Northeast South Dakota Head Start Program, Inc

Program Design and Management Written Service Plan Policy Council Approval – 12/13/2011

Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
1304.50 Program Governance (a) Policy Council, Policy Committee, and Parent Committee structure	(1) The Northeast South Dakota Head Start Program, Inc. Policy Council is established to provide a formal structure by which parents and community representatives can participate in shared decision-making concerning program design and operation.			
	(i) The Policy Council has policy-making authority and is governed by locally determined by-laws which establish structure and membership.	Policy Council Director	On-Going	
	(ii) Delegate – Not applicable			
	(2) Parent groups are organized in each Home Base unit and Center Unit during the first month of program operation each year.	FSC	September	
	Parent group meetings are held once each month.			
	Parents have the opportunity to: -be involved in planning and developing activities and services that will meet the education and health needs of their children; -participate in training and education which they have requested; -to elect 1 parent representative and 1 alternate to represent their unit on the Policy Council; -to confer with all parents in the county to select 1 community representative to represent their county on the Policy Council.			
(Continued)	(3) The Policy Council will be established and seated at an annual meeting in October each year. Terms on the Policy Council are for 13 months in order for	Policy Council	October	

Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
(a) Policy Council, Policy Committee, and Parent Committee structure	experienced council members to provide training and guidance to new members and provide continuity to program operation. Formal training for the Policy Council members regarding the rights and responsibilities of the Policy Council will take place within 60 days of seating the new members. (4) Delegate – Not Applicable (5) The Policy Council membership and function is separate from the Grantee Board. The roles and responsibilities of the governing body (Board), the Policy Council and management staff are described in 45CFR 1304.50 (g) Appendix A – "Governance and Management Responsibilities." There will be one Policy Council member elected to serve on the Grantee Board as a liaison to facilitate communication between the 2 groups.	FS Manager	October-November	Policy Council 3-Ring Binder
(b) Policy group composition and formation	The Policy Council and the Grantee Board have established: (1) – a procedure for electing parent members and selecting community representatives to serve on the Policy Council. The procedure ensures: (2) – at least 51% of the members are parents of currently enrolled children;	Policy Council	October – November	
(continued) (b) Policy group	(3) – parents from each county consider and select community representatives.			

Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
composition and formation				
	The Policy Council By-Laws: (4) – provide for annual election or re-election of all members; (5) – limit membership to no more than 3 one year terms. (6) – NESD Head Start Personnel Policies and Procedures Manual addresses conflict of interest and prohibits any program staff or members of their immediate family from serving on the Policy Council or Grantee Board. (7) - proportionate representation from each group of families served by one teacher and each group of families served by one home visitor.	Policy Council	November	By-Laws
(c) Policy group responsibilities ~~ general	At a minimum, policy groups must be charged with the responsibilities described in paragraphs (d), (f), (g), and (h) of this section and repeated in appendix A of this section.			
(d) The Policy Council or Policy Committee	(1)The NESD Head Start Policy Council works in partnership with administrative and management staff and the Grantee Board to develop, review, approve or disapprove the following program policies and procedures:	Policy Council / Board		
	(1)(i) The Policy Council is involved with the staff and Grantee Board in planning program operation and developing the budget to support the plan.	Policy Council / Board	June	Grant – Funding Application
(continued) (d) The Policy Council or Policy	The Policy Council must review and approve all funding applications before the applications are submitted to the	Policy Council / Board	Monthly	Agenda / Minutes

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Committee	funding source.			
	(1)(ii) The Policy Council and Grantee Board receive minutes from both group meetings, have a Policy Council-Board Liaison as a voting member of both groups and also have members from both groups serve on committees that meet on specific issues such as program planning and budget development to ensure shared decision-making.	Policy Council / Board / Staff	June	
	(1)(iii) & (iv) The Policy Council, Grantee Board and staff select members, interested community individuals and interested parents from local parent groups to serve on the program planning committee.			
	The committee utilizes the Community Needs Assessment and ideas and recommendations from members to review and / or make changes as needed in the programs long-range and short-range goals.	Policy Council / Board / Dir / Mgrs		Community Needs Assessment
	The Program financial status, funding guidance, budget and monthly expenditures compared to budget are reviewed and analyzed to determine if the financial resources support the goals of the program.	Business Manager	Monthly	Fiscal Report
	(1)(v) Delegate – Not Applicable			
	(1)(vi) The Policy Council and the Grantee Board have established a procedure for electing parent members and selecting community representative members to serve on the Policy Council. Grantee Board will approve PC By-Laws in November annually (for selection of PC membership)	Policy Council / Office Manager	November	

Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
(continued) (d) The Policy Council or Policy Committee	(1)(vii) The Policy Council reviews the Program Selection for Enrollment Policy annually and makes changes in the criteria and priorities if deemed necessary to meet the needs determined through Community Assessment and program planning.	Policy Council / Board / Staff	January	Selection Criteria Policy
	(1)(viii) The Policy Council, Grantee Board, Parent Group members, staff and advisory committee members conduct the annual Self-Assessment as described in the Program Self-Assessment Plan.		February – June	Self-Assessment Plan
	(1)(ix) All changes in the program personnel policies are approved by the Policy Council and the entire program Personnel Policies and Procedures Manual is reviewed by the Policy Council annually.			
	(1)(x) & (xi) The Northeast South Dakota Head Start Program, Inc. Personnel Policies and Procedures Manual defines the role of the Policy Council in the hiring and firing of Head Start staff.			
	The Policy Council performs the following functions directly:			
	(2)(i) The Policy Council serves as a link to the parent group they represent, the communities in which they live and public and private agencies with interests and services similar to Head Start.	Policy Council		
(continued)	(2)(ii) Policy Council members inform the local parent groups of their rights and responsibilities, training		Monthly	Policy Council Report

Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
(d) The Policy Council or Policy Committee	opportunities, encourage them to participate in activities with other parent groups in the program and communicate the importance of their active participation in the program. (2)(iii) The Policy Council members work in concert with staff to assist parents in the local groups to plan activities and training opportunities and secure parent activity funds when financial support is needed. (2)(iv) The Policy Council members assist staff in local units to recruit volunteers and encourage parents to actively participate with their children at the Centers and Home Base socialization groups. They also find community resources to meet identified program needs, such as specific training opportunities and space availability.	Policy Council Parents / Staff		
	(2)(v) The Policy Council has an established procedure in the procedures manual for hearing and resolving community complaints about the program.		January	Community / Parent Complaint Procedure
(e)Parent Committee	The local parent group in each Head Start Center unit or Home Base unit are responsible for the following: (1) – advising and assisting staff in developing local program policies, activities and services; (2) – plan, conduct and participate in various activities for the parents and staff; (3) – participate in the selection of Head Start employees.	Managers	Monthly	
(continued) (f)Policy Council,	The Head Start Program has established guidelines for reimbursement of costs for travel, per diem and child	Board		Parent Reimbursement for Travel

Performance Standard	**Action Steps**	**Person/Team Responsible**	**Time Frame**	**Documentation & *Resources**
Policy Committee, and Parent Committee reimbursement	care to enable parents and Policy Council members to fully participate in approved Head Start program activities such as local and statewide meetings and some national conferences from time to time.			
(g) Governing Body responsibility	(1) The Grantee Board has written policies that define the role and responsibilities of the governing body. (2) The Grantee Board has written procedures that ensure appropriate internal control structure to safeguard federal funds, such as the Internal Control Procedures; annual audits and monthly review of expenditures compared to budget.	Policy Council / Board / Director Policy Council / Board / Director / Managers	On-Going	By-Laws
(h)Internal dispute resolution	The Grantee Board and the Policy Council have a written procedure for resolving internal disputes, including impasse between the governing body and the policy group. Appendix A ~ Performance Standards 1304.50 Governance and Management Responsibilities – Chart Management Systems and Procedures – (attached)	Policy Council / Board / Staff	October November	Policy Council / Board Mediation Procedures Chart
1304.51 (a) Program Planning	(1)The Program planning process involves the managers and administrators, other interested staff, Policy Council, Grantee Board and community individuals interested in the future of the Head Start Program.	Director / Managers Director / Managers	June	
(continued) 1304.51	(i) A comprehensive Community Assessment is conducted every 3 years and reviewed and updated annually.	Director / Managers / Policy Council	Annually – Every 3 Yrs.	Community Assessment / Kids Count / SDDOL

Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
(a) Program Planning	(ii) Long-range goals for 3 to 5 years and short-term program objectives with activities to meet the goals are developed and updated annually.		June	
	(iii) Written program plans for all areas are developed, reviewed and updated annually by the staff person responsible for each component area and Policy Council.	Director	September	Written Program Plans
	(2) Written Plans are the working papers for program operation. The plans are reviewed by the staff and Policy Council each year to determine if the program is meeting the goals as defined in the written plans.			
(b) Communications ~ general	Communication and information dissemination is accomplished through: - Policy Council and Grantee Board meeting minutes and monthly financial reports are mailed to Grantee Board, Policy Council, staff, posted at each center and available to all parents at parent group meetings;	FSC Ed Coords, FSC, Health Coord	Monthly	Agenda / Minutes
	- Minutes of parent group meetings are sent to Education Coordinators and Family Service Manager.	Staff	Monthly	Minutes of Group Meetings
	- Minutes of Education and Health Coordinator meetings, Family Service Coordinator meetings and Manager Meetings are available to all staff.	FSC, Ed Coords, Teachers	Monthly	Agenda / Minutes
(c) Communication with families	The Program has established methods of communicating with families through:		On-Going	FPA, Newsletters, Parent Conference Reports, Agendas / Minutes
	(1)The Family Partnership Agreements; a bi-monthly newsletter; orientation activities; home visits by staff	Family Service Manager	On-Going	

