

Financial Reports to Policy Council and Board Members

July 26, 2021 – Policy Council Meeting

July 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 2020-21 HEAD START (WKU index 525160-161-162)

- Pages 1-4: Notice of Award: approval for FY20 carryover request \$21,170 for base grant, and \$151,070 for COVID funds.
- Pages 5-6: Monthly financial report APR 2021 expenditures on track
- Page 7: Second Quarter Report, (FEB-APR) Summary of Expenditures, credit card, USDA, administrative costs NOTE: WAIVER received for Non-Federal share match for FY21
- Pages 8-11: Monthly financial reports MAY-JUN 2021 expenditures on track

FY 2021-23 American Rescue Plan funds (WKU index 525163)

- Pages 12-15: Notice of Award: New award for COVID, ARP funds. Project period April 1, 2021 through March 31, 2023. Total award \$266,550. Audubon Area only delegate, Murray waived participation. Plan for use of funds to cover personnel; building maintenance, classroom education equipment, and other health/safety improvements for program as identified.

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

- Pages 16-19: Monthly financial reports APR-MAY 2021 expenditures on track.
- Pages 20: Third Quarter YTD Report, (MAR-MAY) Summary of Expenditures, credit card, USDA, administrative costs NOTE: WAIVER received for Non-Federal share match for FY21.
- Pages 21-22: Monthly financial reports JUN 2021 expenditures on track.

CACFP

- Page 23: Summary report of food expenditure and CACFP reimbursements

Separate Attachments:

1. **FINAL EARLY HEAD START BUDGET FOR YEAR THREE of FIVE submitted May 31, 2021**
2. **DRAFT HEAD START BUDGET/Narrative FOR YEAR THREE of FIVE Due July 31, 2021** Approval required for grant application submission.

OTHER

- PI-HS-21-03 American Rescue Plan Funding Increase (4 Pages)
- PI-HS-21-04 OHS Expectations for Head Start Programs in PY 2021-2022 (3 Pages)
- IM-HS-21-02 Group Health Insurance Plan Premiums for Furloughed Employees (2 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 2020- 21 HEAD START



Department of Health and Human Services
Administration for Children and Families

Notice of Award

Award# 04CH011269-02-02
FAIN# 04CH011269
Federal Award Date: 06/09/2021

Recipient Information

1. Recipient Name

WESTERN KENTUCKY UNIVERSITY
1906 College Heights Blvd #11026
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

Ms. Heather L Wanderski
Program Operations Division Director
heather.wanderski@acf.hhs.gov
202-205-5923

Federal Award Information

11. Award Number

04CH011269-02-02

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

Carryover Request

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

\$0.00

20a. Direct Cost Amount

\$161,428.00

20b. Indirect Cost Amount

\$10,812.00

21. Authorized Carryover

\$172,240.00

22. Offset

\$0.00

23. Total Amount of Federal Funds Obligated this budget period

\$1,888,657.00

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**

Not Available

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# 04CH011269-02-02

FAIN# 04CH011269

Federal Award Date: 06/09/2021

Recipient Information

Recipient Name

WESTERN KENTUCKY UNIVERSITY
1906 College Heights Blvd #11026
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	\$521,250.00
b. Fringe Benefits	\$326,519.00
c. Total Personnel Costs	\$847,769.00
d. Equipment	\$0.00
e. Supplies	\$54,730.00
f. Travel	\$125.00
g. Construction	\$0.00
h. Other	\$65,239.00
i. Contractual	\$1,016,564.00
j. TOTAL DIRECT COSTS	\$1,984,427.00
k. INDIRECT COSTS	\$76,470.00
l. TOTAL APPROVED BUDGET	\$2,060,897.00
m. Federal Share	\$2,060,897.00
n. Non-Federal Share	\$0.00

34. Accounting Classification Codes

FY-ACCOUNT NO.	DOCUMENT NO.	ADMINISTRATIVE CODE	OBJECT CLASS	AMT ACTION FINANCIAL ASSISTANCE	APPROPRIATION
0-G040900	04CH01126901C3	ACFOHS	41.51	(\$151,070.00)	75-2021-1536
0-G040900	04CH01126902C3	ACFOHS	41.51	\$151,070.00	75-2021-1536
0-G044122	04CH01126901	ACFOHS	41.51	(\$20,935.00)	75-20-1536
0-G044122	04CH01126902	ACFOHS	41.51	\$20,935.00	75-20-1536
0-G044120	04CH01126901	ACFOHS	41.51	(\$235.00)	75-20-1536
0-G044120	04CH01126902	ACFOHS	41.51	\$235.00	75-20-1536



Department of Health and Human Services

Administration for Children and Families

Notice of Award

Award# 04CH011269-02-02

FAIN# 04CH011269

Federal Award Date: 06/09/2021

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 reprograms unobligated Head Start operations funds of \$20,935.00 from Program Year 01, Head Start training and technical assistance funds of \$235.00 from Program Year 01, and funds of \$151,070.00 from Program Year 01 to Program Year 02 to complete approved program activities. The unobligated federal fund balance is reported as available in the grantee's Final Financial Report SF-425 for Grant No. 04CH011269/01. If the audit report for the periods including Grant No. 04CH011269/01 reflects a lower federal fund balance, it will be the responsibility of the grantee to cover any difference with non-federal funds.

Head Start population: 178 children.

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

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

This action approves the request to reprogram Quality Improvement funds of \$21,170 for the following approved program activities:

(\$12,864: Personnel and Fringe for Operations Coordinator and Mental Health Graduate Assistant)

(\$738: Supplies- classrooms resources for mental health, parents and music activities)

(\$6,000: Other for Mental Health Consultants services)

(\$1,568: Indirect Costs)

This action approves the request to reprogram COVID funds of \$151,070 for the following approved program activities:

(\$32,538: Personnel- 2 Teachers, 3 Asst. Teachers)

(\$21,536: Fringe Benefits- employee benefits e.g. health insurance, retirement etc.)

(\$31,492: Supplies - PPE classroom, sanitation, nutrition and maintenance materials)

(\$26,280: Contractual - Grantee's delegate Audubon)

(\$29,980 : Other- Consultants for Health, Safety and Mental Health)

(\$9,244: Indirect Costs)

This grant action approves a waiver for the non-federal match requirement. This action reduces the amount of matching funds from \$43,060 to \$0 for the 11/01/2020 – 10/31/2021 budget period.

