

COLLEGE OF SOUTHERN IDAHO BOARD OF TRUSTEES

September 24, 2007

**Board of Trustees Executive Session
5:00 p.m.
TAYLOR BUILDING – PRESIDENT’S BOARD ROOM**

**Board of Trustees Meeting
6:00 p.m.
TAYLOR BUILDING SUB – ROOM 248**

AGENDA

MINUTES - EXECUTIVE SESSION - AUGUST 20: (A) *Mike Mason*

MINUTES - REGULAR MEETING - AUGUST 20: (A) *Mike Mason*

TREASURER’S REPORT: (A) *Mike Mason*

SIMULATION EQUIPMENT BID: (A) *Mike Mason*

WALKWAY LIGHTING BID ISSUE – BID OPENING SEPTEMBER 26: (A) *Mike Mason*

SALE OF HEAD START BUILDING: (A) *Mike Mason*

HEAD START FISCAL POLICY: (A) *Mike Mason*

HEAD START DISPUTE RESOLUTION POLICY: (A) *Mike Mason*

FALL 2007 ENROLLMENT : (I) *Claudeen Buettner*

BIOLOGY, HEALTH SCIENCES & SCIENCE BUILDING UPDATE: (I) *Mike Mason*

CSI SUCCESS STORIES CAMPAIGN: (I) *Edit Szanto*

STRATEGIC PLANNING: (I) *Edit Szanto*

PRESIDENT’S REPORT: (I) *President Beck*

OLD BUSINESS

NEW BUSINESS

THE COLLEGE OF SOUTHERN IDAHO
COMMUNITY COLLEGE DISTRICT
SEPTEMBER BOARD OF TRUSTEES MEETING
SEPTEMBER 24, 2007

CALL TO ORDER: 6:06 p.m. Presiding: LeRoy Craig

Attending: Trustees: LeRoy Craig, Dr. Charles Lehrman
Donna Brizee and Dr. Thad Scholes

College Administration: Gerald L. Beck, President
John M. Mason, Secretary/Treasurer
Robert Alexander, College Attorney
Dr. Claudeen Buettner, Executive Vice President and
Chief Academic Officer
Dr. Edit Szanto, Vice President of Student Services
and Planning and Development
Dr. Ken Campbell, Dean of Technology
Dr. Cindy Bond, Instructional Dean
Dr. John Miller, Instructional Dean
Dr. Mark Sugden, Dean of Health and Human Services
Graydon Stanley, Dean of Students
Scott Scholes, Dean of Student Services
Monty Arrossa, Director of Human Resources
Randy Dill, Physical Plant Director
Doug Maughan, Public Information Director
Karen Baumert, Sports Information Director

CSI Employees: Jeff Harmon

Visitors: Jonah Rono

Faculty Representative: Janet Sandy and Mike Youngman

PACE Representative: Cindy Flowers and Teri Fattig

Times News: Melissa Davlin

MINUTES OF THE EXECUTIVE SESSION AND THE REGULAR SESSION OF
AUGUST 20, 2007 were approved on MOTION by Dr. Thad Scholes.
Affirmative vote was unanimous.

TREASURER'S REPORT: The Treasurer's report was approved on
MOTION by Dr. Charles Lehrman. Affirmative vote was
unanimous.

BIDS:

1. The Board approved the purchase of the specified human simulators and simulated intravenous trainers from Laerdal Medical Corporation in the amount of \$73,679.56 on MOTION by Donna Brizee. Affirmative vote was unanimous.

Funding for this purchase is from the Community Based Job Training Grant in the amount of \$24,314.89 and budgeted professional technical department capital outlay funds in the amount of \$49,364.67.

PRESIDENT'S REPORT:

1. The Board approved the administration proceeding with issuing a purchase order to the low bidder on the walkway lighting project with a bid opening date of September 26, 2007 on MOTION by Dr. Thad Scholes. Affirmative vote was unanimous.

The official bid will be brought to the Board on the October 15, 2007 board meeting for approval. In the event the board does not approve the bid, the purchase order will be cancelled and the vendor properly compensated. The reason for the early issuance of the purchase order is that a price increase will take effect on October 15, 2007.

2. The Board approved the sale of the Head Start building at 324 Hansen Street in the amount of \$265,000 to the City of Twin Falls on MOTION by Donna Brizee. Affirmative vote was unanimous.

