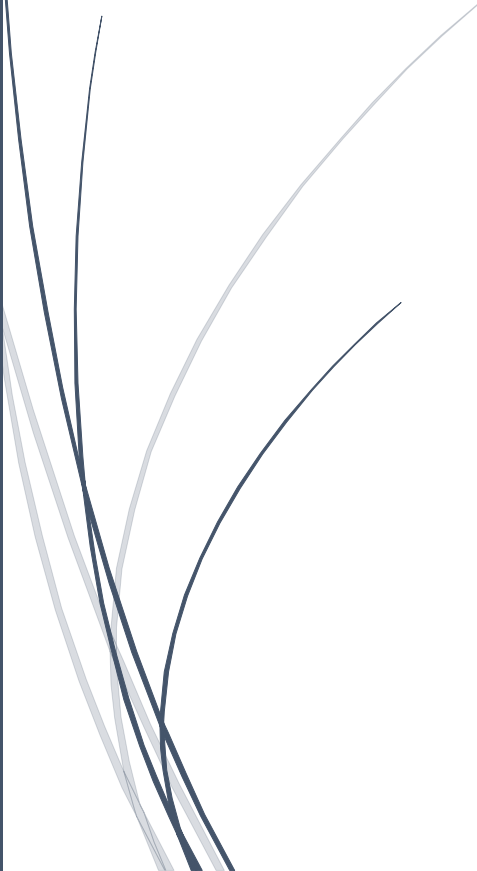


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Lowndes County BOE Head Start

Policies and Procedures Manual

~1303 FINANCIAL AND ADMINISTRATIVE REQUIREMENTS~





Lowndes County Board of Education Head Start
Policies and Procedures



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Financial and Administrative Requirements



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Part 1303: Financial and Administrative Requirements
Section: 1303.1
Subject: Overview.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

Finances are managed in accordance with regulations and funding source requirements.

Procedure:

1. The Lowndes County Board of Education, Head Start Program, and Policy Council formulates financial policies and delegate administration of financial policies to the administrative staff in compliance with CFR Title 45 Part 75 Uniform Administration Requirements for Grants and Cooperative Agreements to State and Local Government, cost principle for state, local or Indian tribal government and OMB A-133 audits for state, local government, and non-profit organization. The Superintendent of Schools is over all programs including the Head Start Program. The Lowndes County Board of Education has a Chief School Financial Officer. However, Head Start has a Fiscal Manager who is responsible for financial operations.
2. The Superintendent has responsibility for all operations and activities, including financial management.
3. The Fiscal Manager is responsible to the Head Start Director for all Head Start financial operations.
4. The Head Start Director is responsible to the Superintendent
5. Managers are responsible to the Head Start Director.
6. The lines of authority on the agency's organization chart will be followed by all employees.
7. Current job descriptions will be maintained for all employees, indicating duties and responsibilities at the Central Office.
8. The Head Start Fiscal Manager is located in the Head Start Central Office. The assigned duties include completing monthly, quarterly, and final reports, calculating cash needs and making the necessary drawdowns for immediate need for cash disbursement from the Federal Payment System (PMS).



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9. The Head Start financial management system shall ensure that no one person has complete control over all aspects of a financial transaction.
10. The Director and Chief School Financial Officer oversee the Head Start Fiscal Manager in carrying out the financial responsibilities of the Head Start Program.



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Part 1303: Financial and Administrative Requirements
Subpart A Financial Requirements
Section: 1303.2
Subject: Purpose.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

The program follows general accounting practices in accordance with the regulations applicable to program administration and grants management.

Procedure:

1. The Fiscal Manager maintains accounting records in QuickBooks to prepare monthly reports. The CSFO records in Nextgen accounting software. The Lowndes County Board of Education fiscal year ends September 30 whereas Head Start ends May 31. Therefore different software is used.
2. Adequate documentation will be maintained to support all journal entries.
3. Head Start expense accounts in the general ledger will correspond with the Head Start budget line items.
4. The Lowndes County Head Start Program will retain records for three years after the final financial report for the particular grant award project period.
5. If any litigation, claim, negotiation, audit or other action involving the records started before the expiration of the 3 year period, the records will be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular 3 year period, whichever is later.



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Part 1303: Financial and Administrative Requirements
Subpart A Financial Requirements
Section: 1303.3
Subject: Other requirements - Safeguards and Internal Control.
Date Approved PC: **January 12, 2022**
Date Approved BD: **January 13, 2022**

Policy:

The program follows general accounting practices in accordance with the regulations.

Procedure:

1. The CSFO reconciles all bank statements.
2. Copies of the bank statements and reconciliation sheets are submitted to the Fiscal Manager to file.



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Part 1303: Financial and Administrative Requirements
Subpart A Financial Requirements
Section: 1303.3
Subject: Other requirements - Safeguards and Internal Control.
Date Approved PC: **January 12, 2022**
Date Approved BD: **January 13, 2022**

Policy:

The LCBOE Head Start program maintains effective control over and accountability for all funds, property and other assets.

Procedure:

1. The Fiscal Manager and Director will review financial reports to compare budgeted amount to actual cost.
2. The Fiscal Manager, Head Start Director, and CSFO share the financial responsibilities of the Head Start program. Therefore, no one person has complete control over a financial transaction. Each person is aware of the actions of the other.
3. The Payroll Clerk of the Lowndes County Board of Education enters payroll for all employees including the final input for Head Start employees after it has been entered by the Fiscal Manager.
4. The Payroll Clerk generates an input edit leave report from the general ledger to identify Head Start expenditures. Once the report is reviewed by the Fiscal Manager and the Head Start Director, the CSFO will produce the monthly payroll expenditure report for payment and a draw down is made from the Payment Management System for the month.



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Part 1303: Financial and Administrative Requirements
Subpart A Financial Requirements
Section: 1303.3
Subject: Other requirements - Safeguards and Internal Control.
Date Approved PC: **January 12, 2022**
Date Approved BD: **January 13, 2022**

Policy:

Budgets are structured by categories of expenditure for each program year.

Procedure:

When preparing the budget for the Lowndes County BOE Head Start Program these steps will be followed:

1. The Head Start Director will send out letters to representatives from the Board, Policy council, key management staff (Education Manager, Family Community Manager, etc.) Fiscal (bookkeeper, CSFO) and Superintendent requesting participation to compose the budget committee.
2. Letters are sent to the management staff of Head Start requesting realistic expenditures for the upcoming year.
3. Budgeting process begins by reviewing expenditures and budget forecasting from the prior year or months, discussions of needs for the following budget period are made based on last year's budget, financial reports, management staff projections, self-assessments, ongoing monitoring reports, and PIR data by the budget committee.
4. Based on realistic expected expenditures that incorporate the suggestions by the budget committee a draft budget is prepared in the GABI (budget application)
5. The budget will be submitted to the Board and Policy Council for discussions and revisions. After discussions and revisions, the draft budget is returned to the budget committee for final changes
6. The budget will be approved by the Policy Council and the Board of Education before being submitted to the Regional Office.
7. The budget is then submitted to the Regional Office 90 days before end of grant period (currently May 31) to the Regional Office in Atlanta, Ga.



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8. When the budget is approved by the Regional office the Fiscal Manager and Head Start Director will ensure that the approved budget and awards letter and contracts are on file. Copies will be maintained in the finance department.

Part 1303: Financial and Administrative Requirements
Subpart A Financial Requirements
Section: 1303.3
Subject: Other requirements - Safeguards and Internal Control.
Date Approved PC: **January 12, 2022**
Date Approved BD: **January 13, 2022**

Policy:

The program follows general accounting practices in accordance with the regulations.

Procedure:

RECORDING RECEIPTS

1. In the event of a credit refund or donation, checks will be immediately forwarded to the fiscal officer who will record the receipt on the cash receipt journal.
2. Documentation for all receipts (copy of check, letter, etc.) are filed and copies are forwarded to the Chief School Financial Officer.

CASH DISBURSEMENT

1. All original invoices will be forwarded to the Fiscal Manager with matching purchase order.
2. A purchase order will be prepared to serve as a check authorization for disbursement.
3. The purchase orders will have the approval of the Head Start Director and the Superintendent. Supporting documentation will be attached, if needed.
4. The Fiscal Manager will process purchase order through Nextgen assigning a number and all invoices should have the purchase order number on it before payment unless the invoice is for monthly contracted services.
5. The CSFO or designee is responsible for blank checks which are kept under lock and key in the Department of Business and Fiscal Affairs.
6. The Head Start Fiscal Manager is responsible for paying all Head Start invoices. Invoices are paid at the central office at the Board of Education. Claims are entered using Nextgen accounting software. Invoices are given to the Director for approval of expenditures and supporting documentation is given to the CSFO for processing.



