transactions:	Column I: Previously Reported	Column II: This Annual Report Period	Column III: Cumulative/Total
a. Total Funds Available	$ -	$ -	$ -
b. Cash Assistance Expenditures	$ -	$ -	$ -
c. Child Care Services Expenditures	$ -	$ -	$ -

Source: National Center on Child Care Data and Reporting. (2019). *ACF-700 Data Reporting Requirements and Tools for Quality*. U.S. Department of Health and Human Services, Administration for Children and Families, Office of Child Care.

Plan Amendments and Waivers

- Discuss with OCC Regional Office where to amend the Plan
- Make changes to the Tribal CCDF Plan fillable PDF where applicable
- Save as “FY2020-2022 Tribal CCDF Plan [Tribal Name] Amendment 1.pdf” in order to document the specific changes made.
- Send an email to OCC Regional Office*
- Body of email:
  - Section amended
  - Proposed effective date
    - *Up to 60 days prior to submitting amendment*
- Attach amended Tribal CCDF Plan as a complete file

Questions

Fiscal On-Demand Sessions

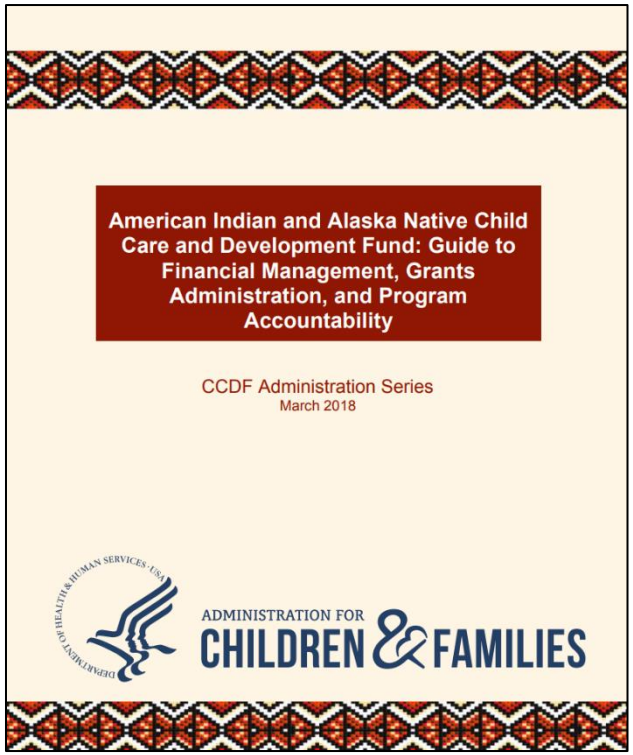
Fiscal On-demand Sessions available 10/26: Register here: https://ccsssn.adobeconnect.com/euplhtv93h5k/event/event_info.html

- Session 1: Introduction to Tribal CCDF Financial Management
- Session 2: Using Your CCDF Plan and Other Tools for Justification Purposes
- Session 3: Demonstration of the Budgeting Template
- Session 4: Demonstration of the Projecting CCDF Spending for Direct Services Tool
- Session 5: Projection of Quality Expenditures and Budgeting Demonstration.

American Indian and Alaska Native Child Care and Development Fund: Guide to Financial Management, Grants Administration, and Program Accountability

- Updated in 2018

- Available at: https://childcareta.acf.hhs.gov/resource/american-indian-and-alaska-native-child-care-and-development-fund-guide-financial



Resources

- Program Instructions for financial reporting on 696T: https://www.acf.hhs.gov/occ/resource/ccdf-acf-pi-2019-08
- Program Instructions for Data Reporting on Tribal Annual Report Form ACF-700: https://www.acf.hhs.gov/occ/resource/ccdf-acf-pi-2019-07
- Program Instruction-Construction or Major Renovation: https://www.acf.hhs.gov/occ/resource/ccdf-acf-pi-2020-02

Resources

- OCC COVID-19 Resources: https://www.acf.hhs.gov/occ/resource/occ-covid-19-resources
- CCDF Frequently Asked Questions in Response to COVID-19: https://www.acf.hhs.gov/occ/resource/ccdf-faqs-in-response-to-covid-19

National Center on Tribal Early Childhood Development,
A Service of the Office of Child Care

9300 Lee Highway
Fairfax, VA 22031
Phone: 877-296-2401

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http://www.occ-cmc.org/occannouncements_sign-up/

ADMINISTRATION FOR CHILDREN & FAMILIES