

SCOTT COUNTY SCHOOL BOARD

DECEMBER 7, 2021

MINUTES OF REGULAR MEETING

The Scott County School Board met for a regular School Board meeting on Tuesday, December 7, 2021, at 6:30 p.m. at the Scott County Career & Technical Center, 387 Broadwater Avenue, Gate City, VA 24251 with the following members present:

David Templeton, Chairman
Lon Stephen "Steve" Sallee, Jr., Vice Chairman
Linda Gillenwater
Gail McConnell
Robin Hood
William "Bill" Houseright

ABSENT: None

OTHERS PRESENT: John I. Ferguson, Division Superintendent; Jason Smith, Assistant Superintendent; Will Sturgill, School Board Attorney; Kim Henderson, Clerk of the Board/Purchasing Clerk; Sherri Christian, Deputy Clerk of the Board; Amanda Clark, Heritage TV; Kathy Musick, VPE Representative; Carol McConnell, Gate City Middle School great-grandparent.

CALL TO ORDER/MOMENT OF SILENCE/PLEDGE OF ALLEGIANCE: Chairman David Templeton called the meeting to order at 6:30 p.m. and welcomed everyone. He asked everyone to please stand for the moment of silence and led in reciting the *Pledge of Allegiance*.

ITEMS TO ADD TO THE AGENDA: Chairman Templeton asked if there were any items to be added to the agenda. The agenda was amended to include under the Superintendent's Report I. Discussion/Approval of Technology 8 elective course for all 8th grade students.

APPROVAL OF AGENDA: On a motion by Vice Chairman Steve Sallee, seconded by Ms. Linda Gillenwater, all members voting aye, the Board approved the agenda as amended.

APPROVAL OF MEETING MINUTES, NOVEMBER 4, 2021: On a motion by Mr. Bill Houseright, seconded by Mr. Gail McConnell, all members voting aye, the Board voted to approve the November 4, 2021 regular meeting minutes as written.

APPROVAL OF CLAIMS: On a motion by Mr. Bill Houseright, seconded by Vice Chairman Steve Sallee, all members aye, the Board voted to approve the claims as follows:

School operating fund invoices and payroll in the amount of \$833,257.30 as shown by warrants #8134117-8134296; electronic payroll direct deposit in the amount of \$1,570,019.53 and electronic tax deposits in the amount of \$599,660.13. Cafeteria fund invoices and payroll in the amount of \$229,126.70 as shown by warrants #1020457-1020507; electronic payroll direct deposit for cafeteria in the amount of \$45,670.95 and electronic tax deposits in the amount of \$14,135.44. Head Start invoices totaling \$99,763.23 as shown by warrants #23073-23213 (#23182, 23183, 23201, 23202 and 23213 voided).

PUBLIC COMMENT: Ms. Carol McConnell, Gate City Middle School great-grandparent, addressed the Board about the vagueness and timing of the message that was issued regarding a situation outside the school on Monday, December 6, 2021. She expressed concerns about personnel.

SUPERINTENDENT'S REPORT:

2022-2024 COMPOSITE INDEX OF LOCAL ABILITY-TO-PAY: Superintendent John Ferguson presented the 2022-2024 Composite Index of Local Ability-To-Pay spreadsheet that includes all counties in Virginia. Scott County has a final 2022-2024 composite index of .1893 which is the second lowest in the state. The comparison between the 2020-2022 (.1899) and the 2022-2024 (.1893) Composite Index shows a decrease of .0006 in the local ability-to-pay.

SUPERINTENDENT'S ANNUAL REPORT 2020-2021 & 2021-2022): Superintendent Ferguson presented the Superintendent's Annual Report for the 2020-2021 and the 2021-2022 school years since a report was not presented last year. The Annual Report was for the board members to review the information. He asked if anyone had any questions, no questions were asked, so the next agenda item was presented.

APPROVAL OF HEAD START REVISED COST ALLOCATION PLAN (APPENDIX A): On a motion by Chairman David Templeton, seconded by Mr. Gail McConnell, all members voting aye, the board approved the Head Start Revised Cost Allocation Plan (Appendix A) as presented.

APPROVAL OF HEAD START REVISED SALARY SCALE 2021 (APPENDIX B): On a motion by Mr. Gail McConnell, seconded by Ms. Linda Gillenwater, all members voting aye, the board approved the Head Start Revised Salary Scale 2021 (Appendix B) as presented.

APPROVAL OF HEAD START FINANCIAL REPORT, OCTOBER 2021 - (APPENDIX C): On a motion by Mr. Robin Hood, seconded by Vice Chairman Steve Saltee, all members voting aye, the board voted to approve the October 2021 Head Start Financial Report (Appendix C) as presented by Superintendent Ferguson on behalf of Head Start Director Cindy Raymond.

2021-2022 HEAD START TIME LINE FOR SELF-ASSESSMENT & PROGRAM PLANNING: Superintendent Ferguson presented the 2021-2022 Head Start Time Line for Self-Assessment & Program Planning for the board's information. He asked if anyone had any questions, no questions were asked.

HEAD START DIRECTOR'S REPORT, NOVEMBER 2021: Superintendent Ferguson presented the November 2021 Head Start Director's Report on behalf of Head Start Director Cindy Raymond. With no comments or questions raised regarding the report, the next agenda item was presented.

REGION VII LEGISLATIVE LISTENING SESSION, WEDNESDAY, DECEMBER 8, 2021 AT 6:30 P.M. – ZOOM MEETING: Superintendent Ferguson reminded the board of the Region VII Legislative Listening Session on Wednesday, December 8, 2021 at 6:30 p.m. It will be presented as a Zoom meeting and each one is welcome to participate.

APPROVAL OF TECHNOLOGY 8 (APPENDIX D) ELECTIVE COURSE FOR 8TH GRADE STUDENTS: On a motion by Mr. Bill Houseright, seconded by Mr. Robin Hood, all members voting aye, the board approved the addition of the Technology 8 (Appendix D) elective course for 8th grade students in our county.

CLOSED MEETING: Vice Chairman Steve Sallee made a motion to enter into closed meeting at 6:47 p.m. to discuss Head Start Personnel, teachers, coaches, nurses, custodians, and bus drivers as provided in Section 2.2-3711 of the Code of Virginia, as amended, the motion was seconded by Mr. Bill Houseright, all members voting aye.

RETURN FROM CLOSED MEETING: All members present returned from closed meeting at 8:49 p.m. with a roll call vote being held and on a motion by Chairman David Templeton, seconded by Vice Chairman Steve Sallee, the Board returned to regular session and cited the following certification of the closed meeting.

CERTIFICATION OF CLOSED MEETING:

WHEREAS, the Scott County School Board has convened a closed meeting on the date pursuant to an affirmative recorded vote and in accordance with the provisions of the Freedom of Information Act and,

WHEREAS, Section 2.2-3711 of the Code of Virginia requires certification, by this Scott County School Board that such meeting was conducted in conformity with Virginia law;

NOW, THEREFORE, BE IT RESOLVED, that the Scott County School Board hereby certifies that, to the best of each member's knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which this certification resolution applies and (ii) only such public matters as were identified in the motion convening the closed meeting were heard, discussed, or considered by the Scott County School Board in the closed meeting.

ROLL CALL VOTE:

AYES: David Templeton, Steve Sallee, Linda Gillenwater, Gail McConnell, Bill Houseright and Robin Hood.

NAYES: None

ABSENT: None

ITEMS BY ASSISTANT SUPERINTENDENT JASON SMITH – PERSONNEL:

RESIGNATIONS:

On a motion by Chairman David Templeton, seconded by Vice Chairman Steve Sallee, all members voting aye, the board voted to accept the resignation of John D. Ferguson, head boys' tennis coach, effective for the 2021-2022 school year.

On a motion by Mr. Gail McConnell, seconded by Mr. Robin Hood, all members voting aye, the board voted to accept the resignation of Summer Meade, head start teaching assistant, effective November 23, 2021.

On a motion by Vice Chairman Steve Sallee, seconded by Ms. Linda Gillenwater, all members voting aye, the board voted to accept the resignation of Chynna Roberts, teacher, effective December 3, 2021.

