| ENROLLMENT | | | | |
|---|---|---|---|---|
| **Month** | **Head Start Enrollment** | **Funded Enrollment** | **Attendance** | **IEP** |
| **July 2023** | *The program is not operational during the month of July.* | | | |
| **August 2023** | | | | |
| **September 2023** | | | | |
| **October 2023** | | | | |
| **November 2023** | | | | |
| **December 2023** | | | | |
| **January 2024** | | | | |
| **February 2024** | | | | |
| **March 2024** | | | | |
| **April 2024** | | | | |
| **May 2024** | | | | |

| TOTAL MEALS SERVED | | | |
|---|---|---|---|
| **Month** | **Breakfasts** | **Lunches** | **Snacks** |
| **July 2023** | *The program is not operational during the month of July.* | | |
| **August 2023** | | | |
| **September 2023** | | | |
| **October 2023** | | | |
| **November 2023** | | | |
| **December 2023** | | | |
| **January 2024** | | | |
| **February 2024** | | | |
| **March 2024** | | | |
| **April 2024** | | | |
| **May 2024** | | | |

| FISCAL YEAR 2024 (*INCLUDES P-CARD EXPENSES*) – *Head Start Grant Year 1 – Project 424xxx – Base Grant* | | Actuals | | Balance of Grant Award |
|---|---|---|---|---|
| **Cost Category** | **Federal Budget** | **July-23** | **YTD** | |
| **Payroll** | $3,621,653 | $19,609.11 | $19,609.11 | $3,602,043.89 |
| **Fringe** | $1,440,046 | $7,027.37 | $7,027.37 | $1,433,018.63 |
| **Supplies** | $167,672 | $0.00 | $0.00 | $167,672 |
| **Contractual** | $336,512 | $0.00 | $0.00 | $336,512 |
| **Other** | $227,596 | $0.00 | $0.00 | $227,596 |
| **Indirect Cost** | $192,922 | $0.00 | $0.00 | $192,922 |
| **TTA (includes Travel)** | $59,010 | $1,164.84 | $1,164.84 | $57,845.16 |
| **Total Base Grant** | **$6,045,411** | **$27,801.32** | **$27,801.32** | **$6,017,609.68** |

| FISCAL YEAR 2024 (*INCLUDES P-CARD EXPENSES*) – *Head Start Grant- Project 421024 ARP* | | | | |
|---|---|---|---|---|
| | | **Actuals** | | **Balance of Grant Award** |
| **Cost Category** | **Federal Budget** | **July-23** | **YTD** | |
| **Payroll** | 232,994.70 | 0.00 | 212,012.32 | $20,982.38 |
| **Fringe** | 19,932.58 | 0.00 | 15,766.04 | $4,166.54 |
| **Supplies** | 68,560.03 | 3,805.67 | 65,268.13 | $3,291.90 |
| **Contractual** | 271,130.01 | 0.00 | 113,000.18 | $158,129.83 |
| **Other** | 12,534.60 | 0.00 | 3,161.70 | $9,372.90 |
| **Indirect Cost** | 34,395.41 | 0.00 | 9,883.28 | $24,512.13 |
| **Total – CRSSA** | **$639,547.33** | **$3,805.67** | **$419,091.65** | **$220,455.68** |

*Balance of Grant Award as of 7/31/23 including encumbered expenses is $139,383.04.*

| FISCAL YEAR 2024 (*INCLUDES P-CARD EXPENSES*) – *Head Start Grant Year - Project 421029 CRRSA* | | | | |
|---|---|---|---|---|
| | | **Actuals** | | **Balance of Grant Award** |
| **Cost Category** | **Federal Budget** | **July-23** | **YTD** | |
| **Payroll** | 47,796.31 | 0.00 | 47,796.31 | $0.00 |
| **Fringe** | 3,364.93 | 0.00 | 3,364.93 | $0.00 |
| **Supplies** | 12,091.93 | 0.00 | 12,091.93 | $0.00 |
| **Equipment** | 67,048.47 | 0.00 | 22,658.17 | $44,390.30 |
| **Other** | 7,590.00 | 0.00 | 7,590.00 | $0.00 |
| **Indirect Cost** | 4,152.47 | 0.00 | 2,699.12 | $1,453.35 |
| **Total – CRSSA** | **$142,044.11** | **$0.00** | **$96,200.46** | **$45,843.65** |