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7. Checks are distributed as follows: original mailed to the payee, the copy of the check and supporting documentation is filed by vendor.
8. An accounts payable voucher posting register is kept after each check run.
9. Voided checks will be kept by the Department of Business and Fiscal Affairs.
10. No checks will be made out to cash, bearer, petty cash, etc.
11. No checks will be prepared on verbal authorization.



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Part 1303: Financial and Administrative Requirements
Subpart B Financial Administrative Requirements
Section: 1303.3
Subject: Other requirements - Safeguards and Internal Control.
Date Approved PC: **January 12, 2022**
Date Approved BD: **January 13, 2022**

Policy:

The Lowndes County Board of Education's debit cards shall be used for approved items/services related to its operation. The debit cards will be monitored by the Chief School Finance Officer, Head Start Program Director, and the Superintendent.

Procedure:

1. The debit card is kept in a secure location as identified by the Chief School of Finance Officer, the Head Start Director, and the Superintendent.
2. The debit card shall be requested through the established requisition process by the administrator.
3. A purchase order shall be generated for all purchases to be made with the debit card.
4. The purchase order and debit card shall be given to the administrator making the request for the purchase and debit card usage.
5. Immediately following a debit card purchase, the administrator shall submit all receipts, confirmation or any other verification of expenditure to the accounts payable clerk. The debit card shall be returned to the Chief School Finance Officer, Head Start Program Director or Superintendent.
6. Debit card payments will be made monthly to Regions Bank.
7. In case of an emergency purchase with the debit card, all documentation shall be completed as soon as possible and notification of usage shall be made immediately to the Chief School Finance Officer, Head Start Director or Superintendent.
8. In cases of unauthorized purposes, the individual using the debit shall reimburse the Lowndes County Board of Education for the entire amount within ten (10) business days.
9. The debit card user shall not exceed the total amount of the purchase order, without prior approval of the Chief School Finance Officer, Head Start Program Director or the Superintendent.



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10. Any intentional violation may result in a recommendation to the Lowndes County Board of Education for disciplinary action against the violator.
11. Anyone using the debit card to obtain items for personal use is subject to criminal prosecution.



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Policies and Procedures



Part 1303: Financial and Administrative Requirements
Subpart A Financial Requirements
Section: 1303.3
Subject: Other requirements - General Accounting Practices.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

General Travel/Reimbursement procedures are in place.

Procedure:

1. Per diem costs are only allowed if travel is overnight. However, lunch is always payable or reimbursable if it is an integral part of the scheduled meeting.
2. Taxi fares, limousine fares and parking fees will be reimbursed with receipts.
3. Incomplete or incorrect travel Forms will be returned to the employee to make correction. If this occurs, travel reimbursement may be delayed.
4. The Fiscal Manager will verify the travel and calculate the amount of the total travel reimbursement.
5. Policy Council, Board members and parents will follow the same procedures for travel reimbursement



Lowndes County Board of Education Head Start
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Part 1303: Financial and Administrative Requirements
Subpart A Financial Requirements
Section: 1303.3
Subject: Other requirements.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

Standards of reasonableness, allocability, and allowability of costs are followed.

Procedure:

1. The Lowndes County BOE Head Start program will be responsible for ensuring that costs charged to a sponsored agreement are allowable, allocable and reasonable and necessary under the cost principles.
2. A cost is allowable if it is consistent with policies, regulations and procedures that apply uniformly to both federal awards and other activities of the governmental unit. If it is allocable to the project for which the grant is awarded, it is necessary for the proper and efficient administration of the proposed project, consistently treated as a direct or indirect cost. It is allowable if it permitted under the appropriate cost principles prescribed in OMB circular A-87 and not restricted or prohibited by the terms and conditions of the grant. A cost is allowable if it in accordance with generally accepted accounting principles and not including as a cost or used to meet cost sharing or matching requirements of any other Federal award in current or prior period except specifically provided by Federal law or regulations.
3. Cost may be allocated to a grant supported project if they benefit the project either directly or indirectly. Direct costs are those which are specifically incurred for the project. Indirect costs are those that are necessary for the operation of the organization, but are not incurred specifically for any one project or program
4. A cost is reasonable if it does not exceed that which would be incurred by prudent individual or organization under the circumstances prevailing at the time the decision was made to incur the cost. It is necessary for the performance of the grant project, there are market prices for comparable goods or services, and the cost is one that is recognized as ordinary and necessary for the operation of the program or the performance of the Federal award.
5. All Head Start funds are subject to an annual audit that shall be conducted by an independent CPA firm Financial Review Section of the State Department of Education. The Head Start program is part of the Lowndes County School System and is therefore subject to any audit conducted by the State Department of Education for the Lowndes



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County Board of Education. The audit is usually performed in April or May of each year for the previous year ended.

6. The Fiscal Manager is responsible for providing information that may be necessary for the Head Start portion of the audit. The auditors will instruct the bookkeeper of their needs and records required for completion of the Head Start audit.
7. The Lowndes County BOE Head Start program is audited each year, but the compliance section of the program is not audited each year; this is usually done every three years.
8. The Lowndes County BOE Head Start program will meet the requirement of the Department of Health and Human Services who administers the grant in Georgia that an audit be performed and reports are forwarded to the proper office within a year after program ending year date.
9. The Lowndes County BOE Head Start program year ending date is May 31st of any given year.
10. It is the practice of the Head Start program not to duplicate services. The independent audit would therefore never be performed unless it is determined that the program will not meet its requirements.



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Part 1303: Financial and Administrative Requirements
Subpart B Administrative Requirements
Section: 1303.3
Subject: Other requirements.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

Lowndes County BOE Head Start food program is under the guidance and direction of the Lowndes County Board of Education Assistant Superintendent. The food purchases, USDA reimbursements and any other functions by the Food program is controlled through the school system.

Procedures:

1. Breakfast, lunch, and snacks are served daily.
2. Teachers submit the total number of students present daily to the Cafeteria Manager.
3. The Cafeteria Manager submits a monthly report to the LCBE Child Nutrition Program Bookkeeper who is responsible for maintaining and tracking the rate of meals.
4. This information is submitted to the Head Start Fiscal Manager for reporting and reimbursement purposes.



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Part 1303: Financial and Administrative Requirements
Subpart B Administrative Requirements
Section: 1303.3
Subject: COVID-19 - Other requirements.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

COVID-19 Funds are one-time funds and will be used as such.

Procedures:

1. Mental health services, supports, crisis response and intervention services will be provided.
2. Coordination, preparedness and response efforts with state, local, tribal, and territorial public health departments and other relevant agencies will take place.
3. Necessary supplies and contracted services to sanitize and clean facilities and vehicles will be obtained.
4. The purchase of Leap Pads and Wi-Fi Hotspots are required to help ensure that continued services are provided to children and families during the COVID-19 pandemic.



Lowndes County Board of Education Head Start
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Part 1303: Financial and Administrative Requirements
Subpart A Financial Requirements
Section: 1303.4
Subject: Federal financial assistance, non-federal match, and waiver requirements.
Date Approved PC: **January 12, 2022**
Date Approved BD: **January 13, 2022**

Policy:

The program has fiscal procedures in place for in kind contributions.

Procedure:

1. The Lowndes County BOE Head Start program will meet requirements for Non Federal share as described in the Federal Regulations (CFR 45 part 92). The non-federal share requirement for Head Start is 20% of the entire project cost.
2. All in-kind contributions will be received and recorded on a monthly basis by the Family Community Services Manager and the Fiscal Manager.
3. Parents will sign in and out whenever they are at the program to assist in program activities.
4. Forms are given to teachers and staff for in-kind. The employee who receives the contributions will prepare the in-kind form for the non-federal share requirements. They will have the donor sign the Form and date it. The teacher's or staff's signature on the form will verify the in-kind contribution.
5. Family Community Services Manager will check for signatures, date of service and donor signatures.
5. Family Community Services Manager enters the rate for services volunteered into Child Plus and forwards the in-kind forms to the Fiscal Manager to verify.
6. The Fiscal Manager prints the reports from Child Plus and calculates the in-kind amounts monthly.
7. Volunteer services provided at the Lowndes County Head Start will be valued at rates consistent with those ordinarily paid for similar work in the grantee's organization. If there are not rates for employees performing similar work, rates will be consistent with those paid by other employers for similar work in the same labor market. Volunteers in the classroom value is based on the hourly rate of teacher assistant plus fringe benefits. The policy council and board value is based on hourly rate of Head Start director plus



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fringe benefit. Grantee value is based on their monthly salary and percentage of time with Head Start program.

