

## Head Start Monthly Report August 2020

### Conduct of Responsibilities –

Each Head Start agency shall ensure the sharing of accurate and regular information for use by the **Governing Body and Policy Council**, about program planning, policies, and Head Start agency operations, including:

- (A) Monthly financial statements, including credit card expenditures;
- (B) Monthly program information summaries
- (C) Program enrollment reports, including attendance reports for children whose care is partially subsidized by another public agency;
- (D) Monthly reports of meals and snacks provided through programs of the Department of Agriculture;
- (E) The financial audit;
- (F) The annual self-assessment, including any findings related to such assessment;
- (G) The communitywide strategic planning and needs assessment of the Head Start agency, including any applicable updates;
- (H) Communication and guidance from the Secretary;

### In accordance with the New Head Start performance Standards that went into effect on November 7, 2016:

1301.2 (b) Duties & Responsibilities of the Governing Body -

(1) The governing body is responsible for activities specified at section 642©(1)€ of the Head Start Act.

(2) The governing body must use ongoing monitoring results, data on school readiness goals, and other information described in 1302.102, and information described at section 642(d)(2) of the Act to conduct its responsibilities.

Please see Program Information Summary & attachments to this monthly report for monitoring reports.

#### A. Monthly Financial Statements including credit card expenditures: \$1057.64

June 2020 – Credit Card statement - \$1,213.66

• 6/16/20	Go Daddy.com	\$359.76	Program
• 6/17/20	Floral & Friends	\$50	Staff Family
• 6/18/20	Council for Professional	\$125.00	J. Maurer
• 6/22/20	ZOOM	\$199.90	Program
• 6/23/20	Apple	\$429.00	Program

July 2020 – Credit Card Statement – Credit total \$156.02

• 7/14/20	A Bloom Flowers	\$50.00	Staff Family
• 7/20/20	Apple	\$429 CR	Return
• 7/21/20	ZOOM	\$199.9	Program
• 7/17/20	UPS	\$23.08	Program

#### B. Program Information Summary

The month of July was filled with planning and addressing reopening in the fall under COVID 19 restrictions.

The CARES Act provided funding to Mercer County Head Start to develop and implement a summer program for children transitioning to kindergarten this fall. Sixteen children were invited to attend. The summer programming afforded k-ready children a bridge of additional learning prior to entry to kindergarten. Likewise, it provided “real-time” training for education staff and administration in preparation of the fall opening.

The Director participates in weekly conference call with Ohio Head Start Directors via OHSAI and Head Start Directors from across the nation via the office of Head Start. Locally, the Director participated in COLT, Interagency Agreement development meeting, and Policy Council.

COVID restrictions and health protocols establish guidance for the numbers of children and adults in a given space. As a result, MCHS opted to discontinue the collaborative classroom with the ESC and serve children receiving IEP services through the itinerant model. In a meeting with the ESC Superintendent, MCHS established a training day for ESC staff on program health & safety protocols.

STGi provided TTA to Director and Education Manager on school readiness, ELOF, and individual professional development planning. Staff received First Aide and CPR training.

The HCSM held a health screening & paperwork day with the assistance of FESM and multiple local agencies including WIC and the Health District. Again, this process was great practicing on how to complete required screenings and paperwork given restrictions and safety guidelines.

The Parent Handbook and student / staff calendars endured multiple updates as information for opening and operations continues to be fluid.

**Education** – Summer program – Camp theme, 16 children invited, assessments completed

**Mental Health** – Met with MHC to discuss services in the upcoming year

**Disabilities** – Switch to itinerant services for PY 20/21

**Health** –17 families completed health screening day

**ERSEA** – We are currently enrolling students for 2019/20 school year.

**Family Engagement** - no report

### C. Enrollment / Attendance

**No information to report.**

#### **Enrollment by Program Option:**

Half Day PY Head Start	N/A
Full Day School Year (6 hour day)	16

#### **Attendance by Program Option:**

Half Day PY Head Start	N/A
Full Day School Year	65.42%

### D. CACFP report – CACFP claimed meals

<b>Month Served</b>	<b>July 2020</b>
<b>Total Days Attendance</b>	<b>Rockford - 0 EC - 15</b>
<b>Total Breakfast</b>	<b>155</b>
<b>Total Lunches</b>	<b>137</b>
<b>Total Snacks</b>	<b>0</b>
<b>Total Meals</b>	<b>292</b>

- E. Financial Audit** – Completed June 2020
- F. Annual Self-Assessment**
  - Completed May 2020
- G. Community Assessment**
  - Completed May 2019
- H. Communication and guidance from the Secretary**
  - IM 20-03 (attached)

**Attachments to report:**

Parent Handbook  
Student Calendars  
Revised Student Services Plan  
Program Governance Service Plan  
Policy Council Stipend - policy

Request for approval of the submission of the Continuation Grant, year 2 (12/1/20-11/30/21) of Project Planning Period (December 2019 – November 2024). This application asks for the continuation of Head Start services for Mercer County, Ohio serving 158 children. \$1,906,233 is designated for Head Start operations, \$19,232 is designated for training and technical services. This request includes a waiver for Non-federal match for PY 20/21.

Request approval for the Mercer County Head Start Family Handbook.

Request approval of the Cost Allocation Plan for PY 20/21.

Request approval of the modified student calendars for PY 20/21.

Request approval of updated Program Governance Service Plan.

Respectfully submitted,

Amy Esser  
Executive Director

HEAD START - 2020 GRANT

REVENUE

	FEDERAL BUDGET	OTHER SOURCES	TOTAL REVENUES	REVENUE RECEIVED	REMAINING FUNDING
Federal Revenue	1,834,166.00	-	1,834,166.00	1,021,500.00	812,666.00
CACFP Revenue	-	41,583.00	41,583.00	37,395.76	4,187.24
Other Local	-	-	-	1,500.00	(1,500.00)
Refund prior year exp	-	-	-	-	-
Board advance	-	-	-	-	-
Total	1,834,166.00	41,583.00	1,875,749.00	1,060,395.76	815,353.24

EXPENSES

	FEDERAL BUDGET	OTHER SOURCES	TOTAL BUDGET	ACTUAL EXPENDED	EXPENDABLE BALANCE	ENCUMBERED/ REQUISITIONS	REMAINING BALANCE
Salary	840,396.00	20,505.00	860,901.00	547,547.08	313,353.92	-	313,353.92
Fringe Benefits	681,342.00	-	681,342.00	380,114.08	301,227.92	3,540.82	297,687.10
Programming	157,976.00	793.00	158,769.00	69,059.26	89,709.74	68,205.67	21,504.07
Supplies	103,714.00	29,903.00	133,617.00	50,314.88	83,302.12	54,233.41	29,068.71
Capital Outlay	-	-	-	-	-	-	-
Other Expenditures	9,476.00	-	9,476.00	2,390.00	7,086.00	1,180.00	5,906.00
PA22 subtotal	1,792,904.00	51,201.00	1,844,105.00	1,049,425.30	794,679.70	127,159.90	667,519.80
<b>Training &amp; Technical Services</b>							
Training & technical serv (job code 400)	19,232.00	-	19,232.00	6,780.50	12,451.50	7,629.00	4,822.50
Staff out of town travel	22,030.00	-	22,030.00	3,292.93	18,737.07	2,885.00	15,852.07
Subtotal Purch Service	41,262.00	-	41,262.00	10,073.43	31,188.57	10,514.00	20,674.57
Training & Tech Supplies	-	-	-	764.00	(764.00)	455.00	(1,219.00)
Subtotal Supplies	-	-	-	764.00	(764.00)	455.00	(1,219.00)
T&TA -PA20	41,262.00	-	41,262.00	10,837.43	30,424.57	10,969.00	19,455.57
Return of Board Advance	-	-	-	-	-	-	-
TOTALS	1,834,166.00	51,201.00	1,885,367.00	1,060,262.73	825,104.27	138,128.90	686,975.37

TOTAL REVENUE OVER/UNDER TOTAL EXPENDITURES 133.03

**439 Early Childhood**

439-9920	Salaries 100	Fringes 200	Purchased Services 400	Supplies 500	Capital Outlay 600	Other 800	Total
Original							
CCIP Budget	31,400.00	20,600.00	-	-	-	-	52,000.00
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Adjusted							
CCIP Budget	31,400.00	20,600.00	-	-	-	-	52,000.00
Exp thru 9/30	3,781.79	2,153.86					5,935.65
Exp thru 10/31	3,634.26	2,049.45					5,683.71
Exp thru 11/30	3,697.49	2,140.84					5,838.33
Exp thru 12/31	3,556.96	2,271.36					5,828.32
Exp thru 01/31	3,642.10	3,655.68					7,297.78
Exp thru 02/28	3,982.66	2,357.59					6,340.25
Exp thru 03/31	3,776.91	2,325.80					6,102.71
Exp thru 04/30	3,755.62	2,204.13					5,959.75
Exp thru 05/31	1,572.21	1,441.29					3,013.50
Exp thru 06/30							-
Exp thru 07/31							-
Exp thru 08/31							-
Total Expenditures	31,400.00	20,600.00	-	-	-	-	52,000.00

