



**Orange County Family Services Department  
Head Start Division**

**Standard Operating Procedures**

**Head Start Performance Standards:  
45CFR 92.24 (b)(3)(6)&(7)(ii-iv) &  
(c-d)**

(b) Qualifications and exceptions. (3) Cost or contributions counted towards other Federal costs-sharing requirements. Neither costs nor the values of third party in-kind contributions may count towards satisfying a cost sharing or matching requirement of a grant agreement if they have been or will be counted towards satisfying a cost sharing or matching requirement of another Federal grant agreement, a Federal procurement contract, or any other award of Federal funds. (6) Records. Costs and third party in-kind contributions counting towards satisfying a cost sharing or matching requirement must be verifiable from the records of grantees and sub grantee or cost-type contractors. These records must show how the value placed on third party in-kind contributions was derived. To the extent feasible, volunteer services will be supported by the same methods that the organization uses to support the allocability of regular personnel costs.(7) Special standards for third party in-kind contributions. (ii) Some third party in-kind contributions are goods and services that, if the grantee, sub grantee, or contractor receiving the contribution had to pay for them, the payments would have been an indirect costs. Costs sharing or matching credit for such contributions shall be given only if the grantee, sub grantee, or contractor has established, along with its regular indirect cost rate, a special rate for allocating to individual projects or programs the value of the contributions. (iii) A third party in-kind contribution to a fixed-price contract may count towards satisfying a cost sharing or matching requirement only if it results in: (A) An increase in the services or property provided under the contract (without additional cost to the grantee or subgrantee) or (B) A cost savings to the grantee or subgrantee. (iv) The values placed on third party in-kind contributions for cost sharing or matching purposes will conform to the rules in the succeeding sections of this part. If a third party in-kind contribution is a type not treated in those sections, the value placed upon it shall be fair and reasonable.(c) Valuation of donated services (1) Volunteer services. Unpaid services provided to a grantee or subgrantee by individuals will be valued at rates consistent with those ordinarily paid for similar work in the grantee's or subgrantee's organization. If the grantee or subgrantee does not have employees performing similar work, the rates will be consistent with those ordinarily paid by other employers for similar work in the same labor market. In either case, a reasonable amount for fringe benefits may be included in the valuation. (2) Employees of other organizations. When an employer other than a grantee, subgrantee, or cost-type contractor furnishes free of charge the services of an employee in the employee's normal line of work, the services will be valued at the employee's regular rate of pay exclusive of the employee's fringe benefits and overhead costs. If the services are in a different line of work, paragraph (c)(1) of this section applies.(d) Valuation of third party donated supplies and loaned equipment or space. (1) If a third party donates supplies, the contribution will be valued at the market value of the supplies at the time of donation.

<b>Title:</b>	<b>In-Kind System Process</b>
<b>Program Design &amp; Management:</b>	<b>Fiscal</b>
<b>Revision Date:</b>	<b>7/11/2012</b>
<b>Policy Council Approval Date:</b>	<b>10/18/2012</b>

**I. Purpose**

To facilitate the accurate collection, processing, and reporting of volunteer information and in-kind goods and services that are, allowable, applicable and reasonable.



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**II. Procedures**

1. Volunteer applications received from centers and service areas are entered in ChildPlus. If the volunteer/donor does not have an account in ChildPlus, one is initiated.
2. When in-kind donation forms are received from Head Start centers and/or service areas, they are reviewed for accuracy to include the following:
  - Correct totals
  - Signatures
  - Supporting documentation
  - Allowable, applicable and reasonable costs
3. If the in-kind donation form is incomplete and /or not signed it is returned to obtain the missing information.
4. If the in-kind donation form is complete it is sorted by type and center.
5. Once the hours are totaled, the hourly rate is entered, and the current year's Valuation of Donated Services rate is reviewed to make sure the correct rate is charged for the type of volunteer work that was performed (see attached Valuation of Donated Services rate) the initials of the person entering the information in ChildPlus is recorded at the bottom of the form.
6. The volunteer hours listed on the in-kind donation forms for each center are totaled. A report of all entries is printed for each center. The adding machine totals are attached to the forms along with the center name, type of in-kind donation (time, materials, etc.).
7. The total hours and/or total dollar amount on the report is compared against the adding machine total. If the totals do not match, corrections are made and a new report/tape is generated.
8. When the reports/adding machine totals match, the subtotals of each type are added together on the adding machine to create a grand total for each center. A report for all types of in-kind donations is generated and attached with the grand total tape to the package of forms from each center.