8. When an employee other than the grantee or cost type contractor furnishes free of charge the services of an employee in the employees normal line of work, the services will be valued at the employee's regular rate of pay exclusive of the employee's fringe benefits and overhead costs. If the services are in a different line of work, the rate will be consistent with those ordinarily paid by other employers for similar work in the same labor market.
9. When a third party donates supplies, the contribution will be valued at the market value of the supplies at the same time of the donation.
10. When a third party donates the use of equipment or space in the building but retains the title, the contribution will be valued at the fair rental rate of the equipment or space.
11. When land or space in a building is donated, the value of the land or space in the building will be based on the square footage, and the amount of time that the building is used. The square footage will be based on the fair market value of the building and space that is used by Head Start.
12. If match requirements cannot be met due to circumstances arising during the budget period, grantees are encouraged to immediately submit a request for waiver to their Regional Office. Grantees are cautioned that waivers apply only to one budget period and, if needed, the grantee must apply for a new waiver for any subsequent budget period.



Part 1303: Financial and Administrative Requirements
Subpart A Financial Requirements
Section: 1303.5
Subject: Development and administrative costs.
Date Approved PC: **January 12, 2022**
Date Approved BD: **January 13, 2022**

Policy:

The program complies with the program cost requirements set forth in the performance standards.

Procedure:

1. Costs classified as development and 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. In cases where costs benefit the program components as well as development and administrative functions within the Head Start program, the program identifies and appropriately allocates the portion of the costs that are for development and administration.
2. The grantee must charge the costs of organization-wide management functions as development and administrative costs. These functions include planning, coordination and direction; budgeting, accounting, and auditing; and management of purchasing, property, payroll and personnel.
3. Development and administrative costs include, but are not limited to:
 - a. the salaries of the program director, personnel officer, fiscal officer/bookkeeper, purchasing officer, payroll/insurance/ property clerk, janitor for administrative office space, and
 - b. costs associated with volunteers carrying out administrative functions.
4. Other development and administrative costs include expenses related to administrative staff functions such as the costs allocated to fringe benefits, travel, per diem, transportation and training.
5. Development and administrative costs include expenses related to bookkeeping and payroll services, audits, and bonding; and, to the extent they support development and administrative functions and activities, the costs of insurance, supplies, copy machines, postage, and utilities, and occupying, operating and maintaining space.
6. Costs to develop and administer a program cannot be excessive or exceed 15 percent of the total approved program costs. Allowable costs to develop and administer a Head Start



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program cannot exceed 15 percent of the total approved program costs, which includes both federal costs and non-federal match.

7. The responsible HHS official may grant a waiver for each budget period if a delay or disruption to program services is caused by circumstances beyond the agency's control, or if an agency is unable to administer the program within the 15 percent limitation and if the agency can demonstrate efforts to reduce its development and administrative costs.
8. If at any time within the grant funding cycle, a grantee estimates development and administration costs will exceed 15 percent of total approved costs, it must submit a waiver request to the responsible HHS official that explains why costs exceed the limit, that indicates the time period the waiver will cover, and that describes what the grantee will do to reduce its development and administrative costs to comply with the 15 percent limit after the waiver period.
9. In cases where costs benefit the program components as well as development and administrative functions within the Head Start program, the program identifies and appropriately allocates the portion of the costs that are for development and administration.
10. Dual benefit costs include, but are not limited to, salaries, benefits and other costs (such as travel, per diem, and training costs) of staff that perform both program and development and administrative functions. Grantees must determine and allocate appropriately the part of these costs dedicated to development and administration.
11. Space costs, and costs related to space, such as utilities, are frequently dual benefit costs. The grantee determines and appropriately allocates the amount or percentage of space dedicated to development and administration.



Lowndes County Board of Education Head Start
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Part 1303: Financial and Administrative Requirements
Subpart B Administrative Requirements
Section: 1303.10
Subject: Purpose.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

Procurement is done in accordance with applicable requirements and these procedures.

Procedure:

1. The Lowndes County Head Start program will ensure that all procurement transactions provide open and free competition to the maximum extent possible. We will be aware of organizational conflict of interest or noncompetitive practices among contractors that may restrict or eliminate competition or otherwise restrain trade.
2. Competition and restrictive examples may include but is not limited to placing unreasonable requirements on firms in order to do business, non-competitive practices between firms, organizational conflict of interest and unnecessary experience and bonding requirements.
3. Solicitation shall clearly set forth all requirements that the bidder/offer must fulfill in order for the bid/offer to be evaluated.
4. Awards shall be made to the bidder/offer that is responsible for the solicitation most advantageous to the agency; the price and other factors will be considered.
5. Factors such as discounts, transportation costs, and taxes may be considered in determining the lowest bid; however any and all bids/offers may be rejected when it is the agency's best interest to do so and in the case of governmental procuring parties such rejections are in accordance with applicable, federal, state and local laws, rules or regulations.
6. Small purchase procedures that are relatively simple and informal for services and supplies under \$5000.00 prices, or rate quotations will be obtained from an adequate number of qualified sources.
7. Sealed bids are publicly solicited and a firm fixed contract will be awarded to the responsible bidder whose bid conforms to all the material terms and conditions of the invitation for bids are the lowest in price. The invitation for bids will be publicly advertised and bids shall be solicited from an adequate number of known suppliers providing them sufficient time prior to the date set for opening the bids.



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Part 1303: Financial and Administrative Requirements
Subpart B Administrative Requirements
Section: 1303.11
Subject: Limitations and prohibitions.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

The Davis Bacon and Related Acts (DBRA) requires all contractors and subcontractors performing work on federal or District of Columbia construction contracts or federally assisted contracts in excess of \$2,000 to pay their laborers and mechanics not less than the prevailing wage rates and fringe benefits for corresponding classes of laborers and mechanics employed on similar projects in the area. The prevailing wage rates and fringe benefits are determined by the Secretary of Labor for inclusion in covered contracts.

Procedure:

All contractors and subcontractors shall pay prevailing wage rates for projects covered by the Davis – Bacon Act.

1. Davis – Bacon Act requirements are included upfront in contracts.
2. Time sheets are collected and analyzed weekly.



Lowndes County Board of Education Head Start
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Part 1303: Financial and Administrative Requirements
Subpart B Administrative Requirements
Section: 1303.12
Subject: Insurance and bonding.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

Insurance procedures are in place.

Procedure:

1. The Fiscal Manager will preserve a copy of the insurance policy for the Head Start students.
2. Reasonable adequate coverage will be maintained for vehicles and buildings.
3. Insurance policies will correspond to the program year.
4. Certain individuals are bonded in the event of losses resulting from fraudulent acts by individuals authorized to disburse Head Start funds.



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Part 1303: Financial and Administrative Requirements
Subpart C Protections for the Privacy of Child Records
Section: 1303.20, 1303.21
Subject: Establishing procedures/Applicable Confidentiality Provisions.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

The program establishes and implements procedures to protect the confidentiality of any personally identifiable information (PII) in child records.

Procedure:

1. If the program is an educational agency or institution that receives funds under a program administered by the Department of Education and therefore is subject to the confidentiality provisions under the Family Educational Rights and Privacy Act (FERPA), then it complies with those confidentiality provisions of FERPA instead of the provisions in 1303.20.
2. If the program serves a child who is referred to, or found eligible for services under, IDEA, then a program must comply with the applicable confidentiality provisions in Part B or Part C of IDEA to protect the PII in records of those children, and, therefore, the provisions in this subpart do not apply to those children.



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Part 1303: Financial and Administrative Requirements
Subpart C Protections for the Privacy of Child Records
Section: 1303.21
Subject: Program procedures-applicable confidentiality provisions.
Date Approved PC: **January 12, 2022**
Date Approved BD: **January 13, 2022**

Policy:

The program establishes and implements procedures to protect the confidentiality of any personally identifiable information (PII) in child records.

