

Head Start Monthly Report July 2018

Conduct of Responsibilities –

Each Head Start agency shall ensure the sharing of accurate and regular information for use by the **Governing Body and Policy Council**, about program planning, policies, and Head Start agency operations, including:

- (A) Monthly financial statements, including credit card expenditures;
- (B) Monthly program information summaries
- (C) Program enrollment reports, including attendance reports for children whose care is partially subsidized by another public agency;
- (D) Monthly reports of meals and snacks provided through programs of the Department of Agriculture;
- (E) The financial audit;
- (F) The annual self-assessment, including any findings related to such assessment;
- (G) The communitywide strategic planning and needs assessment of the Head Start agency, including any applicable updates;
- (H) Communication and guidance from the Secretary;

In accordance with the New Head Start performance Standards that went into effect on November 7, 2016:

1301.2 (b) Duties & Responsibilities of the Governing Body -

(1) The governing body is responsible for activities specified at section 642©(1)€ of the Head Start Act.

(2) The governing body must use ongoing monitoring results, data on school readiness goals, and other information described in 1302.102, and information described at section 642(d)(2) of the Act to conduct its responsibilities.

Please see Program Information Summary & attachments to this monthly report for monitoring reports.

A. Monthly Financial Statements including credit card expenditures: \$1,988.21

5/21/18	Chicago Yellow Cab	\$10.25	(Karla Kessler)
5/21/18	Dune Park	\$8.50	(Karla Kessler)
5/20/18	Embassy Suites	\$362.77	(Karla Kessler)
5/23/18	Millenium Station	\$8.50	(Karla Kessler)
5/23/18	Embassy Suites	\$362.77	(Karla Kessler)
6/4/18	Facebook	\$50	Marketing
6/4/18	Great Wolf Mason	\$314.90	(Parent Ambassador)
6/4/18	Great Wolf Mason	\$338.51	(Amy Esser)
6/4/18	Great Wolf Mason	\$338.51	(Karla Kessler)
6/5/18	Great Wolf Mason	\$119.77	(Angie Stephenson)
6/5/18	Great Wolf Mason	\$119.77	(Sandy Stammen)
6/10/18	Facebook	\$8.97	Marketing
6/13/18	Media Temple	\$29.03	Marketing
6/13/18	Go Daddy	\$167.76	Marketing

B. Program Information Summary

During the month of June, the Director submitted an amendment to the grant for a COLA increase of 2.6%. The Director updated the program goals reflecting objectives for year 5 of the grant cycle. A desk review was completed by ODE for SUTQ for the Education Complex site. We were once again awarded a 5 Star rating.

The Director, Family Engagement Services Manager, Education Manager, Health and Community Services Manager, and Parent Ambassador attended the June OHSAI conference at Great Wolf Lodge. The program's Parent Ambassador, Carie Toler, parent from Education Complex center, attended her first Head Start conference and began her training for advocacy to the upcoming conference in Washington DC.

The Director & IT Secretary sent reminders and paperwork to the ESC for completion. ESC staff who work in Head Start classrooms or work with Head Start children must have a background check cleared through ODJFS, the same as Head Start employees.

During the month of June, the Director had several conversations with Michael Butler, program specialist from the regional Head Start office. Discussions were targeted on full enrollment initiative and recruitment of children. Mr. Butler discussed opportunities that may be available to the grantee to extend duration opportunities in the area.

The financial audit found that the program was underreporting the collections of non-federal match. As a result, the Director developed a new Non-Federal match policy and reporting procedure in an effort to correct the problem. Additionally, the grantee requested TTA assistance from the regional office. The policy is attached to this report for board review.

Director and FESM met with Diane Gable, Director Foundations to revisit the current MOU for Mental Health Consultation. For PY 18/19, the program will have a MHC onsite 8 hours / week to provide support to students in classrooms, parents, and staff. This will be a better allocation and expenditure of MHC dollars than in the past.

Annually, the program must submit the PIR (Program Information Report) by August 1st. Mercer County Head Start completed the document ahead of schedule and has submitted the document early.

Education - Please see the attached School Readiness report

Mental Health - Updated contract with Foundations

Disabilities - no report

Health -HCSM has partnered with Health District, WIC, and local partners to ensure children receive screenings and immunizations

ERSEA -Recruitment Strategy submitted

Family Engagement - No report

C. Enrollment / Attendance

No report as the program is not in session

Enrollment by Program Option:

Half Day PY Head Start	
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Full Day School Year (6 hour day)	
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Attendance by Program Option:

Half Day PY Head Start	
Full Day School Year	

D. CACFP report - CACFP claimed meals

Month Served	
Total Days Attendance	Rockford - Franklin
Total Breakfast	
Total Lunches	
Total Snacks	
Total Meals	

E. Financial Audit - N/A

F. Annual Self-Assessment

- Completed March 2018

G. Community Assessment

- Completed December 2017

H. Communication and guidance from the Secretary -

Attachments to report:

School Readiness report

Non-Federal match policy

Respectfully submitted,

Amy Esser

Director

06/08

GREAT WOLF MASON MASON OH

-94.12

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Date of Transaction	Merchant Name or Transaction Description	\$ Amount
06/08	GREAT WOLF MASON MASON OH	-94.12
06/08	GREAT WOLF MASON MASON OH	-18.76
06/08	GREAT WOLF MASON MASON OH	-16.66
06/08	GREAT WOLF MASON MASON OH	-28.14
05/21	CHICAGO YELLOW CAB CHICAGO IL	10.25
05/21	DUNE PARK STATION CHESTERTON IN	8.50
05/20	EMBASSY SUITES DWNTWN 312-8385900 IL	362.77
05/23	MILLENNIUM STATION CHICAGO IL	8.50
05/23	EMBASSY SUITES DWNTWN CHICAGO IL	362.77
06/04	FACEBK ZSSK3GSDG2 650-6434800 CA	50.00
06/04	GREAT WOLF MASON MASON OH	314.80
06/04	GREAT WOLF MASON MASON OH	338.51
06/04	GREAT WOLF MASON MASON OH	338.51
06/05	GREAT WOLF MASON MASON OH	119.77
06/05	GREAT WOLF MASON MASON OH	119.77
06/10	FACEBK VOSURFEDG2 650-5434800 CA	8.97
06/13	DNH MEDIA TEMPLE INC 877-5784000 CA	29.03
06/13	DNH GODADDY.COM 480-5058855 AZ AMY ESSER	167.76
	TRANSACTIONS THIS CYCLE (CARD 0977)	\$1,988.21

2018 Totals Year-to-Date

Total fees charged in 2018	\$0.00
Total interest charged in 2018	\$0.00

Year-to-date totals do not reflect any fee or interest refunds
you may have received.

INTEREST CHARGES

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Balance Type	Annual Percentage Rate (APR)	Balance Subject To Interest Rate	Interest Charges
PURCHASES			
Purchases	14.99% (v)(d)	-0-	-0-
CASH ADVANCES			
Cash Advances	20.99% (v)(d)	-0-	-0-
BALANCE TRANSFERS			
Balance Transfer	14.99% (v)(d)	-0-	-0-

(v) = Variable Rate

(d) = Daily Balance Method (including new transactions)

(e) = Average Daily Balance Method (including new transactions)

31 Days in Billing Period

Please see Information About Your Account section for the Calculation of Balance Subject to Interest Rate, Annual Renewal Notice, How to Avoid Interest on Purchases, and other important information, as applicable.

HEAD START - 2018 GRANT

REVENUE						
	FEDERAL BUDGET	OTHER SOURCES	TOTAL REVENUES	REVENUE RECEIVED	REMAINING FUNDING	ANTICIPATED ACCRUAL
Federal Revenue	1,393,105.00	-	1,393,105.00	622,000.00	771,105.00	
CACFP Revenue	-	88,230.00	88,230.00	55,970.45	32,259.55	
Other Local	-	-	-	1,000.00	(1,000.00)	
Refund prior year exp	-	-	-	-	-	
Board advance	-	-	-	-	-	
Total	1,393,105.00	88,230.00	1,481,335.00	678,970.45	802,364.55	

EXPENSES						
	FEDERAL BUDGET	OTHER SOURCES	TOTAL BUDGET	ACTUAL EXPENDED	ENCUMBERED/ REQUISITIONS	REMAINING BALANCE
Salary	648,869.00	50,400.00	699,269.00	347,760.37	-	351,508.63
Fringe Benefits	441,333.00	9,100.00	450,433.00	222,236.24	25.00	228,196.76
Programming	150,800.00	4,230.00	155,030.00	40,269.21	22,494.85	92,265.94
Supplies	97,090.00	24,500.00	121,590.00	52,111.06	19,131.23	50,347.71
Capital Outlay	-	-	-	-	-	-
Other Expenditures	10,325.00	-	10,325.00	1,323.00	-	9,002.00
PA22 subtotal	1,348,417.00	88,230.00	1,436,647.00	663,699.88	41,651.08	772,947.12

EXPENSES						
	FEDERAL BUDGET	OTHER SOURCES	TOTAL BUDGET	ACTUAL EXPENDED	ENCUMBERED/ REQUISITIONS	REMAINING BALANCE
Training & Technical Services						
Training & technical serv (job code 400)	22,936.00	-	22,936.00	7,509.00	4,249.00	11,178.00
Staff out of town travel	20,752.00	-	20,752.00	6,783.09	2,285.22	11,683.69
Subtotal Purch Service	43,688.00	-	43,688.00	14,292.09	6,534.22	22,861.69
Training & Tech Supplies	1,000.00	-	1,000.00	137.07	86.26	776.67
Subtotal Supplies	1,000.00	-	1,000.00	137.07	86.26	776.67
T&TA -PA20	44,688.00	-	44,688.00	14,429.16	6,620.48	23,638.36
Return of Board Advance	-	-	-	-	-	-
TOTALS	1,393,105.00	88,230.00	1,481,335.00	678,129.04	48,271.56	754,934.40

