



Job Performance
Situation 2:
Program Systems and
Supporting Fiscal
Management

HEAD START
MOVING AHEAD
COMPETENCY-BASED TRAINING PROGRAM



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REFERENCE

This activity presents a type of situation that Head Start Federal and grantee staff often encounter. The activity prepares participants to begin training activities in two skill categories: budget planning and development and budget implementation and reporting. Learners will analyze a hypothetical Head Start case and will draw on their individual experiences in meeting similar situations.

Related skill activities include 2-C, Understanding and Applying Basic Cost Principles; 2-D, Linking Budget Development to Planning.

OVERVIEW

CHILD AND FAMILY SERVICES HEAD START

Outcomes.

Participants who complete this activity will be able to put themselves in the shoes of other Head Start staff in order to consider the challenges presented by a commonly occurring job performance situation. Learners will assess the role played by the presence—or absence—of skills in understanding and applying basic cost principles and linking budget development to planning. Learners will also analyze a hypothetical Head Start situation and draw upon individual experiences in similar situations.

Materials. Newsprint and markers.

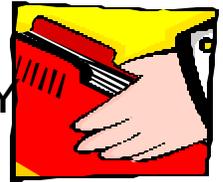
Components.

This activity can be completed by one person, an informal group, or as part of a formal workshop. Suggested time limits are provided below, but participants and facilitators may wish to adjust these to their own timetables.

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|---|------------|
| Step 1. Handout: Child & Family Services Head Start | 10 minutes |
| Step 2. Worksheet: Case Questions and Discussion | 20 minutes |
| Suggested Total Time: | 30 minutes |

This activity contains 7 pages.

STEP 1. HANDOUT: CHILD AND FAMILY SERVICES HEAD START



Suggested time: 10 min.

Read and reflect on the following case to deepen your understanding of the situation—not to address the problems or find solutions. Following this activity, participants will work on specific skill-building activities. Participants will then have the opportunity to come back to the scenario and, in an application activity, apply their increased skill competencies to addressing the issues it presents.

Child and Family Services Head Start

Child and Family Services Head Start is a center-based program that currently serves 100 children, 18 of whom have special needs. There is a long waiting list at the center. Sam, the Program Director, has a “take charge” personality and often takes shortcuts to get the job done. Walking down the hall he encounters Beth, the center’s cook.

“You know, Beth, I really don’t understand what is taking the Board and the Policy Council so long to approve our budget. After all, our needs are clear: We need money to expand and get a bigger facility. We also need to replace our broken buses. The children are our first priority.” Beth agrees; she has five grandchildren who have attended Head Start, and two more who will be of age next year.

“When I was putting out coffee for the joint budget meeting I heard one of the members asking to read a report; it sounded like ‘Assessment of the Community,’” Beth confided. “And there was another member who said she had never seen a copy of the proposed or current budget,” Beth added, hoping this would be useful information. “There’s not much to completing a budget,” Sam replied, adding, “You look at what you did last year and usually add 10 percent, that’s all.”

“Well, the bus driver told me he heard that the teachers are upset because they didn’t get a salary increase again this year. And now they have to pay for classroom supplies out of their own pockets,” Beth responded.

“Everybody knows things are tight these days,” Sam replied. “But didn’t our center’s parents do a good job of fundraising? And didn’t they raise enough to pay off our propane bill?” he added, beaming. Beth nodded in agreement, remembering how the program was closed for 10 days last winter because there was no heat.

Don, the Grantee’s Fiscal Administrator, has his office offsite. Don is very proud of the customized accounting software he installed. The software doesn’t track or categorize administrative costs for Head Start, as he doesn’t believe that these are important functions. Don is showing off his system to John, the new Accounts Payable supervisor, who just moved to the area with his family. Don takes this opportunity to fill him in on Head Start.

“I have to warn you about Sam,” said Don. “He isn’t very experienced with budgets and is often reluctant to ask questions.”

“What do you mean?” asked John.

“Well, the program was given tickets to the wrestling match and he wouldn’t take that as in-kind. On the other hand, he wanted to claim time spent by parents at home, which, of course, you can’t do,” responded Don. “The budget he gives me is almost always unbalanced. He runs out of money in one place, but has monies left on other line items that end up not being spent.”

“Why don’t you explain to him how to correct this?” asked John.

“Sam and I just communicate through memos now,” replied Don, “and it just takes too long to put that all in writing.” He went on to explain, “We had a disagreement when a wheelchair-accessible bus was ordered that wouldn’t fit under the roadway underpass.”

“What did you do about the situation?” inquired John.

“Well, the mother drove the child to school whenever she could get gas money,” said Don.

“Sounds to me like the program could use some training on budget planning and development, being sure to consider the Community Assessment information. It would be a good idea to include cost principles as well,” said John.

“How did you become so familiar with the budgeting process?” asked Don.

“Back home, my daughter was in Head Start and I served on the Policy Council,” replied John.

“I think some training for the Board, Policy Council, and management staff is a good idea, John. You know, next year we’ll be getting Department of Education preschool funds and adding an early intervention program for children with special needs,” said Don.

Just then, the phone rang. It was Lynn, the Program Specialist in the Regional Office. Lynn finds Don to be an especially challenging person to work with. She and Don went round and round when she disallowed the occupancy costs he used as non-Federal share. Don is married to a successful realtor who established the fair market value for the program.

“Lynn is going to remind me again about the delinquent SF-269,” said Don. “If she thinks our SF-269 is a major problem, just wait until Sam integrates additional funding sources with Head Start funds,” he declared as he picked up the phone. “Hello Lynn, how are you?” asked Don.



STEP 2. WORKSHEET: CASE QUESTIONS AND DISCUSSION

Suggested time: 20 min.

Part I (10 min.) Use the following questions to reflect on the case.

Question 1 applies only to grantee staff; Question 2 only to Federal staff; Questions 3–6 apply to all participants.

1. Grantee staff: What about this case seems familiar? What current problems do you see in this program? What future problems do you see? How will these problems affect the fiscal area of the program? How will they affect the overall program? The quality and delivery of services?

2. Federal staff (including blended program and fiscal staff): What about this case seems familiar? What current problems do you see in this program? What future problems do you see? What role can a Federal staff person play in helping the program director identify and address these problems? The fiscal administrator? The governing bodies?

3. Both: From your experience, can you describe how a high or low level of skill in budget planning and development has affected programs, both in the short term and long term?

4. Both: From your experience, can you describe how the presence—or absence—of skills in budget implementation and reporting has affected the day-to-day program operations?

5. Both: From your experience, can you explain how the presence—or absence—of skills in understanding and applying basic cost principles has affected day-to-day program operations?

6. Both: From your experience, can you relate how the presence—or absence—of skills in linking budget development to program planning has affected program operations on a day-to-day basis?

Part II (10 min.) If you are working in pairs or a group, discuss your answers, why you gave them, and any points of difference.