

Financial Reports to Policy Council and Board Members

April 23, 2019 – Policy Council Meeting

April 22, 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 15th 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)

- SEPARATE ATTACHMENT: Final Federal Financial Report (FFR) 425, 428, 429 Summary of Expenditures, non-federal; credit card and administrative costs. **Budget closed 100% expended**

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

- Pages 1-2: Updated Non-Federal Share value rates
- Pages 3-6: Monthly financial reports JAN-FEB 2019 expenditures on track
- Pages 7-8: First Quarter (NOV-JAN) FINAL report Summary of Expenditures, non-federal; credit card and administrative costs.
- Pages 9-10: Monthly financial reports MAR 2019 expenditures on track
- Pages 11-13: Notice of Award (NOA) balance of funded (100%) and COLA supplemental funds. NOTE: For past 3-4 years we have not received 100% of funds this early in FY, very good news for planning budget needs through end of FY.
- Page: 14: Letter from Office of Head Start notifying WKUCCC is eligible for non-competitive five year grant award (due July 31, 2019).

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

- Pages 15-18: Monthly financial reports JAN-FEB 2019 expenditures on track.
- Pages 19-20: 2ND Quarter (DEC-FEB) FINAL report Summary of Expenditures, non-federal; credit card and administrative costs.
- Page 21: FFR 425 submitted to Murray 3/29/19.
- Pages 22-23: Monthly financial report MAR expenditures on track.

CACFP

- Page 24: Summary report of food expenditure and CACFP reimbursements

SEPARATE ATTACHMENTS:

1. **Final Head Start FFR 425, 428, 429 and documentation (27 pages). FY budget closed, 100% expended.**
2. **Final COLA supplemental funds documentation (9 pages). Awarded in NOA Amendment #1.**
3. **Early Head Start – Grant Application Year One of Five – for Approval: Section II, Budget and Justification (7 pages) grant submitted by Murray and due 5/31/19.**

OTHER

- ACF-IM-19-01 General Disaster Recovery Flexibilities (8 pages)

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.

WKUCCC NON FEDERAL SHARE - HEAD START 2018-2019

04CH4776

A. VOLUNTEERS

<u>TYPE</u>	<u># of Children</u>	<u>HOURS</u>	<u>RATE</u>	<u>VALUE</u>
Foster GrandParents	75	4084	\$7.60	\$31,038
Parent/Community	75	200	\$11.69	\$2,338
Interns	75	815	\$22.10	\$18,012
Speech	75	375	\$20.94	\$7,857
Policy Council	75	10	\$56.95	\$570
Professional	75	75	\$63.05	\$4,729
TOTAL VOLUNTEERS				\$64,542

B. SPACE

<u>TYPE</u>	<u># OF CHILDREN</u>	<u>SQUARE FT</u>	<u>RATE PER SQ.</u>	<u>VALUE</u>
Indoor Classroom	75	12015	\$12.10	\$145,382
TOTAL SPACE				\$145,382

C. OTHER INKIND CONTRIBUTIONS:

COMMUNITY RESOURCES	\$1,263
Grantee NFS	\$211,186
Delegate Agencies:	
Audubon Area Head Start	\$136,985
Murray Head Start	\$101,358
TOTAL OTHER	\$238,343

GRAND TOTAL NON-FEDERAL	\$449,529
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NON-FEDERAL SHARE VALUATION CHART
JANUARY 2019

Volunteer
Value

	RATE	FRINGE	Frg total	Total	IDC 8%	Total Value
Classroom	10	8.25%	\$0.83	\$10.83	\$0.87	\$11.69
Foster Grnd *	6.5	8.25%	\$0.54	\$7.04	\$0.56	\$7.60
Interns	11	86.00%	\$9.46	\$20.46	\$1.64	\$22.10
Speech/OT/PT	13.75	41.00%	\$5.64	\$19.39	\$1.55	\$20.94

Rate claimed FG = 3.50 - 10.00 = 6.50

PC	hourly	fringe	frg total	TOTAL	IDC	
Exec. Director	\$56.20	34.00%	\$19.11	\$75.31		
Director	\$41.23	37.00%	\$15.26	\$56.49		
Fiscal Manager	\$35.17	71.23%	\$25.05	\$60.22		
Ed Coordinator	\$25.02	41.00%	\$10.26	\$35.28		
Comp. Coord	\$20.43	78.00%	\$15.94	\$36.37		
						TOTAL VALUE
			AVG VALUE	\$52.73	\$4.22	\$56.95

Prof/Adv.	hourly	fringe	frg total	TOTAL	IDC	
Exec Director	\$56.20	34.00%	\$19.11	\$75.31		
Specialist	\$40.58	30.00%	\$12.17	\$52.75		
Specialist	\$40.59	37.00%	\$15.02	\$55.61		
Specialist	\$41.36	30.00%	\$12.41	\$53.77		
Specialist	\$39.76	37.00%	\$14.71	\$54.47		
						TOTAL VALUE
			AVG VALUE	\$58.38	\$4.67	\$63.05

Non-Federal Value Procedure

Non Federal share rates for classroom volunteers are valued at scale hourly salary, plus fringe (fica/WC) for teacher aide level salaries, according to WKUCCC salary scale chart. For example, current entry level for classroom staff is \$10, plus 8.25% fringe, total \$10.83. Foster grandparent rate deducts the match claimed by Southern Kentucky (\$3.50) from the classroom volunteer level rate so match shares are not claimed by two agencies. Interns, speech, Policy Council and professional staff rates are valued based on average for similar levels of degrees using WKU and CCC salary scales of similar service value to that group and for services provided relevant to accomplishing program objectives.

For Space, Western Kentucky University applies a state formula that determines value for the rate for Facilities and Support Services of state facilities. Updates are posted on the WKU Sponsored Program webpage.

Values of goods or services received are determined based on actual costs at time goods or services are provided, and/or what program would pay for similar services to accomplish program objectives. Used goods value are determined using Goodwill valuation chart.

FY 2018- 19 HEAD START

INDEX NUMBER 525156

YTD Average Percent 25%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 1/31/19	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAIL	% SPENT	ADMIN COSTS
Admin SAL 61111	\$25,440.00	\$15,264.00		100%				\$15,264
Staff SAL 61111	\$188,209.00	\$80,912.98						
Part Time SAL 61123	\$0.00	\$0.00						
Staff OT 61130	\$1,000.00	\$255.87						
CELL PLAN 61180	\$500.00	\$180.00						
STUDENT 61501	\$0.00							
TOTAL PERSONNEL	\$215,149.00	\$96,612.85			\$0.00	\$118,536.15	45%	\$15,264
FRINGE	\$143,034.00	\$62,965.07		12.05%		\$80,068.93	44%	\$7,587
TRAVEL	\$125.00							
INSTATE 74101			\$0.00					
REGISTRATION 74110			\$0.00					
REGISTRATION 74210			\$0.00					
OUT STATE 74201			\$0.00					
TRAVEL 74000	\$125.00	\$0.00	\$0.00	4%	\$0.00	\$125.00		\$0
SUPPLIES	\$9,450.00							
Office 71102		\$542.48	\$542.48	5%				\$27
Janitor/Maint. 71103		\$833.69	\$833.69					\$0
Household 71106			\$0.00					\$0
Classroom 71109		\$1,003.07	\$1,003.07					
Food 71120			\$0.00					
Grounds 71122			\$0.00					\$0
agricultural 71110			\$0.00					
TOTAL SUPPLIES	\$9,450.00	\$2,379.24	\$2,379.24		\$0.00	\$7,070.76	25%	\$27
SUBCONTRACT 72311	\$463,976.00	\$56,390.98				\$407,585.02	12%	
OTHER	\$5,500.00							
Phone line serv 71203/05		\$63.39						
Internet 71208		\$160.00	\$160.00					
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		\$364.80	\$364.80	1%				\$4
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		\$119.70						\$0.00
Local Phone 73910		\$216.00		1%				\$2
LD Phone 73911		\$5.42		1%				\$0
Printing Serv. 73920								
Misc. Other 73949		\$225.25	\$225.25					\$0
TOTAL OTHER	\$5,500.00	\$1,267.27	\$861.05		\$0.00	\$4,232.73	23%	\$6
CONSULTANTS	\$5,572.00							
Consult 72204						\$0.00		
TEMP 72211		\$5,018.40			1864.4	-\$5,018.40		
Non emp gen 72249								
TOTAL CONSULT	\$5,572.00	\$5,018.40	\$0.00		\$1,864.40	(\$1,310.80)	124%	
TOTALS	\$842,806	\$224,633.81	\$3,240.29		\$1,864.40	\$616,307.79	27%	\$22,884
INDIRECT	\$30,306	\$13,459.40		100%		\$16,846.60	44%	\$13,459
GRAND TOTAL	\$873,112	\$238,093.21	\$3,240.29		\$1,864.40	\$633,154.39	27%	\$36,344

