

# Financial Reports to Policy Council and Board Members

January 29, 2019 – Policy Council Meeting

January 28, 2019 – Board Meeting

*FYI - monthly financial reports and program reports are posted on the WKUCCC web site: <http://www.wku.edu/ccc> click on Reports. Please view new reports following 15<sup>th</sup> of each month, and let us know if you have any questions/comments on content or design.*

Following is a list of the items presented for review and discussion:

## **FY 2017-18 HEAD START (WKU index 525154-155)**

- Pages 1-2: Third Quarter final (May-JUL) FINAL report Summary of Expenditures, non-federal; credit card and administrative costs.
- Pages 3-4: Monthly financial reports NOV- DEC 2018 expenditures completed

## **FY 2018-19 HEAD START (WKU index 525156-157)**

- Pages 5-8: Notice of Grant Award 04CH4776 50% PARTIAL Budget award for FY19
- Pages 9-12: Monthly financial reports NOV-DEC 2018 expenditures on track
- Pages 13-15: COLA announcement: 1.77% increase, breakdown of amounts to Grantee and Delegates. Proposed budget separate attachment for approval, submission due March 1, 2019.

## **FY 2017-18 EARLY HEAD START (WKU index 544829-830)**

- Pages 16: Federal Form 425, submitted to Murray Head Start (final reports reviewed October meeting)

## **FY 2018-19 EARLY HEAD START (WKU index 544833-834)**

- Pages 17-20: Monthly financial reports SEP-OCT-NOV expenditures on track.
- Pages 21-22: First Quarter (SEP-NOV) FINAL report Summary of Expenditures, non-federal; credit card and administrative costs.
- Pages 23-24: Monthly financial report DEC expenditures on track.

## **CACFP**

- Page 25: Summary report of food expenditure and CACFP reimbursements

## **SEPARATE ATTACHMENT: Head Start COLA budget and approval forms**

## **OTHER**

- ACF-PI-HS-18-05 Supplemental Funds to Increase Program Hours (5 Pages)
- ACF-PI-HS-18-06 FY 2019 Head Start Funding Increase (2 Pages)
- ACF-IM-18-01 Father Engagement (1 page) see link below for research

For your Information and Review the following releases have been issued by Administration for Children & Families: for links to these items go to: <https://eclkc.ohs.acf.hhs.gov> and click on Policies and Regulations, Program Instructions or Information Memoranda, or WKUCCC website to view entire content of large announcements and to keep informed on Head Start happenings.

**FY 2017- 18 HEAD START**

# QUARTERLY REPORT

3RD QTR 04CH4776	HEAD START 525154, 525155				Reporting Period: 11/1/17 TO 7/31/18		
FINAL LINE ITEMS	APPROVED BUDGET	YTD EXPENDED	Obligations	PER CENT SPENT	Unobligated	YTD Credit card	YTD Admin cost
Personnel	\$398,274	\$323,770		81.29%	\$74,504		\$ 32,466
Fringe Benefits	\$246,818	\$211,858		85.84%	\$34,960		\$ 24,576
Travel	\$250	\$198		79.38%	\$52		\$ 8
Equipment	\$0						
Supplies	\$6,744	\$12,170		180.46%	(\$5,426)	\$ 10,841	\$ 21
Contractual	\$813,992	\$352,309		43.28%	\$461,683		
Other	\$9,638	\$10,824		112.30%	(\$1,186)	\$ 1,330	\$ 12
Consultants	\$1,000	\$767		76.69%	\$233		
TOTAL DIRECT	\$1,476,716	\$911,896	\$0	61.75%	\$564,820	\$12,171	\$ 57,083
Indirect Costs	\$55,059	\$44,749		81.28%	\$10,310		\$ 44,749
TOTAL PA 22	\$1,531,775	\$956,645	\$0	62.45%	\$575,130	\$12,171	\$101,832
Training							
PA 20 HEAD START					\$0		
Personnel/FRG	\$6,482	\$3,898					
Supplies/Other	\$1,648	\$1,602				\$ 702	\$ 2
consultant	\$0						
Contractual	\$8,095	\$3,670					
Travel	\$2,500	\$1,303				\$ 920	\$ 52
TOTAL PA20	\$18,725	\$10,474	\$0	55.94%	\$8,251	\$ 1,622	\$ 54
TOTAL AWARD	\$1,550,500	\$967,119	\$0		\$583,381	\$13,793	\$101,886
NON FEDERAL						Non Fed Space 5%	\$5,767
	Grantee \$182,103	\$139,237				% Admin WKU	5.6%
	Audubon \$118,108	\$54,955					
	Murray \$87,414	\$87,068				Audubon	\$4,900
Total Non Federal	\$387,625	\$281,260	\$0		\$106,365	Murray	\$11,772
TOTAL OUTLAYS	\$1,938,125	\$1,248,379	\$0			Total Admin Costs	\$124,326
						TOTAL % Admin	6.4%
QTRLY NOTES:	Category:						
CONTRACTUAL:	all contractual expenditures are for Delegate Agencies (Audubon Area and Murray)						
OTHER:	line items include: postage, maintenance, insurance, advertising, dues, fees,						
	telephone and printing						
EXPENDITURES: on track (partial funding received which impacts % spent calculation - full funding award in August 2018)							



	RATE*	1st QTR	2nd QTR	Mid Year	TOTAL	3rd QTR	4th QTR	Mid Year	TOTAL	Non Fed Due	AUDUBON	MURRAY
Foster Grandparent Hours	\$4.38	966.5	982.5	1939	\$8,492.82	1376		1376	\$6,026.88	\$182,103	\$118,108	\$87,414
Parent Hours	\$9.35	76	99.75	175.8	\$1,643.26	87		87	\$813.45			
Community Hours	\$9.35	26.75	22.25	49	\$458.15	18.75		18.75	\$175.31			
Interns	\$21.96	0		0	\$0.00	0		0	\$0.00			
Speech, OT, Graduate Students	\$20.71	34	28.25	62.25	\$1,289.20	30.75		30.75	\$636.83			
Policy Council	\$55.97	4	4	8	\$447.76	4		4	\$1,791.04			
Professional/Adv Councils/Comm	\$62.40	11.75	13	24.75	\$1,544.40	8		8	\$499.20	\$23,818	\$1,405	\$1,444
TOTAL VOLUNTEERS = \$48,545					\$13,875.59				\$9,942.72			

OTHER:

List Items:	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	TOTAL
Toys, puzzles, books		\$75.00			\$0.00
Audubon: services; transportation					\$0.00
Murray: contracted services					
					\$0.00
					\$0.00
TOTAL OTHER					\$75.00

SPACE:

INDOOR/OUTDOOR SQ FT	1st QTR	2nd QTR	3rd QTR	4th QTR	TOTAL
12,710	12.1	\$38,448	\$38,448		\$38,448
TOTAL SPACE: \$153,792			\$76,896		\$76,896

ADMIN 5% = \$5,767

AWARD TOTAL DUE NFS \$387,625

Notes:

For Interns/Grad Stud, the value of services provided are for similar services/ed level performed by Teachers as outlined in the program plans.

For Other, verify that donated goods are items that are reasonable and necessary to meet program objectives and meet agency requirements for allowable purchases.

BAL DUE	\$42,866	\$63,153	\$346
Total NFS	\$281,261		
BAL DUE	\$106,364		



INDEX NUMBER 525154

YTD Average Percent 100%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 12/31/18	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAIL	% SPENT	ADMIN COSTS
Admin SAL 61111	\$60,294.00	\$55,656.00		100%				\$55,656
Staff SAL 61111	\$315,779.00	\$332,579.09						
Part Time SAL 61123	\$44,840.00	\$32,943.64						
Staff OT 61130	\$1,850.00	\$1,882.21						
CELL PLAN 61180	\$1,110.00	\$720.00						
STUDENT 61501	\$7,000.00	\$6,918.77						
<b>TOTAL PERSONNEL</b>	<b>\$430,873.00</b>	<b>\$430,699.71</b>			<b>\$0.00</b>	<b>\$173.29</b>	<b>100%</b>	<b>\$55,656</b>
<b>FRINGE</b>	<b>\$282,018.00</b>	<b>\$282,260.16</b>		<b>11.60%</b>		<b>(\$242.16)</b>	<b>100%</b>	<b>\$32,742</b>
<b>TRAVEL</b>	<b>\$250.00</b>							
INSTATE 74101		\$219.90	\$0.00					
REGISTRATION 74110		\$30.00	\$30.00					
REGISTRATION 74210			\$0.00					
OUT STATE 74201			\$0.00					
<b>TRAVEL 74000</b>	<b>\$250.00</b>	<b>\$249.90</b>	<b>\$30.00</b>	<b>4%</b>	<b>\$0.00</b>	<b>\$0.10</b>		<b>\$10</b>
<b>SUPPLIES</b>	<b>\$16,144.00</b>							
Office 71102		\$424.28	\$424.28	5%				\$21
Janitor/Maint. 71103		\$6,354.71	\$6,354.71					\$0
Household 71106			\$0.00					\$0
Classroom 71109		\$4,838.14	\$4,838.14					
Food 71120		\$4,131.42	\$2,627.31					
Grounds 71122		\$1,040.58	\$0.00					\$0
agricultural 71110		\$247.51	\$247.51					
<b>TOTAL SUPPLIES</b>	<b>\$16,144.00</b>	<b>\$17,036.64</b>	<b>\$14,491.95</b>		<b>\$0.00</b>	<b>(\$892.64)</b>	<b>106%</b>	<b>\$21</b>
<b>SUBCONTRACT 72311</b>	<b>\$1,111,401.00</b>	<b>\$908,350.89</b>			<b>\$203,050.11</b>	<b>\$0.00</b>	<b>82%</b>	
<b>OTHER</b>	<b>\$20,638.00</b>							
Phone line serv 71203/05		\$35.27						
Internet 71208		\$931.63	\$931.63					
Hous Auth utilities 71211		\$838.00						
Postage 71310/20		\$11.21	\$0.00					
Insurance Non-emp 71401		\$4,000.00		0%				\$0
Equip software<5000 71501		\$1,545.07						
Equip other<2000 71549			\$0.00	1%				\$0
Subscrip/Dues 71801-10			\$0.00					
Subscrip/Dues Data 71801		\$340.00	\$0.00	0%				\$0
Maint. Copy Mach. 72101		\$659.71	\$659.71	1%				\$7
Maint. Computer. 72102			\$0.00	1%				\$0
Maint. software 72105			\$0.00	1%				\$0
Maint. BLDG 72106			\$0.00	1%				\$0
non meeting 72249			\$0.00	1%				\$0
c.background ch. Stud. 73513		\$158.00	\$158.00					
Misc. Accreditation 73514		\$6,447.00	\$6,447.00					
Misc. Licensing Fees 73515		\$50.00						
Misc.background ch. 73523		\$42.00	\$42.00					
Fac Mgmt Labor 73901		\$1,550.32						\$0.00
Fac Mgmt supp 73902		\$1,544.54						\$0.00
Local Phone 73910		\$1,314.00		1%				\$13
LD Phone 73911		\$134.56						
Printing Serv. 73920		\$300.61						
Misc. Other 73949				1%				\$0
<b>TOTAL OTHER</b>	<b>\$20,638.00</b>	<b>\$19,901.92</b>	<b>\$8,238.34</b>		<b>\$0.00</b>	<b>\$736.08</b>	<b>96%</b>	<b>\$20</b>
<b>CONSULTANTS</b>								
Consult 72204	832.5	\$832.50				\$0.00		
TEMP 72211	6655.08	\$6,658.56				-\$3.48		
Non emp gen 72249	249.42	\$20.61						
<b>TOTAL CONSULT</b>	<b>\$7,737.00</b>	<b>\$7,511.67</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$225.33</b>	<b>97%</b>	
<b>TOTALS</b>	<b>\$1,869,061</b>	<b>\$1,666,010.89</b>	<b>\$22,760.29</b>		<b>\$203,050.11</b>	<b>(\$0.00)</b>	<b>100%</b>	<b>\$88,449</b>
<b>INDIRECT</b>	<b>\$60,613</b>	<b>\$60,612.88</b>		<b>100%</b>	<b>\$0.12</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$60,613</b>
<b>GRAND TOTAL</b>	<b>\$1,929,674</b>	<b>\$1,726,623.77</b>	<b>\$22,760.29</b>		<b>\$203,050.23</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$149,062</b>



