

COC FY 21

Subrecipient Post Award Training

November 3, 2022



WELCOME AND TODAY'S AGENDA

<ul style="list-style-type: none">• Welcome	Aimee Cox, Chief Impact Officer
<ul style="list-style-type: none">• Program Requirements• Implementing CoC Projects<ul style="list-style-type: none">• Program Implementation• Common Issues• Indirect Costs• Match	Susan Kim, Grants & Contracts Manager
<ul style="list-style-type: none">• Implementing CoC Projects<ul style="list-style-type: none">• Time & Activity Reports• Project Administration	Jess Torres, Program Analyst
<ul style="list-style-type: none">• 2021 CoC Y Agreement Updates	Boston R., Grants & Contracts Manager
<ul style="list-style-type: none">• Project Set Up in ZoomGrants• Requests for Reimbursement	Jess Torres, Program Analyst

2021 CoC: YOUTH HOMELESSNESS PROGRAM

- **All 2021 CoC Funding was automatically renewed (no 2021 NOFA)**
 - YHDP funding is now part of the CoC Funding Award for the San Diego Region
 - RTFH continues to be the grantee for the Youth Homelessness Program funding
 - Funding remains the same and the scope of work remains the same
- **CoC**
 - Sub-recipients are encouraged to attend General Membership meetings
 - Monitoring and performance
 - Projects will be monitored this year by the G&C Team and continue to be part of the rating and ranking process.
 - There will be a new NOFA for 2022-2023, more details to come in early 2023 on the RFP process and any changes.

2021 CoC NOFO: YOUTH HOMELESSNESS PROGRAM

- As the collaborative applicant, RTFH has submitted the application for the 2021 CoC NOFO.
 - As the grantee of the Youth Homelessness Program, RTFH submitted all required documents
 - Youth Homelessness Program projects will be part of the rating and ranking process moving forward



REQUIREMENTS REVIEW

REQUIRED DOCUMENTS

- FY21 Grant term begins December 1, 2022 and ends November 30, 2023
- Cannot begin to incur costs without a fully executed subrecipient agreement and a Notice to Proceed Letter.
- Subrecipients will need to submit an updated (simplified) project profile in ZoomGrants as part of the FY21 set up

ENVIRONMENTAL REVIEW (ER)

- ALL new and renewal projects receiving Federal funds (including all CoC Program activities) require an ER prepared by a Responsible Entity
 - More information can be found at [Environmental Review Flow Chart](#)
- Environmental reviews must be conducted BEFORE funds are committed
- ERs must be renewed every five years or sooner if environmental conditions change or the project funding sources increase significantly
- ER process completed for FY21!

KEY REQUIREMENTS

- All projects are required to:
 - Participate in the Coordinated Entry System
 - Participate in the HMIS system except victim service providers which must use a comparable database
 - Operate with a housing first orientation
 - Incorporate Positive Youth Development (PYD) and Trauma Informed Care (TIC) into all provided supportive services and housing assistance
- No member of the household can be older than 24 at project entry; no age limit once housed
- The CoC Program does **NOT** have any minimum income eligibility for their funded projects.

KEY REQUIREMENTS

- May serve youth meeting the following definitions of homelessness
 - Category 1: Literally Homeless
 - Category 2: Imminent Risk of Homelessness
 - Category 4: Fleeing/Attempting to Flee Domestic Violence
- Recipients must have written policies and procedures that:
 - Require intake staff to document eligibility at intake/screening
 - Specify the evidence to rely upon to establish and verify homeless status
 - Include standards for documenting due diligence
 - CoC Program Toolkit – Determining and Documenting Homelessness

ALTERNATIVE REQUIREMENTS

Joint TH-RRH

- Rental assistance can be provided up to 36 months to a household for RRH portion of the Joint Transition Housing-RRH
- Participants can be provided up to 12 months of supportive services after rental assistance stops
- Participants receiving rental assistance can enter into an initial lease of less than one year but more than one month
- Providers may bill as eligible supportive services costs:
 - Payment of utility arrears of up to six months per service
 - Payment of rental arrears consisting of a one-time payment for up to six months of rent in arrears, including any late fees on those arrears

ALTERNATIVE REQUIREMENTS REVIEW

All Projects (Except RRH Only)

- The one-time cost of purchasing a cellular phone and basic cellular plan for program participant use, provided that access to a cellular phone is necessary to obtain or maintain housing

See RTFH's [Alternative Requirements Summary](#) for more information.