*Balance of Grant Award as of 7/31/23 including encumbered expenses is $1,453.35.*

| ACF<br>Administration for Children and Families | U.S. DEPARTMENT OF HEALTH<br>AND HUMAN SERVICES | |
|---|---|---|
| | 1. Log No. ACF-IM-HS-23-03 | 2. Issuance Date: 07/10/2023 |
| | 3. Originating Office: Office of Head Start | |
| | 4. Key Words: Rebate; Refund; Discount; Cost Reduction; Cost Savings; Applicable Credits; E-Rate Program | |

**INFORMATION MEMORANDUM**

**TO:** Head Start and Early Head Start Recipients and Subrecipients

**SUBJECT:** Treatment of Rebates, Refunds, Discounts, and Similar Cost Savings

**INFORMATION:**
Head Start recipients receive a wide variety of rebates, tax credits, refunds, discounts, and similar cost savings that affect the net cost of goods and services or are received as cash payments, such as insurance proceeds and cash-back credit card rewards. Applicable credits are addressed in the Uniform Guidance at 45 CFR §§75.406, 75.402, 75.453 and within the HHS Grants Policy Statement I-22, II-28, II-62, II-65, B-2. As defined in 45 CFR §75.406:

(a) Applicable credits refer to those receipts or reduction-of-expenditure-type transactions that offset or reduce expense items allocable to the federal award as direct or indirect (F&A) costs. Examples of such transactions are as follows: purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the non-federal entity relate to allowable costs, they must be credited to the federal award either as a cost reduction or cash refund, as appropriate.

(b) In some instances, the amounts received from the federal government to finance activities or service operations of the non-federal entity should be treated as applicable credits. Specifically, the concept of netting such credit items (including any amounts used to meet cost sharing or matching requirements) must be recognized in determining the rates or amounts to be charged to the federal award. (See §§75.436 and 75.468, for areas of potential application in the matter of federal financing of activities.)

The purpose of this Information Memorandum (IM) is to provide guidance on cost-saving measures and how the savings should be treated by the recipient toward the Head Start award. The IM will also guide recipients in ensuring that direct and indirect cost reductions or cash refunds that relate to a Head Start award are reflected in the recipient's accounting practices, allocated correctly, and returned to the federal award appropriately. This IM supersedes ACF-IM-HS-12-09.

Example of the E-Rate Program

The E-Rate program was implemented in 1997 by the Federal Communications Commission (FCC) and is administered by the Schools and Libraries Division of the Universal Service Administrative Company (USAC). The E-Rate program is intended to ensure that all eligible schools and libraries have affordable access to telecommunications and information services. Some Head Start and Early Head Start recipients are eligible for E-Rate program participation. Service discounts range from 20% to 90% depending upon local income and urban or rural location. In order to be eligible to receive support from the E-Rate program, Head Start entities must meet the federal and state definitions of elementary school. This means that the state must first consider these facilities to be schools and then USAC will determine if Head Start schools in a particular state are eligible.

It is possible that some Head Start programs in a state will be able to meet both parts of the test and, therefore, be eligible for funding, while others will not. For example, a Head Start center that is not considered a school in a particular state is not eligible for funding even if the Eligibility Table indicates that Head Start facilities in that state are eligible. You should check with your state department of education for more information on your status.

E-Rate participants have two payment options (exercisable at the participant's discretion) for their covered telecommunications and information services:

1. The user pays only the non-discount portion of the telecommunications and information services cost to the service or equipment provider, who, in turn, seeks reimbursement from the E-Rate Program Administrator for the discounted amount.
   OR
2. The user pays their telecommunications and information services bill in full and seeks reimbursement payments for the amount of the discount from the E-Rate Program Administrator via the service or equipment provider.

Additional information can be found at the FCC and USAC E-Rate sites.

Option 1 is recommended for E-Rate participants to fully realize the benefit of the program. This option allows the recipient to take the discounted amount before the transaction and maintain the savings in the current operations budget. If the recipient chooses to utilize option 2, the reimbursement is categorized as applicable credits. Applicable credits cannot be classified as program income and, as such, are not included in the total cost of a federal award. In these instances, the applicable credits must be credited to the federal government as a cost reduction (if received during the same project period as charges were made) or cash refund (if received after the project period in which charges were incurred has ended). Recipients should refer to the Program Support Center (PSC) guidance on returning funds/interest. For records and awareness, the recipient must provide the Office of Grants Management with a copy of the documentation submitted to PSC.