INDEX NUMBER 525160

YTD Average Percent 50%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 4/30/21	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAIL	% SPENT	ADMIN COSTS
Admin SAL 61111	\$56,856.00	\$28,428.00		100%	\$236,316.00			\$28,428
Staff SAL 61111	\$372,951.00	\$191,445.12						
Part Time SAL 61123	\$20,000.00	\$9,676.26						
Staff OT 61130	\$1,145.00	\$685.87						
GRAD 61140	\$9,000.00	\$9,000.00						
CONSULT 61160	\$0.00							
CELL PLAN 61180	\$720.00	\$360.00						
STUDENT 61501	\$13,500.00	\$13,464.00						
TOTAL PERSONNEL	\$474,172.00	\$253,059.25			\$236,316.00	(\$15,203.25)	103%	\$28,428
FRINGE	\$300,484.00	\$150,909.37		12.05%	\$153,198.00	(\$3,623.37)	101%	\$18,185
TRAVEL	\$250.00							
INSTATE 74101			\$0.00					
REGISTRATION 74110			\$0.00					
REGISTRATION 74210			\$0.00					
OUT STATE 74201			\$0.00					
TRAVEL 74000	\$250.00	\$0.00	\$0.00	4%	\$0.00	\$250.00		\$0
SUPPLIES	\$21,900.00							
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		\$677.52	\$568.47					
COVID 71129		\$2,198.80	\$1,602.39					\$0
PPE 71130		\$80.00	\$80.00					
TOTAL SUPPLIES	\$21,900.00	\$5,087.55	\$4,382.09		\$0.00	\$16,812.45	23%	\$10
SUBCONTRACT 72311	\$981,289.00	\$300,801.22				\$680,487.78	31%	
OTHER	\$17,922.00							
Phone line serv 71203/05		\$135.00	\$135.00					
Internet 71208		\$400.00	\$400.00					
Hous Auth utilities 71211		\$1,257.00						
Postage 71310/20		\$107.63	\$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		\$610.77	\$0.00	1%				\$6
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		\$400.00	\$400.00					
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		\$444.59		1%				\$4
LD Phone 73911/12		\$39.15		1%				\$0
Dept Charges misc 73949								
Inv. Equip 78100								\$0
TOTAL OTHER	\$17,922.00	\$9,534.14	\$800.00		\$0.00	\$8,387.86	53%	\$11
CONSULTANTS	\$6,000.00							
Consult 72204		\$1,992.50						
TEMP 72211		\$359.10						
Non emp gen 72249								
TOTAL CONSULT	\$6,000.00	\$2,351.60	\$0.00		\$0.00	\$3,648.40	39%	
TOTALS	\$1,802,017	\$721,743.13	\$5,182.09		\$389,514.00	\$690,759.87	62%	\$46,633
INDIRECT	\$65,658	\$33,675.34		100%		\$31,982.66	51%	\$33,675
GRAND TOTAL	\$1,867,675	\$755,418.47	\$5,182.09		\$389,514.00	\$722,742.53	61%	\$80,309

TRAINING PA 20 - Index #525159

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 4/30/21	CREDIT CARD	% admin	YTD Average Percent		50%	ADMIN COSTS
					ENCUMBRANCES	BALANCE AVAIL	% SPENT	
Staff SAL 61111	\$4,540.00	\$2,337.12			\$2,337.12	-\$134.24		
Staff SAL 61150						\$0.00		\$0.00
TOTAL PERSONNEL	\$4,540.00	\$2,337.12			\$2,337.12	(\$134.24)	51%	
FRINGE	\$1,636.00	\$806.02			\$806.58	\$23.40	49%	\$0.00
TRAVEL	\$2,250.00							
INSTATE 74101			\$0.00					
registration instate 74110		\$660.00	\$660.00					
OUT STATE 74201			\$0.00					
REGISTRATION OUT 74210			\$0.00					
TRAVEL 74000	\$2,250.00	\$660.00	\$660.00	4%	\$0.00	\$1,590.00	29%	\$26.40
SUPPLIES	\$600.00							
Office 71102		\$79.35	\$79.35	5%				\$3.97
Janitor/Maint. 71103			\$0.00	0%				\$0
Household 71106			\$0.00					
Classroom 71109		\$40.02	\$40.02					
Food 71120			\$0.00					
TOTAL SUPPLIES	\$600.00	\$119.37	\$119.37		\$0.00	\$480.63		\$3.97
SUBCONTRACT 72311	\$8,995.00	\$2,458.84				\$6,536.16	27%	
OTHER	\$2,961.00							
Line Service 71203			\$0.00					
Postage 71310/20								
Equip. <1,000 71501			\$0.00					
Subscrip/Dues 71810			\$0.00					
Maint. Copy Mach. 72101		\$261.74	\$0.00	1%				\$2.62
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	\$2,961.00	\$261.74	\$0.00		\$0.00	\$2,699.26	9%	\$3
CONSULTANTS								
Consult WKU 61160								
Non Empl serv 72249								
TOTAL CONSULT	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00		
TOTALS	\$20,982.00	\$6,643.09	\$779.37		\$3,143.70	\$11,195.21		\$33
INDIRECT	\$0.00					\$0.00		\$0
GRAND TOTAL	\$20,982.00	\$6,643.09	\$779.37		\$3,143.70	\$11,195.21	47%	\$33

QUARTERLY REPORT

2nd QTR 04CH011269	HEAD START 525160, 525161				Reporting Period:		
	FY: NOV. 1, 2020 - OCT. 31, 2021				11/1/20 TO 4/30/21		
FINAL	APPROVED	YTD		PER CENT		YTD	YTD
LINE ITEMS	BUDGET	EXPENDED	Obligations	SPENT	Unobligated	Credit card	Admin cost
Personnel	\$474,172	\$253,059		53.37%	\$221,113		\$ 28,428
Fringe Benefits	\$300,484	\$150,909		50.22%	\$149,575		\$ 18,185
Travel	\$250			0.00%	\$250	\$ -	\$ -
Equipment	\$0						
Supplies	\$21,900	\$5,088		23.23%	\$16,812	\$ 4,382	\$ 10
Contractual	\$981,289	\$300,801		30.65%	\$680,488		
Other	\$17,922	\$9,534		53.20%	\$8,388	\$ 800	\$ 11
Consultants	\$6,000	\$2,352		39.19%	\$3,648		
TOTAL DIRECT	\$1,802,017	\$721,743	\$0	40.05%	\$1,080,274	\$5,182	\$ 46,634
Indirect Costs	\$65,658	\$33,675		51.29%	\$31,983		\$ 33,675
TOTAL PA 22	\$1,867,675	\$755,418	\$0	40.45%	\$1,112,257	\$5,182	\$80,309
Training							
PA 20 HEAD START					\$0		
Personnel	\$4,540	\$2,337					
Fringe	\$1,636	\$806					
Supplies	\$600	\$119				\$ 119	\$ 4
Other	\$2,961	\$262					\$ 3
consultant	\$0						
Contractual	\$8,995	\$2,459					
Travel	\$2,250	\$660				\$ 660	\$ 26
TOTAL PA20	\$20,982	\$6,643	\$0	31.66%	\$14,339	\$ 779	\$ 33
TOTAL AWARD	\$1,888,657	\$762,062	\$0		\$1,126,595	\$5,961	\$80,342
NON FEDERAL							
	Grantee					% Admin WKU	4.3%
	Audubon					Audubon	\$15,116
	Murray					Murray	\$21,823
Total Non Federal	WAIVED	\$0	\$0			Total Admin Costs	\$117,281
TOTAL OUTLAYS	\$1,888,657	\$762,062	\$0			TOTAL % Admin	6.2%
						USDA FY21 - HS	\$24,961
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		58%		
PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 5/31/21	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAIL	% SPENT	ADMIN COSTS
Admin SAL 61111	\$56,856.00	\$33,166.00		100%				\$33,166
Staff SAL 61111	\$372,951.00	\$225,651.69						
Part Time SAL 61123	\$20,000.00	\$11,684.64						
Staff OT 61130	\$1,145.00	\$834.97						
GRAD 61140	\$9,000.00	\$10,666.67						
CONSULT 61160	\$0.00							
CELL PLAN 61180	\$720.00	\$420.00						
STUDENT 61501	\$13,500.00	\$16,026.00						
TOTAL PERSONNEL	\$474,172.00	\$298,449.97			\$0.00	\$175,722.03	63%	
FRINGE	\$300,484.00	\$177,018.11		12.05%		\$123,465.89	59%	\$21,331
TRAVEL	\$250.00							
INSTATE 74101			\$0.00					
REGISTRATION 74110			\$0.00					
REGISTRATION 74210			\$0.00					
OUT STATE 74201			\$0.00					
TRAVEL 74000	\$250.00	\$0.00	\$0.00	4%	\$0.00	\$250.00		\$0
SUPPLIES	\$21,900.00							\$12 \$0 \$0 \$0
Office 71102		\$249.98	\$249.98	5%				
Janitor/Maint. 71103		\$1,916.69	\$1,916.69					
Medical 71104			\$0.00					
Classroom 71109		\$1,012.67	\$1,012.67					
Food 71120		\$1,109.23	\$1,000.18					
COVID 71129		\$2,643.86	\$2,047.45					
PPE 71130		\$80.00	\$80.00					
TOTAL SUPPLIES	\$21,900.00	\$7,012.43	\$6,306.97		\$0.00	\$14,887.57	32%	
SUBCONTRACT 72311	\$981,289.00	\$343,199.83				\$638,089.17	35%	\$0 \$0 \$0 \$6 \$0 \$0 \$5

