## SNOHOMISH COUNTY EARLY HEAD START APPLICATION NARRATIVE – BUDGET JUSTIFICATION NARRATIVE

1. Locally Designed Option. If requesting a locally-designed program option variation (LDO) waiver under 1302.24(c), explain the rationale and address the questions outlined in Locally-designed Program Option Waiver Considerations.

Not applicable

2. Enrollment Reductions and Conversions. If proposing to reduce or convert the number of funded enrollment slots, explain the rationale, and address the considerations outlined in ACF-IM-HS-22-09 and Enrollment Reduction and Conversion Considerations Appendix. Applications that do not fully address such consideration will be returned for correction and in some cases the Regional Office may require recipients to submit a separate Change in Scope Application.

Not applicable

3. Migrant and Seasonal Head Start. List centers and crops in the center service area. For each center, include dates that the center is open and closed, hours of operations (e.g., 6:00 a.m. to 5:00 p.m.), and number of infants, toddlers and/or preschoolers expected to enroll. You may upload this as a supporting document in the MSHS Center Service Area folder.

Not applicable

#### **BUDGET JUSTIFICATION**

Upload a detailed narrative to explain the costs by object class budget category identified within the SF-424A Section B-6. The total amount of funds detailed in the budget narrative must equal the total amount requested in the SF-424A.

This budget reflects the amount of \$1,503,090 representing Early Head Start operations funds in the amount of \$1,475,190 and Early Head Start Training and Technical Assistance in the amount of \$27,900. The budget also reflects \$375,898 in non-federal match.

Personnel. The total direct cost for Personnel is \$882,281 which represents the Early Head Start Supervisor, two Infant Toddler (IT) Specialist Leads, six IT Specialists, and a percentage of each of the following positions: Early Learning Mental Health Specialist, Health Coordinator/RN, Early Childhood Nutritionist, Early Learning Division Manager, and Human Services Department

Administrative Services Staff. The increase in salaries is due to a county-sponsored wage study that resulted in several positions bumping to a higher pay grade and step increases for all employees.

Fringe Benefits. The total direct cost for Fringe Benefits is \$327,838. In the category of FICA/UI/L&I/WFMLA/SS there is a direct cost of \$70,617. In the category of Health/Dental/Vision/Long Term Disability/Life Insurance there is a total direct cost of \$183,447. Retirement has a total direct cost of \$73,774.

*Supplies.* The total direct cost for Supplies is \$5,550. \$550 is allocated to T and TA for training supplies (books), and \$100 is allocated to Admin office supplies. The remaining \$4,900, allocated to EHS operations, is distributed as follows: \$500 for office supplies, \$2,400 for socialization supplies, \$1,000 for curriculum supplies and education materials and \$1,000 for recruitment supplies.

Contractual. The total direct cost for Contractual is \$39,400. \$27,350 is allocated to T and TA and is distributed as follows: \$5,000 for Reflective Consultation Services, \$2,500 for Infant Mental Health Foundations training, \$2,560 for Promoting First Relationships, \$3,000 for Circle of Security training, \$1,920 for Promoting Maternal Mental Health During Pregnancy workshop, \$1,500 for Keys to Infant Caregiving training, \$5,000 for Leadership/Mentoring coaching, \$2,400 for WA-AIMH Infant Mental Health Endorsement fees, \$2,370 for the WSA Head Start Conference, \$1,000 for CPR/First Aid training and \$100 for Food Handler/Bloodborne Pathogen training. The remaining \$12,050, allocated to EHS operations, is distributed as follows: \$5,600 is for the ChildPlus Subscription, \$2,450 for annual Zoom license, and \$4,000 for Infant Mental Health Consultation Services.

**Other**. The total direct cost for Other is \$248,021. These funds are distributed as follows: \$28,134 for local staff travel to meetings, home visits and socializations, \$150 for postage, \$1,172

for copies and printing, \$2,500 for annual renewal of Baby Talk Curriculum License, \$1,250 for parent/caregiver activities including childcare and mileage reimbursement for Policy Council and socializations and event fees, \$750 for staff recruitment advertisements, \$19,128 for County insurance, \$8,072 for staff cell phones, \$31,294 for office space and security, \$89,078 for County Information Services, \$7,200 for EHS share of Human Services administration costs, \$28,213 for Miscellaneous (EHS share of County Central Services Costs), \$30,480 for translation services, and \$600 for Washington Association of Head Start and ECEAP dues.

#### **PROGRAM OPERATIONS**

1. Explain significant personnel and fringe adjustments for this budget period for lines a and b on the SF-424A. Please identify salaries that are cost allocated amongst other programs, federal and non-federal.

Snohomish County Early Head Start staff positions are union-represented and subject to a collective bargaining agreement. Pay scales are determined by the union contract based upon job responsibilities. Snohomish County contracted with an organization to conduct a wage and compensation study in 2024 and the results increased pay scales for several Human Services Department staff, including Early Head Start staff. The 2026 monthly salary range for IT Specialists is \$6,226 - \$7,566, for IT Specialist Leads it is \$6,857 - \$8,342, and Early Head Start Supervisor is \$8,342 - 10,654.

Snohomish County EHS salaries are significantly higher than neighboring Early Head Start programs but are comparable to other early learning programs in Snohomish County including state-funded preschool and special education preschool. Our salaries improve staff recruitment and retention, which directly affects the quality of services provided to children and families.

The Early Learning MH Specialist, Early Childhood Nutritionist, Early Learning Health Coordinator and EHS Supervisor positions are shared with Snohomish County's state-funded preschool program, which serves over 1400 children and families each year. In addition, department administrative staff positions are cost allocated across all programs.

2. For each line c through h on the SF-424A, ensure the narrative aligns with the amounts requested for direct and, if applicable, indirect costs. If applicable, identify cost allocated expenses, federal and non-federal.

Alignment confirmed.

3. If applicable, describe the planned use of cost-of-living (COLA) funds based on the related Program Instruction.

Not applicable.

4. Identify each source of non-federal match, including the estimated amount per source and the valuation methodology. Explain how your program determined that proposed non-federal match is allowable per 45 CFR § 75.306, 2 CFR § 200.306, and Section 1303.4.

Snohomish County EHS has multiple sources of non-federal match supporting our program. A review of 45 CFR §75.306, 2 CFR § 200.306, and Section 1303.4, by the Human Services Department Administrative Services Division Manager, determined the matches to be allowable. Specific amounts and the valuation methodology used for each, are outlined below:

- Volunteers \$211,568
  - Parent/Caregivers Working on Specific Learning Goals. Estimating 58 parents/caregivers
     (71% of total enrollment) will participate for approximately five hours per week, for 40 weeks, at \$17.50/hour (Snohomish County Minimum Wage/comparable to an Assistant Teacher in a childcare center) \$203,000.

