This project is 100% federally funded through a subaward from Nebraska DHHS to Nebraska Children and Families Foundation using Child Care Development Funds. All expenses must directly improve the quality of child care being offered for infants and toddlers. Any items that are purchased will only be allowable to use towards infants and toddlers alone. For items that are used in a child care setting where older children are also cared for, the child care partners will determine the percentage of use for increasing the quality of care for infants and toddlers. For example, a fence which is used by all children in a child care setting would be an allowable expense, up to the % of use by infants and toddlers; i.e., the fence estimate is $1,000 and the child care partner has identified that infants and toddlers make up approximately 50% of the children in care who will be using the area where the fence is located. The child care partner can use $500 of CCDF funding to pay for the fence. The provider or another funding source would then need to make up the difference in cost of the fence. If the items to be purchased are specifically being used for infants and toddlers and will not be used for or by any other aged children (like a crib) the total cost of the item may be used to purchase the item. The Cost Allocation Ratio for each child care partner, documenting the % of infants and toddlers to be served, will be reflected in the Letter of Agreement signed annually and will be applied effective July 1, 2019.

No funds shall be expended for the purchase or improvement of land, or for the purchase, construction, or permanent improvement of any building or facility. However, funds may be expended for minor facilities modifications to assure that providers meet State and local child care standards, including applicable health and safety requirements. So long as costs are reasonable and applicable to the program it will be allowed. It is important to remember that any expense must prove to better the child care service delivery of Infants and Toddlers in Nebraska. If there are specific items in question, they can be sent via Sixpence Administrator or CCP TA Specialist to DHHS for review.

Any single item over $1,000 must be justified (how configured) in the budget.

Once budget has been approved, Coaches work with child care partners to develop an Action Plan based on their ERS scores and other needs such as professional development. That Action Plan provides the rationale for expenditure requests. Any requests which require prior approval must include any support documentation (bids, etc.) and must be sent to the Sixpence CCP TA Specialist who may need to consult with the DHHS Program Specialist for approval.

See document entitled, Guidance on Submitting CCP (CCDF) Monthly/Quarterly Expenditures and Supporting Documentation for information on reimbursement process and requirements, especially for guidance on using these federal funds to pay for food, beverages and snacks. As a reminder, these costs must be reasonable and necessary and be accompanied by support documentation such as an agenda with time, location, purpose and attendees. Examples of non-allowable food expenses would be dinner for a “networking” session held from 2-5pm. However, dinner (within the per diem rate set forth by the General Services Administration) provided at a required training 6:30-8:30pm would be allowed considering travel time and the working schedules of the child care providers who are attending. In addition to itemized receipts, a narrative providing rationale of why such costs are applicable and necessary to improving the quality of child care for infants and toddlers would also required. Alcoholic beverages are never allowable and should not be on any receipts/invoices. When in doubt, a written request should be submitted to the Sixpence CCP TA Specialist with the rationale prior to planning for the cost.

**Personnel (100’s) & Employee Benefits (200’s)**

Program must maintain documentation of time and effort/PARs related to the program activities performed by personnel funded by multiple sources.

**Professional Services (300’s):** if school district sub-contracts programmatic services, those funds are included in this budget line and the Contractual Services Budget template is used for that entity’s expenses. Any funds that the school district retains will be recorded on the Operating Budget template. All contractual services costs must be detailed and broken out into services provided utilizing the same budget categories. Describe the product or service to be procured by contract and provide an estimate of the cost.

* **Professional Educational Services** (supporting the professional and technical development of personnel)
* **Employee Training and Development** (may include dues, not travel)
* Registration fees for workshops or trainings such as Circle of Security, Early Learning Guidelines, Safe with You, Go NAPP SAC, CPR/First Aid
* Child Care Providers: Hourly wages or stipends for attending trainings or meetings, stipends for receiving higher level of education or certification, hourly wages or stipends for substitute care while provider is at a training/meeting
* Calculate costs separately (e.g., registration fees, training materials, meeting expenses) per each event
* All training opportunities must be detailed with calculated costs per participant and event
* It is allowable for each Coach/Program Coordinator and Child Care Provider to attendone out-of-state training or conference per budget year. Additional out-of-state trainings and/or conferences and/or conferences out the Continental United States requires prior approval to be reimbursed. Child Care Providers must have a detailed agreement outlining expectations and procedures in place and must have met program requirement of achieving a Step 3 in Step Up to Quality to qualify for this expense.
* **Mileage Paid to Staff** (not to exceed federal rate; fuel for vehicles is **not allowed**)
* **Other Professional Services** Examples:
* Services supporting the instructional program and its administration. Examples include data entry personnel and secretarial support.
* Trainers for professional development events or facilitators conducting workshops such as Circle of Security, Early Learning Guidelines, Safe With You, Go NAP SACC, CPR/First Aid. For each trainer/facilitator, enter the name, if known, service/programming to be provided, hourly or daily fee (8-hour day), and estimated time on the project.
* Consultant Fees: For each consultant, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project (e.g., Coaches, Presenters, Trainers)
* Consultant Expenses: List all expenses to be paid to the individual consultant(s) in addition to their fees (e.g., travel, meals, and lodging)
* **Technical Services** (example: child care provided at a training for participants’ children)

**Property Services (400’s)** Telephone and internet services are not included here (they are 500’s.) Actual receipts/invoices and a narrative as to how the allocation was configured will be required to be reimbursed.