Performance Standard	**Action Steps**	**Person/Team Responsible**	**Time Frame**	**Documentation & *Resources**
	with parents; staff parent conferences at least 2 times a year; parents meetings at least once a month; contacts to ensure follow-up on identified health and nutritional concerns. (2)Local community organizations which sponsor immigrant families assist the Head Start staff to communicate with families in their preferred language.	Director, Policy Council, Board, Staff	October	
(d) Communication with governing bodies and policy groups	The Program has established methods for communication with the Grantee Board and Policy Council through: (1) Orientation packets and training is provided for Policy Council and Grantee Board members including Program operation plan of activities; (2) Performance Standards and other appropriate Health and Human Services (HHS) policies and guidelines, program grant application and annual budget. (3) Board Liaison	Staff	On-Going	Policy Council 3-ring binder
(e) Communication among staff	Communication among staff is accomplished through: ~involvement of staff in program planning, budget development and annual self-assessment; ~monthly staff meeting for training and information sharing; ~contact with supervisors at a minimum of once a week; ~minutes of Education and Health Coordinator meetings, Family Service Coordinator meetings, and Manager meetings are mailed to Managers, Coordinators, Teachers and Home Visitors.		On-Going	
(continued) (e) Communication among staff	Delegate – Not Applicable	Director, Business Manager		

Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
(f) Communication with delegate agencies				
(g) Record Keeping systems	The Program has established methods of record keeping to provide accurate and timely information to the appropriate person or entity: ~the Program has a confidentiality policy which is reviewed with staff annually; ~there is a binder of sample reports and forms in each unit to assist staff in understanding the purpose of the information; what they need to collect; who needs to receive it and how it should be stored.	Director, Business Manager	On-Going	Policies and Procedures Manual
(h)Reporting systems	(1) & (2) The Program has a system for reporting financial status to appropriate groups and for generating official reports for Federal, State and local authorities. These systems are described in Financial Policies and Procedures and in the Program Operation Plan which is reviewed quarterly (September, December, March, June) by program managers.	Director, Managers	February	Financial Policies and Procedures
(i) Program Self-Assessment and monitoring	(1) The Self-Assessment Plan describes the schedule, persons involved, training, process used, assessment findings and plan of action for the annual program self-assessment.	Director, Managers		Self-Assessment Plan
(continued) (i) Program Self-Assessment and monitoring	(2) The Self-Assessment Plan provides for on-going monitoring of the program operation with involvement of the Grantee Board, Policy Council and staff. (3) The Self-Assessment Plan provides a method for addressing problems identified by the self-assessment.	Director, HR Manager	On-Going	Self-Assessment Plan

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Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
1304.52 Human Resources Management (a)Organizational Structure	(1)The Program organizational structure establishes lines of communication and supervision and shows how each position relates to total program operation. The organizational chart is an appendix to the Program Personnel Policies and Procedures Manual. (2)All program management functions are formally assigned to appropriate Head Start staff	Director	On-Going	Organizational Chart
	(i) Program management is assigned to the Head Start Director and includes responsibilities in the areas of: -communication among Grantee Board, Policy Council, Parent Groups, and Managers of various program functions; -program planning; -day-to-day program operation and management including personnel, administration and supervision; -administration and maintenance of facilities, materials and equipment; -financial administration; -assessment of staff and program operations; -community relations and advocacy.	Ed Mgr., Health / Nutr. Mgr.	On-Going	Performance Standards
	(ii) Management of Early Childhood Development is assigned to the Education / Disabilities Manager and includes supervising and guiding Education Coordinators. The Health / Nutrition Manager will supervise the Health Coordinator.	FS Mgr.	On-Going	Performance Standards
(continued) (a)Organizational Structure	(iii) Management of Family and Community Partnership functions is assigned to the Family Service Manager and includes supervising and guiding Family Service Coordinators.	Director / HR Mgr. / Mgrs / Coords.	On-Going	Performance Standards

Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
(b)Staff qualifications~~ general	(1) The program Personnel Policies list the procedures to be used in the hiring process to ensure hiring the most qualified staff and provides for the involvement of parents and Policy Council in the screening, interview and selection process. Each position in the program has a written description of qualifications and responsibilities for that position located in a file in the Administrative Office.	Ed. Mgr.	On-Going	Personnel Policies and Procedures Manual
	(2) The program requires that classroom teachers and home visitors meet or exceed the qualifications outlined in section 648A of the Head Start Act and any significant amendments.	Director, HR Mgr.	On-Going	PP&P Manual
	(3)As stated in the Program personnel policies, current and former Head Start parents are encouraged to make application for and are given preference for employment opportunities for which they qualify.	Director, HR Mgr.	On-Going	PP&P Manual
	(4)To the extent possible, the program hires staff and consultants from the area that they will serve. This will ensure they are familiar with the background and heritage of the families with whom they work.	Ed. Coords, FSCoords, Teachers	On-Going	PP&P Manual
	When children and families have limited or no English, translators are found to assist with communication in the families preferred language.	Director, Managers	As Needed	
(continued) (b)Staff qualifications~~ general (c) Early head Start or Head Start	The program has a written job description stating the qualifications and responsibilities of the Head Start Director. Minimum qualifications for the position		As Needed	Position Result Description

Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
director qualifications	include: -have extensive knowledge of principles of early childhood education; -working knowledge of the Head Start Program and administrative techniques of federal funding; -have demonstrated ability in personnel management and guiding, evaluating and counseling staff; -have the ability to develop and manage a budget; -having an understanding of the Head Start philosophy and the ability to implement the principle of shared authority and decision-making.	Director, Managers		
(d)Qualifications of content area experts	Content area managers and consultants who work with Head Start children, families and staff must have specialized knowledge, skills and experience to ensure quality services are provided to those with whom they work .	Ed. Mgr.	On-Going	Position Result Description
	(1) The Education and Child Development Services Manager must have a BS / BA degree in child development, Early Childhood Education or a related field and a minor in Early Childhood Education or a CDA (Child Development Associate) Credential and the ability to carry out the responsibilities of the job description.	Ed Coords.	As Needed	Position Result Description
(continued) (d)Qualifications of content area experts	Education Coordinators who provide direct supervision and guidance to teachers and home visitors must have the same qualifications. Classroom teachers must meet the same qualifications as specified in Section 648A of the Head Start Act.	Health Service Coord.	As Needed	

Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
	(2) The Health Services Coordinator must have training and experience in public health, nursing, health education or health administration and have current license, certification or registration in the appropriate health service field. All consultants who perform health services for the program must have current license certification or registration in the appropriate health service field.	Health / Nutri. Manager	As Needed	
	(3) The Health / Nutrition Manager is responsible for nutrition services and is assisted by a consultant nutritionist with experience in menu planning, the ability to interpret nutrition assessment data, provide nutrition counseling and the expertise to assist staff and parents in dealing with children with feeding problems.	Ed. Coord.	As Needed	
	(4)The Education Coordinator is responsible for mental health services in their areas. They are assisted by a licensed certified Mental Health professional consultant. The consultant assists in securing mental health services for children and their families in their respective areas whenever possible.	NE Mental Health Staff	As Needed	Mental Health Professional Consultant Agreement
(continued) (d)Qualifications of content area experts	The consultant is available to staff to help them determine if behaviors they observe in children are developmental or need further observation or evaluation.		As Needed	Mental Health Professional Consultant Agreement
	(5) Family and Community Partnership services are the responsibility of the Family Services Manager. The manager must have a BS / BA degree in Social Services or a related field and experience in social services, family	FS Manager	As Needed	

Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
	relations or an equivalent combination of education and experience.			
	The manager is assisted by Family Service Coordinators who must have the same qualifications and the ability to work directly with Head Start families and the community entities who provide services to the families.	FS Mgr., FSC Ed. Manager		
	(6) Parent Involvement services are the responsibility of the Family Services Manager and the Family Services Coordinators.		On-Going	
	(7) Services to children with disabilities are the responsibility of the Education / Disabilities Manager. The manager must have formal education, training or experience working with preschool children with disabilities and the ability to successfully carry out the duties outlined in the description for the position.	Ed Manager	As Needed	
(continued) (d)Qualifications of content area experts	Local public school and Area Special Services Cooperative staff, who are specialists in disability services, are available to assist Head Start staff in securing and individualizing services for children with disabilities.	Business Manager	As Needed	LEA Agreements
	(8) Business and Fiscal Management for the program is the responsibility of the Business Manager. The Business Manager must have college education or training and the ability to carry out the duties outlined in the description for the position.		As Needed	
	The Business Manager maintains a complete set of	Home Visitors		

Performance Standard	**Action Steps**	**Person/Team Responsible**	**Time Frame**	**Documentation & *Resources**
	financial books and records that conform to Standard Accounting practices, prepares all financial reports needed for the administration of the program and submits the reports to the appropriate person or entity.			
(e)Home Visitor qualifications	Home Visitors who serve a Home Base unit or serve as Home Visitor / Teacher in a combination option, must have a BS / BA degree in Child Development, Early Childhood Education, Family Relations or a degree in a related field and a minor in Early Childhood Education or a CDA (Child Development Associate) Credential and the ability to carry out the responsibilities of the job description.	Ed. Manager, Ed. Coords, Teachers	As Needed	
(f) Infant and toddler staff qualifications	Early Head Start – Not applicable			
(g) Classroom staffing and home visitors (continued) (g) Classroom staffing and home visitors	(1) The program staffing plan ensures that appropriate child / staff ratios are maintained and that staff are allowed time for planning and record keeping as described in 45CFR 1306.20 and 45CFR 1306.33. (2) Classroom staff and Home Visitors speak the language spoken by the majority of children in their classroom or home base group. (3) Each classroom and each Home Visitor have substitutes or parent volunteers who work when the regular staff is not available. (4) Early Head Start – Not applicable (5) Head Start children are supervised by an appropriate number of adults. There are established procedures for	Ed. Coords., Teachers, Home Visitors		

Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
	outdoor play, taking children for walks or on field trips to monitor and ensure the children's safety. Daily schedules and lesson plans provide for adequate supervision of children and appropriate child / staff ratios in the classroom.			
(h) Standards of Conduct	(1) Standards of conduct and appropriate actions for adult / child ratio are addressed in the Written Program Plan for Early Childhood Development and Health Services, Family and Community Partnerships, the Program Personnel Polices and Procedures Manual and Standard Operating Procedures.	Director		
	(i – iv) The first page of the Standard Operating Procedures address standards of conduct for staff, consultants and volunteers working with children, families and other staff.	Director	On-Going	Standard Operating Procedures
(continued) (h) Standards of Conduct	(2) The Program Personnel Policies and Procedures Manual addresses the code of conduct forbidding staff from accepting gratuities, favors or anything of monetary value from any person or entity doing business with or receiving services from the Head Start Program. (3)The code of conduct provides penalties for violating the standards of conduct.	Director, Managers, Education Coords., HR Manager	On-Going	PP&P Manual
(i) Staff performance appraisals	The Program Personnel Policies and Procedures Manual provides for an annual performance appraisal or review for all staff. Annual performance appraisals provide a method to identify staff strengths and to build upon those strengths as well as to define areas where more training may be needed and to assist staff and their supervisors to	Director	Annually	PP&P Manual

Performance Standard	**Action Steps**	**Person/Team Responsible**	**Time Frame**	**Documentation & *Resources**
	better understand each others expectations.			
(j) Staff and volunteer health	The program provides an Employee Assistance Program for staff. Once a year, EAP personnel provide information on what type of assistance is available and how to access the assistance.	HR Manager	As Needed	Employee Assistance Program Agreement
	Head Start staff and parents are encouraged to participate in local programs and workshops addressing stress, mental health and wellness or other training that would address their specific need.			
(k) Staff Training and development	(1) Orientation for new employees, consultants and volunteers is the responsibility of the immediate supervisor and the Human Resource Manager. At a minimum, the employee and the supervisor discuss the Head Start philosophy, expectations and requirements of the position and the importance of this position as it relates to other positions. The Human Resource Manager uses a New Employee Checklist to insure all necessary forms are completed and / or given to the new employee.	Director, Managers	As Needed	PP&P Manual,. PRD
(continued) (k) Staff Training and Development	(2) Staff training and development is a continuous process. An annual staff training needs assessment is completed and a training plan is developed combining training requested by the staff and training the program is required to provide for the staff.		Sept – May	Training Plan
	(3) The required annual training sessions include: (i) - methods for identifying and reporting child abuse and neglect; (ii) – methods for the involvement of staff in the			

Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
	successful transition of children and their families from Head Start to the public schools. (iii) - any health topics, such as first aid, blood-borne pathogens.			
	(4) The program has procedures for providing orientations and training for new parents, Policy Council members and Grantee Board members to help them develop the skills and knowledge needed to make informed decisions and to enable them to carry out their responsibilities effectively.	Ed. Manager, Ed. Coords.		
1304.53 Facilities, Materials, and Equipment	(1) Space, light, ventilation, heat and other physical arrangements must be consistent with children's health, safety and developmental needs. The physical environment is arranged in identifiable areas that allow children to engage in activities of their choice as well as large and small group activities.	Ed. Coords., Teachers ↓	On-Going	Performance Standards
(a) Head Start physical environment and facilities	(2) All Centers are accessible and classroom furnishings and pathways are arranged to allow children, including those with disabilities, maximum movement and involvement.		Sept - May ↓	Performance Standards ↓
	(3)Child-sized and age appropriate furniture, equipment and materials are arranged in a way to provide a balanced program of spontaneous and structural activities and to encourage self-reliance in children.			
	Interest areas are set up to enable children to choose an area or activity that interests them during "free play" and are planned with consideration for the following criteria: a. Space available; b. Location of doors, windows and electrical outlets;			

Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
(continued) (a) Head Start physical environment and facilities	and c. Noise level or interference of one activity in relation to another activity. Space is organized into functional areas easily recognized by children such as home making area, art activity area, dramatic play area, block area, literacy and reading in a quiet area. Indoor and outdoor space is designed to support the developmental level and progress of all children and to be a safe environment. (4) To promote children's physical growth, provision is made for adequate outdoor as well as indoor space. With regard to space, all classrooms shall conform to the required thirty-five (35) square feet per child. Outdoor areas are at least seventy-five (75) square feet per child and adequate supervision is maintained by having more than one adult present on the outdoor play area at all times. However, outdoor space may be limited depending on the individual communities served. In some cases, outdoor space requirements will be met by arranging for use of adjoining or nearby school yard, park playground or other space.	Director, Health / Nutri. Manager Ed. Coords.		
	(5) All Head Start facilities are inspected annually by local fire inspectors and the State Department of Health inspectors to insure conformance with all health and safety regulations.		Annually	State Fire & Health Inspection
	The Northeast South Dakota Head Start Environmental Health and Safety Checklist is also used by the Education		Bi-Annually	Health & Safety Checklist

Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
(continued) (a) Head Start physical environment and facilities	Coordinators to assist staff to provide a safe and healthy classroom environment for Head Start children. The checklist is completed 2 times during the school year and any items responded to with a "no" indicates that action should be taken immediately to correct the safety or health hazard. In Home Base units, parents receive education and training on how to make their home a safe and healthy environment. Home Base groups socialization sites are checked for health, safety and specific needs of the children. (6)The Northeast South Dakota Head Start Environmental Health and Safety Checklist provides for notification of maintenance or repairs needed at the facilities or for toys and equipment. When materials and equipment are determined to be unsafe or in poor condition, they are removed from the classrooms by the teaching staff or Education Coordinator. (7) The Northeast South Dakota Head Start Program, Inc. Personnel Policies and Procedures Manual and Standard Operating Procedures are provided to all employees and prohibit the use of tobacco, alcohol and illegal drugs in spaces used by the Program. Material safety data sheets are obtained for all products used in the Centers and are kept with the product for referral of use.	Ed. Coords., Teaching Staff Director Health / Nutri. Manager Teachers, Home Visitors	As Needed	PP&P Manual Standard Operating Procedures Safety Data Sheet

Performance Standard	**Action Steps**	**Person/Team Responsible**	**Time Frame**	**Documentation & *Resources**
(continued) (a) Head Start physical environment and facilities	(8) Outdoor areas are used only with supervision of an appropriate number of adults. There are established procedures for taking children for walks, on field trips and for safely loading and unloading children from the bus.	Director, Ed. Coords. Ed. Coords.		Performance Standards
	(9) The local fire safety inspector and the inspector for the State Department of Health conduct annual inspections of all Head Start Center facilities.		Annually	Fire / Health Inspections
	Education Coordinators use the NESD Head Start Program Environmental Health and Safety Checklist to review each Center 2 times a year to insure a safe and healthy environment for Head Start children and to ensure: (i) The heating systems are operating properly and that pipes and radiators are inaccessible to children; (ii & iii) Flammable and other dangerous materials and potential poisons or medications are stored in locked cabinets; (iv) Rooms are well-lit and there is emergency lighting (large flashlights) available in case of power failure; (v & vi) Fire extinguishers are inspected annually and smoke detectors are checked weekly; checks are documented weekly. (vii) Disaster and evacuation plans are developed, posted and practiced and exits are clearly marked; (viii) There are established procedures for daily indoor and outdoor safety inspections and written procedures for daily and weekly cleaning. These procedures are posted at each Center; (ix) Walls and ceilings are free of peeling paint and cracked or falling plaster and are lead-free;	Ed. Coords., Teachers, Home Visitors	Bi-Annually On-Going	Health and Safety Checklist

Performance Standard	**Action Steps**	**Person/Team Responsible**	**Time Frame**	**Documentation & *Resources**
(continued) (a) Head Start physical environment and facilities	(x) Playground areas and equipment are inspected prior to use for potential hazards to children; (xi) Electrical outlets, not in use, are covered; (xii) Windows are located in safe areas and glass doors are clearly marked; (xiii) All water sources are approved by local authorities; (xiv) Toilet and hand washing facilities are disinfected daily. Body fluid kits and gloves are available and used as part of the established diaper changing procedures (posted at each Center). Toilet and diapering areas are away from areas used for food preparation or child activities; (xv) Toilet training equipment and materials are available where needed; (xvi) All sewage and liquid waste is disposed of through the local approved system and trash is stored in a safe and sanitary manner until collected; (xvii) Head Start facilities are accessible and classrooms are arranged and materials provided to allow children with disabilities maximum safe and comfortable involvement.	Center & Home Base Staff, Health Coord. Ed. Manager, Ed. Coords., Teachers, Home Visitors	Daily	
(b) Head Start equipment, toys, materials, and furniture	(i) The NESD Head Start Program, Inc. provides materials and equipment that are age appropriate, in sufficient quantity to meet the needs of all children and consistent with specific program objectives; (ii) Books, clothing articles, dolls, puzzles, nutrition and audio visual materials from various cultural and ethnic backgrounds are used to demonstrate acceptance of each child's family, race, language and culture; (iii) The materials and equipment available are geared to the age, abilities and developmental needs of the		On-Going	Creative Curriculum

Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
(continued) (b) Head Start equipment, toys, materials, and furniture	children. Head Start will provide appropriate special furniture and equipment as needed to enable children with disabilities to participate; (iv) All items in use are attractive and readily accessible to the children. Items available at any one time are limited to create a more inviting and less confusing atmosphere; (v) The appropriate materials are used in activities designed to encourage a child to experiment and explore and to provide an opportunity for sensory experiences and concept development; (vi) Items are checked monthly by the staff and Education Coordinator. When items are found to be unsafe, or in poor condition, they are removed by the staff to be replaced or repaired; (vii) Materials and equipment not in use are stored in an orderly fashion by the staff.			
Part 1305 ~ Eligibility, Recruitment, Enrollment, and Attendance in Head Start	The Program has written procedures developed by the staff and Policy Council which are reviewed and updated annually and provide systems:	Director		
1305.3 Determining Community Strengths and Needs	Each Head Start grantee must identify its proposed service area in its Head Start grant application and define it by county or sub-county area, such as a municipality, town or census tract or a federally-recognized Indian reservation.	Office Manager	July	Performance Standards, Grant Application
	For determining eligibility of each child;			Child Enrollment

Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
1305.4 ~1305.5 Age of children and family income eligibility & Recruitment of children 1305.6 ~ Selection process 1305.7 ~ Enrollment and re-enrollment (continued) 1305.7 ~ Enrollment and re-enrollment	- for ensuring that at least 90% of the enrolled children are from low-income families; - for ensuring that children accepted for enrollment are between the age of three and compulsory school age; - for recruiting eligible children from the entire 13county program area; - for ensuring that children with disabilities are recruited and enrolled; - for setting out priorities for enrollment and re-enrollment; - for establishing and maintaining a waiting list for eligible children and priorities for selection should a vacancy occur.	Teachers & Home Visitors Director, Managers	On-Going	Application, Enrollment Selection Criteria, Wait List
1305.8 ~ Attendance	The Program has a method of documenting attendance and absences and for follow-up on any unexplained absence.		On-Going	Record of Excused & Unexcused Absences
Subpart B Head Start Staffing Requirements and Program Options	Center Based Option Children served in the center base option attend the center 4 days per week for half a day. The children participate in planned activities in large and small groups as well as on a one-to-one basis with an adult. Fridays are open for staff and parent training, home visits and special activities. Parents are asked to attend monthly parent meetings.		On-Going	
1306.20 Program staffing patterns	Each Head Start center has a teacher, teacher assistant, cook, bus driver (who works full-time and assists in the			

Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
(continued) 1306.20 Program staffing patterns	classroom when not transporting children), and a noon assistant that helps during lunch and the transition time when children are arriving for the afternoon group or going home from the morning group. There are substitutes hired to work at the center when any of the regular staff are unable to work.	Director, Managers		
	Home Based Option The home visitor spends at least one and one-half hours each week with each family, and helps the parents to provide for their children the same full range of comprehensive Head Start component activities, experiences and services provided in the center base units. During these visits, the home visitor and the parents share observations of what the child wants to and is ready to learn. The parents and home visitor plan activities that include health (physical and dental), nutrition and educational learning experiences and select materials that will be needed to carry out these activities during the week. Each home visitor has an assistant to help at group meetings and to be a substitute when the home visitor is unable to work.	Ed. Coords., FSCoords., Home Visitors	On-Going	
	Group meetings are held twice each month and at that time, all families come together at a central location. Children are involved in socialization activities in a classroom setting for about 2 1/2 hours. The parents take turns volunteering as an assistant teacher in the classroom. The other parents have business meetings, plan special activities for their children and participate in training they have requested.	FSC	Bi-Monthly (Sept-May)	
	A Family Service Coordinator works with the 60 to 80			

Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
	families in the area. This person is at the parent group meetings and coordinates parent involvement and training activities, provides nutrition education, assists with social service concerns, assists families in getting needed dental or medical follow-up treatment for their children and makes families aware of all services available to them through community resources. The Family Service Coordinator works with the families as a group or on an individual basis as needed to meet their needs.	Ed. Coords.	On-Going	
(continued) 1306.20 Program staffing patterns	An Education Coordinator will work with the teachers, home visitors and families to provide guidance and support as well as ensuring that the staff has all the necessary materials, supplies and information needed to carry out the Head Start Performance Standards in accordance with established guidelines.	Teachers, Home Visitors, HR Manager	On-Going	
1306.21 Staff qualification requirements	Teachers and home visitors are required to have: -a Child Development Associate (CDA) credential that is appropriate to the program option; -an associate (AA) baccalaureate (BS / BA) in Early Childhood Education or Child Development; -a degree in a related field and a minor in Early Childhood Education.	All Staff	As Needed	
1306.22 Volunteers	Head Start will use volunteers to the fullest extent possible and has a system to recruit, train and utilize volunteers in the program.		On-Going	Volunteer Handbook
	Special efforts are made to encourage parents to participate in the classroom by inviting them to have	Director,		

Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
	lunch with their children and being available during a busy transition time at the center. Parents take turns volunteering at group socialization meetings in the Home Base option.	Managers		
1306.23 Training	Pre-service training and monthly in-service trainings are scheduled and developed to assist program staff, volunteers and parents acquire or increase the knowledge and skills they need to fulfill their job responsibilities. The program also participates in local, state and regional trainings sponsored by Head Start and / or Association for the Education of Young Children (AEYC).		Monthly	Training Plan
Subpart C ~ Head Start Program Options 1306.32 Center-based program option	Children served in the center base option attend the center 4 days per week for half a day. The children participate in planned activities in large and small groups as well as on a one-to-one basis with an adult. Fridays are open for staff and parent training, home visits and special activities. Parents are asked to attend monthly parent meetings. Each Head Start center has a teacher, teacher assistant, cook, bus driver (who works full-time and assists in the classroom when not transporting children) and a noon assistant that helps during lunch and the transition time when children are arriving for the afternoon group or going home from the morning group. There are			

Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
	substitutes hired to work at the center when any of the regular staff are unable to work. (1) Class size is determined by the predominant age of the children enrolled; (2) When the double session classes have predominantly 4 year old children ,there will be no more than 17 children enrolled in a class; (3) Center operate 4 days a week with children attending for a minimum of 3 ½ hours each day; (4) The annual schedule plans for a minimum of 128 child center days each year. Extra days are scheduled to allow for inclement weather or other situations that may interrupt services.			
1306.33 Home-based program option	The home visitor spends at least one and one-half hours each week with each family, and helps the parents to provide for their children the same full range of comprehensive Head Start component activities, experiences and services provided in the center base units. During these visits, the home visitor and the parents share observations of what the child wants to and is ready to learn. The parents and home visitor plan activities that include health (physical and dental), nutrition and educational learning experiences and select materials that will be needed to carry out these activities during the week. Each home visitor has an assistant to help at group meetings and to be a substitute when the home visitor is unable to work. Group meetings are held twice each month and at that time, all families come together at a central location. Children are involved in socialization activities in a			

Performance Standard	Action Steps	Person/Team Responsible	Time Frame	Documentation & *Resources
(continued) Home-based program option	classroom setting for about three hours. The parents take turns volunteering as an assistant teacher in the classroom. The other parents have business meetings, plan special activities for their children and participate in training they have requested. (1) The home visitor works with 10-12 families. There is a substitute / assistant home visitor employed to assist at group socializations and to complete home visits when the home visitor is not available; (2) There are 32 home visits, lasting at least 1 ½ hours scheduled with each family; (3) There are 2, 2 1/2 hour, group socialization meetings scheduled each month with a minimum of 16 each year. A Family Service Coordinator works with the 60 to 80 families in the area. This person is at the parent group meetings and coordinates parent involvement and training activities, provides nutrition education, assists with social service concerns, assists families in getting needed dental or medical follow-up treatment for their children and makes families aware of all services available to them through community resources. The Family Service Coordinator works with the families as a group or on an individual basis as needed to meet their needs.			

45 CFR 1304.50 Appendix A - Governance and Management Responsibilities

I. Planning II. General Procedures III. Human Resources Management

A=General responsibility B=Operating responsibility C=Must approve or disapprove D=Determined locally	Grantee agency		Delegate agency		Grantee or delegate management staff	
Function	Governing body	Policy Council	Governing body	Policy Cmte.	HS* program director	Agency director
I. Planning						
(a) 1304.50(d)(1)(iii) Procedures forprogram planning in accordance with this Part and the requirements of 45 CFR 1305.3.	A & C	C	C	C	B	D
(b) 1304.50(d)(1)(iv) The program's philosophy and long- and short-range program goals and objectives (see 45 CFR 1304.51(a) and 45 CFR 1305.3 for additional requirements regarding program planning).	A & C	C	C	C	B	D
(c) 1304.50(d)(1)(v) The selection of delegate agencies and their service areas (this regulation is binding on Policy Councils exclusively) (see 45 CFR 1301.33 and 45 CFR 1305.3(a) for additional requirements about delegate agency and service area selection, respectively).	A & C	C	-	-	B (Grantee only)	D (Grantee only)
(d) 1304.50(d)(1)(vii) Criteria for defining recruitment, selection, and enrollment priorities, in accordance with the requirements of 45 CFR Part 1305.	A	C	A	C	B	D
(e) 1304.50(d)(1)(i) All funding applications and amendments to funding applications for Early Head Start and Head Start, including administrative services, prior to the submission of such applications to the grantee (in the case of Policy Committees) or to HHS (in the case of Policy Councils).	A & C	C	A & C	C	B	D
(f) 1304.50(f) Policy Council, Policy Committee, and Parent Committee reimbursement. Grantee and delegate agencies must enable low-income members to participate fully in their group responsibilities by providing, if necessary, reimbursements for reasonable expenses incurred by the members.	A	C	A	C	B	D
(g) 1304.50(d)(1)(viii) The annual self-assessment of the grantee or delegate agency's progress in carrying out the programmatic and fiscal intent of its grant application, including planning or other actions that may result from the review of the annual audit and findings from the Federal monitoring review (see 45 CFR 1304.51(i)(1) for additional requirements about the annual self-assessment).	A	C	A	C	B	D

* See the key and definitions at the end of the chart.

