



NON FEDERAL
SHARE
(IN-KIND)

WHY DO WE DO IT?
WHY DO WE CARE?



OVERVIEW OF REQUIREMENTS

The Head Start Act stipulates that the Federal share of the total costs of the Head Start program will not exceed 80% of the total grantee budget unless a waiver has been granted. Federal sources for requirements include:

- Head Start Act – Section 640 (b)
- Head Start Program Performance Standards – 45 CFR § 1303.4
- Health & Human Services Administrative Regulations – 45 CFR § 75.306

What Is It?

- Each year, as a grantee agency, Jefferson County Child Development Council, Inc. (JCCDC) submits a budget for Non-Federal Share (aka In-Kind) along with the budget for Federal funds.
- Non-Federal share must meet the same criteria for allowability as other costs incurred and paid with Federal funds.



IN-KIND

**20% of Total
Funding OR 25% of
Federal Funding**

(Head Start Act Section 640(b)).

COMPUTING

FEDERAL \$	1,000,000.00	80%
NON-FEDERAL \$	250,000.00	20%
TOTAL FUNDING \$	1,250,000.00	100%

For every \$1 spent of Federal Funds JCCDC must have \$0.25 in Non-Federal Match.

Examples include, but are not limited to:



Transportation Time: Transportation of child(ren) to and from the HSFCC Home previously was the primary source of In-Kind for the HSFCC Program. Since 2007, this transportation has not been allowable.

HSFCC/EHS Home Volunteers: Time volunteered in the classroom setting, outdoor play, field trips, etc. This time should be documented by the volunteers on the Volunteer Hours Form and sent to the JCCDC Financial Officer monthly.

Work at Home: Time volunteered by parents/guardians, other family members, friends for activities. Education curriculum Take-Home Activities are the largest source in this category. Others may include making crafts and assisting with curriculum activities.

Volunteer Time

- Field Trips: Helping supervise children, activities, etc. on a field trip.
- Meetings: Parent meetings, Parent Representative meetings, Policy Council, and Executive Board, etc. Meetings must be supported by meeting agenda and qualifying time. (Record travel, preparation and meeting time, as well as mileage.)
- Consultants/Professionals: Services may be donated or provided at a reduced fee for Head Start. If the donation is a reduced fee, the In-Kind will be the difference between the normal fee and the reduced fee. (Record travel, preparation and meeting time, as well as mileage.)



Space

Buildings or space donated for trainings, meetings, special events either free or at a reduced rate for Head Start. The space used by HS/EHS FCC Providers for Head Start services is calculated every three years from an analysis prepared by an independent Certified Appraiser (required by federal regulations since 1995). This is the second largest source of In-Kind.

GOODS & SPACE

Goods

All materials donated directly to Head Start that offset normal operating expense.



In-Kind Form

The JCCDC In-Kind Form is typically used to document most types of goods and services donated to Head Start. These forms should be given to the JCCDC Financial Officer as soon as the contribution is made. The Financial Officer has the responsibility for determining the allowability and maintaining the documentation for Non-Federal Share.

WHY DO WE CARE?



Documentation of In-Kind validates parent and community involvement in the HSFCC Program (as required by Head Start Program Performance Standards). Also, federal regulations mandate:

Federal dollars must be the dollars of last resort.

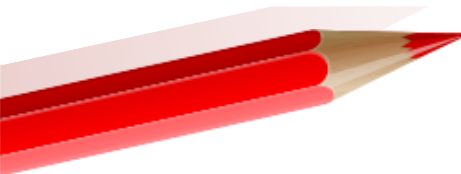
If JCCDC fails to obtain and document the required 20%, or other approved match, a disallowance of Federal funds may be taken.

If a cost is determined during an audit or other review conducted by the funding agency to be unallowable, it may require subsequent repayment to the Head Start Bureau.



IN-KIND

All JCCDC Staff and HSFCC Providers are responsible for the use and documentation of In-Kind.



Contact the JCCDC Financial Officer at (205) 379-6060 should you need any clarification or have any questions concerning In-Kind.