PROGRAM IMPLEMENTATION RESOURCES & COMMON ISSUES

UNDERSTANDING CoC RULES

- Complying with Federal Regulations is complex
- Implementing HUD Programs requires added attention to detail
 - HUD has specific rules for implementing its programs – beyond the Federal Rules
 - Not all HUD programs follow the same rules –CoC, ESG, CDBG, YHDP each have different rules
- Organizations may have experience with other programs
 - DOE, DOJ, DOL, HHS
- BUT HUD CoC operates differently from those, so fund-based accounting and distinct protocols are essential!

THE BIG RULES FOR IMPLEMENTING CoC PROJECTS

All Federal Programs – multiple rules

- 2 CFR part 200
- Housing Programs:
 - Fair Housing, Anti-Discrimination, Equal Access, No involuntary separation of families
 - Housing Quality & Safety

CoC 24 CFR part 578 is the “go-to” rule

- Specifically lists eligible costs
- Lists other federal regulations and if they apply

ELIGIBLE COSTS IN CoC PROJECTS

Only these categories and only items as described in 24 CFR 578:

- Support Services
- Operating Costs for Housing
- Rental Assistance and Leasing
- Project Administration

ELIGIBLE COSTS – SUPPORTIVE SERVICES

In general, grant funds may be used ***only*** on eligible costs identified in 24 CFR 578 **and** must be included in your subrecipient agreement.

- Assessing service needs
- Assistance w/moving costs
- Case management
- Child care
- Education services
- Employment assistance & job training
- Food
- Housing search & counseling services
- Legal services
- Life skills training
- Mental health services
- Outpatient health services
- Outreach Services
- Substance abuse treatment services
- Transportation
- Utility deposits
- Operating Costs

Grant may also fund staff and overhead costs directly related to carry out these activities

COSTS NOT ALLOWED OR RESTRICTED IN CoC

Not Allowed

- Bad debt
- Fundraising
- Donations
- Entertainment (including food for meetings)
- Alcohol
- Penalties, fines
- Interest
- Legal defense

Restricted

- Charging 100% of utilities to a single grant
- Security (must have 50%+ units)
- Unrestricted business expense such as cost of incorporation, licensure
- Indirect costs for subrecipient over first \$25,000
- Travel to training unless HUD approved

ALLOWED COSTS BY PROGRAM COMPONENT

Eligible Costs	Program Components				
	Permanent Housing		TH	SSO	HMIS
	PH: PSH	PH: RRH			
Acquisition	✓		✓	✓	
Rehabilitation	✓		✓	✓	
New construction	✓		✓		
Leasing	✓		✓	✓	
Rental assistance	✓	✓	✓		
Supportive services	✓	✓	✓	✓	
Operating costs	✓		✓		
HMIS	✓	✓	✓	✓	✓
Project administration	✓	✓	✓	✓	✓

