

I Get Your Drift: I Speak Program, I Speak Fiscal Game

This activity engages program and fiscal staff in learning from each other. It encourages them to look closely at and discuss their jobs, the language and terms they use, and the meaning of those to program services and administration.

Materials

A single-sided set of fiscal and program terms and definitions cards for each group or pair. Print pages 3-6 (program terms and definitions) on one color paper and pages 7-10 (fiscal terms and definitions) on a different color.

Directions

1. Have participants identify themselves as either program or fiscal experts. Ask people to pair- or team-up, with at least one fiscal and one program expert in each group.
2. Give each team a set of cards.
3. Ask them to match each term card with its definition.
4. Encourage team members to discuss the terms and ask each other clarifying questions to get a deeper understanding of the terms:
 - How does that term apply to your work?
 - How do we understand this work together?

Examples

The fiscal term "GAAP" is defined below, followed by a sample response from a program director.

Generally Accepted Accounting Principles (GAAP) is the standard framework of guidelines for financial accounting. Companies and organizations are expected to follow GAAP rules when reporting data in their financial statements.

Program Director: "You mentioned recently that claiming the \$1,500 cash donation to our program as non-federal share match in this grant year would be allowed only if we spent the funds. Now I see why you said we needed to conform with GAAP."

The program term "program options" is defined below, followed by a sample response from a fiscal director.

Program options are the various choices outlined in the Head Start Program Performance Standards (HSPPS) that a Head Start or Early Head Start program may offer for service delivery: center-based, home-based, combination, or family child care.

Fiscal Director: "I took a look at the section of the HSPPS that outlines the requirements for the four different options. I didn't realize that each option has requirements for things like classroom group size, staff-to-child ratios, and length of service hours and days in the year. Now I know why we employ so many teaching staff!"

Alternative Activity for Cards

Print the cards double-sided and use them as flash cards. Team members can quiz each other on the terms. It's important to have them to discuss how each term applies to their work and how broadly they understand this work.

IEP	IFSP	School Readiness	CLASS™
FPA	T/TA Plan	CDA	IM

<p>Classroom Assessment Scoring System (CLASS™) is an observation tool used to assess quality in preschool classrooms. It looks at interactions with children and teachers in three domains of classroom quality: emotional support, classroom organization, and instructional support. The tool is used by federal Head Start reviewers to determine whether the program has met an acceptable score for each domain.</p>	<p>Head Start defines school readiness as children possessing the skills, knowledge, and attitudes necessary for success in school and for later learning and life.</p>	<p>An Individualized Family Service Plan (IFSP) outlines the development and needs of a child, family info, and the early intervention services the child and family will receive.</p>	<p>Every child who receives special education services must have an Individualized Education Plan (IEP), a written statement of the educational program designed to meet a child's individual needs.</p>
<p>Information Memorandum (IM) is a document by which the federal government provides grantees with general information other than a proposed regulation or policy.</p>	<p>The Child Development Associate (CDA) is a three-year credential awarded by the Council for Professional Recognition, which is a national association that supports professional development in early education and care. A CDA is the minimum required credential for all Head Start teaching assistants.</p>	<p>A Training and Technical Assistance (T/TA) Plan outlines the support planned for program staff and is tied to the program's goals, objectives, and action plans.</p>	<p>Family Partnership Agreement (FPA) is a process that results in a written plan outlining the family's goals and the supports the program will provide to help them achieve those goals.</p>

DRS	ECLKC	LEA	Parent and Family Engagement
		CACFP	Program Options

<p>Parent and family engagement involves building relationships that support family well-being, strong relationships between parents and children, and ongoing learning and development for the whole family.</p>	<p>A local education agency (LEA) is a school district or regional special education district that provides education services to children.</p>	<p>The Early Childhood Learning and Knowledge Center, or the ECLKC, is the Office of Head Start's official website. It offers relevant, timely information and resources to Head Start programs and the early learning community.</p>	<p>The Designation Renewal System (DRS) specifies seven conditions that the Office of Head Start considers when determining if a grantee is delivering a high-quality, comprehensive program and whether they may be renewed without having to compete for continued funding.</p>
<p>Program options are the various choices outlined in the Head Start Program Performance Standards (HSPPS) that a Head Start or Early Head Start program may offer for service delivery: center-based, home-based, combination, or family child care.</p>	<p>Child and Adult Care Food Program (CACFP) is a nutrition education and meal reimbursement program that helps providers serve nutritious and safely prepared meals and snacks to children and adults in day care settings, including Head Start.</p>		

FY	PY	PA 20 Funds	PMS
SF-425	COB	990	GAAP

<p>Payment Management System (PMS): Grant funds are sent to grantees through the Division of Payment Management, Program Support Center at the U.S. Department of Health and Human Services.</p>	<p>PA 20 funds are included in the Head Start grant budget specifically for training and technical assistance (T/TA) needs.</p>	<p>A program year is the period during which grant funds must be expended or obligated. The beginning and ending dates for individual programs are not the same for every grantee.</p>	<p>An agency has a designated beginning and ending period for all its financial transactions; this is considered its fiscal year.</p>
<p>GAAP—Generally Accepted Accounting Principles is the standard framework of guidelines for financial accounting. Companies and organizations are expected to follow GAAP rules when reporting financial data in their financial statements.</p>	<p>Form 990 is an annual reporting return that most federally tax-exempt organizations must file with the Internal Revenue Service (IRS). It is available to the public, and provides information on the organization's mission, programs, policies, compensation, and finances.</p>	<p>Unobligated funds from a previous funding period under a grant, the carry over balance (COB) is authorized for grantee use to cover allowable costs in a current funding period.</p>	<p>Standard Form (SF) 425 is the federal financial form that is used to report Head Start and Early Head Start expenditures to the regional Head Start office three times a year—mid-year, end of year, and a final report.</p>

Allocated Costs	Balance Sheet	Davis-Bacon Act	NFS
		GABI	Drawdown

<p>Non-federal share match is the portion of the total cost of the program provided by the grantee in the form of community in-kind donations or cash.</p>	<p>The Davis-Bacon Act is a law that requires payment of prevailing wages to employees of contractors and sub-contractors working on government construction projects costing \$2,000 or more, including projects for Head Start facilities.</p>	<p>A balance sheet is a statement of the assets, liabilities, and capital of an organization at a particular point in time. It details the balance of income and expenditure over the preceding period.</p>	<p>Allocated costs are assigned to one or more cost objectives in reasonable and realistic proportion to the benefit provided or other equitable relationship.</p>
<p>Drawdown is the term used when withdrawing federal funds that have been deposited in a grantee's bank or credit union account for immediate use.</p>	<p>Grant Application Budget Instrument (GABI) is a Web-based budget tool that enables grantees to submit their grant applications. It must be used for any type of Head Start or Early Head Start basic, supplemental, or expansion grant applications.</p>		