TRAINING PA 20 - Index #525155

						YTD Average Percent		100%
PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 12/31/18	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAIL	% SPENT	ADMIN COSTS
Staff SAL 61111	\$4,775.00	\$4,724.72				\$50.28		
Staff SAL 61150	-\$50.28					-\$50.28		\$0.00
<b>TOTAL PERSONNEL</b>	<b>\$4,724.72</b>	<b>\$4,724.72</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>100%</b>	
FRINGE	\$1,694.57	\$1,694.57				\$0.00	100%	\$0.00
TRAVEL	\$2,500.00							
INSTATE 74101	-352.83	\$1,431.37	\$883.51					
registration instate 74110		\$250.00	\$250.00					
OUT STATE 74201		\$465.80	\$0.00					
REGISTRATION OUT 74210			\$0.00					
TRAVEL 74000	\$2,147.17	\$2,147.17	\$1,133.51	4%	\$0.00	\$0.00	100%	\$85.89
SUPPLIES	\$0.00							
Office 71102	234.08		\$0.00	5%				\$0.00
Janitor/Maint. 71103			\$0.00	0%				\$0
Household 71106			\$0.00					
Classroom 71109			\$0.00					
Food 71120		\$234.08	\$0.00					
<b>TOTAL SUPPLIES</b>	<b>\$234.08</b>	<b>\$234.08</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>
SUBCONTRACT 72311	\$8,995.00	\$7,470.11			\$1,524.89	\$0.00	83%	
OTHER	\$3,005.00							
Line Service 71203	-47.35	\$430.34	\$430.34					
Equip. <1,000 71501		\$600.00	\$0.00					
Subscrip/Dues 71801		\$450.00	\$150.00					
Maint. Copy Mach. 72101		\$172.59	\$172.59	1%				\$1.73
Maint. COMP Softw 72105			\$0.00	1%				\$0.00
Maint. Equip 72108			\$0.00	1%				\$0.00
Misc. Accreditation 73514		\$1,304.72	\$1,304.72					
Misc. backgrnd 73523			\$0.00					
Misc. Other 72249								
Printing Serv. 73920				1%				\$0.00
charges-Dept 73949								
<b>TOTAL OTHER</b>	<b>\$2,957.65</b>	<b>\$2,957.65</b>	<b>\$2,057.65</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$2</b>
CONSULTANTS								
Consult WKU 61160								
Non Empl serv 72249	228.81	\$228.81						
<b>TOTAL CONSULT</b>	<b>\$228.81</b>	<b>\$228.81</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>		
<b>TOTALS</b>	<b>\$20,982.00</b>	<b>\$19,457.11</b>	<b>\$3,191.16</b>		<b>\$1,524.89</b>	<b>\$0.00</b>		<b>\$88</b>
INDIRECT	\$0.00					\$0.00		\$0
<b>GRAND TOTAL</b>	<b>\$20,982.00</b>	<b>\$19,457.11</b>	<b>\$3,191.16</b>		<b>\$1,524.89</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$88</b>

# FY 2018- 19 HEAD START



**DEPARTMENT OF HEALTH AND HUMAN SERVICES  
ADMINISTRATION FOR CHILDREN AND FAMILIES  
NOTICE OF AWARD**

SAI NUMBER:

PMS DOCUMENT NUMBER:

<b>1. AWARDING OFFICE:</b> Office of Head Start		<b>2. ASSISTANCE TYPE:</b> Discretionary Grant	<b>3. AWARD NO.:</b> 04CH4776-05-00	<b>4. AMEND. NO.</b> 0
<b>5. TYPE OF AWARD:</b> Service		<b>6. TYPE OF ACTION:</b> Non-Competing Continuation	<b>7. AWARD AUTHORITY:</b> 42 USC 9801 ET SEQ.	
<b>8. BUDGET PERIOD:</b> 11/01/2018 THRU 10/31/2019		<b>9. PROJECT PERIOD:</b> 11/01/2014 THRU 10/31/2019		<b>10. CAT NO.:</b> 93.600
<b>11. RECIPIENT ORGANIZATION:</b> Western Kentucky University 1906 College Heights Blvd Bowling Green, KY 42101-1000 Grantee Authorizing Official: Laura Hagan1 , Chairman, WKURF Board			<b>12. PROJECT / PROGRAM TITLE:</b> Head Start	
<b>13. COUNTY:</b> Warren	<b>14. CONGR. DIST:</b> 02	<b>15. PRINCIPAL INVESTIGATOR OR PROGRAM DIRECTOR:</b> Thelma Jackson		
<b>16. APPROVED BUDGET:</b>		<b>17. AWARD COMPUTATION:</b>		
Personnel..... \$ 222,036.00		A. NON-FEDERAL SHARE..... \$ 220,901.00 20%		
Fringe Benefits..... \$ 143,784.00		B. FEDERAL SHARE..... \$ 883,603.00 80%		
Travel..... \$ 2,250.00		<b>18. FEDERAL SHARE COMPUTATION:</b>		
Equipment..... \$ 0.00		A. TOTAL FEDERAL SHARE..... \$ 883,603.00		
Supplies..... \$ 9,750.00		B. UNOBLIGATED BALANCE FEDERAL SHARE..... \$ 0.00		
Contractual..... \$ 468,474.00		C. FED. SHARE AWARDED THIS BUDGET PERIOD...\$ 0.00		
Facilities/Construction..... \$ 0.00		<b>19. AMOUNT AWARDED THIS ACTION:</b>		\$ 883,603.00
Other..... \$ 7,002.00		<b>20. FEDERAL \$ AWARDED THIS PROJECT PERIOD:</b>		\$ 7,050,293.00
Direct Costs..... \$ 853,296.00		<b>21. AUTHORIZED TREATMENT OF PROGRAM INCOME:</b>		
Indirect Costs..... \$ 30,307.00		Additional Costs		
At % of \$				
In Kind Contributions..... \$ 0.00		<b>22. APPLICANT EIN:</b> 616055628	<b>23. PAYEE EIN:</b> 1616055628A1	<b>24. OBJECT CLASS:</b> 41.51
Total Approved Budget..... \$ 883,603.00				
<b>25. FINANCIAL INFORMATION:</b>				
ORGN	DOCUMENT NO.	APPROPRIATION	CAN NO.	NEW AMT.
	04CH477605	75-19-1536	9-G044122	\$873,112.00
	04CH477605	75-19-1536	9-G044120	\$10,491.00
DUNS 077876258 UNOBLIG. NONFED %				

26. REMARKS: (Continued on separate sheets)

<b>27. SIGNATURE - ACF GRANTS OFFICER</b> Mrs. Cheryl Pressley		<b>DATE:</b> 10/25/2018	<b>28. SIGNATURE(S) CERTIFYING FUND AVAILABILITY</b> Mr. Omar Barrett	<b>DATE:</b> 10/25/2018
<b>29. SIGNATURE AND TITLE - PROGRAM OFFICIAL(S)</b> Captain Robert Bialas - Regional Program Manager			<b>DATE:</b> 10/25/2018	

DGCM-3-785 (Rev. 86)

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
ADMINISTRATION FOR CHILDREN AND FAMILIES  
NOTICE OF AWARD

SAI NUMBER:

PMS DOCUMENT NUMBER:

1. AWARDOFFICE: Office of Head Start		2. ASSISTANCE TYPE: Discretionary Grant		3. AWARD NO.: 04CH4776-05-00		4. AMEND. NO. 0	
5. TYPE OF AWARD: Service		6. TYPE OF ACTION: Non-Competing Continuation		7. AWARD AUTHORITY: 42 USC 9801 ET SEQ.			
8. BUDGET PERIOD: 11/01/2018 THRU 10/31/2019		9. PROJECT PERIOD: 11/01/2014 THRU 10/31/2019		10. CAT NO.: 93.600			
11. RECIPIENT ORGANIZATION: WESTERN KENTUCKY UNIVERSITY							

STANDARD TERMS

1. Paid by DHHS Payment Management System (PMS), see attached for payment information. This award is subject to the requirements of the HHS Grants Policy Statement (HHS GPS) that are applicable to you based on your recipient type and the purpose of this award.

This includes requirements in Parts I and II (available at <http://www.hhs.gov/grants/grants/policies-regulations/index.html>) of the HHS GPS. Although consistent with the HHS GPS, any applicable statutory or regulatory requirements, including 45 CFR Part 75, directly apply to this award apart from any coverage in the HHS GPS. This award is subject to requirements or limitations in any applicable Appropriations Act. This award is subject to the requirements of Section 106 (g) of the trafficking Victims Protection Act of 2000, as amended (22 U.S.C. 7104). For the full text of the award term, go to <http://www.acf.hhs.gov/discretionary-post-award-requirements>. This award is subject to the Federal Financial Accountability and Transparency Act (FFATA or Transparency) of 2006 subaward and executive compensation reporting requirements. For the full text of the award term, go to <http://www.acf.hhs.gov/discretionary-post-award-requirements>. This award is subject to requirements as set forth in 2 CFR 25.110 Central Contractor Registration (CCR) and DATA Universal Number System (DUNS). For full text go to <http://www.acf.hhs.gov/discretionary-post-award-requirements>.

Consistent with 45 CFR 75.113, applicants and recipients must disclose in a timely manner, in writing to the HHS awarding agency, with a copy to the HHS Office of Inspector General (OIG), all information related to violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal award. Subrecipients must disclose, in a timely manner, in writing to the prime recipient (pass through entity) and the HHS OIG, all information related to violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal award. Disclosures must be sent in writing to the awarding agency and to the HHS OIG at the following addresses:

The Administration for Children and Families U.S. Department of Health and Human Services Office of Grants Management ATTN: Grants Management Specialist 330 C Street, SW., Switzer Building Corridor 3200 Washington, DC 20201 AND  
U.S. Department of Health and Human Services Office of Inspector General ATTN: Mandatory Grant Disclosures, Intake Coordinator 330 Independence Avenue, SW, Cohen Building Room 5527 Washington, DC 20201 Fax: (202) 205-0604 (Include "Mandatory Grant Disclosures" in subject line) or Email: [MandatoryGranteeDisclosures@oig.hhs.gov](mailto:MandatoryGranteeDisclosures@oig.hhs.gov)  
Failure to make required disclosures can result in any of the remedies described in 45 CFR 75.371 Remedies for noncompliance, including suspension or debarment (See 2 CFR parts 180& 376 and 31 U.S.C. 3321).

This award is subject to the requirements as set forth in 45 CFR Part 87. This award is subject to HHS regulations codified at 45 CFR Chapter XIII, Parts 1301, 1302, 1303, 1304 and 1305. Attached are terms and conditions, reporting requirements, and payment instructions. Initial expenditure of funds by the grantee constitutes acceptance of this award.

