

## Head Start Monthly Report January 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: \$2,360.64

|       |            |            |                   |
|-------|------------|------------|-------------------|
| 12/4  | CRICUT     | \$1,227    | Ed Staff          |
| 12/9  | Lowe's     | \$259      | Parent Engagement |
| 12/11 | Lowe's     | \$59.70 CR | Credit            |
| 12/6  | American   | \$462.60   | A Esser           |
| 12/6  | American   | \$64.74    | A Esser           |
| 12/9  | Doubletree | \$109.00   | A Esser           |
| 12/9  | Doubletree | \$3.95     | Credit            |
| 12/9  | Doubletree | \$179.03   | W Langston        |
| 12/9  | Doubletree | \$175.08   | S Stammen         |
| 12/11 | Doubletree | \$26.08 CR | Credit            |
| 12/11 | Doubletree | \$26.80 CR | Credit            |

#### B. Program Information Summary

While December may have been a short month it was very busy. The Director participated in several community and state committees including OCALI training on Interagency

Agreements / Transitions with ESC and HMG, OHSAI board meeting, conference, Ohio Futures Group, and Census training with other Mercer County leaders. Internally, the Director provided training and technical assistance to a variety of staff including the family strengths assessment for family advocates, recruitment meeting, individual professional development plan training with administration, and child discipline / guidance policy and reporting awareness for transportation and family engagement staff.

The administrative team met several times to review program goals, data progression, and discuss systematic improvements. Similarly, the Continuous Improvement Planning team met to continue work on the communication system within the program. The Director and Education Manager met with both education and mental health coaches to discuss strengths and weaknesses in the teaching teams and future course corrections.

The Director provided an updated budget to the treasurer to include CACFP allocation that absorbed allowable costs.

Mercer County Head Start welcomed Angie Barhorst to the teaching team. Interviews were conducted for the Cook Assistant. Once the CA position is filled MCHS will be at full staff.

**Education** – CLASS observations were completed for the program. Please see attachments for scores. All smart boards were replaced with BENQ interactive technology.

**Mental Health** – Several children have been reassigned to new classrooms from Captain’s Crew classroom due to individualized needs. The mental health consultant is monitoring children’s behaviors in these new settings. On-going behavioral issues with numerous children continues to be the focus of services for mental health consultation.

**Disabilities** – The program is currently serving 27 children on IEPs with numerous children suspected to need specialized services. The Director has reached out to Special Education Services Director with Celina City Schools to discuss the referral system and the lack of screening ELL students.

**Health** – Lockdown drills were completed for Celina and Rockford. CPR / FA training conducted. There are no dental providers in Mercer County who are willing to accept medicaid as payment. This causes a significant hardship for families to receive the treatment needed. The HCSM is now tracking K-ready immunizations to ensure that children leaving Head Start are kindergarten ready as far as immunizations. This may skew some data; however, the long term impact for the community will be positive. 109 children are on track for screenings according to EPSDT guidelines; whereas 44 are behind. Potentially 3 children may be excluded for a lack of physical.

**Family Engagement** – MCHS held a Christmas program and dinner. Leftover dollars from the Cooper Family foundation was used to provide each Head Start family with a Christmas dinner to take home. Staff participated in the annual Angel Tree event.

**C. Enrollment / Attendance**

**157 children are currently enrolled in Head Start and 13 enrolled in ECE**

**Enrollment by Program Option:**

|                                 |    |
|---------------------------------|----|
| Half Day PY Head Start          | 67 |
| Full Day School Year Ed Complex | 71 |
| Full Day School Year Rockford   | 19 |

**Attendance by Program Option:**

|                                 |        |
|---------------------------------|--------|
| Half Day PY Head Start          | 86.3%  |
| Full Day School Year Ed Complex | 86.38% |
| Full Day School Year Rockford   | 80.15% |

**D. CACFP report - CACFP claimed meals**

| <b>Month Served</b>          | <b>December 2019</b>  |
|------------------------------|---|
| <b>Total Days Attendance</b> | <b>Rockford &amp; Part Day programming - 9<br/>Ed Complex Full day Programming - 12</b> |
| <b>Total Breakfast</b>       | <b>1088</b>   |
| <b>Total Lunches</b>         | <b>1326</b>   |
| <b>Total Snacks</b>          | <b>994</b>  |
| <b>Total Meals</b>           | <b>3408</b>   |

**E. Financial Audit -**

**F. Annual Self-Assessment**

- Planning begins February 2019

**G. Community Assessment**

**H. Communication and guidance from the Secretary**

**Attachments to report:**

Recruitment Plan

Parent Engagement

Disabilities

Requesting Approval of Part 1303 Financial and Administrative Requirements Subpart A Policies - Parent & / or Community Concern, Administrative Compensation, Federal Identification Requirements, Non-federal Match Waiver, Administrative Costs Restrictions, Audit, Non-Discrimination, OHS Appeal Process, Financial Reporting to OHS, Cost Allocation

Respectfully submitted,

Amy Esser

Executive Director

**439 Early Childhood**

| 439-9920                | Salaries<br>100 | Fringes<br>200 | Purchased<br>Services<br>400 | Supplies<br>500 | Capital<br>Outlay<br>600 | Other<br>800 | Total     |
|-------------------------|-----------------|----------------|------------------------------|-----------------|--------------------------|--------------|-----------|
| Original<br>CCIP Budget | 31,400.00       | 20,600.00      | -                            | -               | -                        | -            | 52,000.00 |
|                         | -               | -              | -                            | -               | -                        | -            | -         |
|                         | -               | -              | -                            | -               | -                        | -            | -         |
|                         | -               | -              | -                            | -               | -                        | -            | -         |
| Adjusted<br>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          |                 |                |                              |                 |                          |              | -         |
| Exp thru 02/28          |                 |                |                              |                 |                          |              | -         |
| Exp thru 03/31          |                 |                |                              |                 |                          |              | -         |
| Exp thru 04/30          |                 |                |                              |                 |                          |              | -         |
| Exp thru 05/31          |                 |                |                              |                 |                          |              | -         |
| Exp thru 06/30          |                 |                |                              |                 |                          |              | -         |
| Exp thru 07/31          |                 |                |                              |                 |                          |              | -         |
| Exp thru 08/31          |                 |                |                              |                 |                          |              | -         |
| Total Expenditures      | 14,670.50       | 8,615.51       | -                            | -               | -                        | -            | 23,286.01 |

|                    |           |           |   |   |   |   |           |
|--------------------|-----------|-----------|---|---|---|---|-----------|
| <b>CCIP Budget</b> |           |           |   |   |   |   |           |
| Remaining          | 16,729.50 | 11,984.49 | - | - | - | - | 28,713.99 |

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

HEAD START - 2019 GRANT

REVENUE

|                       | FEDERAL BUDGET      | OTHER SOURCES    | TOTAL REVENUES RECEIVED | REVENUE RECEIVED    | REMAINING FUNDING |
|-----------------------|---------------------|------------------|-------------------------|---------------------|-------------------|
| Federal Revenue       | 1,698,712.00        | -                | 1,698,712.00            | 1,282,000.00        | 406,712.00        |
| CACFP Revenue         | -                   | 88,230.00        | 88,230.00               | 92,139.14           | (3,909.14)        |
| Other Local           | -                   | -                | -                       | 7,956.35            | (7,956.35)        |
| Refund prior year exp | -                   | -                | -                       | -                   | -                 |
| Board advance         | -                   | -                | -                       | -                   | -                 |
| <b>Total</b>          | <b>1,698,712.00</b> | <b>88,230.00</b> | <b>1,786,942.00</b>     | <b>1,392,095.49</b> | <b>394,846.51</b> |

EXPENSES

|  | FEDERAL BUDGET      | OTHER SOURCES    | TOTAL BUDGET        | ACTUAL EXPENDED     | EXPENDABLE BALANCE | ENCUMBERED/ REQUISITIONS | REMAINING BALANCE |
|--|---------------------|------------------|---------------------|---------------------|--------------------|--------------------------|-------------------|
| Salary                                   | 678,779.00          | 50,400.00        | 729,179.00          | 675,983.21          | 53,195.79          | -                        | 53,195.79         |
| Fringe Benefits                          | 478,144.00          | 9,100.00         | 487,244.00          | 382,210.30          | 105,033.70         | -                        | 105,033.70        |
| Programming                              | 180,306.00          | 4,230.00         | 184,536.00          | 142,227.41          | 42,308.59          | 20,649.06                | 21,659.53         |
| Supplies                                 | 197,284.00          | 24,500.00        | 221,784.00          | 161,491.73          | 60,292.27          | 78,376.21                | (18,083.94)       |
| Capital Outlay                           | 99,139.00           | -                | 99,139.00           | -                   | 99,139.00          | 86,139.00                | 13,000.00         |
| Other Expenditures                       | 12,125.00           | -                | 12,125.00           | 2,481.80            | 9,643.20           | 345.00                   | 9,298.20          |
| <b>PA22 subtotal</b>                     | <b>1,645,777.00</b> | <b>88,230.00</b> | <b>1,734,007.00</b> | <b>1,364,394.45</b> | <b>369,612.55</b>  | <b>185,509.27</b>        | <b>184,103.28</b> |
| <b>Training &amp; Technical Services</b> |                     |                  |                     |                     |                    |                          |                   |
| Training & technical serv (job code 400) | 24,319.00           | -                | 24,319.00           | 11,814.50           | 12,504.50          | 1,275.00                 | 11,229.50         |
| Staff out of town travel                 | 24,966.00           | -                | 24,966.00           | 14,532.12           | 10,433.88          | 460.00                   | 9,973.88          |
| <b>Subtotal Purch Service</b>            | <b>49,285.00</b>    | <b>-</b>         | <b>49,285.00</b>    | <b>26,346.62</b>    | <b>22,938.38</b>   | <b>1,735.00</b>          | <b>21,203.38</b>  |
| <b>Training &amp; Tech Supplies</b>      |                     |                  |                     |                     |                    |                          |                   |
| Training & Tech Supplies                 | 3,650.00            | -                | 3,650.00            | 1,242.80            | 2,407.20           | -                        | 2,407.20          |
| <b>Subtotal Supplies</b>                 | <b>3,650.00</b>     | <b>-</b>         | <b>3,650.00</b>     | <b>1,242.80</b>     | <b>2,407.20</b>    | <b>-</b>                 | <b>2,407.20</b>   |
| T&TA -PA20                               | 52,935.00           | -                | 52,935.00           | 27,589.42           | 25,345.58          | 1,735.00                 | 23,610.58         |
| Return of Board Advance                  | -                   | -                | -                   | -                   | -                  | -                        | -                 |
| <b>TOTALS</b>                            | <b>1,698,712.00</b> | <b>88,230.00</b> | <b>1,786,942.00</b> | <b>1,391,983.87</b> | <b>394,958.13</b>  | <b>187,244.27</b>        | <b>207,713.86</b> |

