

## **WestCOP Early Childhood Programs Non-Federal Match (“In Kind”) Guidance for HS/EHS and EHS-CCP Sites**

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### **I. Overview of Requirements:**

The Head Start Act stipulates that the Federal share of the total cost of the Head Start program will not exceed 80% of the total grantee budget unless a waiver has been granted.

Sources for requirements include:

- Head Start Act-42 USC Chapter 105, Subchapter 9835
- Head Start Program Performance Standards 1303.4
- Head Start Program Regulations – 45 CFR 1301.20
- HHS Administrative Regulations – 45 CFR 74.23, 45 CFR 92.24

A description of procedures for In Kind also appears on page 70 of WestCOP’s Accounting and Financial Policies and Procedures.

### **II. What is it Non Federal Match (“In Kind”)**

Each year as a grantee agency, Westchester Community Opportunity Program submits a budget for Non-federal Share (“In Kind”) along with a budget for federal funds. Non-federal share must meet the same criteria for allowability as other costs incurred and paid for with federal funds.

Example

<i>Federal monies</i>	<i>\$1,000,000</i>	<i>80%</i>
<i>Non-federal monies</i>	<i>\$250,000</i>	<i>20%</i>
<b><i>TOTAL Funding</i></b>	<b><i>\$1,250,000</i></b>	<b><i>100%</i></b>

In other words, for every \$1 of federal money WestCOP Head Start programs, spend, we must have \$.25 in non-federal match.

### **III. Criteria for Acceptable In Kind:**

1. Is verifiable through acceptable documentation which included
  - a. Signature, for in person events
  - b. (Best) Attachment of Attendance log in chat, for virtual events
2. Is not included as a cost of match to any other federally funded program
3. Is necessary and reasonable for reaching program objectives approved in grant. Ask, “If this were not donated, would
4. Is provided for in the approved component/budget

Non-federal match includes contributions that are *reasonable and necessary* to a Head Start program.

Non-federal contributions may be *Cash* or *In Kind*. In kind is defined as anything that is given to Head Start that would normally be paid for and is an allowable expense such as donated time, materials, services, space, etc.

### **IV. Examples of What is In Kind and What is Not In Kind**

<b>What is In Kind</b> (a good or service to benefit the program)	<b>What is Not In Kind</b> (Primarily benefits the parent and child)
<b>Center Volunteer</b>	
<ul style="list-style-type: none"> <li>• Parent participating in recruitment leave</li> <li>• Parent providing menus for the program</li> <li>• Parent participating in employment interviews</li> <li>• Parent assisting at a health fair or other program activity</li> <li>• Parent time assisting ALL children during meal times</li> <li>• Laborers</li> <li>• Someone helped with the Center’s Facebook Page</li> <li>• Volunteers helped upgrade playground</li> <li>• Interns (education, mental health, etc.)</li> <li>• Nursing students</li> </ul>	<ul style="list-style-type: none"> <li>• Parent participation in family goal setting</li> <li>• Parent participation at orientation/registration</li> <li>• Gifts or prizes given to parents</li> <li>• Parent time fundraising for the program</li> <li>• Parent transportation to center for center-based services</li> <li>• Space or parent time for home visits</li> <li>• Parent time having lunch with own child at the center</li> <li>• Parent participation in special programs (e.g. GED classes)</li> <li>• Parent time/mileage getting their child’s physicals and dentals completed</li> </ul>
<b>Classroom Volunteer</b>	
<ul style="list-style-type: none"> <li>• Parent providing assistance in the classroom</li> <li>• Speech Clinicians/Students</li> <li>• Parent preparing materials for the classroom</li> <li>• Student Teachers/Interns (in classroom)</li> </ul>	<ul style="list-style-type: none"> <li>• Parent participation on field trips</li> <li>• Parent participation at IFSP/IEP Meetings</li> <li>• Parent participation at transition meeting</li> <li>• Parent time during staff/teacher conferences</li> </ul>

- Parent assisting ALL children on the playground
- Parent time completing the ASQ:SE

**Community Collaborative**

- Health Services Advisory Committee (HSAC) Meetings\*
- Other professional meetings which assist the program\*
- Professionals time planning events for parents
- Professionals providing parent education
- Attending WestCOP Community Meetings\*


**Curriculum Extension**

- Parent reading to child at home (if written plan)
- Parent completing activity calendar or other activity sent home.

