

Head Start Monthly Report December 2019

Conduct of Responsibilities –

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

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

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

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

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

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

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

A. Monthly Financial Statements including credit card expenditures: \$3,147.49

11/4/19	Staybridge Suites	\$186.83	J Bell
11/4/19	Staybridge Suites	\$178.60	T Brewer
11/4/19	Staybridge Suites	\$186.83	D Hurles
11/7/19	Staybridge (CR)	\$ 96.26	Credit
11/12/19	Dune Park	\$ 18.00	A Esser & W Langston
11/14/19	CMT	\$9.25	A Esser & W Langston
11/14/19	Taxi SVC	\$ 11.25	A Esser & W langston
11/18/19	American	\$ 15.99	A Esser
11/18/19	Hyatt Regency	\$1, 197.36	A Esser
11/18/19	Hyatt Regency	\$1,197.36	W Langston
11/18/19	Millenium Station	\$18.00	A Esser & W Langston
11/27/19	Wal Mart	\$224.28	Student Fund

B. Program Information Summary

Education –Conducted first Data Dialogue day with education staff. Teaching staff were given checkpoint data to review and plan objectives to reach program established school readiness goals. A review of the 18/19 school year indicated continued growth needed in

Math. Areas of strength indicated were achievements for Marshallese, students on IEPs, and Literacy. Preliminary baseline data indicates significant need of focus on social emotional development, Math, and 4 year old developmentally appropriate practices.

Mental Health –Head Start contracts with Foundations for Mental Health Services. Since the beginning of the school year there have been 40 children received mental health services from Mental Health Consultant. That is a 78% increase from last year at the same time.

Health – HCSM provided staff with quarterly incident report. Trends and patterns indicated that there is a need for more intentional gross motor education in the classroom. Similarly, there are higher numbers of incidents while children are transitioning within the building and outside.

Disabilities – We are currently serving 27 children with IEPs. There are currently 9 additional children with suspected delays. The new process for referring through Celina City Schools is taking no longer than previous systems.

Transportation – New bus on order

Family Engagement – attendance for POPs events is very low.

C. Enrollment / Attendance

November cumulative enrollment was reported at 158. Due to issues families face such as homelessness, transportation, and mental health some families have opted to be placed on the waiting list until circumstances improve for their child to return to the program.

Enrollment by Program Option:

Half Day PY Head Start	67
Full Day School Year Ed Complex	73
Full Day School Year Rockford	18

Attendance by Program Option:

Half Day PY Head Start	79.35%
Full Day School Year Ed Complex	86.33%
Full Day School Year Rockford	86.09%

D. CACFP report – CACFP claimed meals

Month Served	November 2019
Total Days Attendance	Rockford - 14 Part Day - 15 Full Day - EC - 16
Total Breakfast	1616
Total Lunches	1942

Total Snacks	1471
Total Meals	5029

E. Financial Audit –

F. Annual Self-Assessment

- Completed March 2019

G. Community Assessment

H. Communication and guidance from the Secretary

Attachments to report:

Required screenings report

School Readiness report

Respectfully submitted,

Amy Esser

Executive Director

HEAD START - 2019 GRANT

REVENUE

	FEDERAL BUDGET	OTHER SOURCES	TOTAL REVENUES	REVENUE RECEIVED	REMAINING FUNDING
Federal Revenue	1,698,712.00	-	1,698,712.00	1,225,000.00	473,712.00
CACFP Revenue	-	88,230.00	88,230.00	92,139.14	(3,909.14)
Other Local	-	-	-	7,956.35	(7,956.35)
Refund prior year exp	-	-	-	-	-
Board advance	-	-	-	-	-
Total	1,698,712.00	88,230.00	1,786,942.00	1,325,095.49	461,846.51