TOTAL REVENUE OVER/UNDER TOTAL EXPENDITURES 111.62

HEAD START - 2020 GRANT

REVENUE

|                       | FEDERAL BUDGET    | OTHER SOURCES    | TOTAL REVENUES    | REVENUE RECEIVED  | REMAINING FUNDING |
|-----------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| Federal Revenue       | 917,083.00        | -                | 917,083.00        | 121,000.00        | 796,083.00        |
| CACFP Revenue         | -                 | 41,583.00        | 41,583.00         | -                 | 41,583.00         |
| Other Local           | -                 | -                | -                 | -                 | -                 |
| Refund prior year exp | -                 | -                | -                 | -                 | -                 |
| Board advance         | -                 | -                | -                 | -                 | -                 |
| <b>Total</b>          | <b>917,083.00</b> | <b>41,583.00</b> | <b>958,666.00</b> | <b>121,000.00</b> | <b>837,666.00</b> |

EXPENSES

|                      | FEDERAL BUDGET    | OTHER SOURCES    | TOTAL BUDGET      | ACTUAL EXPENDED   | EXPENDABLE BALANCE | ENCUMBERED/ REQUISITIONS | REMAINING BALANCE |
|----------------------|-------------------|------------------|-------------------|-------------------|--------------------|--------------------------|-------------------|
| Salary               | 420,198.00        | 22,902.00        | 443,100.00        | 66,501.35         | 376,598.65         | -                        | 376,598.65        |
| Fringe Benefits      | 340,671.00        | -                | 340,671.00        | 38,433.79         | 302,237.21         | 2,688.37                 | 299,548.84        |
| Programming          | 78,987.00         | 965.00           | 79,952.00         | 14,961.14         | 64,990.86          | 55,695.56                | 9,295.30          |
| Supplies             | 51,856.00         | 28,650.00        | 80,506.00         | 139.88            | 80,366.12          | 37,066.10                | 43,300.02         |
| Capital Outlay       | -                 | -                | -                 | -                 | -                  | -                        | -                 |
| Other Expenditures   | 4,739.00          | -                | 4,739.00          | -                 | 4,739.00           | 1,575.00                 | 3,164.00          |
| <b>PA22 subtotal</b> | <b>896,451.00</b> | <b>52,517.00</b> | <b>948,968.00</b> | <b>120,036.16</b> | <b>828,931.84</b>  | <b>97,025.03</b>         | <b>731,906.81</b> |

Training & Technical Services

|  |     |   |                  |               |                  |                 |                  |
|--|-----|---|------------------|---------------|------------------|-----------------|------------------|
| Training & technical serv (job code 400) | 419 | - | 9,617.00         | 871.00        | 8,746.00         | 715.00          | 8,031.00         |
| Staff out of town travel                 | 439 | - | 11,015.00        | -             | 11,015.00        | 2,610.00        | 8,405.00         |
| <b>Subtotal Purch Service</b>            |     |   | <b>20,632.00</b> | <b>871.00</b> | <b>19,761.00</b> | <b>3,325.00</b> | <b>16,436.00</b> |

Training & Tech Supplies

|                          |  |  |           |        |           |          |           |
|--------------------------|--|--|-----------|--------|-----------|----------|-----------|
| <b>Subtotal Supplies</b> |  |  |           |        |           |          |           |
| T&TA -PA20               |  |  | 20,632.00 | 871.00 | 19,761.00 | 3,325.00 | 16,436.00 |

Return of Board Advance

|        |            |           |            |            |            |            |            |
|--------|------------|-----------|------------|------------|------------|------------|------------|
| TOTALS | 917,083.00 | 52,517.00 | 969,600.00 | 120,907.16 | 848,692.84 | 100,350.03 | 748,342.81 |
|--------|------------|-----------|------------|------------|------------|------------|------------|

TOTAL REVENUE OVER/UNDER TOTAL EXPENDITURES

92.84

| Non-Federal Match  |          |                        |                    |
|--|----------|------------------------|--------------------|
| *FINAL* October 2019   |          |                        |                    |
| In-Kind  | Hours    | Rate per hour          | Total              |
| <b>Celina City Schools--Administrative / Support Personnel</b>   |          |                        |                    |
| Superintendent - \$8,398 / year  |          |                        | \$699.83           |
| Treasurer's Office - 3 employees / \$15,109 / year   |          |                        | \$1,259.08         |
| Fringe for All - \$3,890 / year  |          |                        | \$324.17           |
| Technology Support - 2 employees / \$10,878 / year   |          |                        | \$906.50           |
| Speech Therapist - \$57,412 / (Sept-May)   |          |                        | \$6,379.11         |
| ELL Tutor - \$1,848 / year (Sept-May)  |          |                        | \$205.33           |
| Itinerant Teachers - \$58,234.04 / (Sept-May) (Classroom) (2)  |          |                        | \$6,470.45         |
| Board of Education   |          | \$56.92                | \$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  | 37       | \$27.74                | \$1,026.38         |
| A. B. Itinerant  |          | \$24.27                | \$0.00             |
| T. S. Itinerant  |          | \$12.55                | \$0.00             |
| D. D. Itinerant  | 2.5      | \$46.20                | \$115.50           |
|  |          | <b>Sub Total</b>       | <b>\$17,386.35</b> |
| <b>Building Usage</b>  |          |                        |                    |
| Utilities - \$17,136 / year  |          |                        | \$1,428.00         |
| Custodian - \$65,328 / year  |          |                        | \$5,444.00         |
| Maintenance - \$13,575 / year  |          |                        | \$1,131.25         |
| Summer Custodian - July  |          | \$9.75                 | \$0.00             |
| Custodian Retro  |          |                        | \$222.92           |
|  |          | <b>Sub Total</b>       | <b>\$8,226.17</b>  |
| <b>Volunteers (from In-Kind Sheets)</b>  |          |                        |                    |
| Cafeteria Helpers  | 63       | \$11.37                | \$716.31           |
| Tri-Star Students  | 39.75    | \$16.83                | \$668.99           |
| College Students / Interns   | 0        | \$16.83                | \$0.00             |
| Parent / Community - Teacher Assistant   | 80.75    | \$16.83                | \$1,359.02         |
| At Home Activities   | 153.3    | \$16.83                | \$2,580.04         |
| Family Advocate Assistant  | 54       | \$16.83                | \$908.82           |
| Office Helpers   | 0        | \$14.53                | \$0.00             |
| Bus Aide   | 0        | \$11.91                | \$0.00             |
| Policy Council   | 9.75     | \$38.01                | \$370.60           |
| Mileage  | 0        | \$0.545                | \$0.00             |
|  |          | <b>Sub Total</b>       | <b>\$6,603.78</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) | \$123.75 | 20.0%                  | \$24.75            |
| HSAC   |          |                        |                    |
| Conscious Discipline \$13,294 / 9 months(Dec-May, Sept-Nov)  |          |                        | \$1,477.11         |
| Foundations Behavioral Health  | 79.5     | \$25.00                | \$1,987.50         |
| Foundations Behavioral Health-Kinship  | 1.5      | \$100.00               | \$150.00           |
| Supply Donation  |          |                        | \$199.76           |
| Toy Donation   |          |                        | \$13.76            |
|  |          | <b>Sub Total</b>       | <b>\$3,852.88</b>  |
| <b>Total This Month</b>  |          |                        |                    |
| In-Kind Needed Each Month: \$34,255.75   |          |                        | <b>\$36,069.18</b> |
|  |          | Annual required inkind | \$411,069.00       |
|  |          | Inkind needed to date  | \$85,151.78        |

ACCT. NUMBER: 5563 7579 0004 4218

CELINA CITY SCHOOLS

**COMMERCIAL ACCOUNT ACTIVITY**

CELINA CITY SCHOOLS  
5563-7579-0004-4218

**TOTAL COMMERCIAL ACTIVITY**  
\$19,100.29CR

ACCOUNTING CODE:

| Post Date | Tran Date | Reference Number | Transaction Description | Amount      |
|-----------|-----------|------------------|-------------------------|-------------|
| 12-13     | 12-13     |                  | AUTO PAYMENT DEDUCTION  | 19,100.29CR |

**INDIVIDUAL CARDHOLDER ACTIVITY**

AMY ESSER  
5563-7500-2990-4743

CREDITS  
\$115.81

PURCHASES  
\$2,476.45

CASH ADV  
\$0.00

**TOTAL ACTIVITY**  
\$2,360.64

ACCOUNTING CODE:

**Purchasing Activity**

| Post Date                        | Tran Date | Reference Number        | Transaction Description  | Amount            |
|----------------------------------|-----------|-------------------------|--|-------------------|
| 12-04                            | 12-03     | 55429509337637429709629 | CRICUT 8777274288 UT   | 1,227.00 -        |
| 12-09                            | 12-06     | 55432869340200105386655 | LOWES #02978* WAPAKONETA OH<br>P.O.S.: family engmnt mgr SALES TAX: 0.00 | 259.00 -          |
| 12-11                            | 12-10     | 55432869344200125514035 | LOWES #02978* WAPAKONETA OH  | 59.70CR -         |
| <b>Total Purchasing Activity</b> |           |                         |  | <b>\$1,426.30</b> |

**Travel Activity**

| Post Date                    | Tran Date | Reference Number        | Transaction Description   | Amount          |
|------------------------------|-----------|-------------------------|---|-----------------|
| 12-06                        | 12-04     | 55310209339978000323027 | AMERICAN 00123922761281 8004337300 TX<br>ESSER/AMY DEPART: 01-26-20<br>P.O.S.: SALES TAX: \$0.00<br>DAY AA G DCA AA V DAY | 462.60          |
| 12-06                        | 12-04     | 55310209339978001436463 | AMERICAN 00106113292291 8004337300 TX<br>ESSER/AMY DEPART: 12-04-19<br>P.O.S.: SALES TAX: \$0.00<br>RVU AA Y FEE          | 64.74           |
| 12-09                        | 12-05     | 55310209340036006390099 | DOUBLETREE BY HILTON C COLUMBUS OH<br>639009 ARRIVAL: 12-05-19  | 109.00 -        |
| 12-09                        | 12-06     | 55310209341036000000982 | DOUBLETREE BY HILTON C COLUMBUS OH<br>0000000098 ARRIVAL: 12-06-19  | 3.95CR -        |
| 12-09                        | 12-06     | 55310209341036006390122 | DOUBLETREE BY HILTON C COLUMBUS OH<br>639012 ARRIVAL: 12-06-19  | 179.03 -        |
| 12-09                        | 12-06     | 55310209341036006390130 | DOUBLETREE BY HILTON C COLUMBUS OH<br>639013 ARRIVAL: 12-06-19  | 175.08 -        |
| 12-11                        | 12-09     | 55310209344036000000989 | DOUBLETREE BY HILTON C COLUMBUS OH<br>0000000098 ARRIVAL: 12-09-19  | 26.08CR -       |
| 12-11                        | 12-09     | 55310209344036000000989 | DOUBLETREE BY HILTON C COLUMBUS OH<br>0000000098 ARRIVAL: 12-09-19  | 26.08CR -       |
| <b>Total Travel Activity</b> |           |                         |   | <b>\$934.34</b> |



## ATTENTION: Monthly Enrollment Reporting Update

1 message

HSES Announcement <notice@hsesannouncements.org>

Thu, Dec 19, 2019 at 5:31 PM

Reply-To: HSES Announcement <help@hsesinfo.org>

To: amy.esser@mercerheadstart.org

Dear Head Start Grantee:

Please find an update to the monthly enrollment reporting requirements below and share this message with the individual responsible for reporting monthly enrollment. This updated requirement will impact all grantees. Currently, grantees report one enrollment number for Head Start Enrollment and/or one enrollment number for Early Head Start Enrollment. This one enrollment number may include (1) enrolled, (2) reserved and (3) vacant (less than 30 days) slots.

**Beginning with December enrollment reporting, grantees must report all three of these fields separately.** Please find a description of each field below:

**Enrolled Slots:** Report the total number of children (and pregnant women in Early Head Start programs) that have been accepted and attended at least one class (or at least one home visit for the home-based option) on the last operating day of the requested month (Head Start Performance Standards section 1305.2).

**Reserved Slots:** Report any slots reserved for families experiencing homelessness or children in foster care. No more than 3% of a program's funded enrollment slots may be reserved. If reserved slots are not filled within thirty days, they become regular vacancies which can be counted as "Vacant (less than 30 days) Slots" (Head Start Performance Standards 1302.15(c)).

**Vacant (less than 30 days) Slots:** Report any slots that were vacant less than 30 days. After 30 days, the slot is considered vacant and no longer counts toward the enrolled monthly total (Head Start Performance Standards section 1302.15(a)).

These three fields will automatically add together as the "Monthly Total." Please find an example below, illustrating how all three fields must be reported each month:

**This updated reporting requirement begins with December reporting.** December enrollment reporting opens on January 1, 2020, and is due January 7, 2020. Please reach out to your Program Specialist if you have questions when completing this requirement. Please contact the HSES Help Desk if you have any technical issues.

MERCER COUNTY HEAD START RECRUITMENT PLAN

| Month    | Internal Strategy                                       | External Strategy  | Position Responsible                      | Costs          | Objective  | Outcome                | Comments                             |
|----------|---|--|---|----------------|--|------------------------|--------------------------------------|
| December | Recruitment meeting                                     |  | Director, FESM, FAS                       | Neutral        | Inform staff of expectations, identify benchmarks, identify potential places to recruit for target audiences | Scheduled for 12/10/19 | Completed                            |
|          | Review required forms                                   |  | Director, FESM, FAS                       | Copying / \$20 | Make necessary changes   | 12/10/19               | Completed                            |
|          | Update required forms                                   |  | HS Secretary                              | Neutral        | Keep things up to date   | 12/10/19               |                                      |
|          | Review marketing materials                              |  | Director, FESM, FAS, Secretaries, Parents | Neutral        | Make necessary changes & updates   | 12/10/19               | Completed                            |
|          | Update marketing materials                              |  | Director, FESM, HS Secretary              | \$125          | Marketing materials to be appealing to target audiences  | 12/10/19               | Completed                            |
|          | Order Marketing materials                               |  | HS Secretary                              | \$1500         | Have materials ready for 1 <sup>st</sup> quarter distribution  | 12/19/19               | Completed                            |
|          | Run returning eligible student & sibling report in COPA |  | IT Secretary                              | Neutral        | Provide updated list of children eligible for upcoming program year  | Completed 12/1/19 -    | List contains enough names to be 50% |
| January  | Recruitment Meeting                                     |  | Director, FESM, FAS                       | Neutral        | Distribute marketing materials and list of places for distribution   | Scheduled 1/6/20       | Completed                            |
|          |   | Distribute marketing materials at local social service agencies and other entities identified. | FAS                                       | Neutral        | Saturate area with Head Start information  | 1/31/20                |                                      |
|          | Facebook & website                                      |  | HS Secretary                              | Neutral        | Inform visitors that Head Start is taking referrals for upcoming program year                                | 1/6/20                 |                                      |
|          |   | Distribute recruitment information to COLT members   | Director                                  | Neutral        | Provide agency directors with information about the program.   | 1/9/20                 |                                      |

MERCER COUNTY HEAD START RECRUITMENT PLAN

|          |   |                                  |         |         |  |         |
|----------|---|----------------------------------|---------|---------|--|---------|
|          | Begin applications for returning children and siblings                        |                                  | FAs     | Neutral | Reach 50% enrollment with returning children                               |         |
| February | Begin applications for siblings   |                                  | FAs     |         | Reach 60% enrollment with siblings   |         |
|          | Recruitment presentations to WIC, JFS, Foundations                            | Director, FESM, FAs              | \$50    |         | Educate social service agencies on program                                 |         |
|          | Attend & present at No Wrong Door   | Director, FESM, FAs              | \$25    |         | Provide materials to other non-profits                                     |         |
|          | Recruitment meeting   | Director, FESM, FAs, Secretaries | Neutral |         | Share information, discuss strategy, modify plan if needed                 | 2/10/20 |
|          | Start PO for yard signs   | Director / HS Secretary          | \$750   |         | Marketing materials  |         |
| March    | Begin applications on new referrals   | FAs                              | Neutral |         | Reach 70% enrollment   |         |
|          | Review enrollment packet forms  | Director / FESM / HS Secretary   | Neutral |         | Have updated information ready for staff                                   |         |
|          | Provide school districts with flyers to be sent home with elementary students | HS Secretary                     | \$50    |         | Identify younger siblings of school aged students throughout the county    |         |
|          | Support ESC with Child Find Activities  | FAs                              | Neutral |         | Identify potential eligible children through screening                     |         |
|          | Support local districts with kindergarten screens                             | FAs                              | Neutral |         | Identify potential enrollees/ students not yet ready to enter kindergarten |         |
|          | Order yard signs to be in by end of the month                                 | HS Secretary                     | Neutral |         | Meet deadlines   |         |
|          | Post flyers throughout the community.   | FAs                              | \$250   |         | Saturate the area with visual flyers with tags                             |         |
| April    | Continue to complete applications on new applicants                           | FAs                              | Neutral |         | 75% of enrollment complete   |         |
|          | Week of the Young Child   | All Staff                        | \$250   |         | Bring awareness to local Head Start program                                |         |