TRAINING PA 20 - Index #525159

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 5/31/21	CREDIT CARD	% admin	YTD Average Percent		58%	ADMIN COSTS
					ENCUMBRANCES	BALANCE AVAIL	% SPENT	
Staff SAL 61111	\$4,540.00	\$2,726.64				\$1,813.36		
Staff SAL 61150						\$0.00		\$0.00
TOTAL PERSONNEL	\$4,540.00	\$2,726.64			\$0.00	\$1,813.36	60%	
FRINGE	\$1,636.00	\$940.45				\$695.55	57%	\$0.00
TRAVEL	\$2,250.00							
INSTATE 74101			\$0.00					
registration instate 74110		\$660.00	\$660.00					
OUT STATE 74201			\$0.00					
REGISTRATION OUT 74210			\$0.00					
TRAVEL 74000	\$2,250.00	\$660.00	\$660.00	4%	\$0.00	\$1,590.00	29%	\$26.40
SUPPLIES	\$600.00							
Office 71102		\$79.35	\$79.35	5%				\$3.97
Janitor/Maint. 71103			\$0.00	0%				\$0
Household 71106			\$0.00					
Classroom 71109		\$40.02	\$40.02					
Food 71120			\$0.00					
TOTAL SUPPLIES	\$600.00	\$119.37	\$119.37		\$0.00	\$480.63		\$3.97
SUBCONTRACT 72311	\$8,995.00	\$2,458.84				\$6,536.16	27%	
OTHER	\$2,961.00							
Line Service 71203			\$0.00					
Postage 71310/20								
Equip. <1,000 71501			\$0.00					
Subscrip/Dues 71810			\$0.00					
Maint. Copy Mach. 72101		\$261.74	\$0.00	1%				\$2.62
Maint. COMP Softw 72105			\$0.00	1%				\$0.00
Maint. Equip 72108			\$0.00	1%				\$0.00
Misc. Accreditation 73514		\$275.00	\$275.00					
Misc. backgrnd 73513/23			\$0.00					
Misc. Other 72249								
Printing Serv. 73920				1%				\$0.00
charges-Dept 73949								
TOTAL OTHER	\$2,961.00	\$536.74	\$275.00		\$0.00	\$2,424.26	18%	\$3
CONSULTANTS								
Consult WKU 61160								
Non Empl serv 72249								
TOTAL CONSULT	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00		
TOTALS	\$20,982.00	\$7,442.04	\$1,054.37		\$0.00	\$13,539.96		\$33
INDIRECT	\$0.00					\$0.00		\$0
GRAND TOTAL	\$20,982.00	\$7,442.04	\$1,054.37		\$0.00	\$13,539.96	35%	\$33

INDEX NUMBER 525160

YTD Average Percent 67%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 6/30/21	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAIL	% SPENT	ADMIN COSTS
Admin SAL 61111	\$56,856.00	\$37,904.00		100%				\$37,904
Staff SAL 61111	\$374,951.00	\$264,291.54						
Part Time SAL 61123	\$20,000.00	\$14,670.37						
Staff OT 61130	\$1,145.00	\$1,043.66						
GRAD 61140	\$17,000.00	\$12,333.34						
CONSULT 61160	\$6,000.00							
CELL PLAN 61180	\$720.00	\$480.00						
STUDENT 61501	\$13,500.00	\$16,026.00						
TOTAL PERSONNEL	\$490,172.00	\$346,748.91			\$0.00	\$143,423.09	71%	\$37,904
FRINGE	\$303,348.00	\$207,836.55		12.05%		\$95,511.45	69%	\$25,044
TRAVEL	\$250.00							
INSTATE 74101			\$0.00					
REGISTRATION 74110			\$0.00					
REGISTRATION 74210			\$0.00					
OUT STATE 74201			\$0.00					
TRAVEL 74000	\$250.00	\$0.00	\$0.00	4%	\$0.00	\$250.00		\$0
SUPPLIES	\$21,900.00							
Office 71102	738	\$249.98	\$249.98	5%				\$12
Janitor/Maint. 71103		\$1,946.33	\$1,946.33					\$0
Medical 71104			\$0.00					\$0
Classroom 71109		\$1,345.27	\$1,345.27					
Food 71120		\$4,635.60	\$1,000.18					
COVID 71129		\$3,946.10	\$3,349.69					\$0
PPE 71130		\$80.00	\$80.00					
TOTAL SUPPLIES	\$22,638.00	\$12,203.28	\$7,971.45		\$0.00	\$10,434.72	54%	\$12
SUBCONTRACT 72311	\$981,289.00	\$481,490.94				\$499,798.06	49%	
OTHER	\$17,922.00							
Phone line serv 71203/05		\$193.27	\$193.27					
Internet 71208		\$802.24	\$802.24					
Hous Auth utilities 71211		\$1,257.00						
Postage 71310/20		\$272.28	\$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		\$783.04	\$0.00	1%				\$8
Maint. software 72105			\$0.00	1%				\$0
Subscrip 71810			\$0.00	1%				\$0
Misc. Advertise 73502		\$496.72	\$0.00	1%				\$5
Misc.background ch. Stud. 73513		\$20.00	\$0.00					
Misc. Accreditation 73514		\$400.00	\$400.00					
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
Recycled Computer 73939		\$200.00						\$0.00
Local Phone 73910		\$726.76		1%				\$7
LD Phone 73911/12		\$75.87		1%				\$1
Dept Charges Print 73920		\$1,165.62						
Inv. Equip 78100								\$0
TOTAL OTHER	\$17,922.00	\$12,512.80	\$1,202.24		\$0.00	\$5,409.20	70%	\$21
CONSULTANTS	\$6,000.00							
Consult 72204		\$4,092.50						
TEMP 72211		\$359.10						
Non emp gen 72249								
TOTAL CONSULT	\$6,000.00	\$4,451.60	\$0.00		\$0.00	\$1,548.40	74%	
TOTALS	\$1,821,619	\$1,065,244.08	\$9,173.69		\$0.00	\$756,374.92	58%	\$62,982
INDIRECT	\$67,226	\$46,700.27		100%		\$20,525.73	69%	\$46,700
GRAND TOTAL	\$1,888,845	\$1,111,944.35	\$9,173.69		\$0.00	\$776,900.65	59%	\$109,682