EXPENSES

	FEDERAL BUDGET	OTHER SOURCES	TOTAL BUDGET	ACTUAL EXPENDED	EXPENDABLE BALANCE	ENCUMBERED/ REQUISITIONS	REMAINING BALANCE
Salary	678,779.00	50,400.00	729,179.00	673,898.53	55,280.47	-	55,280.47
Fringe Benefits	478,144.00	9,100.00	487,244.00	381,887.13	105,356.87	75.00	105,281.87
Programming	180,306.00	4,230.00	184,536.00	132,779.88	51,756.12	18,590.25	33,165.87
Supplies	197,284.00	24,500.00	221,784.00	112,796.62	108,987.38	127,655.40	(18,668.02)
Capital Outlay	99,139.00	-	99,139.00	-	99,139.00	86,139.00	13,000.00
Other Expenditures	12,125.00	-	12,125.00	1,940.00	10,185.00	886.80	9,298.20
PA22 subtotal	1,645,777.00	88,230.00	1,734,007.00	1,303,302.16	430,704.84	233,346.45	197,358.39

Training & Technical Services

Training & technical serv (job code 400)	419	24,319.00	-	24,319.00	11,814.50	12,504.50	1,275.00	11,229.50
Staff out of town travel	439	24,966.00	-	24,966.00	12,054.91	12,911.09	4,381.19	8,529.90
Subtotal Purch Service		49,285.00	-	49,285.00	23,869.41	25,415.59	5,656.19	19,759.40
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Training & Tech Supplies		3,650.00	-	3,650.00	1,242.80	2,407.20	-	2,407.20
Subtotal Supplies		3,650.00	-	3,650.00	1,242.80	2,407.20	-	2,407.20
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T&TA -PA20		52,935.00	-	52,935.00	25,112.21	27,822.79	5,656.19	22,166.60

Return of Board Advance

TOTALS	1,698,712.00	88,230.00	1,786,942.00	1,328,414.37	458,527.63	239,002.64	219,524.99
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TOTAL REVENUE OVER/UNDER TOTAL EXPENDITURES (3,318.88)

439 Early Childhood

439-9920	Salaries 100	Fringes 200	Purchased Services 400	Supplies 500	Capital Outlay 600	Other 800	Total
Original CCIP Budget	31,400.00	20,600.00	-	-	-	-	52,000.00
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Adjusted CCIP Budget	31,400.00	20,600.00	-	-	-	-	52,000.00
Exp thru 9/30	3,781.79	2,153.86					5,935.65
Exp thru 10/31	3,634.26	2,049.45					5,683.71
Exp thru 11/30	3,697.49	2,140.84					5,838.33
Exp thru 12/31							-
Exp thru 01/31							-
Exp thru 02/28							-
Exp thru 03/31							-
Exp thru 04/30							-
Exp thru 05/31							-
Exp thru 06/30							-
Exp thru 07/31							-
Exp thru 08/31							-
Total Expenditures	11,113.54	6,344.15	-	-	-	-	17,457.69
CCIP Budget Remaining	20,286.46	14,255.85	-	-	-	-	34,542.31

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

ACCT. NUMBER: 5563 7579 0004 4218

CELINA CITY SCHOOLS

COMMERCIAL ACCOUNT ACTIVITYCELINA CITY SCHOOLS
5563-7579-0004-4218**TOTAL COMMERCIAL ACTIVITY**
\$38,068.03CR

ACCOUNTING CODE:

Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-14	11-14		AUTO PAYMENT DEDUCTION	38,068.03 CR

INDIVIDUAL CARDHOLDER ACTIVITYAMY ESSER
5563-7500-2990-4743**CREDITS**
\$96.26**PURCHASES**
\$3,243.75**CASH ADV**
\$0.00**TOTAL ACTIVITY**
\$3,147.49

ACCOUNTING CODE:

Purchasing Activity

Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-27	11-26	05436849331400097346394	WM SUPERCENTER #1433 CELINA OH	224.28
Total Purchasing Activity				\$224.28