On a motion by Mr. Gail McConnell, seconded by Vice Chairman Steve Sallee, all members voting aye, the board voted to accept the resignation of Rhea McConnell, GCHS co-head golf coach, effective November 17, 2021.

On a motion by Vice Chairman Steve Sallee, seconded by Mr. Robin Hood, all members voting aye, the board voted to accept the resignation of Ashley Clark, custodian/bus driver, effective December 1, 2021.

On a motion by Chairman David Templeton, seconded by Vice Chairman Steve Sallee, all members voting aye, the board voted to accept the resignation of Shannon Ferguson, teacher, effective January 7, 2022.

On a motion by Mr. Gail McConnell, seconded by Ms. Linda Gillenwater, all members voting aye, the board voted to accept the resignation of Derek Kiser, teacher, effective December 6, 2021.

On a motion by Ms. Linda Gillenwater, seconded by Vice Chairman Steve Sallee, all members voting aye, the board voted to accept the resignation of Karen Dunlap, nurse, effective December 17, 2021.

On a motion by Mr. Gail McConnell, seconded by Mr. Robin Hood, all members voting aye, the board voted to accept the resignation of Riley Couch, effective December 10, 2021.

EMPLOYMENTS:

On a motion by Mr. Bill Houseright, seconded by Vice Chairman Steve Sallee, all members voting aye, the Board voted to approve the employment of Lisa Russell, custodian/bus driver, effective November 29, 2021.

On a motion by Mr. Gail McConnell, seconded by Vice Chairman Steve Sallee, all members voting aye, the Board voted to approve the employment of Joseph Sanders, custodian, effective November 15, 2021.

On a motion by Ms. Linda Gillenwater, seconded by Vice Chairman Steve Sallee, all members voting aye, the Board voted to approve the employment of David Hagy, head boys' tennis coach, effective for the 2021-2022 school year.

On a motion by Mr. Robin Hood, seconded by Mr. Gail McConnell, all members voting aye, the Board voted to approve the employment of Ashley Adams, head start teacher, effective December 1, 2021.

On a motion by Mr. Bill Houseright, seconded by Vice Chairman Steve Sallee, all members voting aye, the Board voted to approve the employment of Adam Keith, non-stipend boys' basketball coach, effective for the 2021-2022 season.

On a motion by Vice Chairman Steve Sallee, seconded by Ms. Linda Gillenwater, all members voting aye, the Board approved the employment of Jeff Jones, non-stipend boys' basketball coach, effective for the 2021-2022 season.

On a motion by Chairman David Templeton, seconded by Vice Chairman Steve Sallee, all members voting aye, the board approved the list of substitutes as presented.

APPROVAL OF FAMILIES FIRST CORONAVIRUS RELIEF ACT (FFCRA) LEAVE (APPENDIX E): On a motion by Chairman David Templeton, seconded by Mr. Gail McConnell, all members voting aye, the board approved the continuation of the Families First Coronavirus Relief Act (FFCRA) (Appendix E) as presented by Assistant Superintendent Jason Smith.

APPROVAL OF OVERNIGHT FIELD TRIP REQUEST: On a motion by Mr. Gail McConnell, seconded by Mr. Robin Hood, all members voting aye, the board approved the Overnight Field Trip Request for Gate City Middle, Gate City High, Rye Cove High, Twin Springs High and Scott County Career & Technical Center to attend the FCCLA State Leadership and Recognition Conference in Virginia Beach, VA. The conference will be held from March 31 – April 3, 2022.

BOARD MEMBER COMMENTS:

Mr. Robin Hood asked everyone to keep the Crabtree family in their prayers.

Mr. Gail McConnell, Vice Chairman Steve Sallee, Ms. Linda Gillenwater and Chairman David Templeton wished everyone a Merry Christmas.

ADJOURNMENT: With no further business to discuss, the regular meeting of the Scott County School Board was adjourned at 8:58 p.m. The organizational meeting of the Scott County School Board will be Tuesday, January 4, 2022, at 6:30 p.m. at the Scott County Career and Technical Center.


David Templeton, Chairman


Kim Henderson, Clerk of the Board

APPENDIX INDEX

APPENDIX A – Approval of Head Start Revised Cost Allocation Plan

APPENDIX B – Approval of Head Start Revised Salary Scale 2021

APPENDIX C – Approval of Head Start Financial Report, October 2021

**APPENDIX D – Approval of Technology 8 Elective Course for 8th Grade
Students**

**APPENDIX E – Approval of Families First Coronavirus Relief Act (FFCRA)
Leave**



COST ALLOCATION PLAN

*"Guiding low-income families toward school
readiness and self-sufficiency"*

SCOTT COUNTY PUBLIC SCHOOL HEAD START PROGRAM

www.scottcountyheadstart.org

(276) 386-6051

centraloffice@scottcountyheadstart.org

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Purpose

The purpose of this cost allocation plan is to summarize, in writing, the methods and procedures Scott County Public School Head Start (SCPSHS) will utilize to allocate costs to various grants.

45 CFR Part 75 of the OMB Uniform Guidance establishes the principles for determining costs of grants, contracts, and other agreements with the federal government. SCPSHS utilizes the direct allocation method for costs. Direct costs are those that can be identified specifically with a particular final cost objective.

Only costs that are allowable, in accordance with the OMB Uniform Guidance, will be allocated to benefiting programs.

Allocation Cost Approach

The general approach of allocating costs to particular grants and contracts is as follows:

- A. All allowable direct costs are charged directly to grants based on authorization requests, budgets, and usage.
- B. Allowable direct costs that can be identified to more than one grant are prorated individually as direct costs using a base most appropriate to the particular cost being prorated.
- C. All other allowable general and administrative costs (cost that benefit all grant programs and cannot be identified to a specific program) are allocated to grants using a base that results in an equitable distribution.

Program/Funding Source Detail

United States Department of Health and Human Services (Administration of Children & Families)

- **Head Start** – Comprehensive child development program including education, health, and social services designed for three to four-year olds from families with incomes below the federal poverty guidelines.
- **Early Head Start** – Comprehensive child development program including education, health, and social services designed for six-week infants to three-year olds from families with incomes below the federal poverty guidelines.

Allocation of Direct Costs by Method

The following information summarizes the procedures that will be used in the allocation of costs.

1. **Allocation based on actual usage:** Expenses that benefit more than one program and can be allocated based on actual usage will be allocated directly without using a prorated base.

2. **Allocation based on number of employees:** Expenses that benefit more than one program are allocated based on the number of full-time personnel in the program divided by the total number of full-time personnel.

| Formula | HS | EHS |
|--|-----|-----|
| $28 \text{ HS staff} + 7 \text{ EHS staff} = 35$ | 80% | 20% |

- Training 20-3800
- Out of Town Travel 5504
- Health Examinations/Wellness 6018
- Educator's Legal Liability & Crime Insurance

3. **Allocation based on funded enrollment:** Expenses that benefit more than one program are allocated based on the number of funded enrollment slots per program divided by total funded enrollment.

| Formula | HS | EHS |
|---|-----|-----|
| $148 \text{ HS children} + 24 \text{ EHS children} = 172$ | 86% | 14% |

- Mental Health Services 1630
- Health Services 3110
- Audit Fees 3120
- Contractual Services 3210
- Publications, Printing, & Advertising 3320
- Utilities 5100
- Postage 5201
- Telephone 5202
- Child Liability 5300
- Local Travel 5501
- Field Trips 5502
- Parent Activities 5505
- Association, Dues, & Fees 5801
- Office Supplies 6001
- Food Supplies / Food Service Supplies 6002/6002A
- Medical & Dental Supplies 6004

- Janitorial Supplies 6005
- Educational Supplies 6013
- Discretionary Center Funds 6017
- Construction 8100
- Equipment 8101
- Building, Contents, General/Excess Liability, Cyber Risk Insurance
- Child Liability Insurance
- Bus & Automobile Insurance
- Accounting & Legal Services

4. Allocation based on actual time spent: Expenses that benefit more than one program are allocated based on the number of hours spent on program divided by the total number of contract hours and documented through the use of timesheets reflecting time distribution for employees.