CCIP Budget							
Remaining	-	-	-	-	-	-	-

**CAN SPEND UP TO**            34,540.00        22,660.00  
**BUDGET PLUS 10%**

# J.P.Morgan

JPMORGAN CHASE BANK NA  
 PO BOX 15918  
 MAIL SUITE DE1-1404  
 WILMINGTON DE 19850

ACCOUNT NUMBER	5563 7579 0004 4218
PAYMENT DUE DATE	07/14/2020
AMOUNT DUE	\$16,913.75
CURRENT BALANCE	\$16,913.75

00  
 2234HAAC - 022201 - 0001 - 0003

Remit To: JPMORGAN CHASE BANK NA  
 P.O. BOX 4475  
 CAROL STREAM, IL 60197-4475

AMOUNT  
 ENCLOSED \$

CELINA CITY SCHOOLS  
 THOMAS SOMMER  
 585 E LIVINGSTON ST  
 CELINA: OH 45822-1742

\*\*T0007614

556375790004421801691375016913750

PLEASE TEAR PAYMENT COUPON AT PERFORATION

## STATEMENT MESSAGES

## COMMERCIAL ACCOUNT SUMMARY

ORGANIZATION NAME: CELINA CITY SCHOOLS  
 ACCOUNT NUMBER: 5563757900044218

CLOSING DATE	06-30-20	PREVIOUS BALANCE	4,223.90
CREDIT LIMIT	150,000	PURCHASES AND OTHER CHARGES	17,221.73
AVAILABLE CREDIT	133,086	CASH ADVANCES	.00
FOR CUSTOMER SERVICE CALL: 1-800-316-6056		CREDITS	307.98
FOR TTY/TDD SERVICE CALL: 1-800-955-8060		PAYMENTS	4,223.90-
SEND BILLING INQUIRIES TO: JPMORGAN CHASE BANK NA COMMERCIAL CARD SOLUTIONS P.O. BOX 2015 MAIL SUITE IL1-6225 ELGIN, IL 60121		LATE PAYMENT CHARGES	.00
		CASH ADVANCE FEE	.00
		FINANCE CHARGES	.00
		<b>NEW BALANCE</b>	<b>16,913.75</b>
		TOTAL PAYMENT DUE	16,913.75
		DISPUTED AMOUNT	.00

ACCT. NUMBER: 5563 7579 0004 4218

CELINA CITY SCHOOLS



2234H/AAC - 022201 - 0002 - 0003 - 00

**COMMERCIAL ACCOUNT ACTIVITY**

CELINA CITY SCHOOLS  
5563-7579-0004-4218

**TOTAL COMMERCIAL ACTIVITY**  
\$4,223.90CR

ACCOUNTING CODE:

Post Date	Tran Date	Reference Number	Transaction Description	Amount
06-12	06-12		AUTO PAYMENT DEDUCTION	4,223.90CR

**INDIVIDUAL CARDHOLDER ACTIVITY**

AMY ESSER  
5563-7500-2990-4743

CREDITS  
\$0.00

PURCHASES  
\$1,213.66

CASH ADV  
\$0.00

**TOTAL ACTIVITY**  
\$1,213.66

ACCOUNTING CODE:

**Purchasing Activity**

Post Date	Tran Date	Reference Number	Transaction Description	Amount
06-16	06-15	55432860167200352410454	DNH*GODADDY.COM 480-505-8855 AZ	359.76 ✓
06-17	06-15	75140510168900013000047	FLORAL & FRIENDS CELINA OH	50.00 ✓
06-18	06-17	55310200170206686300247	THE COUNCIL FOR PROFES 2027725540 DC P.O.S.: AY1A2E34DC4F SALES TAX: 0.00	125.00 ✓
06-18	06-16	75140510169900013100036	FLORAL & FRIENDS CELINA OH	50.00 ✓
06-22	06-20	55480770173026457720214	ZOOM.US 8887999666 CA P.O.S.: P-28408078 SALES TAX: 0.00	199.90 ✓
06-23	06-23	55432860175200116181524	APPLE.COM/US 800-876-2775 CA P.O.S.: 185147 SALES TAX: 0.00	429.00 ✓
<b>Total Purchasing Activity</b>				<b>\$1,213.66</b>

KENNETH SCHMIESING  
5563-7500-6557-5571

CREDITS  
\$0.00

PURCHASES  
\$19.98

CASH ADV  
\$0.00

**TOTAL ACTIVITY**  
\$19.98

ACCOUNTING CODE:

**Purchasing Activity**

Post Date	Tran Date	Reference Number	Transaction Description	Amount
06-09	06-08	55483820161400008640359	WAL-MART #1433 CELINA OH	19.98 ✓
<b>Total Purchasing Activity</b>				<b>\$19.98</b>

CONNIE ROSE  
5563-7501-5046-8116

CREDITS  
\$0.00

PURCHASES  
\$15,204.12

CASH ADV  
\$0.00

**TOTAL ACTIVITY**  
\$15,204.12

ACCOUNTING CODE:

**Purchasing Activity**

Post Date	Tran Date	Reference Number	Transaction Description	Amount
06-01	05-29	55429500150637672990648	NESSY LEARNING LLC 7275384147 FL	192.00 ✓
06-03	06-02	25247800154000160203284	DAVIS AND NEWCOMER ARCADIA OH P.O.S.: 49498 SALES TAX: 0.00	401.06 ✓
06-03	06-03	55460290155069107751010	PHONAK HEARING SYS 8007777333 IL	286.28 ✓
06-05	06-04	85500390156900019415128	OHIO ACTE 614-8902283 OH	469.00 ✓

# J.P.Morgan

JPMORGAN CHASE BANK NA  
 PO BOX 15918  
 MAIL SUITE DE1-1404  
 WILMINGTON DE 19850

ACCOUNT NUMBER	5563 7579 0004 4218
PAYMENT DUE DATE	08/14/2020
AMOUNT DUE	\$13,198.22
CURRENT BALANCE	\$13,198.22

Remit To: JPMORGAN CHASE BANK NA  
 P.O. BOX 4475  
 CAROL STREAM, IL 60197-4475

AMOUNT  
 ENCLOSED \$

CELINA CITY SCHOOLS  
 THOMAS SOMMER  
 585 E LIVINGSTON ST  
 CELINA OH 45822-1742

##T0000114

556375790004421801319822013198226

PLEASE TEAR PAYMENT COUPON AT PERFORATION

## STATEMENT MESSAGES

## COMMERCIAL ACCOUNT SUMMARY

ORGANIZATION NAME: CELINA CITY SCHOOLS  
 ACCOUNT NUMBER: 5563757900044218

CLOSING DATE	07-31-20	PREVIOUS BALANCE	16,913.75
CREDIT LIMIT	150,000	PURCHASES AND OTHER CHARGES	13,627.22
AVAILABLE CREDIT	136,802	CASH ADVANCES	.00
		CREDITS	429.00
FOR CUSTOMER SERVICE CALL: 1-800-316-6056		PAYMENTS	16,913.75-
FOR TTY/TDD SERVICE CALL: 1-800-955-8080		LATE PAYMENT CHARGES	.00
		CASH ADVANCE FEE	.00
SEND BILLING INQUIRIES TO: JPMORGAN CHASE BANK NA COMMERCIAL CARD SOLUTIONS P.O. BOX 2015 MAIL SUITE IL1-6225 ELGIN, IL 60121		FINANCE CHARGES	.00
		<b>NEW BALANCE</b>	<b>13,198.22</b>
		TOTAL PAYMENT DUE	13,198.22
		DISPUTED AMOUNT	.00



ACCT. NUMBER: 5563 7579 0004 4218

CELINA CITY SCHOOLS

COMMERCIAL ACCOUNT ACTIVITY				
CELINA CITY SCHOOLS 5563-7579-0004-4218				TOTAL COMMERCIAL ACTIVITY \$16,913.75CR
ACCOUNTING CODE:				
Post Date	Tran Date	Reference Number	Transaction Description	Amount
07-14	07-14		AUTO PAYMENT DEDUCTION	16,913.75 CR