Travel Activity

Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-04	11-02	55310209307708163682739	STAYBRIDGE SUITES COLU 6515561403 OH 11206345 ARRIVAL: 11-01-19	186.83
11-04	11-02	55310209307708163683174	STAYBRIDGE SUITES COLU 6515561403 OH 11205850 ARRIVAL: 11-01-19	178.60
11-04	11-02	55310209307708163692241	STAYBRIDGE SUITES COLU 6515561403 OH 11206346 ARRIVAL: 11-01-19	186.83
11-07	11-05	55310209310708170433675	STAYBRIDGE SUITES COLU COLUMBUS OH 0017043367 ARRIVAL: 11-05-19	26.60 CR
11-07	11-05	55310209310708170446495	STAYBRIDGE SUITES COLU COLUMBUS OH 0017044649 ARRIVAL: 11-05-19	34.83 CR
11-07	11-05	55310209310708170454333	STAYBRIDGE SUITES COLU COLUMBUS OH 0017045433 ARRIVAL: 11-05-19	34.83 CR
11-12	11-11	55432869316200877822317	DUNE PARK STATION CHESTERTON IN	18.00
11-14	11-12	05410199317090481097485	CMT CHICAGO IL27690015 CHICAGO IL	9.25
11-14	11-12	55490409317263021853615	TAXI SVC CHICAGO CHICAGO IL	11.25
11-18	11-14	55310209319978001482099	AMERICAN 00106101257462 8004337300 TX ESSER/AMY DEPART: 11-14-19 P.O.S.: SALES TAX: \$0.00 EXC AA Y FEE	15.99
11-18	11-15	55310209320722470796069	HYATT REGENCY CHICAGO CHICAGO IL 20607248 ARRIVAL: 11-11-19	1,197.36
11-18	11-15	55310209320722470802016	HYATT REGENCY CHICAGO CHICAGO IL 20607530 ARRIVAL: 11-11-19	1,197.36
11-18	11-15	55432869320200802513258	MILLENNIUM STATION CHICAGO IL	18.00
Total Travel Activity				\$2,923.21

Non-Federal Match			
FINAL September 2019			
In-Kind	Hours	Rate per hour	Total
<u>Celina City Schools--Administrative / Support Personnel</u>			
Superintendent - \$8,398 / year			\$699.83
Treasurer's Office - 3 employees / \$15,109 / year			\$1,259.08
Fringe for All - \$3,890 / year			\$324.17
Technology Support - 2 employees / \$10,878 / year			\$906.50
Speech Therapist - \$57,412 / (Sept-May)			\$6,379.11
ELLTutor - \$1,848 / year (Sept-May)			\$205.33
Itinerant Teachers - \$58,234.04 / (Sept-May) (Classroom) (2)			\$6,470.45
Board of Education		\$56.92	\$0.00
ESC Staff-VS		\$58.80	\$0.00
ESC Staff-TN		\$68.78	\$0.00
ESC Staff-SG		\$34.35	\$0.00
A. A. Itinerant	33.75	\$27.74	\$936.23
A. B. Itinerant	0	\$24.27	\$0.00
T. S. Itinerant	0	\$12.55	\$0.00
D. D. Itinerant		\$46.20	\$0.00
		Sub Total	\$17,180.70
<u>Building Usage</u>			
Utilities - \$17,136 / year			\$1,428.00
Custodian - \$65,328 / year			\$5,444.00
Maintenance - \$13,575 / year			\$1,131.25
Summer Custodian - July		\$9.75	\$0.00
Custodian Retro			\$222.92
		Sub Total	\$8,226.17
<u>Volunteers (from In-Kind Sheets)</u>			
Cafeteria Helpers	61.75	\$11.37	\$702.10
Tri-Star Students	55.75	\$16.83	\$938.27
College Students / Interns	0	\$16.83	\$0.00
Parent / Community - Teacher Assistant	37	\$16.83	\$622.71
At Home Activities	106	\$16.83	\$1,783.98
Family Advocate Assistant	1	\$16.83	\$16.83
Office Helpers	0	\$14.53	\$0.00
Bus Aide	3.75	\$11.91	\$44.66
Policy Council	5	\$38.01	\$190.05
Mileage		\$0.545	\$0.00
		Sub Total	\$4,298.60
<u>Goods & Services</u>			
CJ's Highmarks for Policy Council - 20% discount (Do this calculation for regular price (Amt Pd /.80=Reg Price)	\$78.75	20.0%	\$15.75
HSAC			
Supply Donation			\$21.00
Conscious Discipline \$13,294 / 9 months(Dec-May, Sept-Nov)			\$1,477.11
Foundations Behavioral Health	63.5	\$25.00	\$1,587.50
Foundations Behavioral Health-Kinship	1.5	\$100.00	\$150.00
		Sub Total	\$3,251.36
Total This Month			\$32,956.83
In-Kind Needed Each Month: \$34,255.75			
	Annual required inkind		\$411,069.00
	Inkind needed to date		\$121,220.96