- Parent/Caregiver involvement in Policy Council. Estimate seven members at two hours
   per month at \$51/hour (rate of County Infant Toddler Specialist at Step 1) \$8568
- Facilities \$5,880
  - Use of a northern Snohomish County space for socializations at a rate of \$75/hour for 4
     hours each month \$3,600
  - Use of an east Snohomish County space for socializations at estimate rate of \$190/month
     \$2,280
- Services \$28,251
  - Health Advisory Committee one third of total value for five members, four times per year for one and one-half hours at \$64 (rate of County RN at Step 3, including benefits) -\$633
  - Advisory Committee one representative each from County Council and Executive Branch staff, attending four one-hour meetings per year at \$103/hour (rate of Senior Financial Consultant and Legislative Analyst positions, paygrades at midpoint, including benefits) \$824
  - Snohomish County Department of Information Services in-kind IT services \$26,794
- Staffing \$130,199
  - One IT Specialist paid with County Sales Tax funds; \$95,331 salary and \$34,868 benefits.
- 6. If requesting funds for equipment as defined in 2 CFR § 200.439 identify each item individually and describe the procurement procedures to be followed for the purchase of such equipment. See equipment definition at 2 CFR § 200.1.

Not applicable

**Training and Technical Assistance** 

Training and technical assistance funds are awarded separately by program. Describe the use of

these funds, by object class budget category identified within the SF-424A Section B-6, to

support the recipient's training and technical assistance activities.

The Snohomish County EHS T and TA plan is developed collaboratively with program staff and

leadership, informed by the individual professional development plans, and the overall program

goals. Specific expenditures, by category, are outlined below:

Supplies: \$550 for training supplies

Contract: \$5,000 for Reflective Consultation Services, \$2,500 for Infant Mental Health

Foundations training, \$2,560 for Promoting First Relationships, \$3,000 for Circle of Security,

\$1920 for Promoting Maternal Mental Health During Pregnancy workshop, \$1500 for Keys

to Infant Caregiving training, \$5,000 for Leadership/Mentoring coaching, \$2400 for WA-

AIMH Infant Mental Health Endorsement fees and \$2,370 for the WSA Head Start

Conference

Other: \$1000 for CPR/First aid and \$100 for annual staff Food Handler and Blood Borne

Pathogen training

SAMPLE DELEGATE AND/OR PARTNERSHIP CONTRACTS

Not applicable

OTHER SUPPORTING DOCUMENTS

None

OMB Number: 4040-0004 Expiration Date: 11/30/2025

Application for Federal Assistance	SF-424		
* *	<i>'</i> ' '' -	If Revision, select appropriate letter(s):	
Preapplication	New		
X Application	Continuation *	Other (Specify):	
Changed/Corrected Application	Revision		
* 3. Date Received: 4. Ap	pplicant Identifier:		
100	CH012960		
5a. Federal Entity Identifier:		5b. Federal Award Identifier:	
N/A		10CH012960	
State Use Only:		·	
6. Date Received by State:	7. State Application Id	dentifier:	
8. APPLICANT INFORMATION:			
* a. Legal Name: Snohomish, County of	of		
* b. Employer/Taxpayer Identification Number (	(EIN/TIN):	* c. UEI:	
91-6001368		LG8NG8JNJD83	
d. Address:			
* Street1: 3000 Rockefeller	Ave		
Street2:			
* City: Everett			
County/Parish: Snohomish County			
* State: WA: Washington			
Province:			
* Country: USA: UNITED STATE	ES		
* Zip / Postal Code: 98201-4046			
e. Organizational Unit:			
Department Name:		Division Name:	
Snohomish County Human Service		DD/Early Learning	
f. Name and contact information of persor	n to be contacted on ma	I utters involving this application:	,
Prefix:	* First Name:	Kristina	
Middle Name:			
* Last Name: Saunsaucie			
Suffix:			
Title: Early Head Start Director			
Organizational Affiliation:			
Snohomish County Human Services-	-EHS		
* Telephone Number: (425) 388-6439		Fax Number:	
* Email: kristina.saunsaucie@snocc	o.org	_	

Application for Federal Assistance SF-424	
* 9. Type of Applicant 1: Select Applicant Type:	
County Government	
Type of Applicant 2: Select Applicant Type:	
Type of Applicant 3: Select Applicant Type:	<del>1</del>
* Other (specify):	
* 10. Name of Federal Agency:	
ACF-Head Start	
11. Catalog of Federal Domestic Assistance Number:	
93.600	
CFDA Title:	•
Head Start	
	<u> </u>
* 12. Funding Opportunity Number:	
eGrants-N/A  * Title:	
N/A	
13. Competition Identification Number:	
Not Applicable	
Title:  Not Applicable	1
14. Areas Affected by Project (Cities, Counties, States, etc.):	
Snohomish County	
AAR Door Later William A. Book and Book	
* 15. Descriptive Title of Applicant's Project:  Early Head Start	
Attach supporting documents as specified in agency instructions.	W
A made outpoining accounts an agoing, management	

Application	for Federal Assis	stance SF-424		
16. Congression	onal Districts Of:			
* a. Applicant	WA-002		b. Program/Project	WA-001,WA-008
Attach an addition	onal list of Program/Pr	roject Congressional Distric	is if needed.	
17. Proposed I	Project:			
* a. Start Date:	01/01/2026		* b. End Date:	12/31/2026
18. Estimated	Funding (\$):			
* a. Federal		1,503,090		
* b. Applicant		375,898		
* c. State				
* d. Local				
* e. Other		0		
* f. Program Inc	come			
* g. TOTAL		1,878,988		
* 19. Is Applica	ation Subject to Rev	riew By State Under Exec	utive Order 12372 Process?	
a. This app	olication was made a	available to the State unde	er the Executive Order 12372 Process for rev	iew on
b. Program	n is subject to E.O. 1	2372 but has not been se	elected by the State for review.	
🗶 c. Program	n is not covered by E	E.O. 12372.		
* 20. Is the App	<u> </u>	On Any Federal Debt? (If	"Yes," provide explanation in attachment.)	
Yes	<b>⋈</b> No			
If "Yes", provid	de explanation and a	ittach		
herein are tru comply with a	e, complete and ac ny resulting terms it	ccurate to the best of m f I accept an award. I am	ents contained in the list of certifications** ry knowledge. I also provide the required aware that any false, fictitious, or fraudulen I.S. Code, Title 218, Section 1001)	assurances** and agree to
X ** I AGREE			certification or assurance that has been enjoine al., 2:25-cv-00814-BJR (W.D. Wash.).	
	ertifications and assur		where you may obtain this list, is contained in	
specific instructi	ons.			
Authorized Re	presentative:			
Prefix: Middle Name:	Mr.	* Firs	t Name: Nate	
!	Nehring	1		
Suffix:	1			
* Title:	' Snohomish Cou	inty Council Chair		
* Telephone Nu	mber: (425) 388-	-3 <b>4</b> 9 <b>4</b>	Fax Number:	
* Email: nate. r	nehring@snoco.org			
* Signature of A	uthorized Representa	tive: NeL	* Date Signed: 09/0	09/25

#### **BUDGET INFORMATION - Non-Construction Programs**

OMB Number: 4040-0006 Expiration Date: 02/28/2025

#### SECTION A - BUDGET SUMMARY

Grant Program Function or	Catalog of Federal Domestic Assistance	Estimated Unobl	ligated Funds		New or Revised Budget	
Activity (a)	Number (b)	Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1. Early Head Start: Program Operations	[00, 600		\$	\$ 1,475,190	\$ 375,898	\$ 1,851,088
2. Early Head Start:	93.600			27,900	0	27,900
3.						
4.						
5. Totals		\$ 0	\$ 0	\$ 1,503,090	\$ 375,898	\$ 1,878,988