TRAINING PA 20 - Index #525159

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 6/30/21	CREDIT CARD	% admin	YTD Average Percent		% SPENT	ADMIN COSTS
					ENCUMBRANCES	BALANCE AVAIL		
Staff SAL 61111	\$4,540.00	\$3,116.29				\$1,423.71		
Staff SAL 61150						\$0.00		\$0.00
TOTAL PERSONNEL	\$4,540.00	\$3,116.29			\$0.00	\$1,423.71	69%	
FRINGE	\$1,636.00	\$1,073.99				\$562.01	66%	\$0.00
TRAVEL	\$2,250.00							
INSTATE 74101			\$0.00					
registration instate 74110		\$660.00	\$660.00					
OUT STATE 74201			\$0.00					
REGISTRATION OUT 74210			\$0.00					
TRAVEL 74000	\$2,250.00	\$660.00	\$660.00	4%	\$0.00	\$1,590.00	29%	\$26.40
SUPPLIES	\$600.00							
Office 71102		\$79.35	\$79.35	5%				\$3.97
Janitor/Maint. 71103			\$0.00	0%				\$0
Household 71106			\$0.00					
Classroom 71109		\$162.87	\$162.87					
Food 71120			\$0.00					
TOTAL SUPPLIES	\$600.00	\$242.22	\$242.22		\$0.00	\$357.78		\$3.97
SUBCONTRACT 72311	\$8,995.00	\$5,217.89				\$3,777.11	58%	
OTHER	\$2,961.00							
Line Service 71203			\$0.00					
Postage 71310/20								
Equip. <1,000 71501			\$0.00					
Subscrip/Dues 71810			\$0.00					
Maint. Copy Mach. 72101		\$563.04	\$0.00	1%				\$5.63
Maint. COMP Softw 72105			\$0.00	1%				\$0.00
Maint. Equip 72108			\$0.00	1%				\$0.00
Misc. Accreditation 73514		\$275.00	\$275.00					
Misc. backgrnd 73513/23			\$0.00					
Misc. Other 72249								
Printing Serv. 73920				1%				\$0.00
charges-Dept 73949								
TOTAL OTHER	\$2,961.00	\$838.04	\$275.00		\$0.00	\$2,122.96	28%	\$6
CONSULTANTS								
Consult WKU 61160								
Non Empl serv 72249								
TOTAL CONSULT	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00		
TOTALS	\$20,982.00	\$11,148.43	\$1,177.22		\$0.00	\$9,833.57		\$36
INDIRECT	\$0.00					\$0.00		\$0
GRAND TOTAL	\$20,982.00	\$11,148.43	\$1,177.22		\$0.00	\$9,833.57	53%	\$36



Department of Health and Human Services

Administration for Children and Families

Notice of Award

Award# 04HE000788-01-01

FAIN# 04HE000788

Federal Award Date: 05/28/2021

Recipient Information

1. Recipient Name

WESTERN KENTUCKY UNIVERSITY
1906 College Heights Blvd #11026
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

Ms. Heather L Wanderski
Program Operations Division Director
heather.wanderski@acf.hhs.gov
202-205-5923

Federal Award Information

11. Award Number

04HE000788-01-01

12. Unique Federal Award Identification Number (FAIN)

04HE000788

13. Statutory Authority

42 USC 9801 ET SEQ

14. Federal Award Project Title

American Rescue Plan

15. Assistance Listing Number

93.600

16. Assistance Listing Program Title

Head Start

17. Award Action Type

Supplement

18. Is the Award R&D?

No

Summary Federal Award Financial Information

19. Budget Period Start Date 04/01/2021 - **End Date** 03/31/2023

20. Total Amount of Federal Funds Obligated by this Action \$212,977.00

20a. Direct Cost Amount \$200,392.00

20b. Indirect Cost Amount \$12,585.00

21. Authorized Carryover \$0.00

22. Offset \$0.00

23. Total Amount of Federal Funds Obligated this budget period \$53,573.00

24. Total Approved Cost Sharing or Matching, where applicable \$0.00

25. Total Federal and Non-Federal Approved this Budget Period \$266,550.00

26. Project Period Start Date 04/01/2021 - **End Date** 03/31/2023

27. Total Amount of the Federal Award including Approved Cost Sharing or Matching this Project Period Not Available

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# 04HE000788-01-01

FAIN# 04HE000788

Federal Award Date: 05/28/2021

Recipient Information

Recipient Name

WESTERN KENTUCKY UNIVERSITY
1906 College Heights Blvd #11026
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 \$69,106.00

b. Fringe Benefits \$48,555.00

c. Total Personnel Costs \$117,661.00

d. Equipment \$48,822.00

e. Supplies \$5,000.00

f. Travel \$0.00

g. Construction \$0.00

h. Other \$25,440.00

i. Contractual \$53,874.00

j. TOTAL DIRECT COSTS \$250,797.00

k. INDIRECT COSTS \$15,753.00

l. TOTAL APPROVED BUDGET \$266,550.00

m. Federal Share \$266,550.00

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-G041200	04HE00078801C6	ACFOHS	41.51	\$212,977.00	75-2122-1536



Department of Health and Human Services

Administration for Children and Families

Notice of Award

Award# 04HE000788-01-01

FAIN# 04HE000788

Federal Award Date: 05/28/2021

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.

REPORTING REQUIREMENTS

1. Federal Reporting Requirements for Head Start CRRSA and ARP Grant Awards



Department of Health and Human Services

Administration for Children and Families

Notice of Award

Award# 04HE000788-01-01

FAIN# 04HE000788

Federal Award Date: 05/28/2021

Federal Financial Report (SF-425):

Federal Financial Reports (SF-425) must be submitted in the Payment Management System (PMS) based on the reporting schedule below:

1. C5 (CRRSA) Annual FFR 4/1/2021 – 3/31/2022: due by 7/30/2022
2. C6 (ARP) Annual FFR 4/1/2021 – 3/31/2022: due by 7/30/2022
3. C5 (CRRSA) Final FFR 4/1/2021 – 3/31/2023: due by 7/30/2023
4. C6 (ARP) Final FFR 4/1/2021 – 3/31/2023: due by 7/30/2023

FFR Grantee User Guide: <https://pms.psc.gov/pms-user-guide/federal-financial-report.html>

For support using the Payment Management System, contact your PMS Liaison Accountant: <https://pms.psc.gov/find-pms-liaison-accountant.html>

Federal Cash Transaction Report (FFR-FCTR-425):

The Federal Cash Transaction Report (FCTR – Disbursements, lines 10a - 10c), FFR-FCTR (Disbursements) must be prepared and certified as follows:

- Disbursements January 1 – March 31: certify by April 30
- Disbursements April 1 – June 30: certify by July 30
- Disbursements July 1 – September 30: certify by October 30
- Disbursements October 1 – December 31: certify by January 30

If the FCTR is not certified 10 days after the due date, funds will be frozen until the report has been submitted.

FCTR Guidance: <https://pms.psc.gov/pms-user-guide/federal-cash-transaction-report.html>

Performance Progress Report:

This award is subject to performance progress reporting as indicated in 45 CFR 75.342, and will occur at least annually. Additional information will be forthcoming as to the reporting requirements and frequency.

Tangible Personal Property Report (SF-428):

This award is subject to the submission of a Tangible Personal Property Report SF-428 and SF-428B, and as necessary, SF-428S, at closeout. This report is due on the same date the final SF-425 Federal Financial report is due. Please review the chart in the **Federal Financial Report (SF-425)** section of these reporting requirements for the due date. Completed copies of the SF-428 reports must be uploaded to the specified folders in the Grant Notes section of GrantSolutions.

Downloadable version of SF-428 can be found at <https://www.grants.gov/web/grants/forms/post-award-reporting-forms.html>.