* **Maintenance and Cleaning Services** for space occupied or utilized by program staff, space for a training/meeting, equipment, and vehicles. Cost must be detailed with percentage of space used for programing. **Non-Allowable:** Occupancy costs associated with district owned buildings
* **Rent:** costs for renting or leasing office space occupied or utilized by program staff, space for a training/meeting, equipment, and vehicles. Cost must be detailed with percentage of space used for programing. **Non-Allowable:** Occupancy costs associated with district owned buildings
* **Minor Facility Modifications:** Any minor facilities modifications needed for the operations of program activties, excluding capital improvements, purchasing of buildings, land, or vehicles. Could include contracted construction/alterations if related to: floor covering installation, electrical work, ground work (NOT landscaping), fence installation, lead paint abatement and renovations of buildings. Any minor facilities modifications requires prior approval from Sixpence CCP TA Specialist. Any single item over $2,500 requires more than one bid. Any flooring – apply the Infant/Toddler Cost Allocation up to $25/sq.yd.Any fencing- apply the Infant/Toddler Cost Allocation up to $30/ft. **Non-Allowable:** Construction of buildings, decks and porches, excavation, ceilings, weight-bearing walls, roofs, tornado shelter or any work done to a building not owned by the child care partner. Exceptions could be granted if licensing or another state entity requires equipment/structure to be repaired or replaced for safety reasons, with proper documentation provided to the Sixpence CCP TA Specialist.

**Other Purchased Services & Travel (500’s)**

* **Insurance** (property)
* **Communications** (telephone and internet service)
* **Postage**
* **Advertising**
* **Printing**
* **Travel:**
* Calculate individual costs for transportation, meals, hotel, and other expenditure/expenses associated with travel, per each event. Identify the location of travel, if known. Mileage reimbursement to staff is coded in 300’s.
* It is allowable for each Coach/Program Coordinator and Child Care Provider to attendone out-of-state training or conference per budget year. Additional out-of-state trainings and/or conferences and/or conferences out the Continental United States requires prior approval to be reimbursed. Child Care Providers must have a detailed agreement outlining expectations and procedures in place and must have met program requirement of achieving a Step 3 in Step Up to Quality to qualify for this expense.
* It is **NOT allowable** to pay a per diem rate to the coach, program coordinator or child care partner before the travel occurs. All travel expenses, including meals and transportation, must have itemized receipts to be reimbursed and may not exceed the GSA per diem rated for the location.

**Supplies & Administrative Expenses (600’s) – below $5000 for each individual item:** Infant/Toddler Cost Allocation, as documented in the Letter of Agreement with each child care provider will be applied for any supplies which are utilized by more than just infants/toddlers.

* **Administrative Expenses** When applicable, administrative costs as allowable to ensure outcomes are achieved, and is not to exceed the district’s allowable rate set by NDE **General Supplies** Any cost pertaining to the consumable materials and/or the materials used for enhancing the quality of infants and toddlers in Family Child Care Homes and/or Centers. Examples include: supplies for family engagement/involvement events which support child care-to-home connections/supports (i.e. Ready Rosie subscriptions and incentives to participate), curriculum for child care partners (see approved list by Step Up to Quality), assessment tools (ex: ASQ-3, ASQ-SE), cots and mats, cribs (federally approved), high chairs, cribs mobiles, child sized tables and chairs, strollers, books, nursing supplies, storage containers, tummy time mats, exer-saucers, riding toys, glider rockers, bulletin boards, copier, printer, laminator, tables for events, barriers surrounding furnace or water heater; paint, area rugs, toddler sized toilets and sinks, diapers, wipes, sheets, baskets and storage tubs, fans, baby monitors, first aid kits, car seats, safety gates, outlet covers, other safety tools, locks, locked or indoor storage, thermometers, sunscreen, smoke detectors, carbon monoxide detectors, filing cabinet and office supplies required to meet Sixpence CCP program requirements, art supplies, paper goods/serving items for meals, outdoor shades, window covering, ground covering.
* Centers only: dishwasher, washing machine, dryer, oven, microwave, refrigerator, vacuum
* Program Coordinator/Coach only: office furnishings such as desks, shelving, office supplies
* Computers – Apply the cost allocation, up to $500 per groups of Infants/Toddlers. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Examples: monitor stands, iPads, and PC's that fall below capitalization thresholds of less than $5,000.
* **Non-Allowable expenses:** gift cards, infant: swings, walkers, jumpers, bouncy seats, and rock ‘n plays; swimming pools, trampolines, portable sinks, air conditioners, air cleaners, (de)/humidifiers, furnaces, showers, sliding glass doors, water heaters, couches for adult use, recliners for adult use, outdoor storage, and Promotional Items.
* **Non-Allowable for Family Child Care Homes (with dual private use/occupation/residence):** All of the above plus dishwasher, washing machine, dryer, oven, microwave, refrigerator, vacuum, furnishings available for dual usage (personal and business.)
* **Utilities:** actual receipts/invoices and a narrative as to how the allocation was configured will be required to be reimbursed.
* **Gasoline** fuel for vehicles is **not allowed**
* **Technology devices**

**Capital Assets/Furnishings (700’s) – above $5000 for each individual item:** Infant/Toddler Cost Allocation, as documented in the Letter of Agreement with each child care provider will be applied for any furnishings which are utilized by more than just infants/toddlers.

* **Furniture and Fixtures**
* Expenditures for equipment used for sitting, as a support for writing and work activities, and as storage space for material items. Example: office furnishings for Coach/Program Coordinator.
* List costs for each nonexpendable item to be purchased. Nonexpendable equipment is tangible property having a useful life of more than 2 years.
* Explain why the equipment is needed for the project to succeed.
* **Non-Allowable expenses:** office furnishings for providers
* **Other Equipment:** Expenditures for all other equipment not classified elsewhere; i.e., playground equipment. The Board of Trustees reserves the right to cap this amount.