#### **SECTION B - BUDGET CATEGORIES**

6. Object Class Categories	_			CRANT PROCRAM I		NCTION OR ACTIVITY		Total
6. Object class categories	(1)	ı	(2)	)	(3)	) (4)		(5)
		Early Head Start: Program Operations		Early Head Start: TTA				
a. Personnel	\$	882,281	\$	0	\$	\$		882,281
b. Fringe Benefits		327,838		0				327,838
c. Travel		0		0				0
d. Equipment		0		0				0
e. Supplies		5,000		550				5,550
f. Contractual		12,050		27,350				39,400
g. Construction		0		0				0
h. Other		248,021		0				248,021
i. Total Direct Charges (sum of 6a-6h)		1,475,190		27,900			?	1,503,090
j. Indirect Charges		0		0				0
k. TOTALS (sum of 6i and 6j)	\$	1,475,190	\$	27,900	\$	\$		1,503,090
7. Program Income	\$		\$		\$	\$		<b>\$</b>

	SECTION	C - 1	ION-FEDERAL RESO	UR	CES				
(a) Grant Program			(b) Applicant		(c) State		(d) Other Sources		(e)TOTALS
8. Early Head Start: Program Operations		\$ [	375,898	\$		\$		\$ [	375,898
9. Early Head Start: TTA									C
10.									
11.								[	
12. TOTAL (sum of lines 8-11)		\$ [	375,898	\$	0	\$	0	\$	375,898
	SECTION	D - I	ORECASTED CASH	NE				_	
	Total for 1st Year	] _	1st Quarter	١.	2nd Quarter	١,	3rd Quarter	, ,	4th Quarter
13. Federal	\$ 1,503,090	\$	375,773	\$	375,772	\$	375,773	\$	375,772
14. Non-Federal	\$ 375,898		93,975		93,974		93,975		93,974
15. TOTAL (sum of lines 13 and 14)	\$ 1,878,988	\$ [	469,748	\$	469,746	\$	469,748	\$[	469,746
SECTION E - BUI	DGET ESTIMATES OF FE	DEF	AL FUNDS NEEDED	FO	R BALANCE OF THE	PF	ROJECT		
(a) Grant Program					FUTURE FUNDING	PE		_	
			(b)First	-	(c) Second	-	(d) Third	+	(e) Fourth
16.		\$ [		\$		\$		] \$[	
17.									
18.									
19.						]			
								_	
20. TOTAL (sum of lines 16 - 19)		\$ [		\$		\$		] \$	
	SECTION F	- 0	THER BUDGET INFO	RM.	ATION				
21. Direct Charges:			22. Indirect	Ch	arges:				

## **Office of Head Start**

Updated May 30, 2025

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## **Office of Head Start**

Updated May 30, 2025

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#### **SF424B Assurances – Non-Construction Programs**

- 1. Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.
- 2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
- 3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
- 4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
- 5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
- 6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee 3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and, (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.
- 7. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
- 8. Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

- 9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally-assisted construction subagreements.
- 10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
- 11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
- 12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
- 13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).
- 14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.
- 15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.
- 16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
- 17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."
- 18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.
- 19. The governing body and policy council will participate in developing and approving this application.

#### **Certification Regarding Lobbying**

#### Certification for Contracts, Grants, Loans, and Cooperative Agreements

- 1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- 2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form- LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- 3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

#### Statement for Loan Guarantees and Loan Insurance

If any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions. Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required statement shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

### Regarding Compliance with Compensation Cap (Level II of the Executive Schedule)

Federal funds will not be used to pay any part of the compensation of an individual employed by a Head Start and/or Early Head Start agency if that individual's compensation exceeds the rate payable for Level II of the Executive Schedule.

#### **Certification of Filing and Payment of Federal Taxes**

As required by the Departments of Labor, Health and Human Services, and Education and Related Agencies Appropriation Act, 2008 (Public Law 110-161, Division G, Title V, section 523), as a prospective financial assistance recipient entering into a grant or cooperative agreement of more than \$5,000,000, I, as the duly authorized representative of the applicant, do hereby certify to the best of my knowledge and belief, that:

- 1. The applicant has filed all Federal tax returns required during the three years preceding this certification
- 2. The applicant has not been convicted of a criminal offense pursuant to the Internal Revenue Code of 1986 (U.S. Code Title 26, Internal Revenue Code)
- 3. The applicant has not, more than 90 days prior to this certification, been notified of any unpaid Federal tax assessment for which the liability remains unsatisfied, unless the assessment is the subject of an installment agreement or offer in compromise that has been approved by the Internal Revenue Service and is not in default, or the assessment is the subject of a non-frivolous administrative or judicial proceeding.

#### **Submission Statement**

complete and an award. I a	l accurate to the best of my kr ttest that the governing body	nowledge. I also provide the r and policy council participa	nined in the list of certifications** and (2) that the statements herein are true, e required assurances** and agree to comply with any resulting terms if I accept lated in the development and approval of this application. I am aware that any criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)				
X ** I AGREE		ncompass any certification or as ,, 2:25-cv-00814-BJR (W.D. Wa	assurance that has been enjoined by the August 12, 2025 Preliminary Injunction in King Vash.).				
	** The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.						
Authorized Re	presentative:						
Prefix:	Mr.	* First Name:	Nate				
Middle Name:							
* Last Name:	Nehring						
Suffix:		\$ 6					
* Title:	nohomish County Council Cha	air					
* Telephone Nu	mber: (425) 388-3050		Fax Number:				
*Email: nate.net	nring@snoco.org						
*Signature of Au	uthorized Representative:	N Nel	* Date Signed: 09/09/25				
* Submitted by:			Date Submitted:				



#### Federal Fiscal Year 2025

#### STANDARD TERMS AND CONDITIONS

Except as noted otherwise, these Terms and Conditions (T&Cs) apply to Federal financial assistance awards, i.e., grant and cooperative agreement programs, administered by the Administration for Children and Families (ACF). Please see the <u>Award Terms and Conditions</u> page.

#### **EFFECTIVE PERIOD**

This Standard T&Cs and each of the program-specific supplemental T&Cs are effective on the date shown in the footer at the bottom of the respective pages and applies to awards and award modifications that add funding which are issued on or after that date (including any supplements to awards and competing and non-competing continuation awards). For recipients of such awards, the T&Cs supersede all previous similar T&Cs and will remain in effect until updated for subsequent awards. All T&Cs will be updated and reissued as needed.

**UPDATES:** The following table shows the updates that were made to this document:

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Date Updated	Significant Change
	Under the Applicable Legislation, Statutes, Regulations heading:
	• Removed the Civil Rights Assurance term and condition under item 7
2025/07/29	Added the Antidiscrimination Laws and Requirements term and
	condition under item 7.
2025/07/25	Added this "Updates" table to note the significant changes from the
	previous version of the T&C document.
	Added a new term and condition under the <i>Enforcement</i> heading:
	• The new term and condition addresses terminations by emphasizing that
	there are new additional bases upon which grants that are covered by the
	term may be terminated.
	New terms and conditions added under the Applicable Legislation, Statutes,
7	Regulations heading:
	• Additional clarification added to the introduction of the section.
2025/05/00	• New text under item 6 referring to Title IX of the Education
2025/05/09	Amendments of 1972, as amended, 20 U.S.C. §§1681 et seq., and Title
	VI of the Civil Rights Act of 1964, 42 U.S.C. §§2000d et seq. This
	change applies to awards made on or after May 9, 2025.
	• New text under item 7 entitled Civil Rights Assurance. This change

Date Updated	Significant Change
	applies to awards made on or after May 9, 2025.
<ul> <li>Under the Federal Financial Assistance Award Acceptance heading</li> <li>Updated the link to the HHS Grants Policy Statement (GPS) to connectivity issues with future versions.</li> <li>Added language concerning: 1) expenditures being free of frau duplication and 2) ensuring all payments are in the best interest federal government.</li> </ul>	
	Under the <i>Enforcement</i> heading:
	Added language clarifying enforcement actions on subawards.
	Added a note to States and Tribes addressing procurement procedures.

