

<b>Policy Number:</b> F 002	<b>Title:</b> Accounts Payable
<b>Performance Standard:</b>	<b>Original Date:</b> 8/2006
	<b>Policy Council Approval/Revision:</b> 1/2013 1/2018 3/2024
	<b>BOE Approval:</b> 1/2018 3/2024

**POLICY:**

All bills must be paid in a timely manner. All completed requisitions submitted to USD 418 Central Office for payment must include the original invoice(s) or receipt(s), the Head Start Director approval, and the Head Start Fund 52 account number and/or the appropriate account numbers for allocations. This documentation will be submitted to the CFO and Executive Director on a weekly basis for approval. Upon approval, documentation will be routed to the Accounts Payable Clerk in the Business Office. The Business Office will obtain the approval of the Board of Education during the meeting held on the second Monday of each month. Checks will be distributed to vendors for payment after approval from the Board of Education. All accounts payable documentation will be filed and retained. Original documentation will be kept at the business office of the USD 418 Central Office. All copies of the same documentation will be kept at the Early Childhood Center.

**PROCEDURE:**

1. The Fiscal Secretary (FS) will receive all invoices, bills, receipts, mileage reimbursements, and purchasing card transactions for timely processing.
2. On a weekly basis, the FS will prepare a "Requisition For Supplies And Equipment," for invoices and bills that have been received.
3. The FS will verify all invoices, bills, and receipts for correct prices, addition, extensions, freight charges, and discounts if applicable.
4. The FS will code each requisition with the Head Start Fund 52 account number and/or the appropriate account numbers for allocations to materials purchased or services rendered.
5. The FS will obtain the Head Start Director's approval for each requisition after their completion, prior to sending them to the CFO for approval. ~~Central Office for the approval of the Executive Director.~~
6. Each requisition will have the original invoice or receipt attached, along with a packing slip if applicable. The business office will retain the original

documentation and the Early Childhood Center will retain a digital copy of each document.~~copy of each document.~~

7. When a purchase order is issued, the FS will receive a copy of the purchase order along with the pink copy of the requisition, indicating that the order has been made and the date it has been done. See policy on "Purchase of Supplies" for more information on Purchase Orders.
8. Payment to small businesses and utility services will be processed requesting the issuance of a manual check. Manual checks are issued each week at Central Office. All documentation must be submitted by noon on Wednesday. Manual checks are mailed from Central Office to vendors on Thursday. All other requisitions will be paid each month after the Board of Education approval has been received.
9. The FS will receive a green copy of the requisition when the transaction is complete and payment has been made. This copy indicates the check number and date of payment. The FS will attach this copy of the requisition to the supporting documentation and file alphabetically in the Accounts Payable files. The FS is responsible for maintaining accurate records and keeping records accessible to the Head Start Director, CFO, Program Coordinators and other necessary parties. Regular communication will occur with each coordinator or manager regarding the status of the budget.

<b>Policy Number:</b> F 004	<b>Title:</b> Credit Cards Policy
<b>Performance Standard:</b>	<b>Original Date:</b> 8/2006
	<b>Policy Council Approval/Revision:</b> 8/2006 1/2018 3/2024 <b>BOE Approval:</b> 1/2018 3/2024

**POLICY:**

McPherson/Marion County Head Start credit cards shall only be used for activities related to the program and its operations. Credit cards will be issued to the appropriate staff. All credit cards are closed electronically until the Head Start Director grants approval. Head Start Director will then notify USD 418 to allow the card to be opened for a specific amount of time and amount. Staff will complete all necessary documentation and give it to the Fiscal Secretary (FS) in a timely manner.

In the event a credit card is lost or stolen it will be reported immediately once a card is noted as missing. Report missing and/or lost cards to the Head Start Director and/or Fiscal Secretary. Accounts Receivable (AR) at the district office will be notified to close the card and if appropriate, another card will be ordered.

**PROCEDURE:**

Fuel Cards

1. Visa fuel cards will be placed in their corresponding vehicle packet (VP) and kept in the corresponding building offices in a secure location. Vehicle Packets can be checked out by staff as needed.
2. When vehicles need to be refueled the driver will refuel and turn the receipt into the FS.
3. The FS will process gas receipts regularly. The FS will complete a "Fuel Purchasing Card Transaction Log" with all gas receipts for each vehicle. A Visa credit card has been assigned to each vehicle.
4. The FS will code the transaction log with the correct fund 52-account number.
5. Each receipt will be listed indicating the vendor, description, and dollar amount. The FS will sign and date the log. All receipts will be attached to the log and given to the Head Start Director for approval.
6. The FS will scan ~~photocopy~~ the transaction log and each receipt after receiving the Director's and CFO's approval. ~~The FS will attach original receipts to the transaction log and send to the Executive Director for approval. The transaction log will then be forwarded to the Accounts Payable (AP) clerk in the business office for final completion.~~
7. The AP clerk in the business office will verify the transactions against the fuel card statement. Any discrepancies between the statement and the receipts will be

reconciled with the FS. Payment will be made after the Board of Education has given approval. The business office will keep all original documents. A copy will be kept in the AP file at the Early Childhood Center. These files will be kept and maintained for five years.