Real Property Standard Form (SF-429):

FY2020- 21 EARLY HEAD START

MONTHLY EXPENDITURE REPORT
APRIL 1-30 2021

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

04CH11242-201

GENERAL FUNDS PA 25 - Index #544841

YTD Average Percent

67%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 4/30/21	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
SAL admin				100%				\$0
Staff SAL 61111	\$108,106.00	\$74,494.65			\$33,859.00			
CONSULT 61160								
STUDENT 61501								
TOTAL PERSONNEL	\$108,106.00	\$74,494.65			\$33,859.00	(\$247.65)	100%	\$0
FRINGE	\$92,851.00	\$68,689.80			\$24,333.00	(\$171.80)	100%	
TRAVEL	\$0.00							
REGISTRATION 74210		\$125.00	\$125.00		-125			
TRAVEL 74000	\$0.00	\$125.00		4%	(\$125.00)	\$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		\$283.02	\$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		\$400.00	\$400.00					
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	\$683.02	\$400.00		\$0.00	\$2,448.98	22%	\$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	\$145,452.00			\$58,067.00	\$6,870.00	97%	\$3
INDIRECT	\$16,831.00	\$11,636.21		100%		\$5,194.79	69%	\$11,636
GRAND TOTAL	\$227,220.00	\$157,088.21	\$1,559.53		\$58,067.00	\$12,064.79	95%	\$11,639

TRAINING PA 26 - Index #544842

YTD Average Percent 67%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 4/30/21	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
Staff SAL 61111	\$1,425.00	\$839.21			\$625.68			
TOTAL PERSONNEL	\$1,425.00	\$839.21			\$625.68	(\$39.89)	59%	
FRINGE	\$575.00	\$277.96			\$202.56	\$94.48	48%	
TRAVEL	\$1,400.00							
INSTATE 74101			\$0.00					
REGISTRAT KY 74110		\$315.00	\$115.00		125			
OUT STATE 74201			\$0.00					
REGISTRATION 74210		\$575.00	\$450.00					
TRAVEL 74000	\$1,400.00	\$890.00	\$565.00	4%	\$125.00	\$385.00	64%	\$36
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	\$2,975.39			\$953.24	\$1,068.37	60%	\$36
INDIRECT	\$0.00	\$0.00				\$0.00		
GRAND TOTAL	\$4,997.00	\$2,975.39	\$565.00		\$953.24	\$1,068.37	60%	\$36

MONTHLY EXPENDITURE REPORT
MAY 1-31 2021

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

04CH11242-201

GENERAL FUNDS PA 25 - Index #544841

YTD Average Percent

75%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 5/30/21	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
SAL admin				100%				\$0
Staff SAL 61111	\$108,106.00	\$83,538.83						
CONSULT 61160								
STUDENT 61501								
TOTAL PERSONNEL	\$108,106.00	\$83,538.83			\$0.00	\$24,567.17	77%	\$0
FRINGE	\$92,851.00	\$77,039.57				\$15,811.43	83%	
TRAVEL	\$0.00							
REGISTRATION 74210		\$0.00	\$0.00					
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		\$882.41	\$882.41					
Food 71120		\$180.32	\$180.32					
Grounds 71122			\$0.00	0%				\$0
Misc 71149			\$0.00					
TOTAL SUPPLIES	\$5,100.00	\$1,271.99	\$1,271.99		\$0.00	\$3,828.01	25%	\$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		\$283.02	\$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		\$400.00	\$400.00					
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	\$683.02	\$400.00		\$0.00	\$2,448.98	22%	\$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	\$162,833.41			\$0.00	\$47,555.59	77%	\$3
INDIRECT	\$16,831.00	\$13,026.73		100%		\$3,804.27	77%	\$13,027
GRAND TOTAL	\$227,220.00	\$175,860.14	\$1,671.99		\$0.00	\$51,359.86	77%	\$13,030

TRAINING PA 26 - Index #544842

YTD Average Percent 75%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 5/30/21	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
Staff SAL 61111	\$1,425.00	\$995.63						
TOTAL PERSONNEL	\$1,425.00	\$995.63			\$0.00	\$429.37	70%	
FRINGE	\$575.00	\$328.60				\$246.40	57%	
TRAVEL	\$1,400.00							
INSTATE 74101			\$0.00					
REGISTRAT KY 74110		\$565.00	\$365.00					
OUT STATE 74201			\$0.00					
REGISTRATION 74210		\$700.00	\$575.00					
TRAVEL 74000	\$1,400.00	\$1,265.00	\$940.00	4%	\$0.00	\$135.00	90%	\$51
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							
		\$400.00						
TOTAL CONSULT	\$400.00	\$400.00			\$0.00	\$0.00		
TOTALS	\$4,997.00	\$3,957.45			\$0.00	\$1,039.55	79%	\$51
INDIRECT	\$0.00	\$0.00				\$0.00		
GRAND TOTAL	\$4,997.00	\$3,957.45	\$940.00		\$0.00	\$1,039.55	79%	\$51

QUARTERLY REPORT

2nd QTR 04CH011269	HEAD START 525160, 525161				Reporting Period:		
	FY: NOV. 1, 2020 - OCT. 31, 2021				11/1/20 TO 4/30/21		
FINAL	APPROVED	YTD		PER CENT		YTD	YTD
LINE ITEMS	BUDGET	EXPENDED	Obligations	SPENT	Unobligated	Credit card	Admin cost
Personnel	\$474,172	\$253,059		53.37%	\$221,113		\$ 28,428
Fringe Benefits	\$300,484	\$150,909		50.22%	\$149,575		\$ 18,185
Travel	\$250			0.00%	\$250	\$ -	\$ -
Equipment	\$0						
Supplies	\$21,900	\$5,088		23.23%	\$16,812	\$ 4,382	\$ 10
Contractual	\$981,289	\$300,801		30.65%	\$680,488		
Other	\$17,922	\$9,534		53.20%	\$8,388	\$ 800	\$ 11
Consultants	\$6,000	\$2,352		39.19%	\$3,648		
TOTAL DIRECT	\$1,802,017	\$721,743	\$0	40.05%	\$1,080,274	\$5,182	\$ 46,634
Indirect Costs	\$65,658	\$33,675		51.29%	\$31,983		\$ 33,675
TOTAL PA 22	\$1,867,675	\$755,418	\$0	40.45%	\$1,112,257	\$5,182	\$80,309
Training							
PA 20 HEAD START					\$0		
Personnel	\$4,540	\$2,337					
Fringe	\$1,636	\$806					
Supplies	\$600	\$119				\$ 119	\$ 4
Other	\$2,961	\$262					\$ 3
consultant	\$0						
Contractual	\$8,995	\$2,459					
Travel	\$2,250	\$660				\$ 660	\$ 26
TOTAL PA20	\$20,982	\$6,643	\$0	31.66%	\$14,339	\$ 779	\$ 33
TOTAL AWARD	\$1,888,657	\$762,062	\$0		\$1,126,595	\$5,961	\$80,342
NON FEDERAL							
	Grantee					% Admin WKU	4.3%
	Audubon					Audubon	
	Murray					Murray	\$21,823
Total Non Federal	WAIVED	\$0	\$0			Total Admin Costs	\$102,165
TOTAL OUTLAYS	\$1,888,657	\$762,062	\$0			TOTAL % Admin	5.4%
						USDA FY21 - HS	\$24,961
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						