A=General responsibility B=Operating responsibility C=Must approve or disapprove D=Determined locally	Grantee agency		Delegate agency		Grantee or delegate management staff	
Function	Governing body	Policy Council	Governing body	Policy Cmte.	HS* program director	Agency director
II. General Procedures						
(a) 1304.50(d)(1)(vi) The composition of the Policy Council or the Policy Committee and the procedures by which policy group members are chosen.	A & C	C	A & C	C	B	D
(b) 1304.50(g)(1) Grantee and delegate agencies must have written policies that define the roles and responsibilities of the governing body members and that inform them of the management procedures and functions necessary to implement a high quality program.	A & C	-	A & C	-	-	D
(c) 1304.50(d)(1)(ii) Procedures describing how the governing body and the appropriate policy group will implement shared decision-making.	A & C	C	A & C	C	D	D
(d) 1304.50(h) Internal dispute resolution. Each grantee and delegate agency and Policy Council or Policy Committee jointly must establish written procedures for resolving internal disputes, including impasse procedures, between the governing body and policy group.	A & C	C	A & C	C	D	D
(e) 1304.50(d)(2)(v) Establish and maintain procedures for hearing and working with the grantee or delegate agency to resolve community complaints about the program.	B	B	B	B	D	D
(f) 1304.50(g)(2) Grantee and delegate agencies must ensure that appropriate internal controls are established and implemented to safeguard Federal funds in accordance with 45 CFR 1301.13.	A	-	A	-	D	D
(g) The annual independent audit that must be conducted in accordance with 45 CFR 1301.12.	A	-	A	-	D	D

* See the key and definitions at the end of the chart.

A=General responsibility B=Operating responsibility C=Must approve or disapprove D=Determined locally	Grantee agency		Delegate agency		Grantee or delegate management staff	
Function	Governing body	Policy Council	Governing body	Policy Cmte.	HS* program director	Agency director
III. Human Resources Management						
(a) 1304.50(d)(1)(ix) Program personnel policies and subsequent changes to those policies, in accordance with 45 CFR 1301.31, including standards of conduct for program staff, consultants, and volunteers.	A & C	C	A & C	C	D	D
(b) 1304.50(d)(1)(x) Decisions to hire or terminate the Early Head Start or Head Start director of the grantee agency.	A & C	C	-	-	-	D
(c) 1304.50(d)(1)(xi) Decisions to hire or terminate any person who works primarily for the Early Head Start or Head Start program of the grantee agency.	A	C	-	-	B (Grantee only)	D
(d) 1304.50(d)(1)(x) Decisions to hire or terminate the Early Head Start or Head Start director of the delegate agency.	-	-	A & C	C	-	D
(e) 1304.50(d)(1)(xi) Decisions to hire or terminate any person who works primarily for the Early Head Start or Head Start program of the delegate agency.	-	-	A	C	B (Delegate only)	D

KEY AND DEFINITIONS AS USED IN CHART

* When a grantee or delegate agency operates an Early Head Start program only and not an Early Head Start and a Head Start program, these responsibilities apply to the Early Head Start Director.

A. General Responsibility. The group with legal and fiscal responsibility that guides and oversees the carrying out of the functions described through the individual or group given operating responsibility.

B. Operating Responsibility. The individual or group that is directly responsible for carrying out or performing the functions consistent with the general guidance and oversight from the group holding general responsibility.

C. Must Approve or Disapprove. The group that must be involved in the decision-making process prior to the point of seeking approval. If it does not approve, a proposal cannot be adopted, or the proposed action taken, until agreement is reached between the disagreeing groups.

D. Determined locally. Functions as determined by the local governing body and in accordance with all Head Start regulations.

45 CFR 45 CFR 1304.50 Appendix A - Governance and Management Responsibilities. Program Performance Standards for the Operation of Head Start Programs by Grantee and Delegate Agencies. 2006. English.

NESD HEAD START PROGRAM, INC.
FINANCIAL POLICIES AND PROCEDURES

NESD Head Start Program, Inc. will utilize a computerized accounting system for all funds.

Subject: CASH RECEIPTS

PURPOSE

To establish the concepts and procedures to be followed in processing Cash Receipts Transactions.

GENERAL

Cash receipts transactions within grantee organizations can be conveniently classified into two general categories:

1. Electronic Funds Transfers
2. Other Cash Receipt Items

ELECTRONIC FUNDS TRANSFERS (EFT)

EFT is used to request funds for the Head Start Program. Funds can be requested through this process one time a day, which minimizes the time between transfer and disbursement of funds and avoids funds accumulating at the grantee level. The Payment Management System (PMS) is called Smartlink. Funds are requested by using a computer and logging onto the internet at **http://dpmlink.dpm.psc.gov**. Only the Agency Business Manager and the Executive Director have access to password, procedures, and account number for this transaction**.** Funds requested must be dispersed within 24 hours. Due to the sensitive nature of this information, written procedures are documented and available to the Executive Director and Business Manager.

OTHER CASH RECEIPT ITEMS

Cash receipt items not related to Electronic Funds Transfers include the following:

1. Grant Actions on a Treasury Check basis.
2. USDA funds granted through the State (only in cases when ACH-direct deposit is interrupted a paper check might be issued***).***
3. Other miscellaneous receipts of checks, money orders, currency, and coin.

The following sequence of activities should be followed to process other Cash Receipt Items:

1. The Office Assistant opens the mail and enters any cash receipts on a log.
2. The Human Resource / Transportation Manager prepares the bank deposit slip in duplicate and enters and receipts on a log.
3. The Executive Director arranges for delivery of monies and deposit slip to the bank.
4. The Business Manager records deposits through Journal entries on the computer using the copies of the checks, deposit slips and deposit receipts as the source documents.
5. The Business Manager holds the duplicate deposit slip.

All cash receipts should be deposited intact and, if possible, on a daily basis. The practice of making disbursements from undeposited funds is avoided because:

1. Such a practice generally constitutes a weakness of internal control over cash funds.

2. It could result in a failure to recognize such disbursements in the accounting records by inadvertently recording the residual amounts at net when they are deposited.

Subject: CASH DISBURSEMENTS

PURPOSE

To establish the concepts and procedures to be followed to process cash disbursement transactions.

GENERAL

The cash disbursements procedure is an extension of the accounts payable procedure. Disbursements from the operating funds general checking account are recorded as debits to "accounts payable" and credits to "cash". Such disbursements can be made only when the related invoice or advance request has been properly approved.

PROCEDURE

Check control:

1. The Business Manager will be responsible for all blank checks which will be kept under lock and key.

2. In no event will:

a. Checks be prepared unless these procedures are followed.
b. Checks used other than in chronological order.
c. Checks be prepared or signed in advance
d. Checks be made out to “cash”, “bearer”, etc.
e. Checks be prepared on verbal authorization.

The following sequence of activities takes place in processing transactions related to disbursements from the checking account:

1. Business Manager prepares vouchers using information from Invoices / statements.

2. Business Manager inputs information into the computer from the voucher.

3. Executive Director authorizes preparation of check by signing voucher.

4. Business Manager selects invoices / vouchers (with attachments) to be paid from the invoice file.

5. Business Manager processes and prints 2-part checks. Spoiled or voided checks are marked “Void” in ink on the face, the signature and bank account number is cut out and the original and copy filed with the corresponding monthly bank statement.

6. Checks require two signatures, one may be of the Board President, Board Treasurer, or other Board Member designated by Board of Directors, the other must be of the Executive Director, or of the Office Manager in the absence of the Executive Director.

7. The Office Manager and Office Assistant insert the checks and necessary enclosures in envelopes and mail them.

8. Paid invoices are stamped paid and then filed.

9. Accounts Payable and Cash are automatically posted by the computer through the check processing procedure and the check register prepared.

10. The computer procedure to post expenses is initiated by the Business Manager.

11. Spoiled or voided checks are marked “Void” in ink on the face, the signature and bank account number area is cut out and the original and copy filed with the corresponding monthly bank statement.

Subject: ACCOUNTS PAYABLE

PURPOSE

To describe the concepts and procedures related to processing accounts payable transactions.

GENERAL

Accounts payable procedures involve the receipt, control, classification, and preparation for payment of vendor's bills, advance requests, and other financial obligations of the organization. As is discussed in the Cash Disbursements Section of this manual, all cash disbursements are charged to "Accounts Payable" through the computer process.

