

## Head Start Monthly Report August 2023

### Conduct of Responsibilities –

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

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

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

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

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

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

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

<b>Credit Card Reports</b>	<b>\$648.79</b>		
7/3/23	\$64.00	Metro	A Esser
7/5/23	\$54.00	Dayton Intl Airport	A Esser
7/31/23	\$530.79	American Airlines	A Esser

### A. Program Information Summary

District affiliated events Director participated in include: Board meeting  
External committees / meetings affiliated with Head Start – Weekly Directors meetings, OHSAI Executive Board, OHSAI Community of Learners Director , OHSAI Futures , COLT, Spectrum, Mtg w/ ESC new Preschool Supervisor

Internal committees / meetings – Policy Council meetings, Administrative meetings, Recruitment, Discussion with Treasurer regarding OHS reports, Intake meetings accepting

children PY 22/23, Mtg with Tom Sommer discussing fiscal reports, Garman Miller Planning meeting

Trainings provided –

Training received –Aileron Strategic Planning Meeting, NHSA ELC Harvard  
Completed interviews for the Data & Quality Secretary.

The program continues to function under a Non-Federal match Waiver

**Education** – CLASS training and Math focus for the year

**Mental Health** – 4 education staff attended Conscious Discipline conference in August

**Disabilities** – Maintain itinerant services for PY 23/24

**Health** – Advocacy focus on dental needs in the community

**ERSEA** – We are currently enrolling students for 2023/24 school year. Currently at 57% enrollment. Recruitment activities include Lakefest parade & Coldwater parade. Watch for us at the Fair.

**Family Engagement** – Multiple applications from previous Head Start children who are now adults who are NOT qualified for our program; a testament that the program works!

#### B. Enrollment / Attendance

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

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

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

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

#### C. CACFP report – CACFP claimed meals

<b>Month Served</b>	<b>July 2022</b>
<b>Total Days Attendance</b>	<b>Rockford – 0</b>
<b>Total Breakfast</b>	<b>0</b>
<b>Total Lunches</b>	<b>0</b>
<b>Total Snacks</b>	<b>0</b>
<b>Total Meals</b>	<b>0</b>

- D. Financial Audit – Completed**
- E. Annual Self-Assessment**
  - Completed May 2023
- F. Community Assessment**
  - Updated
- G. Communication and guidance from the Secretary**  
Attached

**Attachments to report:**

Recruitment Plan

Request Approval of Annual Report

Request approval of the Cost Allocation Plan for PY 23/24.

Respectfully submitted,

Amy Esser  
Executive Director

## REVENUE

	FEDERAL BUDGET	OTHER SOURCES	TOTAL REVENUES	REVENUE RECEIVED	REMAINING FUNDING
ARP	189,047.00	-	189,047.00	116,899.32	72,147.68
CRRSA	47,553.00	-	47,553.00	36,934.07	10,618.93
Other Local	-	-	-	-	-
Refund prior year exp	-	-	-	-	-
Board advance	-	-	-	781.02	(781.02)
Total	236,600.00	-	236,600.00	154,614.41	81,985.59

## EXPENSES

	FEDERAL BUDGET	OTHER SOURCES	TOTAL BUDGET	ACTUAL EXPENDED	EXPENDABLE BALANCE	ENCUMBERED/ REQUISITIONS	REMAINING BALANCE
Salary	109,771.00	-	109,771.00	112,272.00	(2,501.00)	-	(2,501.00)
Fringe Benefits	18,520.00	-	18,520.00	19,048.47	(528.47)	-	(528.47)
Programming	19,335.00	-	19,335.00	1,294.96	18,040.04	17,340.00	700.04
Supplies	88,974.00	-	88,974.00	22,780.00	66,194.00	64,850.00	1,344.00
Capital Outlay	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-
USAS (800's)	-	-	-	-	-	-	-
<b>PA22 subtotal</b>	236,600.00	-	236,600.00	155,395.43	81,204.57	82,190.00	(985.43)
<b>Training &amp; Technical Services</b>							
Training & technical serv (job code 400)	-	-	-	-	-	-	-
419	-	-	-	-	-	-	-
Staff out of town travel	-	-	-	-	-	-	-
439	-	-	-	-	-	-	-
<b>Subtotal Purch Service</b>	-	-	-	-	-	-	-
<b>Training &amp; Tech Supplies</b>							
<b>Subtotal Supplies</b>	-	-	-	-	-	-	-
T&TA -PA20	-	-	-	-	-	-	-
Return of Board Advance	-	-	-	-	-	-	-
TOTALS	236,600.00	-	236,600.00	155,395.43	81,204.57	82,190.00	(985.43)