TRAINING PA 20 - Index #525157

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 1/31/19	CREDIT CARD	% admin	YTD Average Percent		% SPENT	ADMIN COSTS
					ENCUMBRANCES	BALANCE AVAIL.		
Staff SAL 61111	\$2,087.00	\$1,175.27				\$911.73		
Staff SAL 61150						\$0.00		\$0.00
TOTAL PERSONNEL	\$2,087.00	\$1,175.27			\$0.00	\$911.73	56%	
FRINGE	\$750.00	\$408.36				\$341.64	54%	\$0.00
TRAVEL	\$2,125.00							
INSTATE 74101		\$63.84	\$0.00					
registration instate 74110			\$0.00					
OUT STATE 74201		\$522.96	\$522.96					
REGISTRATION OUT 74210		\$485.00	\$485.00					
TRAVEL 74000	\$2,125.00	\$1,071.80	\$1,007.96	4%	\$0.00	\$1,053.20	50%	\$42.87
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					
TOTAL SUPPLIES	\$300.00	\$0.00	\$0.00		\$0.00	\$300.00		\$0.00
SUBCONTRACT 72311	\$4,498.00	\$328.68				\$4,169.32	7%	
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								
TOTAL OTHER	\$731.00	\$0.00	\$0.00		\$0.00	\$731.00	0%	\$0
CONSULTANTS								
Consult WKU 61160								
Non Empl serv 72249								
TOTAL CONSULT	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00		
TOTALS	\$10,491.00	\$2,984.11	\$1,007.96		\$0.00	\$7,506.89		\$43
INDIRECT	\$0.00					\$0.00		\$0
GRAND TOTAL	\$10,491.00	\$2,984.11	\$1,007.96		\$0.00	\$7,506.89	28%	\$43

INDEX NUMBER 525156

YTD Average Percent 33%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 2/28/19	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAIL	% SPENT	ADMIN COSTS
Admin SAL 61111	\$25,440.00	\$20,352.00		100%				\$20,352
Staff SAL 61111	\$185,909.00	\$109,535.37						
Part Time SAL 61123	\$0.00	\$0.00						
Staff OT 61130	\$1,000.00	\$394.76						
CELL PLAN 61180	\$500.00	\$240.00						
STUDENT 61501	\$0.00							
TOTAL PERSONNEL	\$212,849.00	\$130,522.13			\$0.00	\$82,326.87	61%	\$20,352
FRINGE	\$143,034.00	\$85,349.47		12.05%		\$57,684.53	60%	\$10,285
TRAVEL	\$125.00							
INSTATE 74101			\$0.00					
REGISTRATION 74110			\$0.00					
REGISTRATION 74210			\$0.00					
OUT STATE 74201			\$0.00					
TRAVEL 74000	\$125.00	\$0.00	\$0.00	4%	\$0.00	\$125.00		\$0
SUPPLIES	\$9,450.00							
Office 71102		\$542.48	\$542.48	5%				\$27
Janitor/Maint. 71103		\$1,425.08	\$1,425.08					\$0
Household 71106			\$0.00					\$0
Classroom 71109		\$1,505.45	\$1,505.45					
Food 71120			\$0.00					
Grounds 71122			\$0.00					\$0
			\$0.00					
TOTAL SUPPLIES	\$9,450.00	\$3,473.01	\$3,473.01		\$0.00	\$5,976.99	37%	\$27
SUBCONTRACT 72311	\$463,976.00	\$163,012.92				\$300,963.08	35%	
OTHER	\$5,500.00							
Phone line serv 71203/05		\$63.39						
Internet 71208		\$240.00	\$240.00					
Hous Auth utilities 71211								
Postage 71310/20		\$2.21	\$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		\$364.80	\$364.80	1%				\$4
Maint. Computer. 72102			\$0.00	1%				\$0
Maint. software 72105			\$0.00	1%				\$0
Maint. BLDG 72106			\$0.00	1%				\$0
Maint Repair 72149		\$550.00	\$0.00	1%				\$6
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		\$119.70						\$0.00
Local Phone 73910		\$324.00		1%				\$3
LD Phone 73911		\$47.02		1%				\$0
Printing Serv. 73920								
Misc. Other 73949		\$225.25	\$225.25					\$0
TOTAL OTHER	\$5,500.00	\$2,047.37	\$941.05		\$0.00	\$3,452.63	37%	\$13
CONSULTANTS	\$7,872.00							
Consult 72204		\$450.00				-\$450.00		
TEMP 72211		\$6,332.16				-\$6,332.16		
Non emp gen 72249								
TOTAL CONSULT	\$7,872.00	\$6,782.16	\$0.00		\$0.00	\$1,089.84	86%	
TOTALS	\$842,806	\$391,187.06	\$4,414.06		\$0.00	\$451,618.94	46%	\$30,677
INDIRECT	\$30,306	\$18,253.88		100%		\$12,052.12	60%	\$18,254
GRAND TOTAL	\$873,112	\$409,440.94	\$4,414.06		\$0.00	\$463,671.06	47%	\$48,930

TRAINING PA 20 - Index #525157

						YTD Average Percent	33%		
PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 2/28/19	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAIL	% SPENT	ADMIN COSTS	
Staff SAL 61111	\$2,087.00	\$1,596.24				\$490.76			
Staff SAL 61150						\$0.00		\$0.00	
TOTAL PERSONNEL	\$2,087.00	\$1,596.24			\$0.00	\$490.76	76%		
FRINGE	\$750.00	\$553.53				\$196.47	74%	\$0.00	
TRAVEL	\$2,125.00								
INSTATE 74101		\$63.84	\$0.00						
registration instate 74110			\$0.00						
OUT STATE 74201		\$522.96	\$522.96						
REGISTRATION OUT 74210		\$485.00	\$485.00						
TRAVEL 74000	\$2,125.00	\$1,071.80	\$1,007.96	4%	\$0.00	\$1,053.20	50%	\$42.87	
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		\$117.04	\$0.00						
TOTAL SUPPLIES	\$300.00	\$117.04	\$0.00		\$0.00	\$182.96		\$0.00	
SUBCONTRACT 72311	\$4,498.00	\$1,208.13				\$3,289.87	27%		
OTHER	\$731.00								
Line Service 71203			\$0.00						
Equip. <1,000 71501			\$0.00						
Subscrip/Dues 71801			\$0.00						
Maint. Copy Mach. 72101		\$21.79	\$21.79	1%				\$0.22	
Maint. COMP Softw 72105			\$0.00	1%				\$0.00	
Maint. Equip 72108			\$0.00	1%				\$0.00	
Misc. Accreditation 73514			\$0.00						
Misc. backgrnd 73513/23		\$20.00	\$20.00						
Misc. Other 72249									
Printing Serv. 73920				1%				\$0.00	
charges-Dept 73949									
TOTAL OTHER	\$731.00	\$41.79	\$41.79		\$0.00	\$689.21	6%	\$0	
CONSULTANTS									
Consult WKU 61160									
Non Empl serv 72249									
TOTAL CONSULT	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00			
TOTALS	\$10,491.00	\$4,588.53	\$1,049.75		\$0.00	\$5,902.47		\$43	
INDIRECT	\$0.00					\$0.00		\$0	
GRAND TOTAL	\$10,491.00	\$4,588.53	\$1,049.75		\$0.00	\$5,902.47	44%	\$43	