INDIVIDUAL CARDHOLDER ACTIVITY					
AMY ESSER 5563-7500-2990-4743		CREDITS \$429.00	PURCHASES \$272.98	CASH ADV \$0.00	TOTAL ACTIVITY \$156.02R
ACCOUNTING CODE:					
Purchasing Activity					
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
07-14	07-13	75337000196390000456231	A BLOOM FLOWERS AND GI 4196293226 OH P.O.S.: 100035859 SALES TAX: 0.00	50.00	
07-20	07-19	55432860201200627314091	APPLE.COM/US 800-676-2775 CA P.O.S.: 185147 SALES TAX: 0.00	429.00 CR	
07-21	07-20	55480770203026927286550	ZOOM.US 8887999666 CA P.O.S.: P-33941313 SALES TAX: 0.00	199.90	
Total Purchasing Activity				\$179.10 CR	
Travel Activity					
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
07-17	07-16	55432860198200831771502	UPS*1ZVT222H4200019215 800-811-1648 GA P.O.S.: ATTN RMA# 3255774 SALES TAX: 0.00	23.08	
Total Travel Activity				\$23.08	
THOMAS S SOMMER 5563-7501-5068-7513		CREDITS \$0.00	PURCHASES \$648.00	CASH ADV \$0.00	TOTAL ACTIVITY \$648.00
ACCOUNTING CODE:					
Purchasing Activity					
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
07-14	07-13	85182440195980014756651	OHIO ASSOCIATION OF SC 6144319116 OH P.O.S.: 100913113254 SALES TAX: 45.21	648.00	
Total Purchasing Activity				\$648.00	
CONNIE ROSE 5563-7581-7533-3203		CREDITS \$0.00	PURCHASES \$12,706.24	CASH ADV \$0.00	TOTAL ACTIVITY \$12,706.24
ACCOUNTING CODE:					
Purchasing Activity					
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
07-16	07-15	25247800197001394067007	DAVIS AND NEWCOMER ARCADIA OH P.O.S.: 23330 SALES TAX: 0.00	222.00	
07-16	07-15	55429500187637478874066	RAMSEY SOLUTIONS 8773782667 TN	3,445.25	

<b>Non-Federal Match</b>			
<b>*FINAL* May 2020</b>			
<b>In-Kind</b>	<b>Hours</b>	<b>Rate / hour</b>	<b>Total</b>
<b>Celina City Schools--Administrative / Support Personnel</b>			
Superintendent - \$11,065.60 / year			\$922.13
Treasurer's Office - Treasurer (IS) \$6323.20 / year			\$526.93
Treasurer's Office - Asst Treasurer (CR) \$3952.00 / year			\$329.33
Treasurer's Office - Admin Asst (SB) \$5532.00 / year			\$461.00
Fringe for All(Supt, Treas Office, IT, Speech, ELL, Jen&Jeff) - \$2391.00/yr			\$199.25
Technology Support - (CH) \$7,113.60 / year			\$592.80
Technology Support - (CS) \$2,371.20 / year			\$197.60
Benefits for Speech Therapist & Custodian - \$56,150.00/yr			\$4,679.17
Speech Therapist - \$42,416.00 / (Sept-May)			\$4,712.89
ELL Tutor - \$1,848 / year (Sept-May)			\$205.33
Itinerant Teachers - \$58,234.04 / (Sept-May) (Classroom) (2)			\$6,470.45
Board of Education		\$57.07	\$0.00
ESC Staff-VS		\$58.80	\$0.00
ESC Staff-TN		\$68.78	\$0.00
ESC Staff-SG		\$34.35	\$0.00
A. A. Itinerant		\$27.74	\$0.00
D. D. Itinerant		\$46.20	\$0.00
Special Ed-Tracey D		\$49.77	\$0.00
Special Ed-Andre W		51.95	\$0.00
Transportation			
		<b>Sub Total</b>	<b>\$19,296.88</b>
<b>Building Usage</b>			
Utilities - \$17,136 / year			\$1,428.00
Custodian - \$65,328 / year + retro amount			\$5,666.92
Maintenance - \$13,575 / year			\$1,131.25
Summer Custodian - July		\$9.75	\$0.00
Custodian / Paper Supplies			
		<b>Sub Total</b>	<b>\$8,226.17</b>
<b>Volunteers (from In-Kind Sheets)</b>			
Cafeteria Helpers	0	\$11.91	\$0.00
Tri-Star Students	0	\$17.65	\$0.00
College Students / Interns	0	\$17.65	\$0.00
Classroom - Parent / Community	10.25	\$17.65	\$180.91
At Home Activities	67	\$17.65	\$1,182.55
FA Assistant - Parent / Community	0	\$17.65	\$0.00
Office Helpers	0	\$15.23	\$0.00
Bus Aide	0	\$12.48	\$0.00
Policy Council (includes April, did not have info)	13	\$40.95	\$532.35
Mileage		\$0.580	\$0.00
Miscellaneous Meetings--			
		<b>Sub Total</b>	<b>\$1,895.81</b>
<b>Goods &amp; Services</b>			
CJ's Highmarks for Policy Council - 20% discount (Do this calculation for regular price (Amt Pd / .80=Reg Price)		20.0%	\$0.00
Monetary Donation			
Goods & Services Donation			
Conscious Discipline \$10,800 / (8 months Sept 2019-Apr 2020)			
Conscious Discipline \$ / (8 months Sept 2020-Apr 2021)			\$0.00
Foundations Behavioral Health-Discount on MHC fees	39	\$25.00	\$975.00
Foundations Behavioral Health-Kinship / Speaker		\$100.00	\$0.00
Four-U Office--Discount			\$233.13
Misc. Discount on Goods / Services			
		<b>Sub Total</b>	<b>\$1,208.13</b>
<b>Total This Month</b>			<b>\$30,626.99</b>
In-Kind Needed Each Month: \$37,811.17		Annual required inkind	\$453,734.00
		Inkind needed to date	\$250,598.97

## OHS Fiscal Flexibilities: IM 20-03

- **Abbreviated non-competitive continuation requests (Item 4)**
  - Abbreviated applications due between April 1 and December 30
  - Grant application components:
    - Budget and program schedule tabs
    - Budget justification (Section II) of grant application instructions
    - Other applicable tabs, with supporting documents (Chart on Page 4 of application instructions)
    - Non-federal match waivers can be requested through SF-424 & SF-424A
    - Statement confirming governing body and Policy Council members available for contact have given approval
  - Not applicable to competitive or baseline applications

*Kenney  
Danner*





## Coronavirus Disease 2019 (COVID-19) Fiscal Flexibilities

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 [eclkc.ohs.acf.hhs.gov/policy/im/acf-im-hs-20-03](https://eclkc.ohs.acf.hhs.gov/policy/im/acf-im-hs-20-03)

[View the Latest Coronavirus Disease 2019 \(COVID-19\) Updates from the Office of Head Start »](#)

## Coronavirus Disease 2019 (COVID-19) Fiscal Flexibilities ACF-IM-HS-20-03

U.S. Department  
of Health and Human Services

ACF  
Administration for Children and Families

1. **Log Number:** ACF-IM-HS-20-03
2. **Issuance Date:** 05/21/2020
3. **Originating Office:** Office of Head Start
4. **Key Words:** Coronavirus Aid; COVID-19; Fiscal Flexibilities; Fiscal Year (FY) 2020

### Information Memorandum

**To:** All Head Start and Early Head Start Agencies and Delegate Agencies

**Subject:** Coronavirus Disease 2019 (COVID-19) Fiscal Flexibilities

**Information:**

On March 30, 2020, the Administration for Children and Families (ACF) issued [IM-ACF-OA-2020-01 ACF Grant Flexibilities in Conducting Human Service Activities Related to or Affected by COVID-19](#) [PDF, 192KB]. It provides guidance related to fiscal flexibilities and waivers affecting grant applications, no-cost extensions, allowable costs, extension of certain deadlines, procurement, prior approvals, indirect cost rates, and single audit submissions.

This Information Memorandum (IM) describes how the Office of Head Start (OHS) is implementing each item from the ACF Memorandum. Please note that some items are implemented by OHS as issued by ACF and others are implemented with noted program-specific guidance.

**1. Flexibility with System for Award Management (SAM) registration. (45 CFR §75.205 ; 2 CFR §200.205 )**

ACF is relaxing the requirement for active SAM registration at the time of application in order to expeditiously issue funding. However, Federal awarding agency review of risk posed by applicants at the time of award continues to apply. Current registrants in SAM with active registrations expiring before May 16, 2020, will be afforded a one-time extension of 60 days.

*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, 2020 subject to adjustment at the discretion of OHS.*

**2. Flexibility with application deadlines. (45 CFR §75.202 ; 2 CFR §200.202 )**

ACF is providing flexibility with regard to the submission of competing applications in response to specific announcements. As appropriate, ACF will post specific guidance on its websites and/or provide a point of contact for an Agency program official.

*There are currently no OHS-specific flexibilities with regard to application deadlines. Applicants should continue to submit them on their scheduled due dates. One-time applications, such as those needed to address facility health and safety concerns, will continue to be accepted for consideration. An applicant/grantee must contact their Regional Grants Management officer in the event it is unable to meet a scheduled due date.*

**3. No-cost extensions on expiring awards. (45 CFR §75.308 ; 2 CFR §200.308 )**

To the extent permitted by law and at the respective Program Office's discretion, ACF will consider no-cost extension requests for awards active as of March 31, 2020, and scheduled to expire up to December 31, 2020, for a period of up to twelve (12) months. This will allow time for grantee/recipient assessments, resumption of individual projects, and a report on program progress and financial status to ACF staff. See Item 9 regarding financial, performance, and other reporting.