#### Precedence

All applicable statutory or regulatory provisions supersede any conflicting or inconsistent provisions in this Standard T&Cs.

Department of Health and Human Services (HHS) to Adopt 2 CFR Part 200 in Phases
Per Federal Register (FR), 89 FR 80055, HHS describes the intended phases of formally adopting 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (UAR) as modified by Office of Management and Budget (OMB), 89 FR 30136, April 22, 2024). As a result, the content herein will identify both 45 CFR Part 75 and respectively, by effective date, 2 CFR Part 200 and 2 CFR Part 300 HHS-specific regulations.

Effective 10/1/2024 – Increasing Thresholds / Flexibilities for Recipients in 45 CFR Part 75 (to align with similar provisions in 2 CFR 200)

Provisions (Regulations)	Before 10/1/2024 Threshold under 45 CFR Part 75	On and After 10/1/2024 New Threshold
Modified Total Direct Cost Definition (45 CFR §75.2 / 2 CFR §200.1)	\$25,000	\$50,000
<b>Equipment</b> (45 CFR §75.320(e) / 2 CFR §§200.1, 200.313(e), 200.439(b)(2))	\$5,000	\$10,000
Unused Supplies (45 CFR §75.321(a) / 2 CFR §§200.1, 200.314(a))	\$5,000	\$10,000
Micro-purchase Threshold <sup>1</sup> (45 CFR §75.329(a) / 2 CFR §200.320)	\$10,000	\$50,000
Fixed Amount Awards Subawards (45 CFR §75.353 / 2 CFR §200.333)	\$250,000	\$500,000

<sup>&</sup>lt;sup>1</sup> This provision was adopted on December 12, 2017 under <u>Public Law 115-91</u> and <u>OMB Memorandum 18-18</u>.

Effective July 29, 2025, for awards and funded modifications made on or after this date.

Provisions (Regulations)	Before 10/1/2024 Threshold under 45 CFR Part 75	On and After 10/1/2024 New Threshold	
Closeout <sup>2</sup> (45 CFR §75.381 / 2 CFR §200.344)	90 days	120 days	
<b>De Minimis Indirect Rate<sup>3</sup></b> (45 CFR §75.414(f) / 2 CFR §200.414(f))	10%	15%	
Single Audit (45 CFR §75.501 / 2 CFR §200.501)	\$750,000	\$1,000,000	

#### Effective 10/1/2025 – 2 CFR 200 and HHS Specific Modifications Implementation

- Adopt 2 CFR Part 200.
- Repeal 45 CFR Part 75 in its entirety and update existing citations in HHS regulations.
- Relocate HHS-specific modifications from 45 CFR Part 75 to 2 CFR Part 300:

Modification	Before 10/1/2025 45 CFR Part 75	On and After 10/1/2025 2 CFR Part 300
Adoption of 2 CFR Part 200	75.106	300.106
Conflict of Interest	75.112	300.112
Special Provisions for awards to For-Profit Organizations as Recipients	75.216	300.218
Special Provisions for awards to Federal agencies	75.217	300.219
Non-discrimination language	75.300	300.300
Federal Payment	75.305(a)	300.305
Revision of budget and program plans (specific to research care cost prior approval	75.308(c)(1)(ix)	300.308
Intangible Property (patents and inventions)	75.307(c)(2)	300.315
Indirect Cost (Training and Foreign cap and allowing rates for American U, Beirut, and WHO)	75.414(c)(1)	300.414
Independent research and development costs	75.476	300.477
Shared responsibility payments	75.477	300.478
Cost Principles for Research & Development Grant Activities with Hospitals	Appendix IX	Appendix IX

#### Federal Financial Assistance Award Acceptance

State, local, tribal and other laws and regulations may apply and affect expenditures of Federal funds provided that they conform to applicable federal statutes and regulations. The first draw down or request for award funds from HHS Division of Payment Management Services (PMS) constitutes acceptance of the T&Cs under the Federal award.

<sup>&</sup>lt;sup>2</sup> This provision was adopted on September 15, 2023 under <u>88 FR 63591</u>.

<sup>&</sup>lt;sup>3</sup> Note this does not apply to HHS Training or Foreign awards, for which HHS retains the de minimis cap at 8%.

A Federal assistance award is subject to T&Cs set forth in the award, these standard T&Cs, and those T&Cs cited and incorporated by reference. A recipient is the entity that receives a Federal award directly from ACF, per 45 CFR §75.2 (effective 10/1/2025: 2 CFR §200.1). By acceptance of an award, the recipient agrees to comply with these T&Cs. Unless indicated otherwise, per 45 CFR §75.101(b)(1) (effective 10/1/2025: 2 CFR §200.101(b)(2)), the T&Cs of Federal awards flow down to subrecipients and to contractors (when applicable) as described in 45 CFR §\$75.351 – 75.353 (effective 10/1/2024: 2 CFR §200.333; effective 10/1/2025: 2 CFR §200.331 – 200.332).

Recipients must comply with all T&Cs of their awards, including:

- a) The T&Cs in effect at the time of the award, including the requirements of applicable HHS uniform administrative regulations.
  - **Discretionary Awards**: Any T&Cs in effect at the time of the original award, or any non-competing continuation, post-award action or renewal award related thereto are applicable. Discretionary awards are subject to the requirements set forth in the Notice of Funding Opportunity (NOFO); Notice of Award (NoA) including remarks and/or specific award conditions (e.g., restricted drawdown); these Standard T&Cs; and the HHS Grants Policy Statement (GPS) (located on the HHS Grants Policies & Regulations page).
  - **Non-Discretionary Awards**: Non-discretionary awards are subject to these Standard T&Cs, the individual program-specific supplemental T&Cs, and NoA including remarks and/or specific award conditions.
- b) Requirements of statutes and regulations applicable to the program under which the award is funded, including authorizing statutes, appropriations statutes, generally applicable statutes, and any regulations related thereto.
- c) Ensuring that expenditures are free from fraud, waste, abuse, and duplication.
- d) Ensuring all payment arrangements (e.g., subawards, contracts) related to the Federal award are in the best interest of the United States, including its taxpayers.

#### Enforcement

Failure to comply with the T&Cs of the award may result in an enforcement remedy such as a disallowance, restricted drawdown, withholding of future awards, deferral of claims for Federal Financial Participation (FFP), or termination of the award. Some programs may have more specific termination provisions that will be referenced in the NOFO, the program-specific supplemental T&Cs, NOA, and/or in the specific award conditions (as applicable).

Likewise, per 45 CFR §75.352(h) [effective on or after 10/1/2025: 2 CFR §200.332(i)], recipients must consider taking enforcement actions on any noncompliant sub-awards as described in 45 CFR §75.371 [effective on or after 10/1/2025: 2 CFR §200.339] and on contracts in accordance with 45 CFR §75.335 [effective on or after 10/1/2025: 2 CFR §200.327].