Because of the diverse characteristics and accounting practices of recipient organizations, it is not possible to specify every type of receipt or reduction-in-expenditure that recipients may encounter. Using the table below as a guide, recipients must ensure that all direct and indirect cost reductions or cash refunds that relate to a Head Start award are reflected in the recipient's

accounting practices and allocated to the cost of necessary Head Start goods and services. Please note, it is not the Office of Head Start's intention that changes be made to recipients' accounting systems or policies on the basis of this IM. Recipients may continue with current accounting practices for applicable credits if compliant with 45 CFR Part 75 and the generally accepted accounting principles.

Treatment of Receipts and Negative Expenditures that Offset or Reduce Direct or Indirect Cost Items

| Type of Receipt or Negative Expenditure | Treatment | |
| --- | --- | --- |
| | Cost Reduction[1] | Cash Refund[2] |
| Discounts | ✓ | |
| Rebate taken before payment is completed | ✓ | |
| Credits received during the same project period | ✓ | |
| Refund received during the project period in which related cost was incurred | ✓ | |
| Credits received after the end of the project period | | ✓ |
| Refund received after the project period in which related cost was incurred | | ✓ |
| Refund given in the form of **credit** to existing account with no actual cash refund and not related to an individual cost, regardless of when received | | ✓ |
| Insurance claim proceeds if funds were awarded for the same purpose | | ✓ |

If you have any questions regarding this IM, please contact your regional office.

Sincerely,

/ Khari M. Garvin /

Khari M. Garvin
Director
Office of Head Start

---

[1] Cost reduction requires the recipient to reduce (net) the amount of the cost charged to the Head Start award to reflect the rebate or similar reduction in cost.

[2] Cash refund requires the recipient to show the amount in excess of the Head Start award and return the funds to the U.S. Treasury through Program Support Center.

| ACF<br>Administration for Children and Families | U.S. DEPARTMENT OF HEALTH<br>AND HUMAN SERVICES | |
|---|---|---|
| | 1. Log No. ACF-IM-HS-23-04 | 2. Issuance Date: 07/11/2023 |
| | 3. Originating Office: Office of Head Start | |
| | 4. Key Words: Monitoring; FY 2024; CLASS® | |

**INFORMATION MEMORANDUM**

**TO:** All Head Start and Early Head Start Recipients

**SUBJECT:** Fiscal Year 2024 Monitoring Process for Head Start and Early Head Start Recipients

**INFORMATION:**
Section 641A of the Improving Head Start for School Readiness Act of 2007 requires the Office of Head Start (OHS) to implement ongoing monitoring of all programs receiving federal funds. This Information Memorandum (IM) outlines the OHS monitoring process for Fiscal Year 2024 (FY24) and shares the updated process to conduct Focus Area 1 (FA1), Focus Area 2 (FA2), and Classroom Assessment Scoring System (CLASS®) reviews.

During the FY24 program year, CLASS scores will be used for Designation Renewal System (DRS) determinations as described in 45 CFR §1304.11(c). As a reminder, from the spring of 2020 through spring of 2023, OHS did not use CLASS scores for DRS determinations due to the COVID-19 pandemic. 45 CFR §1304.17 of the Head Start Program Performance Standards (HSPPS) allows OHS the flexibility to make DRS determinations without one or more of the data elements required in 45 CFR §1304.11 in instances where a major disaster, emergency, or public health emergency makes some data elements unavailable. Since the public health emergency related to the COVID-19 pandemic has ended, OHS can no longer utilize this flexibility.