Procedure:

1. If the program is an educational agency or institution that receives funds under a program administered by the Department of Education and therefore is subject to the confidentiality provisions under the Family Educational Rights and Privacy Act (FERPA), then it complies with those confidentiality provisions of FERPA instead of the provisions in 1303.20.>
2. If the program serves a child who is referred to, or found eligible for services under, IDEA, then a program must comply with the applicable confidentiality provisions in Part B or Part C of IDEA to protect the PII in records of those children, and, therefore, the provisions in this subpart do not apply to those children.
3. The program establishes and implements procedures to protect the confidentiality of any personally identifiable information (PII) in child records.



Part 1303: Financial and Administrative Requirements
Subpart C Protections for the Privacy of Child Records
Section: 1303.22
Subject: Disclosures with, and without, parental consent.
Date Approved PC: **January 12, 2022**
Date Approved BD: **January 13, 2022**

Policy:

The program protects personally identifiable information (PII) in child records.

Procedure:

1. Disclosures With Parental Consent
 - a. Subject to the exceptions in 1303.22 b and 1303.22 c, the procedures to protect PII require the program to obtain a parent's written consent before the program may disclose such PII from child records.
 - b. The procedures to protect PII require the program to ensure the parent's written consent specifies what child records may be disclosed, explains why the records will be disclosed, and identifies the party or class of parties to whom the records may be disclosed.
 - i) The written consent must be signed and dated.
 - c. Signed and dated written consent may include a record and signature in electronic form that:
 - i) Identifies and authenticates a particular person as the source of the electronic consent; and,
 - ii) Indicates such person's approval of the information.
 - d. The program explains to the parent that the granting of consent is voluntary on the part of the parent and may be revoked at any time.
 - i) If a parent revokes consent, that revocation is not retroactive and therefore it does not apply to an action that occurred before the consent was revoked.
2. Disclosure Without Parental Consent but with Parental Notice and Opportunity to Refuse
 - a. The procedures to protect PII allow the program to disclose such PII from child records without parental consent if the program notifies the parent about the disclosure, provides the parent, upon the parent's request, a copy of the PII from child records to be



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disclosed in advance, and gives the parent an opportunity to challenge and refuse disclosure of the information in the records, before the program forwards the records to officials at a program, school, or school district in which the child seeks or intends to enroll or where the child is already enrolled so long as the disclosure is related to the child's enrollment or transfer.

3. Disclosure Without Parental Consent

The procedures to protect PII allow the program to disclose such PII from child records without parental consent to:

a. Officials within the program or acting for the program, such as contractors and subrecipients, if the official provides services for which the program would otherwise use employees, the program determines it is necessary for Head Start services, and the program maintains oversight with respect to the use, further disclosure, and maintenance of child records, such as through a written agreement;

b. Officials within the program, acting for the program, or from a federal or state entity, in connection with an audit or evaluation of education or child development programs, or for enforcement of or compliance with federal legal requirements of the program; provided the program maintains oversight with respect to the use, further disclosure, and maintenance of child records, such as through a written agreement, including the destruction of the PII when no longer needed for the purpose of the disclosure, except when the disclosure is specifically authorized by federal law or by the responsible HHS official;

c. Officials within the program, acting for the program, or from a federal or state entity, programs, for, or on behalf of, the program, provided the program maintains oversight with respect to the use, further disclosure, and maintenance of child records, such as through a written agreement, including the destruction of the PII when no longer needed for the purpose of the disclosure;

d. Appropriate parties in order to address a disaster, health or safety emergency during the period of the emergency, or a serious health and safety risk such as a serious food allergy, if the program determines that disclosing the PII from child records is necessary to protect the health or safety of children or other persons;

e. Comply with a judicial order or lawfully issued subpoena, provided the program makes a reasonable effort to notify the parent about all such subpoenas and court orders in advance of the compliance therewith, unless:

i) A court has ordered that neither the subpoena, its contents, nor the information provided in response be disclosed;

ii) The disclosure is in compliance with an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney

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General) concerning investigations or prosecutions of an offense listed in 18 U.S.C. 2332b(g)(5)(B) or an act of domestic or international terrorism as defined in 18 U.S.C. 2331.;

(iii) A parent is a party to a court proceeding directly involving child abuse and neglect (as defined in section 3 of the Child Abuse Prevention and Treatment Act (42 U.S.C. 5101)) or dependency matters, and the order is issued in the context of that proceeding, additional notice to the parent by the program is not required; or,

iv) the program initiates legal action against a parent or a parent initiates legal action against the program, then the program may disclose to the court, also without a court order or subpoena, the child records relevant for the program to act as plaintiff or defendant.

f. The Secretary of Agriculture or an authorized representative from the Food and Nutrition Service to conduct program monitoring, evaluations, and performance measurements for the Child and Adult Care Food Program under the Richard B. Russell National School Lunch Act or the Child Nutrition Act of 1966, if the results will be reported in an aggregate form that does not identify any individual: provided, that any data collected must be protected in a manner that will not permit the personal identification of students and their parents by other than the authorized representatives of the Secretary of Agriculture and any PII must be destroyed when the data are no longer needed for program monitoring, evaluations, and performance measurements;

g. A caseworker or other representative from a state, local, or tribal child welfare agency, who has the right to access a case plan for a child who is in foster care placement, when such agency is legally responsible for the child's care and protection, under state or tribal law, if the agency agrees in writing to protect PII, to use information from the child's case plan for specific purposes intended of addressing the child's needs, and to destroy information that is no longer needed for those purposes; and,

h. Appropriate parties in order to address suspected or known child maltreatment and is consistent with applicable federal, state, local, and tribal laws on reporting child abuse and neglect.

4. Written Agreements

- a. When the program establishes a written agreement with a third party, the procedures to protect such PII must require the program to annually review and, if necessary, update the agreement.

If the third party violates the agreement, then the program may:

- i) Provide the third party an opportunity to self-correct; or,
- ii) Prohibit the third party from access to records for a set period of time as established by the program's governing body and policy council.

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5. Annual Notice

a. The procedures to protect PII require the program to annually notify parents of their rights in writing described in 1303.20 through 1303.24 and applicable definitions in part 1305, and include in that notice a description of the types of PII that may be disclosed, to whom the PII may be disclosed, and what may constitute a necessary reason for the disclosure without parental consent as described in 1303.22 c.

6. Limit on Disclosing PII

a. The program only discloses the information that is deemed necessary for the purpose of the disclosure.



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Part 1303: Financial and Administrative Requirements
Subpart C Protections for the Privacy of Child Records
Section: 1303.23
Subject: Parental rights.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

Parents have the right to inspect their child's records.

Procedure:

1. Parental Rights

- a. If the parent requests to inspect child records, the program makes the child records available within a reasonable time, but no more than 45 days after receipt of request.
- b. When the program maintains child records that contain information on more than one child, the program ensures the parent only inspects information that pertains to the parent's child.
- c. The program does not destroy a child record with an outstanding request to inspect and review the record.

2. Amend Record

- a. A parent has the right to ask the program to amend information in the child record that the parent believes is inaccurate, misleading, or violates the child's privacy.
- b. The program considers the parent's request and, if the request is denied, renders a written decision to the parent within a reasonable time that informs the parent of the right to a hearing.



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Part 1303: Financial and Administrative Requirements
Subpart C Protections for the Privacy of Child Records
Section: 1303.24
Subject: Maintaining records.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

The program maintains child records in accordance with the regulations.

Procedure:

1. The program maintains child records in a manner that ensures only parents, and officials within the program or acting on behalf of the program have access, and such records are destroyed within a reasonable timeframe after such records are no longer needed or required to be maintained.
2. The program maintains, with the child records, for as long as the records are maintained, information on all individuals, agencies, or organizations to whom a disclosure of PII from the child records was made (except for program officials and parents) and why the disclosure was made.
 - a. When the program uses a web-based data system to maintain child records, the program ensures such child records are adequately protected and maintained according to current industry security standards.
3. If a parent places a statement in the child record, the program maintains the statement with the contested part of the child record for as long as the program maintains the record and, discloses the statement whenever it discloses the portion of the child record to which the statement relates.



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Part 1303: Financial and Administrative Requirements
Subpart D Delegation of Program Operations
Section: 1303.30
Subject: Grantee responsibility and accountability.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

A grantee is accountable for the services its delegate agencies provide.

Procedure:

1. The grantee supports, oversees and ensures delegate agencies provide high-quality services to children and families and meet all applicable Head Start requirements.
2. The grantee can only terminate a delegate agency if the grantee shows cause why termination is necessary and provides a process for delegate agencies to appeal termination decisions.
3. The grantee retains legal responsibility and authority and bears financial accountability for the program when services are provided by delegate agencies.