• **Please note**: When conducting procurement transactions States and Indian Tribes must follow the same policies and procedures they use for non-federal funds. If they have no such policies and procedures, States and Indian Tribes must follow the procurement standards under the Uniform Guidance. (45 CFR §§75.326 – 75.335; effective on or after 10/1/2025: 2 CFR §§200.317 – 200.327)

#### **Termination**

New awards and funded modifications (including supplements to awards, and competing and non-competing continuation awards), that are issued on or after July 25, 2025, may be terminated for any of the reasons identified below unless the award was issued in either of two exempt program categories. Under the categories of awards that are exempt, the below termination bases do not apply to any program that is subject to a Federal statute that provides otherwise (such as a mandatory grant authorizing statute), or listed at 45 CFR § 75.101(d)(1)-(4) [effective on or after 10/1/2025: 2 CFR §200.101(e)(1)-(4)]:

- 1. *Prior to October 1, 2025*, this award is subject to the termination provisions at 45 CFR §75.372.
- 2. Starting October 1, 2025, this award is subject to the termination provisions at 2 CFR §200.340. By accepting the award, the recipient agrees to this term and condition. Pursuant to 2 CFR §200.340(a)(4), an award may be terminated pursuant to this term and condition in addition to the reasons identified in 2 CFR §200.340(a)(1)-(3). Beginning on that date, under this term and condition of your award, the Department may terminate this award in part or in its entirety based upon:
  - (1) the availability of appropriated funds,
  - (2) the recipient's satisfactory progress in achieving the goals or objectives of the project;
  - (3) the recipient's compliance with the terms and conditions of a previous award; or
  - (4) for whatever reason continued funding would not be in the best interests of the Federal government (including when a grant no longer effectuates the program goals or agency priorities).

Under this term and condition, an award may be terminated at any point during the performance period, including during a budget period.

#### **ALL FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

#### APPLICABLE LEGISLATION, STATUTES, REGULATIONS

Recipients must follow Federal, State, and local laws applicable to HHS awards. This includes, but is not limited to, **any** statutory and regulatory requirements, even if not directly mentioned in these terms and conditions. These may include applicable provisions of the Fair Labor Standards Act (29 U.S.C. §201 et seq.), the False Claims Act (31 U.S.C. §3729 et seq.), the Immigration and Nationality Act (8 U.S.C. §1101 et seq.), and the Personal Responsibility and Work

Opportunity Reconciliation Act of 1996 (<u>Public Law 104-193</u>), and their corresponding regulations. This award is subject, at the minimum, to the following requirements:

- 1. The statutory requirements as identified in the NOFO or program-specific supplemental terms and conditions, and any requirements in the authorization and appropriations acts related to the program and award.
- 2. The HHS specific implementing regulations of 45 CFR Part 75 or 2 CFR Parts 200 and 300, as they are applicable in effect or implemented during the period of the award. See "Department of Health and Human Services (HHS) to Adopt 2 CFR Part 200 in Phases" in these T&Cs for effective dates and changes.
  - **Discretionary:** Unless otherwise stated in the NOFO, all provisions under the UAR apply. Please note discretionary recipients are required to report deviations from budget or program scope or objective, and must request prior written approval from ACF for budget and program plan revisions. See the NoA for any expanded authorities authorized under the award.
  - **Non-Discretionary**: Please refer to the program-specific supplemental T&Cs, which may also cite to or contain budget or program prior approval requirements.
- 3. Other Code of Federal Regulations: Unless otherwise provided by law, the following apply:
  - a. 2 CFR Part 25 Universal Identifier and System for Award Management
  - b. <u>2 CFR Part 170</u> Reporting Subaward and Executive Compensation Information
  - c. <u>2 CFR Part 175</u> Award Term for Trafficking in Persons
  - d. <u>2 CFR Part 176</u> Award Terms for Assistance Agreements that include Funds under the American Recovery and Reinvestment Act of 2009, Pub. L. 111-5
  - e. <u>2 CFR Part 180</u> OMB Guidelines to Agencies on Government-wide Debarment and Suspension (Non-Procurement)
  - f. 2 CFR Part 182 Government-wide Requirements for Drug-Free Workplace (Financial Assistance) (including Smoking Prohibitions (20 U.S.C §§7971 7974, previously §§7181 7184)
  - g. **2 CFR Part 183** Never Contract with the Enemy
  - h. 2 CFR Part 376 Non procurement Debarment and Suspension
  - i. 2 CFR Part 382 Requirements for Drug-Free Workplace (Financial Assistance)

- j. <u>31 CFR Part 205</u> Rules and Procedures for Efficient Federal-State Funds Transfers Cash Management Improvement Act (see also 31 U.S.C. §§3335, 6501, and 6503)
- k. 45 CFR Part 16 Procedures of the Departmental Grant Appeals Board
- 1. 45 CFR Part 30 Claims Collection
- m. 45 CFR Part 46 Protection of Human Subjects
- n. <u>45 CFR Part 80</u> Nondiscrimination Under Programs Receiving Federal Assistance through the Department of Health and Human Services, Effectuation of Title VI of the Civil Rights Act of 1964
- o. 45 CFR Part 81 Practice and Procedure for Hearings Under Part 80 of this Title
- p. <u>45 CFR Part 84</u> Nondiscrimination on the Basis of Handicap in Programs and Activities Receiving Federal Financial Assistance
- q. <u>45 CFR Part 86</u> Nondiscrimination on the Basis of Sex in Education Programs and Activities Receiving or Benefiting from Federal Financial Assistance
- r. 45 CFR Part 87 Equal Treatment for Faith-Based Organizations
- s. <u>45 CFR Part 91</u> Nondiscrimination on the Basis of Age in Programs or Activities Receiving Federal Financial Assistance from HHS
- t. 45 CFR Part 92 Nondiscrimination in Health Programs or Activities
- u. 45 CFR Part 93 New Restrictions on Lobbying
- v. 45 CFR Part 95 General Administration Grant Programs
- w. <u>45 CFR Part 100</u> Intergovernmental Review of Department of Health and Human Services Programs and Activities
- 4. Administrative and National Policy Requirements, including HHS Policy Directives (identified with an asterisks (\*) and Annual Appropriation Limitations (identified with two asterisks (\*\*)): Unless otherwise noted in the program-specific supplemental T&Cs, the NOFO, the administrative and national policy requirements, HHS policy directives, and annual appropriations limitations apply to all programs. Public policy requirements are requirements with a broader national purpose and are imposed by statute. The non-exhaustive list is located under the Administrative and National Policy Requirements page.
- 5. Build America, Buy America (BABA) Applicability: The BABA is not applicable to HHS

programs; therefore, the following does not apply to ACF awards:

- a. **2 CFR Part 184** Buy America Preferences for Infrastructure Projects
- b. <u>2 CFR §200.322</u> Domestic Preference for Procurements provision
- 6. Title IX of the Education Amendments of 1972, as amended, 20 U.S.C. §§1681 et seq., and Title VI of the Civil Rights Act of 1964, 42 U.S.C. §§2000d et seq. For new awards made on or after May 9, 2025, the following is effective immediately:

By accepting this award, including the obligation, expenditure, or drawdown of award funds, recipients whose programs are covered by Title IX certify as follows:

- Recipient is compliant with Title IX of the Education Amendments of 1972, as amended, 20 U.S.C. §§ 1681 et seq., including Title VI of the Civil Rights Act of 1964, 42 U.S.C. §§ 2000d et seq., and Recipient will remain compliant for the duration of the Agreement.
- The above requirements are conditions of payment that go to the essence of the Agreement and are therefore material terms of the Agreement.
- Payments under the Agreement are predicated on compliance with the above requirements, and therefore Recipient is not eligible for funding under the Agreement or to retain any funding under the Agreement absent compliance with the above requirements.
- Recipient acknowledges that this certification reflects a change in the government's
  position regarding the materiality of the foregoing requirements and therefore any
  prior payment of similar claims does not reflect the materiality of the foregoing
  requirements to this Agreement.
- Recipient acknowledges that a knowing false statement relating to Recipient's
  compliance with the above requirements and/or eligibility for the Agreement may
  subject Recipient to liability under the False Claims Act, 31 U.S.C. § 3729, and/or
  criminal liability, including under 18 U.S.C. §§ 287 and 1001.
- 7. Antidiscrimination Laws and Requirements.