ADVANCE REQUESTS

Advance requests are internally generated. They take the place of vendor's bills for disbursements for travel advances. In the procedures that follow, reference to vendor's bills should be construed to include Advance Requests.

PROCEDURE

The following sequence of activities takes place in processing accounts payable items.

1. Office Assistant opens the mail and date stamps vendor invoices to indicate date received.

2. Appropriate employee, Executive Director, Human Resource / Transportation Manager, or Business Manager receives vendor invoices, reviews to determine allowability, allocability, and reasonableness of cost and approves.

3. Business Manager receives approved vendor invoices / bills.

4. Business Manager proofs arithmetic accuracy of invoice footing and extensions.

5. Business Manager prepares vouchers on all approved vendor invoices / bills received at least 2 working days before check processing indicating account classification for payment on every other Friday or as advised by the Executive Director.

Subject: OTHER CHECK REQUESTS

PURPOSE

To describe the concepts and procedures to be followed in the preparation and submission of Other Check Requests. The processing of check requests and the issuance of their related checks were previously covered.

GENERAL

Various forms are utilized as source documents in the preparation and issuance of checks when conventional documents (bills, invoices, etc.) are not available because of the nature of the transaction. Generally approved forms are used for items such as the following:

1. Employee travel advances. (Special form)
2. Payment of professional dues.
3. Payment of subscriptions for magazines, journals, etc.
4. Recurring rent or use payments. (Approved leases and Use Agreements).

Subject: PAYROLL – MASTER FILE MAINTENANCE

PURPOSE

To establish the concepts and procedures related to maintenance of payroll master files.

GENERAL

Maintenance of payroll master files involves activity in the following areas:

1. Employee Master Information.
2. New Hires.
3. Terminations.
4. Status Changes.
5. Employee Earnings and Deductions.

6. Cumulative Wage and Tax Information.

7. Vacation.

8. Sick Leave.

9. Federal Tax Tables, Schedules, or Rates.

10. Employee Classification – Exempt or Non-Exempt.

EMPLOYEE MASTER INFORMATION

All employee master file information necessary for payroll purposes for each employee is recorded in the Computer Master File. This file is established and maintained on a current basis by the Human Resource / Transportation Manager. Information required to establish this file and to record changes to it, originates from the following sources:

1. Personnel Action.
2. W-4 Forms.
3. Insurance Applications.
4. Properly executed and approved authorizations for miscellaneous payroll deductions.

NEW HIRES

An orientation packet is prepared for each new employee. This packet contains the following:

1. Criminal Record Declaration
2. US Department Of Justice Employment Eligibility Verification
3. Drug–Free Workplace Policy
4. W-4 Form
5. School Employee Certificate Of Health
6. Personnel Policies and Procedures Manual

7. Insurance applications

8. Other voluntary deduction forms

9. Information on the organization

10. Personnel Action

11. Standard Operating Procedures Manual

12. Permission to Screen for Reports of Abuse or Neglect

13. Confidentiality Policy & Agency Records

14. Direct Deposit Information

TERMINATIONS

In case of a resignation, the written resignation is received by the direct supervisor and forwarded to the Executive Director. Executive Director approves and forwards the resignation to the Human Resource / Transportation Manager for processing. In the case of a termination, the procedure is as follows in the Personnel Policies and Procedures Manual. The Executive Director informs the Human Resource / Transportation Manager of the termination for processing.

EMPLOYEE EARNINGS AND DEDUCTIONS
CUMULATIVE WAGE AND TAX INFORMATION
VACATION-SICK LEAVE-OVERTIME
FEDERAL TAX

The above information is maintained in software provided by Wells Fargo Payroll Services called Evolution. The Human Resource / Transportation Manager is responsible for maintaining current information in Evolution Software on a secure internet site.

Subject: PAYROLL – PREPARATION

PURPOSE

To establish the procedures to be followed for preparation of a payroll:

1. Employee prepares a time sheet and activity report on a bi-weekly basis.

2. Employee forwards time sheet and activity report to the supervisor.

3. Supervisor reviews time sheet for accuracy, signs and dates for approval.

4. Supervisor forwards time sheet to the Human Resource / Transportation Manager.

5. Human Resource / Transportation Manager verifies accuracy of information on time sheet and computes salaries and wages by entering information into an excel spreadsheet. The time sheet is then stamped as verified and recorded.

6. Human Resource / Transportation Manager forwards time sheets to Executive Director for approval.

7. Executive Director reviews time sheets and approves with signature.

8. Executive Director forwards time sheet to the Human Resource / Transportation Manager for payroll processing.

9. Human Resource / Transportation Manager enters spreadsheet information into the computer and processes (forwards) payroll information to Wells Fargo Payroll Services. All payroll reports are printed and submitted to Business Manager who reviews and verifies reports for accuracy.

10. Wells Fargo Payroll Services issues direct deposit drafts to all employee bank accounts as determined by employees. (In some instances, a substitute may receive a check from Wells Fargo Bank.)

11. Check registers require two signatures, one may be of the Board President, Board Treasurer, or other Board Member as designated by Board of Directors, the other must be of the Executive Director, or of the Office Manager in the absence of the Executive Director.

12. The Human Resource / Transportation Manager receives employee check stubs from Wells Fargo and mails to employees for their records.

13. Net Payroll, tax liabilities, salaries and wages, deductions, and payroll fees are manually posted by the Business Manager into Southware's General Ledger from information gathered from detailed payroll reports.

14. The payroll journal entry is reviewed and approved by the Executive Director.

15. Business Manager and Human Resource / Transportation Manager each retain a copy of all payroll reports.

Subject: PAYROLL – REPORTS

PURPOSE

To identify the various payroll reports which are prepared.

PAYROLL REPORTS

Payroll reports required by various governmental authorities include, but are not necessarily limited to, the following:

1. Form 941: Employee’s Quarterly Federal Tax Return.

2. Form W-2: Wage and Tax Statement (annually).

3. Form W-3: Reconciliation of Income Tax Withheld and Transmittal of Wage and Tax Statements (Form W-2) (annually).

4. Employer’s Quarterly Contribution, Investment Fee, and Wage Report.

REPORT PREPARATION

Wells Fargo Payroll Services prepare the above reports and copies are forwarded to the Business Manager for review, filing purposes and monitoring of activities to insure that reports are being prepared in a timely manner, meeting all government deadlines.

Subject: TRAVEL EXPENSE CONTROL

PURPOSE

To describe the concepts and procedures to be followed in controlling travel expenses and processing travel expense items.

GENERAL

All agency payments for travel by employees, consultants and members of governing or administering boards must be authorized in advance and must be supported by properly approved invoices, if applicable. The mileage reimbursement rate is established by the governing board.

Less than first-class travel accommodations shall be used in all instances except when:

1. These accommodations do not exist or are not available within a reasonable time.

2. Less than first-class would result in higher overall cost because of required routing, time urgency, baggage differential or other factors.

3. Physical condition of the traveler or other extenuating circumstances require use of first-class travel accommodations.

An explanation of the reasons for traveling first-class must be shown as memorandum information submitted with the travel expense statement.

Travel is broadly divided into two types:

1. In-State

2. Out-of-State

PROCEDURES

In-State – In-State travel expenses are generally related to the use of private automobiles. If a personal automobile is being used by an individual for business purposes, that individual, if authorized, may claim reimbursement on a mileage basis.
The required travel form (Mileage and Miscellaneous Expense Sheet) claiming mileage reimbursement is submitted as of the last day of each month. Mileage cannot be accumulated month after month, as it is necessary to report the related expenses in the financial statements for the month in which the expenses were actually incurred. Failure to comply with this schedule may result in the disallowance of travel reimbursement at the discretion of management.

The following sequence of activities takes place in the process of claiming and being reimbursed for personal automobile mileage incurred in conducting official organization business.

1. The employee, throughout the month, if the personal automobile is used for official organization business, records the required information on the Mileage and Miscellaneous Expense Sheet at the time the mileage is incurred. The following information is recorded on this form:
   a. Reason For Travel – Enter the purpose of the travel.
   b. Date - The date on which the mileage is incurred.
   c. Points Traveled – Record points of travel began, point visited and point at which travel ended.
   d. Odometer Reading – Record the odometer reading just before embarking on trip and records the odometer reading after returning from the trip. Subtract the beginning odometer reading from the ending odometer reading and records the answer in the "Number of Miles" column.
   e. Miscellaneous – Explanation of other expenses incurred (receipt required), enter amount in "Miscellaneous" section.

2. The employee, at the end of the month, completes the Mileage and Miscellaneous Expense Sheet. The following steps are taken to complete this form:

   a. Calculates odometer readings and enters total in "Number of Miles" column.

   b. Dates and signs the form; forwards to Executive Director.

3. Executive Director reviews, calculates, and performs final tallies then forwards to Business Manager.

4. Business Manager processes statement by preparing voucher for expense.

5. Executive Director approves voucher for payment.

Out-Of-State – General

All out-of-state travel requires board approval prior to the trip. The submission of a travel request provides management with information necessary to determine travel advance funding and travel details needed for Board approval.

Travel advances can be made up to, but not in excess of, the estimated cost of the trip to be made. When exact itinerary and cost information are unknown, travel advances should be based upon program's out-of-state travel rates.

There are two procedures associated with out-of-state travel:

1. Prior to trip.

2. After trip.

Out-Of-State – Prior to trip.

