

Tacoma Public Schools Head Start

Policies and Procedures

Fiscal Operations 4.0

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Tacoma Public Schools
HEAD START

**BUDGET REVISION AND
EMERGENCY GRANT APPLICATIONS POLICY**

I. POLICY

The Policy Council approves the annual budget for Tacoma Head Start. The Policy Council during its normal meeting cycle also approves the annual continuing grant application, which provides the primary funding for the program. In the event substantial budget revisions are necessary, or additional grant application opportunities are available, provision shall be made to gain timely approval by the Policy Council.

It is the responsibility of the Grantee Director or designee to bring substantial budget revisions to the Policy Council as soon as any spending variances are known, and before any substantial new expenditure is made.

It is the responsibility of the Grantee Director to obtain approval by the Policy Council of any application for Head Start funding.

It is the Grantee Director's responsibility to obtain permission as required from Region X Head Start for any expenditure that varies in substantial amount or program intent from those submitted in the grants, in addition to the approvals mentioned in this policy as required by Federal regulations.

II. PROCEDURE FOR SUBSTANTIAL BUDGET REVISIONS

1. The regularly scheduled times for the Policy Council to consider substantial budget revisions are prior to the end of the fiscal year and grant submissions. If substantial revisions are necessary between these meetings, the Policy Council approves these revisions.
2. Spending variances are defined as increases or decreases in the actual cost of a previously approved budget item. A new expenditure is a new cost (personnel, goods, or services) not previously included in a budget.
3. For the purposes of defining a substantial spending variance or substantial new expenditure, the figure of \$20,000 will be used for non-personnel budget-line items. Any amounts less than this, that are in keeping with performance standards, policies, and program intent may be made without specific Policy Council approval. For personnel salaries and benefits, Policy Council approval is required for new positions, deletion of previously approved positions or any excessive irregular salary, benefit change not consistent with established salary and benefits increases. Any monthly change of more than \$50,000 of the total salary and benefits also requires Policy Council approval.
4. Variances or new expenditures that establish a new program or change a current program direction do require Policy Council approval.
5. Any revisions to Parent Activity Funds are addressed in the Parent Fund Procedures.

III. PROCEDURE FOR EMERGENCY GRANT APPLICATIONS

1. Emergency grant applications are defined as grant opportunities, usually with imminent deadlines, which do not allow for the normal procedure for Policy Council approval.
2. In the event that the Grantee Director wishes to make such a grant application, she/he shall notify the Policy Council Chairperson. If the grant is for less than \$10,000 and consistent with established programs, the Executive Board shall be convened to decide on approval to submit the application. The full Policy Council shall be informed at the next meeting.
3. If the amount of the grant is for more than \$10,000 and/or proposes a new program direction, the Chairperson shall call a special meeting of the full Policy Council for approval to submit the application.

IV. PROCEDURE FOR BUDGET REVISIONS AND GRANTS NOT APPROVED

1. In the event that the Policy Council does not approve the budget revision and/or the grant application, the budget revision shall be canceled to the extent possible, and/or the grant application withdrawn.
2. If the Policy Council does not approve a Head Start funded grant application it must continue to work with the Director until an acceptable proposal is approved prior to the grant deadline. Failure to approve cannot jeopardize continuing funding of Head Start services.

Tacoma Public Schools
HEAD START

Purchasing Policies and Procedures

Tacoma Head Start makes purchases in keeping with the Head Start funding requirements and the Tacoma School District fiscal policies and business management procedures. There are two methods of purchasing: purchase order or purchase card. The Head Start office will determine which method is most feasible (or required) when placing an order. Whenever possible, the p-card will be used. If the p-card is the chosen method, district policies and procedures will be followed. Refer to the Purchase Card Manual for specifics. The Head Start annual budget describes the plan for purchasing in the non-personnel line items based on prior year expenditures, Three-Year Goals and Objectives, and the Program Service Plans. The purchase of equipment, supplies and materials is described in the procedures.

1. Any equipment purchase over \$5,000 needs to be in the annual Continuation Grant or the COLA/Quality Grant. If not, a separate written request must be made and approved by Region X in writing, as well as approved by the Policy Council.
2. Any contract in excess of \$2,000 for construction, alteration, and/or repair of facilities must comply with the federal Davis-Bacon Act.
3. At least three verbal or written price quotations, including accurate specifications, are required for purchases over \$2,500 but less than \$100,000. Purchases of \$2,500 or less do not require quotes. Formal bidding process according to federal and state guidelines is required for purchases of \$100,000 or more. Contractors must comply with terms, conditions, and specifications of the contract or order. District Purchasing is responsible for the bid process with recommendations from Tacoma Head Start.
4. The District makes an effort to use small and minority owned businesses.
5. For purchases made by sub-contracting agencies, the provisions of the letter of agreement will apply. Documentation must be maintained for all purchases. Tacoma Head Start, in conjunction with the Purchasing Dept, will monitor all contracts to assure compliance with terms, conditions, and specifications of purchase of goods and services.

The Head Start Order Worksheet is used when ordering all supplies or materials from either an outside vendor or the district's warehouse. For outside vendors, the quality of the products will be compared to the cost to determine the best investment.

Order Worksheets from classroom staff must be submitted to Program Specialists two weeks prior to purchase. Program Specialists will review, sign, and submit to the front office. Order Worksheets from management/office staff are signed by them and submitted to the front office. All orders must have the authorizing signature of the Assistant Director, or designee.

Receiving Goods

The Head Start office must have a signed & dated receiving document on file for all purchases.

Ordering Deadlines

To be determined at the end of each school year and, again, the end of each program year.

Tacoma Public Schools
HEAD START

**Policy Council & Parent Center Committee
Parent Activity Child Care & Transportation Reimbursement Policy**

Childcare and travel reimbursement for attendance at Policy Council and Parent Center Committees shall be supported from the Policy Council Parent Activity Funds. Immediate families or adults living in the same household shall not be paid for caring for children in the same household unless other Head Start children are being cared for at the same time. Childcare reimbursement rates shall be set yearly and approved by Policy Council. Community representatives with incomes below the federal poverty level shall be reimbursed for travel and child care for Policy Council and Policy Council related meetings. In the event that a Policy Council member has a need to use more than one childcare provider per meeting, each provider would be reimbursed at the set rates. Any concerns about whether two providers are needed will be brought to the Policy Council Executive Board for their decision.

Transportation costs for private car drivers to the Policy Council activities will be reimbursed at the state/district approved rate. It is strongly recommended that participants car pool. Private cars will be reimbursed for parking costs. Bus tokens will be provided to parents attending Policy Council and Parent Center Committee meetings and related meetings.

Parents cannot be reimbursed for childcare and mileage for fundraising activities, and program-wide events such as Pizza and Pops and Fall BBQ.

CHILDCARE REIMBURSEMENT RATES FOR INFANTS & CHILDREN THROUGH AGE 12:

1 CHILD	\$ 3.50/HOUR
2 CHILDREN	\$ 4.50/HOUR
3 CHILDREN	\$ 5.00/HOUR
4 CHILDREN	\$ 5.50/HOUR
5 CHILDREN	\$ 6.00/HOUR

**CHILDCARE REIMBURSEMENT RATES FOR A 24 HOUR PERIOD:
(Individual consideration will be given for children over age 12 for overnight conferences)**

1 CHILD	\$ 35.00
2 CHILDREN	\$ 45.00
3 CHILDREN	\$ 55.00
4 CHILDREN	\$ 65.00
5 CHILDREN	\$ 75.00

MILEAGE RATE:

Mileage will be reimbursed at the TPS district mileage rate (established annually) with no maximum mileage limit as long as mileage distance is reasonable. Mileage in excess of 50 miles roundtrip must have prior approval and follow the Tacoma Public Schools Travel Reimbursement Policy. This rate is set for all Policy Council and Parent Center Committee activities.

If childcare and transportation reimbursement funds are not used for the stated purposes, the Administrative staff and Policy Council Executive Board will determine whether membership will be terminated from Policy Council or future reimbursements will be denied.

For On-site Childcare providers see Policy: Hiring Childcare Providers for On-Site Care.

PARENT ACTIVITY FUND POLICY AND PROCEDURES

POLICY

Parent Activity Funds are approved by the Policy Council and allocated to support Policy Council and the Classroom Parent Center Committees activities. Parent Activity Funds are allocated for childcare reimbursements, food, mileage reimbursements, conferences, speakers, training, library and enrichment activities. All activities must have an educational or enrichment aspect to be a Head Start activity. Parent activities must be designed to help them in their role to be a better parent.

PROCEDURE

- Each fiscal year the Policy Council will approve the Parent Activity Budget.
- In October each Parent Center Committee (P.C.C.) will review allocations and determine the budget for their particular school.
- The Teachers and a Parent Center Committee officer will sign the P.C.C. Budget form and submit it to the Policy Council Advocate.
- The classroom retains a copy of the budget for the Parent Center Committee Notebook.
- Policy Council Budget Subcommittee will review all School Parent Activity Budgets.
- Policy Council approves all submitted Classrooms Parent Activity Budgets.

It is not necessary to request "topic" change to the Policy Council if the budgeted amount remains the same as originally requested. It is necessary to present amendments for prior approval if center committees are:

- a) Changing an amount for a previously requested budget item by more than 50%.
- b) Changing for a new budget item

It is the Policy Council Representative's responsibility to check with their Parent Center Committee regarding any Parent Activity Fund revisions, which needs to be presented to the Policy Council.