- Parents performing general parenting duties at home

see example:

**School Readiness Family Activity Calendar - Recycle**

Child's Name: \_\_\_\_\_ Site: \_\_\_\_\_ Month: \_\_\_\_\_ 

Parent's Signature: \_\_\_\_\_ Class: \_\_\_\_\_

Teacher Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Total: \_\_\_\_\_ + \_\_\_\_\_ = \_\_\_\_\_

	Sun Physical Development and Health	Mon Social Emotional Development	Tue Approaches to Learning	Wed Language and Literacy	Thu Language and Literacy	Fri Cognitive and General Knowledge	Sat Cognitive and General Knowledge
Week One	Make a hopscotch pattern on the floor using paper plates and work on your hopping/jumping skills.	Invite a friend over and create a junk collage. Gather cleaning materials.	What's inside this box? Take a box and collect different objects that can be recycled. Such as paper, plastic, soda cans, etc.	Clap a friend's name. Clap different family member's names.	Read "Michael Recycle" by Ellis Hatfield.	Get items from your junk drawer. Use a set of cards with numbers and number word printed on them. Place objects on each card according to the number.	Spell the word "recycle" with magnet letters. Have your child identify each letter and count how many letters are in the word "recycle."
Week Two	Place a sheet of newspaper on your nursery. Then try to run without it falling off.	Walk all around your house acting out different emotions. Can you walk happy, sad, shy, and angry?	Use plastic bottles filled with sand or rocks and a soft ball. How can you keep it away?	Read "I Think" by Kate and Eric McMillan.	Talk about what did you throw away today?	Create a junk pattern by using items from your junk drawer. Use string, paper clip, penny, paper clip.	Use incomplete puzzle pieces to make a gift for someone special. Cut out a picture frame out of cardboard and decorate with the puzzle pieces.
Week Three	Crumble newspaper into balls. Hold them between your knees and take them to the other end of the room.	Read a story or book to your child. When finished, ask him or her questions about how the characters felt.	Cut the top off of an empty milk carton. Fill it with soil and place a seed inside.	Talk about when our trash goes after we throw it away.	Sing together - "If you see a piece of litter, pick it up. You will make the world look better if you pick up all the litter. If you see a piece of litter, pick it up."	Match a lid - place 3 or 4 containers of different sizes. Ask your child to match each container and lid and then put each lid on.	Use string and scissors to measure around different plastic bottles. Use a ruler to see how long the string was.

Please circle book if you read to your child for 15 minutes and circle triangle if you completed suggested activity 15 minute activity  
Based on the Head Start Child Development & Early Learning Framework

<b>Donations</b>	
<ul style="list-style-type: none"> <li>● Clothing for center use</li> <li>● Donation of AV equipment for an event</li> <li>● Food donated to the center for classroom consumption</li> <li>● Materials for center use (e.g. educational games, puzzles)</li> <li>● Donation of space for an event</li> <li>● Donations of supplies for projects</li> </ul>	<ul style="list-style-type: none"> <li>● Clothing for personal use by children/families</li> <li>● Food donated to the center to hand out to families in need</li> </ul>

<b>Governing Board</b>	
<ul style="list-style-type: none"> <li>● Governing Board Members participating in business portion of Board meeting*.</li> </ul>	

<b>Parent Meeting</b>	
<ul style="list-style-type: none"> <li>● Parent participating in business portion of parent meeting*.</li> </ul>	<ul style="list-style-type: none"> <li>● Parent education, orientation or training</li> <li>● Parent participation at a Head Start sponsored gathering (e.g. fiesta, celebration, social event like bowling, picnics, etc.)</li> </ul>

*\*Note: All meetings must have Agendas with attendance recorded as documentation.*

## **V. Completion of Forms**

Time should be noted in 15 minutes increments:

*0-9 Minutes → .25 Hour*

*10-22 minutes → .25 Hours*

*23-37 minutes → .5 Hours*

*38-52 minutes → .75 Hours*

*53-60 minutes → 1.0 hours*

Non-federal match forms, including forms volunteers complete, should be treated like legal documents. They should be completed in blue or black inks; there can be no white-out or cross-outs.