- Payroll Expenses 6560
- Fringe 2000
- Rent 5400 (Based on time distribution of 260-day contract employees)

| Contract Term | Job Title(s) | HS | EHS |
|-------------------|--|-----|-----|
| 190-day employees | Program Services Assistant | 40% | 60% |
| 200-day employees | Family Resource Specialist | 95% | 5% |
| 220-day employees | Family & Community Svcs. Coordinator Receptionist/Data Secretary | 95% | 5% |
| 240-day employees | Mentor Early Head Start Teacher | 95% | 5% |
| 240-day employees | Child Development Svcs. Coordinator Health Svcs. Coordinator Program Nurse | 70% | 30% |
| 260-day employees | Head Start Director HR/Fiscal Officer | 85% | 15% |

5. Allocation based on number of sites: Expenses that benefit more than one program are allocated based on the number of sites per program divided by the total number of sites.

| Formula | HS | EHS |
|--|-----|-----|
| $9.5 \text{ HS sites} + 3.5 \text{ EHS sites} = 13$ <i>Central Office has been divided equally by program</i> | 73% | 27% |

- Payroll Expenses 6560 – Technology Support Specialist

- Fringe 2000 – Technology Support Specialist
- Contractual Services 3210 – Scott County Schools Maintenance Contract
- Maintenance & Repair 3310
- Solid Waste Collection
- Lawn Care & Mowing Services

Administrative Costs

Head Start Program Performance Standard 1303.5 establishes the limitations on development and administrative costs for Head Start programs. “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.

This cost allocation plan treats all costs as either administrative or programmatic. Administrative costs are defined as function based and not related to direct program services. Programmatic costs relate to the direct provision of services to participants. SCPSHS utilizes the direct allocation method for costs and are identified specifically with a particular final cost objective.

Only costs that are allowable, in accordance with the cost principles, will be allocated to benefiting programs and treated as administrative or programmatic. Dual-benefit costs are those treated as administrative and programmatic. Calculations for determining allocation are defined within this plan.

Administrative costs are reviewed on a monthly basis by the HR/Fiscal Officer and the Head Start Director. These costs will be reported on the monthly financial report made available to policy council and the governing body. Additionally, administrative costs will be reported on the final SF-425 and submitted to the Head Start Regional Office.

Allocation of Administrative Costs by Method

The following information summarizes the procedures that will be used by SCPSHS in the allocation of administrative and programmatic costs.

1. Allocation based on actual usage: Costs incurred that can be allocated based on actual usage will be allocated directly without using a prorated base.

- Audit Fee 3120

2. Allocation based on the number of employees: Allocation of costs are based on the number of administrative employees divided by the total number of full-time employees.

| Formula | % |
|--|----|
| <i>2.5 administrative employees / 35 full-time staff</i> | 7% |

- Training 20-3800
- Publications, Printings, & Advertising 3320
- Postage 5201
- Telephone 5202
- Local Travel 5501
- Out of Town Travel 5504
- Association, Dues, & Fees 5801
- Office Supplies 6001
- Janitorial Supplies 6005
- Health Examinations/Wellness 6018
- Equipment 8101 (Case-by-case basis)
- Educator's Legal Liability & Crime Insurance
- Bus & Automobile Insurance

3. Allocation based on actual time spent: Allocation of costs based on actual time spent are documented and supported by timesheets showing time distribution for all applicable employees.

- Personnel 6560
- Fringe 2000

| Position | Employee Status | Job Function |
|--|-----------------|-------------------------------------|
| Head Start Director | Full-time | Program Management |
| HR/Fiscal Officer | Full-time | Human Resources / Fiscal Management |
| Division Superintendent ¹ | N/A | Program Oversight |
| Payroll/Invoice Clerk | Part-time | Accounting/Payroll |
| Technology Support Specialist | Part-time | IT Support |
| Receptionist/Data Secretary ² | Full-time | Clerical Support |

4. Allocation based on square footage: Allocation of costs are based on the square footage of

¹ The Division Superintendent is employed by Scott County Schools and provides oversight to SCPSHS. This position is treated as a non-federal share cost.

² The Receptionist/Data Secretary's time averages approximately 50% administrative & 50% programmatic.

administrative space inside central office + % of shared space divided by the total square footage of central office

| Formula | % |
|----------------------|-----|
| See appendix item #2 | 25% |

- Rent 5400

Allocation of costs are based on the square footage of administrative space + % of shared space divided by the total square footage of all buildings.

| Formula | % |
|----------------------|----|
| See appendix item #2 | 6% |

- Maintenance & Repair 3310
- Contractual 3210 (Case-by-case basis)
- Utilities 5100
- Construction 8101 (Case-by-case basis)
- Building, Contents, General/Excess Liability, Cyber Risk Insurance

Cost Allocation Approval

The SCPSHS cost allocation plan covers all direct and administrative shared costs, which are to be allocated, and the method used in distributing the cost. Once costs to be shared among programs are identified, a basis of allocation must be agreed upon by the Director and HR/Fiscal Officer that is fair, measurable, consistent, and supported by ongoing data collection.

The agreed upon cost allocation plan will be presented to the Scott County Public School Head Start Policy Council and Scott County School Board for approval³.

Annual Cost Allocation Review

The allocation assigned to each program will be reviewed annually prior to October 1st by the Director and HR/Fiscal Officer for allowability, reasonableness, and allocability of costs.

Changes to allocation arrangements may be needed due to changes in funding or variations in costs from year to year. Each program will pay for direct costs relating to that program. Should changes in a program's design result in an inconsistent and unfair cost allocation, modifications may be made to the cost allocation plan without prior approval. Changes made to the cost

³ Initial Plan approved by Scott County School Board on February 2, 2020 and by Policy Council on March 19, 2020.

allocation plan outside the scope of an approved grant application must be presented to the Scott County Public School Head Start Policy Council and Scott County School Board for approval.

APPENDIX

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1. Central Office Diagram
2. Rent & Maintenance Administrative Space Calculation

SCOTT COUNTY PUBLIC SCHOOL HEAD START SALARY SCALE

ADMINISTRATION:

DIR. - Director, 260 day contract, 85/15% HS/EHS

HR/FO - HR/Fiscal Officer, 260 day contract, 85/15% HS/EHS

REC/DS - Receptionist/Data Secretary, 220 day contract, 95/5% HS/EHS

FAMILY SERVICES:

FCSC - Family Community Services Coordinator, 220 day contract, 95/5% HS/EHS

FRS - Family Resource Specialist, 200 day contract, 95/5% HS/EHS

HEALTH SERVICES:

HSC - Health Services Coordinator, 240 day contract, 70/30% HS/EHS

PN RN - Program Nurse, RN, 240 day contract 70/30% HS/EHS

PN LPN - Program Nurse, LPN, 240 day contract 70/30% HS/EHS

EDUCATION:

CDSC - Child Development Services Coordinator, 240 day contract, 70/30% HS/EHS

HST (Degree) - Head Start Teacher, Degree, 190 day contract

HST (CDA) - Head Start Teacher, CDA, 190 day contract

RA - Resource Assistant, 190 day contract

TA - Teacher Assistant, 190 day contract

PSA - Program Services Assistant, 190 day contract 40/60% HS/EHS

MEHST (AA/BS) - Mentor Early Head Start Teacher, AA/BS, 240 day contract 95/5% HS/EHS