3. The Board approved the Head Start Fiscal Policy and Head Start Dispute Resolution Policy on MOTION by Dr. Charles Lehrman. Affirmative vote was unanimous.

4. Dr. Claudeen Buettner reported that the Fall 2007 tenth day count indicated that the College of Southern Idaho had 7,204 students enrolled. She also noted that we had 1,441 dual credit students enrolled in 135 classes at 32 high schools. Dr. Buettner also reported that on line classes had filled up rapidly.

5. Mike Mason reported that Starr Corporation had been selected as the design builder for the new Health Sciences and Human Services building. Starr has hired CTA Architects for the project. We have had two preliminary meetings and will begin programming meetings with the faculty on October 2nd and 3rd.

Schematic designs are scheduled to be presented to the Permanent Building Fund Council on February 5, 2007 with building completion scheduled for late summer of 2009.

Dr. Mark Sugden advised the Board that the faculty were excited to begin the process. They envision a building centered on learning with transparency that encourages collaboration among faculty and students.

6. Dr. Edit Szanto reported on the success stories marketing campaign. She handed out samples of booklets, cards and posters that documented the success of our graduates. Dr. Szanto thanked Chika Daggett, Scott Henscheid and Doug Maughan for their efforts on the project.

President Beck noted that he was very pleased with the project and thanked all of those involved.

7. Dr. Edit Szanto reviewed the plans for strategic planning. She advised the Board that an all day meeting was scheduled for October 15, 2007 that included representation from around the campus.

8. President Beck reported the following:

a. The college wants to stay the fastest growing public institution of higher education in Idaho.

b. We hosted Congressman Mike Simpson and discussed the Pro-Tech grant, toured our new pump station and discussed the pending \$800,000 Student Safety Initiative grant.

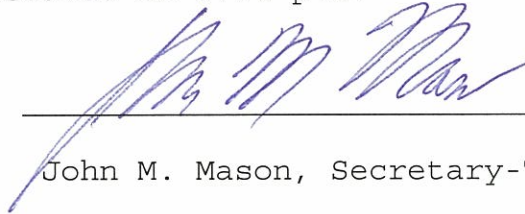
c. Two preliminary meetings with the Clemens Group have been held concerning our major fundraising campaign.

d. President Beck met with Region IV Development concerning possible federal funding for roads and infrastructure.

e. Richard Westerburg, the newest member of the Idaho State Board of Education, visited the campus for a tour and met with administration.

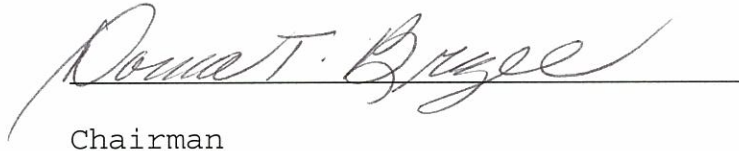
f. Graydon Stanley introduced Jonah Rono from Kenya who is a member of our Student Senate.

ADJOURNMENT was declared at 6:50 p.m.



John M. Mason, Secretary-Treasurer

Approved: October 15, 2007



Chairman

September 24, 2007

To: President Beck and the College of Southern Idaho Board of Trustees

From: Jeffrey M. Harmon *JM*

Re: Human Simulator and Training Equipment Bid

We received one bid for human simulators and simulated IV trainers from Laerdal Medical Corporation for \$73,679.56

The Sim-Man, Sim Baby and training equipment and will be used to enhance and expand capacity and serve additional students in the Nursing Department.

Based on the review of the bid by Dr. Buettner, I recommend that we accept the bid from Laerdal Medical Corporation in the amount of \$73,679.56

Funding for this purchase will come from a grant from the Community based Job Training Grant in the amount of (\$24,314.89) and from Capital Outlay Funds from the Division Professional Technical Education in the amount of (\$49,364.67).

September 18, 2007

To: President Beck and the College of Southern Idaho Board of Trustees

From: Mike Mason 

Re: Campus Walkway Lighting Bid

As a part of our fiscal year 2008 Division of Public Works preventative maintenance projects, we were granted \$100,000 to replace the remaining old campus walkway lights. This is a delegated project so the funds have been delivered to us for expenditure.