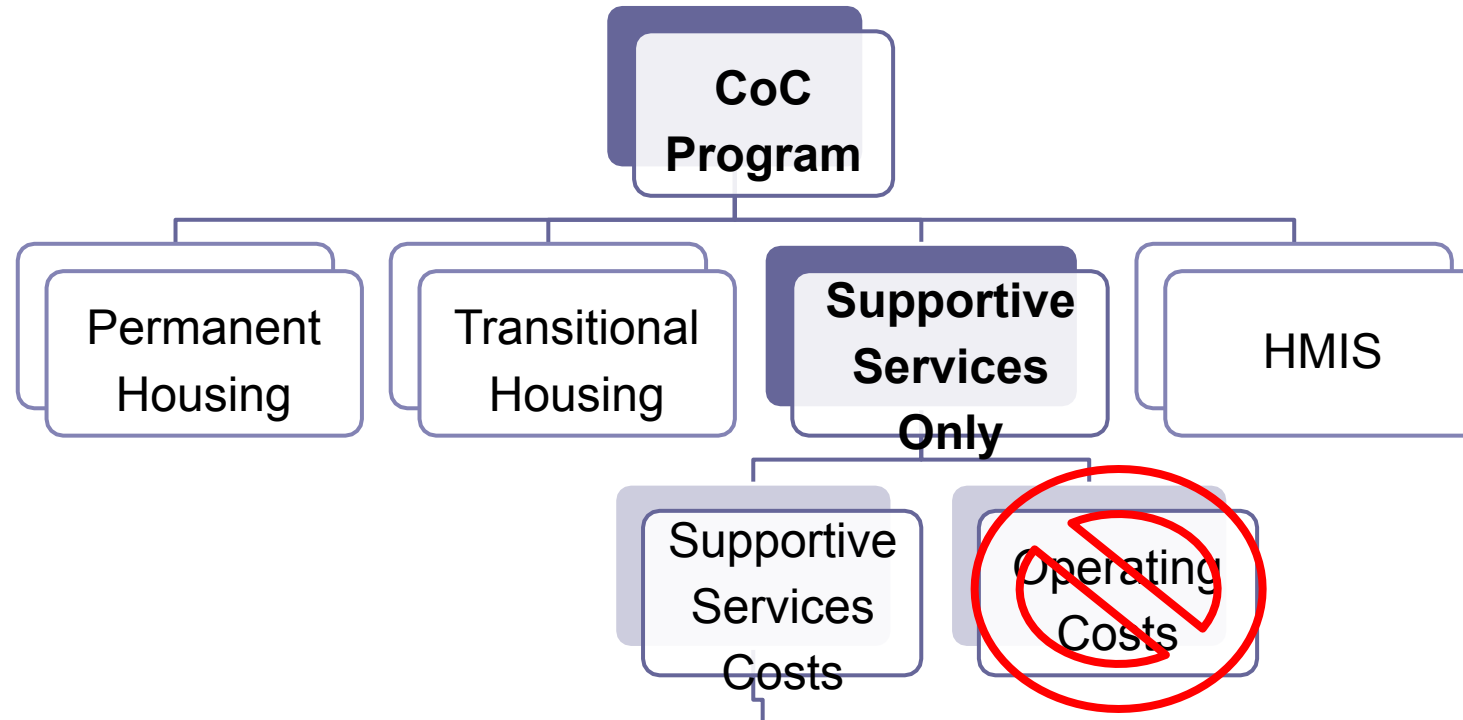
Reminders:

- Only allowable if identified in your subrecipient agreement
- Costs Limited by Project Type
- Joint TH-RRH – Follow chart for each component. TH portion all, RRH only 4

COMMON ISSUES IN IMPLEMENTING CoC PROJECTS

- Time and activity reporting
- Administrative costs
- Indirect cost rates and De Minimis indirect costs
- Match requirements
- Supporting Documentation

A WORD ABOUT OPERATING COSTS IN SSO PROJECTS



Day-to-day operation of the supportive service-only facility (maintenance, repair, building security, furniture, utilities and equipment) are eligible as a supportive service

ELIGIBLE COST – CAP ON PROJECT ADMINISTRATION

- Direct administrative costs must be documented



INDIRECT COSTS

INDIRECT COSTS

- Subrecipients may charge indirect costs to the award.
 - Two major methods:
 - Negotiated indirect cost rate with a cognizant Federal department (varies)
 - De Minimis rate allowed (10%)
- Indirect costs are expenses of doing business not readily identified with a particular activity but necessary for general operation of applicant organization and conduct of activities it performs.
- Applicants that do not have an approved federally negotiated indirect cost rate may charge up to a rate of 10% of modified total direct costs.