The following sequence of activities takes place when requesting out-of-state travel and a related travel advance, if necessary:

1. The employee / Board member prepares a Request for Travel Advance to request a desired out-of-state trip. The following information is recorded on this form:

   a. Name / Address – name and address of employee/board member requesting a trip.
   b. Position – employee / Board member title.
   c. Date & Time Begin / Date and Time End – enter the date and time leaving workstation and projected date and time returning to workstation.
   d. Points of Travel – enter the city and state from which the trip will begin. Enter the city and state of destination.
   e. Purpose of Trip / Advance – briefly outlines what function will be attended or organization visited and purpose of the trip (attach copies of agendas, etc.).
   f. Estimated Expenses – enter airfare and/or mileage, per night hotel rate and tax, registration fee if any, the number of meals included in the registration fee, other as specified.
   g. Date - date request competed.
   h. Signature of Traveler – traveler signs the form after it has been filled out.

2. Employee / Board member forwards the completed request along with documents supporting the trip, i.e. agenda, meeting notice, to Supervisor.

3. The Supervisor reviews the Request and determines whether or not the trip is justified in accordance with the organization’s goals and objectives as well as Federal rules and regulations.

4. The Supervisor signs the travel request.

5. The Supervisor forwards the Request to the Business Manager who determines the amount of the Advance.

6. The Governing Board establishes maximum room rates and meal allowances.

7. The Business Manager forwards the completed Request to the Executive Director for approval.

8. The Executive Director approves and forwards the completed Request to the Business Manager who then processes the advance request.

Out-Of-Program Area – After trip.

The following sequence of activities takes place in incurring expenses during the trip, reporting these expenses after the trip and settling financial matters with the Business Office.

1. The employee / Board member upon return from travel, completes the Travel Expense Statement. The following steps are taken to complete this form:

a. Name / Address – name and address of employee / Board member returning from trip.
b. Position – employee / Board member title.
c. Advance Received / Amount – indicate if advance was received and amount of advance received if any.
d. Points of Travel – enter the city and state from which the trip began, points traveled and which the trip ended.
e. Departure Date & Time / Return Date & Time – enter the date and time leaving workstation and projected date and time returning to workstation.
f. Miscellaneous Expenses – enter specific expenses by date. Attach receipts to support costs of taxi, parking, etc. to be claimed.
g. No Advance Given – if no advance was given, briefly explain the trip and the need for the trip (attach agenda and receipts to support costs of rooms, etc.). If travel was by employee / Board member car, complete a “Mileage And Miscellaneous Expense” sheet. If travel was by commercial carrier attach copy of ticket. Should the employee / Board member choose an alternate form of transportation for personal reasons, the lesser of actual cost of alternate transportation versus agency approved transportation will be allowable. Enter number of meals and dates of meals included in registration.
h. Date – date statement was completed.
i. Signature of Traveler – traveler signs the form after it has been filled out.

2. The employee / Board member forwards the Travel Expense Statement with attachments to the Supervisor upon completion of travel.

3. Supervisor reviews, signs and dates the Travel Expense Statement as approval and then forwards it to the Business Manager.

4. The Business Manager reviews the Travel Expense Statement for accuracy, assures that only proper expenses are recorded, receipts are attached, and determines allowable meal allowance. Should the employee/board member choose to depart or return at a different time for personal reasons, expenses will be allowable based on the lessor of the agency approved schedule and the actual schedule.

5. The Business Manager classifies the Travel Expense Statement into one of the following three categories:

a. Organization Owes Employee / Board Member – Treats the Travel Expense Statement as a check request.
b. Employee / Board Member Owes Organization – If the employee / Board member encloses payment for the amount due, treats the payment as a routine cash receipt. If an employee / Board member fails to enclose payment, follow up for payment. After payment received, Business Manager files Travel Expense Statement with advance voucher and documentation.
c. Travel Expense Equal Amount Advanced – No further action needed, Business Manager files Travel Expense Statement with advance voucher and documentation.

In order to simplify the payroll procedure, it is not anticipated that collection of amounts due to the organization as the result of travel advances will be processed as miscellaneous payroll deduction; however, such a procedure is feasible and may be used at the discretion of management.

Subject: BANK RECONCILIATION

PURPOSE

To establish procedures to be followed in performing the month end bank reconciliation.

PROCEDURE

The following sequence of activities takes place in reconciling the bank account:

1. The Office Assistant receives the bank statement unopened from the bank. Opens the bank statement and date stamps the date it was received on the statement forwards the statement to the Business Manager.

2. The bank statement is reconciled by the Business Manager using the procedure outlined in the SouthWare computer software manual and/or Card File Box.

3. The Business Manager prepares a monthly check reconciliation sheet and agrees the balance per bank statement with the balance in the general ledger.

4. The Board of Directors will verify this balance monthly.

5. The Executive Director reviews and approves the monthly bank reconciliation form upon completion by Business Manager for accuracy**.**

Subject: JOURNAL ENTRIES

PURPOSE

To describe the concepts and procedures followed in preparing and processing journal entries.

GENERAL

In addition to the normal routine transactions based upon documents originated outside the Business Office or resulting from the issuance of checks, it is necessary to generate a number of accounting entries internally. Such journal entries include, but are not necessarily limited to:

1. Recording Approval of Grants
2. In-Kind Contributions
3. Month-end Closing Entries
4. Year-end Closing Entries
5. Adjusting and Reclassification Entries
6. Smartlink cash deposits
7. Bi-Weekly Payrolls
8. Other Accruals

DESCRIPTION

1. The Business Manager prepares the journal entry by:

    a. Assembling and attaching documentation necessary to support the entry to the form.
    b. Describing the nature and purpose of the entry.

2. The Business Manager records the entry through the procedure outlined in the SouthWare computer manual.

3. The Director will verify the journal entries monthly and approve

Subject: NON-FEDERAL CONTRIBUTIONS (IN-KIND)

GENERAL

The Head Start Program is a federally funded program. For every dollar received from the federal government, Head Start programs are required to "match" the dollar with a non-federal share equal to 25 cents. This non-federal share is called "In-Kind" and it demonstrates to the federal government that local communities support the Head Start program. In-Kind is an integral part of the Head Start program. Without support from the local community, Head Start could not function or provide the types of services necessary to children and families.

To be accepted, all In-Kind shall meet the following criteria:

1) Verifiable from agency records
2) Are not included as contribution for any other federally-assisted project or program
3) Are necessary and reasonable for proper and efficient accomplishment of program objectives
4) Are allowable costs under cost principles
5) Are not paid by Federal Government under another award
6) Are provided for in the approved budget

Specifically, the contribution should be something of value to Head Start or something the program would pay for if it had not been donated. Donations that directly benefit the program and can be specifically identified with the program's goals or activities are In-Kind. Donations of time that would otherwise have been paid by the program are In-Kind. Any items donated must be relevant and actually used in the program.

In-Kind contributions may consist of the value of real property and equipment and the value of goods and services directly benefiting the program.

In-Kind contributions specific to this program include:

1.) Volunteer Time / Classroom Volunteers;
2.) Professional Services;
3.) Travel;
4.) Parent Activity;
5.) Space Donated;
6.) Utilities Donated;
7.) Supplies;
8.) Food.

Volunteer Time / Classroom Volunteers and Professional Services are services, which are not paid by the program. Each hour of volunteering may be counted. Professional persons and other skilled and unskilled persons may donate these hours.

For volunteer or professional services to be counted, the services would have to be otherwise purchased or provided by the program through its staff. These include baby-sitting while parents are at the Center or attending meetings pertaining to the Center or parent activities; doing projects at home for the Center; classroom help, kitchen help, playground help; repairs to the Center (building shelves, working on playground equipment, etc.); any parent activity is In-Kind.

Documentation of all In-Kind must include the signature of the volunteer indicating the date of service, hours served, the rate of pay and service performed. Head Start staff verifying the documentation must also sign the form.

Other examples of volunteer or professional services include:
- time served by Board and Policy Council members and parents in the classroom, Home Base or management activities. Board and Policy Council members should determine the valuation of their time for that specific program year. Each Board and Policy Council member's time is equal if serving as a Board or Policy Council member;
- Volunteer time at Centers and Home Base units are calculated at the current minimum wage;
- time spent by Center and Home Base parents working with their children if the activities are appropriate for Head Start;
- the use of the home of the child may be used for the actual time of the home visit and the specific time for the activities between parent and child;
- the costs of transportation can be used if it is impractical for the program to provide transportation. The cost to transport a child for medical services is In-Kind if the services are required under the Performance Standards. When the volunteer is being paid for mileage from the program, the mileage cannot be considered as In-Kind;
- time spent by parents to attend Center and Home Base parent meetings are allowed.

It is important to remember the value must be based on the nature of the service the volunteer provides. A dentist's donated services to a Head Start program may be based on regular fees or salary, assuming he / she is providing dental services to the children. If the dentist volunteers to do something else, the value of the time served should be based on the rate for that specific type of activity.

If a person donates the use of a building, that contribution should be valued at the fair rental rate determined by the donor and the Head Start program.

Contributions of supplies shall be rated at the fair market value at the time of donation. Usually the donor applies a value to the items. Clothing can be counted as in-kind as long as the item is used for the children; food must be used in the Program (not sent home).

Completed In-Kind sheets are submitted to the central office at the end of each month for valuation by the In-Kind Recorder**.** Each Center, Home Base unit and office have a file for monthly In-Kind sheets.

An In-Kind report is compiled each month listing the total valuation of In-Kind for each Center, Home Base unit and office.

At the end of the program fiscal year (November 1 – October 31), the total In-Kind donated must meet or exceed the required amount for the grant match. At the end of the fiscal year, In-Kind may be higher or lower in individual line items than budgeted as long as the total dollar number meets or exceeds the required grant match.