TOTAL REVENUE OVER/UNDER TOTAL EXPENDITURES

(781.02)

HEAD START - 2023 GRANT

525-9923

	FEDERAL BUDGET	OTHER SOURCES	TOTAL REVENUES	REVENUE RECEIVED	REMAINING FUNDING
Federal Revenue	2,002,713.00	-	2,002,713.00	879,000.00	1,123,713.00
CACFP Revenue	-	115,000.00	115,000.00	59,168.40	55,831.60
Other Local	-	-	-	-	-
Refund prior year exp	-	-	-	-	-
Board advance	-	-	-	108,899.68	(108,899.68)
Total	2,002,713.00	115,000.00	2,117,713.00	1,047,068.08	1,070,644.92

108899.68

EXPENSES

	FEDERAL BUDGET	OTHER SOURCES	TOTAL BUDGET	ACTUAL EXPENDED	EXPENDABLE BALANCE	As of 07/31/2023 ENCUMBERED/ REQUISITIONS	REMAINING BALANCE
Salary	918,812.00	-	918,812.00	542,556.89	376,255.11	-	376,255.11
Fringe Benefits	707,924.00	-	707,924.00	387,179.61	320,744.39	3,143.75	317,600.64
Programming	153,382.00	-	153,382.00	57,834.72	95,547.28	26,293.48	69,253.80
Supplies	177,985.00	-	177,985.00	62,361.66	115,623.34	35,691.69	79,931.65
Capital Outlay	-	-	-	-	-	-	-
Other Expenditures	11,186.00	-	11,186.00	3,934.00	7,252.00	-	7,252.00
PA22 subtotal	1,969,289.00	-	1,969,289.00	1,053,866.88	915,422.12	65,128.92	850,293.20
<b>Training &amp; Technical Services</b>							
Training & technical serv (job code 400)	11,863.00	-	11,863.00	9,919.70	1,943.30	-	1,943.30
Staff out of town travel	19,552.00	-	19,552.00	7,667.52	11,884.48	2,611.07	9,273.41
Subtotal Purch Service	31,415.00	-	31,415.00	17,587.22	13,827.78	2,611.07	11,216.71
<b>Training &amp; Tech Supplies</b>							
Subtotal Supplies	2,009.00	-	2,009.00	951.77	1,057.23	-	1,057.23
T&TA -PA20	33,424.00	-	33,424.00	18,538.99	14,885.01	2,611.07	12,273.94
Return of Board Advance	-	-	-	-	-	-	-
TOTALS	2,002,713.00	-	2,002,713.00	1,072,405.87	930,307.13	67,739.99	862,567.14

TOTAL REVENUE OVER/UNDER TOTAL EXPENDITURES

(25,337.79)

AMY ESSER  
5563-7580-0004-9768

CREDITS  
\$0.00

PURCHASES  
\$648.79

CASH ADV  
\$0.00

TOTAL ACTIVITY  
\$648.79

ACCOUNTING CODE:

**Travel Activity**

Post Date	Tran Date	Reference Number	Transaction Description	Amount
07-03	06-30	05436843182200074067291	METRO 048-KING ST ALEXANDRIA VA	64.00 ~
07-05	07-03	22303793185000267853492	99938 - DAYTON INTERNA VANDALIA OH P.O.S.: P14005611 SALES TAX: 1.62	54.00 ~
07-31	07-28	52704873209634001157176	AMERICAN 0012467006901 FORT WORTH TX ESSER/AMY DEPART: 09-17-23 P.O.S.: SALES TAX: \$0.00 DAY MQ L DCA MQ N DAY	530.79
Total Travel Activity				\$648.79

