

## A Fiscal Management Checklist for Partnerships

I. Funding Sources		Not Yet Addressed	Under Discussion	Finalized	Action Steps
<input type="checkbox"/>	What specific fiscal resources does each partner bring to the partnership?				
<input type="checkbox"/>	How will partners familiarize themselves with the policies or rules of each of their funders that are pertinent to the partnership?				
<input type="checkbox"/>	How will partners maximize all available funding (e.g., child care subsidies, special grants, foundations) to support the partnership?				
<input type="checkbox"/>	What, if any, are the restrictions and/or caps of each funder, and what impact do these have on the partnership?				
<input type="checkbox"/>	What, if any, are the match/in-kind requirements for each funding source, and how will each partner meet these requirements?				
<input type="checkbox"/>	What is the state or tribal child care funding system, and what impact do its regulations and policies have on the partnership?				
<input type="checkbox"/>	Which partner will manage the Child and Adult Care Food Program?				
<input type="checkbox"/>	Are multiple signatures needed on grant submissions? If so, whose?				
<input type="checkbox"/>	What plans does the partnership have to access additional funding (e.g., foundations, businesses), and which partner will take the lead?				
<input type="checkbox"/>	How will partners share information about additional funding opportunities?				
<b>A. Child Care Subsidies</b>					

<input type="checkbox"/>	Which partner will access and manage the state or tribal child care funding (e.g., contract, grant, or subsidy and parent fees)?				
<input type="checkbox"/>	How will the partnership project child care funding revenue, including subsidy and parent fees, for families served in the partnership?				
<input type="checkbox"/>	What fiscal provision has the partnership made to ensure continuity of care if a child's subsidy is terminated?				
<input type="checkbox"/>	Will provisions be made for families not eligible for subsidies? If yes, what are they?				
<b>B. Parent Fees</b>					
<input type="checkbox"/>	What are the fee collection schedules and policies of each partner, if any?				
<input type="checkbox"/>	How will Head Start inform its parents of fee collection policies?				
<input type="checkbox"/>	What provisions are in place for collecting fees (including late fees) and which partner will collect them?				
<input type="checkbox"/>	How will collected fees be used?				
<input type="checkbox"/>	How will partners handle non-payment of fees by parents?				
<input type="checkbox"/>	In what special circumstances can either partner waive parent fees?				
<input type="checkbox"/>	Are any additional fees charged to parents (e.g., special activities, transportation, field trips)?				
<b>C. Head Start</b>					
<input type="checkbox"/>	How will the partnership consider the Head Start program's cost per child in fiscal negotiations?				
<input type="checkbox"/>	How and when will Head Start discuss the fiscal aspects of the partnership with its federal program specialist and the agency's independent auditor?				
<input type="checkbox"/>	How will Head Start reflect the				

	partnership in its federal grant application budgets?				
<input type="checkbox"/>	How will partners assist the Head Start program in securing its non-federal share requirements?				
<input type="checkbox"/>	How will Head Start involve the Policy Council in the partnership's fiscal decisions?				
<b>II. Braided Funding</b>		<b>Not Yet Addressed</b>	<b>Under Discussion</b>	<b>Finalized</b>	<b>Action Steps</b>
<input type="checkbox"/>	How will the partnership braid/blend funds?				
<input type="checkbox"/>	How will the partnership agreement reflect the partnership's braided funding approach?				
<input type="checkbox"/>	What fiscal systems will ensure the integrity of the separate funding streams?				
<input type="checkbox"/>	How will braiding funds enable partners to address issues of quality?				
<input type="checkbox"/>	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?				
<b>III. Fiscal Agreements</b>		<b>Not Yet Addressed</b>	<b>Under Discussion</b>	<b>Finalized</b>	<b>Action Steps</b>
<input type="checkbox"/>	Who should be involved in the development and approval of the fiscal agreement (e.g., independent auditors, financial officers, governing bodies)?				
<input type="checkbox"/>	Which partner will have fiscal responsibility over which funding source?				
<input type="checkbox"/>	How will the partnership's fiscal agreement address service needs as identified through assessments and reviews and/or raised by partners during partnership negotiation?				

<input type="checkbox"/>	How will details of the fiscal agreement be included in the partnership agreement/contract?				
<input type="checkbox"/>	How will the fiscal agreement address partners' overlapping program and fiscal years?				
<input type="checkbox"/>	How does the fiscal agreement address the process and timeframe for payments to partners, and how are such payments authorized?				
<input type="checkbox"/>	What conditions (e.g., enrollment, length of agreement, improvements, termination of agreement), if any, are attached to payments?				
<input type="checkbox"/>	How does the partnership's fiscal agreement support the partnership's goals?				
<input type="checkbox"/>	How does the fiscal agreement address the following:				
<input type="radio"/>	Personnel costs—including salaries, fringe benefits, and substitutes				
<input type="radio"/>	Facilities—including occupancy costs, utilities, telephone, license fees, taxes, maintenance, and renovations				
<input type="radio"/>	Insurance—such as indemnification, vehicle, staff, child, and facility				
<input type="radio"/>	Equipment—as defined by the funding sources (e.g., any item costing more than \$5000)				
<input type="radio"/>	Supplies—both consumable and non-consumable				
<input type="radio"/>	Transportation—including fuel, maintenance, insurance, and registration/licensure fees				
<input type="radio"/>	Staff development—including required training and obtaining qualifications				

<input type="radio"/>	Contracts—such as contracts for additional services (e.g., mental health, nutrition, etc.)				
<input type="radio"/>	Continuous program improvement—including meeting higher standards				
<input type="radio"/>	Non-federal share (cash and in-kind services)—space, services, transportation, supplies, etc.				
<input type="checkbox"/>	Will partners share any of the above expenses, and, if so, how?				
<input type="checkbox"/>	Do some partnership expenditures require special authorization?				
<input type="checkbox"/>	What happens to jointly purchased items if the partnership ends?				
<input type="checkbox"/>	How does the fiscal agreement address allowable and non-allowable partnership expenses?				
<input type="checkbox"/>	What is the process for reviewing and revising the fiscal agreement?				
<b>IV. Fiscal Reporting</b>		<b>Not Yet Addressed</b>	<b>Under Discussion</b>	<b>Finalized</b>	<b>Action Steps</b>
<input type="checkbox"/>	What, if any, are the requirements for tracking and reporting partnership expenditures, revenues, and match requirements for each entity?				
<input type="checkbox"/>	Will the partnership generate any fiscal reports? Who will receive, approve, analyze, and act on fiscal reports?				
<input type="checkbox"/>	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?				
<input type="checkbox"/>	What are the auditing requirements of the partnership agencies? Will audit reports be shared?				

Source: **Quality in Linking Together (QUILT)** project was discontinued in August 2006. Materials developed by the QUILT project are now available on the **Partnerships, Alliances, and Collaboration Techniques (PACT)**, an initiative of the National Child Care Information Center (NCCIC), a service of the Child Care Bureau.