TOTAL REVENUE OVER/UNDER TOTAL EXPENDITURES 841.41



Mercer County Head Start

585 E. Livingston Street Celina, Ohio 45822
419-268-0301 Fax 419-268-0017

June 14, 2018

Mr. Michael Butler
Department of Health and Human Services
Administration for Children and Families
Suite 400 233 North Michigan Avenue
Chicago, Illinois 606061-5513

Enrollment / Recruitment Strategy Report

Our 2018-19 recruitment plan started in January 2018. The plan began with returning families. Intent to return forms were collected and applications / enrollments began in March. A survey conducted by parents and community members indicated that the best way to communicate was through social media. A thorough examination of the website and the lack of utilization of the program's Facebook page were identified as weaknesses. This was addressed again in the self- assessment process. The program identified the capacity to develop our social media campaign efforts within existing resources. The program's Head Start Secretary has experience in social media and has spearheaded our efforts to engage the public and possible eligible families with our services. A focus group was convened to review the marketing materials we currently utilize. Recommendations were made and discussions with designers were held to update materials to be more appealing to our target audience. Further discussions were held with the local radio station / media marketing about saturating the Facebook market with our recruitment information. A YouTube video was created in May and distributed this month to support recruitment efforts. Focus group discussions continue to inform the administration that there is a segment of the community that does not know the Head Start program. Efforts to be more visible in community events are set for the upcoming months. More tangible recruitment materials are being purchased.

In PY 2017/18, Mercer County Head Start served 168 children. When analyzing the reasons for withdrawal a variety of reasons were identified. Many families are "transient" meaning that they were moving to places where their needs could be met. Children were placed in foster care outside of the county. Some families were in such high stress situations that attempting to keep their children in preschool become more stress rather than a support. For these families, our advocates maintained a connection and work diligently to re-enroll when the opportunity presents itself. For PY 18/19, once full enrollment is achieved the primary focus becomes maintaining enrollment. This may present itself in unique attendance plans and possible transportation arrangements designed to meet unique issues for families.



Mercer County Head Start

585 E. Livingston Street Celina, Ohio 45822
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Rockford location – 20 slots – Serves the Northwest section of Mercer County which has the second largest pocket of poverty in the county. PY 17/18 ended with 19 students. Throughout the year 23 students were actually served at this location, but children withdrew at some point.

During PY 2017-18, Head Start Director Esser approached Superintendent Osterfeld (Parkway Local Schools) about the possibility of moving a Head Start classroom into their school building. Mercer County Head Start currently has a classroom located at New Horizons church in Rockford, Ohio which services the Parkway School District. The intent behind the proposal was in hopes of boosting enrollment by moving the location into the school. Superintendent Osterfeld and Principal Esselstein replied that the school has a preschool program housed within its walls and there are currently no vacant classrooms available. Head Start Director Esser left information about the possibility of partnering with the state ECE (Early Childhood Education) preschool program to create a full-day school-year program. The district was not interested in that option at this time. Parkway Local Schools recently publicized a financial crisis and had to terminate positions within the district. Head Start Director will revisit the proposal once the district has developed and implemented a plan to remedy their financial issues.

Recruitment planning for Rockford – Family Engagement staff are engaging an additional school district that serves Mercer County families but is actually located in a neighboring county. The area is remote, and the closest preschool program is our Rockford location. Flyers and informational brochures are being distributed through the school system. There were 10 returning students. 4 new applicants were accepted through May 2018.

Education Complex location – 138 slots – 20 Duration (Full-day / School – Year). The duration classroom was a huge success for the program. In PY 18/19 there are more than 20 families asking for the full-day program. Parents on Policy Council reported that the full-day program met their needs and they were satisfied with their child's progress. The remaining 118 slots were allocated between 4 classrooms. The part-day PreK classroom had the least amount of turnover for the year and maintained full enrollment all year. The collaborative classroom (partnership with Education Service Center) serving IEP children had turnover, primarily with children with special needs. The two remaining classrooms served our younger populations (fours and threes) and saw the most significant turnover. A complete analysis found that am session had the most turnover and with some of our most at-risk families.

The Education Complex served children from Celina and the remaining parts of the county except for the northwest corner. We are seeing a growing population of students in the southern part of the county, but not significant or steady enough to approach Coldwater Schools about possibly opening a classroom in their school district. If the population continues to increase in that area over the next 2 years we will approach the school district about possibly opening a site in their location. Mercer County is experiencing an increase in the Marshallese population immigrating into the area. Some of the families



Mercer County Head Start

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are coming from Arkansas, Texas, or the Marshall Islands. MCHS has contacted Arkansas Head Start in Springdale as a support. Locally, family engagement staff have connected with the 'elders' and Pastors in the community to support the recruitment of these children. In PY 17/18, the selection criteria were modified to support the acceptance of Marshallese children and other dual language learners in the area.