QUARTERLY REPORT

1st QTR 04CH4776	HEAD START 525156, 525157				Reporting Period:		
	FY: NOV. 1, 2018 - OCT. 31, 2019				11/1/18 TO 1/31/19		
FINAL	APPROVED	YTD		PER CENT		YTD	YTD
LINE ITEMS	BUDGET	EXPENDED	Obligations	SPENT	Unobligated	Credit card	Admin cost
Personnel	\$215,149	\$96,613		44.91%	\$118,536		\$ 15,264
Fringe Benefits	\$143,034	\$62,965		44.02%	\$80,069		\$ 7,587
Travel	\$125			0.00%	\$125		
Equipment	\$0						
Supplies	\$9,450	\$2,379		25.18%	\$7,071	\$ 2,379	\$ 27
Contractual	\$463,976	\$56,391		12.15%	\$407,585		
Other	\$5,500	\$1,267		23.04%	\$4,233	\$ 861	\$ 6
Consultants	\$5,572	\$5,018		90.06%	\$554		
TOTAL DIRECT	\$842,806	\$224,634	\$0	26.65%	\$618,172	\$3,240	\$ 22,884
Indirect Costs	\$30,306	\$13,459		44.41%	\$16,847		\$ 13,459
TOTAL PA 22	\$873,112	\$238,093	\$0	27.27%	\$635,019	\$3,240	\$36,343
Training							
PA 20 HEAD START					\$0		
Personnel/FRG	\$2,837	\$1,584					
Supplies/Other	\$1,031						
consultant	\$0						
Contractual	\$4,498	\$329					
Travel	\$2,125	\$1,072				\$ 1,008	\$ 43
TOTAL PA20	\$10,491	\$2,984	\$0	28.44%	\$7,507	\$ 1,008	\$ 43
TOTAL AWARD	\$883,603	\$241,077	\$0		\$642,526	\$4,248	\$36,386
NON FEDERAL						Non Fed Space 5%	\$1,817
	Grantee \$207,565	\$51,719				% Admin WKU	3.0%
	Audubon \$134,619						
	Murray \$99,618					Audubon	
Total Non Federal	\$390,083	\$51,719	\$0		\$338,364	Murray	
TOTAL OUTLAYS	\$1,273,686	\$292,796	\$0			Total Admin Costs	\$38,203
						TOTAL % Admin	3.0%
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)							

NON-FEDERAL TRACKING FORM
04CH4776

HEAD START NOVEMBER 1, 2018- OCTOBER 31, 2019
525156-157

DELEGATES

	RATE*	1st QTR	2nd QTR	Mid Year	TOTAL	3rd QTR	4th QTR	Mid Year	TOTAL	Non Fed Due	AUDUBON	MURRAY
Foster Grandparent Hours	\$7.60	1038		1038	\$7,888.80			0	\$0.00	\$207,565	\$134,619	\$99,618
Parent Hours	\$11.69	42		42	\$490.98			0	\$0.00			
Community Hours	\$11.69	5		5	\$58.45			0	\$0.00			
Interns	\$22.10	0		0	\$0.00			0	\$0.00			
Speech, OT, Graduate Students	\$20.94	202.3		202.3	\$4,235.12			0	\$0.00			
Policy Council	\$56.95	4		4	\$227.80			0	\$0.00			
Professional/Adv Councils/Comm	\$63.05	38.25		38.25	\$2,411.66			0	\$0.00	\$15,313		
TOTAL VOLUNTEERS = \$60,913					\$15,312.81							

OTHER:

List Items:	1st Qtr Total	2nd Qtr Total	3rd Qtr Total	4th Qtr Total	TOTAL
Toys, puzzles, books	60				\$60.00
Audubon: services; transportation					\$0.00
Murray: contracted services					
Indirect Cost: Base =					
Approved rate 42% =					\$0.00
WKUCCC rate 8% =					\$0.00
TOTAL OTHER					\$60.00

SPACE:

INDOOR/OUTDOOR SQ FT	1st QTR	2nd QTR	3rd QTR	4th QTR	TOTAL
12,015	12.1	\$36,346			\$36,346
145382					\$0

ADMIN 5% = \$ 1,817

AWARD TOTAL DUE NFS \$441,802

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	\$155,846	\$134,619	\$99,618
Total NFS	\$51,719		
BAL DUE	\$390,083		

*rates updated 2/1/19

SUBMITTED: Becky Johnson

3/5/2019

INDEX NUMBER 525156

YTD Average Percent

42%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 3/31/19	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAIL	% SPENT	ADMIN COSTS
Admin SAL 61111	\$25,440.00	\$25,440.00		100%				\$25,440
Staff SAL 61111	\$185,909.00	\$143,753.35						
Part Time SAL 61123	\$0.00	\$0.00						
Staff OT 61130	\$1,000.00	\$614.06						
CELL PLAN 61180	\$500.00	\$300.00						
STUDENT 61501	\$0.00							
TOTAL PERSONNEL	\$212,849.00	\$170,107.41			\$0.00	\$42,741.59	80%	\$25,440
FRINGE	\$143,034.00	\$111,707.56		12.05%		\$31,326.44	78%	\$13,461
TRAVEL	\$125.00							
INSTATE 74101			\$0.00					
REGISTRATION 74110			\$0.00					
REGISTRATION 74210			\$0.00					
OUT STATE 74201			\$0.00					
TRAVEL 74000	\$125.00	\$0.00	\$0.00	4%	\$0.00	\$125.00		\$0
SUPPLIES	\$9,450.00							
Office 71102		\$841.14	\$841.14	5%				\$42
Janitor/Maint. 71103		\$1,727.02	\$1,727.02					\$0
Household 71106			\$0.00					\$0
Classroom 71109		\$1,879.45	\$1,879.45					
Food 71120		\$171.06	\$171.06					
Grounds 71122			\$0.00					\$0
			\$0.00					
TOTAL SUPPLIES	\$9,450.00	\$4,618.67	\$4,618.67		\$0.00	\$4,831.33	49%	\$42
SUBCONTRACT 72311	\$463,976.00	\$219,891.15				\$244,084.85	47%	
OTHER	\$5,500.00							
Phone line serv 71203/05		\$63.39						
Internet 71208		\$320.00	\$320.00					
Hous Auth utilities 71211								
Postage 71310/20		\$2.21	\$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		\$672.03	\$364.80	1%				\$7
Maint. Computer. 72102			\$0.00	1%				\$0
Maint. software 72105			\$0.00	1%				\$0
Maint. BLDG 72106			\$0.00	1%				\$0
Maint Repair 72149		\$550.00	\$0.00	1%				\$6
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		\$366.84						\$0.00
Local Phone 73910		\$432.00		1%				\$4
LD Phone 73911		\$51.16		1%				\$1
Printing Serv. 73920								
Misc. Other 73549		\$225.25	\$225.25					\$0
TOTAL OTHER	\$5,500.00	\$2,793.88	\$1,021.05		\$0.00	\$2,706.12	51%	\$17
CONSULTANTS	\$7,872.00							
Consult 72204		\$450.00						
TEMP 72211		\$6,740.16						
Non emp gen 72249								
TOTAL CONSULT	\$7,872.00	\$7,190.16	\$0.00		\$0.00	\$681.84	91%	
TOTALS	\$842,806	\$516,308.83	\$5,639.72		\$0.00	\$326,497.17	61%	\$38,960
INDIRECT	\$30,306	\$23,713.34		100%		\$6,592.66	78%	\$23,713
GRAND TOTAL	\$873,112	\$540,022.17	\$5,639.72		\$0.00	\$333,089.83	62%	\$62,673