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Part 1303: Financial and Administrative Requirements
Subpart D Delegation of Program Operations
Section: 1303.31
Subject: Determining and establishing delegate agencies.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

A grantee is accountable for the services its delegate agencies provide.

Procedure:

1. If a grantee enters into an agreement with another entity to serve children, the grantee must determine whether the agreement meets the definition of “delegate agency” in section 637(3) of the Act.
2. A grantee must not award a delegate agency federal financial assistance unless there is a written agreement and the responsible HHS official approves the agreement before the grantee delegate program operations.



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Part 1303: Financial and Administrative Requirements
Subpart D Delegation of Program Operations
Section: 1303.32
Subject: Evaluations and corrective actions for delegate agencies.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

A grantee is accountable for the services its delegate agencies provide.

Procedure:

1. A grantee must evaluate and ensure corrective action for delegate agencies according to section 641A(d) of the Act.



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Part 1303: Financial and Administrative Requirements
Subpart D Delegation of Program Operations
Section: 1303.33
Subject: Termination of delegate agencies.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

A grantee is accountable for the services its delegate agencies provide.

Procedure:

1. If a grantee shows cause why termination is appropriate or demonstrates cost effectiveness, the grantee may terminate a delegate agency's contract.
2. The grantee's decision to terminate must not be arbitrary or capricious.
3. The grantee must establish a process for defunding a delegate agency, including an appeal of a defunding decision and must ensure the process is fair and timely.
4. The grantee must notify the responsible HHS official about the appeal and its decision.



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Part 1303: Financial and Administrative Requirements
Subpart E Facilities
Section: 1303.40
Subject: Purpose.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

Eligibility requirements must be met in order to purchase, construct, or renovate facilities.

Procedure:

1. Head Start grantee may apply for funds and detail what measures must be taken to protect federal interest in facilities purchased, constructed or renovated with grant funds and conclude with other administrative provisions.



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Part 1303: Financial and Administrative Requirements
Subpart E Facilities
Section: 1303.41
Subject: Approval of previously purchased facilities.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

Grantee may apply for funds to meet purchase costs of facilities.

Procedure:

1. The grantee must submit an application that conforms to requirements to HHS.
2. If the application is approved, Head Start funds may be used to pay ongoing purchase costs, which include principal and interest on approved loans.



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Part 1303: Financial and Administrative Requirements
Subpart E Facilities
Section: 1303.42
Subject: Eligibility to purchase, construct, and renovate facilities.
Date Approved PC: **January 12, 2022**
Date Approved BD: **January 13, 2022**

Policy:

Preliminary eligibility requirements must be met in order to purchase, construct, or renovate facilities.

Procedure:

1. Before a grantee can apply for funds to purchase, construct, or renovate a facility under §1303.44, it must establish that:
 - a) The facility will be available to Indian tribes, or rural or other low-income communities;
 - b) The proposed purchase, construction or major renovation is within the grantee's designated service area; and,
 - c) The proposed purchase, construction or major renovation is necessary because the lack of suitable facilities in the grantee's service area will inhibit the operation of the program.
2. If a program applies to construct a facility, that the construction of such facility is more cost-effective than the purchase of available facilities or renovation.
3. The grantee must have a written statement from an independent real estate professional familiar with the commercial real estate market in the grantee's service area that includes factors considered and supports how the real estate professional determined there are no other suitable facilities in the area.



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Part 1303: Financial and Administrative Requirements
Subpart E Facilities
Section: 1303.43
Subject: Use of grant funds to pay fees.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

Preliminary eligibility requirements must be met in order to purchase, construct, or renovate facilities.

Procedure:

1. A grantee may submit a written request to the responsible HHS official for reasonable fees and costs necessary to determine preliminary eligibility.
2. If the responsible HHS official approves the grantee's application, the grantee may use federal funds to pay fees and costs.



Part 1303: Financial and Administrative Requirements
Subpart E Facilities
Section: 1303.44
Subject: Applications to purchase, construct, and renovate facilities.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

Application requirements must be followed to apply for funds to purchase, construct, or renovate facilities.

Procedure:

1. If the grantee is preliminarily eligible under §1303.42 to apply for funds to purchase, construct, or renovate a facility, it submits to the responsible HHS official:
 - a. A statement that explains the anticipated effect the proposed purchase, construction or renovation has had or will have on program enrollment, activities and services, and how it determined what the anticipated effect would be;
 - b. A deed or other document showing legal ownership of the real property where facilities activity is proposed, legal description of the facility site, and an explanation why the location is appropriate for the grantee's service area;
 - c. Plans and specifications for the facility, including square footage, structure type, the number of rooms the facility will have or has, how the rooms will be used, where the structure will be positioned or located on the building site, and whether there is space available for outdoor play and for parking;
 - d. Certification by a licensed engineer or architect that the facility is, or will be upon completion, structurally sound and safe for use as a Head Start facility and that the facility complies, or will comply upon completion, with local building codes, applicable child care licensing requirements, the accessibility requirements of the Americans with Disabilities Act, section 504 of the Rehabilitation Act of 1973, the Flood Disaster Protection Act of 1973, and the National Historic Preservation Act of 1966;
 - e. A description of proposed renovations or repairs to make the facility suitable for program activities, and plans and specification that describe the facility after renovation or repair;
 - f. A proposed schedule that details when the grantee will acquire, renovate, repair and occupy the facility;



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- g. An estimate by a licensed independent certified appraiser of the facility's fair market value after proposed purchase and associated repairs and renovations construction, or major renovation is completed is required for all facilities activities except for major renovations to leased property;
 - h. The cost comparison described in §1303.45 (see Policy ID 130345 (FAC) Cost-Comparison to Purchase, Construct, and Renovate Facilities);
 - i. A statement that shows what share of the purchase, construction, or major renovation will be paid with grant funds and what the grantee proposes to contribute as a nonfederal match to the purchase, construction or major renovation;
 - j. A statement from a lender, if a grantee applies to use Head Start funds to continue purchase on a facility or refinance existing debt on a facility that indicates the lender is willing to comply with §1303.49;
 - k. The terms of any proposed or existing loan(s) related to purchase, construction or major renovation of the facility, including copies of any funding commitment letters, mortgages, promissory notes, potential security agreements to be entered into, information on all other sources of funding, construction or major renovation, and any restrictions or conditions imposed by other funding sources;
 - l. A Phase I environmental site assessment that describes the environmental condition of the proposed facility site and any structures on the site;
 - m. A description of the efforts by the grantee to coordinate or collaborate with other providers in the community to seek assistance, including financial assistance, prior to the use of funds under this section; and,
 - n. Any additional information the responsible HHS official may require.
2. If the grantee applies to renovate leased property, it must submit to the responsible HHS official information described in 1303.44 a, a copy of the existing or proposed lease agreement, and the landlord or lessor's consent.
 3. If the grantee applies to purchase a modular unit it intends to site on leased property or on other property the grantee does not own, the grantee must submit to the responsible HHS official information described in 1304.44 a and a copy of the proposed lease or other occupancy agreement that will allow the grantee access to the modular unit for at least 15 years.
 4. Any non-federal match associated with facilities activities becomes part of the federal share of the facility.

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Part 1303: Financial and Administrative Requirements
Subpart E Facilities
Section: 1303.45
Subject: Cost-comparison to purchase, construct, and renovate facilities.
Date Approved PC: **January 12, 2022**
Date Approved BD: **January 13, 2022**

Policy:

Applications for the purchase, construction and major renovation of facilities must include a cost estimate.

Procedure:

1. A grantee proposing to acquire or undertake a major renovation of a facility must submit a detailed estimate of the costs of the proposed activity and compare the costs of the proposed activity and provide any additional information requested by the responsible HHS official. The responsible HHS official may direct the grantee applying for funds to acquire or make major renovations to a facility to obtain an independent analysis of the cost comparison submitted by the grantee.
2. The grantee must demonstrate that the proposed activity will result in savings when compared to the costs that would be incurred to acquire the use of an alternative facility to carry out program.
3. In addition to requirements in 1303.45 a 1, the grantee must:
 - a. Identify who owns the property;
 - b. List all costs related to the purchase, construction, or renovation;
 - c. Identify costs over the structure's useful life, which is at least 20 years for a facility that the grantee purchased or constructed and at least 15 years for a modular unit the grantee renovated, and deferred costs, including mortgage balloon payments, as costs with associated due dates; and,
 - d. Demonstrate how the proposed purchase, construction, or major renovation is consistent with program management and fiscal goals, community needs, enrollment and program options and how the proposed facility will support the grantee as it provides quality services to children and families
4. To use funds to continue purchase on a facility or to refinance an existing indebtedness, the grantee compares the costs of continued purchase against the cost of purchasing a comparable facility in the service area over the remaining years of the facility's useful life.