The following must be listed for any Volunteer In Kind:


- 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 for the time period

Volunteer time valuation should include fringe benefits. This will be calculated by the Fiscal department.

\*\*\*It is acceptable to WestCOP Fiscal Department that the donor signature is on a Donor/Volunteers **Sign in Form** (see options below) and that this is attached to the WestCOP In Kind Form.\*\*\*

### Option 1: Parent Completes Volunteer Activity which qualifies as In Kind



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**INDIVIDUAL – IN KIND PARENT VOLUNTEER SIGN IN**

Volunteer Print Name: \_\_\_\_\_ Signature: \_\_\_\_\_  
First & Last Name

Phone #: \_\_\_\_\_ Address: \_\_\_\_\_

Child Name: \_\_\_\_\_

Center: \_\_\_\_\_


Do Not Write –  
 For Office Use Only:

Date	Type of Activity	Time In	Time Out	Hours	Value/Hr	Total Value

**Total volunteer hours:** \_\_\_\_\_

**Staff Name:** \_\_\_\_\_ **Staff Signature:** \_\_\_\_\_

**Option 2: Board or Community Member volunteers in Activity which qualifies as In Kind**



**BOARD AND COMMUNITY VOLUNTEER SIGN IN FORM**

Volunteer Print Name: \_\_\_\_\_ Signature: \_\_\_\_\_  
First & Last Name

Address: \_\_\_\_\_ Phone #: \_\_\_\_\_

Location: \_\_\_\_\_

Do Not Write -  
 For Office Use Only:

Date	First & Last Name	Occupation/Volunteer Type	Type of Activity	Time In	Time Out	Hours	Value/Hr <small>Code</small>	Total Value

Total Volunteer Hours: \_\_\_\_\_

Staff Name: \_\_\_\_\_ Staff Signature: \_\_\_\_\_

**Option 3: Participants take part of Group Meeting, which qualifies as In Kind**



**Group Sign in Form**

Check One:     Policy Council                       Parenting Meeting  
                    Group Activity

Activity or Project: \_\_\_\_\_ Location: \_\_\_\_\_

Meeting Date: \_\_\_\_\_ Meeting Time Began: \_\_\_\_\_ Ended: \_\_\_\_\_ Center: \_\_\_\_\_

HS / EHS	Your Name (Please Print)	Signature	Your Child's Name
<input type="checkbox"/>	_____	_____	_____
<input type="checkbox"/>	_____	_____	_____
<input type="checkbox"/>	_____	_____	_____
<input type="checkbox"/>	_____	_____	_____
<input type="checkbox"/>	_____	_____	_____
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<input type="checkbox"/>	_____	_____	_____

# of Volunteers \_\_\_\_\_ multiply by the # of hours \_\_\_\_\_ equals the total volunteer time \_\_\_\_\_

Grant Total In-Kind: \$ \_\_\_\_\_ Staff Name: \_\_\_\_\_ Staff Signature: \_\_\_\_\_

All Forms should be sent to WestCOP Central Office to Early Childhood Executive Assistant by the 5<sup>th</sup> of each month, for the preceding month. BSF Partners may send them to the BSF Coordinator.

Calculating value of Volunteer Time must include the use of a wage scale based on the internal scale or prevailing wages (\*SEE WESTCOP VOLUNTEER WAGE SCALE)

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## **VI. Why It's Important**

Documentation validates family and community involvement and is required by Head Start Program Performance Standards. If WestCOP fails to obtain and document the required 20% a disallowance of federal funds may be taken. Every WestCOP Direct Run, Delegate, and Babies Step Forward site must participate in collecting and documenting In Kind.

Additional Resources:

- Nonfederal Match PowerPoint
- WestCOP Fiscal Policy Regarding Non-Federal Match (page 70 of Manual)
- WestCOP Volunteer Wage Scale
- Sample Flyer to Encourage Parents to participate In Kind Activities