



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item#\_

## \_\_\_\_\_ and Procedures/Valuation Table

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: \_\_\_\_\_)
- Conference/Action
- Action
- Public Hearing

Division : Academic Office/Child Development  
Recommendation

\_\_\_\_\_ :  
Child Development is requesting that the newly revised Non-Federal Match (In-Kind) Policies and Procedures as well as the Non-Federal Share Categories (NFS) (Valuation Table) be placed as an item on the Board consent agenda.

Background/Rationale :

The [Head Start Act](#) stipulates that the Federal share of the total costs of the Head Start program will not exceed 80 percent of the total grantee budget unless a waiver has been granted ([Head Start Act Section 640\(b\)](#) ). The Non-Federal match is defined as that portion of the total costs of the program provided by the grantee agency in the form of in-kind donations or cash match received from third parties or contributed by the agency. In-kind contributions must be provided and cash expended during the project period, along with Federal funds to satisfy the matching requirements. The Non-Federal share must meet the same criteria for allowability, allocability and reasonableness as other costs incurred and paid with Federal funds.

Financial Considerations : N/A

Documents Attached:

Non-Federal Match (In-Kind) Policies & Procedures  
Non-Federal Share Categories (NFS) (Valuation Table)

Estimated Time of Presentation : N/A  
Submitted by: Olivine Roberts, Ed.D., Chief Academic Officer and  
Dr. Wanda Roundtree, Director, Child Development  
Approved by : José L. Banda, Superintendent

**Sacramento City Unified School District-Child Development (SCUSD)(9-24-14)  
Non-Federal Match (In-kind) Policies and Procedures**

Public Law 110-134 "improving Head Start for School Readiness Act of 2007 states that the: "federal share will not exceed 80% of the total cost of the program. Total cost is defined as: federal share, plus nonfederal share, less refunds, rebates, etc." The non- federal share is defined as the donation of goods and services by outside sources, i.e., donated land, facilities, discounted rent, materials, equipment, volunteers, student interns, etc., cash donated by outside sources and expended on program costs as well as cash contributed to the program by the agency and expended on program costs in the current period. The federal regulations (45 CFR, Part 74.23, PART 92.24) further state that the "non-federal share is defined as property or services that benefit a grant supported project or program and are contributed by non-

the necessary processes and systems to ensure that cash or in-kind contributions from non-federal sources are carefully documented and monitored. Hence, the program uses an efficient financial management system that separately records both the federal and non-federal share. Such reporting is consistent with SETA's, SCUSD's and the department's budgetary format (subject to the same standards as other expenditures).

***Processes and Procedures:***

**Parents, Guardians or Other Volunteers:**

Parent (guardian) volunteerism or the effective engagement of other volunteers and/or stakeholders in the execution of the Head Start/Early Head Start program is vital to the ongoing successful administration of the program. And while SCUSD-CHDV recognizes that the act of volunteering can be directly beneficial to the individual, only those volunteer hours that benefit the program (services that are allowable), are appropriately valued and counted towards the non-federal share. In the case of parents' or guardians' volunteer activities, only the efforts that support the Head Start child's experience and that have been specifically articulated by the teacher or the home visitor as instrumental in the effective implementation of the curriculum utilized by the SCUSD-CHDV, will be used as in-kind. Examples of allowable activities include but are not limited to:

- Assisting in the classroom or during a field trip
- Participation in the parent Policy Committee (PC) meetings or Parent Advisory Committee meetings (PAC)
- Participating in employment interviews

appropriate date(s), identification of the type activity, total number of hours/minutes contributed by the volunteer, parents' or guardian's signature as well as the teacher's signature, which verifies that the information provided on the form is correct.

CHDV teachers and home visitors submit the forms (indicated above) to the CHDV Child Development Specialist (CDS), who then distributes the forms to resource teachers and other lead staff for review. The forms are then returned to the CDS for further verification and valuation of the information provided on the forms.

### ***Reporting & Monitoring***

The CDS submits an in-kind summary report (SETA Certification of Non-Federal [In-Kind] Contributions) of the in-kind contributions to a CHDV program technician (fiscal staff) by the 23rd of each month. The progress and cumulative amount of in-kind are tracked and monitored by program technicians via two methods: (1) a spreadsheet is maintained, which logs the actual dollar amount claimed monthly and (2) the monthly fiscal report contains a monthly and cumulative total. The monthly fiscal report is signed by the CHDV director and then submitted to SETA.

It is important to note that the monthly fiscal reports include all non-federal share contributions received during that reporting period. This includes in-kind contributions resulting from the State-Head Start/Early Head Start collaboration, student intern hours, discounted consultant rates of pay, discounted costs for goods, etc. With regard to the in-kind contributions, i.e., State