NEGOTIATED INDIRECT COST RATES

- Applicants with an approved federally negotiated indirect cost rate must submit with their annual CoC application.
- Subrecipients with an approved Negotiated Indirect Cost Rate provide a copy to the RTFH and can charge based on the specifics as negotiated.
- The NICR can be from any Federal Dept.
- The NICR is periodically renewed or renegotiated.

DE MINIMIS INDIRECT COST

- HUD has established a De Minimis Indirect Cost (DMR) rate (10%)
 - Cannot have or ever had a NICR
 - Cannot exceed \$35 Million in Federal Funds
 - Use it for all federal awards
- Is applied to MODIFIED direct costs
 - Cannot “double bill” the 10% DMR is removed from direct cost billing
 - Some items NOT in the DMR are:
 - Rent, equipment, patient care, direct participant support
- Full DMR Guide from HUD (March 2021)
- CoC 201 Using the De Minimis Rate training on RTFHSD.org

DMR – ELIGIBILITY

For CoC and ESG (part §200.68)

- direct salaries and wages, applicable fringe benefits
- materials and supplies, services, travel
- sub-awards and sub-contracts up to the first \$25,000 of each sub-award or sub-contract (regardless of the period of performances under the award)
- must meet RADAR (reasonable, allowable & eligible, applicable, necessary to performance of the grant,
- identified specifically the program or be directly assigned to such activities
- consistent with agency policies and procedures

REMEMBER ADMINISTRATION IS CAPPED AT 10%

- If a project has less than 10% of Direct Administrative Costs, the NICR or DMR can be used to fill the gap of up to 10%.
 - Administrative costs cannot exceed 10%, even if you have a NICR higher than that.
 - Administrative costs shared 50/50 with RTFH
 - Ways to recover your 5% of administrative costs:
 - Direct Admin Cost
 - NICR or DMR fill the 'gap' up to the 5% cap
- Administrative line item must be documented

EXAMPLES OF COSTS INCLUDED IN MODIFIED DIRECT COSTS

- Supportive service: annual assessment, case management, education, employment training, housing search/counseling, transportation, legal, life skills
- Operating: maintenance and repair, building security
- HMIS data collection, training, victims services data, legal and lead agency costs
- Administration: general management not tied to direct service, environmental review

EXAMPLES OF COSTS EXCLUDED IN MODIFIED DIRECT COSTS

- Child care
- Moving costs
- Educational scholarships
- Food
- Mental health, outpatient health, substance abuse treatment
- Vehicle transportation,
- Utilities and utility deposits, property taxes, insurance, reserves, damages
- Furniture
- HMIS equipment, fees, licenses
- Rent, utilities, equipment

MATCH

MATCH REQUIREMENTS

- Must document all costs using the same policies and procedures used to document CoC Program funding
- Match requirement – 25% cash or in kind for all line items except leasing
- Matching funds can only be used on eligible CoC Program costs.

MATCH DOCUMENTATION

- Projects must document formal match agreement (e.g., MOU for in-kind) prior to grant agreement.
- If recipient needs to change its in-kind matching source, a new MOU **must** be in place before a new source can be counted as match.
- Must demonstrate match is spent on eligible activities and incurred within the grant period.
- Must keep source documentation (e.g., MOU) on file for review when needed.

UNDERSTANDING MATCH

- Must be cash or in-kind contributions
 - In-kind may be third-party source, or
 - Directly from the agency
 - Only includes eligible costs of the project (Ex: no fundraising, debt, etc)
- Third party in-kind services to program participants must be documented by an MOU prior to grant agreement execution.
- In-kind match from the agency is documented in a letter of commitment.
- Program income can be used as match (Ex: program participant rent that comes directly to the project can be counted as match)

WHAT IS NOT MATCH?