### Purchasing Cards

1. To purchase items, staff will complete a "Purchasing Card Authorization ~~Pre-Approval Purchase Request~~" form. Staff will identify the requested amount ~~quantity~~, description of the purchase ~~item(s)~~, and vendor. ~~the estimated cost of each item(s), and identify which budgetary component will pay for the expense, such as teaching, office, family advocate, kitchen, etc.~~ This form will be sent ~~given~~ to the Head Start Director ~~staff members supervising program coordinator~~ for approval. ~~If approved, the program coordinator will submit the "Pre-approval Purchase Request" form to the Head Start Director for final approval. Off site staff may email their requests instead of using the "Pre-Approval Purchase Request" form.~~
2. When the Head Start Director approves a purchase, ~~staff receive an email letting them know their card has been opened the "Pre-Approval Purchase Request" form will be given to the originating staff member. Off site staff will receive a reply via e-mail that approval has been given. Off site staff are responsible to provide a copy of the email along with the receipt of purchase.~~
3. After purchases are made staff members will complete a "Purchasing Card Transaction Log." Staff will complete the form with, name, building, date, vendor, description, amount, and signature. The original receipt must be attached to the transaction log form. Staff members will complete this log and submit it to the FS immediately following the transaction.
4. Upon receiving the Purchasing Card log and receipt the FS will code the purchase with the appropriate line items and allocations (if applicable). The Head Start Director and CFO will review the purchase and coding and approve or deny the purchase.
5. The Central Office will receive a purchasing card statement from the issuing bank immediately following the 15<sup>th</sup> of every month. The AP clerk will send this statement to the FS at the Early Childhood Center for verification.
6. The FS will verify each transaction on the statement, matching log forms, receipts, packing slips if applicable, and pre-approval forms to the entries on the statement. ~~The FS will code each receipt with the Head Start Fund 52 account number and/or the appropriate account numbers for allocations.~~
7. The FS will prepare the purchasing card spreadsheet, which lists each transaction in detail indicating all account numbers that apply to one transaction.
8. The FS will verify that all receipts balance to the statement before submitting to the Head Start Director and CFO for final approval. Any discrepancies will be tracked and corrected by the FS. Once final approval has been given, the FS will scan ~~photocopy~~ each receipt and ~~staple with~~ the Pre-Approval Purchase Request form and packing slip if applicable. This documentation will be kept at ECO for record retention. The FS will staple the original receipt to the transaction log and

bundle all purchasing card transactions with the original bank statement. This packet will be sent to the Executive Director for approval. Once this packet of transactions has been approved, the Executive Director will forward it to the Accounts Payable (AP) clerk in the business office for processing.

9. All original documentation will be maintained at the Business office orf Early Childhood Office for five years as required.

<b>Policy Number:</b> F 005	<b>Title:</b> Community Fiscal Record Keeping Policy
<b>Performance Standard:</b>	<b>Original Date:</b> 8/2006
	<b>Policy Council Approval/Revision:</b> 1/2013 1/2018 3/2024 <b>BOE Approval:</b> 1/2018 3/2024

**POLICY:**

Community students are students enrolled in the McPherson/Marion County Head Start program as part of the collaboration with the area school districts. All community children served in this program will pay tuition, unless the Head Start Director and Assistant Director of Family and Community approve other arrangements. Tuition payment will be received each month according to the current tuition rates for each child served. These funds are automatically deposited into the district account used for the needs of the community students. The Fiscal Secretary (FS) will maintain and balance this account, transferring funds USD 418 Central Office into the appropriate accounts. Income distribution will be determined and recorded through the community funds procedure and will be recorded with corresponding account numbers. Fiscal records will be kept by the FS who will track the income received and the outgoing expenses for this program.

**PROCEDURE:**

1. One time per month, the Family Advocate will support parents in collecting tuition funds.
2. Monthly statements will be mailed to tuition paying families.
3. The FS will record the tuition transaction in the community funds spreadsheet.
4. The FS will prepare a deposit slip which is then sent to the AR clerk.

<b>Policy Number:</b> F 008	<b>Title:</b> Reimbursement
<b>Performance Standard:</b>	<b>Original Date:</b> 12/2008
	<b>Policy Council Approval/Revision:</b> 12/2008 1/2018 3/2024 <b>BOE Approval:</b> 1/2018 3/2024

**POLICY:**

When purchasing items for the classroom every effort should be made to get items pre-approved by the director. In the event that a purchasing card does not work or items are purchased with the employees own money without getting pre-approval purchases can be submitted to the Director for possible reimbursement. ~~Each early childhood employee is responsible to make purchasing requests through Reimbursement will only occur for pre-approved requests. Any purchases made without pre-approval will be referred to Head Start Director for a decision.~~

Items that could be approved for reimbursement are classroom supplies, classroom items, curriculum supplies, and food experience items. If budget money has already been spent then purchases will not be reimbursed.

Taxes cannot be reimbursed. When reimbursement is necessary, district policies will be followed and receipts will be required.

<b>Policy Number:</b> F 009	<b>Title:</b> Community/Family Agreements
<b>Performance Standard:</b>	<b>Original Date:</b> 9/2017
	<b>Policy Council Approval/Revision:</b> 9/2017,5/23 3/2024 <b>BOE Approval:</b> 5/23 3/2024

**POLICY:**

Community/Family Agreement payments will occur for those families that do not qualify for Head Start, Special Education or State PreK. Tuition payments will be for all USD 418 McPherson Early Childhood Program sites (McPherson / Marion). Payments for attendance is as follows:

Marion site ~~\$22500~~ per month for a ½ day slot. (M-Th 8:00-11:30)

McPherson sites ~~\$300250~~ per month for a ½ day slot (M-F 8:06-11:30)  
~~\$400350~~ for a full day slot (M-F 8:06-3:06)

**PROCEDURE:**

1. Families will sign a Community/Family Agreement contract prior to the child's attendance.
2. Payments are collected for the months of September through April. There are no payments collected for August and May to make up the difference for any holiday breaks taken throughout the school year.
3. Those families who enroll during the month will pay the full month payment.
4. Payments are due on the 1<sup>st</sup> day of each month for the upcoming month.
5. By signing the contract, parents, legal guardians agree to abide by the written policies of the provider. The provider may amend the policies by giving the parent(s) a copy of a new or changed policy at least 2 weeks before going into effect.
6. Either the parent/legal guardian or the provider may terminate this contract by giving 2 weeks notice. Payments for services are due for the notice period whether or not the child attends classes.