26. REMARKS (Continued from previous page)

This grant action awards partial funds for the 11/01/2018-10/31/2019 budget period. The projected annual funding level for Head Start operations in Fiscal Year (FY) 2019 is \$1,746,224, and the projected training and technical assistance allocation is \$20,982. The balance of the funds will be awarded at a later date.

Head Start population: 178 children.

Designated Head Start service area(s): Warren, Davies, Graves, Mayfield, Marshall and McCracken Counties KY; Graves County (Mayfield), Marshall County, and McCracken County; Daviess.

Approved program option(s): Center-based.

This grant is subject to the requirements for contribution of the non-federal match and approval of key staff, the limitations on development and administrative costs and employee compensation, and prior written approval for the purchase of equipment and other capital expenditures and the purchase, construction and major renovation of facilities as specified in Attachment 1.



## Attachment 1

Award Number: 04CH4776/05

Recipient Organization: WESTERN KENTUCKY UNIVERSITY

This grant is subject to Section 640(b) of the Head Start Act and 45 C.F.R. § 1303.4 requiring a non-federal match of 20 percent of the total cost of the program. This grant is also subject to the requirements in Section 644(b) of the Head Start Act and 45 C.F.R. § 1303.5 limiting development and administrative costs to a maximum of 15 percent of the total costs of the program, including the non-federal match contribution of such costs. The requirements for a non-federal match of 20 percent and the limitation of 15 percent for development and administrative costs apply to the 11/01/2018-10/31/2019 budget period unless a waiver is approved. Any request for a waiver of the non-federal match, or a portion thereof, that meets the conditions under Section 640(b)(1)-(5) of the Head Start Act and 45 C.F.R. § 1303.4 or a waiver of the limitation on development and administrative costs that meets the conditions under 45 C.F.R. § 1303.5 must be submitted in advance of the end of the budget period. Any waiver request submitted after the expiration of the project period will not be considered.

The HHS Uniform Administrative Requirements (see 45 C.F.R. § 75.308(c)(1)(ii)) provide the authority to ACF to approve key staff of Head Start grantees. For the purposes of this grant, key staff is defined as the Head Start Director or person carrying out the duties of the Head Start Director if not under that title and the Chief Executive Officer, Executive Director and/or Chief Fiscal Officer if any of those positions is funded, either directly or through indirect cost recovery, more than 50 percent with Head Start funds.

Section 653 of the Head Start Act prohibits the use of any federal funds, including Head Start grant funds, to pay any portion of the compensation of an individual employed by a Head Start agency if that individual's compensation exceeds the rate payable for Level II of the Executive Schedule.

Prior written approval must be obtained for the purchase of equipment and other capital expenditures as described in 45 C.F.R. § 75.439(a). Prior written approval must also be obtained under 45 C.F.R. § 75.439(b)(3) and 45 C.F.R. Part 1303 Subpart E – Facilities to use Head Start grant funds for the initial or ongoing purchase, construction and major renovation of facilities. No Head Start grant funds may be used toward the payment of one-time expenses, principal and interest for the acquisition, construction or major renovation of a facility without prior written approval of the Administration for Children and Families.

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 11/30/18	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAIL	% SPENT	ADMIN COSTS
Admin SAL 61111	\$25,440.00	\$5,088.00		100%				\$5,088
Staff SAL 61111	\$188,209.00	\$24,203.06						
Part Time SAL 61123	\$0.00	\$0.00						
Staff OT 61130	\$1,000.00	\$56.98						
CELL PLAN 61180	\$500.00	\$60.00						
STUDENT 61501	\$0.00							
<b>TOTAL PERSONNEL</b>	<b>\$215,149.00</b>	<b>\$29,408.04</b>			<b>\$0.00</b>	<b>\$185,740.96</b>	<b>14%</b>	<b>\$5,088</b>
<b>FRINGE</b>	<b>\$143,034.00</b>	<b>\$18,748.28</b>		<b>12.05%</b>		<b>\$124,285.72</b>	<b>13%</b>	<b>\$2,259</b>
<b>TRAVEL</b>	<b>\$125.00</b>							
INSTATE 74101			\$0.00					
REGISTRATION 74110			\$0.00					
REGISTRATION 74210			\$0.00					
OUT STATE 74201			\$0.00					
<b>TRAVEL 74000</b>	<b>\$125.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>4%</b>	<b>\$0.00</b>	<b>\$125.00</b>		<b>\$0</b>
<b>SUPPLIES</b>	<b>\$9,450.00</b>							
Office 71102			\$0.00	5%				\$0
Janitor/Maint. 71103			\$0.00					\$0
Household 71106			\$0.00					\$0
Classroom 71109			\$0.00					
Food 71120			\$0.00					
Grounds 71122			\$0.00					\$0
agricultural 71110			\$0.00					
<b>TOTAL SUPPLIES</b>	<b>\$9,450.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$9,450.00</b>	<b>0%</b>	<b>\$0</b>
<b>SUBCONTRACT 72311</b>	<b>\$463,976.00</b>					<b>\$463,976.00</b>	<b>0%</b>	
<b>OTHER</b>	<b>\$5,500.00</b>							
Phone line serv 71203/05								
Internet 71208			\$0.00					
Hous Auth utilities 71211								
Postage 71310/20			\$0.00					
Insurance Non-emp 71401				0%				\$0
Equip software<5000 71501								
Equip other<2000 71549			\$0.00	1%				\$0
Subscrip/Dues 71801-10			\$0.00					
Subscrip/Dues Data 71801			\$0.00	0%				\$0
Maint. Copy Mach. 72101			\$0.00	1%				\$0
Maint. Computer. 72102			\$0.00	1%				\$0
Maint. software 72105			\$0.00	1%				\$0
Maint. BLDG 72106			\$0.00	1%				\$0
non meeting 72249			\$0.00	1%				\$0
c.background ch. Stud. 73513			\$158.00					
Misc. Accreditation 73514			\$0.00					
Misc. Licensing Fees 73515								
Misc.background ch. 73523			\$0.00					
Fac Mgmt Labor 73901								\$0.00
Fac Mgmt supp 73902								\$0.00
Local Phone 73910				1%				\$0
LD Phone 73911								
Printing Serv. 73920								
Misc. Other 73949				1%				\$0
<b>TOTAL OTHER</b>	<b>\$5,500.00</b>	<b>\$0.00</b>	<b>\$158.00</b>		<b>\$0.00</b>	<b>\$5,500.00</b>	<b>0%</b>	<b>\$0</b>
<b>CONSULTANTS</b>	<b>\$5,572.00</b>							
Consult 72204						\$0.00		
TEMP 72211		\$856.80				-\$856.80		
Non emp gen 72249								
<b>TOTAL CONSULT</b>	<b>\$5,572.00</b>	<b>\$856.80</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$4,715.20</b>	<b>15%</b>	
<b>TOTALS</b>	<b>\$842,806</b>	<b>\$49,013.12</b>	<b>\$158.00</b>		<b>\$0.00</b>	<b>\$793,792.88</b>	<b>6%</b>	<b>\$7,347</b>
<b>INDIRECT</b>	<b>\$30,306</b>	<b>\$3,921.05</b>		<b>100%</b>		<b>\$26,384.95</b>	<b>13%</b>	<b>\$3,921</b>
<b>GRAND TOTAL</b>	<b>\$873,112</b>	<b>\$52,934.17</b>	<b>\$158.00</b>		<b>\$0.00</b>	<b>\$820,177.83</b>	<b>6%</b>	<b>\$11,268</b>



TRAINING PA 20 - Index #525157

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 11/30/18	CREDIT CARD	% admin	YTD Average Percent		% SPENT	ADMIN COSTS
					ENCUMBRANCES	BALANCE AVAIL		
Staff SAL 61111	\$2,087.00	\$377.15				\$1,709.85		
Staff SAL 61150						\$0.00		\$0.00
<b>TOTAL PERSONNEL</b>	<b>\$2,087.00</b>	<b>\$377.15</b>			<b>\$0.00</b>	<b>\$1,709.85</b>	<b>18%</b>	
FRINGE	\$750.00	\$131.59				\$618.41	18%	\$0.00
TRAVEL	\$2,125.00							
INSTATE 74101			\$0.00					
registration instate 74110			\$0.00					
OUT STATE 74201			\$0.00					
REGISTRATION OUT 74210			\$0.00					
TRAVEL 74000	\$2,125.00	\$0.00	\$0.00	4%	\$0.00	\$2,125.00	0%	\$0.00
SUPPLIES	\$300.00							
Office 71102			\$0.00	5%				\$0.00
Janitor/Maint. 71103			\$0.00	0%				\$0
Household 71106			\$0.00					
Classroom 71109			\$0.00					
Food 71120			\$0.00					
<b>TOTAL SUPPLIES</b>	<b>\$300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$300.00</b>		<b>\$0.00</b>
SUBCONTRACT 72311	\$4,498.00					\$4,498.00	0%	
OTHER	\$731.00							
Line Service 71203			\$0.00					
Equip. <1,000 71501			\$0.00					
Subscrip/Dues 71801			\$0.00					
Maint. Copy Mach. 72101			\$0.00	1%				\$0.00
Maint. COMP Softw 72105			\$0.00	1%				\$0.00
Maint. Equip 72108			\$0.00	1%				\$0.00
Misc. Accreditation 73514			\$0.00					
Misc. backgrnd 73523			\$0.00					
Misc. Other 72249								
Printing Serv. 73920				1%				\$0.00
charges-Dept 73949								
<b>TOTAL OTHER</b>	<b>\$731.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$731.00</b>	<b>0%</b>	<b>\$0</b>
CONSULTANTS								
Consult WKU 61160								
Non Empl serv 72249								
<b>TOTAL CONSULT</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>		
<b>TOTALS</b>	<b>\$10,491.00</b>	<b>\$508.74</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$9,982.26</b>		<b>\$0</b>
INDIRECT	\$0.00					\$0.00		\$0
<b>GRAND TOTAL</b>	<b>\$10,491.00</b>	<b>\$508.74</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$9,982.26</b>	<b>5%</b>	<b>\$0</b>



PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 12/31/18	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAIL	% SPENT	ADMIN COSTS
Admin SAL 61111	\$25,440.00	\$10,176.00		100%				\$10,176
Staff SAL 61111	\$188,209.00	\$52,388.99						
Part Time SAL 61123	\$0.00	\$0.00						
Staff OT 61130	\$1,000.00	\$198.11						
CELL PLAN 61180	\$500.00	\$120.00						
STUDENT 61501	\$0.00							
<b>TOTAL PERSONNEL</b>	<b>\$215,149.00</b>	<b>\$62,883.10</b>			<b>\$0.00</b>	<b>\$152,265.90</b>	<b>29%</b>	<b>\$10,176</b>
<b>FRINGE</b>	<b>\$143,034.00</b>	<b>\$40,726.96</b>		<b>12.05%</b>		<b>\$102,307.04</b>	<b>28%</b>	<b>\$4,908</b>
TRAVEL	\$125.00							
INSTATE 74101			\$0.00					
REGISTRATION 74110			\$0.00					
REGISTRATION 74210			\$0.00					
OUT STATE 74201			\$0.00					
<b>TRAVEL 74000</b>	<b>\$125.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>4%</b>	<b>\$0.00</b>	<b>\$125.00</b>		<b>\$0</b>
SUPPLIES	\$9,450.00							
Office 71102		\$542.48	\$542.48	5%				\$27
Janitor/Maint. 71103		\$295.00	\$295.00					\$0
Household 71106			\$0.00					\$0
Classroom 71109		\$264.63	\$264.63					
Food 71120			\$0.00					
Grounds 71122			\$0.00					\$0
agricultural 71110			\$0.00					
<b>TOTAL SUPPLIES</b>	<b>\$9,450.00</b>	<b>\$1,102.11</b>	<b>\$1,102.11</b>		<b>\$0.00</b>	<b>\$8,347.89</b>	<b>12%</b>	<b>\$27</b>
<b>SUBCONTRACT 72311</b>	<b>\$463,976.00</b>					<b>\$463,976.00</b>	<b>0%</b>	
OTHER	\$5,500.00							
Phone line serv 71203/05								
Internet 71208		\$80.00	\$80.00					
Hous Auth utilities 71211								
Postage 71310/20		\$1.71	\$0.00					
Insurance Non-emp 71401				0%				\$0
Equip software<5000 71501								
Equip other<2000 71549			\$0.00	1%				\$0
Subscrip/Dues 71801-10			\$0.00					
Subscrip/Dues Data 71801			\$0.00	0%				\$0
Maint. Copy Mach. 72101			\$0.00	1%				\$0
Maint. Computer. 72102			\$0.00	1%				\$0
Maint. software 72105			\$0.00	1%				\$0
Maint. BLDG 72106			\$0.00	1%				\$0
non meeting 72249			\$0.00	1%				\$0
c.background ch. Stud. 73513		\$111.00	\$111.00					
Misc. Accreditation 73514			\$0.00					
Misc. Licensing Fees 73515								
Misc.background ch. 73523			\$0.00					
Fac Mgmt Labor 73901								\$0.00
Fac Mgmt supp 73902								\$0.00
Local Phone 73910		\$108.00		1%				\$1
LD Phone 73911		\$2.71						
Printing Serv. 73920								
Misc. Other 73949				1%				\$0
<b>TOTAL OTHER</b>	<b>\$5,500.00</b>	<b>\$303.42</b>	<b>\$191.00</b>		<b>\$0.00</b>	<b>\$5,196.58</b>	<b>6%</b>	<b>\$1</b>
CONSULTANTS	\$5,572.00							
Consult 72204						\$0.00		
TEMP 72211		\$2,203.20			2229.6	-\$2,203.20		
Non emp gen 72249								
<b>TOTAL CONSULT</b>	<b>\$5,572.00</b>	<b>\$2,203.20</b>	<b>\$0.00</b>		<b>\$2,229.60</b>	<b>\$1,139.20</b>	<b>80%</b>	
<b>TOTALS</b>	<b>\$842,806</b>	<b>\$107,218.79</b>	<b>\$1,293.11</b>		<b>\$2,229.60</b>	<b>\$733,357.61</b>	<b>13%</b>	<b>\$15,112</b>
INDIRECT	\$30,306	\$8,577.52		100%		\$21,728.48	28%	\$8,578
<b>GRAND TOTAL</b>	<b>\$873,112</b>	<b>\$115,796.31</b>	<b>\$1,293.11</b>		<b>\$2,229.60</b>	<b>\$755,086.09</b>	<b>14%</b>	<b>\$23,689</b>



TRAINING PA 20 - Index #525157

YTD Average Percent 17%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 12/31/18	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAIL	% SPENT	ADMIN COSTS
Staff SAL 61111	\$2,087.00	\$754.30				\$1,332.70		
Staff SAL 61150						\$0.00		\$0.00
<b>TOTAL PERSONNEL</b>	<b>\$2,087.00</b>	<b>\$754.30</b>			<b>\$0.00</b>	<b>\$1,332.70</b>	<b>36%</b>	
<b>FRINGE</b>	<b>\$750.00</b>	<b>\$263.18</b>				<b>\$486.82</b>	<b>35%</b>	<b>\$0.00</b>
<b>TRAVEL</b>	<b>\$2,125.00</b>							
INSTATE 74101			\$0.00					
registration instate 74110			\$0.00					
OUT STATE 74201			\$0.00					
REGISTRATION OUT 74210			\$0.00					
<b>TRAVEL 74000</b>	<b>\$2,125.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>4%</b>	<b>\$0.00</b>	<b>\$2,125.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>SUPPLIES</b>	<b>\$300.00</b>							
Office 71102			\$0.00	5%				\$0.00
Janitor/Maint. 71103			\$0.00	0%				\$0
Household 71106			\$0.00					
Classroom 71109			\$0.00					
Food 71120			\$0.00					
<b>TOTAL SUPPLIES</b>	<b>\$300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$300.00</b>		<b>\$0.00</b>
<b>SUBCONTRACT 72311</b>	<b>\$4,498.00</b>					<b>\$4,498.00</b>	<b>0%</b>	
<b>OTHER</b>	<b>\$731.00</b>							
Line Service 71203			\$0.00					
Equip. <1,000 71501			\$0.00					
Subscrip/Dues 71801			\$0.00					
Maint. Copy Mach. 72101			\$0.00	1%				\$0.00
Maint. COMP Softw 72105			\$0.00	1%				\$0.00
Maint. Equip 72108			\$0.00	1%				\$0.00
Misc. Accreditation 73514			\$0.00					
Misc. backgrnd 73523			\$0.00					
Misc. Other 72249								
Printing Serv. 73920				1%				\$0.00
charges-Dept 73949								
<b>TOTAL OTHER</b>	<b>\$731.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$731.00</b>	<b>0%</b>	<b>\$0</b>
<b>CONSULTANTS</b>								
Consult WKU 61160								
Non Empl serv 72249								
<b>TOTAL CONSULT</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>		
<b>TOTALS</b>	<b>\$10,491.00</b>	<b>\$1,017.48</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$9,473.52</b>		<b>\$0</b>
<b>INDIRECT</b>	<b>\$0.00</b>					<b>\$0.00</b>		<b>\$0</b>
<b>GRAND TOTAL</b>	<b>\$10,491.00</b>	<b>\$1,017.48</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$9,473.52</b>	<b>10%</b>	<b>\$0</b>



ADMINISTRATION FOR  
**CHILDREN & FAMILIES**

Office of Head Start | Region IV | 61 Forsyth Street, Suite 4M60, Atlanta, GA 30303 | [www.eclkc.ohs.acf.hhs.gov](http://www.eclkc.ohs.acf.hhs.gov)

January 3, 2019

Laura M. Hagan, Chairman, WKURF Board  
Western Kentucky University  
1906 College Heights Blvd, Ttas #11031  
Bowling Green, KY 42101

Re: Grant No. 04CH4776

Dear Ms. Hagan:

The Department of Defense and Labor, Health and Human Services, and Education Appropriations Act, 2019 and Continuing Appropriations Act, 2019, contains an increase of approximately \$200 million for programs under the Head Start Act for Fiscal Year (FY) 2019. A portion of the increase provides a cost-of-living adjustment (COLA) of 1.77 percent, depending on final funding decisions, to assist grantees in increasing staff salaries and fringe benefits and offsetting higher operating costs.

The following table reflects the increase(s) for FY 2019.

Funding Type	Head Start	Early Head Start
Cost-of-Living Adjustment (COLA)	\$30,908	
<b>Total COLA Funding</b>	<b>\$30,908</b>	

#### Submission Requirements

Program Instruction ACF-PI-HS-18-06, dated November 30, 2018, informed Head Start and Early Head Start grantees and delegate agencies of the intended uses of these funds and announced the opportunity for grantees to apply for the funds. Please review the Program Instruction carefully to ensure your supplemental application meets the requirements for funding and contains all of the necessary information.

The supplemental application is due March 1, 2019 and must be submitted in the Head Start Enterprise System (HSES) at <https://hses.ohs.acf.hhs.gov/hsprograms>. Please select the Financials tab, Application tab, Fiscal Year 2019 and the budget period to add the 'Supplement - COLA' amendment type. For technical assistance in preparing the application, please contact the HSES Help Desk at [help@hsesinfo.org](mailto:help@hsesinfo.org) or 1-866-771-4737.



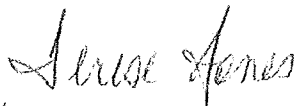
Please ensure the program narrative, budget and detailed budget justification submitted in the application documents demonstrate:

- An increase of 1.77 percent in the hourly rate of pay for each Head Start/Early Head Start employee and the pay scale subject to the provisions of Sections 653 and 640(j) of the Head Start Act;
- The rationale if employees are receiving less than the 1.77 percent COLA or differential COLA increases;
- The provision of the 1.77 percent increase to all delegate agencies and partners or justification if the full percentage is not provided to delegate agencies and partners;
- The planned uses for the balance of the COLA funds to offset higher operating costs;
- Each source of non-federal match, including the estimated amount per source and the valuation methodology; and
- A detailed justification that conforms with the criteria under Section 640(b)(1)-(5) of the Head Start Act if the application proposes a waiver of any portion of the non-federal match requirement.

Signed statements of the Governing Body and Policy Council Chairs along with Governing Body and Policy Council minutes documenting each group's participation in the development and approval of the supplemental application must be provided. The application must be submitted on behalf of the Authorizing Official registered in the HSES. **Incomplete applications will not be processed.**

Please ensure the application contains all of the required information. If you have any questions or need assistance, please contact Loren Jackson, Head Start Program Specialist, at (404) 562-2856 or [loren.jackson@acf.hhs.gov](mailto:loren.jackson@acf.hhs.gov) or Samuel Dupervil, Grants Management Specialist, at (404) 562-2819 or [samuel.dupervil@acf.hhs.gov](mailto:samuel.dupervil@acf.hhs.gov). Thank you for your cooperation and timely submission of the grant application.

Sincerely,

  
for Robert Bialas  
Regional Program Manager  
Office of Head Start

cc: James Christopher Watkins, Executive Director  
Thelma Jackson, Head Start Director

1.77%

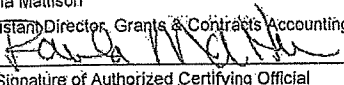
COLA	\$ 30,908.00		
	award	cola	nfs
AUD	\$534,683	\$ 9,464	\$ 2,366
MURRAY	\$393,268	\$ 6,961	\$ 1,740
WKU	\$818,273	\$ 14,483	\$ 3,621
	<u>\$1,746,224</u>	<u>\$30,908.16</u>	<u>\$ 7,727</u>
TOTAL	\$30,908		\$ 7,727
	\$1,777,132		
aud	\$ 544,147		\$136,037
murr	\$ 400,229		\$100,057
grantee	\$ 832,756		\$208,189
total award	<u>\$1,777,132</u>		<u>\$444,283</u>
total nfs	\$444,283		

# Early Head Start FY 2017-18

# FEDERAL FINANCIAL REPORT

(Follow form instructions)