Category	Rate	Hours	Amount	Comment	
Policy Council		43.37	4	173.48	2 PC members online
At- Home Activities					
Anchors Away	18.65 / HR		19.5	363.68	
Captain's Crew	18.65 / HR		37.75	704.04	
Lighthouse Leaders	18.65 / HR		22.5	419.63	
lakeside Learners	18.65 / HR		48.5	904.53	
Turtle Troop	18.65 / HR		9.5	177.18	
Starboard Seacaptains	18.65 / HR		30.5	568.83	
Rockford	18.65 / HR		9.5	177.18	
Total				\$3,315.07	
HSAC					
NURSING STUDENTS					
KITCHEN		13.76	9.75	134.16	
PARENT VOL		18.65	81.75	1524.64	
COMMUNITY VOL		18.65	15	279.75	
TOTAL				1938.55	
FOUR U					
DONATED GOODS				248.75	
TOTAL					
ECE FUNDING				4333.34	
UTILITIES				2142	
TOTAL				6,475.34	
CCS PERSONNEL SUPPORT					
IT DIRECTOR				737.34	
ASST TREASURER 1				506.34	
ASST TREASURER 2				373.09	
SUPT SEC				444.17	
CUSTODIAL SRVCS				2520.25	
MAINTENANCE				1261	
TOTAL				5859.02	
CCS FRINGE				524.17	
CCS BENEFITS				6359.95	
				6919.76	
HALEY THOMAS				4657.59	
MOMENTUM				1150	
TOTAL				\$30,737.56	
YTD TOTAL				\$155,078.77	

MERCER COUNTY HEAD START RECRUITMENT PLAN

Month	Internal Strategy	External Strategy	Position Responsible	Costs	Objective	Outcome	Comments
January	Recruitment meeting		Director, MH Mgr, FAs	Neutral		Director will have IT Secretary make copies of returning students files for FAs.	Conducted mtg 1/6/23
	Run returning eligible student & sibling report in COPA		IT Sec / Director / MH Mgr	Neutral	Provide updated list of children eligible for upcoming program year	46 returning students as of this date.	
		Distribute marketing materials at local social service agencies and other entities identified.	FAs	Neutral	Saturate area with Head Start information		Passing out in February
February	Recruitment meeting		Director, MH Mgr, FAs				2/6/23
	Facebook & website		HS Secretary	Neutral	Inform visitors that Head Start is taking referrals for upcoming program year		
	Begin applications for returning children and siblings (ECE apps included)		FAs	Neutral	Reach 25% enrollment with returning children (40 apps)		On-going due to missed appointments, Completed by May 23
		Recruitment presentations to WIC, JFS, Foundations – Lunch & Learn hosted onsite	Director, MH Mgr, FAs	\$100	Educate social service agencies on program		Completed, 15 attendants
	Identify locations for yard signs		FAs	Neutral	Marketing materials		
	Review enrollment packet forms		Director / FESM / HS Secretary	Neutral	Have updated information ready for staff		Completed
March	Begin applications on new referrals		FAs	Neutral	Reach 50% enrollment (79 apps)		



MERCER COUNTY HEAD START RECRUITMENT PLAN

	Recruitment Mtg		Director / MH Mgr / FAs			
		Provide school districts with flyers to be sent home with elementary students	HS Secretary	\$50	Identify younger siblings of school aged students throughout the county	Completed
		Post flyers throughout the community.	FAs	\$250	Saturate the area with visual flyers with tags	Completed
April	Continue to complete applications on new applicants		FAs	Neutral	60 % of enrollment complete (95 apps)	On-going. Early applications include many over income families
	Recruitment Mtg		Director, MH Mgr, FAs			
	Week of the Young Child		All Staff		Bring awareness to local Head Start program	Completed
	Parent flyers		Parents	\$50	Provide parents with flyers and info sheets to distribute among friends	Completed
		Distribute Yard Signs	FAs, MH Mgr		Yard signs distributed to local businesses	Not completed
		Public Service announcements	Director		Provide articles to local newspapers	Not completed
May	Continue to complete applications on new applicants		FAs	Neutral	65 % enrollment complete 103 apps	Benchmark not met
		Replenish flyers / posters throughout county agencies	FAs	Neutral	Keep information available & current	Completed
		Low income housing applications	FAs	Neutral	Reach families in low income housing units	No response from managers of housing complexes



# ANNUAL REPORT 2021/2022

**Mercer County Head Start**

Tel: 419-268-0301  
585 E. Livingston St.  
Celina, OH 45822

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# TO OUR STAKEHOLDERS

## Core Values

Trust, Integrity, and Excellence. We embrace and exude our core values in every aspect of the work we do every day. This is witnessed through the continued partnerships with families and our community.

## Mission

We invest in individualized, comprehensive services which champion school ready children and self-sufficient families.

## Vision

To establish Mercer County Head Start as the foremost leader in early childhood services.