By applying for or accepting federal funds from HHS, recipients certify compliance with all federal antidiscrimination laws and these requirements and that complying with those laws is a material condition of receiving federal funding streams. Recipients are responsible for ensuring subrecipients, contractors, and partners also comply.

8. Assurance of Compliance.

The Applicant hereby agrees that it will comply with Title VI of the Civil Rights Act of 1964, as amended (codified at 42 U.S.C. 2000d et seq.), and all requirements imposed by or pursuant to the Regulation of the Department of Health and Human Services (45 C.F.R. Part 80); Section 504 of the Rehabilitation Act of 1973, as amended (codified at 29 U.S.C. 794), and all requirements imposed by or pursuant to the Regulation of the Department of Health and Human Services (45 C.F.R. Part

84); Title IX of the Education Amendments of 1972, as amended (codified at 20 U.S.C. § 1681 et seq.), and all requirements imposed by or pursuant to the Regulation of the Department of Health and Human Services (45 C.F.R. Part 86); The Age Discrimination Act of 1975, as amended (codified at 42 U.S.C. § 6101 et seq.), and all requirements imposed by or pursuant to the Regulation of the Department of Health and Human Services (45 C.F.R. Part 91); and Section 1557 of the Patient Protection and Affordable Care Act, as amended (codified at 42 U.S.C. § 18116), and all requirements imposed by or pursuant to the Regulation of the Department of Health and Human Services (45 CFR Part 92).

## COST SHARING OR MATCHING (NON-FEDERAL SHARE) OF PROGRAM FUNDING

- 9. Some Federal financial assistance programs require the recipient to provide a portion of program funding, as specified in Federal law. Please see the NOFO or program-specific supplemental T&Cs for the requirements.
- 10. <u>Insular Areas</u>. For any program that (a) requires a non-Federal share of program funding and (b) is available to several identified recipients, under the provisions of 48 U.S.C. §1469a(d), as amended, the Insular Areas, defined as American Samoa, Guam, the Northern Mariana Islands and the U.S. Virgin Islands, these recipients are not required to provide up to \$200,000 of the non-Federal share of program funding. If, in any fiscal year, the non-Federal share exceeds \$200,000, the statutory Federal/non-Federal funding rates for that program will apply to all expenditures that exceed that threshold.

#### **PROGRAM INCOME**

- 11. *Default Method*. Please refer to the NOFO, program-specific supplemental T&Cs, and NoA to verify if program income is permitted, and if so, how it is to be used. When the regulations or the T&Cs are silent, the default is the deduction method as described under 45 CFR §75.307(e) (effective 10/1/2025: 2 CFR §200.307(e)(1)). ("Ordinarily program income must be deducted from total allowable costs to determine the net allowable costs. Program income must be used for current costs unless the HHS awarding agency authorizes otherwise. Program income that the non-Federal entity did not anticipate at the time of the Federal award must be used to reduce the Federal award and non-Federal entity contributions rather than to increase the funds committed to the project.")
- 12. *Property*. Proceeds from the sale of real property, equipment, or supplies, are not program income; such proceeds will be handled in accordance with the relevant property standards at 45 CFR §§75.318 75.322 (effective 10/1/2025: 2 CFR §§200.311 200.315), or as specifically identified in Federal statutes, regulations, or T&Cs of the Federal award. For more information about real property and tangible personal property, please see the subheading contained in this Standard T&C.
- 13. *Applicable Credit*. Unless provided in statutes, regulations, or T&Cs of the award, program income does not include rebates, credits, discounts, and interest earned on any of

them. When those sources are silent, to the extent that such credits accruing to or received by the recipient relate to allowable costs, they must be credited to the award either as a cost reduction or cash refund as described under 45 CFR §75.406 (effective 10/1/2025: 2 CFR §200.406).

#### MONITORING AND REPORTING

Except in unusual circumstances, ACF recipients are required to use OMB-approved data collection forms and file these forms in intervals identified by the Federal award. (45 CFR §75.341-75.343; effective 10/1/2025: 2 CFR §\$200.328 – 200.330) For more information, see the NOFO, program-specific supplemental T&Cs, NoA, or specific award conditions.

#### 14. Electronic Submissions.

Reports must be submitted electronically. **Paper copies will not be accepted.** ACF recipients must submit reports through designated online reporting systems, as identified in the NOFO, program-specific supplemental T&Cs, NoA, and/or the specific award conditions. Each system is secured and requires individuals to use a PIN, username, and password.

- a. GrantSolutions On-Line Data Collection (OLDC) system is the online reporting mechanism and is located at <a href="https://grantsolutions.gov">https://grantsolutions.gov</a>. The GrantSolutions Help Desk is open on Monday through Friday from 7:00 am to 8:00 pm ET (except for Federal Holidays). You may reach the Help Desk at 1-866-577-0771, 202-401-5282, or <a href="https://example.com/help@grantsolutions.gov">help@grantsolutions.gov</a>.
- b. HHS Payment Management System (PMS) is the online payment management mechanism and is located at <a href="https://pms.psc.gov">https://pms.psc.gov</a>. The PMS Help Desk is open Monday through Friday from 7:00 am to 9:00 pm ET (except Federal Holidays). You may reach the Help Desk at 1-877-614-5533 or <a href="mailto:pms.gov">pms.gov</a>.

#### FINANCIAL REPORTING

15. Federal funds must be expended for the purposes which they were awarded and within the time period allotted. (45 CFR §75.302; effective 10/1/2025: 2 CFR §200.302)

#### 16. Obligation Period.

a. <u>Discretionary Awards</u>: Recipients may charge to the award "only allowable costs incurred during the period of performance." (45 CFR §75.309; effective 10/1/2025: 2 CFR §200.309) See the NoA for the approved start and end dates of the period of performance and, if applicable, the budget period for the award. Costs incurred within a specific budget period may only be charged to the award within the dates specified for that budget period. Recipients may not charge costs incurred in a previous budget period to the next or any subsequent budget period.

b. <u>Non-Discretionary Awards</u>: The program-specific supplemental T&Cs will set forth the deadline for obligation.

#### 17. Liquidation Period.

Unless superseded by program specific statute or regulations, the deadline for liquidating all financial obligations incurred under the Federal award is not later than 120 calendar days after the end of the period of performance (or as specified in a program regulation). (effective 9/15/2023: 2 CFR §200.344) See NoA.