Prohibitions:

- Not to be used for children, e.g. field trips
- Not to be used for classroom supplements, e.g. supplies
- Not to be used for alcohol, or any illegal substance
- Not to be used for any activities or items prohibited by the Tacoma School District or Head Start regulations
- Not to be used for family emergencies, medical needs, etc.
- Not to be used for parent fingerprints, TB tests, etc.

Tacoma Public Schools
HEAD START
PARENT ACTIVITY FUND BUDGET

School: _____

Teachers: _____

Amount of Budget: \$350 X # Classrooms= _____ Date of Parent Meeting Approval: _____

The budget is for the Head Start fiscal year from November through October.

<u>Line Item</u>	<u>Initial Allocation</u> (November only)	<u>Budget</u>	<u>Purpose/Detail</u>
Childcare Reimbursements	\$ 5		For parents leaving children at home with babysitter.
Meeting Supplies or Make It & Take It	\$ 10		For parent meetings supplies. Includes parent-child educational activities that take place at the meeting.
Food	\$ 35		Food for parent meeting lunch or dinner.
Mileage/Travel Reimbursements	\$ 5		For parents travel to and from home to school <i>for parent meetings only.</i>
Speakers/Training/Library	\$ 0		For parent educational activities, trainings and materials for the parent library.
Sub Total (must be 89% of your budget)	\$	\$ 310	
Reserve for Sept. & Oct. Meetings (must be 11% of your budget)	\$	\$ 40	
Total (must be # of classrooms X \$350)	\$	\$ 350	

- At the October P.C.C. meetings, parents are to review the allocations and determine the budget for their school.
- This action must be documented in the P.C.C. Minutes and this form signed at the same time.
- Submit all budgets to the Policy Council Advocate. The P.C. Advocate will submit them to the Policy Council Budget Subcommittee and then to Policy Council for approval.
- Child Care Arrangements: All childcare providers, must first have completed the Hourly Employee Application process and have an Employee Set-up Form at the Madison Head Start Office each year and submit any timesheets to Madison. If they are employees of the District, they need the Hourly Employee Set-up form completed to be paid by Head Start.

Initials of Teachers: _____

Signature of PCC Chair: _____

Signature of PC Executive Board Treasurer: _____ Date: _____

Classroom Retain a Copy; submit original to Policy Council Advocate. Approved copies retained in P.C. Minutes

Tacoma Public Schools
HEAD START

PARENT ACTIVITY FUND BUDGET

School: _____

Teachers: _____

Amount of Budget: \$350 X 2 Classrooms = **\$700**

Date of Parent Meeting Approval: _____

One budget submitted per school.

The budget is for the Head Start fiscal year from November through October.

<u>Line Item</u>	<u>Initial Allocation</u> (November only)	<u>Budget</u>	<u>Purpose/Detail</u>
Childcare Reimbursements	\$ 5		For parents leaving children at home with babysitter.
Meeting Supplies or Make It & Take It	\$ 10		For parent meetings supplies. Includes parent-child educational activities that take place at the meeting.
Food	\$ 35		Food for parent meeting lunch or dinner.
Mileage/Travel Reimbursements	\$ 5		For parents travel to and from home to school <i>for parent meetings only</i> .
Speakers/Training/Library	\$ 0		For parent educational activities, trainings and materials for the parent library.
Sub Total (must be 89% of your budget)	\$ 0	\$ 623	
Reserve for Sept. & Oct. Meetings (must be 11% of your budget)	\$ 0	\$ 77	
Total	\$ 700	\$ 700	

- At the October P.C.C. meetings, parents are to review the allocations and determine the budget for their school.
- This action must be documented in the P.C.C. Minutes and this form signed at the same time.
- Submit all budgets to the Policy Council Advocate. The P.C. Advocate will submit them to the Policy Council Budget Subcommittee and then to Policy Council for approval.
- Child Care Arrangements: All childcare providers, must first have completed the Hourly Employee Application process and have an Employee Set-up Form at the Madison Head Start Office each year and submit any timesheets to Madison. If they are employees of the District, they need the Hourly Employee Set-up form completed to be paid by Head Start.

Initials of Teachers: _____

Signature of PCC Chair: _____

Signature of PC Executive Board Treasurer: _____ Date: _____

Classroom Retain a Copy; submit original to Policy Council Advocate. Approved copies retained in P.C. Minutes

Tacoma Public Schools
HEAD START

PARENT ACTIVITY FUND BUDGET

School: _____

Teachers: _____

Amount of Budget: \$350 X 3 Classrooms = **\$1,050**

Date of Parent Meeting Approval: _____

One budget submitted per school.

The budget is for the Head Start fiscal year from November through October.

<u>Line Item</u>	<u>Initial Allocation</u> (November only)	<u>Budget</u>	<u>Purpose/Detail</u>
Childcare Reimbursements	\$ 5		For parents leaving children at home with babysitter.
Meeting Supplies or Make It & Take It	\$ 10		For parent meetings supplies. Includes parent-child educational activities that take place at the meeting.
Food	\$ 35		Food for parent meeting lunch or dinner.
Mileage/Travel Reimbursements	\$ 5		For parents travel to and from home to school <i>for parent meetings only</i> .
Speakers/Training/Library	\$ 0		For parent educational activities, trainings and materials for the parent library.
Sub Total (must be 89% of your budget)	\$ 0	\$ 935	
Reserve for Sept. & Oct. Meetings (must be 11% of your budget)	\$ 0	\$ 115	
Total	\$ 1,050	\$ 1,050	

- At the October P.C.C. meetings, parents are to review the allocations and determine the budget for their school.
- This action must be documented in the P.C.C. Minutes and this form signed at the same time.
- Submit all budgets to the Policy Council Advocate. The P.C. Advocate will submit them to the Policy Council Budget Subcommittee and then to Policy Council for approval.
- Child Care Arrangements: All childcare providers, must first have completed the Hourly Employee Application process and have an Employee Set-up Form at the Madison Head Start Office each year and submit any timesheets to Madison. If they are employees of the District, they need the Hourly Employee Set-up form completed to be paid by Head Start.

Initials of Teachers: _____

Signature of PCC Chair: _____

Signature of PC Executive Board Treasurer: _____ Date: _____

Classroom Retain a Copy; submit original to Policy Council Advocate. Approved copies retained in P.C. Minutes

Tacoma Public Schools
HEAD START

PARENT ACTIVITY FUND BUDGET

School: _____

Teachers: _____

Amount of Budget: \$350 X 4 Classrooms = **\$1,400**

Date of Parent Meeting Approval: _____

One budget submitted per school.

The budget is for the Head Start fiscal year from November through October.

<u>Line Item</u>	<u>Initial Allocation</u> (November only)	<u>Budget</u>	<u>Purpose/Detail</u>
Childcare Reimbursements	\$ 5		For parents leaving children at home with babysitter.
Meeting Supplies or Make It & Take It	\$ 10		For parent meetings supplies. Includes parent-child educational activities that take place at the meeting.
Food	\$ 35		Food for parent meeting lunch or dinner.
Mileage/Travel Reimbursements	\$ 5		For parents travel to and from home to school <i>for parent meetings only</i> .
Speakers/Training/Library	\$ 0		For parent educational activities, trainings and materials for the parent library.
Sub Total (must be 89% of your budget)	\$ 0	\$ 1,246	
Reserve for Sept. & Oct. Meetings (must be 11% of your budget)	\$ 0	\$ 154	
Total	\$ 1,400	\$ 1,400	

- At the October P.C.C. meetings, parents are to review the allocations and determine the budget for their school.
- This action must be documented in the P.C.C. Minutes and this form signed at the same time.
- Submit all budgets to the Policy Council Advocate. The P.C. Advocate will submit them to the Policy Council Budget Subcommittee and then to Policy Council for approval.
- Child Care Arrangements: All childcare providers, must first have completed the Hourly Employee Application process and have an Employee Set-up Form at the Madison Head Start Office each year and submit any timesheets to Madison. If they are employees of the District, they need the Hourly Employee Set-up form completed to be paid by Head Start.

Initials of Teachers: _____

Signature of PCC Chair: _____

Signature of PC Executive Board Treasurer: _____ Date: _____

Classroom Retain a Copy; submit original to Policy Council Advocate. Approved copies retained in P.C. Minutes

Tacoma Public Schools
HEAD START

Approved by Policy Council January 27, 2010

Fiscal and Operations: PC Parent Fundraising 4.05

Parent Fundraising Policy & Procedures

Tacoma Public Schools Fundraising Policy:

District fundraising programs for students shall: (1) further K-12 education; (2) provide educational experiences; (3) address local funding obligations that support the educational mission of the district; and/or (4) promote the effective, efficient or safe management and operation of the district. The purpose or use of such programs shall be consistent with the policies and programs of the district. All Head Start fundraisers shall adhere to the District Fundraising Policy #6130 and Regulation #6130R.

Head Start Fundraising Policy:

The Tacoma Public Schools Policy Council (PC) is responsible for all fundraising activities and events conducted by the Policy Council and the Head Start classrooms. The purpose of the fundraising efforts are: 1) to contribute funds for the National Head Start Dollar Per Child Campaign and Legislative fund, 2) to enhance the children's learning environment and 3) to enhance the child and parent's Head Start experience. Parents must take the primary role in planning and implementing all fundraisers. All fundraisers must follow the Tacoma Public Schools Head Start Policies and Procedures. All monies earned from all fundraisers will be deposited in the Head Start Contribution Fund account from which purchases can be made.