FY 2024 Monitoring Reviews

| Review Type | FY24 Implementation | Start Date |
|---|---|---|
| FA1 | FA1 reviews will be conducted through a virtual format. | October 2023 |
| FA2 | FA2 reviews will be conducted using a hybrid model, which is a combination of on-site and virtual monitoring. | October 2023 |
| CLASS® | Grant recipients will have the opportunity to self-record and submit their own videos or request an on-site CLASS review. | October 2023 |

| | | |
|---|---|---|
| Follow-up Reviews | Follow-up reviews will be conducted either in-person or virtually by the OHS regional office. | Start dates will coincide with the end of the corrective action period. |
| Other | OHS reserves the right to conduct special off-site or on-site reviews. | As needed |

FA1 Reviews

The FA1 review is an opportunity for grant recipients to describe their approach and plan for providing high-quality services to children and families. This focus area informs OHS's understanding of each grant recipient's foundation for program services, as they describe their approaches to staffing structure, program design and governance, education, health and family services, and fiscal infrastructure.

FA2 Reviews

The FA2 review is an opportunity for grant recipients to demonstrate their effective implementation of high-quality services to children and families that meet Head Start requirements. This focus area broadens OHS's understanding of each grant recipient's performance and determines if programs are meeting the requirements of the HSPPS, Uniform Guidance, and Head Start Act.

CLASS® Reviews

Section 641A(c)(2)(F) of the Improving Head Start for School Readiness Act of 2007 requires OHS to assess the quality of teacher-child interactions using a valid and reliable observation measure. OHS will continue to use the 2008 edition of the CLASS Pre-K Teacher-Child Observation Instrument to meet this requirement.

For FY24, an updated process will be used to conduct CLASS reviews. Grant recipients that are scheduled for a CLASS review will have the option to self-record and submit their own videos for their monitoring review.

In some cases, grant recipients will not meet the criteria related to technology requirements and/or staffing resources needed to submit their own videos. If these criteria cannot be met or if other concerns are identified, grant recipients can request an in-person CLASS review.

*All grant recipients will have the opportunity to attend information sessions specifically developed to discuss FY24 CLASS options, including a group of sessions convened specifically for American Indian and Alaska Native grant recipients.*

Scheduling

Each year, grant recipients are required to submit an accurate calendar of availability. The information is used to schedule monitoring reviews by OHS regional office staff. The availability calendar also gives grant recipients a way to inform OHS as to when their program is not operational and when children are not in session. Grant recipients should update their calendars immediately, as changes in program availability occur. Please note that OHS is unable to accommodate requests to reschedule reviews. OHS also reserves the right to conduct unannounced reviews at any time.

Grant recipients scheduled to receive a monitoring review in FY24 will receive a notification letter 45 to 60 days before the start of the event (depending on type of monitoring review). Grant recipients can

expect a planning call with their assigned review coordinator to discuss their review. During the initial call, recipients may share their program's current service delivery options.

If you have any questions or concerns regarding the FY24 monitoring season, please contact your regional office.

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

Sincerely,

/Khari M. Garvin/

Khari M. Garvin
Director
Office of Head Start

**THE SCOOP**

Brevard Public Schools

Brevard Public Schools HeadStart

**HEAD START NEWS**

# Welcome Back Head Start Staff!

We hope you had a relaxing summer with friends and family.   We are excited to begin a wonderful year with our Head Start children and families.

On the next page is an update of the required trainings.
In many cases your coach has been reaching out to you about a variety of things that are planned.

# Trainings

Wednesday, August 9
RTA Curriculum Training
ESF Board Room
8:00 to 3:30
This is for teachers only

Thursday, August 10
Professional Development and
Program Updates
Posey Center
8:00 to 12:00
This is for teachers only

Friday, August 11
Growing Up Wild Training
Brevard Zoo
8:30 to 12:00*
This is for Coquina, Enterprise, Jupiter, Saturn,
Sherwood and University Park only.
BOTH Teachers and IAs must attend
*You are welcome to bring your lunch and enjoy the
zoo after the training.

BREVARD ZOO

Thank you to the mentor teachers for their work this summer and with the new teachers.  They have a WEALTH of knowledge that they were able to share.

Coquina - Myesha Fuller and
Heather Saule
Sherwood - Vicki Clare
Saturn - Celeste Rotan
Palm Bay - Ashley Rothe
Enterprise - Janice Smith

# Home Visits

Meeting our families in their home provides a wonderful opportunity to build a positive relationship with the family.   Our focus this year is to support staff to complete these initial visits in the homes of their families.

Your coach will outline the responsibilities in assuring these are completed.