CM

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)				Page 1	of pages	
DEPARTMENT OF HEALTH AND HUMAN SERVICES		04CH4761-001						
3. Recipient Organization (Name and complete address including Zip code)								
WKU Research Foundation 1906 College Heights Blvd. Bowling Green, KY 42101								
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)		6. Report Type	7. Basis of Accounting			
02-998-0583	6161358086	544829-544830		<input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input checked="" type="checkbox"/> Final	<input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual			
8. Project/Grant Period From: (Month, Day, Year)				To: (Month, Day, Year)		9. Reporting Period End Date (Month, Day, Year)		
9/1/2017				8/31/2018		8/31/2018		
10. Transactions						Cumulative		
<i>(Use lines a-c for single or multiple grant reporting)</i>								
Federal Cash (To report multiple grants, also use FFR Attachment):								
a. Cash Receipts						\$213,185.00		
b. Cash Disbursements						\$213,185.00		
c. Cash on Hand (line a minus b)						\$0.00		
<i>(Use lines d-o for single grant reporting)</i>								
Federal Expenditures and Unobligated Balance:								
d. Total Federal funds authorized						\$213,185.00		
e. Federal share of expenditures						\$213,185.00		
f. Federal share of unliquidated obligations						\$0.00		
g. Total Federal share (sum of lines e and f)						\$213,185.00		
h. Unobligated balance of Federal funds (line d minus g)						\$0.00		
Recipient Share:								
i. Total recipient share required						\$53,296.00		
j. Recipient share of expenditures						\$53,296.00		
k. Remaining recipient share to be provided (line i minus j)						\$0.00		
Program Income:								
l. Total Federal program income earned								
m. Program income expended in accordance with the deduction alternative								
n. Program income expended in accordance with the addition alternative								
o. Unexpended program income (line l minus line m or line n)								
11. Indirect Expense		a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
		Pre-determined	8.00%	9/1/2017	8/31/2018	\$ 192,767.00	\$ 15,421.00	\$ 15,421.00
				g. Totals:		\$ 192,767.00	\$ 15,421.00	\$ 15,421.00
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.								
ADMIN COSTS: \$18,104 USDA COSTS: \$13,449								
13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)								
a. Typed or Printed Name and Title of Authorized Certifying Official						c. Telephone (Area code, number and extension)		
Paula Mattison Assistant Director, Grants & Contracts Accounting						270-745-5338		
b. Signature of Authorized Certifying Official						d. Email address		
						paula.mattison@wku.edu		
						e. Date Report Submitted (Month, Day, Year)		
						12-10-15		
14. Agency use only:								

Standard Form 425  
OMB Approval Number: 0348-0061  
Expiration Date: 10/31/2011

**Paperwork Burden Statement**  
According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0061), Washington, DC 20503.

# FY2018- 19 EARLY HEAD START



MONTHLY EXPENDITURE REPORT  
SEP 1 - OCT 31 2018

EARLY HEAD START - FY: SEPTEMBER 1, 2018 - AUGUST 31, 2019

GENERAL FUNDS PA 25 - Index #544833 YTD Average Percent 17%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 10/31/18	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
SAL admin				100%				\$0
Staff SAL 61111	\$102,842.00	\$16,834.28						
Part Time SAL 61123								
STUDENT 61501								
<b>TOTAL PERSONNEL</b>	<b>\$102,842.00</b>	<b>\$16,834.28</b>			<b>\$0.00</b>	<b>\$86,007.72</b>	<b>16%</b>	<b>\$0</b>
<b>FRINGE</b>	<b>\$88,598.00</b>	<b>\$14,490.09</b>				<b>\$74,107.91</b>	<b>16%</b>	
TRAVEL	\$0.00							
REGISTRATION 74210								
TRAVEL 74000	\$0.00	\$0.00		4%	\$0.00	\$0.00		\$0
SUPPLIES	\$4,200.00							
Office 71102			\$0.00	5%				\$0
Janitor/Maint. 71103			\$0.00	0%				\$0
Medical/Househ 71104/06			\$0.00	0%				\$0
Classroom 71109			\$0.00					
Food 71120			\$0.00					
Grounds 71122			\$0.00	0%				\$0
Misc 71149			\$0.00					
<b>TOTAL SUPPLIES</b>	<b>\$4,200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$4,200.00</b>	<b>0%</b>	<b>\$0</b>
OTHER	\$1,739.00							
Postage 71310			\$0.00	0%				\$0
Software 71501				0%				\$0
Dues 71811			\$0.00	1%				\$0
Maint Copy 72101			\$0.00	1%				\$0
Maint. Comp Softw 72105			\$0.00	1%				\$0
Maint. Equip 72108			\$0.00	1%				\$0
REPAIRS 72149			\$0.00	1%				\$0
.background ch. Stud. 73513/23			\$0.00					
Misc. Accreditation 73514			\$0.00					
Misc. Licensing Fees 73515			\$0.00					
Misc. Other 73549			\$0.00					
Local Phone 73910				1%				\$0
LD Phone 73911				1%				\$0
Printing Serv. 73920				1%				\$0
Visitor Permit 73926								
<b>TOTAL OTHER</b>	<b>\$1,739.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$1,739.00</b>	<b>0%</b>	<b>\$0</b>
CONSULTANTS								
Consult WKU 61160								
Consult 72204/09	400							
<b>TOTAL CONSULT</b>	<b>\$400.00</b>				<b>\$0.00</b>	<b>\$400.00</b>		<b>\$0</b>
<b>TOTALS</b>	<b>\$197,779.00</b>	<b>\$31,324.37</b>			<b>\$0.00</b>	<b>\$166,454.63</b>	<b>16%</b>	<b>\$0</b>
F	\$15,822.00	\$2,505.95		100%		\$13,316.05	16%	\$2,506
<b>GRAND TOTAL</b>	<b>\$213,601.00</b>	<b>\$33,830.32</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$179,770.68</b>	<b>16%</b>	<b>\$2,506</b>

TRAINING PA 26 - Index #544834

YTD Average Percent 17%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 10/31/18	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
Staff SAL 61111	\$1,425.00							
<b>TOTAL PERSONNEL</b>	<b>\$1,425.00</b>	<b>\$0.00</b>			<b>\$0.00</b>	<b>\$1,425.00</b>	<b>0%</b>	
FRINGE	\$575.00					\$575.00	0%	
TRAVEL	\$1,750.00							
INSTATE 74101			\$0.00					
REGISTRAT KY 74110			\$0.00					
OUT STATE 74201			\$0.00					
REGISTRATION 74210			\$0.00					
<b>TRAVEL 74000</b>	<b>\$1,750.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>4%</b>	<b>\$0.00</b>	<b>\$1,750.00</b>	<b>0%</b>	<b>\$0</b>
SUPPLIES	\$300.00							
Office 71102			\$0.00	5%				\$0
Janitor/Maint. 71103			\$0.00					
Household 71106			\$0.00					
Classroom 71109			\$0.00					
Grounds 71122		\$0.00	\$0.00					
<b>TOTAL SUPPLIES</b>	<b>\$300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$300.00</b>	<b>0%</b>	
OTHER	\$947.00							
software 71501			\$0.00					
Subscrip/Dues 71801			\$0.00					
Maint copy mach 72101			\$0.00	1%				\$0.00
Maint software 72105			\$0.00	1%				\$0
background ch. Stud. 73513/23			\$0.00					
Misc. Accreditation 73514/17			\$0.00					
Misc. Licensing Fees 73515								
Printing Serv. 73920				1%				\$0
<b>TOTAL OTHER</b>	<b>\$947.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$947.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>TOTAL CONSULT</b>	<b>\$0.00</b>	<b>\$0.00</b>			<b>\$0.00</b>	<b>\$0.00</b>		
<b>TOTALS</b>	<b>\$4,997.00</b>	<b>\$0.00</b>			<b>\$0.00</b>	<b>\$4,997.00</b>	<b>0%</b>	<b>\$0</b>
INDIRECT	\$0.00	\$0.00				\$0.00		
<b>GRAND TOTAL</b>	<b>\$4,997.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$4,997.00</b>	<b>0%</b>	<b>\$0</b>



MONTHLY EXPENDITURE REPORT  
NOV 1- 30 2018

EARLY HEAD START - FY: SEPTEMBER 1, 2018 - AUGUST 31, 2019

GENERAL FUNDS PA 25 - Index #544833 YTD Average Percent 25%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 11/30/18	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
SAL admin				100%				\$0
Staff SAL 61111	\$102,842.00	\$25,586.94						
Part Time SAL 61123								
STUDENT 61501								
<b>TOTAL PERSONNEL</b>	<b>\$102,842.00</b>	<b>\$25,586.94</b>			<b>\$0.00</b>	<b>\$77,255.06</b>	<b>25%</b>	<b>\$0</b>
<b>FRINGE</b>	<b>\$88,598.00</b>	<b>\$21,871.98</b>				<b>\$66,726.02</b>	<b>25%</b>	
TRAVEL	\$0.00							
REGISTRATION 74210								
TRAVEL 74000	\$0.00	\$0.00		4%	\$0.00	\$0.00		\$0
SUPPLIES	\$4,200.00							
Office 71102			\$0.00	5%				\$0
Janitor/Maint. 71103			\$0.00	0%				\$0
Medical/Househ 71104/06			\$0.00	0%				\$0
Classroom 71109			\$0.00					
Food 71120			\$0.00					
Grounds 71122			\$0.00	0%				\$0
Misc 71149			\$0.00					
<b>TOTAL SUPPLIES</b>	<b>\$4,200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$4,200.00</b>	<b>0%</b>	<b>\$0</b>
<b>OTHER</b>	<b>\$1,739.00</b>							
Postage 71310			\$0.00	0%				\$0
Software 71501				0%				\$0
Dues 71811			\$0.00	1%				\$0
Maint Copy 72101			\$0.00	1%				\$0
Maint. Comp Softw 72105			\$0.00	1%				\$0
Maint. Equip 72108			\$0.00	1%				\$0
REPAIRS 72149			\$0.00	1%				\$0
.background ch. Stud. 73513/23			\$0.00					
Misc. Accreditation 73514			\$0.00					
Misc. Licensing Fees 73515			\$0.00					
Misc. Other 73549			\$0.00					
Local Phone 73910				1%				\$0
LD Phone 73911				1%				\$0
Printing Serv. 73920				1%				\$0
Visitor Permit 73926								
<b>TOTAL OTHER</b>	<b>\$1,739.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$1,739.00</b>	<b>0%</b>	<b>\$0</b>
<b>CONSULTANTS</b>								
Consult WKU 61160								
Consult 72204/09	400							
<b>TOTAL CONSULT</b>	<b>\$400.00</b>				<b>\$0.00</b>	<b>\$400.00</b>		<b>\$0</b>
<b>TOTALS</b>	<b>\$197,779.00</b>	<b>\$47,458.92</b>			<b>\$0.00</b>	<b>\$150,320.08</b>	<b>24%</b>	<b>\$0</b>
INDIRECT	\$15,822.00	\$1,290.75		100%		\$14,531.25	8%	\$1,291
<b>GRAND TOTAL</b>	<b>\$213,601.00</b>	<b>\$48,749.67</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$164,851.33</b>	<b>23%</b>	<b>\$1,291</b>