TRAINING PA 20 - Index #525157

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 3/31/19	CREDIT CARD	% admin	YTD Average Percent		% SPENT	ADMIN COSTS
					ENCUMBRANCES	BALANCE AVAIL		
Staff SAL 61111	\$2,087.00	\$1,596.24				\$490.76		
Staff SAL 61150						\$0.00		\$0.00
TOTAL PERSONNEL	\$2,087.00	\$2,017.21			\$0.00	\$69.79	97%	
FRINGE	\$750.00	\$698.71				\$51.29	93%	\$0.00
TRAVEL	\$2,125.00							
INSTATE 74101		\$63.84	\$0.00					
registration instate 74110			\$0.00					
OUT STATE 74201		\$1,456.63	\$522.96					
REGISTRATION OUT 74210		\$485.00	\$485.00					
TRAVEL 74000	\$2,125.00	\$2,005.47	\$1,007.96	4%	\$0.00	\$119.53	94%	\$80.22
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		\$117.04	\$0.00					
TOTAL SUPPLIES	\$300.00	\$117.04	\$0.00		\$0.00	\$182.96		\$0.00
SUBCONTRACT 72311	\$4,498.00	\$3,249.97				\$1,248.03	72%	
OTHER	\$731.00							
Line Service 71203			\$0.00					
Equip. <1,000 71501			\$0.00					
Subscrip/Dues 71801			\$0.00					
Maint. Copy Mach. 72101		\$161.24	\$21.79	1%				\$1.61
Maint. COMP Softw 72105			\$0.00	1%				\$0.00
Maint. Equip 72108			\$0.00	1%				\$0.00
Misc. Accreditation 73514			\$0.00					
Misc. backgrnd 73513/23		\$20.00	\$20.00					
Misc. Other 72249								
Printing Serv. 73920				1%				\$0.00
charges-Dept 73949								
TOTAL OTHER	\$731.00	\$181.24	\$41.79		\$0.00	\$549.76	25%	\$2
CONSULTANTS								
Consult WKU 61160								
Non Empl serv 72249								
TOTAL CONSULT	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00		
TOTALS	\$10,491.00	\$8,269.64	\$1,049.75		\$0.00	\$2,221.36		\$82
INDIRECT	\$0.00					\$0.00		\$0
GRAND TOTAL	\$10,491.00	\$8,269.64	\$1,049.75		\$0.00	\$2,221.36	79%	\$82

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

SAI NUMBER:

PMS DOCUMENT NUMBER:

1. AWARDING OFFICE: Office of Head Start		2. ASSISTANCE TYPE: Discretionary Grant	3. AWARD NO.: 04CH4776-05-01	3a. AMEND. NO.: 1
4. FAIN: 04CH4776				
5. TYPE OF AWARD: Service		6. TYPE OF ACTION: Balance of Funds	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. CFDA NO.: 93.600 - Head Start		
11. RECIPIENT ORGANIZATION: Western Kentucky University 1906 College Heights Blvd Bowling Green, KY 42101-1000 Grantee Authorizing Official: Laura Hagan1 , Chairman, WKURF Board			12. PROJECT / PROGRAM TITLE: Head Start	
13. COUNTY: Warren	14. CONGR. DIST: 02	15. PRINCIPAL INVESTIGATOR OR PROGRAM DIRECTOR: Thelma Jackson		
16. APPROVED BUDGET:		17. AWARD COMPUTATION:		
Personnel..... \$ 451,357.00		A. NON-FEDERAL SHARE..... \$ 449,529.00 20%		
Fringe Benefits..... \$ 293,695.00		B. FEDERAL SHARE..... \$ 1,798,114.00 80%		
Travel..... \$ 4,500.00		18. FEDERAL SHARE COMPUTATION:		
Equipment..... \$ 0.00		A. TOTAL FEDERAL SHARE..... \$ 1,798,114.00		
Supplies..... \$ 19,500.00		B. UNOBLIGATED BALANCE FEDERAL SHARE..... \$ 0.00		
Contractual..... \$ 953,371.00		C. FED. SHARE AWARDED THIS BUDGET PERIOD...\$ 883,603.00		
Facilities/Construction..... \$ 0.00		19. AMOUNT AWARDED THIS ACTION: \$ 914,511.00		
Other..... \$ 14,005.00		20. FEDERAL \$ AWARDED THIS PROJECT PERIOD: \$ 7,964,804.00		
Direct Costs..... \$ 1,736,428.00		21. AUTHORIZED TREATMENT OF PROGRAM INCOME:		
Indirect Costs..... \$ 61,686.00		Additional Costs		
In Kind Contributions..... \$ 0.00		22. APPLICANT EIN: 616055628		
Total Approved Budget..... \$ 1,798,114.00		23. PAYEE EIN: 1616055628A1		
		24. OBJECT CLASS: 41.51		
25. FINANCIAL INFORMATION:				
ORGN	DOCUMENT NO.	APPROPRIATION	CAN NO.	NEW AMT.
	04CH477605	75-19-1536	9-G044122	\$904,020.00
	04CH477605	75-19-1536	9-G044120	\$10,491.00
DUNS 077876258 UNOBLIG. NONFED %				
26. REMARKS: (Continued on separate sheets)				
27. SIGNATURE - ACF GRANTS OFFICER Ms. Cheryl Pressley 61 Forsyth Street, SW 4M60 Atlanta, GA 30303 Phone: N/A		ISSUE DATE: 03/21/2019		28. SIGNATURE(S) CERTIFYING FUND AVAILABILITY Mr. Omar Barrett 03/15/2019
29. SIGNATURE AND TITLE - PROGRAM OFFICIAL(S) Mr. Keno C Simmons - Program Manager			DATE: 03/21/2019	

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

SAI NUMBER:

PMS DOCUMENT NUMBER:

1. AWARDING OFFICE: Office of Head Start		2. ASSISTANCE TYPE: Discretionary Grant	3. AWARD NO.: 04CH4776-05-01	3a. AMEND. NO.: 1
4. FAIN: 04CH4776				
5. TYPE OF AWARD: Service		6. TYPE OF ACTION: Balance of Funds	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. CFDA NO.: 93.600 - Head Start		
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
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 the balance of funds, based on the approved refunding application submitted for the 11/01/2018-10/31/2019 budget period, for Head Start operations(\$873,112) and Head Start training and technical assistance(\$10,491). The funded enrollment for Head Start is 178.

This grant action also includes the cost-of-living adjustment increase for the Head Start (\$30,908) program for Fiscal Year 2019.



ADMINISTRATION FOR
CHILDREN & FAMILIES

Office of Head Start | 330 C St., SW, 4th Floor, Washington DC 20201 | eclkc.ohs.acf.hhs.gov

March 22, 2019

WESTERN KENTUCKY UNIVERSITY

Re: Grant No. 04CH4776

Dear Head Start Grantee:

The Office of Head Start (OHS) has determined that your program is currently eligible for a non-competitive five year grant award to operate the Head Start program.

Should your program meet one of the conditions specified under 45 CFR Part 1304.12 prior to your new award, your agency must report to your Regional Office using HSES Correspondence within 10 working days of occurrence. If OHS determines that your agency has met one of the conditions under 45 CFR Part 1304.11 prior to award, your designation will change and you will receive notice that your organization will instead be required to compete for funding.

You must file a complete Form SF-429 with Attachment A (Real Property Status Report) to establish the existence of property subject to a federal interest for which your organization (or a delegate agency) holds title prior to award. If you anticipate not being able to meet the above timeframe or requirements, notify your Regional Grants Management Officer via HSES Correspondence.

Congratulations on your non-competitive designation and thank you for your continued work on behalf of children and families. Please direct questions to your Regional Office.

