Reviewed: 07/28/2023 Policies & Procedures: **PFCE**Revised: 07/28/2023 Page **1** of **2**



Fundraising

POLICY/APPROACH:

In order to remain in compliance with all federal regulations including Office of Budget and Management Cost Principles at 2 Code of Federal Regulations (CFR) Part 225, Appendix and 2 CFR Part 230, Appendix B., and ACYF-PI-HS-06-06, the following policy is in force.

Overview: Fund-raising activities occur occasionally under Head Start/EHS auspices. Parents also often engage in fund-raising as part of parent involvement activities in Head Start/EHS. These activities allow the program to generate additional resources to support special projects that the program would not otherwise be able to afford using only its Head Start/EHS grant funds.

Policy Council Approval 8/19/2014 Board Approval 8/21/2014

HEAD START PROGRAM PERFORMANCE STANDARDS:

General Regulations (ACYF-PI-HS-06-06)

PROTOCOL:

Fund-raising activities to supplement Head Start/EHS program funds are permissible, provided that:

- No Head Start/EHS funds are used for fund-raising activities. Costs for such activities are unallowable per the Office of Management and Budget Cost Principles Code of Federal Regulations (CFR) Part 200 section 442, Appendix B and 2 CFR Part 230, Appendix B.
- No Head Start/EHS staff members are engaged in these activities during the period when such staff members are employed. Funds may not be solicited, collected or tabulated during work hours or using Head Start/EHS -funded equipment, facilities or supplies during Head Start/EHS hours of operation
- No Head Start/EHS resources (e.g., facilities, equipment, etc.) can be used during the program's normal workday. Such resources may be used on an occasional basis during the time the Head Start/EHS program is closed. A grantee may, for example, allow the use of one of its centers on the weekend or in the evening to provide assistance to the fund-raising effort, but may not use the center during the time it is being used to provide Head Start/EHS services to enrolled children and families.

PERMISSIBLE HEAD START/EHS FUND-RAISING:

Fund Raising activities must meet this policy's guidelines and **must** be submitted to the Executive Director for approval in advance.

Reviewed: 07/28/2023 Policies & Procedures: **PFCE** Revised: 07/28/2023 Page **2** of **2**

 Head Start/EHS parents may raise contributions of outdoor play equipment from vendors during weekends or other periods when the Head Start/EHS program is not in operation, as long as the contribution is voluntary. Such contributions could be taxdeductible as an ordinary and necessary business expense provided the vendor receives something in return, such as a public acknowledgement of its support.

PROCEDURE:

- 1. Fund-raising activities should only be related to generating revenue for the benefit of the program's Head Start/EHS children and families.
- 2. No Head Start grant funds can be used to support the costs of any fund-raising efforts beyond this purpose.
- 3. The SOCFC Executive Director shall furnish all Fund-Raiser applicants with a Request for Approval form. This form shall include:
 - a. The name of the Event
 - b. The purpose of the Event
 - c. The timeline of the Event
 - d. The names of the Fund-Raisers
 - e. The name of the Lead Responsible Party (must be either the Center's Policy Council Rep or Alternate, or a Center Parent Group Officer)
 - f. Any requested off-hours use of Head Start/EHS facilities or equipment
- 4. All potential fund-raising activities shall be submitted to the SOCFC Executive Director for approval before any fund-raising activity takes place.
- 5. The SOCFC Executive Director shall furnish a fund-raising packet for all approved fund-raising activities. This packet shall include a personal identification badge for each solicitor including the name of the fund-raising event, its purpose and duration, as well as in-kind donation forms and other helpful materials.
- 6. All funds shall be received and accounted for by the SOCFC Finance Director. These funds will be used for allowable program expenditures, and shall be managed as such by the SOCFC Finance Director.