*Grantees with Head Start awards active as of March 31, 2020 and scheduled to end on or before December 31, 2020 may, at the discretion of OHS, receive a no-cost extension of the project period of their award for up to 12 months, inclusive of any previous extensions. Grantees with awards active during the designated period of March 31, 2020 through December 31, 2020 who require no-cost extensions should submit their extension request to the Regional Grants Management officer as soon as possible to allow time for processing and issuance of a revised notice of award.*

*OHS will address on a case-by-case basis the need for no-cost extensions for project periods 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 because of a designation renewal system competition, OHS de-funding, or grantee relinquishment of an award.*

**4. Abbreviated non-competitive continuation requests. (45 CFR §75.308 ; 2 CFR §200.308 )**

For continuation requests scheduled to come in from April 1, 2020 to December 31, 2020, from projects with planned future support, ACF will accept a brief statement from grantees/recipients to verify that they are in a position to: 1) resume or restore their project activities; and 2) accept a planned continuation award. ACF will post any specific instructions on our website at <https://www.acf.hhs.gov/coronavirus> . ACF will examine the need to extend this approach on subsequent continuation award start dates as grantees/recipients have an opportunity to assess their situations.

*OHS is accepting abbreviated narrative information in support of continuation applications due between April 1 and December 31, 2020. A grantee submitting an application for a non-competitive continuation award during the noted period must complete the budget and schedule tables within 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. Previously published guidance around non-federal match waiver requests and governing body and Policy Council approvals is also applicable to continuation applications. Submission of the noted information indicates the applicant's intent to resume or restore their project activities and accept the continuation award once issued.*

**5. Allowability of salaries and other project activities.** (45 CFR §75.403 , 45 CFR §75.404 , 45 CFR §75.405 , 45 CFR §75.430 , 45 CFR §75.431 , 45 CFR Part 75 Subpart E – Cost Principles ; 2 CFR §200.403 , 2 CFR §200.404 , 2 CFR §200.405 , 2 CFR §200.430 , 2 CFR §200.431 , 2 CFR Part 200 Subpart E – Cost Principles )

To the extent permitted by law, ACF will allow grantees/recipients to continue to charge salaries and benefits to their currently active awards consistent with the grantees/recipients' policy of paying salaries (under unexpected or extraordinary circumstances) from all funding sources, Federal and non-Federal. Grantees/recipients will be permitted to amend/create emergency policies in order to put emergency contingencies in place. ACF will allow other allowable costs (e.g., program-related, allocable, reasonable) that are necessary to resume activities supported by the award to be charged to their awards, consistent with applicable Federal cost principles and the benefit to the project. ACF will evaluate the grantee's/recipient's ability to resume the project activity in the future and the appropriateness of future funding, as done under normal circumstances based on subsequent progress reports and other communications with the grantee/recipient. ACF will require grantees/recipients to maintain appropriate records and cost documentation as required by 45 CFR §75.302 (2 CFR §200.302 ) (financial management) and 45 CFR §75.361 (2 CFR §200.333 ) (record retention), to substantiate the charging of any salaries and other project activities costs related to interruption of operations or services. Grantees/Recipients are prohibited from using grant funds for costs that are reimbursed or compensated by other federal or state programs that provide for such benefits, including but not limited to the Small Business Administration's Paycheck Protection Program, the \$100 billion in the Public Health and Social Services Emergency Fund, or unemployment compensation.

*OHS has previously issued guidance related to ongoing payment of salary and benefits to employees during the COVID-19 outbreak and related center closures. Review:*

- COVID-19: Staff Wages and Benefits

- [Update to Wages and Benefits Flexibility During the COVID-19 Pandemic](#)
- [Responding to Head Start Grantee Questions on COVID-19](#)

*In summary, OHS has directed grantees to continue to pay regularly scheduled wages and benefits to employees unable to report to their usual work location because of COVID-19. Continued pay and benefits assures that families and children receive services to the full extent possible during center closures and employees are ready to report to work when centers re-open. This flexibility does not extend to non-COVID-19 related closures during which employees would not otherwise be paid, such as summer breaks.*

**6. 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 )**

To the extent permitted by law, ACF will allow grantees/recipients who incur costs related to the cancellation of events, travel, and/or other activities necessary and reasonable for the performance of the award, or the pausing and restarting of grant funded activities **due to the public health emergency**, to charge these costs to their award without regard to allowability of costs, reasonable costs, and allocable costs. ACF will allow grantees/recipients to charge the full cost of cancellation when the event, travel, and/or other activities are conducted under the auspices of the grant. **Grantees/recipients should not assume additional funds will be available should the charging of cancellation or other fees result in a shortage of funds to eventually carry out the event, travel, and/or other activities.** ACF will require grantees/recipients to maintain appropriate records and cost documentation as required by [45 CFR §75.302](#) ([2 CFR §200.302](#)) (financial management) and [45 CFR §75.361](#) ([2 CFR §200.333](#)) (record retention), to substantiate the charging of any cancellation or other fees related to interruption of operations or services **due to the public health emergency**. As appropriate, ACF will post additional guidance on specific types of costs on its websites and/or provide a point of contact for an Agency program official.

*OHS recognizes that delivery of Head Start and Early Head Start services and family supports during the COVID-19 outbreak is both challenging and complex, especially when many families are isolated within their homes and may have experienced changes in life circumstances, such as job layoffs. In this unprecedented service environment, OHS understands costs that are necessary and reasonable for the performance of a Head Start award may be very different from allowable costs during normal operations. Circumstances in local communities may also vary significantly from state to state and within geographic areas. Grantees are expected to use prudent judgment and their knowledge of service populations and community circumstances to determine what expenses are necessary and reasonable to maintain services and, when possible, re-open centers. It will be important for grantees to document that costs incurred are necessary, reasonable, and allocable to the program's COVID-19 response for enrolled children and their families.*

**7. Prior approval requirement waivers. ([45 CFR §75.407](#) ; [2 CFR §200.407](#) )**

To the extent permitted by law and at the respective Program Office's discretion, ACF will waive existing requirements to seek prior approval for allowable costs within program-specific authorities to effectively address the public health emergency response. However, grantees/recipients may

continue to seek prior approval to avoid any potential disallowance or dispute based on unreasonableness or allocability for the allowable cost proposed or charged to the Federal award related to COVID-19. Grantees/recipients should remain in communication with Office of Grants Management (OGM) and must continue to act within existing guidelines for use of Federal funds. This temporary flexibility does not make unallowable expenses allowable under a Federal award. **For those selected items of cost that are not directly related to COVID-19, the prior approval requirements remain in effect.** 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 memorandum](#) [PDF, 192KB]. ACF is requiring grantees/recipients to maintain appropriate records and cost documentation as required by [45 CFR §75.302](#) ([2 CFR §200.302](#)) (financial management) and [45 CFR §75.361](#) ([2 CFR §200.333](#)) (record retention), to substantiate the charging of any cancellation or other fees related to interruption of operations or services. As appropriate, ACF will post additional guidance on specific types of costs being allowed (or not allowed) on its websites and/or will provide a point of contact for an ACF program official.

*Grantees may use funds from their current operating awards to respond to and recover from the impacts of COVID-19. For expenses necessary to respond to COVID-19, OHS grantees may utilize the following waivers of prior approval requirements. These waivers do not apply to COVID-specific summer program awards.*

- 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 20, 2020 and December 31, 2020.*
- b. *Budget modifications ([45 CFR §75.308\(e\)](#)). In order to allow grantees more flexibility to spend funds as needed to respond to COVID-19 and, when possible, quickly move to re-open closed centers, prior approval is waived for budget transfers between direct cost categories for an aggregate amount not to exceed \$1 million between January 20, 2020 and December 31, 2020.*
- 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 20, 2020 and December 31, 2020 to obtain goods and services needed for COVID-19 response and recovery.*

**8. Exemption of certain procurement requirements. ([45 CFR §75.328](#) , [45 CFR §75.330](#) ; [2 CFR §200.319\(b\)](#) , [2 CFR §200.321](#) )**

As appropriate, ACF will waive the procurement requirements related to geographical preferences and contracting with small and minority businesses, women's business enterprises, and labor surplus area firms.

*OHS does not have Head Start-specific guidance associated with this flexibility. The exemption of certain procurement requirements noted above applies as stated to Head Start grantees.*



**9. Extension of financial, performance, and other reporting. (45 CFR §75.341 , 45 CFR §75.342 , 45 CFR §75.343 ; 2 CFR §200.327 , 2 CFR §200.328 , 2 CFR §200.329 )**

ACF will allow grantees to delay submission of financial, performance and other reports up to three (3) months beyond the normal due date. Grantees will be allowed to continue to draw down Federal funds without the timely submission of these reports. However, these reports must be submitted at the end of the postponed period. In addition, ACF will waive the requirement for recipients to notify the agency of problems, delays or adverse conditions related to COVID-19 on a grant by grant basis (45 CFR §75.342(d)(1) ; 2 CFR §200.328(d)(l) ).

