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<p><b>Ref #: 1303.4; Financial Procedures</b></p>	<p><b>Policy Council Approval Date:</b> 06/21/2022</p>

**COMPONENT: ADMINISTRATION**

**SUBJECT: IN-KIND**

**PERFORMANCE OBJECTIVE:** To ensure at least twenty percent (20%) of the total cost of the Head Start Program comes from sources other than the Federal Government.

**POLICY AND PROCEDURES:**

*In-Kind:* Property or services that benefit a grant supported project or program and are contributed by non-Federal third parties without charge to the grantee. In-kind contributions may consist of the value of real property and equipment and the value of goods and services directly benefiting the grant program and specifically identifiable to it. In-kind match is counted for the period when the services are provided or when the donated goods are received and used.

*Non-Federal Share:* 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.

In-Kind/Donation examples (not inclusive);

**VOLUNTEER HOURS**

Time spent in the classroom providing various services, bus monitors, field trip assistants, time spent attending parent meetings, workshops, Policy Council meetings, advisory council meetings, etc. Persons providing the services are considered volunteers. A volunteer includes, but is not limited to, parents/guardians, adult family members, members of the community, not being paid by Head Start.

**LOANED SPACE OR EQUIPMENT**

An In-Kind donation of space is allowable when using a space that normally charges a rental fee and no fee is charged. This is allowable only when the function is a Head Start activity.

**GOODS**

Tangible items for the classroom or playground or Head Start activities such as toys, books, etc.

## **CASH**

Money contributed to a Head Start Center or a Head Start activity.  
**(Refer to Financial Procedures Manual)**

All In-Kind/donations must be recorded properly on the appropriate In-Kind Form(s);

- **Individual In-Kind Contribution form**
- **Meeting Time Donation form**

**Review all In-Kind forms ensuring all appropriate fields are completed and legible. \*In-Kind forms that are incomplete will be sent back.**

**Submit each previous month's In-Kind forms to Head Start Central Office by the 5<sup>th</sup> of each month.**

**All employees are responsible for contributing efforts towards meeting the In-Kind goal.**