



NATIONAL CENTER ON

Early Head Start - Child Care Partnerships
Fiscal Management Planning
Checklist



The Early Head Start-Child Care Partnership Fiscal Management Planning Checklist can help early education programs develop strong partnerships that provide high-quality, full-day, full-year comprehensive services to young children. The worksheet is appropriate for partnerships that are in the early stages of forming their partnership agreements and processes, the stages of exploration and initial installation as described by implementation science. Partners can use this tool to raise questions and prioritize critical issues to work together to build partnerships. It is important that partners come to an agreement on the status of each element and develop a plan to address those which need attention or which are ready to be finalized. Action steps can then be developed and prioritized to lead the partnership effort.

The tool consists of seven sections with space to identify needed action steps. Partners may want to focus on one section at a time.

1. People
2. Child Care Subsidies
3. Parent Fees
4. Head Start
5. Layered Funding
6. Fiscal Agreements
7. Fiscal Reporting

1

People

—Shared Vision, Attitudes, Beliefs, Values, and Mutual Respect

| People —Shared Vision, Attitudes, Beliefs, Values, and Mutual Respect | | Needs to be addressed | Under discussion | Finalized | Action steps |
|---|---|-----------------------|------------------|-----------|--------------|
| 1. | What specific fiscal resources does each partner bring to the partnership? | | | | |
| 2. | How will partners familiarize themselves with the policies or rules of each of their funders that are pertinent to the partnership? | | | | |
| 3. | How will partners maximize all available funding (for example, child care subsidies, special grants, foundations) to support the partnership? | | | | |
| 4. | What, if any, are the match/in-kind requirements for each funding source, and how will each partner meet these requirements? | | | | |
| 5. | What is the state or tribal child care funding system, and what impact do its regulations and policies have on the partnership? | | | | |
| 6. | Which partner will manage the Child and Adult Care Food Program? | | | | |
| 7. | Are multiple signatures needed on grant submissions? If so, whose? | | | | |
| 8. | What plans does the partnership have to access additional funding (for example, foundations, businesses), and which partner will take the lead? | | | | |
| 9. | How will partners share information about additional funding opportunities? | | | | |

2

Child Care Subsidies

| Child Care Subsidies | | Needs to be addressed | Under discussion | Finalized | Action steps |
|----------------------|--|-----------------------|------------------|-----------|--------------|
| 1. | Which partner will access and manage the state or tribal child care funding (for example, contract, grant, subsidy, and parent fees)? | | | | |
| 2. | How will the partnership forecast child care funding revenue, including subsidy and parent fees, for families served in the partnership? | | | | |
| 3. | How will the partnership assist eligible families to access and retain child care subsidy? | | | | |
| 4. | What fiscal provision has the partnership made to ensure continuity of care if a child's subsidy is terminated? | | | | |
| 5. | Will provisions be made for families not eligible for subsidies? If yes, what are they? | | | | |

3

Parent Fees

(applicable for children who are receiving assistance to pay for child care)

Parent Fees

(applicable for children who are receiving assistance to pay for child care)

| Parent Fees <i>(applicable for children who are receiving assistance to pay for child care)</i> | | Needs to be addressed | Under discussion | Finalized | Action steps |
|--|---|-----------------------|------------------|-----------|--------------|
| 1. | What are the fee collection schedules and policies of each partner, if any? | | | | |
| 2. | How will Head Start inform its parents of fee collection policies? | | | | |
| 3. | What provisions are in place for collecting fees (including late fees), and which partner will collect them? How will collected fees be used? | | | | |
| 4. | In what special circumstances can either partner waive parent fees? | | | | |
| 5. | Are any additional fees charged to parents (for example, special activities, transportation, field trips)? | | | | |

4

Head Start

| Head Start | | Needs to be addressed | Under discussion | Finalized | Action steps |
|------------|--|-----------------------|------------------|-----------|--------------|
| 1. | How will the partnership consider the Head Start program's cost per child in fiscal negotiations? | | | | |
| 2. | How and when will Head Start discuss the fiscal aspects of the partnership with its federal program specialist and the agency's independent auditor? | | | | |
| 3. | How will Head Start reflect the partnership in its federal grant application budgets? | | | | |
| 4. | How will partners assist the Head Start program in securing its non-federal share requirements? | | | | |
| 5. | How will Head Start involve the Policy Council in the partnership's fiscal decisions? | | | | |