History informs us that applications will slowly decrease at the end of June and pick up at the end of July. Families are not thinking about school as the community is packed with various activities each week. MCHS will utilize this opportunity to become more visible in the community and support early childhood overall. At the end of July, MCHS and Mercer County health District will be partnering to offer a "Healthy Kids Screening Day" at the center. The Health Manager will be providing required screens to accepted children. The Health District will be providing immunizations and other screenings as well. The family engagement team will utilize the opportunity as a recruitment event. Information about the screening day will be publicized on the website, Facebook, and local newspapers.

As of the completion of this report 114 children have been accepted into the program. Of the 114, four are over income.

Respectfully submitted,

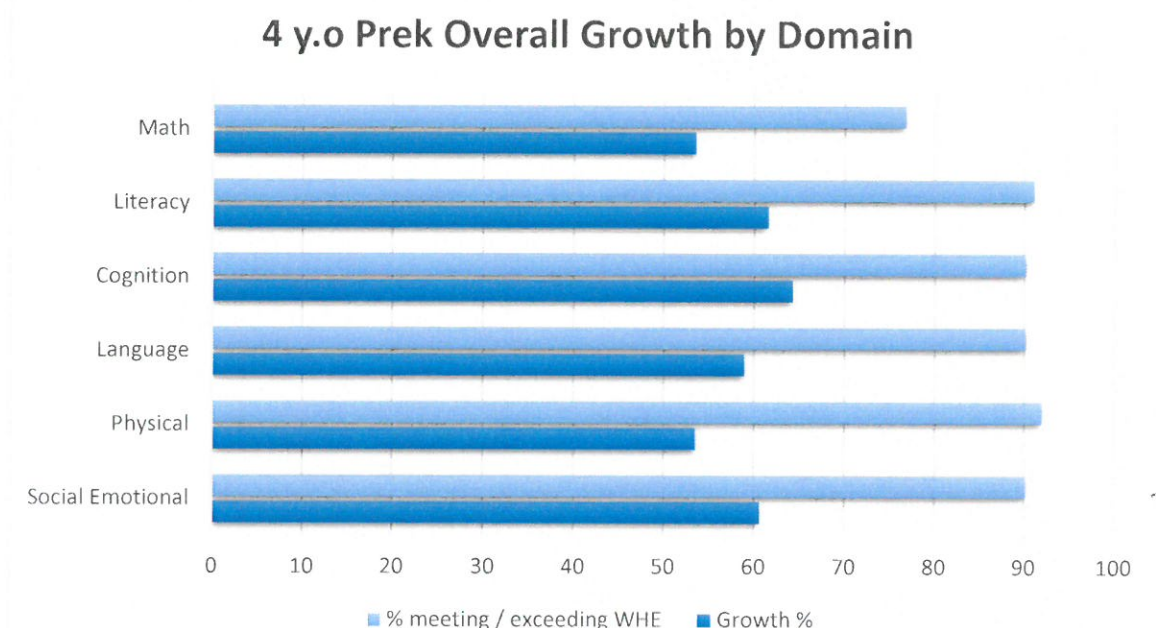
Amy Esser
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Mercer County Head Start

School Readiness & Annual Academic Review Report 17/18

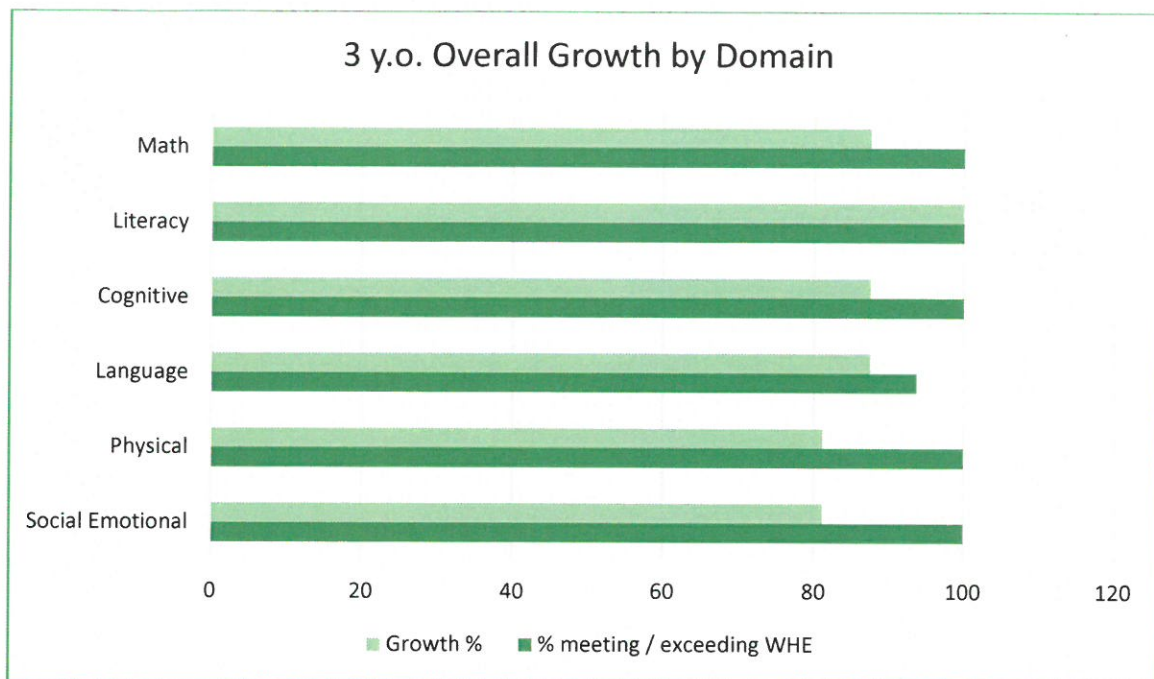
This report contains information on children who attended Mercer County Head Start during PY 17/18. To maintain the validity of data and utilize the information for program planning controls were put into place. For statistical growth reports, data was compiled from children who had attended all three checkpoint periods. This includes 16 three-year-old children and 112 4-year-old – PreK children. Growth is calculated utilizing scores from the fall checkpoint period to spring checkpoint period, a possible 9 months of instruction.

