

Financial Reports to Policy Council and Board Members

April 26, 2021 – Policy Council Meeting

April 26, 2021 – 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 2019-20 HEAD START (WKU index 525158-159)

- Pages 1-2: Final Federal 425 reports – baseline carryover funds application submitted and in process \$21,170, and COVID carryover funds application submitted and in process \$151,070
- Pages 3-6: Notice of Award: Approval for FY20 non-federal waiver request

FY 2020-21 HEAD START (WKU index 525160-161)

- Pages 7-8: Monthly financial report JAN 2021 expenditures on track
- Page 9: First Quarter Report, (NOV-JAN) Summary of Expenditures, credit card, USDA, administrative costs NOTE: WAIVER received for Non-Federal share match for FY21
- Pages 10-13: Monthly financial reports FEB-MAR 2021 expenditures on track
- Pages 14-17: Notice of Award for FY21 balance of Head Start grant award. Allocation to budget on April report. NOTE: WAIVER received for Non-Federal Share match for FY21.

FY 2020-21 EARLY HEAD START (WKU index 544841-842)

- Pages 18-21: Monthly financial reports JAN-FEB 2021 expenditures on track.
- Pages 22-23: Second Quarter Report, (DEC-FEB) and Federal Form 425, Summary of Expenditures, credit card, USDA, administrative costs NOTE: WAIVER received for Non-Federal share match for FY21.
- Pages 24-25: Monthly financial reports MAR 2021 expenditures on track.

CACFP

- Page 26: Summary report of food expenditure and CACFP reimbursements

Separate Attachments:

1. **DRAFT EARLY HEAD START BUDGET FOR YEAR THREE of FIVE Due May 31, 2021**
2. **DRAFT HEAD START BUDGET FOR YEAR THREE of FIVE Due July 31, 2021**

OTHER

- PI-HS-21-02 Service Duration Requirement for 45% of Slots (3 Pages)
- IM-HS-21-01 Updated Coronavirus Fiscal and Administrative Flexibilities (5 Pages)

For your Information and Review the above 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 Policy and Regulations, Program Instructions or Information Memoranda, to view entire content of large announcements and to keep informed on Head Start happenings.

FY 2019- 20 HEAD START

FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted HHS-ADMINISTRATION FOR CHILDREN & FAMILIES				2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) 04CH01126901																										
3. Recipient Organization (Name and complete address including Zip code) WESTERN KENTUCKY UNIVERSITY, COLLEGE OF EDUC & BEHAVIOR COLLEGE HEIGHTS, BOWLING GREEN, KY 42101																														
4a. DUNS Number 077876258		4b. EIN 1616055628A1		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) 6125P		6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final																								
7. Basis of Accounting <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual																														
8. Project/Grant Period (Month, Day, Year) From: November 1, 2019 To: October 31, 2020				9. Reporting Period End Date (Month, Day, Year) October 31, 2020																										
10. Transactions (Use lines a-c for single or combined multiple grant reporting) Federal Cash (To report multiple grants separately, also use FFR Attachment):																														
a. Cash Receipts						\$1,867,486.21																								
b. Cash Disbursements						\$1,867,486.21																								
c. Cash on Hand (line a minus b)						\$0.00																								
(Use lines d-g for single grant reporting) Federal Expenditures and Unobligated Balance:																														
d. Total Federal funds authorized						\$1,868,657.00																								
e. Federal share of expenditures						\$1,867,486.21																								
f. Federal share of unliquidated obligations						\$0.00																								
g. Total Federal share (sum of lines e and f)						\$1,867,486.21																								
h. Unobligated balance of Federal funds (line d minus g)						base funds \$21,170.79 ✓																								
Recipient Share:																														
i. Total recipient share required						\$449,529.00																								
j. Recipient share of expenditures						\$307,873.00																								
k. Remaining recipient share to be provided (line i minus j)						\$141,656.00																								
Program Income:																														
l. Total Federal share of program income earned						\$0.00																								
m. Program income expended in accordance with the deduction alternative						\$0.00																								
n. Program income expended in accordance with the addition alternative						\$0.00																								
o. Unexpended program income (line l minus line m and line n)						\$0.00																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td rowspan="2" style="width: 5%;">11. Indirect Expense</td> <td style="width: 10%;">a. Type</td> <td style="width: 10%;">b. Rate</td> <td style="width: 15%;">c. Period From</td> <td style="width: 15%;">Period To</td> <td style="width: 15%;">d. Base</td> <td style="width: 15%;">e. Amount Charged</td> <td style="width: 15%;">f. Federal Share</td> </tr> <tr> <td>Predetermined</td> <td>8</td> <td>November 1, 2019</td> <td>October 31, 2020</td> <td>\$801,125.38</td> <td>\$64,090.03</td> <td>\$64,090.03</td> </tr> <tr> <td colspan="5" style="text-align: right;">g. Totals:</td> <td>\$801,125.38</td> <td>\$64,090.03</td> <td>\$64,090.03</td> </tr> </table>								11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share	Predetermined	8	November 1, 2019	October 31, 2020	\$801,125.38	\$64,090.03	\$64,090.03	g. Totals:					\$801,125.38	\$64,090.03	\$64,090.03
11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share																							
	Predetermined	8	November 1, 2019	October 31, 2020	\$801,125.38	\$64,090.03	\$64,090.03																							
g. Totals:					\$801,125.38	\$64,090.03	\$64,090.03																							
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation: Total Admin cost \$264,838 USDA FY 20 \$54,271 ✓ Waiver of recipient share requested \$141,656.00 Carryforward requested																														
13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001).																														
a. Typed or Printed Name and Title of Authorized Certifying Official Mattison, Paula Asst Director, Grants & Contracts Acct					c. Telephone (Area code, number, and extension) *1 (270) 745-5338																									
b. Signature of Authorized Certifying Official Mattison, Paula					d. Email Address paula.mattison@wku.edu																									
e. Date Report Submitted (Month, Day, Year) January 27, 2021																														

Standard Form 425
 OMB Approval Number: 4040-0014
 Expiration Date: 02/28/2022

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 4040-0014. Public reporting burden for this collection of information is estimated to average 1 hour 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. If you have comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: US Department of Health & Human Services, OS/OCIO/PRA, 200 Independence Ave. SW, Suite 336-E, Washington, DC 20201. Attention: PRA Reports Clearance Officer

FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted HHS-ADMINISTRATION FOR CHILDREN & FAMILIES				2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) 04CH01126901C3																											
3. Recipient Organization (Name and complete address including Zip code) WESTERN KENTUCKY UNIVERSITY, COLLEGE OF EDUC & BEHAVIOR COLLEGE HEIGHTS, BOWLING GREEN, KY 42101																															
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10. Transactions (Use lines a-c for single or combined multiple grant reporting)																															
Cumulative																															
Federal Cash (To report multiple grants separately, also use FFR Attachment):																															
a. Cash Receipts						\$5,357.00																									
b. Cash Disbursements						\$5,357.00																									
c. Cash on Hand (line a minus b)						\$0.00																									
(Use lines d-o for single grant reporting)																															
Federal Expenditures and Unobligated Balance:																															
d. Total Federal funds authorized						\$156,428.00																									
e. Federal share of expenditures						\$5,357.00																									
f. Federal share of unliquidated obligations						\$0.00																									
g. Total Federal share (sum of lines e and f)						\$5,357.00																									
h. Unobligated balance of Federal funds (line d minus g)						COVID FUNDS \$151,071.00																									
Recipient Share:																															
i. Total recipient share required						\$39,107.00																									
j. Recipient share of expenditures						\$0.00																									
k. Remaining recipient share to be provided (line i minus j)						\$39,107.00																									
Program Income:																															
l. Total Federal share of program income earned						\$0.00																									
m. Program income expended in accordance with the deduction alternative						\$0.00																									
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12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation: Recipient share waived on COVID funds of \$39,107 Requesting carryover funds for COVID FUNDS = \$151,071																															
13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)																															
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Department of Health and Human Services

Administration for Children and Families

Notice of Award

Award# 04CH011269-01-03

FAIN# 04CH011269

Federal Award Date: 02/25/2021

Recipient Information

1. Recipient Name

WESTERN KENTUCKY UNIVERSITY
1906 College Heights Blvd
Bowling Green, KY 42101-1000
(270) 745-4042

2. Congressional District of Recipient

02

3. Payment System Identifier (ID)

1616055628A1

4. Employer Identification Number (EIN)

616055628

5. Data Universal Numbering System (DUNS)

077876258

6. Recipient's Unique Entity Identifier

7. Project Director or Principal Investigator

Mr. James C. Watkins
Executive Director
james.watkins@wku.edu
(270) 745-4041

8. Authorized Official

Ms. Laura Hagan Esq
Chairman, WKURF Board
lhagan@kerricklaw.com
(270) 782-8160

Federal Agency Information

ACF/OHS Region IV Grants Office

9. Awarding Agency Contact Information

Dionne Bounds
Grants Management Officer
Dionne.Bounds@acf.hhs.gov
404-562-2910

10. Program Official Contact Information

Heather L Wanderski
Regional Program Manager
heather.wanderski@acf.hhs.gov
202-205-5923

