Non Federal Share Operating Manual

Aligned with the 2016 Head Start Program Performance Standards
(Standards 1303.2 – 1303.5)

Revision 12/8/2020

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INTRODUCTION

The following policies and procedures are intended to provide an overview of the in-kind activities of CSNT Head Start/Early Head Start Program. The primary purpose of the in-kind policies and procedures is to document how the Program is gathering and documenting in-kind in compliance with the requirements of the Head Start Program Performance Standards and the OMB Circulars.

These policies and procedures have been approved by the Governing Board and the Policy Council. All Head Start/Early Head Start staff is to comply with these policies and procedures when gathering and documenting in-kind.

Grant Requirements

The Head Start/Early Head Start Grant requires that 20 percent of the total grantee budget be submitted as non-federal share. This means that 20% of the total HS and EHS Budgets must come from donations made by the communities within the Program service area, donated supplies, or donated services. This non-federal share must follow the following guiding principles:

- The good or service is reasonable, allocable and adequately documented. (Basic Cost Principles, reference HSPPS, OMB Circulars 2 CFR Part 200 & 45 CFR Part 75.)

- The good or service supports an activity that is included in the Operating Policies/Operating Manuals and covered by the Head Start Program Performance Standards.

- The good or service is something on which the program could legally and appropriately spend Federal dollars.

- The good or service is something on which the program would normally spend Federal dollars.

- The service is performed by the donor for the program, not by the program for the recipient (especially important when evaluating if parent volunteer hours are allowable.) Cash is converted to a good or service. (Cash becomes nonfederal share when it is spent on an allowable program cost and is recorded as non-federal share when the goods or services are purchased, not when the cash is received.)

- Any program income generated and approved for use by the program must be generated and used in the budget year during which it is generated and is not counted as non-federal share.

- The amount of non-federal share generated equals or exceeds the amount specified in the grant application (usually 20 percent of total budget obligation, less if approved by a waiver, more, if more was included in the grant proposal and approved in the grant award.)

- The good or service was provided during the applicable project period.

- To the extent possible, non-federal share is generated and documented proportionate to the expenditure of the Federal funds.

- Source documentation exists in sufficient detail to support the claim of the good or service as non-federal share.

- Services are valued similarly to the wages and benefits paid for a similar service performed by program or agency staff.

- Where no similar service function or job exists in the program or agency, services is valued based on documented wage and benefits rates for similar services performed in the community at large.

- Value lies in the service performed, not in the person performing the service.

- Goods are valued at a rate consistent with their market value in the service area.

- Discounts for goods or services are claimed only if those discounts are not available to the general public.

- Valuations for donations of space are supported by up-to-date, written professional appraisals.

- Time spent by parents or other volunteers on fundraising is not claimed as non-federal share.

- Funds used for non-federal share match in one program are not used for match in another program.

- Except in special circumstances where allowed by statue, federal dollars cannot be used for match for other federal funds. (Statutes allowing federal funds to be claimed as part of a matching requirement include the Community Development Block Grant and the Indian Self Determination and Education Assistance Act.)

In-Kind Responsibilities and Timing

In-kind will be gathered monthly. All Program employees are responsible for gathering in-kind. All acquired in-kind must be documented and submitted to the Program Monitor located in the Management Building (HSMB). Each Campus Director is responsible for totaling and submitting their campus in-kind to HSMB by the 5th of each month. All administrative in-kind will be collected by the appropriate staff and submitted to the Program Monitor by the 5th of each month.

The Executive Director, Head Start Director and Chief Finance Officer will be responsible for maintaining a current and accurate Real Estate Appraisal for all CSNT Head Start/Early Head Start properties. This document must include the listed property, actual square footage, monthly rental amount based on fair market value, actual monthly rental amount paid by the Program, and the in-kind difference. This document must be dated and signed by a real estate agent.

Responsibilities of the Program Monitor:

- At the beginning of each program year will provide each Campus Director with total amount of monthly in-kind to be collected by each classroom.

- To make sure all Staff have a correct understanding of In-kind Policies and Procedures.