The first graphic demonstrates the percentages of children who displayed growth from below the widely held expectations of their age range into the meeting or exceeding widely held expectations.



The light blue bar indicates where the 112 4-year-old – PreK children ended the year in each respective domain. The dark blue line indicates the amount of growth in the year. For example, in the domain of math 53.6% of the children grew from below expectations to meeting or exceeding WHE (widely held expectations). Note that for 4-year-old / PreK children the largest amount of growth is in the cognitive area. This area encompasses, problem solving, persisting at tasks, attends & engages, and motivation to learn which can be considered foundation for the ability to learn in a kindergarten setting.

The next graphic will display the same data for 3-year old children. When reviewing the chart note that the data sampling is for 16 children, a much smaller population. The expectations for three-year-old development and four-year-old PreK development can be significantly different in certain categories. When reviewing the information in the Literacy category please note that all children entered the program below widely held expectations. Data is provided on children who met widely held expectations through the year.



The light green bar indicates the percentage of growth that children had made throughout the year. For example, of the 16 children represented 87.5% of them grew developmental from the below widely expectations to meeting or exceeding widely held expectations. The darker green bar indicates where the children ended the year, note that in the domains of math, literacy, cognitive, physical, and social emotional areas all children are either meeting or exceeding widely held expectations for their age group. This indicates that these children are prepared to tackle the curriculum established for the upcoming 4-year-old – PreK program.

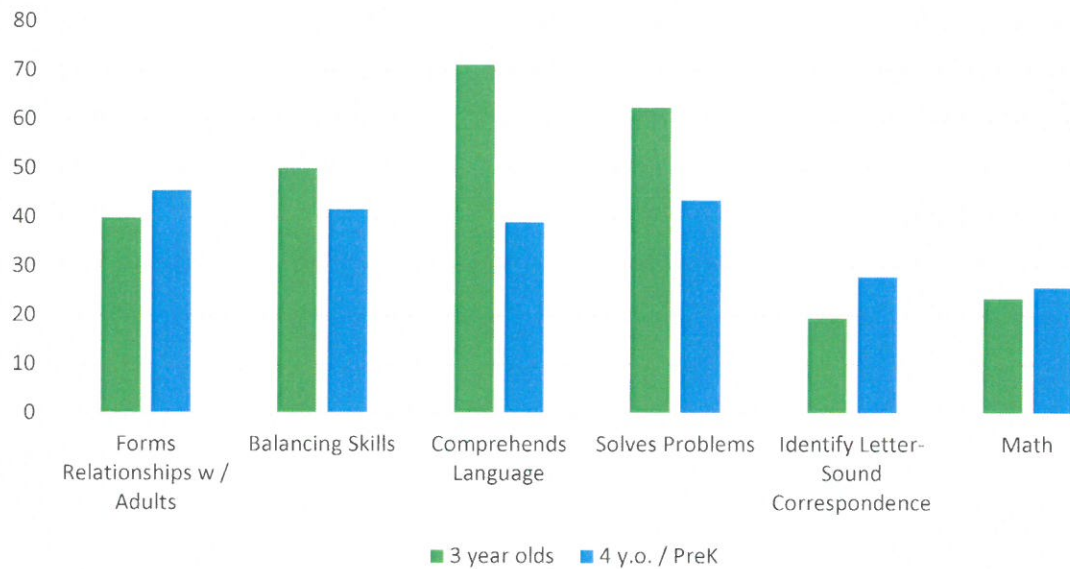
Data indicates that as the children progress through more difficult developmental benchmarks their percentage of growth slows. This could be due to the fact that upon entry at three years old there is a tremendous amount of growth as this is more than likely the child’s first exposure to a preschool setting. As the child progresses through preschool and learning continues to increase but at more meaningful and intentional increments as more objectives must be met. This pattern of child progression has been sustained for the last 3 program years.

Mercer County Head Start identified 6 School Readiness Goals that are included within the 5 major domains.