We have properly advertised and bid the campus walkway lights with a bid opening date of September 26, 2007. We have had two inquiries concerning the bid but are only expecting a bid from the regional wholesaler.

In a conversation with the wholesaler, we have been advised that if we can process the purchase order prior to October 15, 2007, the lights will be from ten to 12 percent cheaper due to a price increase taking effect on that date. Normally, we would not process the purchase order until after it was approved at the next regularly scheduled Board meeting on October 15, 2007.

The fiscal impact of waiting until after the next Board meeting to process the purchase order could be up to \$12,000. Based upon this, I respectfully request that we be allowed to process the purchase order for the lights prior to the next Board meeting. In the unlikely event the Board does not approve the expenditure at the October meeting, we will cancel the order and pay the restocking fees to the vendor.

September 18, 2007

To: President Beck and the College of Southern Idaho Board of Trustees

From: Mike Mason



Re: Sale of Head Start Building

We were asking \$300,000 for the Head Start building located at 324 Hansen Street East. This building was purchased by Head Start with federal funds in 1999 for use as an administrative building. It has a 100% federal reversionary interest which means the funds would normally revert directly to the federal government.

The federal government has agreed to allow us to utilize the proceeds from the building to pay off Head Start properties that are mortgaged. We currently have mortgages on the Hansen property for approximately \$41,300, the Wendell property for \$27,500 and the Rupert property for \$37,600. These total \$106,400. The federal Head Start program has also agreed to let us hold the balance of the proceeds from the building sale for up to two years for the purpose of constructing, purchasing or buying down a lease for appropriate facilities for the Twin Falls Head Start Center.

The current Twin Falls Head Start Center on Falls Avenue has been determined to be inappropriate for children by the federal Head Start program. We are expecting further comment on this in our upcoming federal Head Start program review this fall.

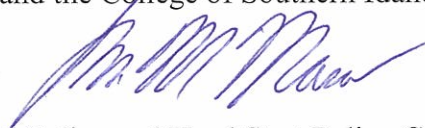
In the process of selling the Head Start building, as the grantee and a paid fiscal agent for Head Start, we have a fiduciary responsibility to get the maximum price possible for the property. The City of Twin Falls has a use for the building and has offered to purchase the building for \$265,000. I reviewed this offer with trusted realtor and he is of the opinion that this is a fair price for the property.

It is my opinion that we have exercised the due diligence required in our role as the grantee and fiscal agent for Head Start in achieving the best price possible for this building. I respectfully request that the Board approve the sale of the Head Start building located at 324 Hansen Street to the City of Twin Falls in the amount of \$265,000.

September 17, 2007

To: President Beck and the College of Southern Idaho Board of Trustees

From: Mike Mason



Re: Head Start Fiscal Policy and Head Start Policy Council Dispute Resolution Policy

Enclosed are two Head Start policies that need Board approval. The fiscal policy is a write up of the grant application, budget development, purchasing and payment procedures, reporting requirements and policy council fund disbursement policies as they apply to the Head Start. These are in addition to and subordinate to all College of Southern Idaho fiscal policies and procedures.

The Head Start Policy Council Dispute Resolution Policy is a policy that was approved by the Board several years ago. Federal guidelines now require that this policy be approved annually.

Other Head Start policy issues approved by the Board are as follows:

1. On January 29, 2007, the Board ceded authority to the South Central Head Start Policy Council for developing Policy Council bylaws and determining the process for selecting members for the Policy Council.
2. On May 21, 2007, the Board approved the designation of Mike Mason as the Board Liaison for Head Start and approved the Shared Governance Policy, the Procedures for Shared Governance, the Governance and Management Responsibilities and the planning calendar.

These policies are required by the federal Head Start program as part of an effort to increase oversight and strengthen local Head Start operations. Head Start is audited as a part of the College of Southern Idaho and complies with all of our oversight and internal control policies.

It is my recommendation that the Board of Trustees approve these policies.

SOUTH CENTRAL HEAD START

ACCOUNTING PROCEDURES

Approved by Policy Council: March 18, 2004

Reviewed and approved: March 17, 2005

Reviewed and approved: March 16, 2006

Reviewed and approved by Policy Council: July 19, 2007

Reviewed and approved by Board of Trustees:

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PURPOSE

The purpose of this manual is to outline the procedures utilized by South Central Head Start in support of the required accounting functions and to help ensure consistent, accurate methods for providing financial information to program participants, management and governing bodies. At all times, procedures shall be in accordance with Generally Accepted Accounting Practices (GAAP).