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9. The in-kind Summary Report for all centers is printed and sent to the Family Services Fiscal Division with all of the forms and reports grouped together by center.
  
10. Monthly, the in-kind Summary Report is sent electronically to the Head Start Fiscal Program Manager.

# Orange County Head Start Division

## Volunteer Application

Name: \_\_\_\_\_

Address: \_\_\_\_\_ Phone (H) \_\_\_\_\_ (W) \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Contact in case of emergency: \_\_\_\_\_

Relationship: \_\_\_\_\_ Phone #: \_\_\_\_\_

Male  Female

Do you have a child in Head Start? Yes  No

Are you a former Head Start Parent or Guardian? Yes  No

Are you the parent of a 0-3 year old? Yes  No

Are you 60 years or older? Yes  No

**Presently Employed:** Yes  No

Name of Present Employer: \_\_\_\_\_

Job Title: \_\_\_\_\_ Phone #: \_\_\_\_\_

Length of Employment: \_\_\_\_\_ Hours You Work: \_\_\_\_\_

### EDUCATION & TRAINING:

Highest Grade Completed: 9th  12th  College  Graduate School

Training: \_\_\_\_\_ Languages: \_\_\_\_\_

Skills, Interests & Hobbies: \_\_\_\_\_

**AVAILABILITY:** Short Term  Special Projects  Long Term

# of Hours: \_\_\_\_\_ Per Week \_\_\_\_\_ Per Month \_\_\_\_\_

### TYPE OF WORK YOU WOULD LIKE (check all that apply):

Work with children  Maintenance  Work with Administrative Staff

Other  (explain) \_\_\_\_\_

### TIME YOU PREFER TO WORK:

I am flexible  Prefer weekdays  Prefer weekends

Have you ever been convicted of a crime? Yes  No

If yes, please explain: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**CENTER:** \_\_\_\_\_ **CHILD'S NAME:** \_\_\_\_\_



**Orange County Head Start Division – Inkind Donations**

\_\_\_\_/\_\_\_\_/\_\_\_\_

DATE:

Child's Name											
Store # , Branch #, etc.											
Organization Name											
Address											
City				State			Zip Code				
Mr(s.)		Name: First, Middle, Last									
Title											
Home Phone							[ ] Work			[ ] Message	

***Thank You For Your Support***

Description	Quantity	*Condition	**Unit Type	Unit Value	Total Value

\* Condition: New, Good, Fair, Poor, Used

\*\* Unit Type: Cartons, Boxes, Packs, Jars, Hours, Square Feet, etc.

<b>Total</b>	
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Center: \_\_\_\_\_ Classroom # \_\_\_\_\_ Component: \_\_\_\_\_

Signature of Contact Person: \_\_\_\_\_ Date: \_\_\_\_\_

PROGRAM: [ ] CSBG [ ] Head Start [ ] Male Partnership [ ] Summer Feeding [ ] Summer Head Start [ ] Extended Day [ ] Other \_\_\_\_\_

\*\*\* Component: ADM – Administration CAB – CAB Board CSV – Community Service DEN – Dental DIS – Disabilities  
 EDU – Education ENR – Enrichment EXT – Extended Day FAM – Family Partnerships HBS – Homebase IT – Information Technology  
 LIT – Literacy MED – Medical MNT – Maintenance MPP – Male Partnership NUT – Nutrition POL – HH Policy Council  
 TRN – Transportation TSN – Transition Other \_\_\_\_\_

White Copy – Finance      Yellow – Fiscal      Pink – Center      Gold – Volunteer