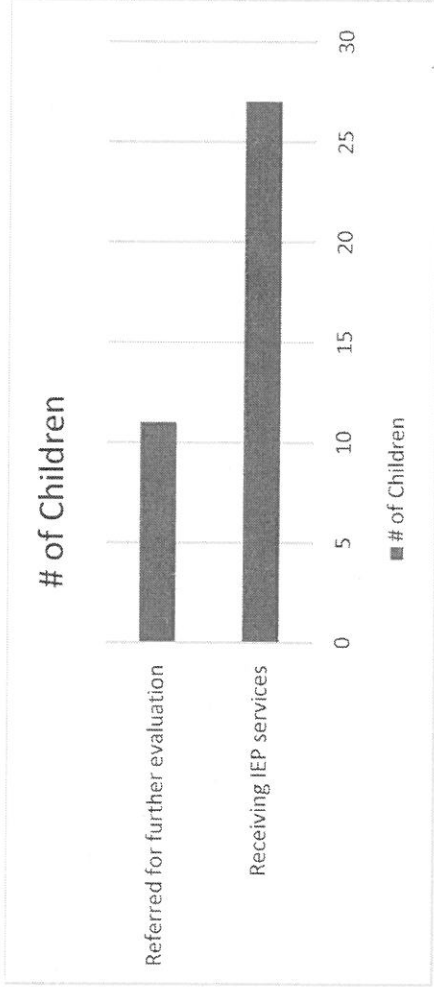
MERCER COUNTY HEAD START RECRUITMENT PLAN

|      |   |   |                    |         |   |
|------|---|---|--------------------|---------|---|
|      | Parent flyers   |   | Parents            | \$50    | Provide parents with flyers and info sheets to distribute among friends       |
|      |   | Distribute Yard Signs                                 | FAs, FESM          |         | Yard signs distributed to local businesses                                    |
|      |   | Kindergarten Screens                                  | FAs, FESM          |         | Recruit & assist with kindergarten screens                                    |
|      |   | Public Service announcements                          | Director, FESM     |         | Provide articles to local newspapers  |
|      |   | Elementary school flyers                              | FESM               | \$50    | Provide elementary schools with half sheet flyers for upcoming preschool year |
| May  | Continue to complete applications on new applicants                           |   | FAs                | Neutral | 100% enrollment complete  |
|      | Enrollment packets printed  |   | HS Secretary       | \$500   | Packets ready for use   |
|      |   | Replenish flyers / posters throughout county agencies | FAs                | Neutral | Keep information available & current  |
|      |   | Low income housing applications                       | FAs                | Neutral | Reach families in low income housing units                                    |
|      |   | Information table set up at Health Department & JFS   | FAs, FESM          | Neutral | Reach qualified applicants  |
|      | Meeting with ESC to discuss referral process for the summer months            |   | Director, FESM, EM | Neutral | Obtain names of possible applicants   |
| June | Contact local kindergarten principals for children not ready for kindergarten |   | FESM               | Neutral | Obtain names of possible applicants   |
|      | Facebook boosts 4 weeks   |   | HS Secretary       | \$75    | Reach qualified candidates via social media                                   |

MERCER COUNTY HEAD START RECRUITMENT PLAN

|                              |   |   |                    |              |  |
|------------------------------|---|---|--------------------|--------------|--|
|                              | Health Screening Day  |   | HCSM               | \$250        | Complete screenings on children enrolled in program & encourage families to bring eligible friends |
|                              | Complete enrollments  |   | FAs                | Neutral      | 100% enrollment  |
|                              | Begin filling slots of MIA  |   | FAs                | Neutral      | 100% enrollment  |
|                              | Class lists completed   |   | Director, FESM, EM | Neutral      | 100% enrollment  |
| July                         |   | Staff & families participate in local parade                  | FESM, FAS, Driver  | Salary costs | Advertise the program within the community   |
|                              |   | Public service announcements and paid advertising             | FESM               | \$300        | Advertise the program in local paper   |
|                              | Contact no show appointments and families with no phone at addresses provided |   | FAs                | Neutral      | Reach families with little to no contact with center   |
|                              | Continue completing enrollments & organize child files                        |   | FAs                | Neutral      | 100% full enrollment   |
|                              | Collect physicals & dentals   |   | FAs                | Neutral      | Meet requirements  |
| August                       |   | Replenish flyers and posters at local social service agencies | FAs                | \$50         | Keep information available & current   |
|                              |   | Contact local JFS for foster care children                    | FAs                | Neutral      | Locate children in foster care placement   |
|                              | Continue completing enrollments   |   | FAs                | Neutral      | 100% full enrollment   |
| September, October, November | Continue taking applications  |   | FAs                | Neutral      | Children turning 3 after program year starts or children late for enrollment                       |

Disability Report



Children identified as ELL have not been screened for services despite results from research and evidenced-based tools.

Parent Engagement Report

| Visit Type                           | No Status | Cancelled by Family | Cancelled by Staff | Completed/Received | No Show   | Planned Visit | Total      |
|--------------------------------------|-----------|---------------------|--------------------|--------------------|-----------|---------------|------------|
| Center Visit                         | 0         | 0                   | 0                  | 18                 | 0         | 0             | 18         |
| CFE/FSW Home Visit                   | 0         | 0                   | 0                  | 0                  | 0         | 0             | 0          |
| Disabilities                         | 0         | 0                   | 0                  | 0                  | 0         | 0             | 0          |
| Family Contact Visit                 | 0         | 0                   | 0                  | 1                  | 0         | 0             | 1          |
| Health                               | 0         | 0                   | 0                  | 0                  | 0         | 0             | 0          |
| Mental Health                        | 0         | 0                   | 0                  | 0                  | 0         | 0             | 0          |
| Nutrition                            | 0         | 0                   | 0                  | 0                  | 0         | 0             | 0          |
| Parent Conference                    | 0         | 3                   | 0                  | 116                | 14        | 1             | 134        |
| Pregnancy Health Visit               | 0         | 0                   | 0                  | 0                  | 0         | 0             | 0          |
| Pregnancy Nutrition Visit            | 0         | 0                   | 0                  | 1                  | 0         | 0             | 1          |
| Teacher Home Visit                   | 0         | 7                   | 0                  | 145                | 14        | 0             | 166        |
| <b>Total</b>                         | <b>0</b>  | <b>10</b>           | <b>0</b>           | <b>281</b>         | <b>28</b> | <b>1</b>      | <b>320</b> |
| <b>Total UNIQUE Number of Visits</b> | <b>0</b>  | <b>10</b>           | <b>0</b>           | <b>278</b>         | <b>28</b> | <b>1</b>      | <b>317</b> |

| Visit Type           | Cancelled by Family | Cancelled by Staff | Completed/Received | No Show | Planned Visit | Total |
|----------------------|---------------------|--------------------|--------------------|---------|---------------|-------|
| Center Visit         | 0                   | 0                  | 8                  | 0       | 0             | 8     |
| CFE/FSW Home Visit   | 19                  | 3                  | 129                | 16      | 6             | 173   |
| Disabilities         | 0                   | 0                  | 1                  | 0       | 0             | 1     |
| Family Contact Visit | 0                   | 0                  | 2                  | 2       | 7             | 11    |
| Health               | 0                   | 0                  | 0                  | 1       | 0             | 1     |
| Mental Health        | 0                   | 0                  | 0                  | 0       | 0             | 0     |
| Nutrition            | 0                   | 0                  | 0                  | 0       | 0             | 0     |
| Parent Conference    | 0                   | 0                  | 1                  | 0       | 0             | 1     |

|   |                                   |  |  |  |  |  |  |  |  |  |  |  |  |
|---|-----------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|
| <p><b>Part 1303<br/>Financial and<br/>Administrative<br/>Requirements</b></p> | <p><b>1303.1<br/>Overview</b></p> |  | <p>Section 641A of the Act requires that the Secretary modify as necessary program performance standards including administrative and financial management standards (section 641A(a)(1)(C)). This part specifies the financial and administrative requirements of agencies. Subpart A of this part outlines the financial requirements consistent with sections 640(b) and 644(b) and © of the Act. Subpart B of this part specifies the administrative requirements consistent with sections 644(a)(1), 644(e), 653, 654, 655, 656, and 657A of the Act. Subpart C of this part implements the statutory provision at section 641A(b)(4) of the Act that directs the Secretary to ensure the confidentiality or any personally identifiable data, information, and records collected and maintained. Subpart D of this part prescribes regulations for the</p> |  |  |  |  |  |  |  |  |  |  |
|---|-----------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|



|   |  |   |   |                    |                              |                    |  |  |                    |
|---|--|---|---|--------------------|------------------------------|--------------------|--|--|--------------------|
|   | operation of delegate agencies consistent with Section 641(c), (f), and (g) related to facilities. Subpart F prescribes regulations on transportation consistent with section 640(i) of the Act. |   |   |                    |                              |                    |  |  |                    |
| <b>Subpart A - Financial Requirements</b> |  |   |   |                    |                              |                    |  |  |                    |
| <b>1303.2 Purpose</b>                     | This subpart establishes regulations applicable to program administration and grants management for all grants under the Act.  |   |   |                    |                              |                    |  |  |                    |
| <b>1303.3 Other Requirements</b>          | The following chart includes HHS regulations that apply to all grants made under the Act.  |   |   |                    |                              |                    |  |  |                    |
|   | 45 Part 16   | 45 CFR part 16<br>This part contains requirements and procedures applicable to certain disputes arising under the HHS programs described in appendix A. This part is designed to provide a fair, impartial, quick and flexible process for appeal from written final decisions. This part supplements the provisions in part 75 of this title.<br><br>The Board's basic process is review of a written record (which both parties | MCHS may appeal any review findings by the OHS. The appeal process is dictated within The Act and is guided by the regional office within the Office of Head Start.<br><br>The CCS Board is responsible for conducting the appeal with the support of the Executive Director. | OHS appeal process | CCS Board Executive Director | OHS appeal process |  |  | OHS appeal process |

are given ample opportunity to develop), consisting of relevant documents and statements submitted by both parties (see § 16.8). In addition, the Board may hold an informal conference (see § 16.10). The informal conference primarily involves questioning of the participants by a presiding Board member. Conferences may be conducted by telephone conference call. The written record review also may be supplemented by a hearing involving an opportunity for examining evidence and witnesses, cross-examination, and oral argument (see § 16.11). A hearing is more expensive and time-consuming than a determination on the written record alone or with an informal conference. Generally, therefore, the Board will schedule a hearing only if the Board determines that there are complex issues or material facts in dispute, or that the Board's review would otherwise be significantly enhanced by a hearing. Where the amount in dispute is \$25,000 or less, there are special

|  |                       |   |  |                      |  |
|--|-----------------------|---|--|----------------------|--|
|  |                       | <p>expedited procedures (see § 16.12 of this part). In all cases, the Board has the flexibility to modify procedures to ensure fairness, to avoid delay, and to accommodate the peculiar needs of a given case. The Board makes maximum feasible use of preliminary informal steps to refine issues and to encourage resolution by the parties. The Board also has the capability to provide mediation services (see § 16.18).</p>  |  |                      |  |
|  | <p>45 CFR part 30</p> | <p>45 CFR part 30<br/> <b>§ 30.1 Purpose, authority, and scope.</b><br/> <b>(a) Purpose.</b> This part prescribes the standards and procedures for the Department's use in the administrative collection, offset, compromise, and suspension or termination of collection activity for claims for funds or property, as defined by 31 U.S.C. 3701(b) and this part. Covered activities include the collection of debts in any amount; the compromise and suspension or termination of collection activity of debts that do not exceed \$100,000, or such higher amount as the Attorney General may prescribe, exclusive of interest, penalties, and</p> |  | <p>CCS<br/>Board</p> |  |

administrative costs; and the referral of debts to the Department of the Treasury (Treasury), the Treasury-designated debt collection centers, or the Department of Justice (Justice) for collection by further administrative action or litigation, as applicable.