EHST (AA/BS) - Early Head Start Teacher, AA/BS, 240 day contract

EHST (CDA) - Early Head Start Teacher, CDA, 240 day contract

| STEP | ADMINISTRATION | | | FAMILY SERVICES | | | HEALTH SERVICES | | | EDUCATION | | | | | | |
|------|----------------|----------|----------|-----------------|----------|----------|-----------------|----------|----------|--------------|-----------|----------|----------|---------------|--------------|------------|
| | DIR. | HR/FO | REC/DS | FCSC | FRS | HSC | PN (RN) | PN (LPN) | CDSC | HST (DEGREE) | HST (CDA) | RA | TA/PSA | MEHST (AA/BS) | EHST (AA/BS) | EHST (CDA) |
| 0 | \$51,777 | \$45,984 | \$22,107 | \$36,263 | \$23,474 | \$33,427 | \$31,099 | \$26,175 | \$43,758 | \$34,584 | \$21,432 | \$19,914 | \$17,350 | \$28,897 | \$23,682 | \$21,678 |
| 1 | \$52,295 | \$46,444 | \$22,328 | \$36,626 | \$23,709 | \$33,761 | \$31,410 | \$26,437 | \$44,195 | \$34,930 | \$21,646 | \$20,113 | \$17,523 | \$29,186 | \$23,919 | \$21,895 |
| 2 | \$52,818 | \$46,908 | \$22,551 | \$36,992 | \$23,946 | \$34,099 | \$31,724 | \$26,701 | \$44,637 | \$35,279 | \$21,863 | \$20,314 | \$17,698 | \$29,478 | \$24,159 | \$22,114 |
| 3 | \$53,346 | \$47,377 | \$22,777 | \$37,362 | \$24,186 | \$34,440 | \$32,041 | \$26,968 | \$45,084 | \$35,632 | \$22,081 | \$20,517 | \$17,875 | \$29,773 | \$24,400 | \$22,335 |
| 4 | \$53,880 | \$47,851 | \$23,004 | \$37,736 | \$24,428 | \$34,784 | \$32,361 | \$27,238 | \$45,534 | \$35,988 | \$22,302 | \$20,723 | \$18,054 | \$30,070 | \$24,644 | \$22,558 |
| 5 | \$54,419 | \$48,330 | \$23,234 | \$38,113 | \$24,672 | \$35,132 | \$32,685 | \$27,510 | \$45,990 | \$36,348 | \$22,525 | \$20,930 | \$18,235 | \$30,371 | \$24,891 | \$22,784 |
| 6 | \$54,963 | \$48,813 | \$23,467 | \$38,494 | \$24,919 | \$35,483 | \$33,012 | \$27,785 | \$46,450 | \$36,712 | \$22,750 | \$21,139 | \$18,417 | \$30,675 | \$25,139 | \$23,012 |
| 7 | \$55,512 | \$49,301 | \$23,701 | \$38,879 | \$25,168 | \$35,838 | \$33,342 | \$28,063 | \$46,914 | \$37,079 | \$22,978 | \$21,350 | \$18,601 | \$30,981 | \$25,391 | \$23,242 |
| 8 | \$56,068 | \$49,794 | \$23,938 | \$39,268 | \$25,419 | \$36,196 | \$33,675 | \$28,344 | \$47,383 | \$37,450 | \$23,208 | \$21,564 | \$18,787 | \$31,291 | \$25,645 | \$23,474 |
| 9 | \$56,628 | \$50,292 | \$24,178 | \$39,661 | \$25,674 | \$36,558 | \$34,012 | \$28,627 | \$47,857 | \$37,824 | \$23,440 | \$21,780 | \$18,975 | \$31,604 | \$25,901 | \$23,709 |
| 10 | \$57,194 | \$50,795 | \$24,420 | \$40,057 | \$25,930 | \$36,924 | \$34,352 | \$28,913 | \$48,336 | \$38,202 | \$23,674 | \$21,997 | \$19,165 | \$31,920 | \$26,160 | \$23,946 |
| 11 | \$57,766 | \$51,303 | \$24,664 | \$40,458 | \$26,190 | \$37,293 | \$34,696 | \$29,202 | \$48,819 | \$38,584 | \$23,911 | \$22,217 | \$19,356 | \$32,239 | \$26,422 | \$24,186 |
| 12 | \$58,344 | \$51,816 | \$24,910 | \$40,863 | \$26,452 | \$37,666 | \$35,043 | \$29,494 | \$49,307 | \$38,970 | \$24,150 | \$22,440 | \$19,550 | \$32,562 | \$26,686 | \$24,427 |
| 13 | \$58,928 | \$52,334 | \$25,160 | \$41,271 | \$26,716 | \$38,043 | \$35,393 | \$29,789 | \$49,800 | \$39,360 | \$24,391 | \$22,664 | \$19,745 | \$32,887 | \$26,953 | \$24,672 |
| 14 | \$59,517 | \$52,857 | \$25,411 | \$41,684 | \$26,983 | \$38,423 | \$35,747 | \$30,087 | \$50,298 | \$39,754 | \$24,635 | \$22,891 | \$19,943 | \$33,216 | \$27,222 | \$24,918 |
| 15 | \$60,112 | \$53,386 | \$25,665 | \$42,101 | \$27,253 | \$38,807 | \$36,104 | \$30,388 | \$50,801 | \$40,151 | \$24,882 | \$23,120 | \$20,142 | \$33,549 | \$27,495 | \$25,168 |
| 16 | \$60,713 | \$53,920 | \$25,922 | \$42,522 | \$27,526 | \$39,195 | \$36,466 | \$30,692 | \$51,309 | \$40,553 | \$25,130 | \$23,351 | \$20,344 | \$33,884 | \$27,770 | \$25,419 |
| 17 | \$61,320 | \$54,459 | \$26,181 | \$42,947 | \$27,801 | \$39,587 | \$36,830 | \$30,999 | \$51,822 | \$40,958 | \$25,382 | \$23,584 | \$20,547 | \$34,223 | \$28,047 | \$25,674 |
| 18 | \$61,933 | \$55,004 | \$26,443 | \$43,376 | \$28,079 | \$39,983 | \$37,198 | \$31,309 | \$52,341 | \$41,368 | \$25,636 | \$23,820 | \$20,753 | \$34,565 | \$28,328 | \$25,930 |
| 19 | \$62,553 | \$55,554 | \$26,707 | \$43,810 | \$28,360 | \$40,383 | \$37,570 | \$31,622 | \$52,864 | \$41,781 | \$25,892 | \$24,058 | \$20,960 | \$34,911 | \$28,611 | \$26,190 |
| 20 | \$63,178 | \$56,109 | \$26,974 | \$44,248 | \$28,643 | \$40,787 | \$37,946 | \$31,938 | \$53,393 | \$42,199 | \$26,151 | \$24,299 | \$21,170 | \$35,260 | \$28,897 | \$26,451 |
| 21 | \$63,810 | \$56,670 | \$27,244 | \$44,691 | \$28,930 | \$41,195 | \$38,326 | \$32,258 | \$53,927 | \$42,621 | \$26,412 | \$24,542 | \$21,381 | \$35,612 | \$29,186 | \$26,716 |
| 22 | \$64,448 | \$57,237 | \$27,517 | \$45,138 | \$29,219 | \$41,607 | \$38,709 | \$32,580 | \$54,466 | \$43,047 | \$26,676 | \$24,787 | \$21,595 | \$35,969 | \$29,478 | \$26,983 |