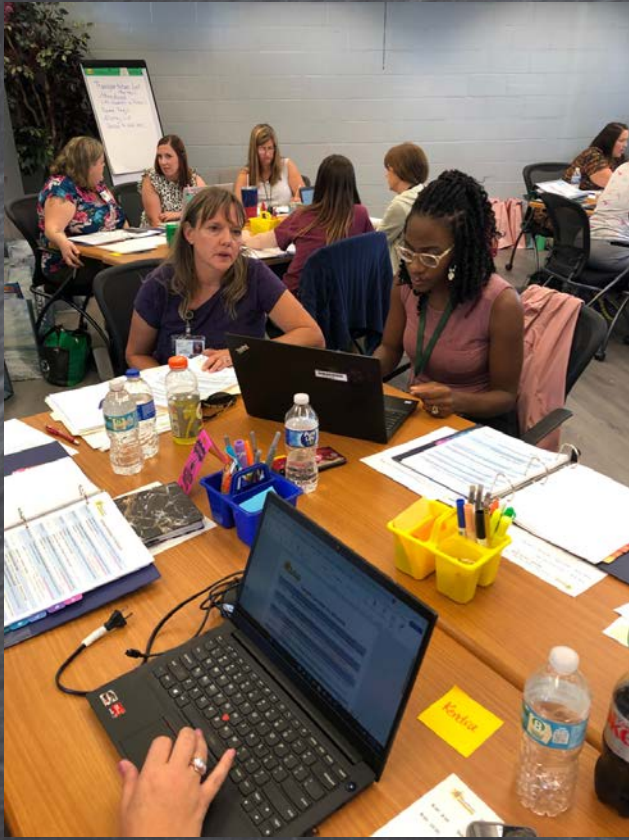# Welcome to our NEW TEACHERS!

Tiffany Tucker - VPK at Discovery
Merline Manphate - 3 Year Olds at Uni Park
Nicole Alivandi - 3 Year Olds at Saturn
Melissa Fernandez - VPK at Endeavour
Tammy Matteson - 3 Year Olds at Mims
Stephanie Clemmer - VPK at Endeavour