Federal Award Information

11. Award Number

04CH011269-01-03

12. Unique Federal Award Identification Number (FAIN)

04CH011269

13. Statutory Authority

42 USC 9801 ET SEQ

14. Federal Award Project Title

Head Start

15. Assistance Listing Number

93.600

16. Assistance Listing Program Title

Head Start

17. Award Action Type

Budget Revision

18. Is the Award R&D?

No

Summary Federal Award Financial Information

19. Budget Period Start Date	11/01/2019	- End Date	10/31/2020
20. Total Amount of Federal Funds Obligated by this Action			\$0.00
20a. Direct Cost Amount			\$0.00
20b. Indirect Cost Amount			\$0.00
21. Authorized Carryover			\$0.00
22. Offset			\$0.00
23. Total Amount of Federal Funds Obligated this budget period			\$2,045,085.00
24. Total Approved Cost Sharing or Matching, where applicable			\$307,873.00
25. Total Federal and Non-Federal Approved this Budget Period			\$2,352,958.00
26. Project Period Start Date	11/01/2019	- End Date	10/31/2024
27. Total Amount of the Federal Award including Approved Cost Sharing or Matching this Project Period			\$3,297,287.00

28. Authorized Treatment of Program Income

Additional Costs

29. Grants Management Officer - Signature

Dionne Bounds
Grants Management Officer

30. Remarks



Department of Health and Human Services

Administration for Children and Families

Notice of Award

Award# 04CH011269-01-03

FAIN# 04CH011269

Federal Award Date: 02/25/2021

Recipient Information

Recipient Name

WESTERN KENTUCKY UNIVERSITY
1906 College Heights Blvd
Bowling Green, KY 42101-1000
(270) 745-4042

Congressional District of Recipient

02

Payment Account Number and Type

1616055628A1

Employer Identification Number (EIN) Data

616055628

Universal Numbering System (DUNS)

077876258

Recipient's Unique Entity Identifier

Not Available

31. Assistance Type

Project Grant

32. Type of Award

Service

33. Approved Budget

(Excludes Direct Assistance)

I. Financial Assistance from the Federal Awarding Agency Only

II. Total project costs including grant funds and all other financial participation

a. Salaries and Wages	\$490,317.00
b. Fringe Benefits	\$323,036.00
c. Total Personnel Costs	\$813,353.00
d. Equipment	\$0.00
e. Supplies	\$36,500.00
f. Travel	\$4,000.00
g. Construction	\$0.00
h. Other	\$54,593.00
i. Contractual	\$1,064,921.00
j. TOTAL DIRECT COSTS	\$1,973,367.00
k. INDIRECT COSTS	\$71,718.00
l. TOTAL APPROVED BUDGET	\$2,045,085.00
m. Federal Share	\$2,045,085.00
n. Non-Federal Share	\$307,873.00

34. Accounting Classification Codes

FY-ACCOUNT NO.	DOCUMENT NO.	ADMINISTRATIVE CODE	OBJECT CLASS	AMT ACTION FINANCIAL ASSISTANCE	APPROPRIATION
0-G044122	04CH01126901	ACFOHS	41.51	\$0.00	75-20-1536
0-G044120	04CH01126901	ACFOHS	41.51	\$0.00	75-20-1536



Department of Health and Human Services

Administration for Children and Families

Notice of Award

Award# 04CH011269-01-03

FAIN# 04CH011269

Federal Award Date: 02/25/2021

35. Terms And Conditions

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 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 approves a waiver for a portion of the non-federal match requirement. This action reduces the amount of matching funds from \$449,529 to \$307,873 for the 11/01/2019 – 10/31/2020 budget period.

waiver 2181,656 ✓

Head Start population: 178 children.

Designated Head Start service area: Daviess, Graves, Marshall, McCracken and Warren Counties.

Approved program options for the Head Start program: Center-based.

FY 2020- 21 HEAD START

INDEX NUMBER 525160

YTD Average Percent 25%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 1/31/21	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAIL	% SPENT	ADMIN COSTS
Admin SAL 61111	\$23,690.00	\$14,214.00		100%				\$14,214
Staff SAL 61111	\$193,291.00	\$94,415.66						
Part Time SAL 61123	\$10,000.00	\$3,747.01						
Staff OT 61130	\$745.00	\$290.75						
GRAD 61140	\$5,500.00	\$3,000.00						
CONSULT 61160	\$0.00							
CELL PLAN 61180	\$360.00	\$180.00						
STUDENT 61501	\$3,500.00	\$4,488.00						
TOTAL PERSONNEL	\$237,086.00	\$120,335.42			\$0.00	\$116,750.58	51%	\$14,214
FRINGE	\$150,242.00	\$74,130.09		12.05%		\$76,111.91	49%	\$8,933
TRAVEL	\$125.00							
INSTATE 74101			\$62.21					
REGISTRATION 74110			\$0.00					
REGISTRATION 74210			\$0.00					
OUT STATE 74201			\$0.00					
TRAVEL 74000	\$125.00	\$0.00	\$62.21	4%	\$0.00	\$125.00		\$0
SUPPLIES	\$10,950.00							
Office 71102		\$199.22	\$199.22	5%				\$10
Janitor/Maint. 71103		\$1,334.40	\$1,334.40					\$0
Medical 71104			\$0.00					\$0
Classroom 71109		\$205.93	\$205.93					
Food 71120		\$261.35	\$261.35					
COVID 71129		\$1,500.00	\$1,500.00					\$0
PPE 71130			\$0.00					
TOTAL SUPPLIES	\$10,950.00	\$3,500.90	\$3,500.90		\$0.00	\$7,449.10	32%	\$10
SUBCONTRACT 72311	\$490,645.00	\$130,728.67				\$359,916.33	27%	
OTHER	\$8,961.00							
Phone line serv 71203/05		\$45.00	\$45.00					
Internet 71208		\$160.00	\$160.00					
Hous Auth utilities 71211								
Postage 71310/20		\$5.18	\$0.00					
Insurance Non-emp 71401		\$6,100.00		0%				\$0
Office equip <\$500 71502								
Subscrip/Dues Data 71801			\$0.00	0%				\$0
Maint. Copy Mach. 72101		\$106.22	\$0.00	1%				\$1
Maint. software 72105			\$0.00	1%				\$0
Subscrip 71810			\$0.00	1%				\$0
Maint Repair 72149			\$0.00	1%				\$0
c.background ch. Stud. 73513		\$20.00	\$0.00					
Misc. Accreditation 73514			\$0.00					
Misc. Licensing Fees 73515			\$0.00					
Misc.background ch. 73523			\$0.00					
Misc. Other 73502			\$0.00					
Fac Mgmt Labor 73901								\$0.00
Fac Mgmt supp 73902								\$0.00
Local Phone 73910		\$72.00		1%				\$1
LD Phone 73911/12		\$11.97		1%				\$0
Dept Charges misc 73949								
Inv. Equip 78100								\$0
TOTAL OTHER	\$8,961.00	\$6,520.37	\$160.00		\$0.00	\$2,440.63	73%	\$2
CONSULTANTS	\$3,000.00							
Consult 72204								
TEMP 72211								
Non emp gen 72249								
TOTAL CONSULT	\$3,000.00	\$0.00	\$0.00		\$0.00	\$3,000.00	0%	
TOTALS	\$901,009	\$335,215.45	\$3,723.11		\$0.00	\$565,793.55	37%	\$23,159
INDIRECT	\$32,829	\$16,358.94		100%		\$16,470.06	50%	\$16,359
GRAND TOTAL	\$933,838	\$351,574.39	\$3,723.11		\$0.00	\$582,263.61	38%	\$39,517

TRAINING PA 20 - Index #525159

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 1/31/21	CREDIT CARD	% admin	YTD Average Percent		25%	ADMIN COSTS
					ENCUMBRANCES	BALANCE AVAIL	% SPENT	
Staff SAL 61111	\$2,270.00	\$1,168.56				\$1,101.44		
Staff SAL 61150						\$0.00		\$0.00
TOTAL PERSONNEL	\$2,270.00	\$1,168.56			\$0.00	\$1,101.44	51%	
FRINGE	\$818.00	\$402.73				\$415.27	49%	\$0.00
TRAVEL	\$1,125.00							
INSTATE 74101			\$0.00					
registration instate 74110			\$0.00					
OUT STATE 74201			\$0.00					
REGISTRATION OUT 74210			\$0.00					
TRAVEL 74000	\$1,125.00	\$0.00	\$0.00	4%	\$0.00	\$1,125.00	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					
TOTAL SUPPLIES	\$300.00	\$0.00	\$0.00		\$0.00	\$300.00		\$0.00
SUBCONTRACT 72311	\$4,497.00	\$310.60				\$4,186.40	7%	
OTHER	\$1,481.00							
Line Service 71203			\$0.00					
Postage 71310/20								
Equip. <1,000 71501			\$0.00					
Subscrip/Dues 71810			\$0.00					
Maint. Copy Mach. 72101		\$80.35	\$0.00	1%				\$0.80
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			\$0.00					
Misc. Other 72249								
Printing Serv. 73920				1%				\$0.00
charges-Dept 73949								
TOTAL OTHER	\$1,481.00	\$80.35	\$0.00		\$0.00	\$1,400.65	5%	\$1
CONSULTANTS								
Consult WKU 61160								
Non Empl serv 72249								
TOTAL CONSULT	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00		
TOTALS	\$10,491.00	\$1,962.24	\$0.00		\$0.00	\$8,528.76		\$1
INDIRECT	\$0.00					\$0.00		\$0
GRAND TOTAL	\$10,491.00	\$1,962.24	\$0.00		\$0.00	\$8,528.76	19%	\$1