#### PROGRAM REPORTING

- 18. Discretionary Awards: Please see the NOFO, NoA, as well as Reporting Requirements.
- 19. **Non-Discretionary Awards**: Please see the program-specific supplemental T&Cs for the program reporting requirements.

#### PROPERTY REPORTING

Real property (requires specific authority and prior approval, see limitation under item 16 within this T&C), tangible personal property, and intangible property, that is acquired or improved with a Federal award must be held in trust by the recipient as trustee for the beneficiaries of the project or program under which the property was acquired or improved. ACF requires the recipient to record liens or other appropriate notice of record to indicate that personal or real property has been acquired or improved with a Federal award and that use and disposition conditions apply to the property. Unless program regulations, program-specific supplemental T&Cs, or other program guidance say otherwise, recipients are required to follow the property standards outlined under 45 CFR §§75.316 – 75.323 (effective 10/1/2025: 2 CFR §\$200.310 – 200.316). States must follow their own property standards. The following are the real property and tangible personal property guidance and reporting requirements. For additional information, please see the ACF Property Guidance pages.

#### REAL PROPERTY REPORTING

20. <u>Real Property Reports (SF-429s)</u>, <u>OMB Control No. 4040-0016</u>. ACF programs must have specific statutory authority to allow recipients to provide support for acquisition, construction, and/or major renovation of real property. **Absent statutory authority and approval, costs are considered unallowable under the Federal award.** Only a few ACF programs have authority, please see the <u>Applicable ACF Programs with Real Property Authority</u> list. When Federal funds are allowed and used for these purposes, a Federal interest is established. A Notice of Federal Interest (NFI) must be recorded in the jurisdiction where the real property is located. Federal interest does not expire unless program statute says otherwise. So long as a Federal interest remains, property requirements and reporting apply. Recipients (and on behalf of subrecipients) are responsible for submitting the request and report forms. **Only forms submitted in** 

#### GrantSolutions OLDC are considered official real property submissions.

The collection of SF-429 forms must be used for awards that establish a Federal interest on real property. Overview of forms are as follows:

- a. **SF-429.** The Cover Page must be submitted along with the other SF-429 Attachments (A, B, and C). GrantSolutions OLDC automatically adds the cover page to the Attachment.
- b. **SF-429 Attachment A.** The *General Report* form is due annually and follows the same reporting cycle as the annual Federal Financial Report or program specific Expenditure Report.
- c. **SF-429 Attachment B.** The *Acquire or Improve Request* form may be submitted at any time to request prior approval to use federal funds to acquire or improve property. The submission of this form, with supporting documentation, in GrantSolutions OLDC is the official starting point for any prior approval request to purchase, construct, and/or major renovation project for real property.
- d. **SF-429 Attachment C.** The *Disposition or Encumbrance Request* form may be submitted at any time to request disposition instructions. The submission of this form, with supporting documentation, in GrantSolutions OLDC is the official starting point for any prior approval disposition or encumbrance requests. When the property is no longer needed, the recipient (when applicable, on behalf of subrecipients) must submit in GrantSolutions OLDC a request for disposition instructions. OGM must be consulted and confirm the percentage of participation (federal interest) before any payment is remitted on a real property. ACF will review and make a decision on one of the three standard OMB disposition options described under 45 CFR §75.318(c) to eliminate the Federal interest. The recipient (when applicable, on behalf of subrecipient) is required to compensate ACF for its share by remitting payment when real property is sold or retained. Payment must be received and confirmed before ACF can release the federal interest on the property. For more information, see Remit Payment guidance.

Please note that for the SF-429 Attachment B and C, the appraised value is the current fair market value based on the appraisal (**no more than three years old**) conducted by an independent certified appraiser.

For more information, please see program-specific supplemental T&Cs, the <u>ACF Real Property Guidance</u>, and the <u>Applicable ACF Programs with Real Property Authority list</u>.

#### TANGIBLE PERSONAL PROPERTY REPORTING

21. <u>Tangible Property Report (SF-428s)</u>, <u>OMB Control No. 4040-0018</u>. The SF-428 is a standard form used to collect information related to tangible personal property purchased under a Federal award. Unless otherwise directed in the program-specific supplemental

T&Cs, Federal assistance programs are required to use the SF-428s. Recipients (and on behalf of subrecipients) are required to submit the forms. States must use, manage and dispose of equipment acquired under a Federal award by the state in accordance with state laws and procedures. Overview of the forms are as follows:

- a. **SF-428.** The Cover Page must be submitted along with the other SF-428 Attachments (B, C, and S).
- b. **SF-428 Attachment A.** The Federally Owned Property Annual Report is **not** applicable to ACF programs.
- c. **SF-428 Attachment B.** The Final/Award Closeout form on Acquired Equipment purchased with Federal Funds is due at the end of a Federal Assistance Award. This form may not apply to some non-discretionary programs. Please see program-specific supplemental T&Cs for applicability and exceptions.
- d. **SF-428 Attachment C.** The Disposition Request form on Acquired Equipment is due at any time other than award closeout. The submission of this form, with the SF-428 cover page and supporting documentation, to OGM is the official starting point for any prior approval disposition request. OGM must be consulted and confirm the percentage of participation (federal interest) before any payment is remitted on the property. Recipients (and on behalf of subrecipients) are required to compensate ACF for its share by remitting payment when equipment is sold or retained. Payment must be received and confirmed before ACF can release the federal interest on the property. For more information, see <a href="Remit Payment">Remit Payment</a> guidance.
- e. **SF-428 Attachment S.** The Supplemental Sheet may be submitted with the SF-428 Attachment B or C to provide additional information.

For more information, please see the ACF Tangible Personal Property Guidance.

#### AWARD PAYMENTS

- 22. <u>Payment</u>. All Federal financial assistance program payments will be made available through the HHS PMS. Questions pertaining to payments should be directed to: HHS Division of Payment Management, P.O. Box 6021, Rockville, MD, 20852, or PMS Help Desk at 877-614-5533, or <u>PMSSupport@psc.gov</u>. Other questions should be directed to the ACF contact listed on the NOA or program-specific supplemental T&Cs.
- 23. <u>Returning Funds/Interest</u>. Unless otherwise directed in the financial or program specific expenditure report, the HHS Program Support Center (PSC) serves as a centralized point for returning award interest and funds according to established federal law, policies, procedures, and regulations. PMS prefers that repayment be completed as an electronic transfer or by check. Please refer to the *Returning Funds/Interest* instructions under the *Recipients* drop-down on the <u>PMS website</u>.

#### SUBRECIPIENTS AND SUBCONTRACT MONITORING AND MANAGEMENT

- 24. All Federal assistance programs must comply with the Subrecipient Monitoring and Management requirements described in subpart D, 45 CFR §§75.351 75.353 (effective 10/1/2025: 2 CFR §§200.331 200.333). Discretionary awards are also subject to the *ACF Term and Condition on Subawards* located on the *Administrative and National Policy Requirements* page, see item 4 herein.
- 25. <u>Debarred or Suspended</u>. No entity may participate in these programs in any capacity or be a recipient or subrecipient of Federal funds designated for these programs if the organization has been debarred or suspended or otherwise found to be ineligible for participation in Federal financial assistance programs or activities. Please see Executive Orders 12549 and 12689, as well as 2 CFR Parts 180 and 376 for debarment and suspension provisions. Recipients must include a similar T&C for all subawards and contracts awarded under these programs. Prior to issuing subawards and contracts under the Federal award, the recipient (pass-through) must review information available through the System for Award Management (SAM), <a href="https://www.sam.gov">https://www.sam.gov</a>, to determine whether an entity is ineligible.
- 26. <u>Determinations</u>. Recipients are required to make case-by-case subrecipient and contractor determinations on whether the substance of an agreement creates a Federal assistance relationship (subaward) or a procurement relationship (contract) in accordance with 45 CFR §75.351 (effective 10/1/2025: 2 CFR §200.331). The presence of one or more characteristics may not be present in all cases; as such, the recipient must use judgment as the substance of the relationship is more important than the form of the agreement. ACF may also supply and require recipients to comply with additional guidance to support these determinations.