<b>Policy Number:</b> F 010	<b>Title:</b> Ongoing Fiscal Capacity
<b>Performance Standard:</b> 1302.91(c)	<b>Original Date:</b> 5/2023
	<b>Policy Council Approval/Revision:</b> 5/2023 3/2024
	<b>BOE Approval:</b> 5/2023 3/2024

**POLICY:**

A program must assess staffing needs in consideration of the fiscal complexity and applicable financial management requirements and secure the regularly scheduled or ongoing services of a fiscal officer with sufficient education and experience to meet their needs. A program must ensure a fiscal officer hired after November 7, 2016 is a certified public accountant or has, at a minimum, a baccalaureate degree in accounting, business, fiscal management, or a related field.

**PROCEDURE:**

1. Head Start will utilize fiscal services of a qualified CFO who is a certified public accountant or has, at a minimum, a baccalaureate degree in accounting, business, fiscal management, or a related field ~~USD 418~~ to assist and support ongoing fiscal capacity, budget development, and federal reporting for Head Start funds.
2. The director and CFO ~~business office manager~~ will meet monthly to review the budget, draw down funds, and prepare federal reports.
3. When federal reports are due the Head Start Director, ~~district business office manager~~, and CFO as identified in HSES will meet to verify and submit the federal reports. CFO will sign off on federal reports.

**Head Start Cost Allocations Plan 24/25 -  
Budget Justification for Shared Salaries & In-Kind**



**1. Shared Salaries**

**A. Teachers:**

USD 418: Head Start pays 52% of nine teacher salaries (76 Head Start Slots out of potential 145 slots  $76/145=52\%$ ). The other 48% of teacher salaries is paid from peer tuition, state PreK funds and the McPherson USD 418 General Fund.

USD 410: Pays 1 teacher. Head Start pays for one teacher (15 Head Start students plus 2 students for an avg. of 17 per teacher).

USD 408: Head Start pays for 100% of one teacher (24 Head Start students).

McPherson County Special Education pays: Five ECSE PreK teachers

Marion County Special Education pays: One ECSE PreK teacher

USD 418 Teacher Salaries				
Number of Teachers	Total Salary	Costs Allocated	% Head Start	Head Start Wages
9	\$470,780.96	\$225,974.86	52%	\$244,806.10

Marion County Teacher Salaries				
Number of Teachers	Total Salary	Costs Allocated	% Head Start	Head Start Wages
2	\$110,489.60	\$55,244.80	50%	\$55,244.80

**B. Instructional Aides:**

USD 418: Head Start will pay 52% of thirteen instructional aides salaries for the 24-25 program year (76 Head Start Slots out of potential 145 slots  $76/145=52\%$ ). The other 48% of instructional aide salaries is paid from peer tuition, state PreK funds and the McPherson USD 418 General Fund.

Head Start Pays: 100% of two instructional aides in Marion. Hillsboro pays 50% of each instructional aide's salaries and Head Start pays 50%. There are two instructional aides in Hillsboro.

USD 418 Instructional Aides				
Number of Aides	Total Salary	Costs Allocated	% Head Start	Head Start Wages
13	\$275,802.87	\$124,054.98	52%	\$134,392.89

Marion County Instructional Aides				
Number of Aides	Total Salary	Costs Allocated	% Head Start	Head Start Wages
2	\$32,607.95	\$16,303.98	50%	\$16,303.98

**C. Family Advocates**

USD 418: Head Start 1/2 the cost of four family advocates. The four family advocates are Pre-K-5th grade family advocates. Head Start Covers 50% of the cost to account for pre-k duties and the district pays 50% of the cost to cover the K-5 duties.

USD 410: Head Start pays 50% of family advocate salary and USD 410 pays 50% of family advocate salary.

USD 418 Family Advocate				
Number of Advocates	Calculation Formula	Costs Allocated	% Head Start	Head Start Wages
4	$\$121,832.84 * 50\%$	\$60,916.42	50%	\$60,916.42

USD 410 Family Advocate				
Number of Advocates	Salary	Costs Allocated	% Head Start	Head Start Wages
1	\$21,518.66	\$10,759.33	50%	\$10,759.33

## 2. Shared Program Costs

Our program is a blended program that contains students in each classroom that qualify for Head Start, Special Education and Head Start (Dual), State At-Risk, and Community (tuition paying students). Due to having multiple funding sources our program allocates classroom expenses, Health and Dental Expenses, meals, snack costs, and Parent Activities based on total student enrollment. Enrollment is updated monthly and cost allocation percentages for supplies are updated on a quarterly basis (October, January, March, and May). Allocation percentages are reviewed and signed off on by the Director, Administrative Assistant, Business Office Manager, and CFO. The table below provides an example of how cost allocation percentages are determined.

	HeadStart	Dual	SpEd	State Pre K	Community	Total
EES 3	3	0	3	3	0	9
EES 4	4	1	2	4	3	14
LES Rank	3	1	4	4	3	15
LES Kramer	11	0	2	2	1	16
RES 3	5	5	1	2	1	14
RES 4	7	3	1	2	0	13
RES 3/4	6	2	3	3	0	14
WES 3	5	2	0	8	0	15
WES 4	4	1	3	5	0	13
<b>Total</b>	<b>48</b>	<b>15</b>	<b>19</b>	<b>33</b>	<b>8</b>	<b>123</b>

MES AM	7	1	2	0	3	13
MES PM	12	2	0	0	2	16
<b>Total</b>	<b>71</b>	<b>19</b>	<b>24</b>	<b>38</b>	<b>13</b>	<b>165</b>

### 23-24 1st Quarter

418 Program	Total	%
H.S.+Dual	76	55%
Community	13	9%
State Pre-K	29	21%
Fund 30	20	14%
<b>Total</b>	<b>138</b>	<b>100%</b>