QUARTERLY REPORT

1st QTR 04CH011269	HEAD START 525160, 525161				Reporting Period:		
	FY: NOV. 1, 2020 - OCT. 31, 2021				11/1/20 TO 1/31/21		
FINAL	APPROVED	YTD		PER CENT		YTD	YTD
LINE ITEMS	BUDGET	EXPENDED	Obligations	SPENT	Unobligated	Credit card	Admin cost
Personnel	\$237,086	\$120,335		50.76%	\$116,751		\$ 14,214
Fringe Benefits	\$150,242	\$74,130		49.34%	\$76,112		\$ 8,933
Travel	\$125			0.00%	\$125	\$ -	\$ -
Equipment	\$0						
Supplies	\$10,950	\$3,501		31.97%	\$7,449	\$ 3,501	\$ 10
Contractual	\$490,645	\$130,729		26.64%	\$359,916		
Other	\$8,961	\$6,520		72.76%	\$2,441	\$ 160	\$ 2
Consultants	\$3,000			0.00%	\$3,000		
TOTAL DIRECT	\$901,009	\$335,215	\$0	37.20%	\$565,794	\$3,661	\$ 23,159
Indirect Costs	\$32,829	\$16,359		49.83%	\$16,470		\$ 16,359
TOTAL PA 22	\$933,838	\$351,574	\$0	37.65%	\$582,264	\$3,661	\$39,518
Training							
PA 20 HEAD START					\$0		
Personnel	\$2,270	\$1,169					
Fringe	\$818	\$403					
Supplies	\$300						
Other	\$1,481	\$80					\$ 1
consultant	\$0						
Contractual	\$4,497	\$311					
Travel	\$1,125						
TOTAL PA20	\$10,491	\$1,962	\$0	18.70%	\$8,529	\$ -	\$ 1
TOTAL AWARD	\$944,329	\$353,537	\$0		\$590,792	\$3,661	\$39,519
NON FEDERAL							
Grantee						% Admin WKU	4.2%
Audubon						Audubon	
Murray						Murray	
Total Non Federal	WAIVED	\$0	\$0			Total Admin Costs	\$39,519
TOTAL OUTLAYS	\$944,329	\$353,537	\$0			TOTAL % Admin	4.2%
						USDA FY21 - HS	\$11,732
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; balance of funding expected April						

INDEX NUMBER 525160

YTD Average Percent 33%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 2/28/21	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAIL	% SPENT	ADMIN COSTS
Admin SAL 61111	\$23,690.00	\$18,952.00		100%				\$18,952
Staff SAL 61111	\$193,291.00	\$127,646.13						
Part Time SAL 61123	\$10,000.00	\$5,790.01						
Staff OT 61130	\$745.00	\$424.94						
GRAD 61140	\$5,500.00	\$5,000.00						
CONSULT 61160	\$0.00							
CELL PLAN 61180	\$360.00	\$240.00						
STUDENT 61501	\$3,500.00	\$7,354.00						
TOTAL PERSONNEL	\$237,086.00	\$165,407.08			\$0.00	\$71,678.92	70%	\$18,952
FRINGE	\$150,242.00	\$100,537.35		12.05%		\$49,704.65	67%	\$12,115
TRAVEL	\$125.00							
INSTATE 74101			\$62.21					
REGISTRATION 74110			\$0.00					
REGISTRATION 74210			\$0.00					
OUT STATE 74201			\$0.00					
TRAVEL 74000	\$125.00	\$0.00	\$62.21	4%	\$0.00	\$125.00		\$0
SUPPLIES	\$10,950.00							
Office 71102		\$199.22	\$199.22	5%				\$10
Janitor/Maint. 71103		\$1,448.34	\$1,448.34					\$0
Medical 71104			\$0.00					\$0
Classroom 71109		\$475.19	\$475.19					
Food 71120		\$303.37	\$261.35					
COVID 71129		\$1,602.39	\$1,602.39					\$0
PPE 71130			\$0.00					
TOTAL SUPPLIES	\$10,950.00	\$4,028.51	\$3,986.49		\$0.00	\$6,921.49	37%	\$10
SUBCONTRACT 72311	\$490,645.00	\$130,313.70				\$360,331.30	27%	
OTHER	\$8,961.00							
Phone line serv 71203/05		\$90.00	\$90.00					
Internet 71208		\$240.00	\$240.00					
Hous Auth utilities 71211								
Postage 71310/20		\$6.98	\$0.00					
Insurance Non-emp 71401		\$6,100.00		0%				\$0
Office equip <\$500 71502								
Subscrip/Dues Data 71801			\$0.00	0%				\$0
Maint. Copy Mach. 72101		\$121.70	\$0.00	1%				\$1
Maint. software 72105			\$0.00	1%				\$0
Subscrip 71810			\$0.00	1%				\$0
Maint Repair 72149			\$0.00	1%				\$0
c.background ch. Stud. 73513		\$20.00	\$0.00					
Misc. Accreditation 73514			\$0.00					
Misc. Licensing Fees 73515			\$0.00					
Misc.background ch. 73523			\$0.00					
Misc. Other 73549		\$20.00	\$0.00					
Fac Mgmt Labor 73901								\$0.00
Fac Mgmt supp 73902								\$0.00
Local Phone 73910		\$258.55		1%				\$3
LD Phone 73911/12		\$20.88		1%				\$0
Dept Charges misc 73949								
Inv. Equip 78100								\$0
TOTAL OTHER	\$8,961.00	\$6,878.11	\$240.00		\$0.00	\$2,082.89	77%	\$4
CONSULTANTS	\$3,000.00							
Consult 72204								
TEMP 72211		\$359.10						
Non emp gen 72249								
TOTAL CONSULT	\$3,000.00	\$359.10	\$0.00		\$0.00	\$2,640.90	12%	
TOTALS	\$901,009	\$407,523.85	\$4,288.70		\$0.00	\$493,485.15	45%	\$31,081
INDIRECT	\$32,829	\$22,176.80		100%		\$10,652.20	68%	\$22,177
GRAND TOTAL	\$933,838	\$429,700.65	\$4,288.70		\$0.00	\$504,137.35	46%	\$53,258

TRAINING PA 20 - Index #525161

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 2/28/21	CREDIT CARD	% admin	YTD Average Percent		% SPENT	ADMIN COSTS
					ENCUMBRANCES	BALANCE AVAIL		
Staff SAL 61111	\$2,270.00	\$1,558.08				\$711.92		
Staff SAL 61150						\$0.00		\$0.00
TOTAL PERSONNEL	\$2,270.00	\$1,558.08			\$0.00	\$711.92	69%	
FRINGE	\$818.00	\$537.16				\$280.84	66%	\$0.00
TRAVEL	\$1,125.00							
INSTATE 74101			\$0.00					
registration instate 74110		\$460.00	\$460.00					
OUT STATE 74201			\$0.00					
REGISTRATION OUT 74210			\$0.00					
TRAVEL 74000	\$1,125.00	\$460.00	\$460.00	4%	\$0.00	\$665.00	41%	\$18.40
SUPPLIES	\$300.00							
Office 71102			\$0.00	5%				\$0.00
Janitor/Maint. 71103			\$0.00	0%				\$0
Household 71106			\$0.00					
Classroom 71109		\$40.02	\$40.02					
Food 71120		\$83.74	\$21.37					
TOTAL SUPPLIES	\$300.00	\$123.76	\$61.39		\$0.00	\$176.24		\$0.00
SUBCONTRACT 72311	\$4,497.00	\$725.57				\$3,771.43	16%	
OTHER	\$1,481.00							
Line Service 71203			\$0.00					
Postage 71310/20								
Equip. <1,000 71501			\$0.00					
Subscrip/Dues 71810			\$0.00					
Maint. Copy Mach. 72101		\$80.35	\$0.00	1%				\$0.80
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			\$0.00					
Misc. Other 72249								
Printing Serv. 73920				1%				\$0.00
charges-Dept 73949								
TOTAL OTHER	\$1,481.00	\$80.35	\$0.00		\$0.00	\$1,400.65	5%	\$1
CONSULTANTS								
Consult WKU 61160								
Non Empl serv 72249								
TOTAL CONSULT	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00		
TOTALS	\$10,491.00	\$3,484.92	\$521.39		\$0.00	\$7,006.08		\$19
INDIRECT	\$0.00					\$0.00		\$0
GRAND TOTAL	\$10,491.00	\$3,484.92	\$521.39		\$0.00	\$7,006.08	33%	\$19