**(b) Authority.** The

Secretary is issuing the regulations in this part under the authority contained in 31 U.S.C.

3711(d). The standards and procedures prescribed in this part are authorized under the Federal Claims Collection Act, as amended, Public Law No. 89-508, 80 Stat. 308 (July 19, 1966), the Debt Collection Act of 1982, Public Law No. 97-365, 96 Stat. 1749 (October 25, 1982), the Debt Collection Improvement Act of 1996, Public Law No. 104-134, 110 Stat. 1321, 1358 (April 26, 1996) and the Federal Claims Collection Standards at 31 CFR parts 900 through 904.

**(c) Scope.**

**(1)** The standards and procedures prescribed in this part apply to all officers and employees of the Department, including officers and employees of the

|  |               |   |  |  |  |
|--|---------------|---|--|--|--|
|  |               | <p>various Operating Divisions and Regional Offices of the Department, charged with the collection and disposition of debts owed to the United States.</p> <p><b>(2)</b> The standards and procedures set forth in this part will be applied except where specifically excluded herein or where a statute, regulation or contract prescribes different standards or procedures.</p> <p><b>(3)</b> Regulations governing the use of certain debt collection procedures created under the Debt Collection Improvement Act of 1996, including tax refund offset, administrative wage garnishment, and Federal salary offset, are contained in parts 31 through 33 of this chapter.</p> |  |  |  |
|  | 45CFR part 46 | Protection of human subjects: Except as detailed in § 46.104, this policy applies to all research involving human subjects conducted, supported, or otherwise subject to regulation by any Federal department or  |  |  |  |

|  |                       |  |  |  |  |  |
|--|-----------------------|--|--|--|--|--|
|  |                       | <p>agency that takes appropriate administrative action to make the policy applicable to such research. This includes research conducted by Federal civilian employees or military personnel, except that each department or agency head may adopt such procedural modifications as may be appropriate from an administrative standpoint. It also includes research conducted, supported, or otherwise subject to regulation by the Federal Government outside the United States. Institutions that are engaged in research described in this paragraph and institutional review boards (IRBs) reviewing research that is subject to this policy must comply with this policy</p> |  |  |  |  |
|  | <p>45 CFR part 75</p> | <p>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: <b>(1)</b> This part establishes uniform administrative requirements, cost principles, and audit requirements for Federal awards to non-Federal entities, as described in § 75.101. HHS awarding agencies must not impose additional or inconsistent</p>   |  |  |  |  |

|  |  |  |   |                                   |   |   |
|--|--|--|---|-----------------------------------|---|---|
|  |  | <p>requirements, except as provided in §§ 75.102 and 75.210, or unless specifically required by Federal statute, regulation, or Executive Order.</p> <p><b>(2)</b> This part provides the basis for a systematic and periodic collection and uniform submission by Federal agencies of information on all Federal financial assistance programs to the Office of Management and Budget (OMB). It also establishes Federal policies related to the delivery of this information to the public, including through the use of electronic media. It prescribes the manner in which General Services Administration (GSA), OMB, and Federal agencies that administer Federal financial assistance programs are to carry out their statutory responsibilities under the Federal Program Information Act (31 U.S.C. 6101-6106).</p> <p><b>(b) Administrative requirements.</b> Subparts B through D of this part set forth the uniform administrative</p> | <p>MCHS adheres to all reporting requirements and guidance provided by the OHS.</p> <p>MCHS utilizes the reporting entities as prescribed by the OHS.</p> | <p>Financial Reporting to OHS</p> | <p>Treasurer<br/>CCS<br/>Executive Director</p> | <p>SF 425, SF 429</p> <p>Grant Solutions HSES</p> |
|--|--|--|---|-----------------------------------|---|---|

requirements for grant and cooperative agreements, including the requirements for HHS awarding agency management of Federal grant programs before the Federal award has been made, and the requirements HHS awarding agencies may impose on non-Federal entities in the Federal award.

**(c) Cost principles.**

Subpart E of this part establishes principles for determining the allowable costs incurred by non-Federal entities under Federal awards. The principles are for the purpose of cost determination and are not intended to identify the circumstances or dictate the extent of Federal Government participation in the financing of a particular program or project. The principles are designed to provide that Federal awards bear their fair share of cost recognized under these principles except where restricted or prohibited by statute.

**(d) Single audit requirements and audit follow-up.**

Subpart F of this part is issued pursuant to the Single



|  |  |   |   |                        |                                     |                                    |
|--|--|---|---|------------------------|-------------------------------------|------------------------------------|
|  |  | <p>Audit Act Amendments of 1996, (31 U.S.C. 7501-7507). It sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of non-Federal entities expending Federal awards. These provisions also provide the policies and procedures for HHS awarding agencies and pass-through entities when using the results of these audits.</p> <p><b>(e)</b> For OMB guidance to Federal awarding agencies on Challenges and Prizes, please see M-10-11 Guidance on the Use of Challenges and Prizes to Promote Open Government, issued March 8, 2010, or its successor.</p> | <p>MCHS adheres to the allowable cost prescriptions as set forth by ACF, HHS, OHS.</p>  | <p>Allowable Costs</p> | <p>Treasurer Executive Director</p> | <p>Fiscal Policy Manual Budget</p> |
|  |  |   | <p>MCHS and partners determine cost allocation based upon the fair share of the use of federal interest or the interest of other programs. Head Start bears the cost for activities, supplies, etc. directly related to Head Start programming.</p> | <p>Cost Allocation</p> | <p>Treasurer Executive Director</p> | <p>Fiscal Policy Manual Budget</p> |





paragraphs (a) and (b) of this section.

**(a) Discretionary grants.** This part is not applicable to the discretionary grant programs that are governed Substance Abuse and Mental Health Services Administration (SAMHSA) Charitable Choice regulations found at 42 CFR part 54a. This part is also not applicable to discretionary grant programs that are governed by the Community Services Block Grant (CSBG) Charitable Choice regulations at 45 CFR part 1050, with the exception of §§ 87.1 and 87.3(i) through (l) which do apply to such CSBG discretionary grants.

Discretionary grants authorized by the Child Care and Development Block Grant Act are also not governed by this part.

**(b) Formula and block grants.** This part does not apply to non-discretionary and block grant programs governed by the SAMHSA Charitable Choice regulations found at 42 CFR part 54, or the Temporary Assistance for Needy Families (TANF) Charitable Choice regulations at 45 CFR part 260. Block grants

|  |                |  |   |  |                                     |                     |                          |  |  |
|--|----------------|--|---|--|-------------------------------------|---------------------|--------------------------|--|--|
|  |                |  | governed by the CSBG Charitable Choice regulations at 45 CFR part 1050 are not subject to this part, with the exception that §§ 87.1 and 87.3(i) through (l) do apply to such CSBG block grants. This part is not applicable to Child Care and Development Block Grants governed by 45 CFR part 98.   |  |                                     |                     |                          |  |  |
|  | 2 CFR part 170 |  | FFATA Sub-Award and executive compensation - This part provides guidance to agencies to establish requirements for recipients' reporting of information on subawards and executive total compensation, as required by the Federal Funding Accountability and Transparency Act of 2006 (Pub. L. 109-282), as amended by section 6202 of Public Law 110-252, hereafter referred to as "the Transparency Act". | The grantee for MCHS ensures that the compensation for the Executive Director does not violate parameters set forth in Federal Funding Accountability and Transparency Act. Executive Director's compensation plan is established by the CCS Board based upon experience and credentials, in accordance with CCS Administrative pay scale. | Administrative Compensation         | CCS Board           | Administrative Pay Scale |  |  |
|  | 45 CFR 25.110  |  | CCR / DUNS requirement - <b>(a) General.</b> Through an agency's implementation of the guidance in this part, this part applies to all entities, other than those exempted in paragraphs (b), (c), and (d) of this section, that -  | The grantee ensures that the program maintains and up to date CCR / DUNS / SAM identification number.  | Federal Identification requirements | CCS Board Treasurer |                          |  |  |

- (1) Apply for or receive agency awards; or  
(2) Receive subawards directly from recipients of those agency awards.

**(b) Exemptions for individuals.** None of the requirements in this part apply to an individual who applies for or receives Federal financial assistance as a natural person (*i.e.*, unrelated to any business or non-profit organization he or she may own or operate in his or her name).