### 23/24 2nd Quarter

418 Program	Total	%
H.S.+Dual	76	56%
Community	8	6%
State Pre-K	33	24%
Fund 30	19	14%
<b>Total</b>	<b>136</b>	<b>100%</b>

Marion	Total	%
H.S.	22	81%

Community	5	19%
Total	27	100%

For example if a teacher spends \$100 on classroom supplies based on our enrollment percentages for that quarter the following amounts would be charged to the following funds:

- Head Start:  $\$100 * 56\% = \$56.00$
- Community (Tuition):  $\$100 * 6\% = \$6$
- State Pre-K:  $\$100 * .24\% = \$24.00$
- District General Funds:  $\$100 * 14\% = \$14.00$

### **3. Non Federal Share/In-Kind Salaries (\$330,799.74)**

**A. Principals (\$31,943.80):** Allocation based on the total number of elementary USD students versus Head Start students. Includes Marion County Building Principals. 6 Principals total.

*Description of Position and what it does for Head Start: School Building principals act as "site managers" for each neighborhood school classroom. They perform the daily supervision of the classrooms. They are responsible for: teacher evaluations, student behaviors and needs, general education interventions, IEP meetings, parent concerns and Daily support of classroom staff. They also: are available to PreK/Head Start staff for emergencies; involve/include PreK/Head Start staff and students when appropriate with school functions; invite PreK/Head Start staff to in-service meetings when appropriate; include PreK/Head Start class during safety drills such as tornado, fire and evacuation; attend collaboration meetings at least once per quarter with PreK/Head Start staff, ECC director, and invited stakeholders; encourage and insure PreK staff attends Head Start and Early Child monthly building staff and team meetings.*

Breakdown is below:

Personnel	Base	Total
Principal 1	Salary/256*22	\$6,015.63
Principal 2	Salary/312*15	\$3,956.73
Principal 3	Salary/242*15	\$5,318.18
Principal 4	Salary/253*29	\$9,743.08
Principal 5	Salary/261*12	\$4,207.82
Principal 6	Salary/254*8	\$2,702.36
<b>Total</b>		<b>\$31,943.80</b>

**B. Executive Director/CFO (\$6,400):** Salary times four percent (head start budget is approximately 4% of the district budget.)

*Description of Position and what it does for Head Start: Supervises Head Start Director & Head Start staff, monitors Head Start Budget, assists with administrative decisions for Early Childhood. Submits and signs off on federal reports.*

Personnel	Base	Total
Executive Director	Salary*0.04	\$6,400

**C. Business Office Manager (\$2,151.55):** Salary times 4% (Head Start Budget is 4% of district budget)

*Description of Position and what it does for Head Start: Monitors Head Start Budget, draws down funds as needed, prepares fiscal documents for Head Start, prepares for and schedules yearly financial audit by independent auditing firm.*

Personnel	Base	Total
Business Office Manager	Salary*0.04	\$2,151.55

**D. Payroll/Leave Benefits/KPERS (\$3,709.57):** Salary divided by number of district staff times Head Start Staff

*Description of Position and what it does for Head Start: Monitors timesheets, leave benefits & KPERS of all staff including Head Start paid & in-kind staff. Responsible for monthly payroll for certified and classified staff.*

Personnel	Base	Total
Payroll/Leave Benefits/KPERS	Salary/464*32	\$3,709.57

**E. Business Office Admin. Assistant (\$1,628.22):** Salary times 4% (Head Start Budget is 4% of district budget)

*Description of Position and what it does for Head Start: Data entry of all outgoing payments. Prepares monthly budget reports, manages credit card usage of staff, and prepares expenditure reports for BOE approval.*

Personnel	Base	Total
Business Office Admin Assistant	Salary*0.04	\$1,628.22

**F. Human Resources Lead (\$2,990.90):** Salary divided by number of district staff times Head Start Staff

*Description of Position and what it does for Head Start: Works with Head Start staff on health insurance, Section 125 Plan enrollment and other fringe benefits during the hiring process, open enrollment, and exiting process (COBRA, ACA compliance, retirement counseling, etc.). Provides onboarding for staff and monitors employment requirement completion.*

Personnel	Base	Total
Human Resources Lead	Salary/464*32	\$2,990.90

**G. Assistant SPED Director (\$10,160.92):** Salary divided by paras in the district multiplied by Head Start paras.

*Description of Position and what it does for Head Start: Hires and monitors classroom paraeducators, organizes and monitors para training. Provides support to ECSE teachers and paras to implement special education services.*

Personnel	Base	Total
Para Educator Facilitator	Salary/87*10	\$10,160.92



**H. Para-Educator Coordinator (\$5,268.80):** Salary divided by paras in district multiplied by Head Start paras.

*Description of Position and what it does for Head Start: Hires and monitors classroom paraeducators, organizes and monitors para training, supervises para evaluations, and hosts para staff meetings.*

Personnel	Base	Total
Para Educator Coordinator	Salary/87*10	\$5,268.80

**I. Reach Solutions: Technology Contract (\$10,779.31):** Contract divided by number of employees multiplied by Head Start employees.

*Description of Position and what it does for Head Start: District has a contract with Reach Solutions. They keep technology inventory, order needed technology, set up technology needs, monitors inventory, repair laptop and troubleshoot any technology issues for staff and curriculum.*

Personnel	Base	Total
Technology Contract	\$156,300/464*32	\$10,779.31

**J. Business Office Clerical (\$2,135.94):** Salary divided by employees multiplied by Head Start employees.

*Description of Position and what it does for Head Start: Assists with onboarding process, transportation needs, and accounts receivable.*

Personnel	Base	Total
Business Office Clerical	Salary/464*32	\$2,135.94

**K. Admin. Asst. to Superintendent/Executive Director (\$3,709.57):** Salary divided by district staff multiplied by Head Start Staff.