Office of Head Start Federal Fundraising Policy:

According to the Office of Head Start, federal fundraising activities to supplement Head Start program funds are permissible, provided that the following requirements are met. See Program Instruction #ACYF-PI-HS-06-06.

- 1- No Head Start funds are used for fund-raising activities. Costs for such activities are unallowable per the Office of Management and Budget Cost Principles at 2 Code of Federal Regulations (CFR) Part 225, Appendix B and 2 CFR Part 230, Appendix B.
- 2- No Head Start staff members are engaged in these activities during the period when such staff members are employed. Funds may not be solicited, collected or tabulated during work hours or using Head Start-funded equipment, facilities or supplies during Head Start hours of operation. Head Start staff members may, however, volunteer during non-work time.
- 3- No Head Start resources (e.g., facilities, equipment, etc.) can be used during the program's normal workday. Such resources may be used on an occasional basis during the time the Head Start program is closed. A grantee may, for example, allow the use of one of its centers on the weekend or in the evening to provide assistance to the fund-raising effort, but may not use the center during the time it is being used to provide Head Start services to enrolled children and families.
- 4- When fund-raising occurs under Head Start's auspices (i.e., Head Start's name is being used as part of the fund-raising effort), any revenue generated by such fund-raising must be used in ways that are consistent with Head Start's mission.
- 5- Any funds generated from fund-raising must be treated as program income and used in accordance with federal funding guidelines. The expenditure of program income funds is subject to the same requirements as the expenditure of any other Head Start grant funds. Programs may not use program income for purposes that they would not otherwise be allowed to charge to their ongoing Head Start grant.
- 6- Grantees are further reminded that they may not use any Head Start funds or resources, including those generated by program income, for purposes of lobbying.

Tacoma Public Schools
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Fundraising Guidelines Procedures:

Approval:

All fundraisers must be approved by the appropriate official at the Tacoma Public Schools Central Administration Building. The appropriate official is identified in the District's Fundraising policy. Each Parent Center Committee must approve the classroom or center's fundraising proposal and submit the proposal on the Classroom Parent Fundraising Proposal form (see attached form) to the PC Executive Board. If approved, the PC Executive Board will recommend for approval to the PC at their next meeting. If not approved, the PC Advocate will return the proposal to the Parent Lead and the Teacher (Associate). The PC Representative will present the fundraising proposal to Policy Council. The presentation will be given directly from the Classroom Parent Fundraising Proposal form. Then the proposal is submitted to District Administration for their approval. If amendments need to be made to the proposal after it is approved, the Executive Board may approve changes.

Use of Funds:

- 1- Policy Council Fundraisers: At least 25% of the money earned from the fundraiser will go towards the Dollar Per Child Campaign-Advocacy fund.
- 2- Classroom Fundraisers: At least 25% of the money earned from the fundraiser will go towards the Dollar Per Child Campaign-Advocacy fund.
- 3- Other Use of funds: If monies from the fundraiser are to be used in a way that is not described in items #1 and #2 above, it must be specified in detail on the Classroom Parent Fundraising Proposal form. The first fundraiser per school year for any classroom or center must be distributed according to #2 above.

Handling Money:

- 1- Designated parents must solicit, collect, and tabulate all monies.
- 4- The parent in charge of the fundraiser must keep good documentation of the materials/monies issued and received. The parent in charge of the fundraiser must give receipts for monies received from other parents participating in fundraisers.

Closeout of Fundraising Activity:

At the completion of the fundraiser, the Parent Lead must submit a fundraiser summary to the PC Advocate. The summary must be submitted no more than five business days after the event is completed. Failure to submit the report may jeopardize future opportunities for fundraising. The summary will be presented to the PC Executive Board and the Policy Council at their next meetings.

Spending Fundraising Money:

All monies raised from fundraising must be spent by the end of the school year in which the funds were raised.

Tacoma Public Schools
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Guidelines for Planning Fundraisers

1. Does it follow the Head Start Fund Raising Policy?
2. Is it safe both physically and in regard to the health of all participants?
3. Is it a non-violent activity? Is it safe for children and adults? Is it age-appropriate?
4. Does it follow Safety & Risk Management Policy & Procedures?
5. Is it sensitive to the different family backgrounds?
6. Does it follow Head Start Holiday Policy?
7. Does it follow Head Start Nutrition Performance Standards?
8. If children are involved, what will children be doing, what kind of supervision is needed to insure safety. Is childcare needed?
9. Will food be prepared and/or served? If it requires a food handler's permit, then food must be prepared and cooked in an approved kitchen by people with food handler's permits.
10. Will the fundraiser be at a store or in a mall? What formal approvals must take place before the event can be held at a store or mall? All details for an event at a store or mall must be included in the Fundraising Proposal.
11. Parameters on the use of funds raised would be to:
 - a. Enhance the children's learning environment in the classroom
(i.e. Purchase some item for the classroom such as rocking chair, camera, etc.)
 - b. Enhance the child and parent's program experience
(i.e. Use funds for specific field trip, family event, books for families, etc.)
 - c. Contribute funds to the National Head Start Dollar Per Child Campaign.
 - d. Contribute to the Advocacy fund

Tacoma Public Schools
HEAD START

APPROVAL DATES

PC Executive Board: _____
Outcome: Approved Not Approved

PC Meeting: _____
Outcome: Approved Not Approved

Limit for money to be handled: \$ _____

CLASSROOM PARENT FUNDRAISING PROPOSAL
[One fundraiser per form.]

School: _____	Parent Meeting Approval Date: _____
Teacher: _____	Child/Family Advocate: _____
PC REPRESENTATIVE: _____	

- FUNDRAISING ACTIVITY:**

- PURPOSE OF FUNDRAISING: (SPECIFIC Purchase)**

- PARENT LEAD NAME:** _____ **Phone:** _____
- EVENT DATE:** _____ **DAY OF WEEK:** _____
EVENT LOCATION: _____
EVENT START TIME: _____ AM PM **EVENT END TIME:** _____ AM PM
- VOLUNTEERS:**
Parent Volunteers: _____ **# Staff Volunteers:** _____
(only for activities at night & weekends)
- ARE CHILDREN PARTICIPATING?** Yes No **IS CHILDCARE NEEDED?** Yes No
- WHAT SUPPLIES OR MATERIALS DO YOU NEED TO CONDUCT THIS FUNDRAISER?**
(Check off if the supply or material will be purchased or donated for the fundraiser.)

_____ Purchased Donated

_____ Purchased Donated

_____ Purchased Donated

_____ Purchased Donated

_____ Purchased Donated
- PROJECTED COST FOR ACTIVITY/EVENT:** \$ _____ **PROJECTED GOAL AMOUNT:** \$ _____
- DISTRIBUTION OF FUNDS:**
 25% CLASSROOM DOLLAR PER CHILD
 OTHER (Give Details): _____

DISTRICT FUNDRAISING

The board's ability to offer diverse, quality educational programs and experiences for the students depends in part on our ability to secure reliable and supplemental sources of funding. The board recognizes that it needs a balance of state, federal, local, and nongovernmental funds to achieve its educational goals. The board further recognizes that shrinking state and federal funds present challenges for the district. Increasingly, the district is seeking local and nongovernmental funding sources in order to preserve and to establish necessary district programs and educational opportunities.

To preserve and to establish necessary district programs and educational opportunities, the board authorizes fundraising activities where such programs: (1) promote K-12 education; (2) provide educational experiences for students; (3) address local funding obligations that support the educational mission of the district; and/or (4) promote the effective, efficient, or safe management and operation of the district. Fundraising programs, including enterprise activities, shall be in the best interests of the district and shall not interfere with the operation of the district's programs and functions. District fundraising programs shall not conflict with any applicable law and/or state or federal constitutional provisions, including the separation of church and state.

This policy governs the establishment and administration of district fundraising for the general fund and for particular programs in the district. It does not address fundraising programs conducted by the Parent Teacher Student Association or other non-profit or citizens organizations. Fundraising by the Associated Study Body is addressed by RCW 28A.325.030 and District Policy No. 3530.

The superintendent (or designee) shall establish procedures for the administration of district fundraising programs to ensure compliance with all applicable laws.

Legal References:

RCW	28A.320.015	School boards of directors – Powers – Notice of adoption of policy.
	28A.320.030	Gifts, conveyances, etc., for scholarship and student aid purposes, receipt and administration
	28A.320.035	Contracting out – Board's powers and duties – Goods and services.
	28A.335.060	Surplus school property, rental, lease or use of – disposition of moneys received from
	28A.335.090	Conveyance and acquisition of property – management.
	28A.335.180	Surplus texts and other educational aids, notice of availability – Student priority as to texts.
	39.33.070	School districts and libraries – Disposal of obsolete or surplus reading materials – Procedures.

Adopted: 10/10/02

DISTRICT FUNDRAISING

District fundraising programs for students shall: (1) further K-12 education; (2) provide educational experiences; (3) address local funding obligations that support the educational mission of the district; and/or (4) promote the effective, efficient or safe management and operation of the district. The purpose or use of such programs shall be consistent with the policies and programs of the district.