INDEX NUMBER 525160

YTD Average Percent 42%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 3/31/21	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAIL	% SPENT	ADMIN COSTS
Admin SAL 61111	\$23,690.00	\$23,690.00		100%				\$23,690
Staff SAL 61111	\$193,291.00	\$158,776.60						
Part Time SAL 61123	\$10,000.00	\$7,906.01						
Staff OT 61130	\$745.00	\$536.77						
GRAD 61140	\$5,500.00	\$7,000.00						
CONSULT 61160	\$0.00							
CELL PLAN 61180	\$360.00	\$300.00						
STUDENT 61501	\$3,500.00	\$10,570.00						
TOTAL PERSONNEL	\$237,086.00	\$208,779.38			\$0.00	\$28,306.62	88%	\$23,690
FRINGE	\$150,242.00	\$125,375.90		12.05%		\$24,866.10	83%	\$15,108
TRAVEL	\$125.00							
INSTATE 74101			\$62.21					
REGISTRATION 74110			\$0.00					
REGISTRATION 74210			\$0.00					
OUT STATE 74201			\$0.00					
TRAVEL 74000	\$125.00	\$0.00	\$62.21	4%	\$0.00	\$125.00		\$0
SUPPLIES	\$10,950.00							
Office 71102		\$199.22	\$199.22	5%				\$10
Janitor/Maint. 71103		\$1,456.82	\$1,456.82					\$0
Medical 71104			\$0.00					\$0
Classroom 71109		\$475.19	\$475.19					
Food 71120		\$370.40	\$261.35					
COVID 71129		\$1,602.39	\$1,602.39					\$0
PPE 71130		\$80.00	\$80.00					
TOTAL SUPPLIES	\$10,950.00	\$4,184.02	\$4,074.97		\$0.00	\$6,765.98	38%	\$10
SUBCONTRACT 72311	\$490,645.00	\$256,473.09				\$234,171.91	52%	
OTHER	\$8,961.00							
Phone line serv 71203/05		\$90.00	\$90.00					
Internet 71208		\$320.00	\$320.00					
Hous Auth utilities 71211		\$1,257.00						
Postage 71310/20		\$6.98	\$0.00					
Insurance Non-emp 71401		\$6,100.00		0%				\$0
Office equip <\$500 71502								
Subscrip/Dues Data 71801			\$0.00	0%				\$0
Maint. Copy Mach. 72101		\$439.67	\$0.00	1%				\$4
Maint. software 72105			\$0.00	1%				\$0
Subscrip 71810			\$0.00	1%				\$0
Maint Repair 72149			\$0.00	1%				\$0
p.background ch. Stud. 73513		\$20.00	\$0.00					
Misc. Accreditation 73514			\$0.00					
Misc. Licensing Fees 73515			\$0.00					
Misc.background ch. 73523			\$0.00					
Misc. Other 73549		\$20.00	\$0.00					
Fac Mgmt Labor 73901								\$0.00
Fac Mgmt supp 73902								\$0.00
Local Phone 73910		\$351.57		1%				\$4
LD Phone 73911/12		\$28.17		1%				\$0
Dept Charges misc 73949								
Inv. Equip 78100								\$0
TOTAL OTHER	\$8,961.00	\$8,633.39	\$320.00		\$0.00	\$327.61	96%	\$8
CONSULTANTS	\$3,000.00							
Consult 72204		\$1,700.00						
TEMP 72211		\$359.10						
Non emp gen 72249								
TOTAL CONSULT	\$3,000.00	\$2,059.10	\$0.00		\$0.00	\$940.90	69%	
TOTALS	\$901,009	\$605,504.88	\$4,457.18		\$0.00	\$295,504.12	67%	\$38,816
INDIRECT	\$32,829	\$27,922.52		100%		\$4,906.48	85%	\$27,923
GRAND TOTAL	\$933,838	\$633,427.40	\$4,457.18		\$0.00	\$300,410.60	68%	\$66,738

TRAINING PA 20 - Index #525159

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 3/31/21	CREDIT CARD	% admin	YTD Average Percent		% SPENT	ADMIN COSTS
					ENCUMBRANCES	BALANCE AVAIL		
Staff SAL 61111	\$2,270.00	\$1,947.60				\$322.40		
Staff SAL 61150						\$0.00		\$0.00
TOTAL PERSONNEL	\$2,270.00	\$1,947.60			\$0.00	\$322.40	86%	
FRINGE	\$818.00	\$671.59				\$146.41	82%	\$0.00
TRAVEL	\$1,125.00							
INSTATE 74101			\$0.00					
registration instate 74110		\$660.00	\$660.00					
OUT STATE 74201			\$0.00					
REGISTRATION OUT 74210			\$0.00					
TRAVEL 74000	\$1,125.00	\$660.00	\$660.00	4%	\$0.00	\$465.00	59%	\$26.40
SUPPLIES	\$300.00							
Office 71102			\$0.00	5%				\$0.00
Janitor/Maint. 71103			\$0.00	0%				\$0
Household 71106			\$0.00					
Classroom 71109		\$40.02	\$40.02					
Food 71120			\$0.00					
TOTAL SUPPLIES	\$300.00	\$40.02	\$40.02		\$0.00	\$259.98		\$0.00
SUBCONTRACT 72311	\$4,497.00	\$2,458.84				\$2,038.16	55%	
OTHER	\$1,481.00							
Line Service 71203			\$0.00					
Postage 71310/20								
Equip. <1,000 71501			\$0.00					
Subscrip/Dues 71810			\$0.00					
Maint. Copy Mach. 72101		\$217.19	\$0.00	1%				\$2.17
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			\$0.00					
Misc. Other 72249								
Printing Serv. 73920				1%				\$0.00
charges-Dept 73949								
TOTAL OTHER	\$1,481.00	\$217.19	\$0.00		\$0.00	\$1,263.81	15%	\$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	\$5,995.24	\$700.02		\$0.00	\$4,495.76		\$29
INDIRECT	\$0.00					\$0.00		\$0
GRAND TOTAL	\$10,491.00	\$5,995.24	\$700.02		\$0.00	\$4,495.76	57%	\$29



Department of Health and Human Services

Administration for Children and Families

Notice of Award

Award# 04CH011269-02-01

FAIN# 04CH011269

Federal Award Date: 04/01/2021

Recipient Information

1. Recipient Name

WESTERN KENTUCKY UNIVERSITY
1906 College Heights Blvd
Bowling Green, KY 42101-1000
(270) 745-4042

2. Congressional District of Recipient

02

3. Payment System Identifier (ID)

161605562&A1

4. Employer Identification Number (EIN)

616055628

5. Data Universal Numbering System (DUNS)

077876258

6. Recipient's Unique Entity Identifier

7. Project Director or Principal Investigator

Mr. James C. Watkins
Executive Director
james.watkins@wku.edu
(270) 745-4041

8. Authorized Official

Ms. Laura Hagan Esq
Chairman, WKURF Board
lhagan@kerricklaw.com
(270) 782-8160

Federal Agency Information

ACF/OHS Region IV Grants Office

9. Awarding Agency Contact Information

Dionne Bounds
Grants Management Officer
Dionne.Bounds@acf.hhs.gov
404-562-2910

10. Program Official Contact Information

Heather L Wanderski
Regional Program Manager
heather.wanderski@acf.hhs.gov
202-205-5923

Federal Award Information

11. Award Number

04CH011269-02-01

12. Unique Federal Award Identification Number (FAIN)

04CH011269

13. Statutory Authority

42 USC 9801 ET SEQ

14. Federal Award Project Title

Head Start

15. Assistance Listing Number

93.600

16. Assistance Listing Program Title

Head Start

17. Award Action Type

Balance of Funds

18. Is the Award R&D?

No

Summary Federal Award Financial Information

19. Budget Period Start Date	11/01/2020	- End Date	10/31/2021	
20. Total Amount of Federal Funds Obligated by this Action				\$944,328.00
20a. Direct Cost Amount				\$911,499.00
20b. Indirect Cost Amount				\$32,829.00
21. Authorized Carryover				\$0.00
22. Offset				\$0.00
23. Total Amount of Federal Funds Obligated this budget period				\$944,329.00
24. Total Approved Cost Sharing or Matching, where applicable				\$0.00
25. Total Federal and Non-Federal Approved this Budget Period				\$1,888,657.00
26. Project Period Start Date	11/01/2019	- End Date	10/31/2024	
27. Total Amount of the Federal Award including Approved Cost Sharing or Matching this Project Period				\$3,933,742.00

28. Authorized Treatment of Program Income

Additional Costs

29. Grants Management Officer - Signature

Dionne Bounds
Grants Management Officer

30. Remarks



Department of Health and Human Services
Administration for Children and Families

Notice of Award

Award# 04CH011269-02-01

FAIN# 04CH011269

Federal Award Date: 04/01/2021

Recipient Information

Recipient Name

WESTERN KENTUCKY UNIVERSITY
1906 College Heights Blvd
Bowling Green, KY 42101-1000
(270) 745-4042

Congressional District of Recipient

02

Payment Account Number and Type

1616055628A1

Employer Identification Number (EIN) Data

616055628

Universal Numbering System (DUNS)

077876258

Recipient's Unique Entity Identifier

Not Available

31. Assistance Type

Project Grant

32. Type of Award

Service

33. Approved Budget

(Excludes Direct Assistance)

I. Financial Assistance from the Federal Awarding Agency Only

II. Total project costs including grant funds and all other financial participation

a. Salaries and Wages	\$478,712.00
b. Fringe Benefits	\$302,119.00
c. Total Personnel Costs	\$780,831.00
d. Equipment	\$0.00
e. Supplies	\$22,500.00
f. Travel	\$125.00
g. Construction	\$0.00
h. Other	\$29,259.00
i. Contractual	\$990,284.00
j. TOTAL DIRECT COSTS	\$1,822,999.00
k. INDIRECT COSTS	\$65,658.00
l. TOTAL APPROVED BUDGET	\$1,888,657.00
m. Federal Share	\$1,888,657.00
n. Non-Federal Share	\$0.00

34. Accounting Classification Codes

FY-ACCOUNT NO.	DOCUMENT NO.	ADMINISTRATIVE CODE	OBJECT CLASS	AMT ACTION FINANCIAL ASSISTANCE	APPROPRIATION
1-G044122	04CH01126902	ACFOHS	41.51	\$933,837.00	75-21-1536
1-G044120	04CH01126902	ACFOHS	41.51	\$10,491.00	75-21-1536



Department of Health and Human Services

Administration for Children and Families

Notice of Award

Award# 04CH011269-02-01

FAIN# 04CH011269

Federal Award Date: 04/01/2021

35. Terms And Conditions

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.