- Match does NOT include:
 - Cash or any in-kind contribution used as match for another grant
 - Cash or in-kind contributions statutorily prohibited as match or ineligible under that program's requirements
 - In-kind services provided **without an MOU**
 - Program Participant Savings Funds
 - Federal benefits provided directly to the program participant (e.g. food stamps, MediCal)
- Match MOU must contain specific statements

PROJECT MATCH AND BUDGET LINE ITEMS - EXAMPLE

Cost	CoC Program Funds	Match	Total
Operating	\$100,000	\$0	\$100,000
Services	\$0	\$25,000	\$25,000
Project Administration	\$10,000	\$2,500	\$12,500
Total	\$110,000	\$27,500	\$137,500

CASH MATCH DOCUMENTATION

- Cash match is committed through written documentation provided on the source agency's letterhead, signed, and dated by an authorized representative.
- Documentation must include:
 - Amount of cash to be provided for the project
 - Specific date the cash will be made available
 - Actual grant and fiscal year to which the cash match will be contributed
 - Allowable activities to be funded by the cash match

IN-KIND GOODS MATCH DOCUMENTATION

- In-kind donations must be substantiated with written documentation provided on the source agency's letterhead, signed, and dated by an authorized representative.
- Documentation must include:
 - Description and value of the donated goods
 - Specific date and grant (including fiscal year) for which the goods will be contributed
 - Method used to determine the value of the donation

IN-KIND SERVICES MATCH DOCUMENTATION

- An MOU for In-kind Services must be in place prior to provision of the service.
- The MOU must include:
 - An unconditional commitment to provide the service
 - Description of the specific service to be provided
 - The profession of persons providing the service and hourly cost of the service
 - The timeframe in which services will be provided and available to the project
 - The system used to document the actual level and value of services

MATCH RESOURCES

- [Importance of Documenting Match Under the CoC Program Podcast](#)
- [Match Requirements in the CoC Program Video](#)
- CoC Match FAQs: <https://www.hudexchange.info/coc/faqs/>



TIME AND ACTIVITY REPORTS

TASK AND ACTIVITY REPORTS – “TIME CARDS”

- Personnel costs require allocation across activities
- Time and activity reports must:
 - Reflect actual time spent on the specific project
 - Approved activities
 - Not exceed 100% (“overtime” is part of total time spent)
 - Be signed / approved by personnel & authorized administrator

EXAMPLE #1 OF TIME RECORD

Header:

Employee Name
 Dates
 Days of Week

Rows:

Project and activity
 hours on each date*
 Each row is a different project /
 activity
 Tally and value calculation

Footer:

Signature and authorization

Monthly Employee Timesheet																			
Subrecipient Name:											Dates:			to			PayRate:	\$0.00	
Employee Name:															FringeRate:	0.00%			
Job Title:															Loaded Rate:	\$0.00			

Days	10/1															Total hours
CoC grant #																0
support services																0
CoC grant #																0
Operating																0
CoC grant #																0
Administration																0
CoC grant #																0
Support services																0
CoC grant #																0
Operations																0
CoC grant #																0
Administration																0
Other:																0
Other:																0
Vacation																0
Sick																0
Holiday																0
Other Leave																0
Other																0
Other																0
Total hours	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

CoC Grant #	Total Hrs
Operations	0
Services	0
Administration	0

CoC Grant #	Total Hrs
Operations	0
Services	0
Administration	0

This is an accurate representation of my activities for the above pay period.

Employee Signature _____ Date _____

Supervisor Signature _____ Date _____

OTHER DOCUMENTS NEEDED TO CHARGE PERSONNEL COSTS

- Documentation of fringe benefits
- Evidence of payment
 - Base pay
 - Benefits
 - Applicable taxes
- Record of allocation of personnel costs over applicable funding sources



PROJECT ADMINISTRATION

ELIGIBLE COSTS – PROJECT ADMINISTRATION

Project administration is charged as a direct cost to the grant

- Project administration funds can be used to conduct:
 - Project management, oversight and coordination
 - Training on CoC requirements
 - Environmental review