Proposals for district fundraising programs shall be reviewed and approved in advance by the superintendent (or designee) to ensure compliance with the following procedures. The superintendent (or designee) shall make all compliance determinations.

- A. Any fundraising program charging fees shall satisfy the following criteria:
 - 1. Fees for persons attending or participating in such programs shall only be charged when attendance or participation is optional, not mandatory;
 - 2. Students shall not be charged a fee to enroll in a curriculum-based activity that involves a district fundraising program; and
 - 3. A program shall not be created or continued that will require the allocation of district funds when program-specific resources are insufficient or exhausted.
 - 4. Be in compliance with WAC 392-138-105 regarding any waived or reduced fees (or district policy).

- B. Any fundraising program characterized as a “business enterprise” activity shall satisfy the following criteria:
 - 1. For these purposes, “business enterprise” shall be defined as any non-Associated Student Body activity which sells goods or services for district-related purposes on an ongoing basis;
 - 2. Such “business enterprises” shall sell products or services that are appropriate for the program’s educational purposes and/or promote the effective, efficient or safe management and operation of the district;
 - 3. Such enterprises shall not be created solely for commercial purposes;
 - 4. Such enterprises shall purchase inventory in accordance with applicable district policy and/or practices; and

5. A business enterprise program shall not be created or continued which will require the allocation of district funds when program-specific resources are insufficient or exhausted.
- C. Any fundraising program using donated personal items or services for an auction, sale and/or raffle shall satisfy the following criteria:
1. Donated items or services must be free from health and/or safety hazards;
 2. Donated items or services must be given voluntarily by individuals or businesses; and
 3. Appropriate solicitation on the part of students, parents or appropriate district personnel is permissible, but actions of students and parents cannot bind the district to any contractual obligations.
- D. Any fundraising program that requires contracting with a third-party vendor or promoter shall satisfy the following criteria:
1. The contract shall further K-12 education and/or promote the effective, efficient or safe management and operation of the district; and
 2. The district shall enter into contracts consistent with district policies and with appropriate authorization of the superintendent (or designee).
- E. Any fundraising program involving the production and/or sale of goods or services, such as a vocational education program, shall satisfy the following criteria:
1. The superintendent (or designee) must authorize the sales of any goods produced and/or any services provided by the education program;
 2. The proceeds from the sales shall be used to enhance or to expand the educational program, as determined by the superintendent (or designee);
 3. To the extent required, all goods produced or services provided from an educational program shall be assigned to (or owned by) the district; and
 4. Individual compensation for the sale of goods produced or for the services provided shall not be permitted, except as authorized by the superintendent (or designee), in accordance with applicable laws, district procedures and/or practice.
- F. Any fundraising program selling surplus school personal property shall satisfy the following criteria:

Regulation 6130R

1. Such programs shall not violate applicable state law or school policy governing the sale, lease or rental of surplus and obsolete school personal property;
2. Such programs are permitted only as provided in RCW 28A.335.180; and
3. Such programs follow the district's policy for the disposal of surplus property, District Policy No. 3530.

Approved 9/3/02

Tacoma Public Schools
HEAD START

PARENT CONFERENCE & TRAVEL POLICY

POLICY

The Tacoma Public Schools Head Start program recognizes that there are many opportunities for Head Start parents to gain knowledge and grow as individuals. With so many opportunities available (locally, in-state, and out-of-state) the appropriateness of the conference/workshop must be related to Head Start and indicate evidence of enhancing leadership skills in the role of a Policy Council member or enhancing parenting skills for parents of young children.

PROCEDURE FOR APPLICATIONS FOR ATTENDING CONFERENCE/WORKSHOP

Evaluation of applications for travel will be guided by the following criteria:

1. Number of participants is based upon location and cost of conferences/workshop based on annual budget allocation for conferences.
2. Participants must complete an application for review with personal and program objectives. Selection for travel will be a joint decision by Parent Involvement Staff (Family/Community Specialist and Policy Council Advocate), the Head Start Director, and Policy Council Executive Board.
3. Policy Council approves the final selection of applicants.

PROCEDURE FOR SELECTION TO ATTEND CONFERENCE/WORKSHOP

- **National Head Start Conference:**
 1. The first priority to travel is given to the “New and Active Policy Council Executive Board” members who show active and consistent attendance and participation.
 2. The second priority is given to other Policy Council Executive Board Members, up to two trips, who show active and consistent attendance and participation.
 3. The third priority is for “active” Policy Council members, to be determined by Parent Involvement Staff, Head Start Director, and the Policy Council Executive Board. Any exceptions to the ‘two trip’ rule would be subject to staff and Policy Council Executive Board approval, above pending priorities being met.
 4. The fourth priority is given to Policy Council members in their third/final year.
- **Regional Conferences** include Region X, Summer Institute, conferences/workshops that are 50 plus miles away/overnight are open to one time trip per year, or a total of two trips within the 3-one year terms of members.
- **Local conferences/workshops** within 0-50 miles away /same day are open to all parents of Head Start and there is no limit of times one can attend.
- **Washington State Head Start/ECEAP Association Conferences** are held in January and October. These two meetings are mandatory for the Policy Council Chair and WASHSA Rep. to attend for voting purposes.

TRAVEL ARRANGEMENTS

- All arrangements (airfare, hotel, registration) are made through the Head Start office.
- You are required to attend a Pre-Travel Orientation that addresses financial obligations and expectations.
- Within five days of your return, you are required to turn in receipts and reimbursement claims to the Madison Office. In addition, you will need to sign your final Travel Authorization Form certifying your travel expenses as claimed.

GENERAL CONFERENCE/WORKSHOP CONDUCT

- You are a representative of your local HEAD START program when attending workshops, training, and events. Please conduct yourselves in a professional manner befitting a Head Start Director, staff member, parent, or friend.
- Please read all conference/workshop information.
- When in a new city, make sure you travel in pairs. Don't take your surroundings for granted.
- Head Start Director or designee should discuss conduct, expectations, and appropriate dress and so forth with persons attending the conference/workshop prior to departure.
- Please make sure each person arrives prepared with any pre-conference information, their allotted per diem money or have the ability to access it via ATM, credit card, etc., registration confirmation letter, hotel confirmation, airline information, etc.
- You may wish to layer your clothing due to varying temperatures in hotels; and please wear comfortable shoes.
- Each person is responsible for handling health-related problems. Make sure someone is with you who is aware of your condition.

REPORTS

- Persons attending conference/workshop will be expected to submit a written/oral report to Policy Council. These reports should be limited to one page and/or 10 minutes, but should include the following information:
 1. Name and location and dates of conference/workshop.
 2. Purpose or theme of the conference/workshop.
 3. Brief summary of conference/workshop.
 4. List three main points of conference/workshop.
 5. How do you plan to utilize information in our program?
 6. Pros/Cons of information gathered for our program.
 7. Submit reports with signature.

Tacoma Public Schools
HEAD START

REIMBURSEMENT POLICY AND PROCEDURE

POLICY

Tacoma Head Start follows the Tacoma School District Policies and Business Services Division Manual for all reimbursable expenditures. All requests for reimbursement must be reasonable, allowable and allocable according to federal cost principles.

Under no circumstance, can a parent or volunteer make purchases on behalf of Head Start including fundraising materials. Any violation of District purchasing regulations will be referred to District Finance for resolution.

PROCEDURE

Reimbursement \$100 or Less (purchases)

1. Complete the Head Start Request for Reimbursement Form (see Attachment A). Be sure to fill in every column. A description is needed for every purchase in order to properly code expenditures.
2. Sign each *original* receipt and attach to the Request for Reimbursement Form. Only reimbursable expenses should be on the receipt. (If you are doing personal shopping, please ask for a separate receipt.)
3. If the expense was incurred in support of a training and/or meeting, attach a copy of the original attendance form (Parent and Volunteer Sign-in sheet) to the Request for Reimbursement Form. Food purchases for parent meetings must have attached an original Parent and Child sign-in sheet.
4. If you submit a claim totaling \$50.00 or more, you may choose to have the reimbursement sent to your mailing address. If a reimbursement claim total is less than \$50.00, you may either wait to submit until you have additional claims that, when combined, total at least \$50.00 or take the reimbursement claim directly to the Finance Department for reimbursement through petty cash. In either case, all information, approval signatures, and accounting must be on the form in order to be reimbursed.
5. Receipt must have vendor name, description of purchase and method of payment. Sign the receipt.
6. If you have more than three receipts, use an additional Request for Reimbursement Form. The total of the combined reimbursement cannot exceed \$100.00.
7. Use one form per person. (Do not combine claims of two people on one form.) If the expense is to be split with another class, simply note that on the form.
8. Record any purchases in your classroom budget ledger under the proper category (classroom, field trip or parent activity fund).
9. Submit your Request for Reimbursement to the Head Start Office for processing and approval. Classroom expenses must first be signed by your Program Specialist.

Auto Mileage

1. For business related travel expenses, complete the Tacoma School District Mileage Claim Form (Attachment B) using the Mileage Chart (TPS website, Finance Dept). Be sure to sign the form. Mileage claims must begin at your assigned work site or your first work location for the day.
2. For locations not indicated on the chart, odometer readings and addresses must be entered on the Mileage Claim Form. A computer printout that documents travel distance is acceptable. (Mapquest, Google, etc)
3. For amounts of \$50 or more, the Head Start Office will send the claim to Finance for processing. For amounts less than \$50, please see #4 above. Mileage will not be reimbursed for personal travel.