| | | | | | | | | | | | | | | | | |
|----|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| 23 | \$65,093 | \$57,809 | \$27,792 | \$45,589 | \$29,511 | \$42,023 | \$39,096 | \$32,906 | \$55,011 | \$43,478 | \$26,943 | \$25,035 | \$21,811 | \$36,328 | \$29,773 | \$27,253 |
| 24 | \$65,744 | \$58,387 | \$28,070 | \$46,045 | \$29,806 | \$42,443 | \$39,487 | \$33,235 | \$55,561 | \$43,913 | \$27,213 | \$25,285 | \$22,029 | \$36,692 | \$30,070 | \$27,525 |
| 25 | \$66,401 | \$58,971 | \$28,350 | \$46,505 | \$30,104 | \$42,868 | \$39,882 | \$33,567 | \$56,116 | \$44,352 | \$27,485 | \$25,538 | \$22,250 | \$37,058 | \$30,371 | \$27,801 |
| 26 | \$67,065 | \$59,561 | \$28,634 | \$46,970 | \$30,405 | \$43,296 | \$40,281 | \$33,903 | \$56,677 | \$44,795 | \$27,760 | \$25,794 | \$22,472 | \$37,429 | \$30,675 | \$28,079 |
| 27 | \$67,736 | \$60,157 | \$28,920 | \$47,440 | \$30,709 | \$43,729 | \$40,683 | \$34,242 | \$57,244 | \$45,243 | \$28,037 | \$26,052 | \$22,697 | \$37,803 | \$30,982 | \$28,360 |
| 28 | \$68,413 | \$60,758 | \$29,209 | \$47,915 | \$31,017 | \$44,166 | \$41,090 | \$34,585 | \$57,817 | \$45,696 | \$28,318 | \$26,312 | \$22,924 | \$38,181 | \$31,291 | \$28,643 |
| 29 | \$69,097 | \$61,366 | \$29,502 | \$48,394 | \$31,327 | \$44,608 | \$41,501 | \$34,930 | \$58,395 | \$46,153 | \$28,601 | \$26,575 | \$23,153 | \$38,563 | \$31,604 | \$28,930 |
| 30 | \$69,788 | \$61,979 | \$29,797 | \$48,878 | \$31,640 | \$45,054 | \$41,916 | \$35,280 | \$58,979 | \$46,614 | \$28,887 | \$26,841 | \$23,385 | \$38,949 | \$31,920 | \$29,219 |
| 31 | \$70,486 | \$62,599 | \$30,095 | \$49,366 | \$31,956 | \$45,505 | \$42,335 | \$35,632 | \$59,569 | \$47,080 | \$29,176 | \$27,109 | \$23,618 | \$39,338 | \$32,240 | \$29,511 |
| 32 | \$71,191 | \$63,225 | \$30,395 | \$49,860 | \$32,276 | \$45,960 | \$42,759 | \$35,989 | \$60,164 | \$47,551 | \$29,467 | \$27,381 | \$23,855 | \$39,732 | \$32,562 | \$29,806 |
| 33 | \$71,903 | \$63,857 | \$30,699 | \$50,359 | \$32,599 | \$46,419 | \$43,186 | \$36,349 | \$60,766 | \$48,027 | \$29,762 | \$27,654 | \$24,093 | \$40,129 | \$32,888 | \$30,104 |
| 34 | \$72,622 | \$64,496 | \$31,006 | \$50,862 | \$32,925 | \$46,884 | \$43,618 | \$36,712 | \$61,373 | \$48,507 | \$30,060 | \$27,931 | \$24,334 | \$40,530 | \$33,217 | \$30,405 |
| 35 | \$73,348 | \$65,141 | \$31,316 | \$51,371 | \$33,254 | \$47,352 | \$44,054 | \$37,079 | \$61,987 | \$48,992 | \$30,360 | \$28,210 | \$24,577 | \$40,936 | \$33,549 | \$30,709 |

SCOTT COUNTY PUBLIC SCHOOL HEAD START

FINANCIAL REPORT, OCTOBER 2021

GRANT AWARDS

| <i>Head Start</i> | | | | |
|------------------------|--------------|--------------------|------------------|--------------------|
| <i>1/1/21-12/31/21</i> | Funding Type | Federal Share | NFS | Total Funding |
| 03CH011328-02-01 | Continuation | \$1,430,148 | \$357,538 | \$1,787,686 |
| 03CH011328-02-02 | COLA | \$17,199 | \$0 | \$17,199 |
| 03CH011328-02-03 | Carryover | \$24,163 | \$0 | \$24,163 |
| | Total | \$1,471,510 | \$357,538 | \$1,829,048 |

| <i>Early Head Start</i> | | | | |
|-------------------------|--------------|------------------|------------------|------------------|
| <i>9/1/21-8/31/22</i> | Funding Type | Federal Share | NFS | Total Funding |
| 03HP000497-01-00 | Baseline | \$419,588 | \$103,659 | \$523,247 |
| | | | | |
| | | | | |
| | Total | \$419,588 | \$103,659 | \$523,247 |

| <i>CRRSA/ARP</i> | | | | |
|-----------------------|--------------|------------------|------------|------------------|
| <i>4/1/21-3/31/23</i> | Funding Type | Federal Share | NFS | Total Funding |
| 03HE000869-01-00 | CRRSA (C5) | \$51,766 | \$0 | \$51,766 |
| 03HE000869-01-01 | ARP (C6) | \$205,798 | \$0 | \$205,798 |
| | Total | \$257,564 | \$0 | \$257,564 |

NON-FEDERAL SHARE (NFS)

Non-federal match is a statutory requirement of the Head Start Act Section 640(b). As stated in the Act, the grantee agency must provide 20 percent of the total costs of the Head Start program

| Head Start | Current Month | YTD | Budgeted | Remaining | % Remaining |
|---------------------|---------------------|----------------------|----------------------|--------------------|-------------|
| Parents & Volunteer | \$ 19,125.75 | \$ 94,871.05 | \$ 155,978.00 | \$ 61,106.95 | 39% |
| School District | \$ 20,287.23 | \$ 212,239.93 | \$ 162,399.00 | \$ (49,840.93) | -31% |
| Donations | \$ 3,683.19 | \$ 41,588.54 | \$ 39,161.00 | \$ (2,427.54) | -6% |
| Total | \$ 43,096.17 | \$ 348,699.52 | \$ 357,538.00 | \$ 8,838.48 | 2% |

| Early Head Start | Current Month | YTD | Budgeted | Remaining | % Remaining |
|---------------------|--------------------|---------------------|----------------------|---------------------|-------------|
| Parents & Volunteer | \$ 7,592.60 | \$ 15,427.99 | \$ 73,542.00 | \$ 58,114.01 | 79% |
| School District | \$ 901.99 | \$ 1,803.98 | \$ 10,620.00 | \$ 8,816.02 | 83% |
| Donations | \$ 580.95 | \$ 1,390.20 | \$ 19,497.00 | \$ 18,106.80 | 93% |
| Total | \$ 9,075.54 | \$ 18,622.17 | \$ 103,659.00 | \$ 85,036.83 | 82% |

ADMINISTRATIVE COST

*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.
(Head Start Program Performance Standards 1303.5)*

| Head Start | Current Month | YTD | Budgeted | Remaining |
|--------------------------|---------------------|----------------------|----------------------|---------------------|
| Personnel | \$ 10,252.15 | \$ 99,149.02 | \$ 125,508.00 | \$ 26,358.98 |
| Fringe | \$ 3,298.13 | \$ 34,499.78 | \$ 56,738.00 | \$ 22,238.22 |
| Travel | \$ - | \$ 38.46 | \$ 533.00 | \$ 494.54 |
| Supplies | \$ 359.49 | \$ 845.49 | \$ 993.00 | \$ 147.51 |
| Contractual | \$ 46.08 | \$ 1,038.15 | \$ - | \$ (1,038.15) |
| Other | \$ 1,490.09 | \$ 18,414.82 | \$ 36,233.00 | \$ 17,818.18 |
| Total | \$ 15,445.94 | \$ 153,985.72 | \$ 220,005.00 | \$ 66,019.28 |
| Month Admin. Cost | 0.86% | | | |
| YTD Admin. Cost | 8.42% | | | |

| Early Head Start | Current Month | YTD | Budgeted | Remaining |
|--------------------------|--------------------|--------------------|---------------------|---------------------|
| Personnel | \$ 1,781.67 | \$ 3,322.84 | \$ 24,316.00 | \$ 20,993.16 |
| Fringe | \$ 461.90 | \$ 905.29 | \$ 6,306.00 | \$ 5,400.71 |
| Travel | \$ - | \$ - | \$ 89.00 | \$ 89.00 |
| Supplies | \$ - | \$ - | \$ 497.00 | \$ 497.00 |
| Contractual | \$ 17.04 | \$ 34.08 | \$ 598.00 | \$ 563.92 |
| Other | \$ 143.36 | \$ 306.72 | \$ 8,871.00 | \$ 8,564.28 |
| Total | \$ 2,403.97 | \$ 4,568.93 | \$ 40,677.00 | \$ 36,108.07 |
| Month Admin. Cost | 0.46% | | | |
| YTD Admin. Cost | 0.87% | | | |

| CRRSA/ARP | Current Month | YTD | Budgeted | Remaining |
|--------------------------|----------------------|--------------------|---------------------|---------------------|
| Personnel | \$ - | \$ - | \$ 5,000.00 | \$ 5,000.00 |
| Fringe | \$ - | \$ - | \$ 400.00 | \$ 400.00 |
| Travel | \$ - | \$ - | \$ - | \$ - |
| Supplies | \$ 21.51 | \$ 1,236.49 | \$ 5,000.00 | \$ 3,763.51 |
| Contractual | \$ - | \$ - | \$ - | \$ - |
| Other | \$ - | \$ 220.23 | \$ 5,000.00 | \$ 4,779.77 |
| Total | \$ 21.51 | \$ 1,456.72 | \$ 15,400.00 | \$ 13,943.28 |
| Month Admin. Cost | 0.01% | | | |
| YTD Admin. Cost | 0.57% | | | |