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5. The grantee demonstrates that the proposed activity will result in savings when compared to the cost that would be incurred to acquire the use of an alternative facility to carry out the program.

6. If the grantee intends to use a facility to operate a Head Start program and for another purpose, it discloses what percentage of the facility will be used for non-Head Start activities, along with costs associated with those activities, in accordance with applicable cost principles.



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Part 1303: Financial and Administrative Requirements
Subpart E Facilities
Section: 1303.46
Subject: Recording and posting notices of federal interest.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

Notices of federal interest must be filed when applicable.

Procedure:

1. If a grantee uses federal funds to purchase real property or a facility, excluding modular units, appurtenant to real property, it must record a notice of federal interest in the official real property records for the jurisdiction where the facility is or will be located.
2. The grantee must file the notice of federal interest as soon as it uses Head Start funds to either fully or partially purchase a facility or real property where a facility will be constructed or as soon as it receives permission from the responsible HHS official to use Head Start funds to continue purchase on a facility.
3. If a grantee uses federal funds in whole or in part to construct a facility, it must record the notice of federal interest in the official real property records for the jurisdiction in which the facility is located as soon as it receives the notice of award to construct the facility.
4. If a grantee uses federal funds to renovate a facility that it, or a third party owns, the grantee must record the notice of federal interest in the official real property records for the jurisdiction in which the facility is located as soon as it receives the notice of award to renovate the facility.
5. If a grantee uses federal funds in whole or in part to purchase a modular unit or to renovate a modular unit, the grantee must post the notice of federal interest, in clearly visible locations, on the exterior of the modular unit and inside the modular unit.



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Part 1303: Financial and Administrative Requirements
Subpart E Facilities
Section: 1303.47
Subject: Contents of notices of federal interest.
Date Approved PC: **January 12, 2022**
Date Approved BD: **January 13, 2022**

Policy:

Notices of federal interest must be filed when applicable.

Procedure:

1. In regards to facility and real property, a notice of federal interest for a facility, other than a modular unit, and real property the grantee owns or will own, must include:

- a. The grantee's correct legal name and current mailing address;
- b. A legal description of the real property;
- c. Grant award number, amount and date of initial facilities funding award or initial use of base grant funds for ongoing purchase or mortgage payments;
- d. A statement that the notice of federal interest includes funds awarded in grant award(s) and any Head Start funds subsequently used to purchase, construct or to make major renovations to the real property;
- e. A statement that the facility and real property will only be used for purposes consistent with the Act and applicable Head Start regulations;
- f. A statement that the facility and real property will not be mortgaged or used as collateral, sold or otherwise transferred to another party, without the responsible HHS official's written permission;
- g. A statement that the federal interest cannot be subordinated, diminished, nullified or released through encumbrance of the property, transfer of the property to another party or any other action the grantee takes without the responsible HHS official's written permission;
- h. A statement that confirms that the agency's governing body received a copy of the notice of federal interest prior to filing and the date the governing body was provided with a copy; and,
- i. The name, title, and signature of the person who drafted the notice.



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2. In regards to a facility leased by the grantee, the notice of federal interest for a leased facility, excluding a modular unit, on land the grantee does not own, must be recorded in the official real property records for the jurisdiction where the facility is located and must include:

- a. The grantee's correct legal name and current mailing address;
- b. A legal description of affected real property;
- c. The grant award number, amount and date of initial funding award or initial use of base grant funds for major renovation;
- d. Acknowledgement that the notice of federal interest includes any Head Start funds subsequently used to make major renovations on the affected real property;
- e. A statement the facility and real property will only be used for purposes consistent with the Act and applicable Head Start regulations; and,
- f. A lease or occupancy agreement that includes the required information from paragraphs 1303.47 (b)(1)(i) through (v) of this section may be recorded in the official real property records for the jurisdiction where the facility is located to serve as a notice of federal interest.

3. If a grantee cannot file the lease or occupancy agreement described in paragraph 1303.47 (b)(1)(vi) of this section in the official real property records for the jurisdiction where the facility is located, it may file an abstract.

- a. The abstract must include the names and addresses of parties to the lease or occupancy agreement, terms of the lease or occupancy agreement, and information described in paragraphs (a)(1) through (9) of this section.

4. *Modular units.* A notice of federal interest on a modular unit the grantee purchased or renovated must be visible and clearly posted on the exterior of the modular and inside the modular and must include:

- a. The grantee's correct legal name and current mailing address;
- b. The grant award number, amount and date of initial funding award or initial use of base grant funds to purchase or renovate;
- c. A statement that the notice of federal interest includes any Head Start funds subsequently used for major renovations to the modular unit;
- d. A statement that the facility and real property will only be used for purposes consistent with the Act and applicable Head Start regulations;

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- e. A statement that the modular unit will not be mortgaged or used as collateral, sold or otherwise transferred to another party, without the responsible HHS official's written permission;
- f. A statement that the federal interest cannot be subordinated, diminished, nullified or released through encumbrance of the property, transfer to another party, or any other action the grantee takes without the responsible HHS official's written permission;
- g. A statement that the modular unit cannot be moved to another location without the responsible HHS official's written permission;
- h. A statement that confirms that the agency's governing body has received a copy of the filed notice of federal interest and the date the governing body was provided with a copy; and,
- i. The name, title, and signature of the person who completed the notice for the grantee agency.



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Part 1303: Financial and Administrative Requirements
Subpart E Facilities
Section: 1303.48
Subject: Grantee limitations on federal interest.
Date Approved PC: **January 12, 2022**
Date Approved BD: **January 13, 2022**

Policy:

Notices of federal interest must be filed when applicable.

Procedure:

1. A grantee cannot mortgage, use as collateral for a credit line or for other loan obligations, or, sell or transfer to another party, a facility, real property, or a modular unit it has purchased, constructed or renovated with Head Start funds, without the responsible HHS official's written permission.
2. A grantee must have the responsible HHS official's written permission before it can use real property, a facility, or a modular unit subject to federal interest for a purpose other than that for which the grantee's application was approved.



Part 1303: Financial and Administrative Requirements
Subpart E Facilities
Section: 1303.49
Subject: Protection of federal interest in mortgage agreements.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

The grantee follows the regulations regarding protection of federal interest in mortgage agreements, when applicable.

Procedure:

1. Any mortgage agreement or other security instrument that is secured by real property or a modular unit constructed or purchased in whole or in part with federal funds or subject to renovation with federal funds must:
 - a. Specify that the responsible HHS official can intervene in case the grantee defaults on, terminates or withdraws from the agreement;
 - b. Designate the responsible HHS official to receive a copy of any notice of default given to the grantee under the terms of the agreement and include the regional grants management officer's current address;
 - c. Include a clause that requires any action to foreclose the mortgage agreement or security agreement be suspended for 60 days after the responsible HHS official receives the default notice to allow the responsible HHS official reasonable time to respond;
 - d. Include a clause that preserves the notice of federal interest and the grantee's obligation for its federal share if the responsible HHS official fails to respond to any notice of default provided under this section <1303.49>;
 - e. Include a statement that requires the responsible HHS official to be paid the federal interest before foreclosure proceeds are paid to the lender, unless the official's rights under the notice of federal interest have been subordinated by a written agreement in conformance with §1303.51;
 - f. Include a clause that gives the responsible HHS official the right to cure any default under the agreement within the designated period to cure the default; and,
 - g. Include a clause that gives the responsible HHS official the right to assign or transfer the agreement to another interim or permanent grantee.



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2. The grantee must immediately notify the responsible HHS official of any default under an agreement described in 1303.49 a.



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Part 1303: Financial and Administrative Requirements
Subpart E Facilities
Section: 1303.50
Subject: Third party leases and occupancy arrangements.
Date Approved PC: **January 12, 2022**
Date Approved BD: **January 13, 2022**

Policy:

When applicable, the grantee abides by the regulations regarding third party leases and occupancy arrangements.