Sincerely,

/Deborah Bergeron/

Deborah Bergeron
Director
Office of Head Start

FY2018- 19 EARLY HEAD START

GENERAL FUNDS PA 25 - Index #544833 YTD Average Percent 42%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 1/31/19	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
SAL admin				100%				\$0
Staff SAL 61111	\$102,842.00	\$43,086.72						
Part Time SAL 61123								
STUDENT 61501								
TOTAL PERSONNEL	\$102,842.00	\$43,086.72			\$0.00	\$59,755.28	42%	\$0
FRINGE	\$88,598.00	\$36,755.50				\$51,842.50	41%	
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		\$655.25	\$655.25	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					
TOTAL SUPPLIES	\$4,200.00	\$1,180.11	\$1,180.11		\$0.00	\$3,019.89	28%	\$7
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		\$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								
TOTAL OTHER	\$1,739.00	\$20.00	\$20.00		\$0.00	\$1,719.00	1%	\$0
CONSULTANTS								
Consult WKU 61160								
Consult 72204/09	400							
TOTAL CONSULT	\$400.00				\$0.00	\$400.00		\$0
TOTALS	\$197,779.00	\$81,042.33			\$0.00	\$116,736.67	41%	\$7
INDIRECT	\$15,822.00	\$6,483.32		100%		\$9,338.68	41%	\$6,483
GRAND TOTAL	\$213,601.00	\$87,525.65	\$1,200.11		\$0.00	\$126,075.35	41%	\$6,490

TRAINING PA 26 - Index #544834

YTD Average Percent 42%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 1/31/19	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
Staff SAL 61111	\$1,425.00	\$182.92						
TOTAL PERSONNEL	\$1,425.00	\$182.92			\$0.00	\$1,242.08	13%	
FRINGE	\$575.00	\$75.14				\$499.86	13%	
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	\$258.06			\$0.00	\$4,738.94	5%	\$0
INDIRECT	\$0.00	\$0.00				\$0.00		
GRAND TOTAL	\$4,997.00	\$258.06	\$0.00		\$0.00	\$4,738.94	5%	\$0

GENERAL FUNDS PA 25 - Index #544833 YTD Average Percent 50%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 2/28/19	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
SAL admin				100%				\$0
Staff SAL 61111	\$102,842.00	\$51,833.84						
Part Time SAL 61123								
STUDENT 61501								
TOTAL PERSONNEL	\$102,842.00	\$51,833.84			\$0.00	\$51,008.16	50%	\$0
FRINGE	\$88,598.00	\$44,257.15				\$44,340.85	50%	
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		\$762.50	\$762.50	0%				\$0
Medical/Househ 71104/06			\$0.00	0%				\$0
Classroom 71109		\$878.73	\$878.73					
Food 71120			\$0.00					
Grounds 71122			\$0.00	0%				\$0
Misc 71149			\$0.00					
TOTAL SUPPLIES	\$4,200.00	\$1,777.23	\$1,777.23		\$0.00	\$2,422.77	42%	\$7
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		\$550.00	\$550.00					\$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					
Fac. Mgt 73901/02		\$141.86						
Local Phone 73910				1%				\$0
LD Phone 73911				1%				\$0
Printing Serv. 73920				1%				\$0
Visitor Permit 73926								
TOTAL OTHER	\$1,739.00	\$711.86	\$570.00		\$0.00	\$1,027.14	41%	\$0
CONSULTANTS								
Consult WKU 61160								
Consult 72204/09	400							
TOTAL CONSULT	\$400.00				\$0.00	\$400.00		\$0
TOTALS	\$197,779.00	\$98,580.08			\$0.00	\$99,198.92	50%	\$7
INDIRECT	\$15,822.00	\$7,886.32		100%		\$7,935.68	50%	\$7,886
GRAND TOTAL	\$213,601.00	\$106,466.40	\$2,347.23		\$0.00	\$107,134.60	50%	\$7,893

TRAINING PA 26 - Index #544834

YTD Average Percent 50%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 2/28/19	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
Staff SAL 61111	\$1,425.00	\$365.84						
TOTAL PERSONNEL	\$1,425.00	\$365.84			\$0.00	\$1,059.16	26%	
FRINGE	\$575.00	\$150.29				\$424.71	26%	
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					
Food 71120		\$117.04	\$117.04					
Classroom 71109			\$0.00					
Grounds 71122		\$0.00	\$0.00					
TOTAL SUPPLIES	\$300.00	\$117.04	\$117.04		\$0.00	\$182.96	39%	
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	\$633.17			\$0.00	\$4,363.83	13%	\$0
INDIRECT	\$0.00	\$0.00				\$0.00		
GRAND TOTAL	\$4,997.00	\$633.17	\$117.04		\$0.00	\$4,363.83	13%	\$0

QUARTERLY REPORT

2nd QTR 04CH4761	EARLY HEAD START 544833-834				Reporting Period:		
	FY: Sep. 1, 2018 - Aug. 31, 2019				9/1/18 TO 2/28/19		
FINAL	APPROVED	YTD		PER CENT		YTD	YTD
LINE ITEMS	BUDGET	EXPENDED	Obligations	SPENT	Unobligated	Credit card	Admin cost
Personnel	\$102,842	\$51,834		50.40%	\$51,008		\$ -
Fringe Benefits	\$88,598	\$44,257		49.95%	\$44,341		\$ -
Travel	\$0				\$0		
Equipment							
Supplies	\$4,200	\$1,777		42.32%	\$2,423	\$ 1,777	\$ 7
Contractual	\$0		\$0		\$0		
Other	\$1,739	\$712		33.28%	\$1,027	\$ 570	
Consultants	\$400				\$400		
TOTAL DIRECT	\$197,779	\$98,580	\$0	49.84%		\$2,347	\$7
Indirect Costs	\$15,822	\$7,886		49.84%			\$ 7,886
TOTAL PA 25	\$213,601	\$106,466	\$0	49.84%	\$0	\$2,347	\$7,893
PA 26 Training					\$0		
Personnel/Frg	\$2,000	\$516					
Supplies/Other	\$1,247	\$117					
Contractual	\$0						
Travel	\$1,750						\$ -
TOTAL PA26	\$4,997	\$633	\$0	12.67%	\$4,364	\$ -	\$ -
TOTAL AWARD**	\$218,598	\$107,100	\$0	49%	\$111,498	\$2,347	\$7,893
NON FEDERAL						Non Fed Space 5%	\$1,903
Space		\$17,388				% Admin WKU	3.6%
Volunteers		\$20,681				TOTAL ADMIN	\$9,796
Other							
Total Non Federal	\$54,650	\$38,069	\$0	69.66%	\$16,581		
TOTAL OUTLAYS	\$273,248	\$145,169	\$0				
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	\$7.60	993.3	887	1880	\$14,289.90			0	\$0.00	\$54,650	
Parent Hours	\$11.69	21	26	47	\$549.43			0	\$0.00		
Community Hours	\$11.69	45.5	8	53.5	\$625.42			0	\$0.00		
Interns	\$22.10	0	0	0	\$0.00			0	\$0.00		
Speech, OT, Graduate Students	\$20.94	0	0	0	\$0.00			0	\$0.00		
Policy Council	\$56.95	4	4	8	\$455.60			0	\$0.00		
Professional/Adv. Council/comm	\$63.05	50	25.5	75.5	\$4,760.28			0	\$0.00		
TOTAL BUDGET = \$19,874					\$20,680.62				\$0.00		
OTHER:											\$20,681
List Items:		1st Qtr Total	2nd Qtr Total		TOTAL	3rd Qtr Total	4th Qtr Total		TOTAL		
					\$0.00				\$0.00		
					\$0.00				\$0.00		
					\$0.00				\$0.00		
TOTAL OTHER					\$0.00				\$0.00	\$0	
SPACE:										Admin 5% \$1,903 \$38,069	
INDOOR/OUTDOOR SQ FT		1st QTR	2nd QTR		TOTAL	3rd QTR	4th QTR		TOTAL		
					\$0				\$0		
SQ FT. 2874	12.1	\$8,694	\$8,694		\$17,388				\$0		
TOTAL BUDGET = \$34,776					\$17,388				\$0		
										\$17,388	