Tacoma Public Schools
HEAD START

Development and Administrative Costs

POLICY

In accordance with OMB Circular A-87 and CFR 1301.32 . Allowable administration cost for Head Start grantees are those costs related to the overall management of the program may not exceed 15% of the total annual approved costs of the program, unless a temporary waiver was granted by Administration for Children and Families. Tacoma Head Start maintains the administrative cost amount at a rate not to exceed 15% of total approved costs per program year. The 15% limitation is calculated using both all federal funds and the Non-Federal Share.

PROCEDURE

The indirect amount charged to the Head Start budget by the District is the major administrative cost.

Organization-wide administrative costs are allocated to each benefiting funding source, and are a part of Tacoma's Head Start indirect cost computations.

Administrative personnel costs include, but are not limited to, the salaries and fringe benefits of the director, budget technician, payroll staff and front office staff support to the Director and costs associated with volunteers carrying out administrative functions.

Administrative non-personnel costs include expenses related to administrative staff functions such as the costs of travel, per diem, transportation and training for administrative staff. Other administrative costs are expenses related to bookkeeping and payroll services, audits, and bonding; and, to the extent they support administrative functions and activities, the costs of insurance, supplies, copy machines, postage, utilities, and occupying, operating and maintaining space.

Our projected administrative costs are included in our Continuation Grant Application. Semi-annually, Tacoma Head Start calculates the administrative percentage based on the total award amount of the Continuation Grant. This ensures that the administrative costs do not exceed the 15% federal limitation. At year-end, the actual percentage of administrative costs is calculated based on actual approved costs.

Tacoma Public Schools
HEAD START

Direct and Indirect Costs

POLICY

As stated in OMB Circular A-87, there is no universal rule for classifying certain costs as either direct or indirect under every accounting system. A cost may be direct with respect to some specific service or function, but indirect with respect to the Federal award or other final cost objective. Therefore, it is essential that each item of cost be treated consistently in like circumstances either as a direct or an indirect cost. Guidelines for determining direct and indirect costs charged to Federal awards are provided in the sections that follow.

PROCEDURE

Direct Costs

Direct costs are those costs that can be specifically identified with a particular final cost objective. Typical direct costs chargeable to federal awards are compensation of employees for the time specifically identifiable to the performance of the award, cost of materials, equipment and travel expenses. Tacoma Public Schools Head Start Program identifies and charges these and other direct cost exclusively to each award or program. Each invoice shall be coded with the appropriate account number reflecting which program received direct benefit from the expenditure. Invoices are approved by the Head Start Director or designee and forwarded to Finance for approval and processing.

District regulations and procedures are followed in recording and accounting for Payroll costs. TIP sheets or other payroll reports shall serve as the basis for charging salaries directly to Federal awards and non-Federal functions.

Equipment purchased for exclusive use on a federal award and reimbursed by a federal agency shall be accounted for as a direct cost of that award (i.e. such equipment shall not be capitalized and depreciated).

Indirect Costs

Indirect costs are those costs that either benefit more than one award (overhead costs) or non-federal function or that are necessary for the overall operation of Tacoma Public Schools Head Start Program (administrative and program costs). These are shared expenditures related to operations of the school district as a whole rather than any particular program.

The District Finance Department establishes indirect cost rates on an annual basis. The following rates are applicable to Tacoma Public Schools Head Start Program: a 13% rate for PA 22 expenditures; a 10% rate for PA 20 expenditures; and a 7% rate for the Home Based Services.

Examples of the types of expenditures normally included in the indirect cost pool are:

1. General administration
2. Salaries and benefits of the executive officers, finance, accounting and administrative personnel
3. Grounds maintenance, general office repairs and operation of buildings
4. Utilities
5. Insurance

Tacoma Public School's independent auditor has the responsibility of reviewing Tacoma Public Schools indirect cost rates. These rates are submitted to Region X Head Start and will be binding on all other federal agencies and their contracting officers unless specifically prohibited by statute.

Tacoma Public Schools
HEAD START

Non Federal Share Determinator

The Federal Head Start Program requires that each grantee have 20% of its total cost generated from non-federal sources. The Non-Federal Share budget, also called inkind, is made up of contributions to the program of time, goods and services from any source that is not federally funded. The non-federal share is calculated by multiplying the total amount of the PA 22 General Budget and the PA 20 Training and Technical Assistance Budget by 25%. Any additional COLA and Quality funds or program improvement funds also require a match of 25%. Tacoma Head Start may request a waiver for non-federal share match on one-time-only funds awarded through the Program Improvement Grant process.

The non-federal share portion of the Head Start Budget is generated from several sources and categorized as follows: District Special Education Services for Head Start children, school site personnel, donated goods and services, depreciation allowance for space used by Head Start, parent, student and community volunteers, parent time with planned home learning activities and reading.

The program is responsible for generating as much non-federal share as possible. Any projected shortfall requires a waiver request and School Board action to provide the amount needed. All claims in non-federal share must be allowable, allocable and reasonable. Claims cannot be made for donations to the program that are for individual home use with the exception of health aids.

Procedures

1. Prior to the annual continuation grant preparation the program reviews actual earnings from the current year and adjusts volunteer and contribution rates to the upcoming revised salary and benefit schedules that begin September 1 each year.
2. Each year the program reviews its non-federal share sources to identify any other possible sources to strengthen the non-federal share budget.
3. The "Inkind Instructions and Methodology Guide" is then updated to reflect these changes. The Guide explains how each of the non-federal share claims are calculated and the documentation used to validate the claim.
4. Classroom Staff are trained each year on their portion of documentation required for non-federal share. Expectations are set of the number of hours classrooms are to earn in parent volunteer time.
5. Earnings are recorded monthly and reports provided to Policy Council. Classroom Staff receive periodic reports on the amounts earned. If very low, staff are assisted on how to bring up their number of hours to meet expectations.
6. The administrative costs in the non-federal share are part of the 15% maximum administrative cap.

Tacoma Public Schools
HEAD START**PROGRAM INVENTORY AND PROPERTY CONTROL****POLICY**

In accordance with Federal standards and the policy of Tacoma Public Schools Head Start Program to ensure adequate safeguards are in place to prevent loss, damage or theft of property purchased with federal funds or otherwise utilized by Tacoma Public Schools Head Start Program. All tangible property must be inventoried and reconciled with property records at each Head Start location or on an annual basis. Each classroom is inventoried in the fall and spring of each program year. Inventories are updated as purchases/disposals occur. Goods received as donations to Head Start are considered tangible property.

PROCEDURES**Equipment**

- ✓ Items purchased with a unit cost of \$1,000 or more, or the unit cost is between \$300 and \$1,000 and the item is classified as being theft-sensitive by the Purchasing Department (see attached listing), is tagged with a district asset number and labeled Head Start (purchased with Federal Funds). Please refer to Head Start's Fixed Asset Policy and Procedure.
- ✓ According to Federal Regulations, 45 CFR Part 92, procedures for managing equipment, whether acquired in whole or in part with grant funds, until disposition takes place must, as a minimum, meet the following requirements:
 - (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of the property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition date including the date of disposal and sale price of the property.
 - (2) Adequate maintenance procedures must be developed to keep the property in good condition.
- ✓ All equipment needs to be secured when not in use. For purposes of Federal award accounting and administration, "equipment" shall include all assets with a unit cost equal of \$5,000 or more.
- ✓ Requests to transfer non-consumable materials, audio-visual, computers or other equipment among Tacoma Head Start classrooms requires prior-approval from the Head Start Director and appropriate documentation on Property Control or Inventory Listing.
- ✓ All purchases of "equipment" with federal funds are approved in advance in writing by the federal awarding agency. In addition, the following policies apply regarding equipment purchased and charged to federal awards:
 - (1) Any equipment that is owned by the Federal government and given to Tacoma Public Schools Head Start Program for use in a program is marked as such.

4.11 Program Inventory and Property Control continued

- (2) Adequate insurance coverage is maintained with respect to equipment and furniture charged to Federal awards.
- (3) For equipment (or residual inventories of supplies) with a remaining per unit fair market value of \$5,000 or less at the conclusion of the award, Tacoma Public Schools Head Start Program shall retain the equipment without any requirement for notifying the federal agency. If the remaining per unit fair market value is \$5,000 or more, Tacoma Public Schools Head Start Program shall gain a written understanding with the federal agency regarding disposition of the equipment. This understanding may involve returning the equipment to the federal agency, keeping the equipment and compensating the federal agency, or selling the equipment and remitting the proceeds, less allowable selling costs, to the federal agency.

General

- ✓ If property with an acquisition cost of \$300 or more is lost, damaged or stolen, the staff responsible for the property must complete a District Equipment Loss/Damage Claim Form.
Refer to Business Services Division Manual Policy 8.3, Replacement of District Equipment.