***"It is one of the most beautiful compensations of life that no man can sincerely try to help another without helping himself. Serve and thou shall be served." Ralph Waldo Emerson***

## Looking Ahead

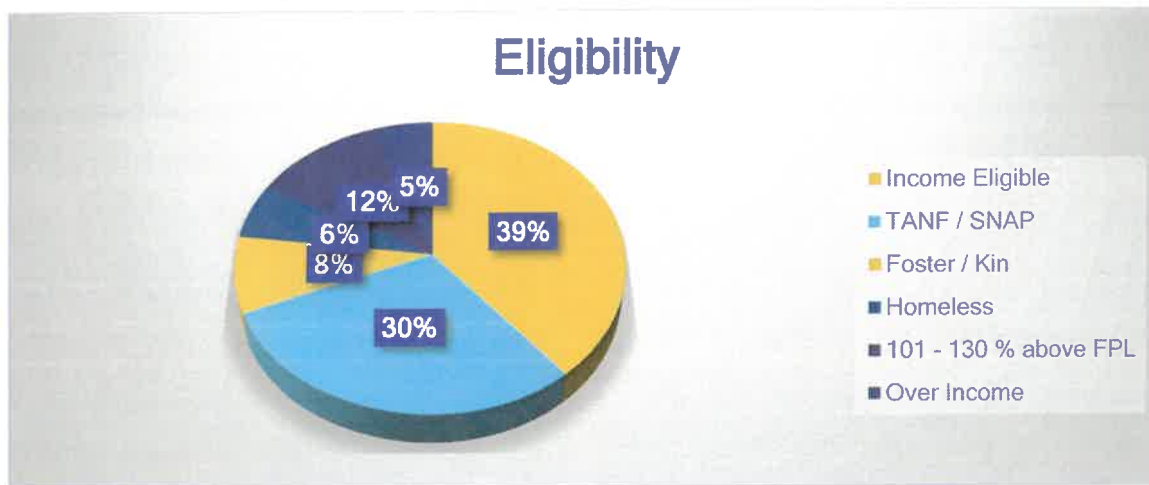
Mercer County Head Start has persevered and diligently worked through the adversity of providing high quality early childhood and social services to our community during an unprecedented time in our history. We are committed to continuously evolving and answering the call to serve our neediest and most vulnerable populations.

**Amy Esser**  
**Executive Director**

# PROGRAM SUMMARY

In PY 21/22, MCHS focused on rebuilding enrollment at all locations. Licensing restrictions as well as Head Start mandates that were put in place during the pandemic were slowly being lifted. During the program year, MCHS served 118 children from 111 families. Our average monthly enrollment was 66%.

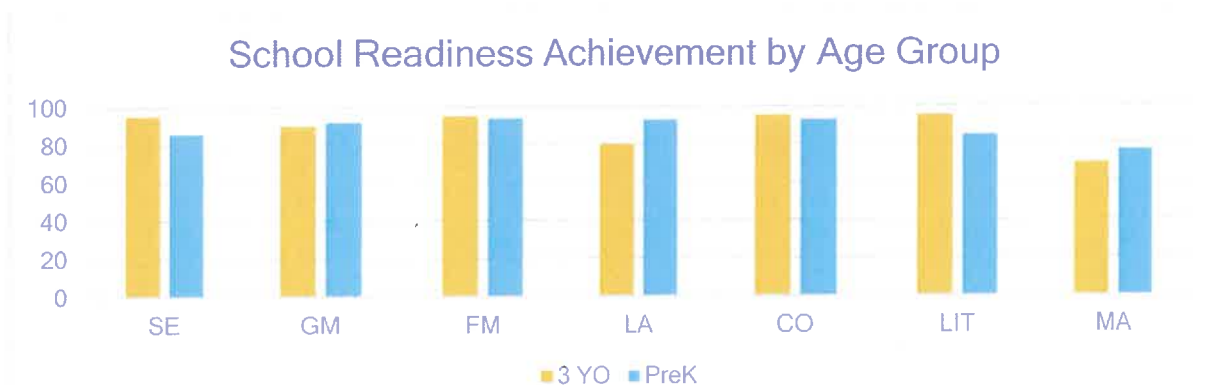
Who we served....



What we accomplished....

117 children covered by medical insurance      118 have access to care  
124% increase in students getting up to date on immunizations  
118 children received a physical, 89 children received a dental exam  
82% of families were employed / enrolled in school / job training

25 children receiving individualized education plans were served in MCHS classrooms.