**(c) Exemptions for Federal agencies.** The requirement in this part to maintain a current registration in the SAM does not apply to an agency of the Federal Government that receives an award from another agency.

**(d) Other exemptions.**

**(1)** Under a condition identified in paragraph (d)(2) of this section, an agency may exempt an entity from an applicable requirement to obtain a unique entity identifier, register in the SAM, or both.

**(i)** In that case, the agency must use a generic unique entity identifier in data it

reports to USASpending.gov if reporting for a prime award to the entity is required by the Federal Funding Accountability and Transparency Act (Pub. L. 109-282, hereafter cited as "Transparency Act").

**(ii)** Agency use of a generic unique entity identifier should be used rarely for prime award reporting because it prevents prime awardees from being able to fulfill the subaward or executive compensation reporting required by the Transparency Act.

**(2)** The conditions under which an agency may exempt an entity are -

**(i)** For any entity, if the agency determines that it must protect information about the entity from disclosure, to avoid compromising classified information or national security or jeopardizing the personal safety of the entity's clients.

|  |   |   |  |  |  |                          |
|--|---|---|--|--|--|--------------------------|
| <p><b>1303.4 Federal financial assistance, non-federal match, and waiver requirements.</b></p> |   | <p><b>(ii)</b> For a foreign entity applying for or receiving an award or subaward for a project or program performed outside the United States valued at less than \$25,000, if the agency deems it to be impractical for the entity to comply with the requirement(s).</p> <p><b>(3)</b> Agencies' use of generic unique entity identifier, as described in paragraphs (d)(1) and (2) of this section, should be rare. Having a generic unique entity identifier limits a recipient's ability to use Governmentwide systems that are needed to comply with some reporting requirements.</p> |  |  |  |                          |
| <p><b>1303.4 Federal financial assistance, non-federal match, and waiver requirements.</b></p> | <p>In accordance with section 640(b) of the Act, federal financial assistance to a grantee will not exceed 80 percent of the approved total program costs. A grantee must contribute 20 percent as non-federal match each budget period. The responsible HHS official may approve a waiver of all or a portion of the non-federal match requirement on the basis of the grantee's written application submitted for the</p> |   | <p>The grantee ensures that 20% of total program costs are collected through non-federal match.</p> <p>The grantee may request a waiver if the grantee cannot guarantee the 20% match can be made.</p> | <p>Non-federal Match</p> <p>Non-federal Match Waiver</p> | <p>CCS Board Treasurer Executive Director Policy Council</p> | <p>Non-federal Match</p> |



|  |   |  |   |   |  |  |
|--|---|--|---|---|--|--|
|  | <p>budget period and any supporting evidence the responsible HHS official requires. In deciding whether to grant a waiver, the responsible HHS official will consider the circumstances specified at section 640(b) of the Act and whether the grantee has made a reasonable effort to comply with the non-federal match requirement.</p>   |  |   |   |  |  |
| <p><b>1303.5</b><br/><b>Limitations on development and administrative costs.</b></p> | <p>(a) <i>Limitations.</i> (1) Costs to develop and administer a program cannot be excessive or exceed 15 percent of the total approved program costs. Allowable costs to develop and administer a Head Start program cannot exceed 15 percent of the total approved program costs, which includes both federal costs and non-federal match, unless the responsible HHS official grants a waiver under paragraph (b) of this section that approves a higher percentage in order to carry out the purposes of the Act.</p> <p>(2) To assess total program costs and determine whether a grantee meets this requirement, the grantee must:</p> <p>(i) Determine the costs to develop and administer its program, including the local costs of necessary resources;</p> <p>(ii) Categorize total costs as development and administrative or program costs;</p> |  | <p>When developing the program budget and operating the program the grantee must ensure that the overall administrative costs not exceed 15% of the total budget.</p> | <p>Administrative Costs restriction</p> | <p>CCS<br/>Board<br/>Policy<br/>Council<br/>Treasurer<br/>Executive<br/>Director</p> | <p>Fiscal Policy<br/>Manual<br/>Budget</p> |

|  |   |  |  |   |  |                             |
|--|---|--|--|---|--|-----------------------------|
|  | <p>(iii) Identify and allocate the portion of dual benefits costs that are for development and administration;</p> <p>(iv) Identify and allocate the portion of indirect costs that are for development and administration versus program costs; and,</p> <p>(v) Delineate all development and administrative costs in the grant application and calculate the percentage of total approved costs allocated to development and administration.</p>  |  |  |   |  |                             |
|  | <p>(b) Waivers. (1) The responsible HHS official may grant a waiver for each budget period if a delay or disruption to program services is caused by circumstances beyond the agency's control, or if an agency is unable to administer the program within the 15 percent limitation and if the agency can demonstrate efforts to reduce its development and administrative costs.</p> <p>(2) If at any time within the grant funding cycle, a grantee estimates development and administration costs will exceed 15 percent of total approved costs, it must submit a waiver request to the responsible HHS official that explains why costs exceed the limit, that indicates the time period the waiver will cover, and that describes what the grantee will do to reduce its development and administrative costs to comply with the 15 percent limit after the waiver period.</p> |  | <p>If the program cannot be administered without exceeding the 15% administrative costs restriction the grantee may submit a waiver requesting permission to exceed the regulation</p> | <p>Administrative costs restriction</p> | <p>CCS<br/>Board<br/>Policy<br/>Council<br/>Treasurer<br/>Executive<br/>Director</p> | <p>Fiscal Policy Manual</p> |

## Mercer County Head Start Policies and Procedures

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| <b>P/P Topic:</b>                       | Administrative Compensation       | <b>P/P #:</b>                         |                    |
| <b>Part:</b>                            | 1303                              | <b>PC Approval Date:</b>              |                    |
| <b>Subpart:</b>                         | <i>A – Financial Requirements</i> | <b>Last Reviewed Date:</b>            |                    |
| <b>Section Title(s):</b>                | <i>Other Requirements</i>         | <b>Implementation Responsibility:</b> | Board of Education |
| <b>Related Performance Standard(s):</b> | 1303.3<br>2 CFR 170               | <b>Monitoring Responsibility:</b>     | Superintendent     |

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| <b>(A) Policy</b>         | <p>The grantee for MCHS ensures that the compensation for the Executive Director does not violate parameters set forth in Federal Funding Accountability and Transparency Act.</p> <p>Executive Director’s compensation plan is established by the CCS Board based upon experience and credentials, in accordance with CCS Administrative pay scale.</p>  |
| <b>(B) Responsibility</b> | Board of Education  |
| <b>(C) Procedure</b>      | <p>A Federal grant is an award of financial assistance from a Federal agency to a recipient to carry out a public purpose of support or stimulation authorized by a law of the United States. Federal 6 grants are not federal direct assistance payments or loans to individuals. New Federal, nonRecovery Act funded grant awards with an award date on or after October 1, 2010, and resulting first-tier subawards, are subject to the reporting requirements under the Transparency Act. New Federal grants includes grants with a new Federal Award Identification Number (FAIN) as of October 1, 2010, and does not include continuing or renewals of grants awarded in prior fiscal years with new obligations beginning October 1, 2010. In any new awards as of October 1, 2010, Federal agencies are required to include a new award term that delineates reporting requirements pursuant to the Transparency Act. The interim final guidance with these standard terms and conditions will be forthcoming in the Federal Register. For those new Federal grants as of October 1, 2010, if the initial award is equal to or over \$25,000, reporting of subaward and executive compensation data is required. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award will be subject to the reporting requirements, as of the date the award exceeds \$25,000. If the initial award equals or exceeds \$25,000 but funding is subsequently deobligated such that the total award amount falls below \$25,000, the award continues to be subject to the reporting requirements of the</p> |

Transparency Act and this Guidance. In addition to the award amount threshold, the following are not subject to the reporting requirements in this guidance: (1) a Federal award to an individual who applies for or receives a Federal award as a natural person (i.e., unrelated to any business or non-profit organization he or she may own or operate in his or her name); (2) a Federal award to an entity that had a gross income, from all sources, of less than \$300,000 in the entity's previous tax year; and (3) any award if the required reporting would disclose classified information. See FFATA §§ 2(a)(1)(C), 2(e), 3. Grant awards, whether existing or new, as of October 1, 2010 that are funded by the Recovery Act will continue to report to those awards and subawards through [FederalReporting.gov](http://FederalReporting.gov) and are not subject to the reporting requirements in this Guidance.

The Executive Director aka Head Start Director's compensation plan is based off of the CCS Administrator's pay scale / Head Start compensation plan as approved by CCS Board and Policy Council.

Head Start Act contains new language in Section 653 regarding limitations on the compensation of Head Start staff. Specifically, it precludes using any Federal funds (including, of course, Head Start grant funds) to pay any part of the compensation of an individual employed by a Head Start agency if that individual's compensation exceeds the rate payable for level II of the Executive Schedule.