Property Control

- ✓ Every effort is to be made to prevent loss or thefts by ensuring inventories are accurate and up to date. As purchases are made or goods donated, inventories need to be updated as well as when items are removed from inventory when broken.
- ✓ Each classroom must update its inventory in the fall and late spring. Inventories must include all purchased goods. For donated goods and books a copy of each Donation Inkind Form must be kept in a file with the inventory for three years.
- ✓ Games and materials made by staff during work time are the property of the Head Start program and are to be entered on the inventory.
- ✓ All items are to be stamped or labeled "Head Start" as they are procured including all books purchased or donated.
- ✓ When items are broken or incomplete, notify your Program Specialist and discuss replacement options.
- ✓ If personal items are brought into the classroom for 4 weeks or more, the Personal Items on Loan to the Classroom form (P&P 411b), kept with the inventory, must be completed and signed.
- ✓ If parents or community volunteers loan items to the classroom, they are responsible for labeling the item(s) with their name, phone number, and date loaned. They are also to sign the Personal Items Loan form.
- ✓ If personal items are donated to the classroom, they are recorded on the Donations Form with a copy filed in the inventory book and another sent to the Head Start Office.
- ✓ Neither the Program nor the District takes any responsibility for loaned items if stolen, lost, or damaged.

Tacoma Public Schools
HEAD START

**CONSULTANT/CONTRACTUAL SERVICES
DETERMINATOR POLICY**

POLICY

Tacoma Head Start follows the Tacoma School District procedures for contracting with outside consultants and services as defined in the Business Services Division Procedures, Accounts Payable Section 1.1. A consultant or contractor may be hired when an employee of the School District is not qualified or available to conduct the work. All consultants and contractors are to follow District policies on Conflict of Interest and prohibitions on gifts. They are to also follow the District policies on criminal background checks which require that they have not pled guilty nor been convicted of any felony related to children. Consultants or contractors who have regularly scheduled, unsupervised access to students must pass the background check required by RCW 28A.400.303.

Procedures (see attached Request for Consultant/Contractual Services Form)

1. Documentation of who has responsibility for funds must be completed.
2. Documentation will include a listing of specific consultant/contractual services to be provided and the payment schedule.
3. A copy of the consultant/contractor's resume or organizational brief must accompany this request, or the consultant/contractor must be included on a list of approved consultant/contractors eligible to provide services to the school district. (Except for non-continuing events/services under \$1,000).
4. All requests for consultant/contractual services of less than \$15,000 are subject to approval by the originating administrators/ supervisors. If \$15,000 or more, cabinet level approval is required. Each BRC/program authority listed as a funding source must also sign this request.
5. It is the responsibility of the consultant/contractor, department, program or school to provide invoice documentation to the Finance Department, accounts payable section.
6. District payment procedures must be followed.

Tacoma Public Schools
HEAD START

DEFINITIONS OF *Para-Educator* REVISED WORK (Flex Time) SCHEDULE
AND *Para-Educator* EXTRA WORK TIME

REVISED WORK SCHEDULE

USE

- This is to be used for essential, job-related functions that occur outside of the regular weekly schedule of hours. To be used for events such as:
 - Parent Center Meetings
 - Home Visits and Conferences
- This is a process to allow staff to more easily meet the needs of the program without having to work more than their scheduled total hours per week.

DEFINITION

- Weekly work schedule of hours will still total each person's regular total contracted number of hours for the week.
- One day's work schedule may be more than eight hours (or regular contracted daily total of hours) so another day in the same week is less by the same amount as long as total is not greater than total weekly contractual hours.

PROCESS

- Submit "Request for Revised Work Schedule (Flex Time)" form to Program Specialist prior to the schedule change. Only staff and Specialist need to sign this form. Each retains a copy.
- If the event is longer or shorter than request by less than a half-hour, adjust your schedule accordingly, without completing another form.
- If event is longer or shorter than request by more than a half-hour, contact your Program Specialist for direction.
- An Off-Campus Sign Out Sheet must be used and left in the school office or location predetermined by staff & Program Specialist.

EXTRA WORK TIME AND OVERTIME

USE

- This is time needed to complete extra job assignments that support the program as mutually agreed upon before hand between staff and a Head Start Specialist with Assistant Director's prior approval. It may also be time used for additional training as determined by the Specialist and with Assistant Director approval. Examples of extra work time are:
 - * Classroom staff accepts extra program work assignments, not classroom, such as screening, enrollment, or recruitment.
 - * Classroom staff is asked by Specialist to help prepare training materials for staff in-service
 - * Part-time staff are asked to extend their time on staff training days or to cover a staff absence

DEFINITION

- See Contract, p. 10, section 10, # 2 for complete description

Overtime or Comp time should be scheduled within the following two weeks but is required to be used prior to the end of the TPS school year (by June). If compensatory time is earned after May 1, it must be taken by October 31th of the following school year.

PROCESS

- Submit "Extra Work Request for Compensatory Time/Extra Pay" form to Program Specialist for review and approval prior to event.
- Form will then be reviewed for approval and signed by Director.
- If event is longer or shorter than "Request" by less than a half-hour, adjust time card or Comp time accordingly, whichever you selected.
- If event is longer or shorter than Request by more than a half-hour, resubmit request to Program Specialist and request adjustment. Program Specialist will review this Request with final approval by Director.

REQUIRED BASIC SCHEDULE for Classroom Para-Educator Staff:

Child Class times are 8:45 to 12:45, Monday through Friday

Teacher	7.5 hours	8:00 A.M.-4:00 P.M.
Advocate	7.5 hours	8:00 A.M.-4:00 P.M.
Assistant (PT)	4.5 hours	8:30 A.M.-1:00 P.M.

Para-Educators Schedules in Non-classroom assignments will be approved by their supervisors.

Fiscal and Operations: Definitions, Paras Revised & Extra Work 4.13
Tacoma Public Schools
HEAD START

Receipt of Definitions and Forms on
Requests for Revised Work Schedules and Extra Work Time

For Head Start Para Educators

I have received a copy of the Head Start Definitions of Revised Work (Flex Time) Schedule and Extra Work Time and understand how to apply for these on the two forms also provided to me at this time. If I need more copies I will request additional forms from the Head Start office.

I also understand that this guidance assists me in applying for revised work schedules and extra work time, but that the Tacoma Public Schools contractual agreement with Para-Educators superceded these assisting documents.

I fully understand that I must have the Extra Work Time form completed and signed by the Head Start Administrator prior to doing any extra work for extra pay or compensatory time in order to receive compensation.

Employee Signature Date

Administrator's Signature Date

Attachments.

Form Para-Educator Pre-approved Request for Extra Work

Form Para-Educator Pre-approved Request for Revised Work Schedule

White-Head Start Office; Yellow-Program Specialist; Pink-Employee

Tacoma Public Schools
HEAD START

Para-Educator Pre-approved Request for
Extra Work for Compensatory Time/Extra Pay

PRIOR APPROVAL REQUIRED

Date Submitted _____

Name of Employee _____ Employee ID# _____

School/site location _____

Extra hours: (Complete lines only for days you worked over your regular work hours)

Monday: Date _____ From _____ to _____ less regular hour _____ = Extra Hours _____
Tuesday: Date _____ From _____ to _____ less regular hours _____ = Extra Hours _____
Wednesday: Date _____ From _____ to _____ less regular hours _____ = Extra Hours _____
Thursday: Date _____ From _____ to _____ less regular hours _____ = Extra Hours _____
Friday: Date _____ From _____ to _____ less regular hours _____ = Extra Hours _____
Total Extra Hour _____

Reason(s) for extra hours _____

Employee: Select method of reimbursement:

- Pay:** For extra work hours up to and including 40 hours, reimbursement is at hour per hour or regular hourly rate.
- Compensatory Time:** For extra work hours up to and including 40 hours, compensatory time is at hour per hour rate.
- OR,**
- Pay:** For extra work hours over a 40 hour/week, reimbursement is at rate of 1.5 hours for each 1.0 hour over 40 hours/week.
- Compensatory Time:** For extra work hours over 40 hours/week compensatory time is 1.5 for each 1.0 hour

Authorized by _____
Staff Signature Date

Authorized by _____
Program Specialist Date

Authorized by _____
Head Start Administrator Date

White-Head Start Office; Yellow-Program Specialist; Pink-Employee

Tacoma Public Schools
HEAD START

Full-Time Para-Educator Request for **Revised Work Schedule (FLEX TIME)**
(Prior approval required)

Name _____ Date Submitted _____

Site _____ Schedule change for week of _____

Check which days of the week will be affected. (working more and/or less hours than regular work schedule):

Monday _____ Tuesday _____ Wednesday _____ Thursday _____ Friday _____

Complete this portion for the affected (irregular) days only. (underline either more or less)

On _____ I will work from _____ to _____; it is _____ hours more or less.

On _____ I will work from _____ to _____; it is _____ hours more or less.

On _____ I will work from _____ to _____; it is _____ hours more or less.

On _____ I will work from _____ to _____; it is _____ hours more or less.

On _____ I will work from _____ to _____; it is _____ hours more or less.

Total hours more _____

Total hours less _____

(These numbers should be the same.)

Reason for revised schedule change

Schedule change approved by _____
Program Specialist Date

* Do not use this form for pay for extra hours worked beyond your weekly contract.

White: Program Specialist Yellow: Site Office Coordinator Pink: Employee

Tacoma Public Schools
HEAD START

TIME DISTRIBUTION COST ALLOCATION DETERMINATOR

Policy

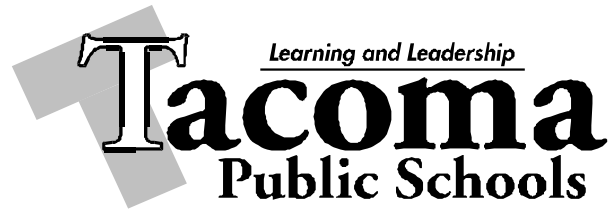
It is the policy of Tacoma Public Schools Head Start Program that time be distributed and documented in accordance with OMB Circular A-87 Revised and the approved “Time Distribution Cost Allocation Plan” of Tacoma Public Schools.