MONTHLY EXPENDITURE REPORT
JUN 1-30 2021

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

04CH11242-201

GENERAL FUNDS PA 25 - Index #544841

YTD Average Percent

83%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 6/30/21	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
SAL admin				100%				\$0
Staff SAL 61111	\$108,106.00	\$91,207.97						
CONSULT 61160								
STUDENT 61501								
TOTAL PERSONNEL	\$108,106.00	\$91,207.97			\$0.00	\$16,898.03	84%	\$0
FRINGE	\$92,851.00	\$81,868.20				\$10,982.80	88%	
TRAVEL	\$0.00							
REGISTRATION 74210		\$0.00	\$0.00					
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		\$626.55	\$626.55	0%				\$0
Medical/Househ 71104/06			\$0.00	0%				\$0
Classroom 71109		\$963.46	\$963.46					
Food 71120		\$436.25	\$436.25					
Grounds 71122			\$0.00	0%				\$0
Misc 71149			\$0.00					
TOTAL SUPPLIES	\$5,100.00	\$2,026.26	\$2,026.26		\$0.00	\$3,073.74	40%	\$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		\$331.31	\$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		\$400.00	\$400.00					
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	\$731.31	\$400.00		\$0.00	\$2,400.69	23%	\$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	\$176,133.74			\$0.00	\$34,255.26	84%	\$3
INDIRECT	\$16,831.00	\$14,260.09		100%		\$2,570.91	85%	\$14,260
GRAND TOTAL	\$227,220.00	\$190,393.83	\$2,426.26		\$0.00	\$36,826.17	84%	\$14,263

TRAINING PA 26 - Index #544842

YTD Average Percent 83%

PERSONNEL	BUDGET ALLOCATION	EXPENSES Through 6/30/21	CREDIT CARD	% admin	ENCUMBRANCES	BALANCE AVAILABLE	% SPENT	ADMIN COSTS
Staff SAL 61111	\$1,425.00	\$1,155.74						
TOTAL PERSONNEL	\$1,425.00	\$1,155.74			\$0.00	\$269.26	81%	
FRINGE	\$575.00	\$379.73				\$195.27	66%	
TRAVEL	\$1,400.00							
INSTATE 74101			\$0.00					
REGISTRAT KY 74110		\$625.00	\$425.00					
OUT STATE 74201			\$0.00					
REGISTRATION 74210		\$700.00	\$575.00					
TRAVEL 74000	\$1,400.00	\$1,325.00	\$1,000.00	4%	\$0.00	\$75.00	95%	\$53
SUPPLIES	\$500.00							
Office 71102			\$0.00	5%				\$0
Janitor/Maint. 71103		\$87.76	\$87.76					
Food 71120			\$0.00					
Classroom 71109		\$78.66	\$78.66					
Grounds 71122		\$0.00	\$0.00					
TOTAL SUPPLIES	\$500.00	\$166.42	\$166.42		\$0.00	\$333.58	33%	
OTHER	\$697.00							
Conference line 71203			\$0.00					
Insurance non-emp 71401		\$900.00						
Subscrip/Dues 71801			\$0.00					
Maint copy mach 72101		\$345.55	\$0.00	1%				\$3.46
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	\$1,245.55	\$0.00		\$0.00	(\$548.55)	179%	\$3.46
non employee 72200	400							
		\$400.00						
TOTAL CONSULT	\$400.00	\$400.00			\$0.00	\$0.00		
TOTALS	\$4,997.00	\$4,672.44			\$0.00	\$324.56	94%	\$56
INDIRECT	\$0.00	\$0.00				\$0.00		
GRAND TOTAL	\$4,997.00	\$4,672.44	\$1,166.42		\$0.00	\$324.56	94%	\$56

CACFP MEAL EXPENSE FOR WKUCCC FY21

MONTH	CRS	Canteen	HS	EHs	TOTAL	CACFP REIMBURSEMENT
JULY					\$0.00	\$0.00
AUG	\$1,247.62	\$893.27			\$2,140.89	\$851.24
SEPT	\$508.06	\$3,120.01			\$3,628.07	\$3,250.81
OCT	\$756.08	\$1,209.46	\$2,033.40		\$1,985.54	\$3,855.24
NOV	\$192.62	\$2,225.91			\$2,418.53	\$2,818.48
DEC	\$17.20	\$1,327.04			\$1,344.24	\$1,534.28
JAN 2021	\$777.83	\$1,949.32			\$2,727.15	\$2,776.76
FEB	\$1,318.08	\$1,647.61			\$2,965.69	\$2,663.55
MAR	\$0.00	\$3,036.70			\$3,036.70	\$4,657.65
APR	1471.95		3288.32		\$1,471.95	\$5,052.83
MAY	\$899.58	\$3,599.83			\$4,499.41	\$4,766.88
JUNE	\$683.82				\$683.82	
TOTALS	\$7,772.84	\$19,009.15	\$5,321.72	\$0.00	\$32,103.71	\$32,227.72
CACFP REIMBURSEMENT 2020-21					\$32,227.72	
Non-reimbursed Canteen/CRS					\$124.01	
CRS One Source*					\$1,943.21	

Snacks, breakfast & Supplies *paid by daycare account

FREE MEALS SUMMARY FY21

CACFP	# meals	BREAK	# meals	LUN	# meals	snack	EHs 17%	HS 83%
JULY	0	0	0	0	0	0	\$0	\$0
AUG	122	230.58	136	477.36	91	87.36	\$680	\$135
SEPT	468	884.52	517	1814.67	358	343.68	\$2,528	\$517
OCT	566	1069.74	615	2158.66	404	387.84	\$3,001	\$615
NOV	412	778.68	448	1572.48	304	291.84	\$2,194	\$449
DEC	234	442.26	241	845.91	157	150.72	\$1,194	\$245
JAN 2021	398	752.22	444	1558.44	300	288	\$2,157	\$442
FEB	389	735.21	423	1484.73	265	254.4	\$2,054	\$421
MAR	685	1294.65	748	2625.48	431	413.76	\$3,597	\$737
APR	744	1406.15	803	2818.53	513	492.48	\$3,915	\$802
MAY	749	1415.61	774	2716.74	292	280.32	\$3,663	\$750
Free meals					\$30,073	\$24,961	\$5,112	
Paid meals					\$2,154.70	\$93.31%	\$6.69%	

OTHER/ HHS NEWS ALERTS

ACF Administration for Children and Families	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
	1. Log No. ACF-PI-HS-21-03	2. Issuance Date: 05/04/2021
	3. Originating Office: Office of Head Start	
	4. Key Words: American Rescue Plan (ARP); Appropriations; Fiscal Year (FY) 2021; COVID-19	

PROGRAM INSTRUCTION

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

SUBJECT: FY 2021 American Rescue Plan Funding Increase for Head Start Programs

INSTRUCTION:

President Biden signed Public Law 117-2, the American Rescue Plan Act, 2021 (ARP), into law on March 11, 2021. The \$1.9 trillion American Rescue Plan includes \$1 billion for Head Start programs. All Head Start, Early Head Start, and Early Head Start-Child Care (EHS-CC) Partnership grantees are eligible to receive additional funds proportionally based on funded enrollment levels.

When combined with the \$750 million in the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the \$250 million in supplemental funds in the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, the Head Start program has received a total of \$2 billion in additional funding to support staff, children, and families during this unprecedented time.

This Program Instruction (PI) provides examples of activities grantees can consider as they continue supporting children and families and investing in safe and high-quality early childhood learning opportunities for children. This PI also describes the application requirements for these funds.