*The extension of financial performance and other reporting noted above applies as stated to Head Start grantees, except that grantees must continue to submit open/closed center status reports and enrollment information without postponement.*

**10. Extension of currently approved indirect cost rates. (45 CFR §75.414.(c) ; 2 CFR §200.414(c) )**

The flexibility to extend currently approved indirect cost rates is the responsibility of the HHS Program Support Center, Cost Allocation Services (PSC/CAS) . Grantees/recipients are instructed to contact PSC/CAS with any cost allocation and indirect cost rate questions. The contact information for PSC/CAS is available at <https://rates.psc.gov/fms/dca/map1.html> . Visit the [disclaimer page](#) . As a courtesy, grantees/recipients are encouraged to copy their respective assigned OGM specialist.

*OHS does not have Head Start-specific guidance associated with this flexibility and the extension of currently approved indirect cost rates noted above applies as stated to Head Start grantees.*

**11. Extension of closeout. (45 CFR §75.381 ; 2 CFR §200.343 )**

ACF will allow the grantee/recipient to delay submission of any pending financial, performance, and other reports required by the terms of the award for the closeout of expired projects, provided that proper notice about the reporting delay is given by the grantee/recipient to the Agency. This delay in submitting closeout reports may not exceed one year after the award expires.

*OHS grantees with project periods ending between April 1 and December 31, 2020 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 designation renewal system competition, OHS de-funding, or grantee relinquishment of an award.*

**12. Extension of Single Audit submission. (45 CFR §75.512 ; 2 CFR §200.512 )**

As permitted under the OMB M-20-17 memo [PDF, 5MB], ACF will allow grantees/recipients and subrecipients that have not yet filed their single audits with the Federal Audit Clearinghouse as of the date of the issuance of this memorandum and that have fiscal year-ends through June 30, 2020, to delay the completion and submission of the Single Audit reporting package, as required under Subpart F of 45 CFR §75.501 (2 CFR §200.501 ) (audit requirements), to six (6) months beyond the normal due date. This extension does not require individual grantees/recipients and subrecipients to seek approval for the extension by ACF or oversight agency for audit; however, grantees/recipients and sub-recipients should maintain documentation of the reason for the delayed filing. Grantees/recipients and subrecipients taking advantage of this extension would still qualify as a "low-risk auditee" under the criteria of 45 CFR §75.520(a) (2 CFR §200.520(a) ) (low-risk auditee criteria).

*OHS does not have Head Start-specific guidance associated with this flexibility. The extension of single audit submission information noted above applies as stated to Head Start grantees.*

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

/ Dr. Deborah Bergeron /

Dr. Deborah Bergeron  
Director  
Office of Head Start  
Office of Early Childhood Development

See PDF Version of Information Memorandum:  
Coronavirus Disease 2019 (COVID-19) Fiscal Flexibilities [PDF, 127KB]  
Historical Document

Turtle Troop AM	9 Students attend Mon – Thurs	Student Calendar remains the same
Turtle Troop PM	9 Students attend Mon – Thurs	Student Calendar remains the same
Lighthouse AM	9 Students attend Mon- Thurs	Student Calendar remains the same
Lighthouse PM	9 Students attend Mon – Thurs	Student Calendar remains the same
SSC	9 Students attend Mon – Thurs	Student Calendar changes & 9 virtual
Lakeside	9 Students attend Mon – Thurs	Student Calendar changes & 9 virtual
Rockford	9 Students attend Mon – Thurs Lower hours to 6 / day	Student Calendar remains the same 9 virtual
Captain’s Crew AM	9 students attend Mon – Thurs	Student calendar changes
Captain’s Crew PM	9 students attend Mon – Thurs	Student calendar changes
Anchor’s Away AM	9 students attend Mon – Thurs	Student Calendar changes
Anchor’s Away PM	9 students attend Mon – Thurs	Student Calendar changes
99 students receive center-based		
27 students receive virtual		
126 students/158 slots = 80%	32 slots unserved (temporarily)	

Head Start Program Performance Standard Reference	Head Start Act	Performance Standard	Action Plan	Policy / Procedure	Responsibility	Form
1301 – Program Governance						
1301.1 Purpose		<p>An agency, as defined in part of 1305 of this chapter, must establish and maintain a formal structure for program governance that includes a governing body, a policy council at the agency level, and a policy committee at the delegate level, and a parent committee.</p>	<p>Celina City Schools Board of Education serves as the governing body for Celina City Schools Mercer County Head Start (MCHS) program. MCHS will establish a policy council to share in program governance with the Celina City Schools Board of Education. MCHS has no delegate agencies that require a policy committee. All parents of enrolled children are members of the grantee’s parent committee referred to as the POPs (Parents of Preschoolers) committee.</p>		<p>Director Board of Education</p>	<p>Board of Education membership Policy Council membership Governing Board / Policy Council Handbook</p>
		<p>Governing bodies have a legal and fiscal responsibility to administer and oversee the agency’s Head Start and Early Head Start programs.</p>	<p>The Policy Council and Board of Education share in joint responsibility to administer and provide oversight to MCHS program.</p>			<p>Governing Board / Policy Council Handbook</p>
		<p>Policy Councils are responsible for the direction of the Head</p>	<p>The Director of the Celina City Schools Head Start program provides</p>			<p>Governing Board / Policy Council Handbook</p>

<p>1301.2 Program Governance – Governing Bod</p>	<p>(c) Program Governance- Upon receiving designation as a Head Start agency, the agency shall establish and maintain a formal structure for program governance, for the oversight of quality services for Head Start children and families and for making decisions related to program design and implementation. Such structure shall include the following:</p> <p>(1) GOVERNING BODY-</p> <p>(B) COMPOSITION- The governing body shall be composed as follows:</p> <p>(i) Not less than 1 member shall have a background and expertise in fiscal management or accounting.</p> <p>(ii) Not less than 1 member shall have a background and</p>	<p>Start and Early Head Start programs.</p> <p>(a) Composition. The composition of a governing body must be in accordance with the requirements specified at section 642(c)(1)(B) of the Act, except where specific exceptions are authorized in the case of public entities at section 642 (c)(1)(D) of the Act.</p>	<p>information to the Policy Council to ensure accurate and responsible decision making.</p> <p>Celina City Schools Board of Education is an elected board by the public. Section 642 © (1) (D) applies to the Celina City Schools Board of Education.</p>	<p>Voting Constituents of the Celina City Schools District</p>	<p>Election results</p>
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expertise in early childhood education and development.

(iii) Not less than 1 member shall be a licensed attorney familiar with issues that come before the governing body.

(iv) Additional members shall--

(I) reflect the community to be served and include parents of children who are currently, or were formerly, enrolled in Head Start programs; and

(II) are selected for their expertise in education, business administration, or community affairs.

(v) Exceptions shall be made to the

requirements of clauses (i) through (iv) for

members of a governing body when those members oversee a public entity and are selected to their

positions with the public entity by public election or political appointment.

	<p>(vi) If a person described in clause (i), (ii), or (iii) is not available to serve as a member of the governing body, the governing body shall use a consultant, or another individual with relevant expertise, with the qualifications described in that clause, who shall work directly with the governing body.</p> <p>(D) EXCEPTION- If an individual holds a position as a result of public election or political appointment, and such position carries with it a concurrent appointment to serve as a member of a Head Start agency governing body, and such individual has any conflict of interest described in clause (ii) or (iii) of subparagraph (C)--</p> <p>(i) such individual shall not be prohibited from serving on such body and the Head Start agency shall report such conflict to the Secretary; and</p> <p>(ii) if the position held as a result of public election</p>					
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	<p>or political appointment provides compensation, such individual shall not be prohibited from receiving such compensation</p>	<p>Agencies must ensure members of the governing body do not have a conflict of interest, pursuant to section 642 © (1) © of the Act.</p>	<p>All members of the governing body sign a statement outlining conflict of interest:(C) CONFLICT OF INTEREST—Members of the governing body shall: (i) not have a financial conflict of interest with the Head Start agency (including any delegate agency); (ii) not receive compensation for serving on the governing body or for providing services to the Head Start agency; (iii) not be employed, nor shall members of their immediate family be employed, by the Head Start agency (including any delegate agency); and (iv) operate as an entity independent of staff employed by the Head Start agency.</p>	<p>Mercer County Head Start Code of Conduct for Policy Council and Governing Boards ADM 11</p>	<p>Director Family Engagement Services Manager</p>	<p>Conflict of Interest Policy ADM 12</p>
<p>(C) CONFLICT OF INTEREST- Members of the governing body shall-</p> <ul style="list-style-type: none"> <li>(i) not have a financial conflict of interest with the Head Start agency (including any delegate agency);</li> <li>(ii) not receive compensation for serving on the governing body or for providing services to the Head Start agency;</li> <li>(iii) not be employed, nor shall members of their immediate family be employed, by the Head Start agency (including any delegate agency); and</li> <li>(iv) operate as an entity independent of staff employed by the Head Start agency.</li> </ul>						