30. REMARKS (Continued from previous page)

This action awards the balance of funds for Head Start operations and Head Start training and technical assistance for the 11/01/2020-10/31/2021 budget period.

This grant action approves a waiver of the non-federal match requirement. This action reduces the amount of matching funds from \$472,164 to \$0 for the 11/01/2020 – 10/31/2021 budget period.

FY2020- 21 EARLY HEAD START

MONTHLY EXPENDITURE REPORT
JANUARY 1-31 2021

EARLY HEAD START - FY: SEPTEMBER 1, 2020 - AUGUST 31, 2021

04CH11242-201

GENERAL FUNDS PA 25 - Index #544841

YTD Average Percent

42%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 1/31/21	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
SAL admin				100%				\$0
Staff SAL 61111	\$108,106.00	\$47,766.86						
CONSULT 61160								
STUDENT 61501								
TOTAL PERSONNEL	\$108,106.00	\$47,766.86			\$0.00	\$60,339.14	44%	\$0
FRINGE	\$92,851.00	\$43,701.16				\$49,149.84	47%	
TRAVEL	\$0.00							
REGISTRATION 74210								
TRAVEL 74000	\$0.00	\$0.00		4%	\$0.00	\$0.00		\$0
SUPPLIES	\$5,100.00							
Office 71102			\$0.00	5%				\$0
Janitor/Maint. 71103		\$54.84	\$54.84	0%				\$0
Medical/Househ 71104/06			\$0.00	0%				\$0
Classroom 71109		\$704.12	\$704.12					
Food 71120			\$0.00					
Grounds 71122			\$0.00	0%				\$0
Misc 71149			\$0.00					
TOTAL SUPPLIES	\$5,100.00	\$758.96	\$758.96		\$0.00	\$4,341.04	15%	\$0
OTHER	\$3,132.00							
Postage 71310			\$0.00	0%				\$0
Insurance Other 71401				5%				\$0
Software 71501				0%				\$0
Dues 71811			\$0.00	1%				\$0
Maint Copy 72101		\$226.40	\$0.00	1%				\$2
Maint. Comp Softw 72105			\$0.00					\$0
Maint. Equip 72108			\$0.00	1%				\$0
Repairs 72149			\$0.00					\$0
background ch. Stud. 73513/23			\$0.00					
Misc. Accreditation 73514			\$0.00					
Misc. Licensing Fees 73515			\$0.00					
Misc. Other 73549			\$0.00					
Fac. Mgmt 73901/02								
Local Phone 73910				1%				\$0
LD Phone 73911				1%				\$0
Printing Serv. 73920				1%				\$0
Visitor Permit 73926								
TOTAL OTHER	\$3,132.00	\$226.40	\$0.00		\$0.00	\$2,905.60	7%	\$2
CONSULTANTS	\$1,200.00							
Consult WKU 61160								
Consult 72204/09								
TOTAL CONSULT	\$1,200.00	\$0.00			\$0.00	\$1,200.00		\$0
TOTALS	\$210,389.00	\$92,453.38			\$0.00	\$117,935.62	44%	\$2
INDIRECT	\$16,831.00	\$7,396.28		100%		\$9,434.72	44%	\$7,396
GRAND TOTAL	\$227,220.00	\$99,849.66	\$758.96		\$0.00	\$127,370.34	44%	\$7,399

TRAINING PA 26 - Index #544842

YTD Average Percent 42%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 1/31/21	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
Staff SAL 61111	\$1,425.00	\$369.95						
TOTAL PERSONNEL	\$1,425.00	\$369.95			\$0.00	\$1,055.05	26%	
FRINGE	\$575.00	\$118.72				\$456.28	21%	
TRAVEL	\$1,400.00							
INSTATE 74101			\$0.00					
REGISTRAT KY 74110			\$0.00					
OUT STATE 74201			\$0.00					
REGISTRATION 74210			\$0.00					
TRAVEL 74000	\$1,400.00	\$0.00	\$0.00	4%	\$0.00	\$1,400.00	0%	\$0
SUPPLIES	\$500.00							
Office 71102			\$0.00	5%				\$0
Janitor/Maint. 71103			\$0.00					
Food 71120			\$0.00					
Classroom 71109			\$0.00					
Grounds 71122		\$0.00	\$0.00					
TOTAL SUPPLIES	\$500.00	\$0.00	\$0.00		\$0.00	\$500.00	0%	
OTHER	\$697.00							
Conference line 71203			\$0.00					
Insurance non-emp 71401		\$900.00						
Subscrip/Dues 71801			\$0.00					
Maint copy mach 72101		\$62.89	\$0.00	1%				\$0.63
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	\$697.00	\$962.89	\$0.00		\$0.00	(\$265.89)	138%	\$0.63
non employee 72200	400							
TOTAL CONSULT	\$400.00	\$0.00			\$0.00	\$400.00		
TOTALS	\$4,997.00	\$1,451.56			\$0.00	\$3,545.44	29%	\$1
INDIRECT	\$0.00	\$0.00				\$0.00		
GRAND TOTAL	\$4,997.00	\$1,451.56	\$0.00		\$0.00	\$3,545.44	29%	\$1

MONTHLY EXPENDITURE REPORT
FEBRUARY 1-28 2021

EARLY HEAD START - FY: SEPTEMBER 1, 2020 - AUGUST 31, 2021

04CH11242-201

GENERAL FUNDS PA 25 - Index #544841

YTD Average Percent

50%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 2/28/21	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
SAL admin				100%				\$0
Staff SAL 61111	\$108,106.00	\$56,649.14						
CONSULT 61160								
STUDENT 61501								
TOTAL PERSONNEL	\$108,106.00	\$56,649.14			\$0.00	\$51,456.86	52%	\$0
FRINGE	\$92,851.00	\$52,086.17				\$40,764.83	56%	
TRAVEL	\$0.00							
REGISTRATION 74210								
TRAVEL 74000	\$0.00	\$0.00		4%	\$0.00	\$0.00		\$0
SUPPLIES	\$5,100.00							
Office 71102			\$0.00	5%				\$0
Janitor/Maint. 71103		\$83.33	\$83.33	0%				\$0
Medical/Househ 71104/06			\$0.00	0%				\$0
Classroom 71109		\$769.95	\$769.95					
Food 71120		\$112.97	\$112.97					
Grounds 71122			\$0.00	0%				\$0
Misc 71149			\$0.00					
TOTAL SUPPLIES	\$5,100.00	\$966.25	\$966.25		\$0.00	\$4,133.75	19%	\$0
OTHER	\$3,132.00							
Postage 71310			\$0.00	0%				\$0
Insurance Other 71401				5%				\$0
Software 71501				0%				\$0
Dues 71811			\$0.00	1%				\$0
Maint Copy 72101		\$226.40	\$0.00	1%				\$2
Maint. Comp Softw 72105			\$0.00					\$0
Maint. Equip 72108			\$0.00	1%				\$0
Repairs 72149			\$0.00					\$0
background ch. Stud. 73513/23			\$0.00					
Misc. Accreditation 73514			\$0.00					
Misc. Licensing Fees 73515			\$0.00					
Misc. Other 73549			\$0.00					
Fac. Mgmt 73901/02								
Local Phone 73910				1%				\$0
LD Phone 73911				1%				\$0
Printing Serv. 73920				1%				\$0
Visitor Permit 73926								
TOTAL OTHER	\$3,132.00	\$226.40	\$0.00		\$0.00	\$2,905.60	7%	\$2
CONSULTANTS	\$1,200.00							
Consult WKU 61160								
Consult 72204/09								
TOTAL CONSULT	\$1,200.00	\$0.00			\$0.00	\$1,200.00		\$0
TOTALS	\$210,389.00	\$109,927.96			\$0.00	\$100,461.04	52%	\$2
INDIRECT	\$16,831.00	\$8,794.27		100%		\$8,036.73	52%	\$8,794
GRAND TOTAL	\$227,220.00	\$118,722.23	\$966.25		\$0.00	\$108,497.77	52%	\$8,797