## Mercer County Head Start Policies and Procedures

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| <b>P/P Topic:</b>                       | Federal Identification Requirements | <b>P/P #:</b>                         |                    |
| <b>Part:</b>                            | 1303                                | <b>PC Approval Date:</b>              |                    |
| <b>Subpart:</b>                         | <i>A – Financial Requirements</i>   | <b>Last Reviewed Date:</b>            |                    |
| <b>Section Title(s):</b>                | <i>Other Requirements</i>           | <b>Implementation Responsibility:</b> | Treasurer          |
| <b>Related Performance Standard(s):</b> | 1303.3<br>45 CFR 25.110             | <b>Monitoring Responsibility:</b>     | Executive Director |

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| <b>(A) Policy</b>         | The grantee ensures that the program maintains and up to date CCR / DUNS / SAM identification number.  |
| <b>(B) Responsibility</b> | Treasurer  |
| <b>(C) Procedure</b>      | <p>The Treasurer registers the program with all required and appropriate federal, state, and local entities ensuring that all reporting requirements are met.</p> <p>The Executive Director enters the identifying numbers into the HSES system for reporting.</p> |

## Mercer County Head Start Policies and Procedures

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| <b>P/P Topic:</b>                       | Non-federal match waiver  | <b>P/P #:</b>                         |                    |
| <b>Part:</b>                            | 1303 Financial and Administrative Requirements                                  | <b>PC Approval Date:</b>              |                    |
| <b>Subpart:</b>                         | <i>A – Financial Requirements</i>   | <b>Last Reviewed Date:</b>            |                    |
| <b>Section Title(s):</b>                | <i>Federal financial assistance, non-federal match, and waiver requirements</i> | <b>Implementation Responsibility:</b> | Treasurer          |
| <b>Related Performance Standard(s):</b> | 1303.4  | <b>Monitoring Responsibility:</b>     | Board of Education |

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| <b>(A) Policy</b>         | <p>In accordance with section 640(b) of the Act, federal financial assistance to a grantee will not exceed 80 percent of the approved total program costs. A grantee must contribute 20 percent as non-federal match each budget period. The <u>responsible HHS official</u> may approve a waiver of all or a portion of the non-federal match requirement on the basis of the grantee’s written application submitted for the budget period and any supporting evidence the responsible HHS official requires. In deciding whether to grant a waiver, the responsible HHS official will consider the circumstances specified at section <u>640(b)</u> of the Act and whether the grantee has made a reasonable effort to comply with the non-federal match requirement.</p> |
| <b>(B) Responsibility</b> | Treasurer  |
| <b>(C) Procedure</b>      | <p>The grantee may request a waiver if the grantee cannot guarantee the 20% match can be made.</p> <p>The grantee must contact the Program Specialist and the grantee specialist to begin the request for waiver process.</p> <p>The grantee will submit any and all required paperwork and evidence to support the request.</p>   |

## Mercer County Head Start Policies and Procedures

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| <b>P/P Topic:</b>                       | Administrative Costs Restriction | <b>P/P #:</b>                         |                                |
| <b>Part:</b>                            | 1303                             | <b>PC Approval Date:</b>              |                                |
| <b>Subpart:</b>                         | A – Financial Requirements       | <b>Last Reviewed Date:</b>            |                                |
| <b>Section Title(s):</b>                | Other Requirements               | <b>Implementation Responsibility:</b> | Treasurer / Executive Director |
| <b>Related Performance Standard(s):</b> | 1303.5                           | <b>Monitoring Responsibility:</b>     | Board of Education             |

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| <b>(A) Policy</b>         | <p><i>Limitations</i></p> <ul style="list-style-type: none"> <li>Costs to develop and administer a program cannot be excessive or exceed 15 percent of the total approved program costs. Allowable costs to develop and administer a Head Start program cannot exceed 15 percent of the total approved program costs, which includes both federal costs and non-federal match, unless the responsible HHS official grants a waiver under paragraph (b) of this section that approves a higher percentage in order to carry out the purposes of the Act.</li> <li>To assess total program costs and determine whether a grantee meets this requirement, the grantee must:             <ul style="list-style-type: none"> <li>(i) Determine the costs to develop and administer its program, including the local costs of necessary resources;</li> <li>(ii) Categorize total costs as development and administrative or program costs;</li> <li>(iii) Identify and allocate the portion of dual benefits costs that are for development and administration;</li> <li>(iv) Identify and allocate the portion of indirect costs that are for development and administration versus program costs; and,</li> <li>(v) Delineate all development and administrative costs in the grant application and calculate the percentage of total approved costs allocated to development and administration.</li> </ul> </li> </ul> |
| <b>(B) Responsibility</b> | Treasurer / Executive Director  |
| <b>(C) Procedure</b>      | <p>When developing the program budget and operating the program the grantee must ensure that the overall administrative costs not exceed 15% of the total budget.</p> <p>Quarterly, the administrative team with the support of the Treasurer reviews expenditures to ensure the program remains within budget and required thresholds.</p> <p>If the program cannot be administered without exceeding the 15% administrative costs restriction the grantee may submit a waiver requesting permission to exceed the regulation</p>  |

## Mercer County Head Start Policies and Procedures

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| <b>P/P Topic:</b>                       | Audit                      | <b>P/P #:</b>                         |                    |
| <b>Part:</b>                            | 1303                       | <b>PC Approval Date:</b>              |                    |
| <b>Subpart:</b>                         | A – Financial Requirements | <b>Last Reviewed Date:</b>            |                    |
| <b>Section Title(s):</b>                | Other Requirements         | <b>Implementation Responsibility:</b> | Treasurer          |
| <b>Related Performance Standard(s):</b> | 1303.3<br>45CFR part 75    | <b>Monitoring Responsibility:</b>     | Board of Education |

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| <b>(A) Policy</b>         | <p><b>(d) <i>Single audit requirements and audit follow-up.</i></b> Subpart F of this part is issued pursuant to the <u>Single Audit Act Amendments of 1996</u>, (31 U.S.C. 7501-7507). It sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of non-Federal entities expending Federal awards. These provisions also provide the policies and procedures for HHS awarding agencies and pass-through entities when using the results of these audits.</p>  |
| <b>(B) Responsibility</b> | Treasurer  |
| <b>(C) Procedure</b>      | <p>As the grantee, CCS will ensure that MCHS is audited annually.</p> <p>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards</p> <ul style="list-style-type: none"> <li>• Audit Requirements: A non-federal entity that expends \$750,000 or more during the non-federal entity’s fiscal year in federal awards must have a single audit conducted.</li> <li>• Frequency of Audits: Audits must be performed annually.</li> <li>• Report Submission: The audit must be submitted within the earlier of 30 calendar days after receipt of the auditor report (s), or nine months after the end of the audit period. Unless restricted by federal statutes or regulations, the auditee must make copies available for public inspection. Auditees and auditors must ensure that their respective parts of the reporting package do not include protected personally identifiable information. The Federal Audit Clearinghouse is the repository of record for 45 Part 75 subpart F reporting packages and the data collection form.</li> <li>• Auditee must:             <ol style="list-style-type: none"> <li>(a) Procure or otherwise arrange for the audit required and ensure it is properly performed and submitted when due.</li> <li>(b) Prepare appropriate financial statements.</li> <li>(c) Promptly follow up and take corrective action on audit findings, including preparation of a summary schedule of prior audit findings and a corrective action plan</li> </ol> </li> </ul> |



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|  | MCHS audit is conducted in conjunction with the annual audit conducted on CCS District. |
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## Mercer County Head Start Policies and Procedures

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| <b>P/P Topic:</b>                       | Non-Discrimination                | <b>P/P #:</b>                         |                    |
| <b>Part:</b>                            | 1303                              | <b>PC Approval Date:</b>              |                    |
| <b>Subpart:</b>                         | <i>A – Financial Requirements</i> | <b>Last Reviewed Date:</b>            |                    |
| <b>Section Title(s):</b>                | <i>Other Requirements</i>         | <b>Implementation Responsibility:</b> | Board of Education |
| <b>Related Performance Standard(s):</b> | 1303.3<br>45 CFR 80               | <b>Monitoring Responsibility:</b>     | Executive Director |

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| <b>(A) Policy</b>         | Nondiscrimination under programs receiving federal assistance through the Department of Health and Human Services - Effectuation of title VI and VII of the Civil Rights Act of 1964 - The purpose of this part is to effectuate the provisions of title VI of the Civil Rights Act of 1964 (hereafter referred to as the "Act") to the end that no person in the United States shall; on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity receiving Federal financial assistance from the Department of Health and Human Services. |
| <b>(B) Responsibility</b> | Board of Education  |
| <b>(C) Procedure</b>      | <p>Celina City Schools is an EEO employer. Similarly, CCS does not discriminate against any eligible person who may participate in the Head Start program.</p> <p>Non-discrimination statements can be found in CCS publishings, personnel policies, and parent handbooks.</p> <p>Policies are outlined in the event an individual makes an allegation of discrimination.</p>   |

## Mercer County Head Start Policies and Procedures

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| <b>P/P Topic:</b>                       | OHS Appeal Process                | <b>P/P #:</b>                         |                    |
| <b>Part:</b>                            | 1303                              | <b>PC Approval Date:</b>              |                    |
| <b>Subpart:</b>                         | <i>A – Financial Requirements</i> | <b>Last Reviewed Date:</b>            |                    |
| <b>Section Title(s):</b>                | <i>Other Requirements</i>         | <b>Implementation Responsibility:</b> | Board of Education |
| <b>Related Performance Standard(s):</b> | 1303.3                            | <b>Monitoring Responsibility:</b>     | Executive Director |

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| <b>(A) Policy</b>         | <p><b>45 CFR part 16</b></p> <p>This part contains requirements and procedures applicable to certain disputes arising under the HHS programs described in appendix A. This part is designed to provide a fair, impartial, quick and flexible process for appeal from written final decisions. This part supplements the provisions in part 75 of this title.</p> <p>The Board's basic process is review of a written record (which both parties are given ample opportunity to develop), consisting of relevant documents and statements submitted by both parties (see § 16.8). In addition, the Board may hold an informal conference (see § 16.10). The informal conference primarily involves questioning of the participants by a presiding Board member. Conferences may be conducted by telephone conference call. The written record review also may be supplemented by a hearing involving an opportunity for examining evidence and witnesses, cross-examination, and oral argument (see § 16.11). A hearing is more expensive and time-consuming than a determination on the written record alone or with an informal conference. Generally, therefore, the Board will schedule a hearing only if the Board determines that there are complex issues or material facts in dispute, or that the Board's review would otherwise be significantly enhanced by a hearing. Where the amount in dispute is \$25,000 or less, there are special expedited procedures (see § 16.12 of this part). In all cases, the Board has the flexibility to modify procedures to ensure fairness, to avoid delay, and to accommodate the peculiar needs of a given case. The Board makes maximum feasible use of preliminary informal steps to refine issues and to encourage resolution by the parties. The Board also has the capability to provide mediation services (see § 16.18).</p> |
| <b>(B) Responsibility</b> | Board of Education – Treasurer (designee)   |