**Also, welcome to Beatrice Benjamin the new family advocate at Endeavour.**
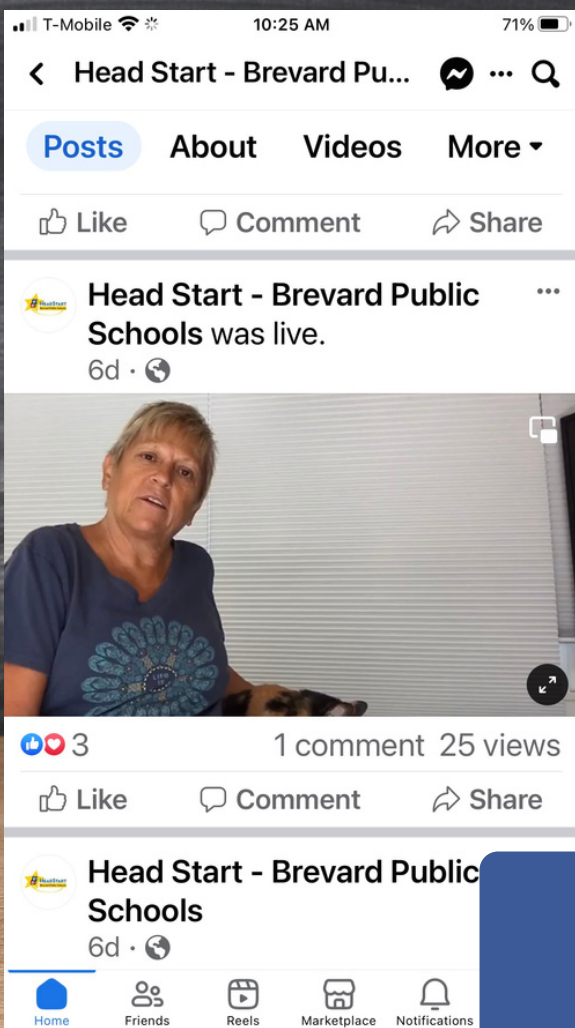
# New Teacher Training
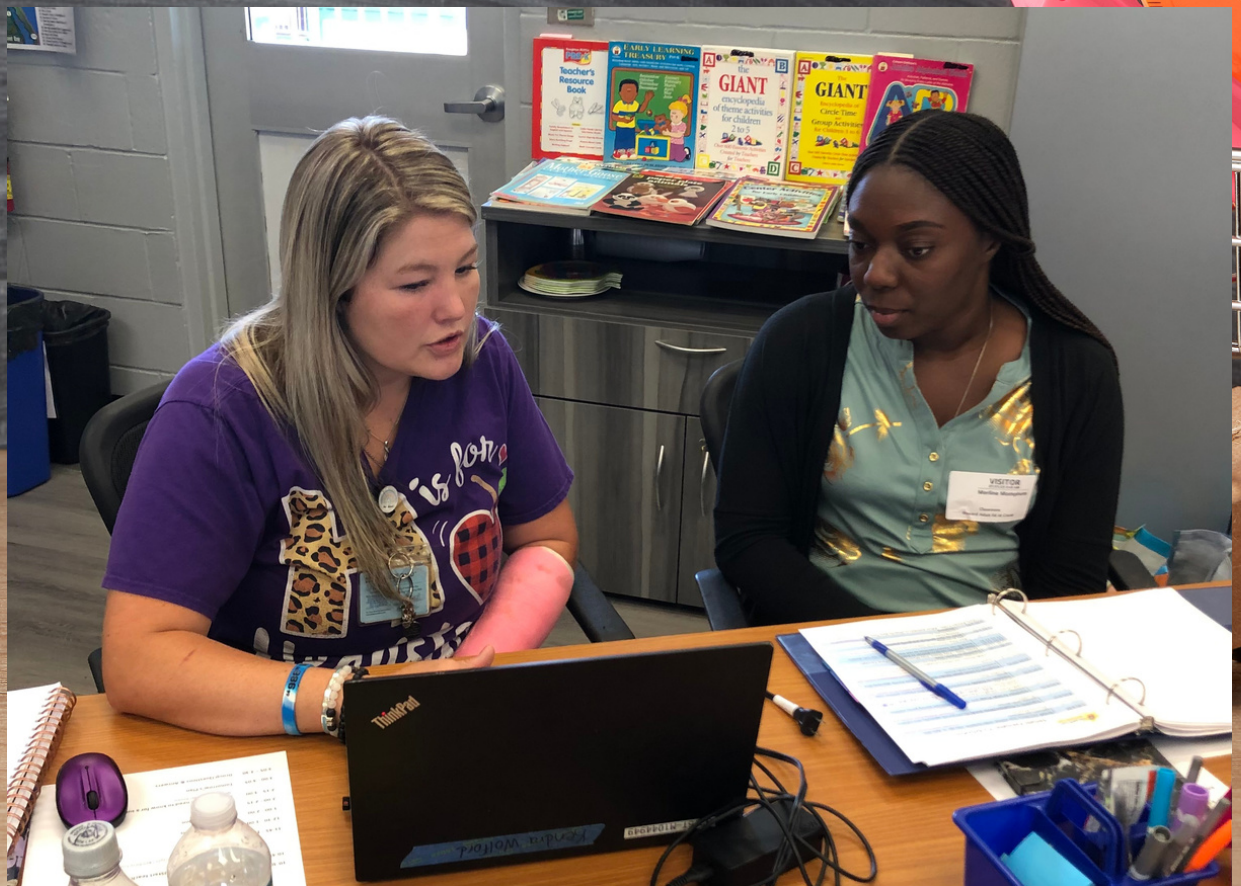
Thank you to the Mentors and Coaches for their expertise.

# Facebook Page
## Thank you to those who provided live lessons for our children over the summer.

## Janice Smith
## Ashley Rothe
## Lynn Gourley

# Are you on our Facebook page?
# Let's encourage our families to join.

FOLLOW US



**■ll T-Mobile** 📶 ❄                    10:21 AM                    73% ▬

## Head Start - Brevard Public Schools
21m · 🌐

All children love to play Hide & Seek!
Hiding and waiting for someone to find
you creates tons of giggles!... See more

### POST-IT NOTE HIDE & SEEK

Hide various colors of post- it notes around the house
with different shapes drawn on them, Then let your little
ones loose to go hunt and find them! When they do find
them, have them stick it on a matching shape chart! If
you don't have a way to make a chart, just put shape
sticky notes on the refrigerator and have them make a
line of matching shapes underneith!