SE - Social Emotional, GM - Gross Motor, FM - Fine Motor, LA - Language, CO - Cognitive, LIT - Literacy, MA - Math  
Program Goal is 80% achievement in each area.

# FINANCIAL STATEMENTS

## HEAD START BASE GRANT

DESCRIPTION	BUDGET	ACTUAL	REMAINING
Salary	1,019,658	961,027	58,631
Fringe	627,205	579,194	48,011
Programming	227,934	142,010	85,924
Supply	188,306	116,015	72,291
Training & Technical Asst.	19,232	19,232	0

## ARP / CRRSA

DESCRIPTION	BUDGET	ACTUAL	REMAINING
Salary	109,771	47,573	62,198
Fringe	18,520	6,817	11,703
Programming	19,335	1,295	18,040
Supply	88,974	7,710	81,264

## USDA Funding

MCHS budgeted \$103,011 for food service costs. MCHS was reimbursed \$79,110 for food services costs.

During FY 21/22, Mercer County Head Start received funding through the Office of Head Start in the form of the continuation grant of the 5 -year project period (this includes a 2.28% COLA), ARP (American Rescue Plan), and CRRSA (Coronavirus Response and Relief Supplemental Appropriations) as well as CACFP (Child and Adult Care Food Program) provided by the USDA.



# INDEPENDENT AUDITOR'S REPORT

## Auditor's Report

The Celina City School District, fiscal year ending June 30, 2022, report is subject to review and acceptance by the Auditor of State's office, and the requirements of Ohio Revised Code § 117.25 are not met until the Auditor of State certifies this report. This process will be completed by the Auditor of State in a reasonable timeframe and reports are subject to change if the Auditor of State determines that modification of a report is necessary to comply with required accounting or auditing standards or Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Certain Federal programs require the Celina City School District to contribute non-Federal funds (matching funds) to support the Federally funded programs. The Celina City School District has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

In our opinion, the Celina City School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2022.

The Celina City School District prepares its financial statements in accordance with the cash basis of accounting in a report format similar to the requirements of Governmental Accounting Standards Board Statement 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. This presentation differs from GAAP. There would be variances in the financial statements between this accounting practice and GAAP that, while presumably material, cannot be reasonably determined at this time.

The School District had expenditures in excess of appropriations in twelve funds in varying amounts at year end, and thus did not properly modify its appropriations throughout the year.\* The School District believes that the filing of OCBOA financial statements is adequate, and the cost effectiveness outweighs the filing of GAAP financial statements.

The School District will monitor the budget on a continual basis and make modifications as necessary to ensure expenditures do not exceed appropriations and follow up on requested amended certificates when submitted to the County Auditor but not returned.\*

\*Accounts are not related to the Head Start program.

### **Certificate of Cost Allocation Plan**

This is to certify I have reviewed the Mercer County Head Start Cost Allocation Plan submitted herewith and to the best of my knowledge and belief:


1. All costs included in the proposal dated 8/1/23 to establish cost allocations, billings are reasonable, allocable and necessary for the performance of grant activity and are allowable in accordance with the requirements of 2 CFR 200, entitled "Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards" and the awards to which they apply. No unallowable costs have been included in the Cost Allocation Plan.
2. All costs included in this proposal are properly allocable to awards on the basis of a beneficial or causal relationship between expenses incurred and the awards to which they are allocated in accordance with applicable requirements.

I declare the foregoing is true and correct.

Grant Recipient:	<u>Celina City School District</u>
Signature:	<u>Michelle Mawer</u>
Name of Official:	<u>Michelle Mawer</u>
Title:	<u>District Treasurer</u>
Date of Execution:	<u>08/01/23</u>

# Treatment of Rebates, Refunds, Discounts, and Similar Cost Savings

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 [eclkc.ohs.acf.hhs.gov/policy/im/acf-im-hs-23-03](https://eclkc.ohs.acf.hhs.gov/policy/im/acf-im-hs-23-03)

## Treatment of Rebates, Refunds, Discounts, and Similar Cost Savings ACF-IM-HS-23-03

U.S. Department  
of Health and Human Services

ACF  
Administration for Children and Families

1. **Log Number:** ACF-IM-HS-23-03
2. **Issuance Date:** 07/10/2023
3. **Originating Office:** Office of Head Start
4. **Key Words:** Rebate; Refund; Discount; Cost Reduction; Cost Savings; Applicable Credits; E-Rate Program

### Information Memorandum

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

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

**Information:**

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

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



the non-federal entity relate to allowable costs, they must be credited to the federal award either as a cost reduction or cash refund, as appropriate.