TRAINING PA 26 - Index #544834

YTD Average Percent 25%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 11/30/18	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
Staff SAL 61111	\$1,425.00							
<b>TOTAL PERSONNEL</b>	<b>\$1,425.00</b>	<b>\$0.00</b>			<b>\$0.00</b>	<b>\$1,425.00</b>	<b>0%</b>	
<b>FRINGE</b>	<b>\$575.00</b>					<b>\$575.00</b>	<b>0%</b>	
<b>TRAVEL</b>	<b>\$1,750.00</b>							
INSTATE 74101			\$0.00					
REGISTRAT KY 74110			\$0.00					
OUT STATE 74201			\$0.00					
REGISTRATION 74210			\$0.00					
<b>TRAVEL 74000</b>	<b>\$1,750.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>4%</b>	<b>\$0.00</b>	<b>\$1,750.00</b>	<b>0%</b>	<b>\$0</b>
<b>SUPPLIES</b>	<b>\$300.00</b>							
Office 71102			\$0.00	5%				\$0
Janitor/Maint. 71103			\$0.00					
Household 71106			\$0.00					
Classroom 71109			\$0.00					
Grounds 71122		\$0.00	\$0.00					
<b>TOTAL SUPPLIES</b>	<b>\$300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$300.00</b>	<b>0%</b>	
<b>OTHER</b>	<b>\$947.00</b>							
software 71501			\$0.00					
Subscrip/Dues 71801			\$0.00					
Maint copy mach 72101			\$0.00	1%				\$0.00
Maint software 72105			\$0.00	1%				\$0
.background ch. Stud. 73513/23			\$0.00					
Misc. Accreditation 73514/17			\$0.00					
Misc. Licensing Fees 73515								
Printing Serv. 73920				1%				\$0
<b>TOTAL OTHER</b>	<b>\$947.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$947.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>TOTAL CONSULT</b>	<b>\$0.00</b>	<b>\$0.00</b>			<b>\$0.00</b>	<b>\$0.00</b>		
<b>TOTALS</b>	<b>\$4,997.00</b>	<b>\$0.00</b>			<b>\$0.00</b>	<b>\$4,997.00</b>	<b>0%</b>	<b>\$0</b>
<b>INDIRECT</b>	<b>\$0.00</b>	<b>\$0.00</b>				<b>\$0.00</b>		
<b>GRAND TOTAL</b>	<b>\$4,997.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$4,997.00</b>	<b>0%</b>	<b>\$0</b>

# QUARTERLY REPORT

1st QTR 04CH4761	<b>EARLY HEAD START 544833-834</b>				Reporting Period:		
	FY: Sep. 1, 2018 - Aug. 31, 2019				9/1/18 TO 11/30/18		
<b>FINAL</b>	APPROVED	YTD		PER CENT		YTD	YTD
LINE ITEMS	BUDGET	EXPENDED	Obligations	SPENT	Unobligated	Credit card	Admin cost
Personnel	\$102,842	\$25,587		24.88%	\$77,255		\$ -
Fringe Benefits	\$88,598	\$21,872		24.69%	\$66,726		\$ -
Travel	\$0				\$0		
Equipment							
Supplies	\$4,200			0.00%	\$4,200	\$ 87	
Contractual	\$0		\$0		\$0		
Other	\$1,739			0.00%	\$1,739		
Consultants	\$400				\$400		
<b>TOTAL DIRECT</b>	<b>\$197,779</b>	<b>\$47,459</b>	<b>\$0</b>	<b>24.00%</b>		<b>\$87</b>	<b>\$0</b>
Indirect Costs	\$15,822	\$1,291		8.16%			\$ 1,291
<b>TOTAL PA 25</b>	<b>\$213,601</b>	<b>\$48,750</b>	<b>\$0</b>	<b>22.82%</b>	<b>\$0</b>	<b>\$87</b>	<b>\$1,291</b>
PA 26 Training					\$0		
Personnel/Frg	\$2,000						
Supplies/Other	\$1,247						
Contractual	\$0						
Travel	\$1,750						\$ -
<b>TOTAL PA26</b>	<b>\$4,997</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$4,997</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL AWARD**</b>	<b>\$218,598</b>	<b>\$48,750</b>	<b>\$0</b>	<b>22%</b>	<b>\$169,848</b>	<b>\$87</b>	<b>\$1,291</b>
<b>NON FEDERAL</b>						Non Fed Space 5%	\$851
	Space	\$8,694				% Admin WKU	0.8%
	Volunteers	\$8,316					
	Other					<b>TOTAL ADMIN</b>	<b>\$2,142</b>
<b>Total Non Federal</b>	<b>\$54,650</b>	<b>\$17,010</b>	<b>\$0</b>	<b>31.13%</b>	<b>\$37,640</b>		
<b>TOTAL OUTLAYS</b>	<b>\$273,248</b>	<b>\$65,760</b>	<b>\$0</b>				
QTRLY NOTES:	Category:						
	OTHER: line items include: postage, maintenance, insurance, advertising, dues, fees, telephone and printing						
	Expenditures: On track						



NON-FEDERAL TRACKING FORM

EARLY HEAD START September 1, 2018- August 31, 2019  
544833-834

	RATE *	1st QTR	2nd QTR	Mid Year	TOTAL	3rd QTR	4th QTR	Mid Year	TOTAL	Non Fed Due	
Foster Grandparent Hours	\$4.38	993.3		993.3	\$4,350.44			0	\$0.00	\$54,650	
Parent Hours	\$9.35	21		21	\$196.35			0	\$0.00		
Community Hours	\$9.35	45.5		45.5	\$425.43			0	\$0.00		
Interns	\$21.96	0		0	\$0.00			0	\$0.00		
Speech, OT, Graduate Students	\$20.71	0		0	\$0.00			0	\$0.00		
Policy Council	\$55.97	4		4	\$223.88			0	\$0.00		
Professional/Adv. Council/comm	\$62.40	50		50	\$3,120.00			0	\$0.00		
TOTAL BUDGET = \$19,874					\$8,316.09				\$0.00		
											\$8,316
OTHER:											
List Items:		1st Qtr Total	2nd Qtr Total		TOTAL	3rd Qtr Total	4th Qtr Total		TOTAL		
					\$0.00				\$0.00		
					\$0.00				\$0.00		
TOTAL OTHER					\$0.00				\$0.00	\$0	
SPACE:											
INDOOR/OUTDOOR SQ FT		1st QTR	2nd QTR		TOTAL	3rd QTR	4th QTR		TOTAL		
SQ FT. 2874	12.1	\$8,694			\$8,694				\$0		
TOTAL BUDGET = \$34,776					\$8,694				\$0	\$8,694	
										\$17,010	
Admin 5%										\$851	

Notes:  
For Interns/Grad Stud, the value of services provided are for similar services/ed level performed by Teachers as outlined in the program plans.  
For Other, verify that donated goods are items that are reasonable and necessary to meet program objectives and meet agency requirements for allowable purchases.

\* Rates updated 12/1/18

Becky Johnson  
Submitted Date  
1/9/2019

\$37,640  
BAL DUE



MONTHLY EXPENDITURE REPORT  
DEC 1- 31 2018

EARLY HEAD START - FY: SEPTEMBER 1, 2018 - AUGUST 31, 2019

GENERAL FUNDS PA 25 - Index #544833 YTD Average Percent 33%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 12/31/18	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
SAL admin				100%				\$0
Staff SAL 61111	\$102,842.00	\$34,339.60						
Part Time SAL 61123								
STUDENT 61501								
<b>TOTAL PERSONNEL</b>	<b>\$102,842.00</b>	<b>\$34,339.60</b>			<b>\$0.00</b>	<b>\$68,502.40</b>	<b>33%</b>	<b>\$0</b>
<b>FRINGE</b>	<b>\$88,598.00</b>	<b>\$29,253.87</b>				<b>\$59,344.13</b>	<b>33%</b>	
TRAVEL	\$0.00							
REGISTRATION 74210								
TRAVEL 74000	\$0.00	\$0.00		4%	\$0.00	\$0.00		\$0
SUPPLIES	\$4,200.00							
Office 71102		\$136.00	\$136.00	5%				\$7
Janitor/Maint. 71103		\$526.75	\$526.75	0%				\$0
Medical/Househ 71104/06			\$0.00	0%				\$0
Classroom 71109		\$388.86	\$388.86					
Food 71120			\$0.00					
Grounds 71122			\$0.00	0%				\$0
Misc 71149			\$0.00					
<b>TOTAL SUPPLIES</b>	<b>\$4,200.00</b>	<b>\$1,051.61</b>	<b>\$1,051.61</b>		<b>\$0.00</b>	<b>\$3,148.39</b>	<b>25%</b>	<b>\$7</b>
<b>OTHER</b>	<b>\$1,739.00</b>							
Postage 71310			\$0.00	0%				\$0
Software 71501				0%				\$0
Dues 71811			\$0.00	1%				\$0
Maint Copy 72101			\$0.00	1%				\$0
Maint. Comp Softw 72105			\$0.00	1%				\$0
Maint. Equip 72108			\$0.00	1%				\$0
REPAIRS 72149			\$0.00	1%				\$0
background ch. Stud. 73513/23		\$20.00	\$20.00					
Misc. Accreditation 73514			\$0.00					
Misc. Licensing Fees 73515			\$0.00					
Misc. Other 73549			\$0.00					
Local Phone 73910				1%				\$0
LD Phone 73911				1%				\$0
Printing Serv. 73920				1%				\$0
Visitor Permit 73926								
<b>TOTAL OTHER</b>	<b>\$1,739.00</b>	<b>\$20.00</b>	<b>\$20.00</b>		<b>\$0.00</b>	<b>\$1,719.00</b>	<b>1%</b>	<b>\$0</b>
CONSULTANTS								
Consult WKU 61160								
Consult 72204/09	400							
<b>TOTAL CONSULT</b>	<b>\$400.00</b>				<b>\$0.00</b>	<b>\$400.00</b>		<b>\$0</b>
<b>TOTALS</b>	<b>\$197,779.00</b>	<b>\$64,665.08</b>			<b>\$0.00</b>	<b>\$133,113.92</b>	<b>33%</b>	<b>\$7</b>
INDIRECT	\$15,822.00	\$5,173.16		100%		\$10,648.84	33%	\$5,173
<b>GRAND TOTAL</b>	<b>\$213,601.00</b>	<b>\$69,838.24</b>	<b>\$1,071.61</b>		<b>\$0.00</b>	<b>\$143,762.76</b>	<b>33%</b>	<b>\$5,180</b>

TRAINING PA 26 - Index #544834

YTD Average Percent 33%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 12/31/18	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
Staff SAL 61111	\$1,425.00							
TOTAL PERSONNEL	\$1,425.00	\$0.00			\$0.00	\$1,425.00	0%	
FRINGE	\$575.00					\$575.00	0%	
TRAVEL	\$1,750.00							
INSTATE 74101			\$0.00					
REGISTRAT KY 74110			\$0.00					
OUT STATE 74201			\$0.00					
REGISTRATION 74210			\$0.00					
TRAVEL 74000	\$1,750.00	\$0.00	\$0.00	4%	\$0.00	\$1,750.00	0%	\$0
SUPPLIES	\$300.00							
Office 71102			\$0.00	5%				\$0
Janitor/Maint. 71103			\$0.00					
Household 71106			\$0.00					
Classroom 71109			\$0.00					
Grounds 71122		\$0.00	\$0.00					
TOTAL SUPPLIES	\$300.00	\$0.00	\$0.00		\$0.00	\$300.00	0%	
OTHER	\$947.00							
software 71501			\$0.00					
Subscrip/Dues 71801			\$0.00					
Maint copy mach 72101			\$0.00	1%				\$0.00
Maint software 72105			\$0.00	1%				\$0
background ch. Stud. 73513/23			\$0.00					
Misc. Accreditation 73514/17			\$0.00					
Misc. Licensing Fees 73515								
Printing Serv. 73920				1%				\$0
TOTAL OTHER	\$947.00	\$0.00	\$0.00		\$0.00	\$947.00	0%	\$0.00
TOTAL CONSULT	\$0.00	\$0.00			\$0.00	\$0.00		
TOTALS	\$4,997.00	\$0.00			\$0.00	\$4,997.00	0%	\$0
INDIRECT	\$0.00	\$0.00				\$0.00		
GRAND TOTAL	\$4,997.00	\$0.00	\$0.00		\$0.00	\$4,997.00	0%	\$0