- Provide campuses with correct up to date in-kind forms.

- Provide campuses with updated YTD in-kind totals by the 15th of each month.

Responsibilities of the Curriculum Director:

- Provide campuses with in-kind home activities by the 30th of each month for the following month.

Responsibilities of the Program Monitor:

- Make sure that in-kind is received from campus by 5th of each month.

- Make sure all in-kind is properly documented and signed.

- To calculated total program in-kind each month and report to Chief Finance Officer and Head Start Director by the 10th of each month.

- Keep proper In-Kind Documents for program monitoring.

Duties assigned to staff in the process of in-kind collection:

STAFF MEMBERS	ASSIGNED DUTIES	TIMING
Teaching Staff	Collect and document classroom in-kind	Monthly
Campus Directors	Collect and total in-kind for campus	Monthly
Campus Directors	Submit in-kind to HSMB	By 5th (month)
Other Staff	Submit in-kind to HSMB	By 5th (month)
Program Monitor	Collect campus in-kind	By 5th (month)
Program Monitor	Total and track all in-kind	Monthly
Program Monitor	Submit in-kind report to Chief Finance Officer	By 10th of month

Program Monitor	Create campus in-kind report for Program Director	By 10th of month
Chief Finance Officer	Enter in-kind into budget	By 15th of month
Chief Finance Officer	Create Budget Report	Before PC monthly meeting

In-Kind Home Activities (Paper Copies)

The Curriculum Director will provide the teaching staff with in-kind home activities by the 30th of each month for the following month. The home activities will go along with the monthly curriculum as well as be age appropriate. It is the teacher's responsibility to get the home activities to the parents. It is also the teacher's responsibility to give the parent instructions on how to complete home activities as well as the volunteer timesheet in the correct way in order for it to be counted as in-kind. Any additional in-kind home activities that the campus staff would like to use should be presented to the Curriculum Director for approval before being sent home with child as in-kind home activities. All in-kind homework must be turned in along with other campus in-kind by the 5th of each month. Home Activities should include a complete and signed volunteer timesheet with corresponding home acitivity attached to the back of timesheet. All timesheets must be complete with time, services performed, totals and signatures in order to be counted.

In-Kind Home Activities (Ready Rosie Home Activities)

The Curriculum Director will provide the Family Service staff with in-kind home activities found in Ready Rosie by the 30th of each month for the following month. The home activities will go along with the monthly curriculum as well as be age appropriate. It is the Family Service Worker's responsibility to contact the parents and encourage them to complete the home activities. It is the teacher's responsibility to give the parent instructions on how to complete home activities as well as the volunteer timesheet in the correct way in order for it to be counted as in-kind. Any additional in-kind home activities that the campus staff would like to use should be presented to the Curriculum Director for approval before being given to the parent as in-kind home activities. All in-kind home activities must be turned in along with other

campus in-kind by the 5th of each month. Ready Rosie Home Activities should include a completed video and signed in the notes section. All videos must be complete within the time allotted, services performed, totals and signatures in order to be counted.

In-Kind Monitoring

Each Campus Director will be responsible for monitoring the amount of in-kind collected for their campus. It is the Campus Director responsibility to make sure all in-kind submitted to the Program Monitor has the signed correct forms with the corresponding documentation attached. Any in-kind submitted to the Program Monitor with missing information, signatures or is unexplainable will be sent back to the campus for correction.

In-Kind Reviews

Monthly In-kind Reports will be reviewed periodically as a part of the ongoing monitoring of the Program. Policy Council Budget Reports will also be reviewed on a regular basis as a part of the monitoring/tracking process. Campus In-kind Reports will be tracked by the Program Monitor and submitted to the Head Start Director by the 10th of each month.

The results of reviews will be discussed openly with staff when a finding has been documented. The resolution of any findings will be considered a joint effort between the campus staff and administrative staff. All findings should be corrected within 45 days of the original notification unless otherwise documented.

In-Kind Forms

Attached forms are to be used when documenting and tracking in-kind. Completed forms should accompany all submitted in-kind. Any in-kind questions should be directed to the Program Monitor through the Campus Director.