- Social Emotional – Forms relationships with adults
- Physical Motor Development – Demonstrates balancing skills
- Literacy and Language Development – Comprehends language
- Literacy and language Development – Identify letter-sound correspondence
- Cognitive Development – Solves problems
- Mathematics – Quantifies

Data is collected throughout the program year on child’s progress. Two times during the school year, education staff review data to ensure children are making progress and develop continuous improvement plans to ensure school readiness objectives are met. The following graphs provide a visual interpretation of the outcomes for this program year.

% of Growth Specific to School Readiness Goals by Age

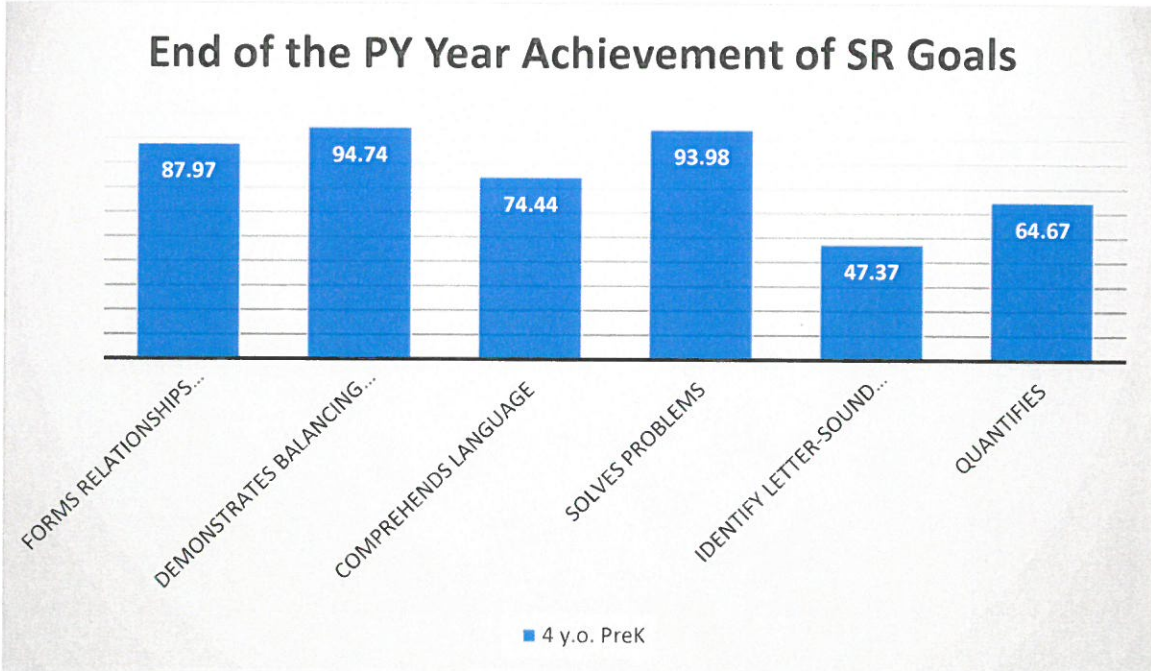
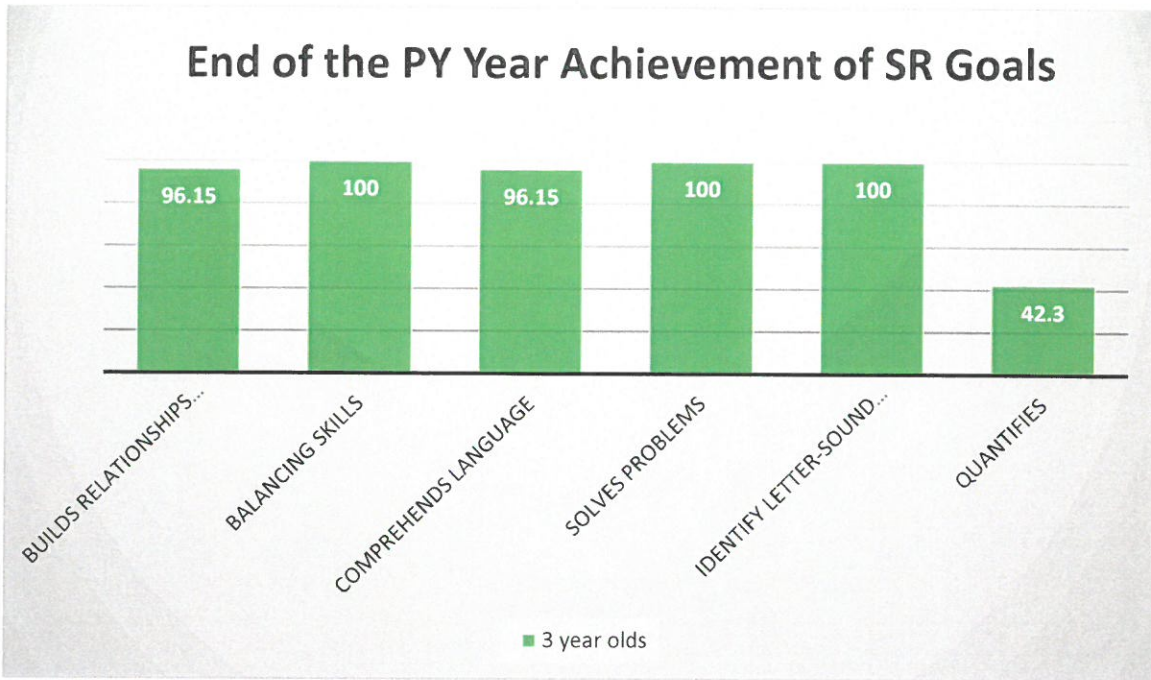