TRAINING PA 26 - Index #544842

YTD Average Percent 50%

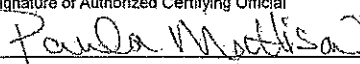
PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 2/28/21	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
Staff SAL 61111	\$1,425.00	\$526.37						
TOTAL PERSONNEL	\$1,425.00	\$526.37			\$0.00	\$898.63	37%	
FRINGE	\$575.00	\$176.68				\$398.32	31%	
TRAVEL	\$1,400.00							
INSTATE 74101			\$0.00					
REGISTRAT KY 74110		\$115.00	\$115.00					
OUT STATE 74201			\$0.00					
REGISTRATION 74210			\$0.00					
TRAVEL 74000	\$1,400.00	\$115.00	\$115.00	4%	\$0.00	\$1,285.00	8%	\$5
SUPPLIES	\$500.00							
Office 71102			\$0.00	5%				\$0
Janitor/Maint. 71103			\$0.00					
Food 71120			\$0.00					
Classroom 71109			\$0.00					
Grounds 71122		\$0.00	\$0.00					
TOTAL SUPPLIES	\$500.00	\$0.00	\$0.00		\$0.00	\$500.00	0%	
OTHER	\$697.00							
Conference line 71203			\$0.00					
Insurance non-emp 71401		\$900.00						
Subscrip/Dues 71801			\$0.00					
Maint copy mach 72101		\$62.89	\$0.00	1%				\$0.63
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	\$697.00	\$962.89	\$0.00		\$0.00	(\$265.89)	138%	\$0.63
non employee 72200	400							
TOTAL CONSULT	\$400.00	\$0.00			\$0.00	\$400.00		
TOTALS	\$4,997.00	\$1,780.94			\$0.00	\$3,216.06	36%	\$5
INDIRECT	\$0.00	\$0.00				\$0.00		
GRAND TOTAL	\$4,997.00	\$1,780.94	\$115.00		\$0.00	\$3,216.06	36%	\$5

QUARTERLY REPORT

2nd QTR 04CH11242-201		EARLY HEAD START 544841-842			Reporting Period:			
	FY: Sep. 1, 2020 - Aug. 31, 2021			9/1/20 TO 2/28/21				
FINAL	APPROVED	YTD		PER CENT		YTD	YTD	
LINE ITEMS	BUDGET	EXPENDED	Obligations	SPENT	Unobligated	Credit card	Admin cost	
Personnel	\$108,106	\$56,649		52.40%	\$51,457		\$ -	
Fringe Benefits	\$92,851	\$52,086		56.10%	\$40,765		\$ -	
Travel	\$0				\$0			
Equipment								
Supplies	\$5,100	\$966		18.95%	\$4,134	\$ 966		
Contractual	\$0		\$0		\$0			
Other	\$3,132	\$226		5.23%	\$2,906		\$ 2	
Consultants	\$1,200				\$1,200			
TOTAL DIRECT	\$210,389	\$109,928	\$0	52.25%		\$966	\$2	
Indirect Costs	\$16,831	\$8,794		52.25%			\$ 8,794	
TOTAL PA 25	\$227,220	\$118,722	\$0	52.25%	\$0	\$966	\$8,796	
PA 26 Training					\$0			
Personnel	\$1,425	\$526						
Fringe	\$575	\$177						
Supplies	\$500	\$0						
Other	\$697	\$963					\$ 1.00	
Consultants	\$400							
Travel	\$1,400	\$115				115	\$ 5	
TOTAL PA26	\$4,997	\$1,781	\$0	35.64%	\$3,216	\$ 115	\$ 6	
TOTAL AWARD**	\$232,217	\$120,503	\$0	52%	\$111,714	\$1,081	\$8,802	
NON FEDERAL						Non Fed Space 5%		
	Space					% Admin WKU	3.8%	
	Volunteers	waived fy 21						
	Other					TOTAL ADMIN	\$8,802	
Total Non Federal	waived FY21	\$0	\$0			2020-21 EHS		
TOTAL OUTLAYS	\$232,217	\$120,503	\$0			USDA FY21	\$2,403	
QTRLY NOTES:	Category:							
	OTHER:	line items include: postage, maintenance, insurance, advertising, dues, fees, telephone and printing						
	Expenditures:	On track						

FEDERAL FINANCIAL REPORT

(Follow form instructions)

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 1
DEPARTMENT OF HEALTH AND HUMAN SERVICES		04CH011242-2			pages	
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	61-1358086	544841-544842	Quarterly <input checked="" type="checkbox"/> 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)		
9/1/2020		8/31/2021		2/28/2021		
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				\$101,301.22		
b. Cash Disbursements				\$120,503.17		
c. Cash on Hand (line a minus b)				(\$19,201.95)		
(Use lines d-o for single grant reporting)						
Federal Expenditures and Unobligated Balance:						
d. Total Federal funds authorized				\$232,217.00		
e. Federal share of expenditures				\$120,503.17		
f. Federal share of unliquidated obligations				\$0.00		
g. Total Federal share (sum of lines e and f)				\$120,503.17		
h. Unobligated balance of Federal funds (line d minus g)				\$111,713.83		
Recipient Share:						
i. Total recipient share required				\$0.00		
j. Recipient share of expenditures				\$0.00		
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 Predetermined	b. Rate 8.00%	c. Period From 9/1/2020	Period To 8/31/2021	d. Base \$ 109,927.95	e. Amount Charged \$ 8,794.27
						f. Federal Share \$ 8,794.27
	g. Totals:				\$ 109,927.95	\$ 8,794.27
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance w.						
USDA \$ 2,403 ADMIN COSTS: \$ 8802						
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)		
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.

MONTHLY EXPENDITURE REPORT
MARCH 1-31 2021

EARLY HEAD START - FY: SEPTEMBER 1, 2020 - AUGUST 31, 2021

04CH11242-201

GENERAL FUNDS PA 25 - Index #544841

YTD Average Percent

58%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 3/31/21	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
SAL admin				100%				\$0
Staff SAL 61111	\$108,106.00	\$65,531.42						
CONSULT 61160								
STUDENT 61501								
TOTAL PERSONNEL	\$108,106.00	\$65,531.42			\$0.00	\$42,574.58	61%	\$0
FRINGE	\$92,851.00	\$60,369.47				\$32,481.53	65%	
TRAVEL	\$0.00							
REGISTRATION 74210								
TRAVEL 74000	\$0.00	\$0.00		4%	\$0.00	\$0.00		\$0
SUPPLIES	\$5,100.00							
Office 71102			\$0.00	5%				\$0
Janitor/Maint. 71103		\$209.26	\$209.26	0%				\$0
Medical/Househ 71104/06			\$0.00	0%				\$0
Classroom 71109		\$769.95	\$769.95					
Food 71120		\$180.32	\$180.32					
Grounds 71122			\$0.00	0%				\$0
Misc 71149			\$0.00					
TOTAL SUPPLIES	\$5,100.00	\$1,159.53	\$1,159.53		\$0.00	\$3,940.47	23%	\$0
OTHER	\$3,132.00							
Postage 71310			\$0.00	0%				\$0
Insurance Other 71401				5%				\$0
Software 71501				0%				\$0
Dues 71811			\$0.00	1%				\$0
Maint Copy 72101		\$267.65	\$0.00	1%				\$3
Maint. Comp Softw 72105			\$0.00					\$0
Maint. Equip 72108			\$0.00	1%				\$0
Repairs 72149			\$0.00					\$0
.background ch. Stud. 73513/23			\$0.00					
Misc. Accreditation 73514			\$0.00					
Misc. Licensing Fees 73515			\$0.00					
Misc. Other 73549			\$0.00					
Fac. Mgmt 73901/02								
Local Phone 73910				1%				\$0
LD Phone 73911				1%				\$0
Printing Serv. 73920				1%				\$0
Visitor Permit 73926								
TOTAL OTHER	\$3,132.00	\$267.65	\$0.00		\$0.00	\$2,864.35	9%	\$3
CONSULTANTS	\$1,200.00							
Consult WKU 61160								
Consult 72204/09		\$300.00						
TOTAL CONSULT	\$1,200.00	\$300.00			\$0.00	\$900.00		\$0
TOTALS	\$210,389.00	\$127,628.07			\$0.00	\$82,760.93	61%	\$3
INDIRECT	\$16,831.00	\$10,210.29		100%		\$6,620.71	61%	\$10,210
GRAND TOTAL	\$227,220.00	\$137,838.36	\$1,159.53		\$0.00	\$89,381.64	61%	\$10,213

TRAINING PA 26 - Index #544842

YTD Average Percent 58%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 3/31/21	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
Staff SAL 61111	\$1,425.00	\$682.79						
TOTAL PERSONNEL	\$1,425.00	\$682.79			\$0.00	\$742.21	48%	
FRINGE	\$575.00	\$227.32				\$347.68	40%	
TRAVEL	\$1,400.00							
INSTATE 74101			\$0.00					
REGISTRAT KY 74110		\$315.00	\$115.00					
OUT STATE 74201			\$0.00					
REGISTRATION 74210		\$450.00	\$450.00					
TRAVEL 74000	\$1,400.00	\$765.00	\$565.00	4%	\$0.00	\$635.00	55%	\$31
SUPPLIES	\$500.00							
Office 71102			\$0.00	5%				\$0
Janitor/Maint. 71103			\$0.00					
Food 71120			\$0.00					
Classroom 71109			\$0.00					
Grounds 71122		\$0.00	\$0.00					
TOTAL SUPPLIES	\$500.00	\$0.00	\$0.00		\$0.00	\$500.00	0%	
OTHER	\$697.00							
Conference line 71203			\$0.00					
Insurance non-emp 71401		\$900.00						
Subscrip/Dues 71801			\$0.00					
Maint copy mach 72101		\$68.22	\$0.00	1%				\$0.68
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	\$697.00	\$968.22	\$0.00		\$0.00	(\$271.22)	139%	\$0.68
non employee 72200	400							
TOTAL CONSULT	\$400.00	\$0.00			\$0.00	\$400.00		
TOTALS	\$4,997.00	\$2,643.33			\$0.00	\$2,353.67	53%	\$31
INDIRECT	\$0.00	\$0.00				\$0.00		
GRAND TOTAL	\$4,997.00	\$2,643.33	\$565.00		\$0.00	\$2,353.67	53%	\$31