<p>(E) RESPONSIBILITIES- The governing body shall—</p> <p>(i) have legal and fiscal responsibility for administering and overseeing programs under this subchapter, including the safeguarding of Federal funds;</p> <p>(ii) adopt practices that assure active, independent, and informed governance of the Head Start agency, including practices consistent with subsection (d)(1), and fully participate in the development, planning, and evaluation of the Head Start programs involved;</p> <p>(iii) be responsible for ensuring compliance with Federal laws (including regulations) and applicable State, tribal, and local laws (including regulations); and</p> <p>(iv) be responsible for other activities, including--</p>	<p>(b) Duties and responsibilities. (1) The governing body is responsible for activities specified at section 642 (c) (1) (E) of the Act.</p>	<p>The governing body is responsible for the safeguarding of federal funds.</p> <p>The governing body participates in the development, planning, and oversight of the MCHS program in collaboration with the Director and management team.</p> <p>The governing body determines the service area of the program utilizing data gleaned from the community needs assessment.</p>	<p>Grant Submission</p> <p>Community Needs Assessment</p>	<p>Board of Education Policy Council Director FESM</p>	<p>Board of Education meeting minutes Policy Council meeting minutes</p>
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	<p>(I) selecting delegate agencies and the service areas for such agencies;</p> <p>(II) establishing procedures and criteria for recruitment, selection, and enrollment of children;</p> <p>(III) reviewing all applications for funding and amendments to applications for funding for programs under this subchapter;</p> <p>(IV) establishing procedures and guidelines for accessing and collecting information described in subsection (d)(2);</p> <p>(V) reviewing and approving all major policies of the agency, including--</p> <p>(aa) the annual self-assessment and financial audit;</p> <p>(bb) such agency's progress in carrying out the programmatic and fiscal provisions in such agency's grant</p>		<p>The governing body determines the procedures and criteria for all aspects of ERSEA following guidance provided by the community needs assessment and internal data from the program.</p> <p>The governing body reviews all applications submitted for funding opportunities.</p>	<p>Eligibility Selection Criteria</p> <p>Agency Recruitment Plan</p>	<p>Board of Education Policy Council Head Start Director</p>	<p>Director's Monthly Report</p>
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	<p>application, including implementation of corrective actions; and</p> <p>(cc) personnel policies of such agencies regarding the hiring, evaluation, termination, and compensation of agency employees;</p> <p>(VI) developing procedures for how members of the policy council are selected, consistent with paragraph (2)(B);</p> <p>(VII) approving financial management, accounting, and reporting policies, and compliance with laws and regulations related to financial statements, including the--</p>		<p>The director provides a monthly report to the governing board satisfying all requirements in subsection (d) (2).</p> <p>The director provides information and guidance to the governing board for all major policies: annual self-assessment, fiscal audit, grant applications, corrective actions, personnel policies, procedure for policy council selection, fiscal policies, fiscal management, all major fiscal expenditures, annual approval of the operating budget, and selection of the auditor. The board must provide approval for all aforementioned items.</p> <p>Celina City Schools Board of Education has established policies for the hiring, evaluation, compensation, and termination of administrative level employees. Included in these policies are areas addressing monitoring of any possible audit findings, conflict of interest, and</p>	<p>Director's Report</p> <p>Self-Assessment Fiscal Policy Manual</p> <p>Interviewing / Hiring / Termination</p>	<p>Head Start Director</p> <p>Board of Education</p> <p>Director</p>	<p>Celina City Schools personnel policies, Union Negotiated contracts</p> <p>Governing Body / Policy Council Program</p>
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	<p>(aa) approval of all major financial expenditures of the agency;</p> <p>(bb) annual approval of the operating budget of the agency;</p> <p>(cc) selection (except when a financial auditor is assigned by the State under State law or is assigned under local law) of independent financial auditors who shall report all critical accounting policies and practices to the governing body; and</p> <p>(dd) monitoring of the agency's actions to correct any audit findings and of other action necessary to comply with applicable laws (including regulations) governing financial statement and accounting practices;</p> <p>(VIII) reviewing results from monitoring conducted under section 641A(c), including appropriate follow up activities;</p> <p>(IX) approving personnel policies and procedures, including policies and</p>		<p>complaints against employees. Celina City Schools Board of Education contracts with attorneys to serve in the event arbitration or mediation would need to be convened.</p> <p>Celina City Schools Board of Education receives guidance and assistance from the director and management team on the development of procedures for the selection of policy council members.</p> <p>Celina City Schools Board of Education is responsible for the approval of financial management policies / procedures ensuring compliance with applicable laws. The Celina City Schools Treasurer along with the Head Start Director provides information to the</p>	<p>Policy Council Nomination / Election</p>	<p>Board of Education Policy Council Head Start Director FESM</p> <p>Board of Education Treasurer Head Start Director</p>	<p>Governance Handbook</p> <p>Financial Policies &amp; Procedures</p>
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	<p>procedures regarding the hiring, evaluation, and compensation, and termination of the Executive Director, Head Start Director, Director of Human Resources, Chief Fiscal Officer, and any other person in an equivalent position with the agency;</p> <p>(X) establishing, adopting, and periodically updating written standards of conduct that establish standards and formal procedures for disclosing, addressing, and resolving--</p> <p>(aa) any conflict of interest, and any appearance of a conflict of interest, by members of the governing body, officers and employees of the Head Start agency, and consultants and agents who provide services or furnish goods to the Head Start agency; and</p> <p>(bb) complaints, including investigations, when appropriate; and</p>		<p>Board of Education to ensure clarification on any and all financial responsibilities / tasks.</p> <p>Celina City Schools Board of Education with guidance provided by the Superintendent and Treasurer chooses / assigns / accepts the auditor responsible for oversight of the program's financial accounting practices.</p> <p>Celina City Schools Board of Education is responsible to monitor any actions of the Head Start program if warranted by a finding within a financial audit.</p> <p>The Head Start Director and management team will make available and review any monitoring reviews / findings / corrective action plans with the governing board.</p> <p>Please see above section (cc). Personnel policies /</p>	<p>Federal Monitoring Results</p>	<p>Head Start Director Management Team</p>	<p>Monitoring Reviews correspondence</p>
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	<p>(XI) to the extent practicable and appropriate, at the discretion of the governing body, establishing advisory committees to oversee key responsibilities related to program governance and improvement of the Head Start program involved</p>	<p>procedures established are written for all employees of Celina City Schools.</p> <p>The governing board with support from the Head Start Director and management team periodically reviews written standards of conduct, impasse procedures, and employee union contracts.</p> <p>Celina City Schools Board of Education may establish any advisory committees as deemed necessary to support any improvements to the Head Start program or additional oversight to program governance.</p>	<p>Standards of Conduct Parent Handbook Internal investigative policy / procedure</p>	<p>Board of Education Policy Council Head Start Director Management Team</p> <p>Board of Education</p>	<p>Parent Complaint Form / Procedure Standards of Conduct Union Negotiated Contract Conflict of Interest statements</p>
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	<p>subsidized by another public agency;</p> <p>(D) monthly reports of meals and snacks provided through programs of the Department of Agriculture;</p> <p>(E) the financial audit;</p> <p>(F) the annual self-assessment, including any findings related to such assessment;</p> <p>(G) the communitywide strategic planning and needs assessment of the Head Start agency, including any applicable updates;</p> <p>(H) communication and guidance from the Secretary; and</p> <p>(I) the program information reports.</p>	<p>(B) Monthly program information summaries;</p> <p>(C) Program enrollment reports, including attendance reports for children whose care is partially subsidized by another public agency;</p> <p>(D) Monthly reports of meals and snacks provided through programs of the Department of Agriculture;</p> <p>(E) the financial audit;</p> <p>(F) the annual self-assessment, including any findings related to such assessment;</p> <p>(G) the communitywide strategic planning and needs assessment of the Head Start agency, including any applicable updates;</p> <p>(H) communication and guidance from the Secretary; and</p> <p>(I) the program information reports.</p>		
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<p>1303.3 Policy Council and policy committee</p>	<p>(a) Establishing policy councils and policy committees. Each agency must establish and maintain a policy council responsible for the direction of the Head Start program at the agency level, and a policy committee at the delegate level. If an agency delegates operational responsibility for the entire Head Start or Early Head Start program to one delegate</p>	<p>(c) Advisory Committee  (2) If a governing body establishes an advisory committee to oversee key responsibilities related to the program governance, it must:  i. Establish the structure, communication, and oversight in such a way that the governing body continues to maintain its legal and fiscal responsibility for the Head Start agency; and,  ii. Notify the responsible HHS official of its intent to establish such an advisory committee.</p>	<p>Celina City Schools Board of Education structure and protocol provides the ability to ensure that all requirements of the entity's duties are completed when committees are developed.   Celina City Schools Board of education communicates directly with the regional office in the event that such committees are developed.</p>	<p>Family Engagement Services Manager</p>	<p>Policy Council membership roster</p>
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	<p>agency, the policy council and policy committee may be the same body.</p>					
	<p>(b) Composition. (1) A program must establish a policy council in accordance with section 642 (c) (2)(B) of the Act, or a policy committee at the delegate level in accordance with section 642(c)(3) of the Act, as early in the program year as possible. Parents of children currently enrolled in each program option must be proportionately represented on the policy council and on the policy committee at the delegate level.</p>	<p>(2) POLICY COUNCIL- (B) COMPOSITION AND SELECTION-</p> <p>(i) The policy council shall be elected by the parents of children who are currently enrolled in the Head Start program of the Head Start agency.</p> <p>(ii) The policy council shall be composed of--</p> <p>(I) parents of children who are currently enrolled in the Head Start program of the Head Start agency (including any delegate agency), who shall constitute a majority of the members of the policy council; and</p> <p>(II) members at large of the community served by the Head Start agency (including any delegate agency), who may include parents of children who were formerly enrolled in the</p>	<p>MCHS program informs parents at the time of enrollment about the opportunity of participating in the policy council. Parents who indicate they are interested in being on policy council are then elected by their peers to serve on policy council for the year. Six seats on policy council are reserved for parents of currently enrolled children. Six seats are reserved for community members, totaling 12 members on policy council. Elections are completed by October each year annually. The Family Engagement Service Manager is responsible to educate local service providers of the opportunity to sit on policy council as a community member.</p>	<p>Policy Council / Nomination / Election</p>	<p>Family Engagement Services Manager</p>	<p>Parent Handbook Policy Council Candidate Information Form Policy Council Ballot</p>