Three-year-old children saw the most growth in language, cognition, and physical development. Consider that these children may not have been exposed to many social environments outside of their immediate family and for some this may be their first preschool experience. The exposure to a new environment with children of the same age could be contributing factors in these areas. As the children progress into PreK classrooms skills will develop in the areas of social emotional (negotiating, compromise) as well as preacademics such as literacy and mathematics.

When evaluating the 4-year-old PreK data we see the increase of the growth in social emotional development as children are navigating relationships with peers and learning the steps to problem solving. The second area of growth, cognitive development was focused on critical thinking skills as the goal was “solves problems”.

Data informs the program the curricula and expectations of child development for three-year-old children is being met. For both age groups the added supports infused through the social emotional curriculum *Conscious Discipline* is providing the foundation of a safe nurturing environment in which children can thrive and learn. Regarding the 4-year-old PreK group, the establishment of the solid social emotional curriculum will lend the freedom to focus on more preacademic skills in literacy and mathematics.

The following two charts show where three-year-old and 4-year-old PreK children ended the program year in achievement of school readiness goals. Please note for three-year-old children in the “identify letter-sound correspondence”, while all children met the school readiness goal an additional 19.23% scored in the higher end of the widely held expectations.



Professional development opportunities for education staff include the continued infusion of *Conscious Discipline* into the classroom environment. Additional training opportunities for language and literacy development as well as mathematics are included in the TTA plan for PY 1819.

Mercer County Head Start Policies and Procedures

PIP Topic:	Non-federal match	PIP #:	
Part:	1303 Financial and Administrative Requirements	PC Approval Date:	
Subpart:	A – Financial Requirements	Last Reviewed Date:	
Section Title(s):	Federal financial assistance, non-federal match, and waiver requirements	Implementation Responsibility:	Staff, IT Secretary
Related Performance Standard(s):	1303.4	Monitoring Responsibility:	FESM, Director, Auditor

(A) Policy	In accordance with section 640(b) of the Act, federal financial assistance to a grantee will not exceed 80 percent of the approved total program costs. A grantee must contribute 20 percent as non-federal match each budget period.
(B) Responsibility	FESM, Director
(C) Procedure	<p>Mercer County Head Start provides reasonable assurance that matching, level of effort, or earmarking requirements are met using only allowable funds or costs which are properly calculated and valued.</p> <p>Definitions</p> <ol style="list-style-type: none"> 1. <i>Matching</i> or cost sharing includes requirements to provide contributions of a specified amount or percentage to match federal, state, or local awards. Matching may be in the form of allowable costs incurred, cash, donated goods and services or in-kind contributions, 2. <i>Level of effort</i> includes requirements for 9a) a specified level of service to be provided from period to period, (b) a specified level of expenditures from non-Federal or Federal sources for specified activities to be maintained from period to period, and (c) Federal funds to supplement and not supplant non-Federal funding of services. 3. <i>Allowable Costs</i> are necessary and reasonable for the performance of the Federal award <p>Control Environment</p> <ul style="list-style-type: none"> • MCHS is committed to meet matching, level of effort and earmarking requirements (e.g., adequate budget resources to meet a specified matching requirement or maintain a required level of effort). • Budgeting processes address / provides adequate resources to meet matching, level of effort goals.

- Fiscal policies written system outlines:
 - Responsibilities for determining required amounts or limits for matching and level of effort.
 - Methods of valuing matching requirements, e.g., “in-kind” contributions of property and services and calculations of levels of effort;
 - Allowable costs that may be claimed for matching and level of effort
 - Methods of accounting for and documenting amounts used to calculate amounts claimed for matching, level of effort.

Risk Assessment

- Fiscal policy written system identifies areas where estimated values will be used for matching, level of efforts, or earmarking.
- Administrative staff and IT Secretary has sufficient understanding of the accounting system to identify potential recording problems and is trained as changes occur to the rules.
- MCHS staff are trained in what constitutes appropriate goods and services that could be considered matching and leveraging.
- MCHS staff are informed of the requirement for the timely submission of matching and leveraging documentation so that it is entered into the accounting system in the appropriate grant / contract period.

