**Procedures for Non-Federal Match (In-Kind)**
**2016-2017**

Non-Federal Budget + 10% divided by Total Funded Enrollment

**SAMPLE:** $\frac{\$613,475 + \$61,347.50}{365 \text{ children}} = \$1,848.83$ per child

At $11.14/hr it would take 165.96 hours per school year (using 35 weeks per year). That's only 4.74 hrs, per week, per child.

# GENERAL RULE

1. Must directly benefit and be identifiable to the Head Start Program or activities and are necessary and reasonable for Head Start operation.

2. Can be cash or in-kind applicable to the program year which the in-kind is required.

3. Must be properly documented and recorded in the accounting records.

4. Are not used as a match for any other federal funds.

5. Must be for cost that would be allowable if the agency were to pay for them with federal funds.

6. The value should be determined based on what the grantee would have paid had the grantee purchased the allowable goods or services. For example, if volunteers paint a classroom, the value should be based on what the grantee would have paid a painting contractor.

Allowable Cost: Third party in-kind contributions shall count toward satisfying a cost sharing or matching requirement only where, if the party receiving the contribution were to pay for them, they would be an allowable cost. Allowable costs are determined by the test of reasonableness, necessity and allocability.

## VOLUNTEER SERVICES:

Requirements

1. Volunteer services are services which are not paid for by the grantee. Volunteer services may be furnished by professional and technical personnel, consultants and other skilled and unskilled persons. Fringe benefits may be included when determining the value of volunteer services.

2. If a volunteer's time is being paid for under another Federal grant, it may not be used for match, nor may a volunteer's time be used to match more than one grant.

3. For volunteer services to be counted as in-kind:
   a. The services provided by the volunteer would have to be otherwise purchased or provided by salaried personnel.
   b. The duties of the volunteer must be controlled by the organization.
   c. The value of the service performed by the volunteer must be measurable and material to the Head Start Program.
   d. The value must be based on the nature of the service the volunteer provides. For example, a dentist donated services to a Head Start Program may be based on his/her regular fees or salary (and fringe), assuming he/she provided dental services to the children. If the dentist volunteers to do something else, the value of his/her time should be based on the rate of that service within the Head Start Program. For example, if a dentist volunteers as a classroom aide, the value would be the source as the amount the grantee would pay an aide.

Volunteer Services that are integral and necessary part of Head Start Operations:

1. Contributions of personal services: When volunteering a Volunteer Time and Sign in Sheet will need to be filled out.
2. Teachers need to fill in the unit name and the activity.
3. Volunteers need to fill in the date, time in, time out, # of miles and sign his or her name as proof of services.
4. Teachers need to sign at the bottom of the form verifying that the activities and volunteer time are accurate and correct. Then they will turn it into their supervisor.
5. The supervisor will then review the form to make sure it is complete and accurate. They will then sign and date it and turn it into the fiscal office. All in-kind for the month is due in the fiscal office by the 12th of the following month.
6. The form will be reviewed for accuracy and completeness by the Fiscal Manager and then will be figured by using the approved rate.

## DONATED SUPPLIES:

If a third party donates supplies, the contribution shall be valued at the fair market value of the supplies at the time of the donation.

Clothing used specifically for educational experiences for children is allowable. Clothing furnished to children or families for personal use is unallowable.

Food counted as allowable in-kind match must be used in the program, be creditable and not sent home

Contributions of Goods. When donating goods an Inkind Donation Record form will need to be filled out.

   a. The donor will need to list the goods that are being donated and then sign the form.
   b. Teachers need to fill in the unit name; date received and verify that the goods are necessary, reasonable and allowable for Head Start operation and must directly benefit and be identifiable to the Head Start program or activities.
   c. Teachers will then turn the form into their supervisor.
   d. Supervisor will assign a value that is at the fair market value of the supplies at the time of the donation.
   e. The supervisor will then review the form to make sure it is complete and accurate. They will then sign and date it and turn it into the fiscal office. All in-kind for the month is due in the fiscal office by the 12th of the following month.
   f. The form will then be reviewed for accuracy and completeness by the Fiscal Manager and then processed.