OVERVIEW

South Central Head Start is administered by the Head Start Director with assistance from the Operations Manager. General oversight for the program is provided by the Vice President of Administration, who is the designee assigned by the College of Southern Idaho, our grantee agency. Responsibility for the fiscal management of the program lies with the Financial Services Coordinator, along with part time clerical assistance by a Program Assistant. The fiscal year for South Central Head Start is January 1st thru December 31st.

GRANT APPLICATION

Upon receipt of the funding guidance letter from the regional office, the Financial Services Coordinator shall begin development of the proposed budget for the upcoming fiscal year. The proposed budget is based on historical data, emerging trends (utility rate increases, payoff of mortgages, etc) and planned activities. The budget shall support program goals, objectives and staff structure as approved by the Policy Council and the CSI Board of Trustees. An additional budget reflecting anticipated non-federal contributions in support of the program shall also be developed.

The proposed budgets are presented to the Finance Committee of the Policy Council for review. Upon approval by the committee, the Finance Committee shall forward a recommendation to the full Policy Council for approval and submission of the budget with the grant application package. The Financial Services Coordinator shall complete the SF-424, SF424-A and all supporting reports and documentation, utilizing the Grant Application Budget Instrument (GABI).

BUDGETING

Upon receipt of the funding guidance letter, the Financial Services Coordinator shall initiate the budgeting process. An annual personnel projection is prepared, utilizing information received from the Human Resource Coordinator. The personnel projection reflects monthly and annual salaries for all positions, by site. The personnel projection shall reflect full financial support for the proposed staff structure as approved by the Policy Council. Projected monthly fringe benefit expenses are developed based on the total monthly program salary cost. Fringe benefit cost to be considered include FICA, Medicare, Workmen's Comp, Unemployment, retirement, group life & disability insurance, and the employer share of health insurance premiums for qualified staff. The overall operating budget projection shall be developed based on monthly needs, historical data, and governing board approved program goals and objectives. Budget amounts for all expense categories shall be developed to reflect proper allocation and allowability of costs, as outlined in 2 CFR Part 220, "Cost Principles for Education Institutions" and OMB Circular A-110, "Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations.

All costs charged to Head Start shall be reasonable, prudent and necessary to the operation of the program. Costs that are specifically disallowed include, but may not be limited to: advertising, alcoholic beverages, alumni costs, bad debts, institution furnished automobiles for personal use, contingency reserves, legal costs in connection with any criminal, civil or administrative hearing, donations and contributions, entertainment, lobbying, fines and penalties, goods or services for personal use, housing or personal living expenses, fund raising costs and civic or community organization membership. All costs shall be coded out based on a Chart of Accounts assigned to Head Start. Coding shall be done by the bookkeeper and signed off on by the Financial Services Coordinator, Operations Manager, or Program Director. Monthly the Financial Services Coordinator will reconcile the transactions to the log Head Start obligations to determine appropriateness of charges. Erroneous charges will be corrected by use of Journal entries completed by the Financial Services Coordinator and forwarded to the Senior Account Technician for input into the grantee system.

Cost allocation between programs shall be based on direct charges to the accounts. Time for employees working in separate accounts will be documented by duties assigned as indicated on job descriptions and Notice of Change forms from the Human Resources Coordinator. TANF costs are allocated based on the percentage of children served. The Head Start program shall pay a flat rate of 6% of grant funds for direct administrative costs to the grantee in lieu of the application of the indirect cost rate.

All proposed program grant budgets must be presented to the Policy Council and CSI Board of Trustees for review and approval, prior to submission for funding.

Center budgets shall be allocated to each site for center supply and cleaning items and ongoing routine upkeep and maintenance items, such as light bulbs and furnace filters. Budgets shall be figured on a base amount per site plus an amount for each funded enrollment slot, as determined and approved in the grant application. The total annual allocation shall be split in two equal segments, with half available for the spring (January thru June), and the balance available for use in the fall (July thru December). Larger center repair type activities shall be charged to facilities repair upon approval by the Financial Services Coordinator or the Head Start Director.