# CANTEEN MEAL EXPENSE FOR WKUCCCC

MONTH	DC budget	FOOD budget	HS	EHS	TOTAL	CACFP REIMBURSEMENT
JUN 2018		\$6,839.01			\$6,839.01	\$5,775.61
JULY		\$6,280.38			\$6,280.38	\$5,233.86
AUG		\$7,023.92			\$7,023.92	\$6,130.44
SEPT		\$6,990.95			\$6,990.95	\$8,360.00
OCT		\$8,331.47			\$8,331.47	\$9,660.44
NOV		\$7,114.66			\$7,114.66	\$8,716.41
DEC		\$3,798.00			\$3,798.00	\$4,499.46
JAN 2019					\$0.00	
FEB					\$0.00	
MAR					\$0.00	
APR					\$0.00	
MAY					\$0.00	
TOTALS	\$0.00	\$46,378.39	\$0.00	\$0.00	\$46,378.39	\$48,376.22

CACFP REIMBURSEMENT 2018-19 \$48,376.22

Non-reimbursed CANTEEN \$1,998

Snacks, breakfast & Supplies CRS One Source\* \$8,472.67

\*paid by day care

## FREE MEALS SUMMARY

	# meals	BREAK	# meals	LUN	# meals	snack	HS 83%	EHS 17%
CACFP	769	1345.75	962	3107.26	465	409.2	\$4,036	\$827
JUN							\$3,669	\$752
JULY	675	1208.25	892	2952.52	286	260.26	\$5,182	\$1,061
AUG	986	1764.94	1206	3991.86	535	486.85	\$6,507	\$1,333
SEPT	1153	2063.87	1450	5140.25	699	636.09	\$7,339	\$1,503
OCT	1457	2608.03	1585	5246.35	1085	987.35	\$6,552	\$1,342
NOV	1223	2189.17	1467	4855.77	933	849.03	\$3,367	\$690
DEC	625	1118.75	756	2502.36	479	435.89	\$0	\$0
JAN 2019							\$0	\$0
FEB							\$0	\$0
MAR							\$0	\$0
APR							\$0	\$0
MAY							\$0	\$0
TOTALS							\$44,160	\$36,653

\$7,507

91.28%

8.72%

Free meals

Paid meals \$4,216.42



# OTHER/ HHS NEWS ALERTS

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ACF Administration for Children and Families	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
	1. Log No. ACF-PI-HS-18-05	2. Issuance Date: 09/10/2018
	3. Originating Office: Office of Head Start	
	4. Key Word: Consolidated Appropriations Act; Appropriations; Fiscal Year (FY) 2018; Funding Increase; Increased Program Hours; Duration	

## PROGRAM INSTRUCTION

**TO:** Head Start and Early Head Start Grantees and Delegate Agencies

**SUBJECT:** Supplemental Funds Available to Increase Program Hours in Head Start and Early Head Start

### INSTRUCTION:

The Office of Head Start (OHS) announces the availability of approximately \$295 million to be awarded for increasing the total annual hours of high-quality early education services offered to children enrolled in Head Start and Early Head Start center-based, family child care, and locally-designed programs. Of the \$295 million that may be available for award, \$257.4 million is available under Consolidated Appropriations Act of 2018 (Pub. L. 115-141), and additional funding may be available under fiscal year (FY) 2019 appropriations. Awards made under this Program Instruction (PI) are subject to the availability of federal funds.

This funding is not available to grants funded under the Early Head Start Expansion and Child Care Partnership appropriations.

OHS will award funds to grantees eligible under this PI. Funding is noncompetitive. OHS expects to award funds to eligible grantees in each of the 50 states, the District of Columbia, U.S. territories, and the Republic of Palau, pending fundable applications. Subject to appropriations, funds awarded would become part of a grantee's base funding in future years.

### Eligibility

Eligibility criteria for Head Start and Early Head Start (EHS) grantees, including American Indian and Alaska Native (AIAN) and Migrant and Seasonal Head Start (MSHS) grantees, are described in this section.

Funds will be awarded in priority order by condition listed below. In the event fundable requests exceed available funding, conditions with lower priority will not be funded.

Grantees will not be awarded funding under this opportunity to extend program hours beyond 1,020 hours for Head Start center-based slots nor to extend program hours beyond 1,380 hours for family child care and EHS center-based slots.

For all grantees, eligibility will be determined using the data from the Program Schedule Verification Amendment in the Head Start Enterprise System (HSES), including grantees that have successfully competed and received awards since July 1, 2018.

Grantees meeting one or more of the conditions below are eligible to receive funds for the program(s) where the condition applies. Conditions are listed in priority order.

### ***Conditions of Eligibility***

- **Condition 1:** EHS programs operating less than 100 percent of family child care and/or center-based slots at 1,380 hours
  - Eligible grantees may apply for funding to increase up to 100 percent of their Early Head Start center-based or family child care slots to operate for 1,380 hours.
- **Condition 2:** Head Start programs operating less than 100 percent of family child care slots at 1,380 hours
  - Eligible grantees may apply for funding to increase up to 100 percent of their Head Start family child care slots to operate for 1,380 hours.
- **Condition 3:** MSHS programs serving predominantly infants and toddlers and operating less than 45 percent center-based slots at 1,380 hours
  - Eligible grantees may apply for funding to increase up to 45 percent of their infant and toddler center-based slots to operate for 1,380 hours.
- **Condition 4:** Head Start programs operating double session variations with less than 45 percent of total center-based slots at 1,020 hours, and proposing to convert part-day, double session variations to single sessions
  - Eligible grantees may apply for funding to increase their percentage of Head Start center-based slots that operate for 1,020 hours up to 45 percent or, for very small programs, one classroom (which may exceed 45 percent in total).
- **Condition 5:** Head Start programs operating less than 45 percent of center-based slots at 1,020 hours
  - Eligible grantees may apply for funding to increase their percentage of Head Start center-based slots that operate for 1,020 hours up to 45 percent or, for very small programs, one classroom (which may exceed 45 percent in total).
- **Condition 6:** EHS programs operating a locally-designed option (LDO) with a combination model of classroom hours and home visits
  - Eligible grantees may apply for funding to increase their hours of service.
- **Condition 7:** Head Start programs operating an LDO with a combination model of classroom hours and home visits
  - Eligible grantees may apply for funding to increase their hours of service.

### ***Ineligible***

- Requests proposed to supplant existing subsidies or other funding. For example, grantees using other funding sources, such as State or private funding, to operate slots for longer annual hours cannot apply to use this Head Start funding in lieu of existing streams of funding. OHS will use current program schedule data to determine eligibility for this funding.
- Grantees not meeting any of the seven conditions outlined above
- Requests to increase enrollment
- Requests proposed to increase other program costs not associated with extending service hours for applicable slots

### **Applying for Funds**

Applicants must submit all required materials, as explained below, by December 1, 2018.

Eligible applicants must submit an **Amendment to Increase Program Hours** in HSES. Application for these funds is voluntary. Further instructions are available in HSES.

### ***Content of Applications***

Applicants must address the following requirements in their application. The Application and Budget Justification Narrative should begin with a Table of Contents, use 12-point font, and should not exceed 20 pages.

### ***Application and Budget Justification Narrative***

Applicants must base their approach on the most recent community assessment and the program's priorities for selection of children with the highest need for services.

For each condition of eligibility for which the applicant is requesting funding, specify the following:

- Identify the condition(s) by number (e.g., Condition 1, Condition 2, etc.).
- Indicate the number of children proposed to receive increased hours of service under each applicable condition.
- Explain the rationale for increased program hours and discuss how the proposed changes will meet the identified needs of children and families for each applicable condition.
- Explain staffing increases for each applicable condition.
- Identify the sites at which the services are proposed, why these sites were selected, the proposed number of classrooms, and the proposed number of children to be served for each applicable condition.
- Specify the timetable and dates, by site, when services will be fully implemented for each applicable condition.

OHS expects applicants will be fully operational at the increased service hours not later than the 2019–20 school year.

Applicants must ensure the proposed program schedule accurately reflects the total funded enrollment and includes the total annual fully increased hours of service for children.

**Incomplete schedules may not be considered for funding.**



### **Budget Requirements**

Grantees may have varying start dates by group based on their program model, available facilities, training, and supplies. OHS is requesting an initial budget that will consist of funding for start-up and operations that will occur prior to each grantee's FY 2020 funding date. OHS reserves the right to issue initial funding in one or multiple awards based on available funding, grantee annual funding months, and the intended timeline for implementation of services. Additionally, OHS requires a Standard Form (SF)-424A object class category breakdown of ongoing annual costs to accurately plan future national funding and to determine the cost of ongoing services by grant.

Grantee training and technical assistance (T/TA) set-asides will not increase under this appropriation. However, consistent with current budgeting authority, grantees may elect to use a portion of operational funding, both in start-up and ongoing costs, for T/TA purposes.

### ***Budget for Initial Award***

All initial awards will be effective **March 1, 2019**.

Applicants will enter the detailed budget for the initial award that includes pro-rated operations and start-up requests in the budget data fields that populate to the SF-424A of the **Amendment to Increase Program Hours** in HSES.

The initial award amount requested should indicate funding needed from March 1, 2019 (FY 2019) to your FY 2020 annual funding date. Applicants should consider the funds needed to scale up and provide services until the start of their FY 2020 annual funding, based on the timelines indicated in the narrative. The maximum number of months to include is displayed in the table below.

Annual Funding Month												
Maximum no. of months to include in initial budget request based on scale-up, services to be provided, and requested start-up	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.
	7	8	9	10	11	12	13	14	15	16	17	18

*When proposing the initial budget, consider the implementation date of services by group/condition and the funds needed to scale up and provide such services. Identify requested start-up as a separate line item.*

Start-up costs must be identified as a separate line item in the SF-424A. Itemize and explain requests in the Narrative. Approval of start-up costs is not guaranteed. Start-up funds are negotiated at the time of award and are based on reasonableness, necessity, and the availability of funds.

Examples of start-up activities include classroom supplies, licensing, training, background checks for additional staff, busses, and space costs.

***Facilities***

Requests for funds to purchase, construct, or complete major renovations are subject to Facilities, 45 CFR § 1303 Subpart E of the Head Start Program Performance Standards. Applicants are encouraged to submit 45 CFR § 1303 materials with the application for funds to ensure timely review prior to award.

***Budget for 12-Month (Annual) Operations***

Applicants will provide a budget that includes the ongoing annual cost to increase program hours. The budget should be broken out by object class category on the SF-424A as "12-Month Budget" in the **Amendment to Increase Program Hours**. Further instructions are available in HSES.

In future budgets, these amounts may be added to the base CANs for Head Start and Early Head Start. Applicants must provide a narrative that describes the intended use of annual supplemental funds necessary to support the ongoing operating costs for the increased hours of service.

***Deadline***

All applications (Amendment to Increase Program Hours) must be submitted in HSES not later than December 1, 2018.

Please direct any questions regarding this PI to your Regional Office.

Thank you for the work you do on behalf of children and families.