CREDIT CARD TRANSACTIONS

| Head Start | Object | | | | |
|--------------------------------------|---------------|--------------|---------------|----------------|--|
| Memo | Code | Debit | Credit | Balance | |
| Zira user license 9/22/21-10/22/21 | 6001 | \$ (120.00) | \$ - | \$ (120.00) | |
| Food items for resource fair | 6002 | \$ (379.51) | \$ - | \$ (499.51) | |
| Waters for resource fair | 6002 | \$ (16.36) | \$ - | \$ (515.87) | |
| Rapid COVID tests | 6004 | \$ (105.08) | \$ - | \$ (620.95) | |
| Field trip t-shirts | 6013 | \$ (41.06) | \$ - | \$ (662.01) | |
| Inflatables rental for resource fair | 6013 | \$ (275.00) | \$ - | \$ (937.01) | |

Early Head Start – No transactions for the period

HEAD START BUDGET - OCTOBER 2021

03CH011328-02 (01/01/21-12/31/21)

| REVENUES | CURRENT MONTH | YTD | BUDGETED TOTAL | BUDGET REMAINING | % REMAINING |
|-------------------------------|----------------------|------------------------|---------------------|----------------------|----------------|
| ACF-OHS | \$ 122,947.99 | \$ 1,063,698.14 | \$ 1,471,510 | \$ 407,811.86 | 27.7% |
| CACFP | \$ 18,162.60 | \$ 74,819.87 | \$ 115,000 | \$ 40,180.13 | 34.9% |
| Donations, Other Revenue | \$ 583.60 | \$ 1,502.89 | \$ - | \$ (1,502.89) | 0.0% |
| Total | \$ 141,694.19 | \$ 1,140,020.90 | \$ 1,586,510 | \$ 446,489.10 | 28.1% |
| EXPENDITURES | | | | | |
| Personnel | \$ 74,500.84 | \$ 688,391.17 | \$ 899,518 | \$ 211,126.83 | 23.5% |
| Personnel Total | \$ 74,500.84 | \$ 688,391.17 | \$ 899,518 | \$ 211,126.83 | 23.5% |
| Fringe | \$ 26,405.88 | \$ 273,162.85 | \$ 367,541 | \$ 94,378.15 | 25.7% |
| Fringe Total | \$ 26,405.88 | \$ 273,162.85 | \$ 367,541 | \$ 94,378.15 | 25.7% |
| Out of Town Travel | \$ - | \$ 549.48 | \$ 7,615 | \$ 7,065.52 | 92.8% |
| Travel Total | \$ - | \$ 549.48 | \$ 7,615 | \$ 7,065.52 | 92.8% |
| Office Supplies | \$ 4,445.76 | \$ 9,884.55 | \$ 8,644 | \$ (1,240.55) | -14.4% |
| Postage | \$ - | \$ 28.84 | \$ 939 | \$ 910.16 | 96.9% |
| Food Supplies | \$ 13,760.84 | \$ 56,681.45 | \$ 93,735 | \$ 37,053.55 | 39.5% |
| Food Service Supplies | \$ 364.97 | \$ 1,333.37 | \$ 4,950 | \$ 3,616.63 | 73.1% |
| Classroom/Ed. Supplies | \$ 5,719.01 | \$ 18,530.25 | \$ 12,993 | \$ (5,537.25) | -42.6% |
| Medical & Dental Supplies | \$ 58.29 | \$ 346.63 | \$ 1,833 | \$ 1,486.37 | 81.1% |
| Transition Supplies | \$ - | \$ - | \$ 400 | \$ 400.00 | 100.0% |
| Janitorial Supplies | \$ 689.79 | \$ 2,164.81 | \$ 4,600 | \$ 2,435.19 | 52.9% |
| Supplies Total | \$ 25,038.66 | \$ 88,969.90 | \$ 128,094 | \$ 39,124.10 | 30.5% |
| Mental Health Services | \$ 142.50 | \$ 208.13 | \$ 4,140 | \$ 3,931.87 | 95.0% |
| Other Contractual Services | \$ - | \$ 14,480.59 | \$ 17,694 | \$ 3,213.41 | 18.2% |
| Contractual Total | \$ 142.50 | \$ 14,688.72 | \$ 21,834 | \$ 7,145.28 | 32.7% |
| Equipment | \$ - | \$ - | \$ 24,163.00 | \$ 24,163.00 | 0.0% |
| Equipment Total | \$ - | \$ - | \$ 24,163.00 | \$ 24,163.00 | 0.0% |
| Rent | \$ 765.00 | \$ 9,029.85 | \$ 9,180 | \$ 150.15 | 1.6% |
| Utilities | \$ 2,681.57 | \$ 12,807.41 | \$ 20,400 | \$ 7,592.59 | 37.2% |
| Telephone | \$ 1,183.24 | \$ 11,744.20 | \$ 12,000 | \$ 255.80 | 2.1% |
| Child Liability Insurance | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Maintenance & Repair | \$ 275.00 | \$ 13,896.06 | \$ 6,546 | \$ (7,350.06) | -112.3% |
| Local Travel | \$ 70.00 | \$ 759.84 | \$ 4,095 | \$ 3,335.16 | 81.4% |
| Parent Activities | \$ 235.25 | \$ 658.92 | \$ 2,567 | \$ 1,908.08 | 74.3% |
| Audit Fee | \$ - | \$ - | \$ 2,945 | \$ 2,945.00 | 100.0% |
| Publications, Ads, & Printing | \$ 740.82 | \$ 9,398.83 | \$ 13,889 | \$ 4,490.17 | 32.3% |
| Health Services | \$ - | \$ - | \$ 3,278 | \$ 3,278.00 | 100.0% |
| Field Trips | \$ - | \$ - | \$ 750 | \$ 750.00 | 100.0% |
| Discretionary Funds | \$ 31.50 | \$ 505.90 | \$ 3,360 | \$ 2,854.10 | 84.9% |
| Health Examinations/Wellness | \$ 85.63 | \$ 168.86 | \$ 300 | \$ 131.14 | 43.7% |
| Assoc., Dues, & Fees | \$ 526.82 | \$ 2,485.67 | \$ 2,136 | \$ (349.67) | -16.4% |
| Substitutes | \$ 1,669.15 | \$ 2,883.03 | \$ 18,320 | \$ 15,436.97 | 84.3% |
| Training | \$ 5,449.29 | \$ 9,336.61 | \$ 15,541 | \$ 6,204.39 | 39.9% |
| Other Total | \$ 13,713.27 | \$ 73,675.18 | \$ 115,307 | \$ 41,631.82 | 36.1% |
| Expenditures Total | \$ 139,801.15 | \$ 1,139,437.30 | \$ 1,564,072 | \$ 424,634.70 | 27.1% |
| Income (Loss) | \$ 1,893.04 | \$ 583.60 | | | |