CACFP MEAL EXPENSE FOR WKUCCC FY21

MONTH	CRS	Canteen	HS	EHs	TOTAL	CACFP REIMBURSEMENT
JULY					\$0.00	
AUG	\$1,247.62	\$893.27			\$2,140.89	\$0.00
SEPT	\$508.06	\$3,120.01			\$3,628.07	\$851.24
OCT	\$756.08	\$1,209.46	\$2,033.40		\$3,998.94	\$3,250.81
NOV	\$192.62	\$2,225.91			\$2,418.53	\$3,855.24
DEC	\$17.20	\$1,327.04			\$1,344.24	\$2,818.48
JAN 2021	\$777.83	\$1,949.32			\$2,727.15	\$1,534.28
FEB	\$1,318.08	\$1,547.61			\$2,965.69	\$2,776.76
MAR	\$0.00	\$3,036.70			\$3,036.70	\$2,663.55
APR					\$0.00	\$4,657.65
MAY					\$0.00	
TOTALS	\$4,817.49	\$15,409.32	\$2,033.40	\$0.00	\$22,260.21	\$22,408.01
CACFP REIMBURSEMENT 2020-21						\$22,408.01
Non-reimbursed CANTEEN/CRS						\$147.80
Snacks, breakfast & Supplies						\$1,204.38

CRS One Source*
*paid by daycare account

FREE MEALS SUMMARY FY21

CACFP	# meals	BREAK	# meals	LUN	# meals	snack	HS 83%	EHs 17%
JULY	0	0	0	0	0	0	\$0	\$0
AUG	122	230.58	136	477.36	91	87.36	\$0	\$0
SEPT	466	884.52	517	1814.67	358	343.68	\$660 \$135	\$2,526 \$517
OCT	566	1069.74	615	2158.65	404	387.84	\$3,001 \$615	\$2,194 \$449
NOV	412	778.88	448	1572.48	304	291.84	\$1,194 \$245	\$2,157 \$442
DEC	234	442.26	241	845.91	157	150.72	\$2,054 \$421	\$3,597 \$737
JAN 2021	398	752.22	444	1558.44	300	288	\$0	\$0
FEB	389	735.21	423	1484.73	265	254.4	\$0	\$0
MAR	685	1294.65	748	2625.48	431	413.76	\$0	\$0
APR							\$0	\$0
MAY							\$0	\$0
Free meals						\$20,943	\$17,383	\$3,560
Paid meals						\$1,464.83	93.46%	6.54%

OTHER/
HHS NEWS ALERTS

ACF Administration for Children and Families	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
	1. Log No. ACF-PI-HS-21-02	2. Issuance Date: 03/19/2021
	3. Originating Office: Office of Head Start	
	4. Key Words: Head Start Program Performance Standards; HSPPS; Final Rule; Regulation; Head Start; Center-Based Program Option; Service Duration; 1,020 Annual Hours; Planned Class Operations; 45 percent	

PROGRAM INSTRUCTION

TO: All Head Start Grantees Operating the Center-Based Program Option

SUBJECT: Head Start Center-Based Service Duration Requirement for 45 Percent of Slots

INSTRUCTION:

By August 1, 2021, each Head Start program must provide at least 1,020 annual hours of planned class operations over the course of at least 8 months per year for at least 45 percent of Head Start center-based funded enrollment or submit a request for a waiver of this requirement. In some instances, a program partnering with their local education agency (LEA) may need to align their program schedule with the LEA to support service delivery. This could include shared use of facilities space or transportation. In such instances, if the total number of annual hours is less than 1,020 or less than 8 months per year but aligns with the annual hours required by the LEA for grade one, these center-based slots are still considered to meet the requirement and count toward the 45 percent of slots without the need for a waiver. These requirements are outlined in the Head Start Program Performance Standards (HSPPS) at 45 CFR 1302.21(c).

Some programs may not believe 1,020 annual hours for at least 45 percent of their Head Start center-based funded enrollment best meets the needs of their families and communities. These grantees are strongly encouraged to review all relevant program data and discuss options with their Regional Office. By August 1, 2021, such programs must submit a waiver request to operate an alternative program schedule for approval, consistent with the requirements in 45 CFR 1302.24(a-c). More information on waiver requests is provided below.

Background

The Office of Head Start (OHS) established requirements in the 2016 HSPPS final rule for programs to provide longer service duration, which research links to stronger child outcomes. The provision in 45 CFR 1302.21(c)(2)(iv) was lowered by the Secretary, based on an assessment of available funding, from 100 percent of a program's Head Start center-based slots that must operate for at least 1,020 annual hours to 45 percent. The implementation timeline established in 2016 for the longer duration requirements was intended to provide programs

sufficient time to plan and implement program designs that best meet community and family needs while also ensuring children have greater access to increased learning time to prepare for kindergarten. Congress provided more than \$550 million in supplemental funding to Head Start grantees in fiscal years 2016 and 2018 to support this increase in service duration.

Importance of Longer Duration

Research supports the importance of longer preschool duration in achieving meaningful child outcomes and preparing children for success in school. Preschool programs providing fewer annual hours of service may not have as much time to adequately support strong early learning outcomes for children and provide necessary comprehensive services. The long summer break in many programs likely results in summer learning loss that undermines gains children make during the program year. Programs operating for longer hours may also better support parents' education, job training, and employment opportunities.

Finally, children who have not had access to in-person learning due to the ongoing public health emergency may particularly benefit from more learning time in Head Start programs to help them arrive at kindergarten ready to succeed.

Implementation

Grantees have the flexibility to design programs with varying hours per day and days per year, as long as at least 45 percent of children in center-based slots receive at least 1,020 annual hours of planned class operations over the course of at least 8 months or, where appropriate, align with LEA calendars. As described above, slots operating in programs partnering with an LEA for Head Start service delivery may operate for fewer than 1,020 annual hours of planned class operations or fewer than 8 months of service if this program schedule aligns with the annual hours required for first grade by the LEA and the alignment is necessary to maintain these partnerships.

The 45 percent calculation includes each grant's Head Start center-based funded enrollment and any slots for which a locally designed program option waiver has been approved for requirements not related to service duration, such as ratios or group size.

As August 1, 2021 approaches, programs are encouraged to review their Head Start center-based program designs to determine whether their program schedule (under normal operations) provides at least 1,020 annual hours over at least 8 months per year for at least 45 percent of their center-based enrollment or if action is needed to meet the requirement. Programs not yet meeting the 45 percent requirement should review their community needs assessment, self-assessment, and budget to develop their proposed approach. They are also encouraged to consult their Regional Office for guidance. Program design should reflect how services would be delivered during normal operations, rather than temporary service delivery plans during the Coronavirus Disease 2019 public health emergency.

Waiver Requests

Programs may request a waiver of the requirement to provide at least 1,020 annual hours for at least 8 months per year for 45 percent of their Head Start center-based funded enrollment to better meet the unique needs of their communities or to demonstrate or test alternative approaches for providing program services. Waiver requests must be submitted to the Regional Office through an annual funding application or change in scope amendment in the Head Start Enterprise System (HSES) by August 1, 2021. To be considered for approval, the waiver request must:

- Demonstrate that the proposed program design will deliver the full range of services consistent with 45 CFR 1302.20(b) – 45 CFR 1302.24(a)
- Demonstrate how the proposed program design is consistent with achieving program goals in Program Management and Quality Improvement, 45 CFR Part 1302 Subpart J – 45 CFR 1302.24(a)
- Provide evidence that demonstrates the proposed program design effectively supports appropriate development and progress in children's early learning outcomes – 45 CFR 1302.24(c)(4)
- Provide evidence that the proposed program design better meets the needs of parents than the service duration minimum of 45 percent of Head Start center-based slots operating for at least 1,020 annual hours over 8 months per year – 45 CFR 1302.24(c)(5)
- Assess the effectiveness (or provide a plan to assess the effectiveness) of the proposed program design in supporting appropriate development and progress in children's early learning outcomes – 45 CFR 1302.24(c)(5)

Waiver requests are subject to approval by OHS and may be revoked based on progress toward program goals (45 CFR 1302.102) and monitoring (45 CFR 1304.2).

Next Steps

We understand programs are focused on responding to the needs of children and families during the pandemic. However, we urge grantees to take the time to thoughtfully consider their future program design and the benefits of longer service duration. Benefits include promoting school readiness and stronger child and family outcomes, supporting the needs of parents, delivering the full range of services, and meeting program goals. Your Regional Office staff is available to provide direction, guidance, and training and technical assistance resources to support your program in delivering on the Head Start program's mission of preparing children and families for school and beyond.