Subject: ADMINISTRATIVE COST LIMIT

PURPOSE

To describe the concepts and procedures for determining and monitoring administrative costs.

GENERAL

Allowable costs for administering the Head Start program may not exceed 15 percent of the total approved costs of the program.

ADMINISTRATIVE COSTS

1. Costs classified as administrative costs are those costs related to the overall management of the program. These costs can be in both the personnel and non-personnel categories.

2. Costs of organization-wide management functions are charged as administrative costs. These functions include planning, coordination and direction; budgeting, accounting, and auditing; and management of purchasing, property, payroll and personnel.

3. Administrative costs include, but are not limited to, the salaries of the Executive Director, Human Resource / Transportation Manager, Business Manager, Office Manager and Office Assistant.

4. Other administrative costs include expenses related to administrative staff functions such as the costs allocated to fringe benefits, travel, per diem, transportation and training.

5. Administrative costs include 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, and utilities, and occupying, operating and maintaining space.

REPORTING ADMINISTRATIVE COST

The Business Manager will figure the administrative costs on a monthly basis and report the status to the Policy Council, Board of Directors and Program Managers at year end.

Subject: FINANCIAL REPORTING

PURPOSE

To describe the financial reports prepared for grantee internal management purposes.

GENERAL

The financial reports are the focal point of the grantee internal accounting system. They are the final product of the collection, classification and recording of financial transactions throughout the accounting period.

Financial statements are prepared on a monthly basis. They are issued on or before the second Tuesday of the month following that, which is under report.

There are many ways in which the financial reports are used such as:

1. To present the current financial position of the agency.
2. To report the results of operations for the period under report.
3. To measure actual performance in comparison to a budget.
4. To control operations.
5. To evaluate the effectiveness of responsible management personnel.
6. To report the status of funds.

FINANCIAL REPORTS

1. Expenses Compared to Budget Report – This report presents the result of operations for the period under report and year to date. It also compares the projected expenditures with actual.

2. This report is the basis used to prepare reports required by the funding sources, and for the Policy Council, Board of Directors and Program Managers.

ANALYSIS OF FINANCIAL REPORTS

The Business Manager will analyze the Expenses Compared to Budget Report on a monthly basis and present it to the Policy Council and Board of Directors.

Subject: FINANCIAL STATUS REPORTING (SF-269's)

GENERAL

The SF-269 is a reporting requirement by the US Department of Health and Human Services. The Business Manager will prepare the report according to the instructions included with the form. SF-269's are required semi-annually (i.e. 30 days after the end of the second and fourth quarter of each budget period, every six months), plus a final SF-269 within 90 days after the end of the budget year.

Subject: FEDERAL CASH TRANSACTION REPORTING (PMS 272)

GENERAL

The PMS 272 is a reporting requirement by the US Department of Health and Human Services. The Business Manager will prepare the report according to the DHHS Manual for Recipients Financed Under the Payment Management System (PMS). The report will then be returned via Internet Electronic 272 Federal Cash Transactions Report System. The address to access the Electronic 272 is http://e272.dpm.psc.gov. PMS 272's are required quarterly on a calendar year. This is an information report utilized to reconcile draw-downs of federal funds and cash disbursements of our program on a quarterly basis.

Subject: IRS FORM 990

The Form 990 is a reporting requirement by the Internal Revenue Service for Non-Profit, tax-exempt organizations. This report is prepared and filed on an annual basis with a due date of March 15 for our year ending October 31st. This report is prepared by the Auditors and Business Manager. The report provides information on our organization's mission, finances, and programs. It also provides information regarding compliance, governance, structure, procedures, conflict of interest, and activities. A copy of the report is presented to the Executive Director for review prior to submission and a copy of completed, filed return is provided to the Governing Board.

Subject: GRANT APPLICATION PROCESS

PURPOSE

To describe the procedure used in budgeting revenue and expenditures for the following periods and the procedure used for program planning.

PROCEDURE

1. An assessment of community strengths, needs and resources will be completed every three years and reviewed and updated annually.

2. Members from the Governing Board, Policy Council, Management Team and staff will formulate long-range program goals and short-term program and financial objectives that address the needs of children, families and staff identified in the community and program assessment.

3. The Management Team will prioritize the needs that have been determined in order of importance in case there are financial constraints.

4. The Management Team, Board of Directors, and Policy Council will develop a budget based on the program's funding level as stated in the "Letter of Intent to Fund," provided by the Department of Human Services, Administration for Children and Families in Denver and the program needs as identified and prioritized.

5. The 424, request for financial assistance, budget narrative and assurances if completed and,

   -submitted to the full Policy Council for final review and approval;
   -submitted to the full Grantee Board for final review and approval;
   -submitted to Grantor, ACF, Regional Office Denver, CO 90 days prior to November 1.

Subject: INVENTORY

PURPOSE

To describe the process and procedures of inventory control and record keeping.

PROCEDURE

1. The Office Assistant and purchaser enter purchasing information into the inventory record using purchase orders and vendor invoices. The records shall include the following information.

   (i) A description of the equipment.

   (ii) Manufacturer's serial number, model number, stock number, or other identification number.

   (iii) Category in which the equipment is used (art, audio visual, block area, books-adult, books-child, dramatic play/house keeping, furniture, games, general, kitchen, large motor, manipulative, music, science, special need, vehicle, woodwork).

   (iv) Source of the equipment, including the grant award number.

   (v) Acquisition date.

   (vi) Unit acquisition cost.

   (vii) Location and condition of the equipment and the date the information was reported.

   (viii) Ultimate disposition date.

   (ix) "NESD Head Start Program" identification stickers or metal tags shall be placed on inventory items such as books, puzzles, furniture, computer equipment, etc. when practical.

2. In accordance with the NESD Head Start Program's Procurement Policies and Procedures, inventory items valued at more than $5000 shall be considered equipment. The equipment will be documented and monitored by the Business Manager on the same inventory system but will be reviewed by auditors on an annual basis.

3. The staff shall take a physical inventory of items under $5000 and the results reconciled with the equipment records on an annual basis. Any differences between quantities determined by the physical inspection and those shown in the equipment records shall be investigated to determine the causes of the difference. The recipient shall, in connection with the inventory, verify the existence, current utilization, and continued need for the equipment.

Subject: CREDIT CARDS

PURPOSE

To describe the process and procedures of internal controls and record keeping regarding company credit cards.

Fuel Cards
Employees who are issued a staff vehicle are also issued fuel cards. The Human Resource / Transportation Manager will maintain a current list of cards issued to various employees. Any extra cards are kept in a locked / secured area by Human Resource / Transportation Manager. Employees are required to turn in all receipts with their monthly vehicle report. The Business Manager uses the receipts to reconcile fuel statements on a monthly basis.

Corp Bank Card
The two cards in agency's possession is kept by Business Manager in a locked and secured place. The Executive Director and Human Resource / Transportation Manager have access to the cards in the event the Business Manager is absent. A purchase order must be issued when using these cards. The cards have limited usage but are utilized routinely for purchasing airline tickets through a travel agent, securing rooms at hotels, and internet or retail purchases when necessary. Purchases require prior approval from Executive Director or Business Manager.

Other Credit Cards

A select few businesses in the program area now require a store card for purchases (charge account). These credit cards are in the possession of the Business Manager and require prior approval from the Executive Director or Business Manager for purchases. These cards are also kept in a locked/secure place and a purchase order must be issued for a purchase. The Business Manager reconciles the monthly statement with receipts.

Subject: RECORD RETENTION AND DESTRUCTION

PURPOSE

To describe the concepts and procedures related to storing and destroying company records.

GENERAL

This section sets forth federal requirements for record retention and access to records for awards. Financial records, supporting documents, statistical records and all other records pertinent to an award shall be retained for a period of three years from the date of submission of the annual financial report. Exceptions are as follows: If any litigation, claim, or audit is started before the expiration of the 3 year period, records shall be retained until litigation, claims, or audit findings involving the records have been resolved and final action taken. Records for real property and equipment acquired with Federal Funds shall be retained for 3 years after final disposition.

DESCRIPTION

The NESD Head Start Program has adopted the following financial records retention schedule:

DOCUMENT	RETENTION PERIOD	RESPONSIBLE PARTY
Grant Applications and Awards	7 years + current	Business Manager
SF-SAC Data Collection Form	7 years + current	Business Manager
Form 269 & Form 272	7 years + current	Business Manager
Form 990 & Audit Reports	Permanent	Business Manager
Form 1099 and 1096	7 years +current	Business Manager
Form W-2 and W-3	7 years +current	Business Manager
General Ledger and Trial Balance	7 years + current	Business Manager
Expense Compared to Budget Report	7 years + current	Business Manager
Purchase Orders, Accounts Payable Registers, and Paid Invoices	7 years + current	Business Manager
Bank Statements and Check Registers	7 years + current	Business Manager
Payroll Time Sheets and Payroll Distribution Reports	7 years + current	Business Manager
Insurance Policies	7 Years + current	Business Manager
Quarterly Payroll Tax Reports (941 and SUTA)	7 years + current	Business Manager
Employee Files	Permanent	H/R Manager
Kid Files	3 years + current	Office Manager
In-Kind Contributions and Reports	3 years + current	Business Manager
Board Meeting Minutes	7 years + current	Executive Director
Policy Council Meeting Minutes	7 years + current	Executive Director
401-K Reports and Schedule 5500	7 years + current	Business Manager

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