EARLY HEAD START BUDGET - OCT 2021

03HP000497-01 (09/01/21-8/31/22)

| REVENUES | CURRENT MONTH | YTD | BUDGETED TOTAL | BUDGET REMAINING | % REMAINING |
|-------------------------------|---------------------|---------------------|-------------------|----------------------|----------------|
| ACF-OHS | \$ 31,008.71 | \$ 57,111.74 | \$ 419,588 | \$ 362,476.26 | 86.4% |
| CACFP | \$ 2,659.33 | \$ 2,659.33 | \$ 35,166 | \$ 32,506.67 | 92.4% |
| Donations, Other Revenue | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Total | \$ 33,668.04 | \$ 59,771.07 | \$ 454,754 | \$ 394,982.93 | 86.9% |
| EXPENDITURES | | | | | |
| Personnel | \$ 20,716.83 | \$ 39,661.90 | \$ 252,118 | \$ 212,456.10 | 84.3% |
| Personnel Total | \$ 20,716.83 | \$ 39,661.90 | \$ 252,118 | \$ 212,456.10 | 84.3% |
| Fringe | \$ 6,143.36 | \$ 12,217.18 | \$ 86,740 | \$ 74,522.82 | 85.9% |
| Fringe Total | \$ 6,143.36 | \$ 12,217.18 | \$ 86,740 | \$ 74,522.82 | 85.9% |
| Out of Town Travel | \$ - | \$ - | \$ 1,272 | \$ 1,272.00 | 100.0% |
| Travel Total | \$ - | \$ - | \$ 1,272 | \$ 1,272.00 | 100.0% |
| Office Supplies | \$ - | \$ - | \$ 3,500 | \$ 3,500.00 | 100.0% |
| Postage | \$ - | \$ - | \$ 100 | \$ 100.00 | 100.0% |
| Food Supplies | \$ 3,182.09 | \$ 3,182.09 | \$ 34,488 | \$ 31,305.91 | 90.8% |
| Food Service Supplies | \$ - | \$ - | \$ 6,678 | \$ 6,678.00 | 100.0% |
| Classroom/Ed. Supplies | \$ - | \$ - | \$ 12,094 | \$ 12,094.00 | 100.0% |
| Medical & Dental Supplies | \$ - | \$ - | \$ 3,000 | \$ 3,000.00 | 100.0% |
| Transition Supplies | \$ - | \$ - | \$ 750 | \$ 750.00 | 100.0% |
| Janitorial Supplies | \$ - | \$ - | \$ 3,500 | \$ 3,500.00 | 100.0% |
| Supplies Total | \$ 3,182.09 | \$ 3,182.09 | \$ 64,110 | \$ 60,927.91 | 95.0% |
| Mental Health Services | \$ 120.00 | \$ 120.00 | \$ 1,620 | \$ 1,500.00 | 92.6% |
| Other Contractual Services | \$ - | \$ - | \$ 6,544 | \$ 6,544.00 | 100.0% |
| Contractual Total | \$ 120.00 | \$ 120.00 | \$ 8,164 | \$ 8,044.00 | 98.5% |
| Equipment | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Equipment Total | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Rent | \$ 135.00 | \$ 405.00 | \$ 1,620 | \$ 1,215.00 | 75.0% |
| Utilities | \$ 183.50 | \$ 183.50 | \$ 3,000 | \$ 2,816.50 | 93.9% |
| Telephone | \$ 171.95 | \$ 344.83 | \$ 2,386 | \$ 2,041.17 | 85.5% |
| Child Liability Insurance | \$ - | \$ - | \$ 132 | \$ 132.00 | 0.0% |
| Maintenance & Repair | \$ - | \$ - | \$ 8,000 | \$ 8,000.00 | 100.0% |
| Local Travel | \$ - | \$ - | \$ 500 | \$ 500.00 | 100.0% |
| Parent Activities | \$ - | \$ - | \$ 600 | \$ 600.00 | 100.0% |
| Audit Fee | \$ - | \$ - | \$ 1,500 | \$ 1,500.00 | 100.0% |
| Publications, Ads, & Printing | \$ - | \$ - | \$ 3,000 | \$ 3,000.00 | 100.0% |
| Health Services | \$ - | \$ - | \$ 2,000 | \$ 2,000.00 | 100.0% |
| Field Trips | \$ - | \$ - | \$ 2,500 | \$ 2,500.00 | 100.0% |
| Discretionary Funds | \$ - | \$ - | \$ 1,800 | \$ 1,800.00 | 100.0% |
| Health Examinations/Wellness | \$ - | \$ - | \$ 750 | \$ 750.00 | 100.0% |
| Assoc., Dues, & Fees | \$ 40.00 | \$ 40.00 | \$ 2,500 | \$ 2,460.00 | 98.4% |
| Substitutes | \$ 315.98 | \$ 957.24 | \$ 3,951 | \$ 2,993.76 | 75.8% |
| Training | \$ - | \$ - | \$ 8,111 | \$ 8,111.00 | 100.0% |
| Other Total | \$ 846.43 | \$ 1,930.57 | \$ 42,350 | \$ 40,419.43 | 95.4% |
| Expenditures Total | \$ 31,008.71 | \$ 57,111.74 | \$ 454,754 | \$ 397,642.26 | 87.4% |
| Income (Loss) | \$ 2,659.33 | \$ 2,659.33 | | | |

CRRSA/ARP BUDGET - OCTOBER 2021

03HE000869-01 (04/01/21-3/31/23)

| | CURRENT | | BUDGETED | BUDGET | % |
|-------------------------------|----------------------|---------------------|-------------------|----------------------|---------------|
| REVENUES | MONTH | YTD | TOTAL | REMAINING | REMAINING |
| ACF-OHS | \$ - | \$ 48,427.37 | \$ 257,564 | \$ 209,136.63 | 81.2% |
| CACFP | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Donations, Other Revenue | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Total | \$ - | \$ 48,427.37 | \$ 257,564 | \$ 209,136.63 | 81.2% |
| EXPENDITURES | | | | | |
| Personnel | \$ - | \$ 17,875.00 | \$ 14,400 | \$ (3,475.00) | -24.1% |
| Personnel Total | \$ - | \$ 17,875.00 | \$ 14,400 | \$ (3,475.00) | -24.1% |
| Fringe | \$ - | \$ 1,369.81 | \$ 1,239 | \$ (130.81) | -10.6% |
| Fringe Total | \$ - | \$ 1,369.81 | \$ 1,239 | \$ (130.81) | -10.6% |
| Out of Town Travel | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Travel Total | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Office Supplies | \$ 120.00 | \$ 15,818.07 | \$ - | \$ (15,818.07) | 0.0% |
| Postage | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Food Supplies | \$ - | \$ 119.85 | \$ 408 | \$ 288.15 | 70.6% |
| Food Service Supplies | \$ - | \$ 441.89 | \$ - | \$ (441.89) | 0.0% |
| Classroom/Ed. Supplies | \$ 1,510.25 | \$ 5,029.78 | \$ 98,780 | \$ 93,750.22 | 94.9% |
| Medical & Dental Supplies | \$ 552.62 | \$ 552.62 | \$ 2,000 | \$ 1,447.38 | 72.4% |
| Transition Supplies | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Janitorial Supplies | \$ 187.33 | \$ 1,846.17 | \$ 3,600 | \$ 1,753.83 | 48.7% |
| Supplies Total | \$ 2,370.20 | \$ 23,808.38 | \$ 104,788 | \$ 80,979.62 | 77.3% |
| Mental Health Services | \$ - | \$ - | \$ 93,600 | \$ 93,600.00 | 100.0% |
| Other Contractual Services | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Contractual Total | \$ - | \$ - | \$ 93,600 | \$ 93,600.00 | 100.0% |
| Equipment | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Equipment Total | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Rent | \$ - | \$ 819.80 | \$ 2,460 | \$ 1,640.20 | 66.7% |
| Utilities | \$ - | \$ 71.08 | \$ - | \$ (71.08) | 0.0% |
| Telephone | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Child Liability Insurance | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Maintenance & Repair | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Local Travel | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Parent Activities | \$ - | \$ - | \$ 3,000 | \$ 3,000.00 | 100.0% |
| Audit Fee | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Publications, Ads, & Printing | \$ - | \$ - | \$ 8,699 | \$ 8,699.00 | 100.0% |
| Health Services | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Field Trips | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Discretionary Funds | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Health Examinations/Wellness | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Assoc., Dues, & Fees | \$ - | \$ - | \$ 15,000 | \$ 15,000.00 | 100.0% |
| Substitutes | \$ - | \$ 28.50 | \$ 1,800 | \$ 1,771.50 | 98.4% |
| Training | \$ - | \$ 157.40 | \$ 12,578 | \$ 12,420.60 | 98.7% |
| Other Total | \$ - | \$ 1,076.78 | \$ 43,537 | \$ 42,460.22 | 97.5% |
| Expenditures Total | \$ 2,370.20 | \$ 44,129.97 | \$ 257,564 | \$ 213,434.03 | 82.9% |
| Income (Loss) | \$ (2,370.20) | \$ 4,297.40 | | | |

TECHNOLOGY 8**SCED Code: 10012****Grade: 8**

The eighth-grade standards emphasize constructing programs and utilizing algorithms to accomplish a task. Students continue to decompose larger problems into smaller tasks and recognize the impacts of computing and computing devices. Students in eighth grade continue to work with data including how it can be vulnerable and how it can be protected. The accurate use of terminology as well as the responsible use of technology will continue to be built upon. The foundational understanding of computing and the use of technology will be an integral component of successful acquisition of skills across content areas.