Budget allocations for purchase of food and non-food items shall also be developed for each center site. Development of food service budgets shall be based on consideration of economics of the local area, the number of children served at the site, as well as the mix of part day/part year and full day/full year slots. Non-food items are only those items used in the preparation and service of meals.

A budget for Policy Council use shall be developed based on the amount approved in the annual operating budget, along with any remaining funds from previous years fund raising activities. This fund is available for child care and travel reimbursement for attendance at Policy Council meetings, advisory committee meetings, participation on hiring panels, travel to State Association meetings, and any other functions as approved by the Policy Council.

PURCHASING PROCEDURES

Purchases on behalf of South Central Head Start shall be conducted in such a manner as to ensure open and free competition. To the extent feasible, efforts shall be made to utilize local, small and minority owned businesses. Single item purchases of \$500 or more shall reflect at least three (3) telephone contacts for price comparison. The documentation will include the date, business called, full name of the person contacted and the quoted price. Price

comparisons from catalogs should include vendor name, item number, page number and price. A description of the item to be purchased should be included as well as a brief statement verifying actual selection basis. Price comparison documentation will be maintained on file at the site where the purchase occurred.

Single item purchases between \$1,000 and \$25,000 must have written bid specifications developed for item(s) to be purchased prior to authorization of transaction. Bid specifications must be developed so as not to limit competition. Bid specifications must reflect a closing date for acceptance of bids. Written bids, based on the bid specifications, will be gathered from at least three (3) vendors. Written notification of the bid award shall be forwarded to all vendors submitting bids within one week after the closing date for receipt of bids.

All purchases of items or aggregate projects in excess of \$25,000 must utilize a process for legal, sealed bids. Legal ads for bids are to be published in area newspapers and/or trade journals at least three times. Sufficient time prior to closing of bids must be allowed to afford all interested participants adequate opportunity to submit a responsive bid. Only formal, sealed bids will be accepted. Bid openings will be of a public nature.

Purchases from sole source providers must have prior written approval from the appropriate HHS funding source. Documentation supporting sole source status will be maintained on file in the Central Office.

All purchasing on behalf of South Central Head Start will be initiated utilizing one of the following methods:

Purchase order – A valid purchase order authorizing payment for goods or services may be issued at the time of purchase or ordering. POs for center maintenance and supplies, food and non-food items, and gasoline and minor maintenance for program vehicles may be issued at the center level. All other POs will be generated through the Central Office.

Procurement Card – Authorized spenders holding valid program procurement cards may purchase goods and services utilizing their procurement card. Staff possessing procurement cards are responsible for maintaining receipts and reconciling purchases to their monthly statement of charges. Receipts are to be attached to the statement, the statement signed by the card holder, and forwarded to the Financial Services Coordinator by the 7th of the month following purchases.

Contracts – Head Start may also enter into contracts for provision of services for the program. All contracts must include the contractor's name, tax payer identification number, the compensation rate, amount of time required to fulfill the contract, the maximum amount to be paid out under the contract and provisions for termination of the contract. Signed copies of all contracts shall be maintained on file at the central office.

Petty Cash – Upon approval of the appropriate petty cash custodian, petty cash funds may be disbursed to pay for minimal expenses not to exceed \$25.00. Petty cash custodians shall be the Center Supervisors and the Financial Services Coordinator. Petty cash funds shall consist of \$50.00 for each center and \$250.00 for the Central Office. Petty cash funds are replenished utilizing a petty cash reconciliation form with proper documentation attached submitted to the Financial Services Coordinator for processing.

Memo of Request – In the event that a vendor does not accept purchase orders or a procurement card, a check can be issued in advance. A Memo of Request should be submitted to the Financial Services Coordinator, outlining the vendor's name and address and a detailed

description of item(s) being purchased. Upon approval by the Financial Services Coordinator, the business office will issue a check to the vendor. An itemized invoice/receipt must be returned to the business office when the goods have been received.

Weekly site logs of all purchases at each center will be submitted to Central Office. Invoices, with copies of the POs attached, should be submitted with the site log. A log of Central Office authorized purchase orders shall be generated daily.

PAYMENT OF OBLIGATIONS

Invoices submitted for payment will be coded out to the proper account and category by the Bookkeeper. After coding, all invoices are reviewed by the Financial Services Coordinator for appropriateness and allowability and allocation of costs. The Financial Services Coordinator, Head Start Director or the Deputy Director will approve payment of all obligations. All purchases shall be in accordance with OMB Circular A-21 (Cost Principles for Educational Institutions), OMB Circular A-87 (Cost Principles for State and Local Governments) and all Head Start regulations as outlined in 45 CFR Part 74.