*Description of Position and what it does for Head Start: Manages teacher licensure, teacher, PDP plans, Works with the director to post information for Board of Education meetings.*

Personnel	Base	Total
Admin. Asst. to Superintendent/Executive Director	Salary/464*32	\$3,709.57

**L. Director of Operations (\$3,102.03):** Salary divided by number of students served multiplied by Head Start students served.

*Description of Position and what it does for Head Start: monitors federal food programs, supervises nutrition and custodial staff. Prepares bids and equipment orders (playgrounds, vehicles). Monitors classroom safety and inspections.*

Personnel	Base	Total
Director of Operations	Salary/2263*64	\$3,102.03

**M. Admin Assistant to Director of Operations (\$1,505.91):** Salary divided by employees multiplied by Head Start employees.

*Description of Position and what it does for Head Start: Assists with Nutrition Program. Assists with bids and equipment orders.*

Personnel	Base	Total
Admin. Assistant to Director of Operations	Salary/2263*64	\$1,505.91

**N. Food Service Manager (\$1,383.55):** Salary divided by employees multiplied by Head Start employees.

*Description of Position and what it does for Head Start: Assists with Nutrition Program. Monitors and supervises nutrition staff. Assists with menu planning and special diets.*

Personnel	Base	Total
Food Service Manager	Salary/2313*66	\$1,383.55

**O. Assistant Superintendent (\$8,463.45):** Salary divided by number of district staff times Head Start Staff

*Description of Position and what it does for Head Start: Supervises Head Start Director & Head Start staff. Assists with administrative decisions for Early Childhood.*

Personnel	Base	Total
Assistant Superintendent	Salary/464*32	\$8,463.45

**P. SPED Director (\$3,958.71):** Salary divided by number of district students in special education multiplied by Students in Head Start in Special Education

*Description of Position and what it does for Head Start: Oversees federal and state Special Education regulations are being implemented. Provides support to ensure services and resources are being provided to meet regulations.*

Personnel	Base	Total
SPED Director	Salary/465*15	\$3,958.71

**Q. Early Childhood Teachers (\$110,487.63):** There are 9 early childhood classroom teachers that work within the McPherson program. Head Start pays 52% of nine teacher salaries (76 Head Start Slots out of potential 145 slots  $76/145=52\%$ ). The other 48% of teacher salaries is paid from peer tuition, state PreK funds and the McPherson USD 418 General Fund.

*Description of Position and what it does for Head Start: Early Childhood Teachers facilitate early learning in the domains, subdomains, goals, developmental progressions and indicators necessary to ensure growth. Teachers support all children's learning by developing effective and appropriate classroom management techniques and through individualizing student learning.*

Personnel	Base	Total
Teacher 1	salary*.48/15*7	\$10,604.34
Teacher 2	salary*.48/13*5	\$8,216.45
Teacher 3	salary*.48/9*3	\$11,401.06
Teacher 4	salary*.48/14*5	\$8,435.41
Teacher 5	salary*0.48/15*4	\$11,958.84
Teacher 6	salary*0.48/16*11	\$18,495.73
Teacher 7	salary*0.48/14*5	\$9,288.33
Teacher 8	salary*0.48/15*9	\$15,067.05
Teacher 9	salary*0.48/13*10	\$17,020.42
<b>Total</b>		<b>\$110,487.63</b>

**R. Instructional Aide Salaries (\$34,136.34):** Head Start pays 52% of eight instructional aides (76 Head Start Slots out of potential 145 slots  $76/145=52\%$ ). The other 48% of instructional aide salaries is paid from peer tuition, state PreK funds and the McPherson USD 418 General Fund.

*Description of Position and what it does for Head Start: Instructional aides assist classroom teachers with the day to day operations. They ensure that we are meeting the standards in regard to ratio. Paras support teachers during whole group lessons and provide instruction during small group lessons. They assist with supervision before school, during lunch and after school*

Personnel	Base	Total
Instructional Aide 1	salary*.48/9*3	\$2,963.40
Instructional Aide 2	salary*.48/14*5	\$3,175.07
Instructional Aide 3	salary*.48/15*4	\$2,713.71
Instructional Aide 4	salary*.48/16*11	\$6,808.34
Instructional Aide 5	salary*.48/15*7	\$3,560.97
Instructional Aide 6	salary*.48/13*5	\$3,647.26
Instructional Aide 7	salary*.48/42*29	\$8,682.98
Instructional Aide 8	salary*.48/23*8	\$2,584.60
Instructional Aide 9	salary*.48/15*9	\$8,251.74
Instructional Aide 10	salary*.48/14*5	\$3,163.24
<b>Total</b>		<b>\$45,551.32</b>

**S. Special Education Teachers (\$48,405):** There are five early childhood Special Education teachers that work within the program. Their in-kind contribution is calculated by multiplying their salary times the percent of Head Start/ECD students in the building they serve out of the total number of ECD students in the early childhood program.

*Description of Position and what it does for Head Start: Early Childhood Special Education teachers provide services to students who are on an IEP. Teachers monitor progress toward individual goals, write and develop individualized education plans, support classroom teachers in implementing plans, and supervise and direct paras.*

Personnel	Base	Total
ECSE Teacher 1	\$Salary*(3/15)	\$9,776.80

ECSE Teacher 2	\$\$Salary*(1/15)	\$2,742.73
ECSE Teacher 3	\$\$Salary*(5/15)	\$14,464.00
ECSE Teacher 4	\$\$Salary*(5/15)	\$17,764.67
ECSE Teacher 5	\$\$Salary*(1/15)	\$3,656.80
<b>Total</b>		<b>\$48,405</b>

**T. ECSE Paraeducator Salaries (\$29,585.33):** Special education pays for 100% of ECSE Para Educator Salaries.

*Description of Position and what it does for Head Start: Provide special education services per Individualized Education Plans for students that are on an IEP. Paras assist classroom teachers with the day to day operations. They ensure that we are meeting the standards in regard to ratio. Paras support teachers during whole group lessons and provide instruction during small group lessons. Paras assist with supervision before school, during lunch and after school*

Personnel	Base	Total
Para 1	salary*(3/15)	\$3,924.38
Para 2	salary*(1/15)	\$1,260.88
Para 3	salary*(1/15)	\$1,323.08
Para 4	salary*(10/15)	\$11,572.00
Para 5	salary*(10/15)	\$11,505.00
Para 6	salary*(10/15)	\$11,704.00
<b>Total</b>		<b>\$29,585.33</b>

**U. School Counselors (\$10,359):** Salary divided by number of Pre-K-5th grade students multiplied by Head Start students.