Direct administrative costs must be documented



2021 Subrecipient Agreement Updates

Match Commitment

Expenditure Guideline Chart

Percentage of Match Funds	Match Deadline
25%	March 1, 2023
50%	June 1, 2023
75%	September 1, 2023
100%	November 30, 2023

* RTFH requires subrecipient to meet match milestones

** Un met match requirement can prompt a corrective action with a Performance Improvement Plan (PIP)

Match Commitment

1. RTFH requires subrecipient to meet match milestones for the program.
2. Should the Subrecipient not meet the agreed upon match expectations, RTFH in its sole discretion reserves the right to recapture funds that will meet the match requirements as required by HUD. RTFH also reserves the right in its sole discretion to mandate a corrective action with a performance improvement plan (PIP) to ensure match requirements are met.

Request for Reimbursement (RFR)

Due Monthly, by the 15th day of month following reporting period

Reporting Period	Due to RTFH
Dec 1 – Dec 31	1/15/2023
Jan 1 – Jan 31	2/15/2023
Feb 1 – Feb 28	3/15/2023
Mar 1 – May 31	4/15/2023
Apr 1 – Apr 30	5/15/2023
May 1 – May 31	6/15/2023
June 1 – June 30	7/15/2023
July 1 – July 31	8/15/2023

Reimbursement Summary Sheet (RSS)

Provider Name_Project Type									
Original Contract Award		Invoice Amount	YTD Spending as of	Contract Balance	% of Unspent Funds	Average Monthly Spending	Recommended Monthly Spending for Full Expenditure	# Persons to be Served	# Persons Served YTD
Supportive Services									
SS. Case Management	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	100.00%	\$ -	\$ 416.67		
SS. Food	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	100.00%	\$ -	\$ 800.00		
SS. Transportation	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	100.00%	\$ -	\$ 250.00		
Total Supportive Services Cost	\$12,000.00	\$ -	\$ -	\$ 12,000.00	100%	\$ -	\$ 1,000.00		
Operating Costs									
Furniture	\$ 2,000.00	\$ -	\$ -						
Total Operating Costs	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	100%	\$ -	\$ 166.67		
Rental Assistance									
Total Rental Assistance	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	100%	\$ -	\$ 83.33		
Administration									
Total Administration (5% of Program Costs)	\$ 750.00	\$ -	\$ -	\$ 750.00	100%	\$ -	\$ 62.50		
Total Contract Amount	\$15,750.00	\$ -	\$ -	\$ 15,750.00	100%	\$ -	\$ 1,312.50	10	N/A

3. Subrecipient will include in the RFR submission, a reimbursement summary sheet (RSS) which will be required to be updated quarterly. The subrecipient shall provide all requested information. Failure to provide the information may result in the reimbursement being returned to the subrecipient unpaid.

Expenditure Milestone Expectations

1. Subrecipient is expected to meet the following expenditure deadlines for YHDP funding. Subrecipients will be required to confirm they can meet these spenddown targets or provide an alternative timeline to be evaluated by RTFH.
2. Should the Subrecipient not meet the agreed upon expenditure expectations, RTFH in its sole discretion reserves the right to recapture the difference in funds between the actual expenditure deadline and expected expenditure. RTFH also reserves the right in its sole discretion to mandate a corrective action with a performance improvement plan (PIP) to ensure future timely expenditure of YHDP funds.

Percentage of YHDP Funds	Expenditure Deadline
25%	March 1, 2023
50%	June 1, 2023
75%	September 1, 2023
100%	November 30, 2023

CoC MONITORING GOALS

- Proactively assist CoC funded projects with efforts to comply with HUD regulations
- Guidance and technical assistance opportunities to CoC funded projects
- Address and help resolve performance concerns related to policies, procedures, and outcomes
- Ensure there is consistency in how agencies/projects implement their CoC funded programs

Grant Monitoring

1. The subrecipient will work with RTFH's Contracts and Grants Manager to complete periodic reviews to discuss contract compliance and fiscal spending. Periodic reviews will occur at a frequency set by the Contracts and Grants Manager.
2. If RTFH determines that a subrecipient has issues meeting the requirements of the agreement, the subrecipient will submit a PIP to RTFH within 30 days.
3. RTFH will complete an annual monitoring review to ensure compliance with HUD regulations.