Procedure

According to OMB Circular A-87 Revised Section 11(h)(4), where employees work on multiple activities or cost objectives, a distribution of their salaries and wages will be supported by personnel activity or equivalent documentation which meets the required standards. Such documentary support will be required where employees work on:

- (a) More than one Federal Award (Head Start and another Federal Program)
- (b) A Federal Award and a non-Federal award (Head Start and State-Funded District Program)
- (c) An indirect cost activity and a direct cost activity (District Pooled Costs and Head Start Program)
- (d) Two or more indirect activities which are allocated using different allocation bases (two District Pooled Costs)
- (e) An unallowable activity and a direct or indirect cost activity (District Fundraising (unallowable) and Head Start)

The “Time Distribution Cost Allocation Plan” of Tacoma Public Schools is attached. Staff who meet any of the criteria outlined above are required to complete this quarterly certification. A nurse working in Head Start and ECEAP and a manager working in Head Start and Family Literacy are examples of staff positions required to submit time certifications.



Jeffrey H. Phan, Chief Accountant
ACCOUNTING & TREASURY

Section of the Finance Department

601 S. 8th St. - P.O. Box 1357 - Tacoma, WA 98401-1357

(253) 571-1200 - Fax (253) 571-2560

MEMORANDUM

Date: February 12, 2002
To: All Federal Program Managers
From: Jeffrey H. Phan, Chief Accountant
Subject: Time Distribution Requirements

The approved "Time Distribution Substitute Cost Allocation Plan" of the Tacoma School district is Summarized as follows:

1. Employees with salaries charged **100%** to a federal program and **Split-Funded** employees (non-blended classroom): you are required to fill out a quarterly certification (form attached) and send it to the Finance Department, attention Jodie Berry, according to the following schedules:

<u>Quarter:</u>	<u>Quarter Ending:</u>	<u>Due Dates</u>
1 st Quarter	Nov. 30, 2001	Dec. 31, 2001
2 nd Quarter	Feb. 28, 2002	Mar. 31, 2002
3 rd Quarter	May 31, 2002	June 15, 2002
4 th Quarter	Aug. 31, 2002	Sept. 30, 2002

This requirement applies to teachers who have a consistent schedule throughout the year. **Administrators usually having an inconsistent schedule will do actual "Time and Effort"**.

2. **Split-Funded** Employees (Blended Classroom):
You are allowed to do sampling according to the District plan approved by OSPI. Please contact me at #1198 for more details.

Please adhere to the above schedule in order to satisfy the federal requirements. If you have any further questions, please call Jodie Berry at #1215 or me at #1198. Thank you very much for your cooperation.



Jeffrey H. Phan, Chief Accountant
ACCOUNTING & TREASURY
Section of the Finance Department

601 S. 8th St. - P.O. Box 1357 - Tacoma, WA 98401-1357
(253) 571-1200 - Fax (253) 571-2560

SPLIT-FUNDED PROGRAM QUARTERLY CERTIFICATION

Name: _____

School/Location: _____

Position: _____

I hereby certify that I worked consistently on the following programs for the month/quarter ended

<u>Name of Program</u>	<u>Weekly Hours/Min.</u>	<u>Percentage</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Signature: _____

Date: _____

Supervisor Signature: _____

Date: _____

Tacoma Public Schools
HEAD START

CHARGING OF COSTS TO FEDERAL AWARDS

POLICY

It is the policy of Tacoma Public Schools Head Start Program that only costs (incurred during the funding period) that are reasonable, allowable and allocable to a Federal award shall be charged to that award directly or indirectly. All unallowable costs shall be appropriately segregated from allowable costs in the general ledger in order to assure that unallowable costs are not charged to Federal awards.

PROCEDURE

Segregating Unallowable From Allowable Costs

The following steps shall be taken to identify and segregate costs that are allowable and unallowable with respect to each federal award:

1. The budget and grant or contract for each award shall be reviewed for costs specifically allowable or unallowable.
2. Accounting personnel shall be familiar with the allowability of costs provisions of OMB Circular A-87, "Cost Principles for Units of Government", particularly:
 - a. The list of specifically unallowable costs found in Attachment B (Selected Items of Cost), such as alcoholic beverages, bad debts, contributions, fines and penalties, lobbying, etc.
 - b. Those costs requiring advance approval from Federal agencies in order to be allowable in accordance with Attachment B, such as foreign travel, equipment purchases, etc.
3. No costs shall be charged directly to any Federal award until the cost has been determined to be allowable under the terms of the award and/or OMB Circular A-87.
4. For each Federal award, an appropriate set of general ledger accounts shall be established in the chart of accounts of Tacoma Public Schools Head Start Program to reflect the categories of allowable costs identified in the award or the award budget.
5. All items of miscellaneous income or credits, including the subsequent write-offs of uncashed checks, rebates, refunds, and similar items, shall be reflected for grant accounting purposes as reductions in allowable expenditures if the credit relates to charges that were originally charged to a Federal award or to activity associated with a Federal award. The reduction in expenditures shall be reflected in the year in which the credit is received (i.e. if the purchase that results in the credit took place in a prior period, the prior period shall not be amended for the credit.)

Criteria for Allowability

It is the policy of Tacoma Public Schools Head Start Program that all costs must meet the following criteria in order to be treated as allowable direct or indirect costs under a Federal award:

1. The cost must be “reasonable” for the performance of the award, considering the following factors:
 - a. Whether the cost is of a type that is generally considered as being necessary for the operation of the organization or the performance of the award;
 - b. Restraints imposed by such factors as generally accepted sound business practices, arm’s length bargaining, Federal and state laws and regulations, and the terms and conditions of the award;
 - c. Whether the individuals concerned acted with prudence in the circumstances;
 - d. Consistency with established policies and procedures of the Organization, deviations from which could unjustifiably increase the costs of the award.
2. The cost must be “allocable” to an award by meeting one of the following criteria:
 - a. The cost is incurred specifically for a Federal award;
 - b. The cost benefits both the Federal award and other work, and can be distributed in reasonable proportion to the benefits received; or
 - c. The cost is necessary to the overall operation of the Organization, but, where a direct relationship to any particular program or group of programs cannot be demonstrated.
3. The cost must conform to any limitations or exclusions of OMB Circular A-87 or the Federal award itself.
4. Treatment of costs must be consistent with policies and procedures that apply to both Federally financed activities and other activities of the Organization.
5. Costs must be consistently treated over time.
6. The cost must be determined in accordance with generally accepted accounting principles.
7. Costs may not be included as a cost of any other Federally financed program in the current or prior periods.
8. The cost must be adequately documented.

Tacoma Public Schools
HEAD START

Fixed Assets

POLICY

In accordance with Federal Standards (45 CFR Part 92) and the Tacoma Public Schools (TPS) District Fixed Asset Policy, it is the policy of Tacoma Public Schools Head Start Program to provide for accountability of Head Start Equipment, playgrounds and portable buildings through effective recording, accounting, transferring and disposing of fixed assets.

Responsibility for Control

Lead teachers, Administrators and other staff are responsible for the control of the property assigned to them. All employees who have been delegated responsibility for the property inventory must become familiar with Head Start's and the district's fixed asset policy, regulation and procedures.

The Budget Technician, or designee, has the responsibility for overall equipment management and tracking.

Definition

Assets of Head Start which fall under these procedures include items such as equipment, furniture, electronic devices, and computers that meet all of the conditions below:

- ✓ Under normal conditions of use, including reasonable care and maintenance, it has an anticipated useful life of one year or more.
- ✓ It retains its original shape and appearance.
- ✓ It does not lose its identity through incorporation into a different or more complex unit or object.
- ✓ The per unit cost is \$1,000 (capitalization threshold) or more, or the unit cost is between \$300 and \$1000 and the item is classified as being THEFT-SENSITIVE by the Purchasing Department.

Valuation

A. Cost at Time of Acquisition

Assets are to be recorded at their historical costs which includes the purchase price plus any other charges incurred to place the asset in its intended location and condition for use. Examples of these costs include transportation fees and sales tax.

B. Donated Assets

Equipment donated in accordance with TPS Policy 3710 and Regulation 3710.6 that meet the definition outlined above must be reported to the TPS Purchasing Department, at their estimated fair market value as of acquisition date, and shall be subject to fixed asset inventory control and procedures.

Annual Schedule

Head Start will conduct a physical inventory of all fixed assets on an annual basis. At the conclusion of the physical inventory, staff will be provide with a copy of the annual inventory that lists all assets that have been assigned to that site and which clearly identifies all assigned items that were not found during the physical inventory.

Staff are required to attempt to locate missing items. Within 15 working days, staff are also required to return a copy of the inventory report to the Administrative Services Manager or designee, showing which items have been located and which are still missing.

The missing items will be consolidated on a report of potential write-offs and reviewed to determine the appropriate action.

Equipment Identification

Fixed Assets will be individually marked with a Tacoma Public Schools unique bar code number and identified as Head Start property.