BILLINGS

On a monthly basis, the Financial Services Coordinator will generate billings for outside agencies on whose behalf South Central Head Start provides services. The shall include, but not be limited to:

USDA – Completed meal count sheets for all meal services at the centers shall be forwarded to the Central Office on the first working day of the month following service. The Bookkeeper will review all meal count sheets to ensure proper recording and addition. The total attendance and meal type counts shall be entered on a program wide tally sheet. Totals from this sheet are utilized for completion of the online USDA reimbursement claim form. The actual claim for reimbursement is verified and submitted on line by the Financial Services Coordinator. Meal count sheets, the program wide tally sheet and a recap of the reimbursement claim form are maintained on file at Central Office. Reimbursement is credited directly back into expense categories supporting Head Start meal service.

TANF – Based on a contract in place with the Idaho Head Start Association, a monthly billing will be prepared by the Financial Services Coordinator for reimbursement for Head Start services provided for additional part day/part year slots not supported by federal funds. The billing to IHSA shall be completed by the 5th of the month following provision of services. The Financial Services Coordinator will complete a general journal entry, to be forwarded to the grantee business office, transferring the TANF share of monthly expenses into a separate ledger account. Reimbursement for TANF expenses are deposited directly into the Head Start bank account with notification to the program by receipt of a deposit voucher.

Miscellaneous Billings – Occasionally, billings will need to be generated to recover the cost of miscellaneous services. Such services would include, but not be limited to registrations from outside agencies at Head Start sponsored trainings and technical assistance provided to other programs. Reimbursements would be credited directly back to expense categories affected by the provision of services.

Full Day/Full year – On a monthly basis, billings for full day/full year services will be prepared and distributed by the bookkeepers at each center providing these services. At the time of payment a receipt will be issued. The receipt must indicate the date, name of payer, amount of payment, method of payment and signature of the person receiving the payment. One copy of the receipt is given to the payer and one copy will remain in the receipt book. The third copy is attached to the cash/check and secured in a locked area. On a weekly basis, all monies received shall be delivered to the Central Office to be prepared for deposit by the Financial Services Coordinator.

CASH DRAWS

Federal funds shall be drawn down no less than once a month. Under no circumstances will more than three days worth of expenses of federal Head Start funds be in the Head Start account at one time. Cash draws are based on year to date expenses less any year to date non-federal revenues. In the event that an error is made in computing the amount needed for the cash draw, and amount over/under will be accounted for on the next cash draw request computation. This expense reconciliation is kept on file in the Financial Services Coordinator's office with the SF-272s. Federal funds are accessed through the online Smartlink connection at the Division of Payment Management. Federal funds are deposited directly into the Head Start bank account on the first business day following the draw request. At no time are Federal funds to be utilized for any purpose other than in support of Head Start goals and objectives. As per federal regulations, interfund borrowing is strictly prohibited. Upon completion of the request, the Financial Services Coordinator shall forward to the appropriate staff at the grantee business office, by e-mail, the particulars of what account(s) and/or program year(s) should reflect receipt of funds. The Senior Account Technician responsible at the grantee level shall verify the actual receipt of funds and notify the Financial Services Coordinator if any problems or delays should occur. A receipt for funds drawn is returned to Head Start and kept on file.

DEPOSITS

On a weekly basis, centers shall submit all monies received for full day/full year service and adult meals to Central Office. A receipt will be issued, indicating the name of the person delivering the funds, date, and the total amount delivered. Additionally, the receipt shall reflect the nature of the funds and the submitting center. Receipts for funds submitted for full day/full year services should indicate the sequential numbers of the center receipts submitted with the funds.

Checks received by the program for billings shall be delivered to the Financial Services Coordinator. All funds received on behalf of the program are to be secured in the Financial Services Coordinator's office.

