

providing direct child care services to hurricane-affected families. Additionally, any remaining funds are to be used to supplement the CCDF allocation in the 22 counties declared disaster areas as a result of Hurricane Rita. These funds will augment the affected workforce areas' original CCDF allocations and are intended to increase the CCDF funds available to provide direct child care services to hurricane-affected families.

The Commission will enter into a Child Care and Development Fund/Child Care Waiver (CCDF/CCW) contract with Boards receiving the additional funds. The Commission has established Budget Code 21 for the additional CCDF funds expended through the CCDF/CCW contract.

PROCEDURES:

Boards must ensure that appropriate staff establishes Budget Code 21, Fund Code 027 for NLF CCDF/CCW-Hurricanes Katrina and Rita, in the Budget and Payment Application (BAPA) and the Child Care Services Delivery (CCSD) application using the revised Fiscal Year 2006 Crosswalk of Accounting Codes provided in Attachment 1 to this WD Letter.

In September 2005, the local CCSD application was modified to indicate which families were hurricane-affected. Boards were instructed to flag those individuals in the CCSD application. Boards must ensure that all existing individuals who are flagged in the CCSD application as hurricane-affected are transferred to the CCDF/CCW-Hurricanes Katrina and Rita budget effective *July 1, 2006*. NLF

Boards must ensure that no later than *July 27, 2006*, all direct child care expenditures previously funded by NEG, WIA, or CCDF since October 1, 2005—including local match funds—are reversed and charged against Budget Code 21 for CCDF/CCW-Hurricanes Katrina and Rita. NLF

To ensure adequate audit controls are established and verified for each family for which charges are reversed, Boards must ensure that appropriate staff follows the process detailed in Attachment 2 to this WD Letter for reversing expenditures. NLF

To ensure sufficient time to deobligate funds from the NEG contracts, Boards must ensure that no later than *July 27, 2006*, adjustments are made to the online Cash Draw and Expenditure Reporting System. The adjustments must reflect the transfer of expenditures funded by NEG, WIA, or CCDF since October 1, 2005, to the CCDF/CCW contract. NLF

Boards must be aware that costs associated with reversing the claims will be absorbed by the Boards' CCDF operational line item. NLF

Boards must be aware that children served with these additional CCDF funds will not be included in the Boards' performance measure for the average number of children served per day. NLF