*Description of Position and what it does for Head Start: Teaches social emotional curriculum to PreK students 1 times a week, sits in on mental health meetings, attends collaboration meetings, GEI Meetings (General Education Intervention), attends IEP meetings.*

Personnel	Base	Total
Counselor 1	salary/253*29	\$6,177.34
Counselor 2	salary/254*8	\$1,471.37
Counselor 3	salary/242*15	\$2,710.29
<b>Total</b>		<b>\$10,359</b>

**V. School Nurse and LPNS (\$10,227.02):** Salary divided by number of Pre K-5 students multiplied by Head Start students in buildings they are responsible for.

*Description of Position and what it does for Head Start: Tends to sick students, dispenses medications, works with food service and Asst Director of Health and Safety for specific meal modifications when required, attends Head Start collaborations, attend Health and Safety meetings with the Asst. Director of Health and Safety, works with Health and Safety Asst. Director to train for First Aid and CPR.*

Personnel	Base	Total
Nurse 1	salary/514*41	\$4,426.96
Nurse 2	salary/496*23	\$2,150.78
LPN 1	salary/514*41	\$2,499.64
LPN 2	salary/496*23	\$1,149.65
<b>Total</b>		<b>\$10,227.02</b>

**W. School Psychologists (\$14,207.75):** Salary divided by number of Pre-K-5th grade students multiplied by Head Start students.

*Description of Position and what it does for Head Start: School psychologists provide direct support and interventions to students, consult with teachers, families, and other mental health professionals. School psychologists collect and analyze data for student evaluations and serve*

as a member of the evaluation team when determining if students qualify for special education services.

Personnel	Base	Total
Psychologist 1	salary/253*29	\$6,898.45
Psychologist 2	salary/261*12	\$2,442.85
Psychologist 3	salary/254*8	\$1,612.88
Psychologist 4	salary/242*15	\$3,253.57
<b>Total</b>		<b>\$14,207.75</b>

**X. Building Administrative Assistants (\$11,468.01):** Salary divided by number of Pre-K-5th grade students multiplied by Head Start students.

*Description of Position and what it does for Head Start: Takes and enters daily attendance, takes parent calls, assists with student and parent needs at the building level.*

Personnel	Base	Total
Building Administrative Assistant 1	salary/253*29	\$2,911.81
Building Administrative Assistant 2	salary/253*29	\$2,240.45
Building Administrative Assistant 3	salary/261*12	\$907.94
Building Administrative Assistant 4	salary/261*12	\$945.06
Building Administrative Assistant 5	salary/254*8	\$943.01
Building Administrative Assistant 6	salary/254*8	\$646.80
Building Administrative Assistant 7	salary/242*15	\$1,229.63
Building Administrative Assistant 8	salary/242*15	\$1,643.31

<b>Total</b>		<b>\$11,468.01</b>
--------------	--	--------------------

**Y. Fringe Rate (\$22,467):** Amount of in-kind salaries of staff that provide services to Head Start that head start does not pay salaries of. Benefits calculated include FICA, Medicare, Unemployment, Workman's Compensation, Health Insurance and Life Insurance. This is calculated by taking the total in-kind salary amount and multiplying it by 21.63% to account for the total benefits. The total benefits calculated put us over the amount of in-kind needed. To account for this \$350.47 was subtracted to ensure we do not go over our in-kind amount.

<b>Personnel</b>	<b>Base</b>	<b>Total</b>
Building Principal 1	salary/242*15*0.2163	\$1,150.32
Building Principal 2	salary/253*29*0.2163	\$2,107.43
Building Principal 3	salary/261*12*0.2163	\$910.15
Building Principal 4	salary/254*8*0.2163	\$584.52
Executive Director/CFO	salary*0.04*0.2163	\$1,384.32
Assistant Superintendent	salary/464*32*0.2163	\$1,830.64
Business Office Manager	salary*.04*0.2163	\$465.38
Human Resource Lead	salary/464*32*0.2163	\$646.93
CO/Payroll Coordinator	salary/464*32*0.2163	\$802.38
Business Office Admin. Assistant	salary*.04*0.2163	\$352.18
SPED Director	salary/465*15*0.2163	\$856.27
Para Facilitator	salary/87*10*0.2163	\$2,197.81
Para Educator Coordinator	salary/87*10*0.2163	\$1,139.64
Business Office Clerical	salary/464*32*0.2163	\$462.00
Director of Operations	salary/2263*64*0.2163	\$670.97
Admin Assistant to Director of Operations	salary/2263*64*0.2163	\$325.73
Admin. Asst to Executive Director/CFO	salary/464*32*0.2163	\$802.38
Food Service Manager	salary/2263*64*0.2163	\$299.26
Classroom Teacher 1	salary*.48/15*7*0.2163	\$2,293.72
Classroom Teacher 2	salary*.48/13*5*0.2163	\$2,156.36
Classroom Teacher 3	salary*.48/15*4*0.2163-350.47	\$1,029.10
<b>Total</b>		<b>\$22,467.50</b>



Factors	Actions
Recruitment has revolved heavily on posting information and advertising on bulletin boards around the community.	Develop monthly and ongoing recruitment plan that includes in person recruitment activities.
2/2024	Increase communication with families on DCF list to provide information. Monitor and adjust recruitment plan on a monthly basis.





