Control Activities

- Fiscal policy includes obtaining evidence (such as certification from the donor, or other procedures performed) to identify whether matching contributions:
 - Are necessary and reasonable for proper and efficient accomplishment of project objectives.
 - Are allowable under federal cost principles, 2 CFR Part 230
 - In the case of donated space, (or donated use of space), the space is subject to an independent appraisal to establish its value.
 - Are from non-Federal sources
 - FESM and Director performs a review of monthly matching and leveraging journal entries and performs a periodic random review of the back-up documentation.

Information and Communication

- MCHS non-federal match system is capable of:
 - Separately accounting for data used to support matching, level of effort, or earmarking amounts or limits or calculations;
 - Ensuring that expenditures or expenses, refunds, and

cash receipts or revenues are properly classified and recorded only once as to their effect on matching, level of effort or earmarking.

Monitoring

- MCHS staff assigned staff review of matching, level of effort, or earmarking activities performed to assess the accuracy and allowability of transactions and determinations, e.g., at the time reports on Federal awards are prepared.

Mercer County Head Start's:

“As we give to our children, families, and communities, Non-Federal match is a way for our families and communities to give back to the Head Start program. The federal government allows us to translate time into dollars and the services and goods value to be determined by the donor. We are required to receive 25% of our Head Start grant in matching funds via Non-Federal contributions. Without it, we wouldn't be able to continue to offer such a wonderful program to our children, families, and communities.”

Volunteer (Time):

If a person babysits while a parent volunteers, you can count the babysitter's time & mileage

Centers: time spent by Parents teaching their child(ren) as part of the child's instruction plan and supporting the curriculum as directed by the teacher.

Policy Council members doing PC work other than just attending PC meeting: Any work done by a PC member outside of the PC meeting should be counted, including interviewing potential hires, reviewing By-lays, work plans, committee, etc. Time must be documented on the PC only In-kind form.

Board members doing work other than just attending Board meetings: Any work done by a Board member outside of Board meetings should be counted, including reviewing By-laws, work plans, committee work, etc. Time must be documented on the Board Only In-kind document.

Valuation of Volunteer Services

Volunteer services will be valued at rates consistent with those paid for similar work in MCHS. For skills not found in MCHS, rates will be consistent with those paid for similar work in the labor market. Rates should include gross hourly wages plus fringe benefits calculated based on fringe benefits received by employees in similar positions, or on agency average:

- PC member time is valued at HS Director hourly rate
- Parent or community member donating time in classroom

is valued at TA hourly rate.

- Parent riding the bus as a monitor is valued at the bus aide hourly rate.

Consultant / Trainer Time

Librarian, Firemen, Policemen, Dentist, Nurse, Doctor, any professional people; time should be counted as “professional time” and they must fill in the dollar amount that **they** value their time including Fringe Benefits. Include estimated mileage.

Space

In the case of donated space (or donated use of space), the space is subject to an independent appraisal performed by a certified appraiser as defined by 2 CFR Part 200.306(i)1 to establish its value.

Donations

Must be for goods or services that **COULD** have been purchased by the grant and “**are necessary and reasonable for proper and efficient accomplishment of project or program objectives**”.

Clothing

A limited amount of clothing may be counted as non-federal match for the use in the classroom for “dress – up”.

Cash

Any money that is donated to Head Start must be sent to the Treasurer’s office for deposit and distribution. Cash can only be counted as non-federal match when it is expended on allowable expenses, not when received.

Discounts

Discounts available to the general public are unallowable; only those made specifically to MCHS because of its mission are allowable.

All Head Start staff are responsible to generate and collect Non-Federal match. The staff must work as a team in order to achieve ultimate results.

Unallowable Non-federal Match

NO GIFTS: We are not permitted to buy gifts with federal grant dollars, as such we cannot count donated items that become gifts for the children and / or parents.

If a volunteer’s time is being paid for under another federal grant, it may not be used for Non-Federal Match.

MCHS Match system for Other Funding Sources

Match received from federal sources is not allowable. When determining Non-Federal Match allowability / allocability regarding specialized services from the ESC or school district, the source of funds paying the providers wage and benefits must be determined. This may result in a leverage (%) of the Non-Federal match amount. It is suggested that a statement remain on file from the school district's Treasurer's office acknowledging the source of funds to covering specialized services.

Documentation

All matching contributions must be verifiable from the grantee's records. Supporting documentation should include:

- Volunteer's name
- The dates, including year, the volunteer provided services
- The duration of time of services the volunteer provided to the program
- The volunteer's supervisor's signature
- The volunteer's signature
- The volunteer activity
- The rate applied to this activity
- Total valuation of the time period

Documentation for receipt of supplies and / or equipment should include a receipt issued to the donor. Information on the receipt should include a description of the item, an estimate of the current fair – market value of the item, the date received and signatures of the donor and receipt.

Third party in-kind service or other donations are tracked on a spreadsheet at the Head Start office (and COPA).

Audit Requirements

Under 45 CFR Part 75 Subpart F – Audit Requirements, auditors are to assess whether or not the non-federal entity provided the minimum amount of match required, that match allocated was allowable, and whether the grantee appropriately valued and documented match sources.