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

/ Dr. Bernadine Futrell /

Dr. Bernadine Futrell
Director
Office of Head Start

ACF Administration for Children and Families	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
	1. Log No. ACF-IM-HS-21-01	2. Issuance Date: 04/14/2021
	3. Originating Office: Office of Head Start	
	4. Key Words: Coronavirus Aid; COVID-19; Fiscal Flexibilities; Fiscal Year (FY) 2021	

INFORMATION MEMORANDUM

TO: All Head Start and Early Head Start Agencies and Delegate Agencies

SUBJECT: Updated Coronavirus Disease 2019 (COVID-19) Fiscal and Administrative Flexibilities

INFORMATION:

On May 21, 2020, the Office of Head Start (OHS) issued Information Memorandum (IM) ACF-IM-HS-20-03 Coronavirus Disease 2019 (COVID-19) Fiscal Flexibilities. It described how OHS would implement each provision in the Administration for Children and Families' (ACF) IM-ACF-OA-2020-01 ACF Grant Flexibilities in Conducting Human Service Activities Related to or Affected by COVID-19. IM-ACF-OA-2020-01 has been rescinded.

On March 19, 2021, the Office of Management and Budget issued administrative relief guidance, M-21-20 Appendix 3 – Disaster Relief Flexibilities to Reduce Burden for Financial Assistance. It outlines flexibilities and waivers affecting grant applications, no-cost extensions, extension of certain deadlines, procurement, prior approvals, and single audit submissions. The following is an updated list of current flexibilities and information on how OHS is implementing each provision. This IM supersedes ACF-IM-HS-20-03.

Flexibility with System for Award Management (SAM) registration/recertification. 45 CFR §75.205; 2 CFR §200.206

OHS will accept applications from entities not having a SAM number. However, within 60 days of the date of application or by the date of award issuance, whichever is sooner, the awardee must have obtained a SAM number. This flexibility will apply to applications submitted and awards made through September 30, 2021, subject to adjustment at the discretion of OHS.

No-cost extensions on expiring awards. 45 CFR §75.308; 2 CFR §200.308

Head Start grantees may request no-cost extensions on expiring awards if the requests do not exceed 11 months from the project period end date, inclusive of any previous extensions. Grantees should submit no-cost extension requests to their regional grants management officer as soon as possible to allow time for processing and issuance of a revised Notice of Award.

Approvals of no-cost extensions will also be considered for expiring awards when additional time is necessary to transition program services and assets, including real property, to a replacement grantee designated as a successor to some or all of a grantee's service area resulting from Designation Renewal System (DRS) competition, OHS defunding, or grantee relinquishment of an award.

Allowability of costs not normally chargeable to awards. 45 CFR §75.403, 45 CFR §75.404, 45 CFR §75.405, 45 CFR Part 75 Subpart E – Cost Principles; 2 CFR §200.403, 2 CFR §200.404, 2 CFR §200.405, 2 CFR Part 200 Subpart E – Cost Principles

OHS recognizes delivery of Head Start and Early Head Start services, including family supports, during the COVID-19 pandemic is both challenging and complex, especially when many families are isolated and may have experienced job loss, eviction, and food insecurity. OHS understands costs that are necessary and reasonable for the performance of Head Start awards during this unprecedented time may be very different from allowable costs during normal operations. Conditions in local communities may also vary within a state and from state to state. Grantees are expected to exercise prudent judgment, knowledge of service populations, and community data to determine what expenses are necessary and reasonable to maintain comprehensive services and, as soon as feasible, to return to in-person, comprehensive services through reopening centers. Grantees should document the rationale that costs incurred are necessary, reasonable, and allocable to the program's COVID-19 response for enrolled children and their families.

Abbreviated non-competitive continuation requests. 45 CFR §75.309; 2 CFR §200.309

OHS is accepting abbreviated narrative information in support of continuation applications due between April 1 and December 31, 2021. A grantee applying for a non-competitive continuation award during the noted period must complete the budget and schedule tables in the Head Start Enterprise System (HSES) and submit only a budget justification (Section II) for the Application and Budget Justification Narrative document. Applicants must also complete any other applicable tabs in HSES, with supporting documents. Guidance around non-federal match waiver requests, governing body, and Policy Council approvals is covered in the **Waivers and other flexibilities** section of this IM. Submission of the noted information indicates the applicant's intent to resume or restore their project activities and accept the continuation award once issued.

Prior approval waiver requirements. 45 CFR §75.407; 2 CFR §200.407

Grantees may use funds from their current operating awards to respond to and recover from the impacts of COVID-19. All costs charged to federal awards must be consistent with federal cost policy guidelines and the terms of the award, except where specified in this IM. For expenses necessary to respond to COVID-19, OHS grantees may utilize the following waivers of prior approval requirements.

- a. *Prior approval for the purchase of equipment (45 CFR §75.308(c)(1)(xi)).* Grantees may purchase equipment needed to respond to COVID-19 with a value of up to \$25,000

without prior ACF approval. This waiver applies to purchases made between January 1, 2021, and December 31, 2021.

- b. *Budget modifications (45 CFR §75.308(e)).* To allow grantees more flexibility to spend funds as needed to respond to COVID-19 and, when possible, quickly move to reopen closed centers, prior approval is waived for budget transfers between direct cost categories for an aggregate amount not to exceed \$1 million between January 1, 2021, and December 31, 2021.
- c. *Procurement by noncompetitive proposals (45 CFR §75.329(f)(2)).* OHS recognizes that COVID-19 has created a public emergency for all grantees. Competitive solicitations may result in delays that impair a grantee's ability to respond to or recover from COVID-19. OHS is authorizing grantees to engage in sole-source purchasing between January 1, 2021, and December 31, 2021, to obtain goods and services needed for COVID-19 response and recovery.

Exemption of certain procurement requirements. 45 CFR §75.328; 2 CFR §200.319(b)

As appropriate, OHS will waive the procurement requirements related to geographical preferences. Grantees must maintain appropriate records and documentation to support any charges against a federal award.

Extension of financial and other reporting. 45 CFR §75.328, 45 CFR §75.342, 45 CFR §75.342(d)(1); 2 CFR §200.328, 2 CFR §200.329, 2 CFR §200.329(e)(1)

OHS grantees may request to delay submission of financial, performance, and other reports up to three months beyond the normal due date. Grantees may continue to draw down federal funds without the timely submission of these reports. However, these reports must be submitted at the end of the extension period. In addition, grantees must continue to submit open/closed center status reports and enrollment information without postponement.

Extension of closeout. 45 CFR §75.381; 2 CFR §200.344

OHS grantees with project periods ending between April 1 and December 31, 2021, may request a delay of up to one year for submission of any pending financial, performance, or other reports required by the terms of their award. To request an extension, a grantee must submit a written request to its regional grants management officer indicating the financial, performance, or other reports for which an extension is requested and the length of the requested extension. Extensions will generally be given in three-month increments and are effective only when approved in writing by ACF.

OHS will not entertain requests for extension of any closeout reports or other materials needed to transition program services and assets, including real property, to a replacement grantee designated as a successor because of a DRS competition, OHS defunding, or grantee relinquishment of an award.

Extension of single audit submission.

According to the 2020 Compliance Supplement Addendum, federal awarding agencies must allow recipients and sub-recipients who received COVID-19 funding with original due dates from October 1, 2020, through June 30, 2021, an extension of their single audit submissions up to three months beyond the normal due date. The extension of single audit submission information applies as stated to Head Start grantees.

Flexibility related to Physical Inventories. 45 CFR §75.320(d)(2); 2 CFR §200.313(d)(2)

OHS grantees may request a delay of up to 12 months for the performance of a biennial physical inventory of equipment purchased under its federal award, slated to be completed between January 1, 2021, and December 31, 2021.

OHS will not entertain requests for extension of the completion of physical inventory or other materials needed to transition program services and assets, including real property, to a replacement grantee designated as a successor because of a DRS competition, OHS defunding, or grantee relinquishment of an award.

Waivers and other flexibilities. 45 CFR §1303.4; 45 CFR §1303.5

OHS will continue to ease administrative requirements for waiver requests and governing body approvals. The following provisions are applicable:

- a. Governing body approvals – At a minimum, a statement must be submitted confirming that governing body and Policy Council members available for contact have given their approval of continuation and post-award amendment applications.
- b. The Head Start Act recognizes that lack of resources in a community adversely impacted by a major disaster may prevent Head Start grantees from providing all or a portion of their required non-federal contribution. OHS has determined the widespread impact of the coronavirus adversely impacts Head Start grantees. Until further guidance is issued, OHS will continue to approve requests for waivers of non-federal match in applications, including, but not limited to, continuation, COVID-19, and cost-of-living adjustment applications. To request a waiver of non-federal match, place the amount of \$0 in Section C of your SF-424A. No separate waiver request is required. The issuance of a Notice of Award constitutes approval of the requested waiver. If a waiver of match is needed on a previously issued grant award, grantees must go through the formal waiver process.
- c. If at any time within a given project period, a grantee estimates development and administration costs will exceed 15% of total approved costs, the grantee may submit a waiver request of the requirement. Requests must be submitted via budget revision in the corresponding budget period, explain why costs exceed the limit, and describe what the grantee will do to reduce its development and administrative costs to comply with the 15% limit after the waiver period.

Unless a finite expiration date is noted, these fiscal flexibilities are applicable throughout the duration of the public health emergency declaration.

Thank you for your work on behalf of children and families.

/Dr. Bernadine Futrell/

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