All equipment meeting the definition of Fixed Asset will be identified and marked upon receipt, at the District's Purchasing Warehouse receiving site. Head Start Staff who receive fixed assets directly at their site must notify the Budget Technician as soon as possible. The Manager, in turn, will notify the Purchasing Department so the items can be tagged and added to the Fixed Asset Inventory System.

Recordkeeping

Head Start utilizes Excel to track inventory of fixed assets.

Surplus

Notify the Budget Technician for fixed assets to be surplus. The Budget Technician, in turn, coordinates with the TPS Purchasing Department Staff for pick-up. District Purchasing updates the Fixed Asset Inventory System. The items are also removed from Head Start's Internal Tracking System.

**Tacoma Public Schools
HEAD START**

DEFINITIONS OF *Office Professional/Professional Technical* TEMPORARY CHANGE IN WORK SCHEDULE AND *Office Professional/Professional Technical* EXTRA WORK TIME

CHANGES IN WORK SCHEDULE

TEMPORARY CHANGE

- Any temporary change in the work schedule will be approved, for a short-term, only if the Head Start Administrator or designee determines that the change in the work schedule also meets the needs of the Tacoma Public Schools Head Start program. Work schedules may be arranged during any given work week for absence due to inclement weather, natural disasters, emergencies or for routine medical, dental and legal appointments. Lunch schedules may not be adjusted to make up for missed time at work. Prior approval must be received by the Head Start Administrator. The rescheduled hours will be made up at the employee's regular rate of pay.

PROCESS FOR TEMPORARY CHANGES

- Submit "Office Professional and Professional Technical Pre-approved Request for Temporary Change in Work Schedule" form to Head Start Administrator at least two (2) working days prior to event.

COMPENSATORY TIME FOR MODIFYING SUMMER WORK SCHEDULE

- Opportunities will be provided for compensatory time to be accumulated and used solely for modifying the summer work schedule. Employees choosing to modify their ten (10) hour a day/4 day work week summer work schedule to individual, personal or family circumstances may use accrued compensatory time, appropriate leave as provided in the bargaining Agreement or make up time prior to the completion of the third (3rd) week in September. Any deviation from the ten (10) hour, four (4) day week must be submitted by the employee to the Head Start Administrator by mid-June, who reports it to the Manager, Employee Support of the Human Resource Department on or before the start of the summer work schedule.
- For full time staff choosing to use compensatory time to modify summer hours, such hours shall accrue at the time and one-half rate consistent with the Fair Labor Standards Act. Opportunities will be provided for compensatory time to be accumulated and used solely for makeup at the time and one-half rate for hours worked in excess of forty (40) hours per week.
- For part time staff choosing to use compensatory time to modify summer hours, such hours shall accrue on an hour for hour basis at regular rate of pay.

PROCESS FOR MODIFYING SUMMER WORK SCHEDULE

- Submit "Office Professional and Professional Technical Pre-approved Request for Temporary Change in Work Schedule" form to Head Start Administrator by mid-June.

OVERTIME DURING SCHOOL YEAR

- Overtime is needed to complete extra job assignments that support the program as mutually agreed upon between staff and the Head Start Administrator, prior to taking the overtime.
- For full-time staff, overtime is paid at a rate of 1.5 hours for each hour over contracted hours per day. Example: If Office Professional is contracted for 6 hours work per day, the OP works 7 hours on two of 5 days, he/she would be paid at time and a half for the 7th hour on 2 days. (i.e. 2 hours would equal 5 hours) Rate is 1.74 for Professional Technical.
- For part time staff, overtime is paid at a rate of 1.5 hours for each hour that exceeds 8 hours per day or exceeds a total of 40 hours per week. Example: 9 hours on one day is 1 hour of overtime at 1.5 rate. If staff work more than their scheduled hours but less than 8 hours a day or 40 hours per week, they are compensated at a rate of one hour for one hour at their regular hourly rate. Example: If 25 hours per week schedule is 5 hours per day and staff works 6 hours on 2 days, they are paid at their regular hourly rate for 2 hours.

PROCESS FOR EXTRA WORK FOR COMPENSATORY TIME/EXTRA PAY

- Submit "Office Professional and Professional Technical Pre-approved Request for Extra Work for Compensatory Time/Extra Pay" form to the Head Start Administrator for review and approval at least 5 days prior to event.

**Tacoma Public Schools
HEAD START**

**Office Professional/Professional Technical Pre-approved Request for
Temporary Change in Work Schedule**
(submit 5 working days prior to event)

Date _____

Name of OP/PT _____

Date of Temporary Schedule Change from: _____ to _____
Date Date

From regular schedule of (start) : _____ To: (end) _____
(Time) (Time)

To temporary schedule change of (start) : _____ To: (end) _____
(Time) (Time)

Reason for Revised Schedule Change _____

*Note: If temporary change includes overtime, please also complete overtime request slip.

Temporary Change Approved By _____
Head Start Administrator

White-Head Start Timekeeper; Pink-Employee

**Tacoma Public Schools
HEAD START**

**Office Professional and Professional Technical Pre-approved Request for
Extra Work for Compensatory Time/Extra Pay**
(submit 5 working days prior to event)

Date _____

Name of Employee _____ Social Security # _____

Extra hours:

Date: _____ From _____ to _____ = Total Hours Worked _____
(Time) (Time)

Reason for extra hours _____

Select method of reimbursement:

- Pay:** 1.5 hours of pay for each 1.0 hour over contracted daily hours/week. (1.74 for Professional-Technical)
- Compensatory Time:** 1.5 for each 1.0 hour **Total Compensatory Time Earned:** _____

Approved by _____
Head Start Administrator

White-Head Start Timekeeper; Pink-Employee

Tacoma Public Schools
HEAD START

Open numbers 4.18 and 4.19

Tacoma Public Schools
HEAD START

CHILD TRANSPORTATION POLICY

POLICY:

Transportation to and from Head Start classes is the responsibility of parents. Parents must have a plan in place to ensure their child arrives and departs from class on time in a safe manner. Head Start staff will work with families to support their efforts to transport their children to and from Head Start classes on time, and to make the arrivals and departures safe for children and families.

PROCEDURES:

The Head Start Program supports families transporting children in the following manner:

At the Head Start Enrollment Office:

1. The Enrollment Office will make every effort to place children in the Head Start class closest to the home or childcare. If parents need to use the Pierce Transit bus system, the Enrollment Office will try to place the child in a Head Start Classroom that would be convenient to their bus route.
2. If the family moves or circumstances change with child care, the enrollment office will make every effort to transfer the child to the Head Start classroom closest to the new address or the new child care location.

At the School:

- o Drop off procedures for each School are determined by the Building Principal and Program Specialist.

At the Classroom:

At time of enrollment packet completion:

- o Classroom Staff will remind parents that they are responsible for arranging transportation for their child each day.
- o Parents are informed of the delivery and pick up procedures for their school.
Some sites have a drop off/pick up area where staff meets the parents outside at arrival and departure times. Other sites require the parent to walk the child to the classroom and sign them in and out each day.
- o If necessary, classroom staff will assist parents with information about Pierce County Transit routes and bus tokens.

Classroom Staff Responsibilities:

1. Staff use a daily sign in sheet printed from HSFIS to keep track of attendance, this sheet includes daily drop off and pick up times of each child.
2. Staff members are responsible for making sure that daily sign in sheets are correct and are handed into the Program Specialist at the end of the month along with other end of the month reports.
3. Classroom staff will provide continuous support to Head Start families by providing information about transportation resources.

Drop off and Pick up Procedures:

At sites with a designated pick up/drop off area:

1.
 - a. Classroom staff will ensure that a staff person is available to receive children from parents at an outside designated "drop off/pick up" area each morning. Staff will also ensure that children are ready to depart from designated drop off/pick up area each afternoon.
 - b. Parents must deliver their child to school no later than 8:45 a.m. and pick up their child no later than 12:45 p.m.
 - c. Parents are responsible for opening and closing car doors and for unfastening and fastening seat belts. Parents must wait until the teacher is ready to receive their child and that the child is signed in. If no staff member is in the designated area, the parent must walk inside to sign the child in or out.
 - d. Each morning and afternoon staff initials the daily sign in sheet to indicate students' arrival and departures.
2. Parents are responsible for notifying staff immediately when there are any changes to the Authorization to Release Form.
3. All persons delivering or picking up children must carry identification information with them in case staff members have not met them before.
4. At the staff's discretion, they may decide not to release a child to anyone they judge to not be sufficiently competent to ensure the child's safety.

Procedures for children who are dropped off or picked up late:

Head Start is committed to supporting families by emphasizing the benefits of regular attendance. Staff will remain sensitive to any special family circumstances influencing attendance patterns.

1. If a child is dropped off or picked up late on a regular basis, staff will meet with the family to develop a plan to correct the problem.
2. If the problem continues, the Teacher and the Program Specialist will meet with the family to discuss the parent's plan to get the child to and from school on time each day.
3. In circumstances where patterns continue and become chronic, staff must decide if it is feasible to include the child in the Head Start Program.

NOTE: If a child has not been picked up and staff is unable to contact parents or any of the emergency contacts; or, after contact with the family there is no plan to pick up the child in a timely manner, the staff should call the Program Specialist. If the situation warrants it, the Program Specialist will call law enforcement who will deliver the child to Child Protective Services custody.

Head Start Inclement Weather Procedure:

- When the District classes are closed, Head Start is also closed.
- When the District has a later start and Kindergarten is cancelled, Head Start is also cancelled.