Recruitment Plan

**April Calendar**

Action	Responsible	Time Frame	Completed
Recruitment at Kindergarten Roundup	ECO/Advocates	McPherson: April 22nd	<input type="checkbox"/>
Monitor recruitment activities	All	Twice a month at advocate meetings	<input type="checkbox"/>
DCF list: Contacting families from DCF list	Jessie/Alex/Cheri	Ongoing	<input type="checkbox"/>
Recruitment at WYOC Event	Staff	April 12th	<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>





07CH010998 - McPherson Unified School District #418



**End-of-Month Enrollment Report**

<i>Grant Number</i>	<i>Month</i>	<i>Reported</i>	<i>Funded</i>	<i>Status</i>
07CH010998	Jul 2023	Closed	115	Reported
07CH010998	Aug 2023	103	115	Reported
07CH010998	Sep 2023	109	115	Reported
07CH010998	Oct 2023	107	115	Reported
07CH010998	Nov 2023	105	115	Reported
07CH010998	Dec 2023	103	115	Reported
07CH010998	Jan 2024	104	115	Reported
07CH010998	Feb 2024	109	115	Reported
07CH010998	Mar 2024		115	
07CH010998	Apr 2024		115	
07CH010998	May 2024		115	
07CH010998	Jun 2024		115	

**End-of-Month Enrollment - July 2023**

	<i>Operated this month</i>	<i>Last day of services provided</i>	<i>Reported Enrollment</i>	<i>Funded Enrollment</i>	<i>Grant Status</i>
Head Start	No	Jul 31, 2023	Closed	115	Reported
Initially Reported:	On 08/08/2023 by David Brock				
Last Updated:	On 08/08/2023 12:55:40 PM, EDT by David Brock				
Grantee Comments:	Closed for summer				

**End-of-Month Enrollment - August 2023**

	<i>Operated this month</i>	<i>Last day of services provided</i>	<i>Reported Enrollment</i>	<i>Funded Enrollment</i>	<i>Grant Status</i>
Head Start	Yes	Aug 31, 2023	103	115	Reported
Initially Reported:	On 09/06/2023 by David Brock				
Last Updated:	On 09/06/2023 12:45:02 PM, EDT by David Brock				
Grantee Comments:	We have availability to add 12 more students to reach our funded enrollment of 115 as we continue to recruit and process applications.				

**End-of-Month Enrollment - September 2023**

	<i>Operated this month</i>	<i>Last day of services provided</i>	<i>Reported Enrollment</i>	<i>Funded Enrollment</i>	<i>Grant Status</i>
Head Start	Yes	Sep 30, 2023	109	115	Reported
Initially Reported:	On 10/10/2023 by David Brock				
Last Updated:	On 10/10/2023 09:47:18 AM, EDT by David Brock				
Grantee Comments:	Had 5 students drop during September due to moving out of the area. We do have space for families that apply. We continue to recruit at monthly developmental screenings, advertising, and a variety of other methods.				

**End-of-Month Enrollment - October 2023**

	<i>Operated this month</i>	<i>Last day of services provided</i>	<i>Reported Enrollment</i>	<i>Funded Enrollment</i>	<i>Grant Status</i>
Head Start	Yes	Oct 31, 2023	107	115	Reported
Initially Reported:	On 11/03/2023 by David Brock				
Last Updated:	On 11/03/2023 04:05:41 PM, EDT by David Brock				
Grantee Comments:	Continue to recruit families through a variety of ways.				

**End-of-Month Enrollment - November 2023**

	<i>Operated this month</i>	<i>Last day of services provided</i>	<i>Reported Enrollment</i>	<i>Funded Enrollment</i>	<i>Grant Status</i>
Head Start	Yes	Nov 30, 2023	105	115	Reported
Initially Reported:	On 12/05/2023 by David Brock				
Last Updated:	On 12/05/2023 12:16:17 PM, EST by David Brock				
Grantee Comments:	We continue to recruit through a variety of methods and enroll students that qualify for services.				

**End-of-Month Enrollment - December 2023**

	<i>Operated this month</i>	<i>Last day of services provided</i>	<i>Reported Enrollment</i>	<i>Funded Enrollment</i>	<i>Grant Status</i>
Head Start	Yes	Dec 31, 2023	103	115	Reported
Initially Reported:	On 01/03/2024 by David Brock				
Last Updated:	On 01/03/2024 03:09:13 PM, EST by David Brock				
Grantee Comments:	Had one family move out of the program. Continue to recruit, take applications, and enroll.				

**End-of-Month Enrollment - January 2024**

	<i>Operated this month</i>	<i>Last day of services provided</i>	<i>Reported Enrollment</i>	<i>Funded Enrollment</i>	<i>Grant Status</i>
Head Start	Yes	Jan 31, 2024	104	115	Reported
Initially Reported:	On 02/06/2024 by David Brock				
Last Updated:	On 02/06/2024 12:37:00 PM, EST by David Brock				
Grantee Comments:	Enrolled three students during January and dropped 1 due to moving out of the program service area. We are making contact with families from the state DCF list to recruit for this year and are starting to develop a recruitment plan.				

**End-of-Month Enrollment - February 2024**

	<i>Operated this month</i>	<i>Last day of services provided</i>	<i>Reported Enrollment</i>	<i>Funded Enrollment</i>	<i>Grant Status</i>
Head Start	Yes	Feb 29, 2024	109	115	Reported
Initially Reported:	On 03/06/2024 by David Brock				
Last Updated:	On 03/06/2024 09:43:02 AM, EST by David Brock				
Grantee Comments:	During February we had two students drop due to moving out of the program area. We enrolled five students during February as a result of recruitment efforts, students moving in, and change to family income.				