Procedure:

1. After November 6, 2016, if the grantee receives federal funds to purchase, construct or renovate a facility on real property the grantee does not own or to purchase or renovate a modular unit on real property the grantee does not own. The grantee must have a lease or other occupancy agreement of at least 30 years for purchase or construction of a facility and at least 15 years for a major renovation or placement of a modular unit.
2. The lease or occupancy agreement must:
 - a. Provide for the grantee's right of continued use and occupancy of the leased or occupied premises during the entire term of the lease;
 - b. Designate the regional grants management officer to receive a copy of any notice of default given to the grantee under the terms of the agreement and include the regional grants management officer's current address;
 - c. Specify that the responsible HHS official has the right to cure any default under the lease or occupancy agreement within the designated period to cure default; and,
 - d. Specify that the responsible HHS official has the right to transfer the lease to another interim or replacement grantee.



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Part 1303: Financial and Administrative Requirements
Subpart E Facilities
Section: 1303.51
Subject: Subordination of the federal interest.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

Only the responsible HHS official can subordinate federal interest to the rights of a lender or other third party.

Procedure:

1. Subordination agreements must be in writing and the mortgage agreement or security agreement for which subordination is requested must comply with §1303.49.
2. When the amount of federal funds already contributed to the facility exceeds the amount to be provided by the lender seeking subordination, the federal interest may only be subordinated if the grantee can show that funding is not available without subordination of the federal interest.



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Part 1303: Financial and Administrative Requirements
Subpart E Facilities
Section: 1303.52
Subject: Insurance, bonding, and maintenance.
Date Approved PC: **January 12, 2022**
Date Approved BD: **January 13, 2022**

Policy:

The grantee obtains insurance and maintains facilities in accordance with the regulations.

Procedure:

1. If the grantee uses federal funds to purchase or continue purchase on a facility, excluding modular units, the grantee must obtain a title insurance policy for the purchase price that names the responsible HHS official as an additional loss payee.
2. If the grantee uses federal funds to purchase or continue purchase on a facility or modular unit the grantee must maintain physical damage or destruction insurance at the full replacement value of the facility, for as long as the grantee owns or occupies the facility.
3. If a facility is located in an area the National Flood Insurance Program defines as high risk, the grantee must maintain flood insurance for as long as the grantee owns or occupies the facility.
4. The grantee must submit to the responsible HHS official, within 10 days after coverage begins, proof of insurance coverage required under 1303.52 a and b.
5. The grantee keeps all facilities purchased or constructed in whole or in part with Head Start funds in good repair in accordance with all applicable federal, state, and local laws, rules and regulations, including Head Start requirements, zoning requirements, building codes, health and safety regulations and child care licensing standards



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Part 1303: Financial and Administrative Requirements
Subpart E Facilities
Section: 1303.53
Subject: Copies of documents.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

Copies of required and all legal documents must be submitted to HHS in accordance with the regulations

Procedure:

1. The grantee must submit to the responsible HHS official, within 10 days after filing or execution, copies of deeds, leases, loan instruments, mortgage agreements, notices of federal interest, and other legal documents related to the use of Head Start funds for purchase, construction, major renovation, or the discharge of any debt secured by the facility.



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Part 1303: Financial and Administrative Requirements
Subpart E Facilities
Section: 1303.54
Subject: Record retention.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

Records of lease, purchase, construction or renovation with Head Start funds must be retained.

Procedure:

1. The grantee retains records pertinent to the lease, purchase, construction or renovation of a facility funded in whole or in part with Head Start funds, for as long as the grantee owns or occupies the facility, plus three years.



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Part 1303: Financial and Administrative Requirements
Subpart E Facilities
Section: 1303.55
Subject: Procurement procedures.
Date Approved PC: **January 12, 2022**
Date Approved BD: **January 13, 2022**

Policy:

The grantee complies with all grants management regulations.

Procedure:

1. The grantee complies with all grants management regulations, including specific regulations applicable to transactions in excess of the current simplified acquisition threshold, cost principles, and its own procurement procedures, and provides, to the maximum extent practical, open and full competition.
2. The grantee must obtain the responsible HHS official's written approval before it uses Head Start funds, in whole or in part, to contract construction or renovation services.
3. The grantee ensures these contracts are paid on a lump sum fixed-price basis.
4. The grantee obtains prior written approval from the responsible HHS official for contract modifications that would change the scope or objective of a project or would materially alter the costs, by increasing the amount of grant funds needed to complete the project.
5. The grantee ensures all construction and renovation contracts paid, in whole or in part with Head Start funds, contain a clause that gives the responsible HHS official or his or her designee access to the facility, at all reasonable times, during construction and inspection.



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Part 1303: Financial and Administrative Requirements
Subpart E Facilities
Section: 1303.56
Subject: Inspection of work.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

The grantee submits to the responsible HHS official a final facility inspection report in accordance with the regulations.

Procedure:

1. The grantee must submit to the responsible HHS official a final facility inspection report by a licensed engineer or architect within 30 calendar days after the project is completed.
 - a. The inspection report must certify that the facility complies with local building codes, applicable child care licensing requirements, is structurally sound and safe for use as a Head Start facility, complies with the access requirements of the Americans with Disabilities Act, section 504 of the Rehabilitation Act, and the Flood Disaster Protection Act of 1973, and complies with National Historic Preservation Act of 1966.



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Part 1303: Financial and Administrative Requirements
Subpart E Facilities
Section: 1303.56
Subject: Equipment
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

Procurement of goods, equipment, services, and real property is done in accordance with applicable requirements and these procedures.

Procedure:

1. It is the policy of the Lowndes County Head Start program to ensure that all equipment that is acquired through funding sources be used in its overall program. All of the equipment will be available for use by all of its projects currently or previously supported by the Federal government, providing such use will not interfere with the projects for which it was originally acquired.
2. Equipment is defined as items valued at the amount of \$5,000.00 per unit. Supplies are valued at \$100.00 to \$4,999.99.
3. Fixed asset forms are completed by the Fiscal Manager on equipment and submitted to the LCBE Inventory Clerk. Items are added to the Head Start Inventory.
4. All equipment that belongs to the agency will be identified by a blue decal. Every decal will contain numbers.
5. A physical inventory of equipment will be done semi-annually.
6. If equipment is stolen the police department is called in to investigate. A copy of the police report will be kept on file by the Fiscal Manager and the Lowndes County Board of Education.
7. When original or replacement equipment acquired under a grant or sub-grant is no longer needed for the original project or for other activities currently or previously supported by a Federal agency, disposition of the equipment will be made as follows:
8. Items of equipment with a current fair market value less than \$5,000.00 may be retained, sold or otherwise disposed of with no future obligations to the awarding agency.
9. Items of equipment with a current fair market value in excess of \$5,000.00 may be retained or sold and the awarding agency shall have a right to an amount calculated by



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multiplying the current market value or proceeds from sales by the awarding agency's share of the equipment.

10. When necessary, written prior approval from the funding source will be required.



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Part 1303: Financial and Administrative Requirements
Subpart F Transportation
Section: 1303.70
Subject: Purpose.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

Only children enrolled in Lowndes County Public Schools and Head Start and their parents/ guardians may be transported. No other siblings or persons can be transported because of insurance coverage.

Procedure:

1. The authorization form must be signed and initialed prior to the transportation of any child (See Social Services).
2. Daily Transportation of Children: Transport routes are set up in the following manner:
 - a. A list of children requiring transportation is determined by the family service worker
 - b. The list is forwarded to the associate director for approval and then to the Data Coordinator for data input.
 - c. Route reports are completed by the bus drivers annually. Each driver draws his/her route on a county map with a highlighter. In addition, the driver writes a detailed description of the route in order.
 - d. The route report details each stop made by the bus driver. It indicates which children get off at each stop.
3. All buses must follow the designated route each day to sequentially pick-up/drop off children without any deviation.
4. If a parent requests for the route of their child(ren) to change, he/she must inform the teacher in writing. The teacher will notify the school principal. The principal will complete a Student Bus Pass and give it to the student. The student must present the student bus pass to the bus driver in order to board the school bus. A copy of this form is kept in the school office.
5. Teachers and teacher assistants escort all students to the buses and check each child on to the bus. When the bus arrives at a child's bus stop, the parent, guardian, or parent's designee receives the child off the bus.
6. Teachers complete the pick-up and release forms <TRAN > and fax to the Central Office after all children have been put on the bus or picked up by parent.
7. Once the bus driver completes the route, he/she must conduct a walk-through. This ensures everyone is off the vehicle. All new buses have a device that the bus driver must deactivate at the rear of the bus to help ensure that the school bus is checked. Failure to do the walk-through will result in disciplinary actions by the Assistant Superintendent.