Accounting and Reporting Capital Leases

eclkc.ohs.acf.hhs.gov/policy/im/acf-im-hs-19-05

December 3, 2019

U.S. Department
of Health and Human Services

ACF
Administration for Children and Families

1. Log Number: ACF-IM-HS-19-05
2. Issuance Date: 12/04/2019
3. Originating Office: Office of Head Start
4. Key Words: Capital Lease; Lease Accounting; Lease Transaction; Capital Assets; Operating Lease; Allowable Lease Costs

Information Memorandum

To: All Head Start and Early Head Start Agencies and Delegate Agencies

Subject: Accounting and Reporting Capital Leases

Information:

The Financial Accounting Standards Board (FASB) issued updated guidance on lease accounting (Accounting Standards Update 2016-2). Its purpose is to improve financial reporting about leasing transactions. The guidance affects all Head Start grantees that lease capital assets, such as real estate and equipment.

The recognition, measurement, and presentation of expenses and cash flows arising from a lease will primarily depend on its classification as a capital (finance) or operating lease. It is critical that grantees account for and charge costs for leases based on their proper classification. Failure to comply with Head Start facilities requirements and fiscal regulations defining and limiting allowable lease costs may result in substantial disallowances.

Capital Lease Defined

A lease must be classified as a capital lease if it meets any one of the four specified criteria that follow. If it does not meet these criteria, it is an operating lease.

1. The lease transfers ownership of the property to the lessee (grantee) by the end of the lease term.
2. The lease contains a bargain purchase option to allow the lessee to purchase the property at a price below its expected fair market value at the time the option is exercised.
3. The lease term is equal to 75% or more of the estimated economic life of the leased property.
4. The minimum lease payments over the term of the lease equal or exceed 90% of the fair market value of the leased property at the beginning of the lease.

A detailed explanation of these criteria is included at Page 8 of Financial Accounting Standard 13, Accounting for Leases.

Capital Leases

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for U.S. Department of Health and Human Services Awards (the Uniform Guidance) at 45 CFR §75.465(c)(5) limits the amount of rental costs for leases which are required to be treated as capital leases under generally accepted accounting principles (GAAP), and less-than-arms-length leases. Rental costs are limited to the amount that would be allowed had the non-federal entity (grantee) purchased the property on the date the lease agreement was signed. This amount includes expenses such as depreciation, maintenance, taxes, and insurance.

The Head Start Program Performance Standards (HSPPS) include the use of grant funds to make a payment under a capital lease agreement in the definition of *Purchase* (45 CFR §1305.2). Consequently, capital leases must be submitted for approval prior to execution in accordance with 45 CFR Part 1303 Subpart E in the same manner as other facilities purchase arrangements and encumbrances. Use of Head Start funds to make payments under a capital lease triggers the requirement to file a notice of federal interest as described in 45 CFR §1303.46(b).

Information regarding capital leases must also be included in the grantee's Annual Real Property Report on SF-429 with Attachment A.

Operating Leases

Rental costs under arms-length operating leases are allowable if they are reasonable and do not exceed rental costs of comparable property considering local market conditions, availability of alternatives, and the type, life expectancy, condition, and value of the property leased. If operating lease payments are increased beyond fair market rental value to allow a landlord to recover the at least 90% of the cost of major renovations to leased property, the lease arrangement is a capital lease. See Capital Lease Defined no. 4 above. The major renovation is subject to prior approval, compliance with 45 CFR Part 1303 Subpart E, and federal interest results.

Capital Lease Payments

Grantees are not prohibited from entering into capital leases. However, grantees must properly categorize, account for, and receive prior approval for such leases in accordance with GAAP, the Uniform Guidance, and the HSPPS.