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| <p>(C) Procedure</p> | <p>MCHS may appeal any review findings by the OHS. The appeal process is dictated within The Act and is guided by the regional office within the Office of Head Start.</p> <p>The CCS Board is responsible for conducting the appeal with the support of the Executive Director.</p> <p>The Board may instruct the Executive Director on their behalf to contact the Program Specialist / Fiscal Specialist at the Regional Office and inform the specialist(s) of the grantee's intent to file an appeal.</p> <p>The specialist(s) will provide the grantee with the appropriate procedure as outlined in The Act.</p> <p>Unless otherwise noted by the Office of Head Start the grantee may continue business during the appeal process.</p> |
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## Mercer County Head Start Policies and Procedures

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| <b>P/P Topic:</b>                       | Financial Reporting to OHS        | <b>P/P #:</b>                         |                    |
| <b>Part:</b>                            | 1303                              | <b>PC Approval Date:</b>              |                    |
| <b>Subpart:</b>                         | <i>A – Financial Requirements</i> | <b>Last Reviewed Date:</b>            |                    |
| <b>Section Title(s):</b>                | <i>Other Requirements</i>         | <b>Implementation Responsibility:</b> | Board of Education |
| <b>Related Performance Standard(s):</b> | 1303.3<br>45 CFR 75               | <b>Monitoring Responsibility:</b>     | Executive Director |

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| <b>(A) Policy</b>         | <p>45 CFR part 75<br/>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: <b>(1)</b> This part establishes uniform administrative requirements, cost principles, and audit requirements for Federal awards to non-Federal entities, as described in § 75.101. HHS awarding agencies must not impose additional or inconsistent requirements, except as provided in §§ 75.102 and 75.210, or unless specifically required by Federal statute, regulation, or Executive Order.</p> <p><b>(2)</b> This part provides the basis for a systematic and periodic collection and uniform submission by Federal agencies of information on all Federal financial assistance programs to the Office of Management and Budget (OMB). It also establishes Federal policies related to the delivery of this information to the public, including through the use of electronic media. It prescribes the manner in which General Services Administration (GSA), OMB, and Federal agencies that administer Federal financial assistance programs are to carry out their statutory responsibilities under the Federal Program Information Act (31 U.S.C. 6101-6106).</p> <p><b>(b) Administrative requirements.</b> Subparts B through D of this part set forth the uniform administrative requirements for grant and cooperative agreements, including the requirements for HHS awarding agency management of Federal grant programs before the Federal award has been made, and the requirements HHS awarding agencies may impose on non-Federal entities in the Federal award.</p> |
| <b>(B) Responsibility</b> | Board of Education – Treasurer (designee)  |

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| <p>(C) Procedure</p> | <p>MCHS adheres to all reporting requirements and guidance provided by the OHS.</p> <p>MCHS utilizes the reporting entities as prescribed by the OHS.</p> <p>Reporting forms and requirements are established by ACF &amp; the Department of Health and Human Services.</p> <p>PI-HS-17-04 prescribes reporting as follows:<br/> TO: All Head Start Grantees, including Head Start, Early Head Start, Early Head Start-Child Care Partnerships, Collaboration Offices, and National Centers</p> <p>SUBJECT: Federal Reporting of Standard Forms (SF) 425 and 428</p> <p>INSTRUCTION: This Program Instruction (PI) notifies grantees of the requirements for submission of the Federal Financial Report Standard Form (SF)-425 for cash transactions and for expenditures to the U.S. Department of Health and Human Services (HHS) Payment Management System. Submission of Federal Financial Report SF-425 All Head Start grantees are required to submit financial reports detailing the cash transactions made for its federal award(s) and separate reports detailing the expenditures made for the same award(s).<br/> For most grantees, filing requirements are satisfied using the same report, Federal Financial Report SF-425. Cash transactions are reported quarterly with online reporting to the HHS Payment Management System (PMS) on lines 10a–c of SF-425.</p> <p>Expenditures, obligations, and liquidations are reported either quarterly, semi-annually, or annually to the Administration for Children and Families (ACF) on lines 10d–o of SF-425.</p> <p>Head Start grantees currently meet their reporting requirements to ACF via postal mail or by scanning and emailing the form to their assigned fiscal specialist. ACF and the Program Support Center are collaborating in the submission of SF-425 to reduce the burden on grantees, assist with the reconciliation of expenditures and disbursements, and to allow for timely closeout of grants.</p> <p>Beginning with the fiscal year (FY) 2016 grant awards, this system of separate online reporting was consolidated into a single reporting system. Starting with these awards, both the cash transactions (lines 10a–c) and the expenditures, obligations, and liquidations (lines 10d–o) are reported through the grantee online accounts with PMS.</p> <p>Every grantee has a PMS account to allow access to complete SF-425. If your office needs additional user access, please contact your PMS representative. Note the following important conditions:</p> <ul style="list-style-type: none"> <li>• This reporting method became effective with the FY 2016</li> </ul> |
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financial reports. • Any remaining reports still required, or revised, for FY 2015 or earlier must be submitted as a scanned and uploaded document to the Grant Notes file in GrantSolutions.

- SF-425 reports are due as required in the award terms and conditions. o Reports will be due on one of the standard dates by which cash reporting is required to be submitted to PMS or at the end of a calendar quarter as determined by ACF. See Table 1.

- Unless instructed otherwise, such as through the terms and conditions or a special condition on the Notice of Award, all Head Start grantees are expected to submit three reports for each Notice of Award and each budget period they have received.

- Generally, awards are for a 12-month budget period. Head Start grantees will continue to submit the following reports: o Semi-Annual Report o Annual Report o Final Report • Semi-Annual and Annual reports are cumulative, covering either six or 12 months of expenditures, respectively.

- Final Reports will be due on the quarterly submission date for the quarter after the end of their budget period.

Grantees that have budget periods beginning Feb. 1, May 1, Aug. 1, and Nov. 1 are the exception. In these cases, the Final Reports will be due on the quarterly reporting date for the quarter in which the grantee's budget period ended. No Final Report will be due sooner than 90 days after the end of the applicable budget period.

- Box 12 of the Final Report must include the following: o Total Amount of U.S. Department of Agriculture (USDA) Reimbursement: \$ \_\_\_\_\_ Total Development and Administrative Expenditures: \$ \_\_\_\_\_ (federal and non-federal)

- o If an unobligated balance of federal funds is being reported on line 'h,' the grantee must provide a breakdown of total federal expenditures for each 'CAN NO.,' which appears in box 25, Financial Information, on the most recent Notice of Award for the budget period.

- To aid in understanding, see the table below. Note that in some cases, the Annual Report and the Final Report will be due on the same date.

Table 1. Find the month in which your Head Start budget period begins in Column 1 and then read across that line. The annual and final reports are due on the same date.

Budget Period Begins – December 1  
First SF 425 Report Due – July 30

Cumulative Costs through – May 31  
Annual SF 425 report Due – January 30  
Cumulative Costs through - November 30  
Final SF 425 Due - April 30

Submission of Tangible Personal Property Report SF-428 Grantees are required to provide Tangible Personal Property Report SF-428 and SF-428B, and if needed, SF-428S, not later than 90 days after the close of the project period.

Grantees are to scan and upload completed copies of the SF-428 reports to the specified folders in the Grant Notes section of GrantSolutions. Questions related to fiscal reporting and other administrative requirements should be directed to the assigned grants management specialist identified in the Head Start Enterprise System (HSES). Should your office need additional PMS accounts, please contact your PMS representative at [www.dpm.psc.gov](http://www.dpm.psc.gov).



## Mercer County Head Start Policies and Procedures

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| <b>P/P Topic:</b>                       | Cost Allocation                   | <b>P/P #:</b>                         |                    |
| <b>Part:</b>                            | 1303                              | <b>PC Approval Date:</b>              |                    |
| <b>Subpart:</b>                         | <i>A – Financial Requirements</i> | <b>Last Reviewed Date:</b>            |                    |
| <b>Section Title(s):</b>                | <i>Other Requirements</i>         | <b>Implementation Responsibility:</b> | Board of Education |
| <b>Related Performance Standard(s):</b> | 1303.3<br>45 CFR 75               | <b>Monitoring Responsibility:</b>     | Executive Director |

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| <b>(A) Policy</b>         | <p><b>(c) Cost principles.</b> Subpart E of this part establishes principles for determining the allowable costs incurred by non-Federal entities under Federal awards. The principles are for the purpose of cost determination and are not intended to identify the circumstances or dictate the extent of Federal Government participation in the financing of a particular program or project. The principles are designed to provide that Federal awards bear their fair share of cost recognized under these principles except where restricted or prohibited by statute.</p> |
| <b>(B) Responsibility</b> | Board of Education – Treasurer (designee)   |
| <b>(C) Procedure</b>      | <p>Whereas there is an opportunity for shared services / supplies that support more than one funding source (Head Start) the grantee will develop a cost allocation plan that ensures that federal funding is used for the sole purpose of the federal program awarded.</p> <p>Cost allocation plans may be developed in various ways (square footage, by student, by employee, etc).</p> <p>Cost allocation plans <b>MUST</b> be approved by Board of Education and Policy Council.</p> <p>Cost allocation plans must be submitted with grant proposals when required.</p>         |