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 2/1/19

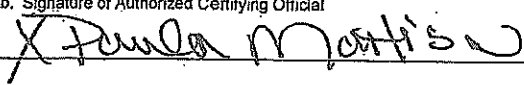
\$16,581
BAL DUE

Becky Johnson 3/14/19
Submitted Date

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		04CH4761-05					
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	61-1356066	544833-544834		Quarterly x Semi-Annual Annual 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)			
9/1/2018		8/31/2019		2/28/2019			
10. Transactions					Cumulative		
(Use lines a-c for single or multiple grant reporting)							
Federal Cash (To report multiple grants, also use FFR Attachment):							
a. Cash Receipts					\$69,838.24		
b. Cash Disbursements					\$107,099.57		
c. Cash on Hand (line a minus b)					(\$37,261.33)		
(Use lines d-o for single grant reporting)							
Federal Expenditures and Unobligated Balance:							
d. Total Federal funds authorized					\$218,598.00		
e. Federal share of expenditures					\$107,099.57		
f. Federal share of unliquidated obligations					\$0.00		
g. Total Federal share (sum of lines e and f)					\$107,099.57		
h. Unobligated balance of Federal funds (line d minus g)					\$111,498.43		
Recipient Share:							
i. Total recipient share required					\$54,650.00		
j. Recipient share of expenditures					\$38,069.00		
k. Remaining recipient share to be provided (line i minus j)					\$16,581.00		
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
	Predetermined	8.00%	9/1/2018	8/31/2019	\$ 98,580.08	\$ 7,886.32	\$ 7,886.32
g. Totals:					\$ 98,580.08	\$ 7,886.32	\$ 7,886.32
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation							
ADMIN COSTS: \$9,796							
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 Paula Mattison Assistant Director, Grants & Contracts Accounting				c. Telephone (Area code, number and extension)			
				270-745-5338			
b. Signature of Authorized Certifying Official 				d. Email address			
				paula.mattison@wku.edu			
				e. Date Report Submitted (Month, Day, Year)			
				3-29-19			
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.

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 3/31/19	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
SAL admin				100%				\$0
Staff SAL 61111	\$102,842.00	\$60,580.96						
Part Time SAL 61123								
STUDENT 61501								
TOTAL PERSONNEL	\$102,842.00	\$60,580.96			\$0.00	\$42,261.04	59%	\$0
FRINGE	\$88,598.00	\$51,758.79				\$36,839.21	58%	
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		\$801.29	\$801.29	0%				\$0
Medical/Househ 71104/06			\$0.00	0%				\$0
Classroom 71109		\$739.57	\$739.57					
Food 71120		\$258.83	\$258.83					
Grounds 71122			\$0.00	0%				\$0
Misc 71149			\$0.00					
TOTAL SUPPLIES	\$4,200.00	\$1,935.69	\$1,935.69		\$0.00	\$2,264.31	46%	\$7
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		\$550.00	\$550.00					\$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					
Fac. Mgmt 73901/02		\$141.86						
Local Phone 73910				1%				\$0
LD Phone 73911				1%				\$0
Printing Serv. 73920				1%				\$0
Visitor Permit 73926								
TOTAL OTHER	\$1,739.00	\$711.86	\$570.00		\$0.00	\$1,027.14	41%	\$0
CONSULTANTS								
Consult WKU 61160								
Consult 72204/09	400							
TOTAL CONSULT	\$400.00				\$0.00	\$400.00		\$0
TOTALS	\$197,779.00	\$114,987.30			\$0.00	\$82,791.70	58%	\$7
INDIRECT	\$15,822.00	\$9,198.88		100%		\$6,623.12	58%	\$9,199
GRAND TOTAL	\$213,601.00	\$124,186.18	\$2,505.69		\$0.00	\$89,414.82	58%	\$9,206

TRAINING PA 26 - Index #544834

YTD Average Percent 58%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 3/31/19	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
Staff SAL 61111	\$1,425.00	\$548.76						
TOTAL PERSONNEL	\$1,425.00	\$548.76			\$0.00	\$876.24	39%	
FRINGE	\$575.00	\$225.43				\$349.57	39%	
TRAVEL	\$1,750.00							
INSTATE 74101		\$210.01	\$210.01					
REGISTRAT KY 74110			\$0.00					
OUT STATE 74201			\$0.00					
REGISTRATION 74210			\$0.00					
TRAVEL 74000	\$1,750.00	\$210.01	\$210.01	4%	\$0.00	\$1,539.99	12%	\$8
SUPPLIES	\$300.00							
Office 71102			\$0.00	5%				\$0
Janitor/Maint. 71103		\$62.56	\$62.56					
Food 71120		\$117.04	\$117.04					
Classroom 71109			\$0.00					
Grounds 71122		\$0.00	\$0.00					
TOTAL SUPPLIES	\$300.00	\$179.60	\$179.60		\$0.00	\$120.40	60%	
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	\$1,163.80			\$0.00	\$3,833.20	23%	\$0
INDIRECT	\$0.00	\$0.00				\$0.00		
GRAND TOTAL	\$4,997.00	\$1,163.80	\$389.61		\$0.00	\$3,833.20	23%	\$0

CANTEEN MEAL EXPENSE FOR WKUCCC

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		\$6,130.44			\$6,130.44	\$7,023.92
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		\$7,598.41			\$7,598.41	\$9,069.70
FEB		\$7,425.56			\$7,425.56	\$9,014.84
MAR					\$0.00	
APR					\$0.00	
MAY					\$0.00	
TOTALS	\$0.00	\$60,508.88	\$0.00	\$0.00	\$60,508.88	\$67,354.24

CACFP REIMBURSEMENT 2018-19

Non-reimbursed CANTEEN

CRS One Source*

*paid by day care

Snacks, breakfast & Supplies

\$6,845

\$11,162.70

FREE MEALS SUMMARY

CACFP	# meals	BREAK	# meals	LUN	# meals	snack	HS 83%	EHS 17%
JUN	769	1345.75	962	3107.26	465	409.2	\$4,036	\$827
JULY	675	1208.25	892	2952.52	286	260.26	\$3,969	\$752
AUG	986	1764.94	1206	3991.86	535	486.85	\$5,182	\$1,061
SEPT	1153	2063.87	1450	5140.25	699	636.09	\$6,507	\$1,333
OCT	1457	2608.03	1585	5246.35	1085	987.35	\$7,339	\$1,503
NOV	1223	2189.17	1467	4855.77	933	849.03	\$6,552	\$1,342
DEC	625	1118.75	756	2502.36	479	435.89	\$3,367	\$690
JAN 2019	1280	2291.2	1515	5014.65	961	874.51	\$6,790	\$1,391
FEB	1274	2280.46	1512	5004.72	925	841.75	\$6,745	\$1,382
MAR						\$0	\$0	\$0
APR						\$0	\$0	\$0
MAY						\$0	\$0	\$0
TOTALS						\$60,467	\$50,188	\$10,279

Free meals

Paid meals

\$6,887.15

89.77%

10.23%

**OTHER/
HHS NEWS ALERTS**

ACF Administration for Children and Families	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
	1. Log No. ACF-IM-HS-19-01	2. Issuance Date: 03/06/19
	3. Originating Office: Office of Head Start	
	4. Key Words: Disaster Relief; Recovery Efforts; Displaced Families; Homeless; Hurricanes; Natural Disasters; Wildfires; Tornadoes; Typhoons; Earthquakes; Tropical Storms; Cyclones; Volcano Eruptions; Mudslides	

INFORMATION MEMORANDUM

TO: All Head Start and Early Head Start Agencies and Delegate Agencies in Areas Affected by Disasters

SUBJECT: General Disaster Recovery Flexibilities

INFORMATION:

The Administration for Children and Families (ACF) and the Office of Head Start (OHS) are very concerned about the devastation resulting from disasters affecting Head Start programs, children, families, and staff. In the event of a significant disaster, such as a hurricane, wildfire, or tornado, OHS is removing barriers to make it easier for Head Start agencies to meet the needs of affected children and families, especially newly homeless children and families. Head Start programs serve a critical role in the recovery of impacted communities.