		<p>Head Start program of the agency.</p> <p>(3) POLICY COMMITTEES- Each delegate agency shall create a policy committee, which shall-</p> <p>(A) be elected and composed of members, consistent with paragraph (2)(B) (with respect to delegate agencies);</p> <p>(B) follow procedures to prohibit conflict of interest, consistent with clauses (i) and (ii) of paragraph (2)(C) (with respect to delegate agencies); and</p> <p>(C) be responsible for approval and submission of decisions about activities as they relate to the delegate agency, consistent with paragraph (2) (D) (with respect to delegate agencies).</p>				
	<p>(b) Composition. (2) The program must ensure members of the policy</p>	<p>(C) CONFLICT OF INTEREST- Members of the policy council shall-</p>	<p>Policy Council members cannot have a conflict of interest with MCHS. In</p>	<p>Conflict of Interest</p>	<p>Family Engagement Services Manager</p>	

	<p>council, and of the policy committee at the delegate level, do not have a conflict of interest pursuant to sections 642(c)(2)(C) and 642(c)(3)(B) of the Act. Staff may not serve on the policy council or policy committee at the delegate level except parents who occasionally substitute as staff. In the case of tribal grantees, this exclusion applies only to tribal staff who work in areas directly related to or which directly impact administrative, fiscal, or programmatic issues.</p>	<p>(i) not have a conflict of interest with the Head Start agency (including any delegate agency); and  i. not receive compensation for serving on the policy council or for providing services to the Head Start agency.  (B) follow procedures to prohibit conflict of interest, consistent with clauses (i) and (ii) of paragraph (2)</p>	<p>addition, policy council members cannot receive compensation for services provided to the grantee by serving on policy council. Staff cannot serve on policy council. Parents of currently enrolled children who provide substitute services to the program on an <u>occasional basis</u> MAY serve on policy council.</p>		
<p>(C) Duties and responsibilities (1). A policy council is responsible for activities specified at section 642©(2) (D) of the Act.</p>	<p>(D) RESPONSIBILITIES—  The policy council shall approve and submit to the governing body decisions about each of the following activities:  (i) Activities to support the active involvement of parents in supporting program operations, including policies to ensure that the Head Start agency is responsive to community and parent needs.  (ii) Program recruitment, selection,</p>	<p>Policy Council meetings will always be scheduled and conducted prior to the monthly meeting of Celina City Schools Board of Education. This allows the policy council to submit decisions to the Board in a timely &amp; effective manner.   The Director and Program Managers provide guidance and information to the policy council on:  Parent engagement, ERSEA, applications for funding opportunities, program budgets and policies, bylaws</p>	<p>Policy Council meetings will always be scheduled and conducted prior to the monthly meeting of Celina City Schools Board of Education. This allows the policy council to submit decisions to the Board in a timely &amp; effective manner.   The Director and Program Managers provide guidance and information to the policy council on:  Parent engagement, ERSEA, applications for funding opportunities, program budgets and policies, bylaws</p>	<p>Director  Program  Managers</p>	<p>Program  Planning  Calendar</p>

		<p>and enrollment priorities.</p> <p>(iii) Applications for funding and amendments to applications for funding for programs under this subchapter, prior to submission of applications described in this clause.</p> <p>(iv) Budget planning for program expenditures, including policies for reimbursement and participation in policy council activities.</p> <p>(v) Bylaws for the operation of the policy council.</p> <p>(vi) Program personnel policies and decisions regarding the employment of program staff, consistent with paragraph (1) (E) (iv) (ix), including standards of conduct for program staff, contractors, and volunteers and criteria for the employment and dismissal of program staff.</p> <p>(vii) Developing procedures for how members of the policy council of the Head</p>	<p>for policy council, personnel policies, employment of program staff, election of policy council members, and the service area of the grantee. Policy Council members make decision and submit approvals to the Celina City Schools Board of Education for consideration.</p> <p>A Celina City Schools Board of Education member sits on Policy Council as a non-voting member to serve as a liaison between the two entities.</p>		
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		<p>Start agency will be elected.  (viii) Recommendations on the selection of delegate agencies and the service areas for such agencies.</p>				
<p>(C) Duties and Responsibilities (2) A policy council, and a policy committee at the delegate level, must use on-going monitoring results, data on school readiness goals, other information described in 1302.102 , and information described in section 642(d)(2) of the Act to conduct its responsibilities.</p>	<p>(2) CONDUCT OF RESPONSIBILITIES- Each Head Start agency shall ensure the sharing of accurate and regular information for use by the governing body and the policy council, about program planning, policies, and Head Start agency operations, including--  (A) monthly financial statements, including credit card expenditures;  (B) monthly program information summaries;  (C) program enrollment reports, including attendance reports for children whose care is partially subsidized by another public agency;  (D) monthly reports of meals and snacks</p>	<p>Monthly and periodically throughout the program year, the Director of the MCHS program provides the policy council information from ongoing monitoring tools (annually in July), school readiness goals (annually in July), program goal updates (annually in July) and monthly board reports which include:  (2) CONDUCT OF RESPONSIBILITIES—Each Head Start agency shall ensure the sharing of accurate and regular information for use by the governing body and policy council, about program planning, policies, and Head Start agency operations, including all items outlined in the Act.</p>		<p>Director  Program  Managers</p>	<p>Director's  Monthly Report  Program  monitoring tools  School  Readiness data</p>	

		<p>provided through programs of the Department of Agriculture;</p> <p>(E) the financial audit;</p> <p>(F) the annual self-assessment, including any findings related to such assessment;</p> <p>(G) the communitywide strategic planning and needs assessment of the Head Start agency, including any applicable updates;</p> <p>(H) communication and guidance from the Secretary; and</p> <p>(I) the program information reports.</p>				
	<p>(d) Term</p> <p>(1) A member will serve for one year</p> <p>(2) If the member intends to serve for another year, s / he must stand for re-election</p> <p>(3) The policy council, and policy committee at the delegate level, must include in its bylaws how many one-year terms,</p>		<p>MCHS provides governance training annually which informs parents of the term limits of policy council and the requirements to be re-elected each year with a maximum of 5 terms.</p> <p>Included in program governance training is the annual schedule for elections.</p>	<p>Policy Council Nomination / Election</p>	<p>Director Family Engagement Services Manager</p> <p>Family Advocate</p>	<p>Policy Council membership</p> <p>Policy Council election ballot</p>