Use of Funding

The Office of Head Start (OHS) strongly encourages grantees to prioritize additional weeks of Head Start and Early Head Start programming with this funding, through summer programs or as extensions of the program year. At this time, Head Start programs are serving one-third fewer children than before the pandemic began. With ARP funding, programs have an opportunity to reach eligible children and families who did not enroll last year, or who did not engage in a full program year, due to the many uncertainties caused by the pandemic. Grantees are encouraged to prioritize programs for rising kindergartners, children with disabilities, children experiencing food or housing insecurity, children that were not able to receive any in-person services this year, or other areas determined by community needs.

Grantees do have flexibility to determine which one-time investments best support the needs of staff, children, and families, while adhering to federal, state, and local guidance. In making these determinations, grantees should consider how the use of the one-time funds could meet both short- and long-term needs and determine whether purchasing, leasing, or contracting for services is more prudent.

Other uses of funding include, but are not limited to, the following:

Reach More Families

- **Enrollment and recruitment.** Now is the time to focus on re-enrollment and enrolling new families. Programs can use funds to purchase services, materials, and technology to ramp up recruitment and enrollment efforts so that as a program you are able to enroll the eligible children and families in your community.
- **Additional weeks of Head Start or Early Head Start programming.** Extending the program year or offering summer programming to increase the time children and families receive services.
- **Family supports.** Addressing families' economic security by partnering with them on employment, education, and career goals. Investing in the development of partnerships with local community colleges, apprenticeship programs, and local employers committed to helping Head Start and Early Head Start families find meaningful employment and career tracks. Assessing families' nutritional, health, and wellness needs more frequently. Ensuring materials and resources are available in languages families understand.
- **Mental health support for children and families.** Employing additional family service workers and mental health consultants to assist families with adverse circumstances, including families who may be experiencing homelessness.
- **Provision of meals and snacks not reimbursed by the U.S. Department of Agriculture,** including purchasing kitchen equipment and supplies to support in-person meal service.
- **Transportation.** Hiring bus drivers and monitors to allow more trips with fewer children per bus. Purchasing buses and other vehicles that support continuity of program service and reaching families most in need of services, including families experiencing homelessness.
- **Partnerships to increase the inclusion of children with disabilities.** Providing more training for teachers and families and more support for families. Remodeling classrooms and playgrounds to be accessible.
- **Partnerships to increase the enrollment of children experiencing homelessness.** Partnering with local shelters and public schools to identify and serve children and families experiencing homelessness.
- **Addressing unique needs within their communities,** such as providing internet access to support extended learning.

Get Facilities Ready for In-person Comprehensive Services

- **Ventilation to reduce risk of indoor transmission and make facilities safer.** Installing new heating, ventilation, and air conditioning (HVAC) systems or other improvements, such as windows that can open with safety measures to prevent falls.
- **Outdoor learning and play.** Purchasing or enhancing outdoor learning spaces, including nature-based learning and outdoor classrooms. Creating play areas and landscape features that promote exploration and discovery in a natural environment, such as plantings, gardens, and “loose parts” (i.e., materials for construction and pretend play), rather than traditional play structures or playgrounds.
- **Cleaning supplies and services.** Purchasing necessary supplies or contracting services to clean and disinfect facilities and vehicles.
- **Renovations or other space modification.** Converting available space into classrooms, modifying current classroom designs with room dividers, or adding well-ventilated modular classrooms.
- **Additional space.** Renting additional classroom space, due to physical distancing, to increase opportunities for more children to return to in-person services. Contracting for slots with child care providers in center-based or family child care settings to deliver comprehensive services.
- **Other locally determined facility, staff, and equipment or partnership actions** that are necessary to safely resume and maintain full in-person program operations.

Support Head Start Employees

- **Planning sessions for staff.** Preparing for a return to in-person comprehensive services starts to ensure everyone has the knowledge, skills, and resources necessary to operate effectively. This funding can be used to invest in planning sessions to prepare for providing services now and in the summer and fall.
- **Staff wellness and mental health support.** Conducting employee wellness surveys or engaging in other data collection to better understand the needs of team members. Increasing access to mental health consultation and therapy services for staff, contracting with an Employee Assistance Program (EAP), and instituting a staff wellness program that includes activities such as mindfulness breaks and opportunity for self reflection.
- **Additional staff.** Hiring additional classroom staff to meet physical distancing requirements or reduce group size. Bringing in full-time floaters to reduce the need to bring in outside substitutes.
- **Professional learning and development for staff.** Providing professional learning experiences on key topics such as equity, diversity, inclusion, bias, economic mobility, trauma-skilled practices, and other topics.
- **Other personnel costs.** Offering fringe benefits and expanding sick leave.
- **Vaccine support.** Providing transportation assistance to vaccination sites and temporary coverage to allow absence from the workplace for vaccination. Offering paid time off, sick leave, or other paid leave for the time spent receiving vaccination and if staff members experience side effects post-vaccination.

Grantees should carefully plan to engage in activities that are one-time or temporary in nature but have a long-term impact. Additional funding cannot be made available to sustain ongoing, long-term, or permanent expenses. For any ongoing activities, grantees would be responsible for

sustaining additional costs either within their existing operations budget or securing outside support to continue activities beyond what is allocated through this opportunity.

Application Requirements

All Head Start, Early Head Start, and EHS-CC Partnership grantees are eligible to receive additional funds. Each grantee may apply for a proportionate amount of the \$1 billion based on their total funded enrollment. Funds will be made available through a supplemental application in the Head Start Enterprise System (HSES). The funds will be awarded as supplements to the HE, HA, and HN grants currently used for the \$250 million in CRSSA funds. Additional instructions will be forthcoming. Note that grantees will also be asked to report on the ARP funds in HSES, similar to the fall prior data collection.

Waiver of Non-Federal Match

The COVID-19 pandemic is a national emergency seriously affecting economic conditions in communities throughout the U.S. 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 that the widespread impact of the COVID-19 pandemic adversely impacts all Head Start grantees. Consequently, OHS will approve requests for waivers of non-federal match for the funds awarded from the ARP. To request a waiver of non-federal match, enter \$0 in SF-424A Section C of your application. No additional justification of the waiver is required. The issuance of a notice of award constitutes approval of the requested waiver.

Additional Information

Additional information and materials related to the pandemic are available on the [COVID-19 and the Head Start Community](#) webpage on the Early Childhood Learning and Knowledge Center (ECLKC) website. This webpage continues to be updated on a regular basis.

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

Thank you for your work 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-PI-HS-21-04	2. Issuance Date: 05/20/2021
	3. Originating Office: Office of Head Start	
	4. Key Words: ERSEA; Recruitment; Selection; Enrollment; Virtual and Remote Services; In-person Services	

PROGRAM INSTRUCTION

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

SUBJECT: Office of Head Start (OHS) Expectations for Head Start Programs in Program Year (PY) 2021–2022

INSTRUCTION:

Since the onset of the COVID-19 pandemic, Head Start programs — inclusive of Head Start, Early Head Start, Migrant and Seasonal Head Start, American Indian and Alaska Native Head Start, and Early Head Start-Child Care Partnership programs — have faced unprecedented challenges. Beginning in spring 2020 and throughout PY 2020–2021, all of our directors, staff, and families have demonstrated resiliency, innovation, and perseverance. To date, OHS has provided needed flexibilities and guidance that allowed programs to adapt services based on the changing health conditions in their communities. Now, as programs prepare for PY 2021–2022, OHS is providing updated guidance.

This Program Instruction (PI) outlines OHS’s expectations for Head Start programs to begin working toward full enrollment and providing in-person comprehensive services for all enrolled children, regardless of program option. The PI also addresses whether virtual or remote services are an allowable, long-term, locally designed option (LDO).