First, Head Start programs are urged to begin taking steps to resume services. Even if facilities are inoperable, program staff can support families in meeting their basic needs, including nutrition, health, and mental health support, and alternative care for their children. Second, programs that have operable facilities are encouraged to allow displaced Head Start families supervised access to those facilities, including kitchens, rest/napping areas, computer labs, bathrooms, laundry, and power sources for recharging phones and other communication devices. Grantees are encouraged to support families in accessing local, state, and federal relief and leveraging their community partnerships and resources to support other relief efforts.

Serving Additional Eligible Head Start Families

Grantees near impacted areas are encouraged to assess how their services and resources might be used or shared to assist others affected by these disasters. Please consider your physical resources (e.g., facilities, equipment, supplies) and your human assets (e.g., staff, physicians, social workers, mental health personnel) that might be of assistance. In some cases, Head Start-eligible children and their families might relocate to your community from other communities or close by states that were devastated by disasters.

Administrative Flexibility

OHS will rely on the judgment of governing bodies and program administrators at the community level to determine the most expeditious steps necessary to resume services. Individual states may waive some aspects of licensing requirements post-disaster, and programs are encouraged to contact their state licensing representative or Regional Office for guidance.

In some circumstances, if a grantee is unable to comply with a Head Start standard as a direct result of a disaster, OHS will consider a waiver of that standard to the extent allowable by law. However, no Head Start standard or requirement will be waived where failure to comply endangers the health and safety of children or constitutes fraud or misuse of federal funds. Grantees must be able to assure the safety of children and financial accountability for funds and property.

Safe Environments

Grantees are encouraged to be sure that services are resumed only when children can be safely served in their centers and outdoor play areas. Programs must also ensure safe work environments for staff, including in administrative offices.

The following resources are available to provide information on best practices for disaster clean-up and safety practices.

Flood Cleanup to Protect Indoor Air Quality provides basic information from the Environmental Protection Agency (EPA) about how to clean up after a flood and prevent indoor air problems.

A Brief Guide to Mold in the Workplace bulletin assists employers in providing a safe and healthful workplace. Pursuant to the Occupational Safety and Health Act, employers must comply with hazard-specific safety and health standards and regulations from the Occupational Safety and Health Administration (OSHA), or by a state with an OSHA-approved state plan. In addition, pursuant to Section 5(a)(1), the General Duty Clause of the Act, employers must provide their employees with a workplace free from recognized hazards likely to cause death or serious physical harm.

OSHA Fact Sheet: Mold Hazards during Disaster Cleanup offers information on clean-up procedures, personal protective equipment (PPE), and practices to protect workers in moldy environments.

Mold Remediation in Schools and Commercial Buildings provides printable instructions from the EPA for clean-up and remediation of molds and moisture-related problems in schools and commercial buildings.

All state child care licensing requirements related to re-opening centers post-disaster must also be met before service in centers is resumed. Consult local and state health authorities for further information and be aware of flood recovery information available from the U.S. Centers for Disease Control and Prevention (CDC), which includes information and helpful links to other resources: <https://www.cdc.gov/features/flood-safety/index.html>

Eligibility, Recruitment, Selection, and Enrollment

Grantees in impacted areas that offer both Head Start and Early Head Start may serve eligible impacted children ages birth to 5 within their overall funded enrollment and are not restricted to the current funded enrollment slots assigned to each program. Grantees in impacted areas that do not currently offer Early Head Start but have appropriate space and staff qualified to serve infants and toddlers may contact their Regional Office about the potential to serve displaced infants and toddlers. Head Start programs that do not have qualified infant/toddler staff are encouraged to work with local programs that may have space for infants and toddlers or offer home visiting programs. As we work together to serve affected children and families, we must do so in ways that do not put children at risk.

Any age-eligible child from a family that has had to abandon their home because of the disaster should be considered homeless under the definition of "homeless children" in the McKinney-Vento Homeless Assistance Act. These children are eligible for Head Start services due to loss of housing or the fact they are living in emergency shelters or sharing housing with family or friends.

If a displaced family does not have the eligibility documentation in-hand, programs should be flexible in accepting signed statements from the family attesting to necessary eligibility information.

Program Options and Hours of Program Operations

In the event of a disaster, OHS will, for the remainder of the school year, allow any grantee in or near the affected area to serve impacted or displaced children in any program option or options without obtaining advance approval. This applies to a conversion of a program segment, such as a center, to another program option so programs can accommodate as many children as possible. This time-limited exception to required procedures for obtaining OHS permission to convert services to a different program option as a "change to the scope or objectives of a program" under 45 CFR §75.308(c)(1)(i) is based on the need for programs to act quickly in response to a large-scale and widespread emergency situation in order to ensure children's safety and well-being. Also for the remainder of the current school year, significantly affected programs may add or reduce hours or days of program operations without obtaining prior approval as long as the changes can be justified. Finding creative ways to reach out and serve these families is encouraged.

Grantees are required to notify their Regional Office of the actions taken as soon as it is practical using the Head Start Enterprise System (HSES) correspondence.

Space, Class Size, and Ratios

Adequate classroom space may be a challenge post-disaster as programs strive to serve children displaced by the disaster. In order to provide grantee services within an area subject to an emergency or disaster designation under applicable local, state, or federal law, it's required to be as responsive as possible to these children and their families. This communication constitutes waiver approval, as described under 45 CFR §1302.24(c)(1) and (2), for such grantees to exceed the class size and group size requirements of 45 CFR §§1302.21(b) and

1302.23(b). This is in effect as long as grantees maintain appropriate adult to child ratios and comply with state and local licensing requirements, except when the state or local licensing agency waives these requirements, in which case grantees would not need to comply with the waived requirements.

In cases where grantees cannot comply with square footage requirements for centers in 45 CFR §1302.21(d)(2) during a temporary disaster recovery period, compliance with a less stringent state or local standard will be regarded by OHS as evidence of a good faith effort to comply with the Head Start standard to the degree possible.

Grantees are required to notify their Regional Office of the actions taken as soon as it is practical to do so using HSES correspondence.

Additional Classroom Staffing and Teacher Credentials

When using funds from existing operating budgets, programs may temporarily open additional classrooms to serve displaced children now considered homeless under the McKinney-Vento Act or children whose Head Start programs have closed due to damage. In addition, programs are encouraged to give priority to hiring staff displaced from other programs when hiring new classroom staff. All staff working directly with children must be eligible for employment under applicable criminal background check requirements under the Head Start Act and state childcare licensing requirements.

Health and Mental Health Services

Addressing the health and mental health of children, families, and staff impacted by a disaster is critical to the recovery process. Children, families, and Head Start staff may experience stress and even trauma related to a hurricane or other disaster. These effects can be short- or long-term, and responses may vary across individuals. Grantees are encouraged to work with local agencies and partners to assure that all affected children receive needed health and mental health services as quickly as possible. When enrolling newly homeless children, programs must make best efforts to ascertain children's health status and immediate needs. Programs are also encouraged to work cooperatively to share children's records with local health care providers and those who may be serving displaced children in other locations.

The following resources are available to assist programs in responding to a disaster, as well as preparing for any future emergencies.

The Emergency Preparedness Manual for Early Childhood Programs addresses response and recovery as well as preparation.

Psychological First Aid (PFA) is an evidence-informed approach for assisting children, adolescents, adults, and families in the aftermath of disaster. The field manual includes handouts for parents, caregivers, as well as children birth to 5.