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

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

## **Example of the E-Rate Program**

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

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

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

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

Additional information can be found at the [FCC](#) and [USAC](#) E-Rate sites.

Option 1 is recommended for E-Rate participants to fully realize the benefit of the program. This option allows the recipient to take the discounted amount before the transaction and maintain the savings in the current operations budget. If the recipient chooses to utilize option 2, the reimbursement is categorized as applicable credits. Applicable credits cannot be classified as program income and, as such, are not included in the total cost of a federal award. In these instances, the applicable credits must be credited to the federal

government as a cost reduction (if received during the same project period as charges were made) or cash refund (if received after the project period in which charges were incurred has ended). Recipients should refer to the Program Support Center (PSC) guidance on [returning funds/interest](#). For records and awareness, the recipient must provide the Office of Grants Management with a copy of the documentation submitted to PSC.

Because of the diverse characteristics and accounting practices of recipient organizations, it is not possible to specify every type of receipt or reduction-in-expenditure that recipients may encounter. Using the table below as a guide, recipients must ensure that all direct and indirect cost reductions or cash refunds that relate to a Head Start award are reflected in the recipient's accounting practices and allocated to the cost of necessary Head Start goods and services. Please note, it is not the Office of Head Start's intention that changes be made to recipients' accounting systems or policies on the basis of this IM. Recipients may continue with current accounting practices for applicable credits if compliant with [45 CFR Part 75](#) and the generally accepted accounting principles.

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

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

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

Sincerely,

/ Khari M. Garvin /

Khari M. Garvin  
Director  
Office of Head Start

See PDF Version of Information Memorandum:

[ACF-IM-HS-23-03: Treatment of Rebates, Refunds, Discounts, and Similar Cost Savings](#) (344.82 KB)

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

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

# Fiscal Year 2024 Monitoring Process for Head Start and Early Head Start Recipients

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 [eclkc.ohs.acf.hhs.gov/policy/im/acf-im-hs-23-04](https://eclkc.ohs.acf.hhs.gov/policy/im/acf-im-hs-23-04)

## Fiscal Year 2024 Monitoring Process for Head Start and Early Head Start Recipients ACF-IM-HS-23-04

U.S. Department  
of Health and Human Services

ACF  
Administration for Children and Families

1. **Log Number:** ACF-IM-HS-23-04
2. **Issuance Date:** 07/11/2023
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### Information Memorandum

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

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

**Information:**

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

During the FY24 program year, CLASS scores will be used for Designation Renewal System (DRS) determinations as described in 45 CFR §1304.11(c). As a reminder, from the spring of 2020 through spring of 2023, OHS did not use CLASS scores for DRS determinations due to the COVID-19 pandemic. 45 CFR §1304.17 of the Head Start Program Performance Standards (HSPPS) allows OHS the flexibility to make DRS determinations without one or more of the data elements required in 45 CFR §1304.11 in instances where a major disaster, emergency, or public health emergency makes some data elements unavailable.

Since the public health emergency related to the COVID-19 pandemic has ended, OHS can no longer utilize this flexibility.

## FY 2024 Monitoring Reviews

Review Type	FY24 Implementation	Start Date
FA1	FA1 reviews will be conducted through a virtual format.	October 2023
FA2	FA2 reviews will be conducted using a hybrid model, which is a combination of on-site and virtual monitoring.	October 2023
CLASS®	Grant recipients will have the opportunity to self-record and submit their own videos or request an on-site CLASS review.	October 2023
Follow-up Reviews	Follow-up reviews will be conducted either in-person or virtually by the OHS regional office.	Start dates will coincide with the end of the corrective action period.
Other	OHS reserves the right to conduct special off-site or on-site reviews.	As needed

## FA1 Reviews

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

## FA2 Reviews

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

## CLASS® Reviews

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

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

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

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

## Scheduling

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

Grant recipients scheduled to receive a monitoring review in FY24 will receive a notification letter 45 to 60 days before the start of the event (depending on type of monitoring review). Grant recipients can expect a planning call with their assigned review coordinator to discuss their review. During the initial call, recipients may share their program's current service delivery options.

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

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

Sincerely,

/Khari M. Garvin/

Khari M. Garvin  
Director  
Office of Head Start

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