

EMAA HEAD START

IN-KIND PROCEDURES

In-Kind forms will be **submitted weekly** by the Site Manager (in alphabetical order) for **weekly entry** into the computer by the Area Support Assistant (using the Friday date of that week ending as date of transaction). **Data entry will be done during the week following the period ending date.**

EXAMPLE: In-Kind data for **period ending 7-8-11 will be entered** into the computer **during the week of 7-11-11**. This will allow ample time for any necessary **corrections prior to submission to Central Office**. **Timely submission** of forms for entry (as well as **timely entry**) is a **MUST** due to the fact that **reports will be generated weekly** to verify that data entry agrees with hard copy documentation on file. If any editing is done, this will require reports to be generated again.

REPORTS MUST AGREE WITH HARD COPY DOCUMENTATION ATTACHED TO REPORTS & KEPT ON FILE TO BE AUDITED! In-Kind forms submitted for entry more than **two weeks** after the period ending date may not be entered into the computer, but will be submitted to Central Office with a note explaining that the information was not entered and the reason why. (Reasoning for this is so that it doesn't become an audit issue for bookkeeping purposes). These forms will be kept on file at Central Office. **THIS CAN RESULT IN THE LOSS OF IN-KIND FOR YOUR LOCATION.**

For weekly time periods covering two different months, two different in-kind forms will need to be completed (as is done with CACFP meal count/attendance). Entry date for one will be the last day of the month, and entry date for the second will be the first Friday date of the following month.

Area Support Assistants will print ChildPlus reports #4310 and #4315 **weekly** and utilize for check and balance purposes to ensure hard copy documentation equals data entry. Any corrective data entry/editing will be done prior to submitting in-kind forms to Central Office. **When reports agree with attached documentation, Area Support Assistants will confirm agreement by indicating "OK", dating and initialing the reports.** Area Support Assistants will either **stamp individual forms date entered & initial each form OR stamp date entered & initial report #4310**. Reports with accompanying documentation will then be submitted to the attention of Sharon LaChance at Central Office.

Monetary value will be determined on in-kind (non-Federal share) contributions in accordance with 45 CFR 74.23(i)(2) and 45 CFR 92.24(b)(6) in addition to referring to PI 95-01 dated 11-10-94.

Time: Allowable donated time will be based upon current EMAA Head Start Job Classification 3.05 @ a rate of \$8.52 per hour plus fringe benefits (i.e. 7.65% FICA; 9.70% UIT; 3.97% WORK COMP) resulting in a total of **\$10.34** per hour. (**NOTE:** Most parent volunteers are experienced, having participated in the prior years' activities, so their experience rating keeps them from being a Step 1 worker. At the same time, parent volunteers do activities similar to that of a non-degree teacher, but not as much. The estimate is at a Step 5 because center staff start at a Step 3 on our salary chart.

Other: Time donated at a higher rate than \$10.34 per hour, such as a carpenter donating time spent building a bookcase for Head Start, will be labeled as “**Other**” and will be valued at the cost per hour the volunteer is paid while employed in his/her occupation as a carpenter.

Mileage: Allowable mileage will be based upon the current rate of reimbursement for mileage of **\$0.42** allowed for EMAA Head Start employees.

Materials: Allowable “**new**” materials/equipment that are/is donated will be valued at **face value**. Allowable “**used**” materials/equipment that are/is donated will be valued based upon condition & worth per donor, i.e. “**yard sale**” prices or comparable “**resale**” prices.

Space: Allowable **rental space** will be valued based upon “**appraisals**” establishing “**fair rental rate**” prepared by an authorized agent. Allowable space that is occasionally donated will be valued at whatever “**fee**” is normally charged.

“Automobile” (Miles) total multiplied by the current rate of mileage reimbursement of **\$0.42** per mile, **PLUS** “Time” (in Hours) total multiplied by the current rate of **\$10.34** per hour on report #4315 **PLUS** “**Space**”, “**Materials**”, and/or “**Other**” documented, should equal the “TOTAL VOLUNTEER DOLLARS” amount on report #4310.

NOTE: If in-kind forms/reports submitted to Central Office have to be returned to the Center Level for editing/correction, Sharon LaChance will give to the appropriate Area Coordinator to return to the appropriate staff for editing, correction and resubmission. **Original reports as well as corrected reports should be attached to the documentation. REPORTS MUST AGREE WITH HARD COPY DOCUMENTATION ATTACHED TO REPORTS & KEPT ON FILE TO BE AUDITED!**