	All	McPherson Only	Marion Co. Only	H/S Marion County Total	Spots Needed to Hit 39	H/S McPherson Total	Spots Needed to hit 76	H/S Program Total	Spots needed to hit 115
H/S=	43	29	14	16	23	40	36	56	60
H/S-Dual=	13	11	2						
ECD Only=	14	11	3						
At Risk=	19	18	9						
Community=	14	5	28						
Total Program=	103	74	56						
Target (McPherson 145/Program 229)	126	71	Target (Marion 84)	56					

	Funded Enrollment
100-130%	4 3 3%
H/S Overincome	6 4 5%
H/S Combined =	56 40
<b>H/S overincome is part of overall H/S total not in addition to.</b>	
	145

Available All Funds (McPherson)	Target	Filled/Set Aside	Available
Total Slots	145	74	71
H/S Funded	76	76	0
Community/At Risk	0		16
Reserved for SpEd	29	22	
Non Funded Available	40	42	
Target Available			
State and Community	40		17



## CDAT Team Meeting Agenda:

TEAM: CDAT Team  
LOCATION: ECO

DATE: 2/12/24  
TIME: 3:30-4:30pm

Agenda Item	Notes
<b>Commitments</b>	<ul style="list-style-type: none"> <li>● Canderous Dialogue</li> <li>● Non-Judgemental</li> <li>● Vulnerability</li> <li>● Helpful: we exist to serve, support, and help others</li> </ul>
<b>Meeting Norms</b>	<ul style="list-style-type: none"> <li>● Step Forward-Step Back</li> <li>● Ouch and Oops</li> <li>● Loyalty to the Absent</li> <li>● Honor Time</li> </ul>
<b>Previous Action Items</b>	<p><b>*February: Positive Intent; heart glasses, Shubert sees the best; Sophie wants a turn</b></p> <p><b>*March: Empathy: Power of Acceptance: Shuberts Helpful day, Sophi's Helpful Day</b></p> <p><b>*April: Consequences: Power of Intention: Shubert Rants &amp; Raves, Sophie Rants &amp; Raves</b></p>
<b>Agenda</b>	<ul style="list-style-type: none"> <li>● Brain Smart Start</li> <li>● Connection Activity</li> <li>● Discuss how the new skill/book was received</li> <li>● Plan for March: Empathy</li> <li>● Plan wellness ideas for buildings</li> <li>● Rewards</li> <li>● CD 1 conference this summer.. Who would like to attend</li> <li>● Rage Video Subscription, premium subscription</li> <li>● Closing Activity</li> </ul>
<b>Notes from the meeting</b>	<ul style="list-style-type: none"> <li>● Books have been well received; will continue to do this method</li> <li>● Wellness ideas: positive messages to staff in building, kindness bulletin board for staff, letting staff have breaks during the day with the team and others cover for them</li> <li>● CDAT is ok with classroom wide incentives as far as getting a dance party etc. if it is for things that are done for positive (being helpful etc) and if it is building wide and not punitive</li> <li>● Angie McDonald would like to go to CD1 this summer. Ask if any other members would like to attend</li> <li>● Rage video subscription is for 6 months only so would want to get it in the summer or in th Fall so it wouldn't expire</li> <li>● Talked about Empathy and the next book that will be out in March</li> </ul>
<b>Staff that attended</b>	Angie McDonald, Rachel Boden, Missy Bratches, Lesli Beery , Alex Williams

## CDAT Team Meeting Agenda:

Next Meeting: March 18, 2024 3:30-4:30 pm ECO	
<p><b>Mission:</b> We are committed to supporting children, families, and staff in a safe, nurturing and educational environment through quality, comprehensive programming, and community relationships.</p> <p style="text-align: center;"><b><u>Focus Areas:</u></b></p> <ol style="list-style-type: none"><li>1. Relationships</li><li>2. Communication/Collaboration</li><li>3. Organizational Culture</li><li>4. Community Relations</li></ol>	



## Health Services Advisory Committee Agenda:

TEAM  
 LOCATION: ECO  
 Next Meeting: TBD

DATE: 2/15/2024  
 TIME: 3:30-4:30 PM

<b>Norms</b>	Candorous Dialogue Non-Judgmentalism Vulnerability Helpful
<b>Working Agreement</b>	Step Forward-Step Back Ouch and Oops Loyalty to the Absent Honor Time Transparency
<b>Objectives</b>	<b>Collaboration</b> <b>Create a plan for the committee</b>
<b>Parking Lot</b>	
<b>Communication</b>	<b>From this meeting:</b> <ul style="list-style-type: none"> <li>• What needs to be communicated?</li> <li>• Who does it need to be communicated with?</li> <li>• Who is going to communicate?</li> </ul>
<b>Next Meeting</b>	<b>5/2/2024</b>

What	Why	How
<b>Introductions</b>	Connection	
<b>Committee Purpose</b>	Understand the why behind HSAC	<a href="#">Video</a>
<a href="#">Health Priorities Survey</a>	Review	Review Survey: <ul style="list-style-type: none"> <li>• Changes?</li> <li>• How to distribute?</li> <li>• Anything else?</li> </ul>
<a href="#">Food Insecurity Pathway</a>	Plan and resolve problems in the community	Discussion
<b>Commitments</b>	Document individual commitments to the team for follow through	- Rachel D attend next Policy council.

## Health Services Advisory Committee Agenda:

		- Rachel D. Create QR code for distribution of survey.
<p style="text-align: center;"><b><u>Mission:</u></b></p> <p>We are committed to supporting children, families, and staff in a safe, nurturing and educational environment through quality, comprehensive programming, and community relationships.</p> <p style="text-align: center;"><b><u>Focus Areas:</u></b></p> <ol style="list-style-type: none"><li>1. Relationships</li><li>2. Communication/Collaboration</li><li>3. Training Opportunities</li><li>4. Community Involvement</li></ol>		

