

Area:	Fiscal Systems
Subject:	FS39 – Non-Federal Share Reporting Procedure
Reference:	45 CFR 74.23; 45 CFR 92.24; Head Start Act Sec.640(b)
Policy:	Non-Federal Share is a statutory requirement of the Head Start Act. As stated in the Act, the grantee agency must provide 20 percent of the total costs of the Head Start program unless a waiver has been granted.

Procedure:

Each delegate contract specifies the amount of non-federal share that must be generated for the specified program year, based on the amount of funds spent, the difference is the responsibility of the Grantee. Annually, non-federal budgets are created by delegates and the grantee. Grantee operated sites receive budget goals to meet. These budget amounts are calculated based on the number of children per site. Non-Federal Summaries are then created for every delegate and grantee operated site to track monthly non-federal share generated. The summary provides the annual non-federal budget, the total of the prior months' generated amounts, the current month's generated amounts, the year to date generated amount, and the balance of what is left to generate for the fiscal year.

There are three types of Non-Federal Share reports utilized by Child/Family Services, the Delegate Non-Federal Share Summary report, the Grantee Operated Non-Federal Share Summary report, and the Grantee Non-Federal Share Comparison report.

Delegate Non-Federal Share Summary reports (reference Chart A) –

1. Non-Federal Share forms and back-up are collected by delegate agency staff.
2. Assigned delegate staff person reviews all non-federal share collected for allowability, allocability, and reasonableness. (See procedure FS37)
3. Assigned delegate staff person submits all non-federal share collected to the delegate agency's designated staff member.
4. Designated staff member collects all non-federal for the month and inputs the total generated monthly amounts of non-federal share into the Non-Federal Share Summary report
5. Delegate Head Start Director approves and signs the Non-Federal Share Summary report.
6. Delegate Head Start Director submits the Non-Federal Share Summary report to the CFS Senior Data Technician, either by US mail, route mail, or electronically using either the check box for electronic submission provided on the bottom of the Non-Federal Share Summary report or via email signed .pdf version.

Grantee Operated Non-Federal Share Summary reports (reference Chart B) –

1. School Readiness Activity (for preschool aged children)/Family Learning Experience (for infant/toddlers) Calendars are collected.
2. Classroom Volunteer Forms are collected.
3. Miscellaneous Program Donation Forms are collected.
4. Child Development Supervisor reviews non-federal share collected for allowability, allocability, and reasonableness. (See procedure FS37)
5. Designated staff person completes monthly Non-Federal Share Computation

Worksheet, including the month of report, the center, and teacher name.

6. Designated staff person inputs the number of completed activities/book readings for each calendar received into the column highlighted yellow in the section labeled "Activity/Experience Calendars".
7. Designated staff person inputs the total hours from each Classroom Volunteer Worksheet collected into the column highlighted green in the section labeled "Classroom Volunteers".
8. Designated staff person inputs the total amount of each donation received, as documented on the Donated Goods Form, into the column highlighted lavender in the section labeled "Misc. Program Donations" – as long as cash donations include appropriate back-up (i.e. receipts for items purchased with donated funds).
9. Designated staff person inputs the total amount of non-federal share generated by volunteer aides into the pink box on the Non-Federal Share Summary report, which appears in the corresponding pink highlighted box on the Non-Federal Share Computation Worksheet.
10. Designated staff person inputs the total Misc. Program Donations, which appears in the blue highlighted box, into the corresponding blue box on the Non-Federal Share Summary report.
11. Designated staff person submits the completed Non-Federal Share Summary report to the Site Supervisor or designee.
12. Site Supervisor or designee approves and signs the Non-Federal Share Summary report.
13. Site Supervisor or designee files in the site's in-kind binder: a copy of the Non-Federal Share Summary report, a copy of the Non-Federal Share Computation Worksheet, and the originals of all Non-Federal forms and back-up collected.
14. Site supervisor or designee submits the Non-Federal Share Summary report to the CFS Senior Data Technician, either by US mail, route mail, or electronically using the check box for electronic submission provided on the bottom of the Non-Federal Share Summary report or via email signed .pdf version.

Grantee Non-Federal Share Comparison reports (reference Chart C) –

1. CFS Program Accountant collects and prepares the Central non-federal share.
2. CFS Senior Data Technician collects and audits the Central non-federal share back-up.
3. CFS Data Director reviews the non-federal share back-up, approves and signs the Non-Federal Summary report.
4. CFS Senior Data Technician collects the Central Non-Federal Share Summary report.
5. CFS Senior Data Technician collects the Grantee Operated Non-Federal Share Summary reports.
6. CFS Senior Data Technician collects the Delegate Non-Federal Share Summary reports.
7. CFS Senior Data Technician audits the Non-Federal Share Summary reports received.
8. CFS Senior Data Technician inputs the total Non-Federal Share reported per Summary into the appropriate Non-Federal Share Comparison report.
9. CFS Senior Data Technician submits the Non-Federal Share Comparison report to the CFS Data Director.
10. CFS Data Director approves and initials the Non-Federal Share Comparison report.

11. CFS Data Director returns the Non-Federal Share Comparison report to the CFS Senior Data Technician.
12. CFS Senior Data Technician makes a copy of the Non-Federal Share Comparison report and submits it to the CFS Data Director.
13. CFS Senior Data Technician files the Non-Federal Summaries and the Non-Federal Share Comparison report.
14. CFS Data Director includes the copy of the Non-Federal Share Comparison report in the Monthly Financial Status Summary Packet.

Supervised by: Director of CFS Fiscal Services

Performed by: SCOE and Delegate Staff

Forms needed: School Readiness Activity/Family Learning Experience Calendars
Classroom Volunteer Form
Donated Goods Form
Delegate Non-Federal Share Summary Report
Non-Federal Summary Computation Worksheet
Grantee Operated Non-Federal Share Summary Report
Grantee Non-Federal Share Comparison Report

Frequency: Monthly