/ Deborah Bergeron /

Deborah Bergeron  
Director  
Office of Head Start

ACF  Administration for Children and Families	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
	1. Log No. ACF-PI-HS-18-06	2. Issuance Date: 11/30/2018
	3. Originating Office: Office of Head Start	
	4. Key Words: Cost of Living Adjustment (COLA); Fiscal Year (FY) 2019; Funding Increase; Appropriations; Department of Defense and Labor, Health and Human Services, and Education Appropriations Act, 2019; Continuing Appropriations Act, 2019	

## PROGRAM INSTRUCTION

**TO:** Head Start and Early Head Start Grantees and Delegate Agencies

**SUBJECT:** FY 2019 Head Start Funding Increase

### INSTRUCTION:

President Trump signed Public Law 115-245, the Department of Defense and Labor, Health and Human Services, and Education Appropriations Act, 2019, and Continuing Appropriations Act, 2019, on September 28, 2018. Included is \$10,063,095,000 for programs under the Head Start Act, an increase of \$200 million over the fiscal year (FY) 2018 funding level.

This increase provides a 1.77 percent cost of living adjustment (COLA) for existing grantees. It also offers an increase to the total amount available for the Early Head Start-Child Care (EHS-CC) Partnership and Early Head Start Expansion grants scheduled to be awarded in March 2019.

This Program Instruction (PI) provides information about the COLA funds available to grantees in FY 2019 and describes the requirements for applying for these funds. All Head Start and Early Head Start grantees, EHS-CC Partnership and Early Head Start Expansion grantees, and grantees subject to competition for continued funding through the Designation Renewal System are eligible to receive the COLA.

State Collaboration grants are not eligible for the COLA due to the statutory cap on their funding in the Head Start Act.

### FY 2019 COLA

Eligible grantees may apply for a COLA increase of 1.77 percent of their FY 2018 base funding level. Base funding excludes training and technical assistance funds and any one-time funding grantees may have received in FY 2018. COLA funds are to be used to increase staff salaries and fringe benefits, and to pay for higher operating costs.

Programs that use COLA funds to increase staff salaries must increase the hourly rate of pay and permanently increase the Head Start pay scale rather than only increase the salaries of current



employees.

Sections **653** and **640(j)** of the Head Start Act provide further guidance on the uses and limitations of the COLA funds. Section 653 of the Act restricts compensation to a Head Start employee that is higher than the average rate of compensation paid for substantially comparable services in the area where the program is operating. Section 653 also prohibits any Head Start employee from being compensated at a rate higher than that of an Executive Schedule Level II position, including employees being paid through indirect costs. Section 640(j) of the Act requires that the compensation of Head Start employees must be improved regardless of whether the agency has the ability to improve the compensation of staff employed by the agency that do not provide Head Start services.

Any grantee proposing differential COLA increases to staff, delegates, or partners must justify its rationale in its budget narrative.

As specified in **Personnel Policies, 45 CFR § 1302.90**, each grantee is required to establish written personnel policies and procedures that are approved by the governing body and Policy Council or policy committee and that are available to all staff. Review your personnel policies and procedures since they may contain information relevant to this COLA.

Funds may also be used to offset increased operating costs in other areas of the budget. This includes increased costs in rent, utilities, facilities maintenance and insurance, contractual arrangements, vehicle fuel and maintenance, supplies, and equipment.

### **Application Requirements**

Grantees are required to request COLA funds through a grant application. Your Regional Office will provide a Funding Guidance Letter specifying the amount of funds available to your agency. Grantees whose annual applications have been submitted may request their applications be returned to add the COLA.

Grantees must submit their application in the Head Start Enterprise System (HSES).

Grantees encountering program improvement needs related to health and safety should contact their Regional Office and submit supplemental applications throughout the year as needs emerge. Requests are addressed by priority and subject to availability of funds.

Please direct any questions regarding this PI to your Regional Office. Thank you for your work on behalf of children and families.

/ Dr. Deborah Bergeron /

Dr. Deborah Bergeron  
Director  
Office of Head Start

<b>ACF</b>  <b>Administration</b>  <b>for Children</b>  <b>and Families</b>	<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>  <b>Administration for Children and Families</b>	
	<b>1. Log No: ACF-ACF-IM-18-01</b>	<b>2. Issuance Date:</b> October 17, 2018
	<b>3. Originating Offices:</b> Administration on Children, Youth and Families; Office of Child Support Enforcement; Office of Family Assistance; Office of Child Care; Office of Head Start	
	<b>4. Key Words:</b> Fatherhood; Father Engagement; Family Support; Family Responsibility; Child Well-Being; Strengthening Families; Child Support	

**TO:** State and Territory Human Service Commissioners, State, Tribal and Territorial Agencies Administering or Supervising the Administration of Title IV-E and IV-B of the Social Security Act, Indian Tribes and Indian Tribal Organizations, State Courts, and State and Tribal Court Improvement Programs. State and Territorial Agencies Administering or Supervising the Administration of other ACF programs including child support, Temporary Assistance for Needy Families, Head Start, Child Care, and other family and youth services.

**SUBJECT:** Integrating Approaches that Prioritize and Enhance Father Engagement

**PURPOSE:** The purpose of this information memorandum (IM) is to strongly encourage all human service agencies including child welfare agencies, courts, offices of child support enforcement, offices of public assistance, offices of child care, Head Start programs and family and youth services programs to work together across governments to jointly create and maintain an environment that prioritizes father engagement as a critical factor in strengthening families and adopt approaches to enhance paternal involvement in all family support and child welfare related programs.

## **INFORMATION**

This IM emphasizes the importance of meaningful father engagement in all Administration for Children and Families (ACF) programs to better serve children and families. The memorandum highlights research findings that demonstrate the value of father involvement in the lives of children and families, and identifies promising practices to promote and sustain meaningful father engagement, regardless of a father's physical location or custodial participation. ACF and its offices speak in unison in strongly encouraging all agencies to work together to ensure that meaningful father engagement is a central aspect of the work done across family serving state and county agencies.

1.77%

COLA	\$ 30,908.00		
	award	cola	nfs
AUD	\$534,683	\$ 9,464	\$ 2,366
MURRAY	\$393,268	\$ 6,961	\$ 1,740
WKU	\$818,273	\$ 14,483	\$ 3,621
	<u>\$1,746,224</u>	<u>\$30,908.16</u>	<u>\$ 7,727</u>
TOTAL	\$30,908		\$ 7,727
	\$1,777,132		
aud	\$ 544,147		\$136,037
murr	\$ 400,229		\$100,057
grantee	\$ 832,756		\$208,189
total award	<u>\$1,777,132</u>		<u>\$444,283</u>
total nfs	\$444,283		



## WKUCCC HEAD START PROGRAM NARRATIVE

COLA

Western Kentucky University Campus Child Care has provided permanent salary increases for all staff. Per university-wide policy, 2% salary increases were issued effective January 1, 2019. The matching increase in fringe, as well as increases in the fringe expense for health insurance will be funded with COLA award. Effective January 1, 2019 health insurance increased \$26 per month, per employee, for an annual increase of \$3,744. COLA funds will partially supplement the increase in fringe costs. The budget for FY19 will be reviewed and adjusted to provide funding for the balance of increase in fringe costs, not funded through COLA award. The WKUCCC Salary Scale will be adjusted as needed to reflect the COLA increase.

Non-Federal share will be met through available match from facilities.

## WKUCCC HEAD START COLA

		AMOUNT	TOTAL
FUNDING:	COLA GRANTEE	\$14,483	
	COLA DELEGATES	\$16,425	\$30,908
	NON-FEDERAL GRANTEE	\$3,621	
	NON-FEDERAL DELEGATES	\$4,106	\$7,727

## SUMMARY

	Grantee Salaries	Fringe	Indirect	Delegates	Total COLA	Non Federal
2% increase	\$7,284	6,126	\$1,073	\$16,425	\$30,908	\$7,727

See next page for detail.

**WKUCCC HEAD START 04CH 4776**  
**COLA BUDGET DETAIL NARRATIVE 2018-2019**

PERSONNEL (Section B. 6.a.)							TOTAL ANNUAL
POSITION	Current Monthly	JAN-OCT 2% COLA	COLA Funds				
TEACHER	\$2,811	\$2,868				\$570	
TEACHER	\$3,509	\$3,580				\$710	
TEACHER	\$2,274	\$2,320				\$460	
TEACHER	\$2,821	\$2,878				\$570	
TEACHER	\$2,093	\$2,136				\$430	
TEACHER	\$2,217	\$2,261				\$440	
Education Coord	\$3,985	\$4,065				\$800	
Component Coord	\$3,254	\$3,320				\$660	
Director	\$5,927	\$6,046			\$1,190		
Nutrition Coordinator	\$1,778	\$1,814				\$360	
Administrative Assistant	\$2,020	\$2,083				\$630	
Facilities Coordinator	\$14.33	\$14.62				\$464	
		Subtotal			\$7,284		
TOTAL PERSONNEL						\$7,284	
FRINGE (Section B. 6.b.)							
	7.65% FICA	*KTRS 15.87% KERS 49.47% RETIREMENT		0.60% WORK COMP	0.20% DISABILITY		
TEACHER	\$44	\$282		\$3	\$1.14		
TEACHER	\$54	\$351		\$4	\$1.42		
TEACHER	\$35	\$228		\$3	\$0.92		
TEACHER	\$44	\$282		\$3	\$1.14		
TEACHER	\$33	\$213		\$3	\$0.86		
TEACHER	\$34	\$218		\$3	\$0.88		
EDUCATION COORD*	\$61	\$127		\$5	\$1.60		
COMPONENT COORD*	\$50	\$327		\$4	\$1.32		
Director*	\$91	\$189		\$7	\$2.38		
Nutrition Coord	\$28	\$178		\$2	\$0.72		
Administrative Assistant	\$48	\$312		\$4	\$1.26		
Facilities Coordinator	\$35	\$230		\$3	\$0.93		
TOTALS	\$557.23	\$2,934.75	\$0.00	\$0.00	\$43.70	\$14.57	
FRINGE INCREASES 2019							
10 Months payroll		Health/Denta/vision/					
		\$26/mnth increase JAN-OCT					
JAN-OCT 12 staff		\$3,744		APPLIED COLA		\$0	
				2576		\$2,576	
				TOTAL FRINGE		\$6,126	
TRAVEL (Section B. 6.c.)							0
EQUIPMENT (Section B. 6.d.)							0
SUPPLIES (Section B. 6.e.)							
TOTAL SUPPLIES						\$0	
CONTRACTUAL (Section B. 6.f.)							
	DELEGATE AGENCY - AUDUBON			\$9,464			
	DELEGATE AGENCY - MURRAY			\$6,961			
TOTAL CONTRACTUAL						\$16,425	
OTHER (Section B. 6.h.)							
TOTAL OTHER						\$0	
TOTAL DIRECT						\$29,835	
INDIRECT CHARGES							
	8%	OF	\$13,410			\$1,073	
TOTAL PA 22						\$30,908	

DRAFT

WKUCCC HEAD START 04CH 4776  
COLA BUDGET DETAIL NARRATIVE 2018-2019

					TOTAL ANNUAL
NON FEDERAL SHARE					Annual
VOLUNTEER WAGES					
		Hours	Rate		
	Foster Grandparents		\$4.06 /hr		\$0
	Classroom Volunteers		\$7.85 /hr		\$0
	Speech/OT		\$24.10 /hr		\$0
				Total volunteers	\$0
SPACE					
	75 children:	Square Ft	Rate		
	Indoor classroom	299	\$12.10	\$3,621	\$3,621
DELEGATE AGENCY:					
	AUDUBON AREA		\$2,366		
	MURRAY HEAD START		\$1,740		4,106
				TOTAL NON FEDERAL SHARE	\$7,727
GRAND TOTAL FEDERAL AND NON FEDERAL SHARE					\$38,635