REQUESTS FOR REIMBURSEMENT

SUPPORTING

DOCUMENTATION

- All invoices are due monthly no later than the 15th.
 - First invoices must be submitted by January 15, 2023
- Supporting documentation will be submitted via ZoomGrants
- All supporting documentation includes:
 - General Ledger
 - Match Documentation
 - Expenditures paid by more than one source, provide the split costs supporting documentation
- Review the remaining balance before submitting invoices to prevent delays, returned invoices, and negative balances
- **If expenses are ineligible, RTFH will deduct the ineligible expenses and process the reimbursement.**

SUPPORTING

DOCUMENTATION

- All supporting documentation must be organized
 - Highlight/Label the expensed items on the GL
 - Provide an expense summary
 - Separate uploads needed
 - Only upload supporting documentation that's needing reimbursement.

Please Label the uploaded documents as (ExpenseName_ExpenseAmount)

- Examples:

Operations_Amazon_\$200.00

RRH_Lease_J.Doe_\$1500.00

CheckCopy_J.Doe_\$1500.00

Transportation_\$20.00

Food_\$20.00

SUPPORTING DOCUMENTATION

Expense	Supporting Documentation
Personnel	Timesheets, payroll records, include pay stubs and the payroll ledger for the employees.
	Benefits- should include how much the agency is paying and how often.

SUPPORTING DOCUMENTATION

Supportive Services (24 CFR 578.53)
Move In
Case Management
Education Services
Employment Assistance
Food
Housing/Counseling
Life Skills
Outreach Services
Transportation
Utility Deposit
Operating Costs

- Moving Cost, Program Delivery, Food, Utility Deposit: Invoice/receipt & copy of paid check
- Education Services/Employment Assistance/Life Skills: Invoice/Receipt, contract agreement & copy of check
- Transportation/Mileage: Mileage form & copy of check
- Utility Deposit, Operating Costs: Invoice/Receipt & copy of check

SUPPORTING DOCUMENTATION

Leasing (24 CFR 578.49) & Rental Assistance (24 CFR 578.51)

TH Structure

TH Units

RRH Rental Assistance

Operating Costs (24 CFR 578.55)

Maintenance/Repair

Property Taxes & Insurance

Building Security

Utilities: Electric, Gas, Water

Furniture

Equipment

- Lease agreement
- Copy of check for leasing and rent payments
- Invoice/receipt & copy of check

SUPPORTING DOCUMENTATION

- Match Requirements
 - Match must be documented monthly (same protocol as RFRs)

RECORDKEEPING REQUIREMENTS

CoC Records

Homelessness Status

Annual Income

Program Participant
Records

Housing Standards

Services Provided

Match

Conflicts of Interest

Affirmatively Furthering
Fair Housing



QUESTIONS?

RTFH STAFF CONTACTS

RTFH Grant Managers

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- Jess Torres Jessica.Torres@rtfhSD.org

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HUD EXCHANGE RESOURCES

- RTFHSD.org
- [HUD Exchange Website Home Page](#)
- [CoC Program Interim Rule \(24 CFR 578\)](#)
- [CoC Program Page](#)
- [CoC Program Toolkit Page](#)
- [Frequently Asked Questions – CoC Program](#)
- [CoC Program Toolkit – Determining and Documenting Homelessness](#)
- [Indirect Cost Toolkit for CoC](#)

CoC PROGRAM RESOURCES

- Many resources available on the RTFHSD.org website
 - [CoC 101 Trainings - Nine \(9\) Sessions](#)
- Links from HUD Community Development & Planning
 - [HUD CoC Toolkit: CoC Program and Eligible Costs](#)
 - [Overview of CoC Program Components and Eligible Costs](#)
- HUD Exchange – Trainings, Webinars, Guides, and FAQs