How must Activities be recorded for non-federal match (in-kind)?
What Parent/Child Education Activities Are Allowable? What Are Not?

a. The time parents spend working with their children on activities is **allowable** if the activities and appropriate allotment of time are being prescribed or written in the plan (Individual Child School Readiness/Family Engagement Plan) by the Teacher.
b. The time that parents spend in specific programs (GED, Literacy, etc.) is **unallowable** because the parent is not providing a service to the program.
c. The time spent enrolling one's own child is **unallowable**.
d. The time that parents spend on fundraising activities is **unallowable** as a match. However, if the parents use the funds to support the program, that amount is **allowable**.
e. The cost incurred by parents in transporting their children to and from a Head Start Center is **unallowable**.

How to achieve this:

1. Staff will complete the "This Is My Family" sheet with the parents upon entry into the program. This form begins the communication regarding the individual child. Staff will find out each child's strengths, areas of need and the parent's hopes for their child. The Child's individualized information will be documented on the form and used to gain a better understanding of each child.

2. The Individual Child School Readiness/Family/Family Engagement Plan will be developed with the parent using the information gathered from "This Is My Family". Staff and parents look at the individual child's areas of need and write goals for the individual child to support the child's Head Start experience. The plans will be written by September 22nd for children who enter the program at the beginning of the year. For children that enter later the plan will be written within 2 weeks of first home visit/center day.
   1. The plans will be signed by staff and parent/guardian.
   2. Teachers will give a copy to Area Managers after the plans are written.
   3. Area managers will review and document the date the plan was written and what goals the family chose to work on with the child on the in-kind received tracking form. The tracking form will be turned into the fiscal office monthly by the 15th. Starting October 15th.
   4. The Plans will be entered into the PROMIS tracking system.

3. Throughout the year staff and parents will communicate about the child's progress during home visits and parent/teacher conferences. Progress on each child's Individual Child School Readiness/Family Engagement Plan is documented using Teaching Strategies Gold. Teachers input data from classroom, home visit observations and parent input about each child. Teachers and Area Managers will review the child's progress on a regular basis and use the TSG reports for planning, individualizing and ongoing assessment for each child.

4. Home base teachers will leave a weekly in-kind form with the family at each home visit for the families to document the activities that they work on. Home base teachers will list follow up activities on the home visit form for the parent to work with their child on in between visits.

5. Center base teachers will send home follow up activities on a weekly newsletter letting the parents know what they will be working on that week.

6. Parents will fill out the weekly volunteer activity sheet by checking the activities they performed with their children working on the goals listed on the child's Individual Child School Readiness/Family Engagement Plan and the follow up activities that the teacher suggests to them. The maximum time allowed for one activity is ¼ hour.

7. Parents will sign and date the form after the activities have been performed to verify that the activities were done.

8. The parents will then turn in the form to the Teacher weekly.

9. The Teacher will sign and date the form verifying that the activities meet the child's Goals and the allotted time is reasonable. They will then turn it into their supervisor weekly to review.
    a. Make sure the form is filled out completely.
    b. The child's or children's names need to be on the top of the form (If more than one child in a house hold fill out only one sheet per household).
    c. **Total hour per day cannot exceed 3 hrs/day for only 1 child per family and 4 hrs per day for multiple children in a family. If HB and CB share a family it should not exceed more than 2 hrs per child.**
    d. Total activity hours needs to be filled in for the week.
    e. Make sure it is the parent/guardian that is checking the activity they are doing.

10. The supervisor will then review the form and cross reference it to the child's goals to make sure the activities are documented and meet the child's goals and the follow up activities. They will then sign and date it and turn it into the fiscal office. All in-kind for the month is due in the fiscal office by the 12th of the following month.

11. The form will then be reviewed for accuracy and completeness by the Fiscal Manager and then will be figured by using the approved rate.

12. Area managers will fill out the monthly in-kind tracking sheets by filling in the hours collected for each family each week and then e-mailing the form to the fiscal office by the 15th of the month. If weekly in-kind sheets come in after the tracking form has been submitted that month then the area manager will update the week that they are for and submit it will their regular monthly submission.