Children's Responses to Crises and Tragic Events is a tip sheet identifying what behaviors young children may display after a tragic event. Knowing what to look for can help programs determine when to get children the support they need.

Helping Your Child Cope After a Disaster provides families and staff with tools to help a child after a disaster or crisis. Children benefit when adults assure them that they are safe and help them learn how to cope effectively.

Nutrition

Following disasters, the U.S. Department of Agriculture (USDA), Food and Nutrition Services (FNS) may provide additional flexibilities for Child Nutrition Programs, including the Child and Adult Care Food Program (CACFP). For example, FNS has the authority to consider requests from state FNS agencies to waive meal pattern requirements for CACFP for a period of time following a disaster. For the latest information on disaster-related flexibilities in your service area, please visit <https://www.fns.usda.gov/disaster/>.

Children with Disabilities

When serving displaced children, programs should acquire the Individualized Education Plans (IEPs) or Individual Family Service Plans (IFSPs) to assure the least possible disruption of these critical services.

Fiscal Management

Recovery Costs:

Grantees are expected to seek out and apply for all available national, state, and local disaster recovery funding. Insurance policies should be carefully reviewed to determine the extent to which losses may be covered. Insurance claims should be submitted promptly with regular follow-up on claims status. Insurance proceeds received because of losses related to Head Start-funded property must be spent on allowable program and recovery expenses.

If necessary, affected grantees may use funds already awarded for program operations and training and technical assistance (T/TA) to support needed recovery efforts (see Budget Modifications below). If OHS receives disaster relief funding, that funding may be used to replace program operation and T/TA funds re-directed to post-disaster recovery and resumption of services. Grantees should be mindful of budget consequences when using the program and T/TA funds for recovery activities to assure sufficient program operations and T/TA funding remains available for ongoing provision of services.

Budget Modifications:

It is anticipated that funds awarded for program operations may need to be re-directed to different budget categories to address post-disaster clean-up, repairs, health and safety issues, replacement of damaged equipment, furnishing and supplies, and other costs associated with resumption of services. Within a fiscal year, grantees may re-budget up to the lesser of \$250,000 or 25 percent of their annual funding between budget categories without prior written approval. In the event that re-budgeting in excess of the noted amount is needed, a revised standard form (SF)-424 and prior written approval is required per 45 CFR §75.308(b). Equipment purchases covered by 45 CFR §75.308(c)(1)(xi) require prior written approval.

Staffing and Wages:

Program staff and volunteers may have suffered personal and property losses because of the

disaster. Employees may not be able to reach their work locations and centers may be closed for extended periods of time. Grantees should consider federal and state labor laws to determine whether they are required to compensate staff unable to work on account of inclement weather. The U.S. Department of Labor website provides helpful information about disaster related benefits and support: <https://www.dol.gov/general/hurricane-recovery>

Laid-off employees should be encouraged to apply for unemployment compensation benefits and any other financial assistance available to support dislocated workers. With tasks that can be performed off-site, employees may be allowed to temporarily work from home during the disaster recovery period. Employees who take on new job responsibilities during the disaster recovery period, such as contacting parents or cleaning up centers, can be paid their regular wages for such work. Reasonable amounts of overtime may be paid if necessary to support recovery activities. Employees and volunteers should engage in clean-up and other on-site recovery activities only with appropriate supervision and safety gear.

To facilitate the retention and availability for recall of employees when services resume, employees laid off on account of the disaster may be paid their regular wages (allocated for shared employees) from Head Start funds for up to two weeks (80 hours for hourly employees, one half of the regular monthly salary for salaried employees) if they are unable to engage in other employment activities, such as those noted above.

Equipment:

Replacement of equipment needed for classroom operations, transportation, and nutrition services is critical to resumption of services in affected areas. Prior written approval is required for replacement of equipment with a per-unit cost of more than \$5,000. ACF will consider whether to provide blanket pre-approval for purchase of equipment without prior approval. The funding may be increased for grantees in the affected area in order to facilitate faster replacement of damaged or destroyed items. Guidance on any flexibilities related to the purchase of equipment will be released separately.

Procurement:

Programs may experience post-disaster scarcity of materials and labor needed for recovery, particularly in construction services. Grantees are encouraged to seek out reputable, licensed, local contractors to assist in recovery efforts. In consideration of the emergency and the pressing need to move forward with recovery activities, vehicle replacement, equipment, furnishing, materials, supplies, and minor repairs and renovations related to these disasters which do not require compliance with 45 CFR §1303—Subpart E may be undertaken by non-competitive proposals as allowed in 45 CFR §75.329(f)(2) for up to 12 months following the date of this Information Memorandum (IM).

Procurement requirements, as noted in 45 CFR §§75.329–75.335, must be followed and a complete SF-429 in compliance with 45 CFR §1303—Subpart E must be submitted for purchase, construction, or major renovations as defined in 45 CFR §1305.2. Please note that the SF-429s must be submitted in the On-Line Data Collection (OLDC) system. Grantees are reminded that the cost of goods and services must be reasonable because of post-disaster conditions. Additionally, they must retain adequate documentation of all disaster recovery expenses and note

their relationship to post-disaster recovery.

Davis-Bacon Act:

Unless waived in disaster relief legislation passed by Congress, the Davis-Bacon Act applies to covered construction activities in excess of \$2,000. Davis-Bacon Act compliance information can be found at <https://www.dol.gov/whd/govcontracts/dbra.htm>.

Information on Damage and Recovery

Collecting accurate data on damages and recovery costs is critical. Impacted Head Start facilities should be inspected as soon as safely possible. Staff is strongly encouraged to use appropriate safety precautions when visiting centers that have experienced flooding, including the use of an N-95 National Institute for Occupational Safety and Health (NIOSH)-approved disposable respirator, gloves, and eye protection. Grantees should prioritize those repairs that must be completed before the facilities can re-open.

OHS Regional Office staff will be in close communication about recovery efforts. It is very important that accurate data is submitted as soon as the projected costs of these repairs are received. The following information will be particularly helpful:

- Did the center experience flooding or other damage?
- Was the structure of the center damaged (e.g., windows blown out, serious roof damage, exterior walls damaged, foundation settled, floodwater over 2 feet in depth at highest point)?
- What non-structural damage did the center experience (e.g., playground flooded, soaked flooring, minor roof damage, floodwater less than 2 feet in depth at highest point, some windows broken)?
- Were supplies and furnishings damaged at the center?
- Were buses or other vehicles at the center damaged directly or submerged over wheel-depth in water? How many?

While information on the potential recovery funds for Head Start is typically not available immediately following a disaster, having accurate information will help to inform federal recovery efforts. In the event of extensive power outages post-disaster, OHS will also grant extensions to those grantees affected by the recent disaster and recovery efforts by submitting SF-425s, SF-429s, End of Month Enrollment Data, and refunding applications due during or shortly after the period of the power outage. Notify your Regional Office to submit an extension.

Next Steps

OHS recognizes the incredible commitment and strength of program staff across the country. ACF and OHS will assist and support in every way possible. National and Regional ACF staff will be available to help coordinate services among the Head Start programs in neighboring communities and the federal, state, and local entities with which you collaborate. If programs encounter other obstacles in responding to children and families in need or to partnering with local education agencies or child care agencies, aside from those included in this IM, please let your Regional Office know so we can work together to resolve those barriers. Additionally, monitoring schedules will be adjusted, as necessary, for programs impacted by a disaster.

Lastly, this IM focuses on what you can do with the funding you have or can leverage through other sources. If Congress appropriates supplemental recovery funds for Head Start, OHS is committed to work expeditiously to communicate the process for applying for relief funding.

Thank you so much for doing all you can to help children, families, and staff who have experienced such disruption and loss.

/ Deborah Bergeron /

Dr. Deborah Bergeron
Director
Office of Head Start