Memo

To: School Board Members
From: Jason Smith, Assistant Superintendent
Date: December 7, 2021
Re: FFCRA

Attached is information on FFCR (Families First Coronavirus Relief Act) that was approved through December 31st. Discussion of approval of continuation would use local funds to cover absences.

Jason Smith

From: Carla Carter
Sent: Thursday, March 18, 2021 8:05 AM
To: Jason Smith
Subject: FW: ***WARNING, External Mail***[BULK] American Rescue Plan Act Signed Into Law

Just an FYI

From: ThinkHR <no-reply@thinkhr.com>
Sent: Wednesday, March 17, 2021 6:04 PM
To: Carla Carter <Carla.Carter@scottsschools.com>
Subject: ***WARNING, External Mail***[BULK] American Rescue Plan Act Signed Into Law

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Federal Law Alert

American Rescue Plan Act Signed Into Law

The American Rescue Plan Act (ARPA), which is the latest bill to address the ongoing economic impacts of COVID-19, has been signed into law. Most aspects of the law do not directly affect the HR function, but those that do—optional extension of sick and family leave and establishment of COBRA subsidies—are outlined below.

OPTIONAL EXTENSION OF SICK AND FAMILY LEAVES

Part of ARPA is an extension of the current tax credit scheme for Emergency Paid Sick Leave (EPSL) and Emergency Family and Medical Leave (EFMLA) under the Families First Coronavirus Response Act (FFCRA). The FFCRA required many employers to provide EPSL and EFMLA in 2020, but became optional when it was previously extended to cover January 1 through March 31, 2021.

The new extension under ARPA takes effect April 1, 2021, and lasts through September 30, 2021. Like the current version, it remains *optional*. In addition, tax credits are available but only to employers with fewer than 500 employees and up to certain caps. To receive the tax credit, employers are required to follow the original provisions of the FFCRA. For example, they can't deny EPSL or EFMLA to an employee if they're otherwise eligible, can't terminate them for taking EPSL or EFMLA, and have to continue their health insurance during these leaves.

Emergency Paid Sick Leave (EPSL) Changes

Here are the key changes to EPSL, in effect from April 1 through September 30, 2021:

- Employees can take EPSL to get the COVID vaccine and to recover from any related side effects.

- Employees can take EPSL when seeking or waiting for a COVID-19 diagnosis or test result if they've been exposed to COVID-19 or if the employer has asked them to get a diagnosis or test. (Previously, time spent waiting on test results was not necessarily covered, which seemed like an oversight.)
- Employees will be eligible for a new bank of leave on April 1. Full-time employees are entitled to 80 hours while part-time employees are entitled to a prorated amount.
- Employers can't provide EPSL in a manner that favors highly compensated employees or full-time employees or that discriminates based on how long employees have worked for the employer. (Be aware that any inconsistencies in the granting of leave could potentially lead to a discrimination claim.)

Emergency Family and Medical Leave (EFMLA) Changes

Here are the key changes to EFMLA, in effect from April 1 through September 30, 2021:

- EFMLA can now be used for *any EPSL reason*, in addition to the original childcare reasons. This includes the two new EPSL reasons noted above.
- The 10-day unpaid waiting period has been eliminated.
- The cap on the reimbursable tax credit for EFMLA has been increased to \$12,000 (from \$10,000). This applies to all EFMLA taken by an employee, beginning April 1, 2020. This change accounts for the additional 10 days of *paid* time off—the daily cap of \$200 remains the same.
- The law isn't clear as to whether employees are entitled to a new 12-week bank of EFMLA. We anticipate that the IRS, DOL, or both will provide guidance on this question soon. It is possible that an employee will be entitled to additional *unpaid* protected time off, even if they already received the maximum reimbursable amount during previous EFMLA leave(s). We will update our materials if and when new information is available.
- Employers can't provide EFMLA in a manner that favors highly compensated employees or full-time employees or that is based on how long employees have worked for the employer. (Again, be aware that any inconsistencies in the granting of leave could potentially lead to a discrimination claim.)

Reasons for Using EPSL and EFMLA

Starting on April 1, employees can take EPSL or EFMLA for the same set of reasons, which is a useful simplification. The following are acceptable reasons for taking these leaves:

1. When quarantined or isolated subject to federal, state, or local quarantine or isolation order
2. When advised by a health care provider to self-quarantine because of COVID-19
3. When the employee is:
 - Experiencing symptoms of COVID-19 and seeking a medical diagnosis
 - Seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19 because they have been exposed or because their employer has requested the test or diagnosis
 - Obtaining a COVID-19 vaccination or recovering from any injury, disability, illness, or condition related to the vaccination
4. When caring for another person who is isolating or quarantining on government or doctor's orders
5. When caring for a child whose school or place of care is closed due to COVID-19

Employees and employers will—in most cases—want to exhaust EPSL first, since it has a higher tax credit, except when used to care for others.

Tax Credit Review

The tax credits available between April 1 and September 30 are the same as under the original FFCRA, except for the increased aggregate cap for EFMLA. Tax credits are available as described below, regardless of how much EPSL or EFMLA an employee used prior to April 1.

- The credit available for **EPSL** when used for reasons 1, 2, or 3 (self-care) is up to 100% of an employee's regular pay, with a limit of \$511 per day.
- The credit available for **EPSL** when used for reasons 4 or 5 (care for another) is up to 2/3 of an employee's regular rate of pay, with a limit of \$200 per day.
- The credit available for **EFMLA** for any reason is up to 2/3 of an employee's regular pay, with a limit of \$200 per day and a cap of \$12,000 per employee.

Employers can also claim a credit for their share of Medicare tax on the employee's wages and the cost of maintaining the employee's health insurance (qualified health plan expenses) during their absence.

COBRA SUBSIDIES

Another important aspect of the law employers should understand is the creation of COBRA subsidies.

Employees and families enrolled in the employer's group health plans may lose coverage if the employee's work hours are reduced or employment is terminated. They can elect to continue coverage under COBRA, but the high premium cost can make it difficult to afford this coverage.

ARPA provides a 100% COBRA subsidy if the employee's work reduction or termination was involuntary. The subsidy applies for up to six months of coverage from April 2021 through September 2021 (unless the individual's maximum COBRA period expires earlier).

For group plans subject to the federal COBRA rules, the employer will be required to pay the COBRA premium but then will be reimbursed through a refundable payroll tax credit.

Employers with fewer than 20 workers usually are exempt from the federal COBRA rules, but their group medical insurance plans may be subject to a state's mini-COBRA law. In that case, it appears the subsidy will be administered by the carrier. The carrier will pay the premium and then be reimbursed by the government.

Employers will need to work with their group health plan carriers and vendors on how to administer the new subsidy provision. Although it takes effect April 1, 2021, employees who were terminated earlier but are still in their COBRA election window also are included. Federal guidance is expected to be released by April 10, including model notices that plans can tailor for their use.

Note that the COBRA subsidy doesn't apply during FFCRA leaves because employees are entitled to maintain their health insurance during those leaves on the same terms as though they had continued to work.

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