The Financial Services Coordinator shall be responsible for preparing deposits for submission to the grantee business office in a timely manner. Deposited items shall be listed on the Deposit Voucher itemizing all cash receipts and checks. One copy shall be forwarded to the grantee Business Office with the deposit and another copy maintained on file with the Financial Services Coordinator. The grantee business office shall be responsible for delivery of deposit bags to an authorized banking institution. The Financial Services Coordinator shall prepare deposits reflecting receipt or check numbers for all monies received. Copies of all checks received will be kept on file in Central Office. These shall be attached with copies of all pertinent receipts, a copy of the deposit voucher indicating revenue coding and a copy of the deposit slip.

TRIAL BALANCE

On a monthly basis, the Financial Services Coordinator will reconcile the Trial Balance forwarded by the grantee business office and generate a budget report for program management and governing bodies. On a monthly basis the budget report(s) shall be presented to and reviewed by the Policy Council. Additionally, a copy is forwarded to the grantee for review. This report shall reflect all revenues received during the month and accounted for utilizing the alternative expense reduction method. All revenues shall be tallied at the end of the month and checked against the grantee records for completeness and accuracy of credit into appropriate accounts.

FEDERAL REPORTS

The Financial Services Coordinator is responsible to file all federal reports including the SF-269 and PMS-272 in a timely manner. These reports will be completed utilizing the financial records maintained by the grantee business office. The SF-269 shall be completed semi-annually in accordance with federal regulations, and the PMS-272 shall be completed quarterly on dates established by the Division of Payment Management. Year to date expenses are compared to year to date draws as indicated in the appropriate account(s) in the accounting system maintained by the grantee business office and entered on the PMS-272 form. Additionally, the Financial Services Coordinator shall complete any other reports required by the funding sources.

NON FEDERAL SHARE

Non federal share shall be recorded based on proper documentation submitted to the Central Office. The value of donated volunteer services shall be recorded based on the placement of similar duties on the program Salary Administration Plan. All volunteer services documentation shall reflect the name of the volunteer, date(s) of service, services performed, and verifying signature of the volunteer. An authorized representative of the program shall also sign the form verifying the hours provided.

Value of donated supplies shall be documented on a form indicating the name of the donor; date of donation, itemization of supplies donated and donor estimated value of the supplies. Value to the program shall be determined based on local retail value. The value of mileage in support of program goals and objectives shall be documented in the same manner, with purpose of the travel indicated on the form and valued at the prevailing rate reimbursed by the program. Valuation of donated space shall be documented utilizing a certified appraisal of the value of the space donated. Donors must provide name and address. The form is to be signed by an authorized representative of the program indicating receipt of the donation.

Additionally, the value of parent activities with their children in support of program goals and objectives shall be documented utilizing a CPE form. This form is completed on home visits and is signed by the parent(s) and the Family Advocate. This time will be valued at a rate comparable to a Classroom Assistant as reflected on the program Salary Administration plan. Additionally, the value of the home visit space will be valued at \$1 per home visit completed.

Periodically, the Financial Services Coordinator will tally the values of various non federal share donations and prepare a journal entry for the grantee business office reflecting the total non

federal share revenue and the expense categories it supports. The Senior Account Technician in the grantee business office will enter the journal entry into the official grantee records. All backup documentation in support of the non-federal share shall be maintained on file in the Central Office.

INVENTORY

See College of Southern Idaho, Inventory Policy, 5.14.18 for grantee process for inventory of capital assets. The Head Start Network Coordinator shall maintain inventory records for all computer hardware, software and peripherals. The Head Start Transportation Technician shall maintain inventory records for all program owned vehicles. A complete list of all Head Start facilities, addresses, and status, etc is maintained by the Head Start Facilities personnel. The grantee business office shall maintain all other inventory records. Each Head Start center shall complete an inventory annually reflecting furniture, small equipment, kitchen appliances, classroom manipulatives, books and small equipment, and any other program tangible supplies. Documentation shall be maintained on file at each site.

CENTER COMMITTEE FUNDS

Center parent committees, with assistance from Center Supervisors, will develop budgets for utilization of funds allocated for center activities as determined and approved in the grant application. A copy of the meeting minutes indicating the budget categories and amounts and approval by the parent committee shall be forwarded to the Financial Services Coordinator. Upon receipt of the appropriate documentation, a check will be requested and forwarded to the parent committee for deposit in their center committee bank account. Withdrawal of center committee funds requires two signatures, one of which must be a non-staff parent. The Center Supervisor shall secure the parent committee checkbook, in the center.