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8. The teacher or designee checks each classroom to assure that all transported children are in the classroom and have been signed in by the bus rider.
9. At the end of the week, these worksheets are submitted to the center manager who maintains them in a file in his/her office.
10. If a bus driver is absent, a certified driver from the pool of drivers is used.
11. Transportation of Children on Field Trips:
 - a. The attendance roster is used for field trips, screening appointments, etc. The attendance is taken by each teacher or manager as children enter the bus, and again when they are dropped off at the destination by number count. The attendance is checked again by the teacher or manager as each child re-enters the bus from the dentist, etc.
 - b. A signed "Consent for Medical Treatment" "Emergency Contact Report," and Allergy Report" are taken each time a child is transported.
 - c. All regulations are spelled out in the Transportation Policy and Procedures. These must be followed without fail. Failure to follow all regulations results in disciplinary action.
 - d. Once the children are returned to the center, steps 8-9 above are followed to assure that all children are accounted for.



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Part 1303: Financial and Administrative Requirements
Subpart F Transportation
Section: 1303.71
Subject: Vehicles.
Date Approved: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

Lowndes County Head Start will assure that all agency vehicles are equipped with all safety equipment guidelines and regulations set forth by Federal and state regulations.

Procedure:

1. Each bus has a two way radio and a cell phone to communicate with headquarters, the police, or parents as necessary.
2. A fire extinguisher is properly mounted near the driver and the charge is kept current. There is a sign that clearly indicates the extinguisher's location.
3. A first aid kit is maintained and materials replaced as they are used or outdated. A sign is used to clearly mark the location of the kit.
4. Each bus has two (2) seat belt cutters. The location of the cutters is clearly marked. The driver and monitor are trained in how to use the cutters in case of an emergency.
5. No child is left on the bus without adult supervision at any time.
6. Doors are locked at all times that the vehicle is moving.
7. A child is not released to anyone that is not listed on the "Release Form" and signed by the parent.
8. If the driver is not familiar with the person to receive the child, the driver request photographic identification before releasing the child.



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Part 1303: Financial and Administrative Requirements
Subpart F Transportation
Section: 1303.72
Subject: Vehicle operation.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

All agency vehicles will be maintained in a safe operating condition according to Federal and State guidelines.

Procedure:

1. An annual inspection of each bus is conducted using the State School Bus Inspection Form. A copy of the annual inspection is kept on file at the Lowndes County Bus Shop.
2. A monthly inspection of each bus is conducted using the State School Bus Inspection Form. A copy of the monthly inspection is kept on file at the Lowndes County Bus Shop.
3. Preventative maintenance is carried out on an ongoing basis.
 - a. Daily pre-trip inspections are carried out by each driver before leaving each morning and afternoon using the pre-trip inspection form.
 - b. Drivers report any problems with their vehicle immediately to the Transportation Foreman using the Pre-trip inspection form.
4. Fluids are added as needed before leaving on a route.



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Part 1303: Financial and Administrative Requirements
Subpart F Transportation
Section: 1303.73
Subject: Trip routing.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

Lowndes County Head Start Transportation department will assure that the safety of the children being transported is the primary consideration and that the most efficient, safety route will be used to transport the children to and from the centers each day.

Procedure:

1. All routes to be planned in such a way as to keep each route less than one hour in duration unless no viable shorter route is available.
2. Each driver is to assure that the load does not exceed the maximum capacity of the vehicle.
3. Routes are to be set up so as to eliminate the possibility of having to back up or make a “U” turn.
4. All stops to receive or drop off children will be on the curb side to eliminate the need for a child to cross the street.
5. Specific routes will be set up for each bus in order to have the shortest and most safe route.
6. The Department of Transportation, Transportation Manager and each driver will work together to set up the routes at the beginning of the year and make adjustments as necessary during the year.
7. Each route is to be set up so that the children arrive at their designated center as close to 8 a.m. as possible.
8. Each route will have a designated start time depending on the length of the route and the number of children so that the children arrive by 7:30 a.m.
9. In case of emergencies, alternate routes should be mapped out.
10. The Transportation Foreman and driver of each route will map out tentative alternate routes that could possibly be used in case of emergencies.



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11. If an emergency does arise and the driver is unsure of the situation, he/she is to contact the Transportation Foreman for further instructions.



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Part 1303: Financial and Administrative Requirements
Subpart F Transportation
Section: 1303.74
Subject: Safety procedures.
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

Lowndes County Head Start Transportation department will assure that the safety of the children being transported is the primary consideration and that the most efficient, safety route will be used to transport the children to and from the centers each day.

Procedure:

Operational Procedures:

1. Within the first 30 days of the program year, each driver conducts a bus evacuation drill using "Evacuation Plan,"
2. The transportation supervisor (with cooperation and assistance from the Director of Transportation) assures that all buses are scheduled within the first 30 days.
3. The other two drills are conducted for each bus in November and March.
4. Each drill is documented on the Bus Evacuation Drill Record.
5. The records of each drill are maintained by the Director of Transportation.

In case of a real emergency, the driver and monitor must assess the situation and determine which exit is the safest for use by the children.

Evacuation Using the Front Door:

1. Student monitors and driver should assist those children that cannot unfasten harnesses and/or children with disabilities.
2. The driver remains on the bus and assists children and / or parents down the steps to the bus monitor who is assisting the children and or parents as they exit the bus.
3. The driver checks the bus to make sure no one is remaining and exits the bus bringing the Weekly Transportation Checklist or the Field Trip Transportation Checklist and the Bus Route Emergency Contact, information with him/her.



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4. When everyone has exited the bus, the children/parents, driver and monitor should move quickly away from the bus at least 100 feet.
5. The drill is recorded on the “Bus Evacuation Drill Record”.

Evacuation Using the Rear Emergency Door:

1. Student monitors and driver should assist those children that cannot unfasten harnesses and/or children with disabilities.
2. The driver remains on the bus and hands children down to the student monitor on the ground. The driver also assists any parent down to the ground as necessary.
3. The driver checks the bus to make sure no one is remaining and exits the bus bringing the Weekly Transportation Checklist or the Field Trip Transportation Checklist and the Bus Route Emergency Contact information with him/her.
4. When everyone has exited the bus, the children/parents, driver and monitor should move quickly away from the bus at least 100 feet.
5. The drill is recorded on the “Bus Evacuation Drill Record”.



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Part 1303: Financial and Administrative Requirements
Subpart F Transportation
Section: 1303.74
Subject: COVID-19 Safety procedures
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

Due to COVID-19, parents should consider transporting students by private vehicle to and from school.

Procedure:

1. Students will wear face coverings on the bus until further notice
2. Upon entering the bus, students will apply sanitizer.
3. Students should face forward and not lean across seats
4. Eating is prohibited.
5. All students will have an assigned seat. Consideration to students in the same household will be given priority.
6. Drivers will wear face shields.
7. Plexi-glass is prohibited in the school bus industry as it does not meet Federal Motor Vehicle Safety Standards (FMVSS). No school bus manufacturer recommends its use within the passenger compartment under any circumstance.
8. The driver will disinfect common touch points inside the bus after each route.
 - a) Seats
 - b) Handrails
 - c) Driver controls
 - d) Front leading edge of entrance door



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Part 1303: Financial and Administrative Requirements
Subpart F Transportation
Section: 1303.75
Subject: Children with disabilities
Date Approved PC: January 12, 2022
Date Approved BD: January 13, 2022

Policy:

The program ensures school buses or allowable alternate vehicles are adapted or designed for transportation of enrolled children with disabilities.

Procedure:

1. The program ensures there are school buses or allowable alternate vehicles adapted or designed for transportation of children with disabilities available as necessary to transport such children enrolled in the program.
 - a. This requirement does not apply to the transportation of children receiving home-based services unless school buses or allowable alternate vehicles are used to transport the other children served under the home-based option by the grantee.
 - b. Whenever possible, children with disabilities are transported in the same vehicles used to transport other children enrolled in the Head Start or Early Head Start program.
2. The program ensures special transportation requirements in a child's IEP or IFSP are followed, including special pick-up and drop-off requirements, seating requirements, equipment needs, any assistance that may be required, and any necessary training for bus drivers and monitors.