**Please note for subrecipients**: There is a long standing ACF OGM policy that any State, local, Tribal, or Territorial governments providing a service for a pass-through entity must be considered a subrecipient.

- 27. <u>Fixed amount subawards</u>. A fixed amount award cannot be used in programs which require mandatory cost sharing or matching in accordance with 45 CFR §75.201(b)(2) (effective 10/1/2025: 2 CFR §200.201(b)(2)). Many Federal assistance programs require the recipient to provide a portion of program funding, as specified in Federal law. Please see the NOFO or program-specific supplemental T&Cs for the cost sharing or matching (non-Federal share) requirement.
- 28. <u>Indirect Cost.</u> In accordance with 45 CFR §75.352(a)(4) (effective 10/1/2025: 2 CFR §200.332(a)(4)), pass-throughs must recognize the approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government, or if no such rate exists, either a rate negotiated between the recipients and subrecipient or provide a percent de minimis indirect cost rate (10% under 45 CFR §75.414(f) prior to 10/1/2024; effective date 10/1/2024: 15% under 45 CFR §75.320(f); effective date 10/1/2025: 15%

under 2 CFR §200.414) Please direct indirect cost questions to the HHS PSC Division of Cost Allocation Services (CAS), see CAS Contact Us.

#### 29. Monitoring:

- a. <u>Contract</u>. Recipients are responsible for ensuring that contracts contain the applicable provisions described in Appendix II of 45 CFR Part 75 (effective 10/1/2025: 2 CFR Part 200). The recipient is responsible for oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of the contract or purchase order. Records must be maintained by the recipient and be sufficiently detailed for compliance.
- b. Subrecipient. Recipients are required to advise subrecipients of requirements imposed on them by Federal laws, regulations, and the provisions of award as well as any supplemental requirements imposed by the recipient. These include administrative and audit requirements (where applicable) under 45 CFR Part 75 (effective 10/1/2025: 2 CFR Part 200). The recipient must conduct a risk assessment of subrecipient(s) in accordance with 45 CFR §75.352(b) (effective 10/1/2025: 2 CFR §200.332(b)). Additionally, all subrecipient(s) must obtain a Unique Entity Identifier number assigned by the SAM, if they do not already have one. Recipients are required to check the SAM to verify that the subrecipient(s) is/are not debarred, suspended, or ineligible. Recipients are responsible for monitoring the activities of the subrecipient to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the T&Cs of the subaward, and that subaward performance goals are achieved. "Monitoring by the non-Federal entity must cover each program, function and activity." See 45 CFR §§75.342 and 75.352 (effective 10/1/2015: 2 CFR §§200.329(a) and 200.332). Records must be maintained by the recipient and be sufficiently detailed for compliance. For more information, see item 4.k. Salary *Limitation – Federal Executive Level II* within this Standard T&C.

Should a subrecipient perform unsatisfactorily, the recipient is responsible for remedying subrecipient issues. Recipients of an award will be legally accountable to ACF for performance of the project or program. Recipients will be held solely responsible in the event of non-compliance by a subrecipient. The recipient will be held accountable for cost disallowances regarding subawarded funds. If requirements of the program cannot be met due to subrecipient issues, ACF may take one or more of the actions listed under 45 CFR § 75.371–75.375 (effective 10/1/2015: 2 CFR §§200.339 – 200.343).

#### NON-COMPETING CONTINUATIONS

30. Most ACF discretionary awards are funded in increments. These increments are referred to as "non-competing continuations." If the award has multiple budget periods, recipients will be expected to submit non-competing continuation applications for each budget period. If not referenced in the NOA, the ACF Program Office or Grants Office will

provide additional information on what documentation to submit and deadlines for non-competing continuation applications. Deadlines are typically in advance of the start date of the next budget period to allow ACF sufficient time to process the applications.

#### **AUDITS**

- 31. Recipients must arrange for the conduct of audits as required by 45 CFR Part 75, Subpart F Audit Requirements (effective 10/1/2025: 2 CFR Part 200 Subpart F). For more information, also see <u>ACF Oversight and Monitoring: Audit Reports</u> page.
- 32. Recipients and pass-through entities, per 45 CFR §§75.352(f) and 75.501(effective 10/1/2025: 2 CFR §200.501), must verify that subrecipients also comply with the audit requirements.
  - a. **For-profit subrecipients**. Unless stated otherwise in regulation, guidance, the NOFO, or program-specific supplemental T&Cs, the Subpart F does not apply to for-profit subrecipients. (45 CFR §75.501(h) (k); effective 10/1/2025: 2 CFR §200.501(h)) However, at a minimum, the recipient and pass-through entity are responsible for establishing requirements to ensure compliance by for-profit subrecipients. The agreement must describe applicable compliance requirements and the for-profit subrecipient's compliance responsibility.

#### POINTS OF CONTACT

Points of contact for additional information or questions concerning either the operation of the program or related financial or Federal assistance award matters may be found on the NoA. The Program Office contact handles the programmatic specific needs such as program intent, goals and objectives; whereas, the OGM contact typically handles any business, financial, and administrative activities such as budget revisions, prior approval requests, and closeouts.

#### **IMPORTANT ADDRESSES**

Administration for Children and Families Office of Grants Management 330 C Street, SW. Mailstop 3127 Washington, DC 20201

#### **OIG HOTLINE**

The OIG of HHS maintains the OIG Hotline, a system for reporting allegations of fraud, waste, abuse and mismanagement in Department of Health and Human Services' programs. Your information will be reviewed by a professional staff member and will remain confidential; you need not provide your name. Information provided through the website is secure and all information is safeguarded against unauthorized disclosure. Report the possible misuse of federal funds by phone or online. Please provide as much detailed information as possible in your report.

Online: <a href="https://oig.hhs.gov/report-fraud">https://oig.hhs.gov/report-fraud</a>
Phone: 800-HHS-TIPS (800-447-8477)

TTY: 800-377-4950 Fax: 800-223-8164

If you are a provider, HHS contractor, HHS recipient or subrecipient and want to self-disclose potential fraud in HHS programs, please visit the <u>self-disclosure</u> webpage at: https://oig.hhs.gov/compliance/self-disclosure-info/index.asp.

#### **IMPORTANT WEBSITES**

- Welcome To ACF website.
- ACF Award Terms and Conditions.
- HHS Grants website.
- Congress.gov Congressional Research Service: Appropriations.
- General and Permanent Laws: United States Code (U.S.C.).
- Federal Regulations: Electronic Code of Federal Regulations (e-CFR).
- Congress.gov: U.S. Federal Legislative Information.

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