POLICY COUNCIL FUNDS

South Central Policy Council will maintain a bank account for the purpose of supporting activities of the Policy Council. Approved expenses will include reimbursement for child care and travel expenses for attendance at Policy Council meetings, hiring panels, self audit activities, advisory committees, state/regional/national association meetings and any other activities approved by the full body of the Policy Council. The annual budget for the Policy Council shall be authorized in the program-funding request.

The Financial Services Coordinator, in conjunction with the Policy Council, shall develop a budget for the Policy Council funds. The Financial Services Coordinator shall oversee the Policy Council bank account and maintain the checkbook. Check signers for the account shall include the Chairperson, Vice-Chairperson, Secretary and Treasurer of the Policy Council. The Financial Services Coordinator shall reconcile the bank statement on a monthly basis, and submit a monthly financial report to the full Policy Council. The monthly report will include a system for comparing actual expenses to budgeted expenses.



SOUTH CENTRAL HEAD START
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E-mail: schs@spro.net



College of Southern Idaho Board of Trustees

South Central Head Start Policy Council Dispute Resolution Procedure Reviewed and Approved August 16, 2007

Background Information: Head Start Performance Standard 1304.50, appendix A, describes Governance and Management Responsibilities and outlines several areas that require both governing body and Policy Council approval. These include:

- I. Planning
 - a) Procedures for program planing
 - b) The program's philosophy and long and short term goals and objectives
 - c) Funding applications
- II. General Procedures
 - a) Policy Council composition
 - b) Procedures for implementing shared decision making
 - c) Procedures for resolving internal disputes
- III. Human Resource Management
 - a) Program personnel policies, including standards of conduct for program staff, consultants and volunteers

Additionally, while the Board or Board Designee has responsibility for making the decision to hire or terminate Head Start staff, Policy Council approval is required to hire or terminate any person who works primarily for Head Start.

The governing body (the group with legal and fiscal responsibility for administering the Head Start Program) 1304.50 (a)(5), and Policy Council has the responsibility for writing and following their own procedures for resolving internal disputes.

Purpose: This procedure is designed to protect the interest of the children and families being served by the Head Start program in the case of disputes involving South Central Head Start Policy Council and College of Southern Idaho Board of Trustees. Despite any differences of the parties involved, it is our intention to

exhibit unconditional positive regard for each other and to exemplify the partnership principle in Head Start.

Goal: It is the goal of South Central Head Start Policy Council and the College of Southern Idaho Board of Trustees to resolve any differences fairly and expeditiously. Whenever possible, disagreements will be resolved informally, through discussion, compromise, and consensus. If the parties agree, a professional mediation process could be employed.

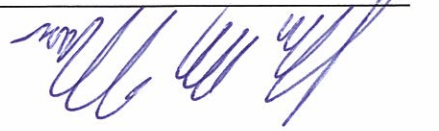
Executive Leadership: The College of Southern Idaho Board of Trustees or their designee; the Head Start Policy Council Chairperson or designee; the Dean of Finance or designee; and the Head Start Director.

Notification of disagreement: It shall be the responsibility of the Governing Board and the South Central Head Start Policy Council as authorized by their respective groups to give adequate notice, in writing, or e-mail, to each member of the Executive Leadership that a disagreement exists.

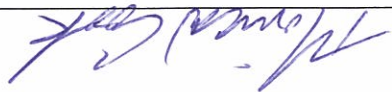
Resolution Procedure: Following notification to the Board of Trustees or designee and to the representative from the Head Start Policy Council, that a disagreement exists a representative selected from each of the disagreeing parties shall meet to discuss the concerns or dispute. This should be an informal attempt to achieve conciliation, compromise and settlement. The Dean of Finance and the Head Start Director may also attend the meeting, and act as resource persons. The meeting day and time should be convenient for all individuals. If agreement is reached, each representative will return to his or her policy groups with the proposed solution. Failure to reach agreement may result in a decision by the representatives to mutually select an outside mediator to assist in facilitating a compromise or resolution. The mediation process should take place and solution reached within 30 days and a final decision, in writing, be distributed to the Executive Leadership. Both parties agree to abide by the final decision.

Statement of Commitment: Every good faith effort will be made to amicably resolve any differences that may occur.

Board of Trustees or Designee



Policy Council Chairperson



Date

10-3-07

Date

8-16-07