	<p>not to exceed five terms, a person may serve.  (4) A program must seat a successor policy council, or policy committee at the delegate level, before an existing policy council, or policy committee at the delegate level, may be dissolved.</p>		<p>Elections occur at the end of September annually, ensuring that a new policy council is seated in October and receives program governance training at the first meeting.</p>			
	<p>(e) Reimbursement. A program must enable low-income members to participate fully in their policy council or policy committee responsibilities by providing, if necessary, reimbursements for reasonable expenses incurred by the low-income members</p>	<p>Celina City Schools provides a \$15 stipend to parents to help cover the cost of childcare while attending to policy council duties. Celina City Schools recognizes that all parents of enrolled children would be considered "low income".</p>	<p>Policy Council  Stipend</p>	<p>Family Engagement  Services Manager  Head Start  Secretary</p>	<p>Attendance  Roster  Purchase Order</p>	
<p>1301.4  Parent committees</p>	<p>(a) Establishing parent committees  A program must establish a parent committee comprised exclusively of parents of currently enrolled children as early in the program year as possible.  This committee must be established at the center level for center-based programs and at the local</p>	<p>During enrollment and orientation, the Director, Family Engagement Services Manager, and Family Advocate inform parents of the various opportunities for parent engagement. These opportunities are listed and described within the parent handbook as well.  All parents of currently enrolled children are automatic members of the</p>	<p>Orientation  Parent Handbook  Family Interest Survey</p>	<p>FESM  Family Advocates</p>		

	<p>program level for other program options. When a program operates more than one option, parents may choose to have a separate committee for each option or combine memberships. A program must ensure that parents of currently enrolled children understand the process for elections to the policy council or policy committee and other leadership opportunities.</p>		<p>parent committee referred to as POPS (Parent of Preschoolers). Utilizing information gathered from the family interest survey, family engagement staff works closely with parents to develop meeting agendas covering topics of interests for parents. Policy Council elections are expressed verbally to parents during the enrollment process and are also included within the parent handbook.</p>		
	<p>(b) Requirements of parent committees. Within the parent committee structure, a program may</p>		<p>Family Engagement staff utilizes POPs meetings to solicit input from parents on program operations including curriculum ideas,</p>	<p>Family Engagement Services Manager Family Advocate</p>	<p>Attendance Roster POPs meeting minutes</p>

<p>1301.5 Training</p>	<p>determine the best methods to engage families using strategies that are most effective in their community, as long as the program ensures the parent committee carries out the following minimum responsibilities: (1) Advise staff in developing and implementing local program policies, activities, and services to ensure they meet the needs of children and families (2) Have a process for communication with the policy council and policy committee; and (3) Within the guidelines established by the governing body, policy council or policy committee, participate in the recruitment and screening of Early Head Start and Head Start employees.</p>		<p>school readiness objectives, program policies, and program goals.</p> <p>Policy Council minutes are provided to members of the parent committee. Members of the parent committee may submit through written form information to the policy council or may attend a policy council meeting to address the council in person.</p> <p>Whenever possible, parents are included in the recruitment / interviewing process of potential employees.</p>		<p>Policy Council meeting minutes</p>
	<p>An agency must provide appropriate training and technical assistance or orientation to the governing body, and advisory committee members, and the policy</p>		<p>Annually in October, the Director and Family Engagement Services Manager provide governance training to the members of the Board of Education and newly seated</p>	<p>FESM Director</p>	<p>Attendance Roster</p>

<p>1301.6 Impasse procedures</p>	<p>council, including training on program performance standards and training indicated in 1302.12(m) to ensure the members understand the information they receive and can effectively oversee and participate in the programs in the Head Start agency. 1302.12(m) references eligibility training</p>		<p>Policy Council. Resources used to provide this training come directly from the T/TA system and ECKLC website. ERSEA final rule (3/15) training is provided at this time as well.</p>		
<p>(a) To facilitate meaningful consultation and collaboration about decisions of the governing body and the policy council, each agency's governing body and policy council jointly must establish written procedures for resolving internal disputes between the governing board and policy council in a timely manner that include impasse procedures. These procedures must: (1) Demonstrate that the governing body considers proposed decisions from the policy council and that the policy council considers proposed decisions from the governing body;</p>			<p>MCHS provides members of the governing board and policy council with a handbook for governance procedures for the Head Start program. In the policy and procedures section of the handbook, includes impasse procedures which include: resolving internal disputes, use of arbitration, and mediation. Annually, the handbook is reviewed by the governing bodies for any possible revisions and updates.</p>	<p>FESM Director</p>	<p>Board of Education Policy Council Shared Governance Handbook</p>

(2) If there is a disagreement, require the governing body and the policy council to notify the other in writing why it does not accept a decision; and,  
(3) Describe a decision-making process and a timeline to resolve disputes and reach decisions that are not arbitrary, capricious, or illegal.  
(b) if the agency's decision-making process does not result in resolution and an impasse continues, the governing body and policy council must select a mutually agreeable third party mediator and participate in a formal process of mediation that leads to a resolution of the dispute.  
© For all programs except American Indian and Alaska Native programs, if no resolution is reached with a mediator, the governing body and policy council must select a mutually agreeable arbitrator whose decision is final.

## Cost Allocation Plan

Celina City Schools ECE program and Celina City Schools Head Start program State-funded preschool children and federally – funded preschool children are assigned to Captain’s Crew. There are 13 state – funded ECE slots embedded in a Head Start classroom. The total ECE Grant Award is \$52,000. The primary function of the state ECE program is to provide early childhood education to 4-year-old children. The \$52,000 will be allocated directly to the Head Teacher salary, fringe, and benefits. The Head Teacher is the staff member responsible for the state requirements (developmental screenings, ELA – required assessment and reporting tool for ECE students, and parent teacher conferences). The Head Teacher fringe, and benefits above the \$52, 000 will be allocated to the Head Start grant (see chart below). The Head Start grant will cover the costs associated with supplies and professional development as these areas are required by the Head Start Program Performance Standards. Supplies will remain with the Head Start program and staff professional development will benefit the Head Start agency / program.

<b>Staff</b>	<b>Category</b>	<b>Proposed FY 2021 / State</b>	<b>Proposed FY 2021 / Federal</b>
<i>Head Teacher</i>	Salary	31,400	12,464
	Fringe / Benefits	20,600	7,824
	Total	52,000	20,288
<i>% allocation</i>		72%	28%

Celina City School District oversees fiscal and administrative functions for state – funded ECE.

# Mercer County Head Start Policies and Procedures

<b>P/P Topic:</b>	Policy Council Stipend	<b>P/P #:</b>	
<b>Part:</b>	1301	<b>PC Approval Date:</b>	
<b>Subpart:</b>		<b>Last Reviewed Date:</b>	
<b>Section Title(s):</b>	<i>Policy Council &amp; policy committee</i>	<b>Implementation Responsibility:</b>	FESM
<b>Related Performance Standard(s):</b>	1301.3(e)	<b>Monitoring Responsibility:</b>	Treasurer

<b>(A) Policy</b>	(e) Reimbursement. A program must enable low-income members to participate fully in their policy council or policy committee responsibilities by providing, if necessary, reimbursements for reasonable expenses incurred by the low-income members
<b>(B) Responsibility</b>	FESM
<b>(C) Procedure</b>	<p>Celina City Schools provides a \$15 stipend to parents to help cover the cost of childcare while attending to policy council duties. Celina City Schools recognizes that all parents of enrolled children would be considered “low income”.</p> <p>FESM creates a PO request for \$15 / each active parent Policy Council member. Once check is presented to FESM, FESM is to cash check maintaining all financial records with funds. FESM distributes funds to Policy Council members for their attendance at the meeting and obtains their signature on cash receipt form.</p> <p>Any remaining funds as well as cash receipt form are submitted to Treasurer’s office for reconciliation. Copies are maintained in Head Start office PO books as well.</p>





# 2020 - 2021 CALENDAR

## Part-Day Student (Turtle Troop, Light House Leaders) 3.5 hrs / day

133

F	First Day For Students
L	Last Day For Students
■	No School
T	Teacher In-Service Day, No School
■	Make up Days

August				
M	T	W	T	F

September				
M	T	W	T	F
			9	10
14	15	16	17	
21	22	23	24	
28	29	30		

**Labor Day**

October				
M	T	W	T	F
			1	
5	6	7	8	
9	10	11	12	
19	20	21	22	
26	27	28	29	

November				
M	T	W	T	F
2	3	4	5	
9	10	11	12	
16	17	18	19	
23	24			
30				

**Thanksgiving Break**

January				
M	T	W	T	F
	5	6	7	
11	12	13	14	
	19	20	21	22
25	26	27	28	

**Christmas Break**  
**Martin Luther King Day**

February				
M	T	W	T	F
1	2	3	4	
8	9	10	11	12
16	17	18		
22	23	24	25	

**President's Day**

April				
M	T	W	T	F
		6	7	8
12	13	14	15	
19	20	21	22	
26	27	28	29	

**Easter Break**

July				
M	T	W	T	F

December				
M	T	W	T	F
	1	2	3	
7	8	9	10	
14	15	16	17	
21	22			

**Christmas Break**

March				
M	T	W	T	F
1	2	3	4	
8	9	10	11	
15	16	17	18	
22	23	24	25	
29	30	31		

June				
M	T	W	T	F

Scheduled 2-hr delays: 10/30, 11/25, 2/15, 4/23, 5/7

3  
4  
4  
3  
14

8  
12  
12  
8  
5  
45

8  
12  
11  
12  
7  
50

5  
7  
4  
4  
4  
24  
133