5

Layered Funding

| Layered Funding | | Needs to be addressed | Under discussion | Finalized | Action steps |
|-----------------|--|-----------------------|------------------|-----------|--------------|
| 1. | How will the partnership layer funds? | | | | |
| 2. | How will the partnership agreement reflect the partnership's layered funding approaches? | | | | |
| 3. | How will layering funds allow partners to address issues of quality, including state or local Quality Rating and Improvement Systems? | | | | |
| 4. | How will partners determine whether they need a cost allocation plan? If needed, how will this plan be developed, what will it include, and who will approve it? | | | | |

6

Fiscal Agreements

| Fiscal Agreements | | Needs to be addressed | Under discussion | Finalized | Action steps |
|-------------------|--|-----------------------|------------------|-----------|--------------|
| 1. | Who should be involved in the development and approval of the fiscal agreement (for example, independent auditors, financial officers, governing)? | | | | |
| 2. | Which partner will have fiscal responsibility over which funding source? | | | | |
| 3. | How will the partnership's fiscal agreement address service needs as identified through assessments and reviews and/or raised by partners during partnership negotiations? | | | | |
| 4. | How will details of the fiscal agreement be included in the partnership agreement/contract? | | | | |
| 5. | How will the fiscal agreement address partners' overlapping program and fiscal years? | | | | |
| 6. | How does the fiscal agreement address the process and timeframe for payments to partners, and how are such payments authorized? | | | | |
| 7. | What conditions (for example, enrollment, length of agreement, improvements, termination of agreement), if any, are attached to payments? | | | | |
| 8. | How does the partnership's fiscal agreement support the partnership's goals? | | | | |
| 9. | How does the fiscal agreement address personnel costs including salaries, fringe benefits, and substitutes? | | | | |

6

Fiscal Agreements

| Fiscal Agreements | | Needs to be addressed | Under discussion | Finalized | Action steps |
|-------------------|--|-----------------------|------------------|-----------|--------------|
| 10. | How does the fiscal agreement address facilities including occupancy costs, utilities, telephone, license fees, taxes, maintenance, and renovations? | | | | |
| 11. | How does the fiscal agreement address insurance such as indemnification, vehicle, staff, child, and facility? | | | | |
| 12. | How does the fiscal agreement address equipment as defined by the funding sources (for example, any item costing more than \$5,000)? | | | | |
| 13. | How does the fiscal agreement address supplies, both consumable and non-consumable including diapering needs and formula? | | | | |
| 14. | How does the fiscal agreement address transportation including fuel, maintenance, insurance, and registration/licensure fees? | | | | |
| 15. | How does the fiscal agreement address staff development including required training and qualifications? | | | | |
| 16. | How does the fiscal agreement address contracts— such as contracts for additional services (for example, mental health, nutrition)? | | | | |
| 17. | How does the fiscal agreement address continuous program improvement including meeting higher standards? | | | | |
| 18. | How does the fiscal agreement address non-federal share (for example, cash and in-kind services, space, services, transportation, supplies)? | | | | |

6

Fiscal Agreements

| Fiscal Agreements | | Needs to be addressed | Under discussion | Finalized | Action steps |
|-------------------|---|-----------------------|------------------|-----------|--------------|
| 19. | Will partners share any of the above expenses, and, if so, how? | | | | |
| 20. | Do some partnership expenditures require special authorization? | | | | |
| 21. | What happens to jointly purchased items if the partnership ends? | | | | |
| 22. | How does the fiscal agreement address allowable and non-allowable partnership expenses? | | | | |
| 23. | What is the process for reviewing and revising the fiscal agreement? | | | | |

7

Fiscal Reporting

| Fiscal Reporting | | Needs to be addressed | Under discussion | Finalized | Action steps |
|------------------|--|-----------------------|------------------|-----------|--------------|
| 1. | What are the requirements for tracking and reporting partnership expenditures, revenues, and match requirements for each entity? | | | | |
| 2. | How will the partnership generate fiscal reports? Who will receive, approve, analyze, and act on fiscal reports? | | | | |
| 3. | Are there any funding source reporting requirements that have implications for the partnership? If so, how will partners ensure that the required documentation is maintained? | | | | |
| 4. | What are the auditing requirements of the partnership agencies? Will audit reports be shared? | | | | |

Source: This document was revised by the National Center on Early Head Start-Child Care Partnerships from the original developed by the Quality in Linking Together (QUILT) Project, through a partnership with the Community Development Institute, the Education Development Center, and the National Child Care Information Center. QUILT was funded by the U.S. Department of Health and Human Services, Administration for Children and Families. Original copyright ©2002 Education Development Center, Inc. Revised May, 2017



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