

WASHITA VALLEY COMMUNITY ACTION COUNCIL HEAD START/EARLY HEAD START PROGRAM

NON-FEDERAL SHARE POLICY AND PROCEDURES

POLICY

Washita Valley Community Action Council Head Start Program will match federal funding sources with 25% of the federal budget for each program year through in-kind donations or services. For use in our program, in-kind must be an allowable cost under federal cost principles, had it not been donated to the program.

PROCEDURES

- Non-federal share will be documented donations of time, goods and/or services to the Head Start program. The majority of Head Start's non-federal share is from parents' donation of time in the classroom and in home activities with their children. Non-federal share credit can be received for donations of goods, services and value of donated space for Head Start activities.
- Volunteer forms are kept in each classroom for each month of the school year. Volunteers date, sign, and record time spent in the Head Start classroom or for other volunteer services.
 - F-4 is the group volunteer form which is used for activities with multiple participants.
 - F-3 is the volunteer time sheet used for individuals who volunteer in the classroom, or provide non-classroom time such as cutouts and other materials to be used in the classroom, or spending time at home in structured learning activities as required with their child.
- An In-kind Donation form will be completed by persons or businesses who donate more than \$25.00 of goods or services.
- Volunteer sheets and In-Kind Donation forms are completed and verified by signature of Head Start classroom staff and submitted to the Procurement Clerk/Administrative Assistant in the central office by the 5th of the following month.
- The Procurement Clerk/Administrative Assistant calculates the value of the volunteers' time by using the Head Start Policy Council approved rate for services. The in-kind is then compiled into a report which is submitted to the Contracted Accountant and the Head Start Director.

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Approved by Policy Council 7-19-11

Approved by Governing Board 8-02-11

- Funds received from non-federal sources (i.e. state appropriated funds, public school collaboration funds, etc.) may be used as matching funds if approved in the program's grant application.
- The total dollar amount of non-federal share is recorded into the financial records at the end of each month, and monitored by the Head Start Director.

The following are examples of donations or services that can be used for non-federal share, but is not totally inclusive.

- Volunteer services in the classroom or time spent preparing classroom materials at home.
- In home learning activities prepared by the teaching staff and supported by the curriculum plan and the lesson plan.
- Time donated by Head Start community members, the Community Action Board, Policy Council, and parents when they conduct management activities for our Head Start program.
- The difference between a reduced rate or fee charged by an individual in his regular line of work and the individual's standard rate or fee. For example, a medical doctor may charge Washita Valley a fee of \$10.00 for a physical, when his regular rate is \$60.00. The difference of \$50.00 can be counted as in-kind.
- Any donated item that can be used in the classroom to support the curriculum or lesson plan, such as classroom supplies and materials.
- Outside learning activities or special presentations at the value of the time given by the presenter.
- Facilities (classroom, office, meeting space) which Head Start is permitted to use at no cost or at a reduced rate.
- Clothing for educational purposes only.
- Food used in the program, but not food given to parents or sent home.
- Cash donations may be used as in-kind when the funds are used for an allowable expense.
- Any donated item or service for which Head Start would pay for, and is allowable under the Federal Cost Principles, had it not been donated.