By *virtual*, OHS means services for children provided through technology. *Remote* refers to services provided via the delivery of supports and resources, such as educational materials or food boxes.

Operating Status and Enrollment

OHS expects Head Start programs to provide comprehensive services in their approved program options beginning in PY 2021–2022, to the extent possible, as local health conditions allow.

OHS acknowledges programs are in different stages of fully returning to in-person services. Many programs continued to provide in-person services for children and families throughout the COVID-19 pandemic. These programs are expected to continue serving children in person, as local health conditions allow.

Other Head Start programs have been alternating between in-person services, virtual or remote services, or some combination of the two, due to community health conditions. These programs are expected to move to in-person services, as local health conditions allow.

OHS expects programs to work toward full enrollment and full comprehensive services, contingent upon U.S. Centers for Disease Control and Prevention (CDC) guidelines and state and local health department guidance and in consideration of local school districts' decisions.

In September 2021, OHS will begin reviewing monthly enrollment in the Head Start Enterprise System (HSES) and discuss program plans for moving to full enrollment. Programs should build toward full enrollment and provide comprehensive services for all enrolled children as soon as possible. Programs must communicate with their Regional Office and be able to demonstrate why they are unable to be fully enrolled or serve children in person in their approved programs options. All programs must have plans in place that allow for adaptation to changing guidance and to changes in community conditions, which may affect achieving full enrollment or cause programs to temporarily suspend in-person services.

Beginning January 2022, OHS will reinstate pre-pandemic practices for tracking and monitoring enrollment. OHS will also resume evaluating which programs enter into the Full Enrollment Initiative in January 2022. All programs will start fresh, including those participating in the Full Enrollment Initiative prior to the pandemic. Reported enrollment in January 2022 is the first month of enrollment that OHS will evaluate for the under-enrollment process.

Virtual and Remote Services

Virtual and remote services for children are considered an interim strategy in the presence of an emergency or disaster and will not be approved as an LDO.

OHS has supported the implementation of virtual and remote services over the past 13 months. However, they are not an acceptable replacement for in-person comprehensive services. For PY 2021–2022, it is unallowable to have a program option run entirely by technology or delivering educational material, for example. OHS may still support some portion of services to continue remotely, as necessary.

OHS also recognizes that programs have discovered new virtual strategies for engaging families and reinforcing early learning and development at home. Innovations in virtual practice should be used as enhancements rather than substitutes for previously approved program options and service delivery.

Given their increased capacity to conduct virtual and remote services, programs may establish policies and procedures for temporary, weather-related virtual and remote services.

Head Start grantees have significant one-time funds and layered mitigation strategies available to support a return to in-person services. This includes access to the COVID-19 vaccine for adults.

Recruitment and Selection

As grantees look to summer programming and PY 2021–2022, OHS expects programs to prioritize recruiting eligible children and families.

Almost one third of children served in Head Start programs before the pandemic — approximately 250,000 — have not received any services to date.

The pandemic has created and exacerbated long-standing disparities and inequities for families who have been marginalized for decades. The number of children and families in poverty has grown significantly. All grantees should update their community assessments to guide their intensive recruitment efforts and to ensure they are reaching families most in need of services. If a program determines that their pre-pandemic approved program option will not meet the needs of the community, they must submit an updated community assessment and request approval for a change in scope.

Programs should also revisit their established selection criteria based on findings from their updated community assessment. As always, programs must include specific efforts to actively locate and recruit all eligible children and, in particular, those whose families are English language learners, experiencing homelessness, or affected by substance misuse, as well as children with disabilities and children in foster care.

The funds grantees have received from the Coronavirus Aid, Relief, and Economic Security (CARES) and Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Acts, as well from the American Rescue Plan, can and should be used to support enhanced community partnerships and related recruitment efforts. Per OHS guidance in [ACF-PI-HS-21-03 FY 2021 American Rescue Plan Funding Increase for Head Start Programs](#), grantees have flexibility to determine which one-time investments best support the needs of staff, children, and families, while adhering to federal, state, and local guidance. This includes using funds to purchase services, materials, and technology to ramp up recruitment efforts, as well as to provide vaccine outreach and support as one layer of mitigation and protection for staff, children, and families.

Program planning for a full return to in-person services should include new and returning families at every step. Clear communication with families and regular invitations for input ensure Head Start services are most responsive to families, children, and the community.

Additional Information

OHS will support grantees through webinars and guidance as programs continue and return fully to in-person services. Additional resources and information are available on the [Early Childhood Learning and Knowledge Center \(ECLKC\)](#) website.

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

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

ACF Administration for Children and Families	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
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INFORMATION MEMORANDUM

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

SUBJECT: Group Health Insurance Plan Premiums for Furloughed Employees

INFORMATION:

Most Head Start grantees provide health insurance coverage to employees eligible under the terms of their group health plan. Eligibility for coverage generally includes several factors, such as length of employment, hours worked, and full- or part-time status. Premiums may be paid entirely by the employer or shared between employer and employee, in accordance with the employer's policies and procedures. When a covered employee no longer meets the criteria for group health plan coverage, they experience a continuation of health coverage (COBRA) qualifying event.

In this Information Memorandum (IM), the term *furlough* refers generally to a change in employment status, not to exceed 90 days, that results in a loss of coverage eligibility under the terms of the employer's group health plan. This IM applies only to furloughed employees expected to return to work.

Summer Program Closures

Program schedules for many grantees include a summer closure. Employees are furloughed, laid off, or placed on unpaid leave until they are recalled when services resume in the fall.

COVID-19 Furloughs

As a result of the COVID-19 pandemic, some programs have implemented furloughs in addition to their usual summer closures. The American Rescue Plan Act, 2021, includes COBRA premium assistance. This tax credit is available to eligible employers for the cost of premium assistance provided for periods of health coverage on or after April 1, 2021, through September 30, 2021.

Group Health Premium Payment During Furloughs

The Office of Head Start recognizes that payment of group health insurance premiums by furloughed employees may create a financial burden. Such issues decrease the likelihood that qualified staff will return when needed for full services. Uninterrupted availability of insurance coverage may assist a grantee's recruitment and retention efforts.

Grantees may, subject to supportive policies and procedures, pay the partial or entire cost of group health premiums for employees subject to furlough for up to 90 days. Failure of a furloughed employee to return to work when recalled by the employer does not render costs paid for their group health premiums unallowable. This policy applies to covered furloughs in general and is not specific to COVID-19 or time-limited in relation to COVID-19.

Considerations

Grantees choosing to implement policies and procedures for payment of group health premiums on behalf of furloughed employees should consult with their insurance carrier to make sure their group health plan allows for such payments, and that coverage will continue for furloughed employees. Depending on each group health plan, coverage may be continued through direct payment of premiums by the employer or payment of premiums by the employer after a COBRA election by the furloughed employee.

State unemployment compensation insurance requirements should also be reviewed to determine the impact on eligibility and benefits, if any, resulting from employer premium payments for furloughed employees. While the Internal Revenue Code, Sec. 106, contains language that excludes employer-paid premiums from gross income, payments may impact unemployment compensation insurance eligibility status or benefits in some states.

Grantees are encouraged to consider the budget impact and potential benefits of paying all or part of group health premium costs for furloughed employees. If a plan for payment of premiums for furloughed employees is developed, it must be supported by written policies and procedures that clearly describe the eligibility, terms, and conditions of the plan.

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

/ Dr. Bernadine Futrell /

Dr. Bernadine Futrell
Director
Office of Head Start