A grantee considering a capital lease arrangement should be aware of the following:

- A capital lease is a purchase arrangement, and an encumbrance, under the HSPPS. It is subject to all of the requirements of 45 CFR Part 1303 Subpart E, including submission of SF-429 with Attachment B (purchase) and Attachment C (encumbrance) in the GrantSolutions Online Data Collection System (OLDC), and prior approval by the Administration for Children and Families. Grantees are also required to file of a notice of federal interest to protect federal funds used to make capital lease payments.
- Unless a capital lease receives prior written approval under 45 CFR Part 1303 Subpart E, the grantee may only charge its Head Start award for amounts that would be allowed had the grantee held title to the leased facility; expenses such as depreciation, maintenance, taxes (if applicable to the grantee); and insurance.
- In the event that failure to comply with regulations applicable to capital leases results in

unallowable charges to the Head Start award, a disallowance may be taken for payments made over the entire term of the capital lease.

Grantees should carefully examine proposed lease arrangement when determining their character as either operating or capital leases to assure compliance with applicable fiscal regulations and avoid potentially significant amounts of disallowed costs.

Thank you for your work on behalf of children and families.

/ Dr. Deborah Bergeron /

Dr. Deborah Bergeron
Director
Office of Head Start
Office of Early Childhood Education

See PDF Version of Information Memorandum:
[Accounting and Reporting Capital Leases](#)[PDF, 39KB]

County Head Start

Site: All

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406 - EPSDT status Report

	Up-To-Date	Not Up-To-Date
	<u>114</u>	<u>39</u>
	<u>125</u>	<u>28</u>
	<u>147</u>	<u>6</u>
	<u>149</u>	<u>4</u>
	<u>106</u>	<u>47</u>
	<u>146</u>	<u>7</u>

dated)

Up-to-Date / Not Up-to-Date on ALL Mandated Exams

Up-To-Date	Not Up-To-Date
<u>106</u>	<u>47</u>

Our Kids

Student Data

- 166 students served
- 80 boys / 86 girls
- 1st yr – 86
- 2nd yr – 66
- 3rd yr – 14

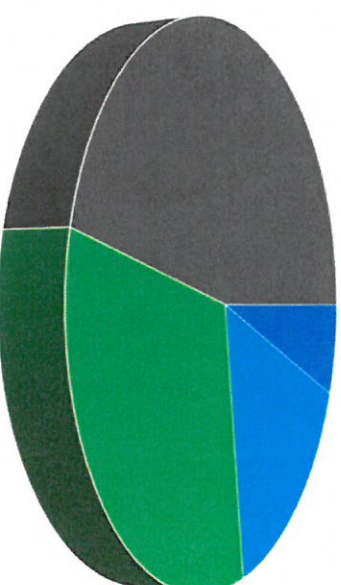
19/20



Demographics

Special Populations

Special Populations



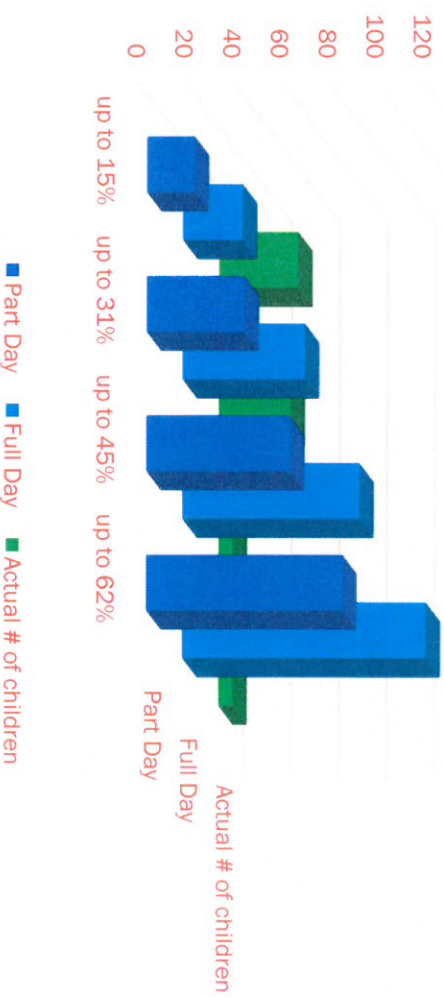
■ Foster ■ Homeless ■ ELL ■ IEP / Suspected

Attendance



On track for chronic Absenteeism

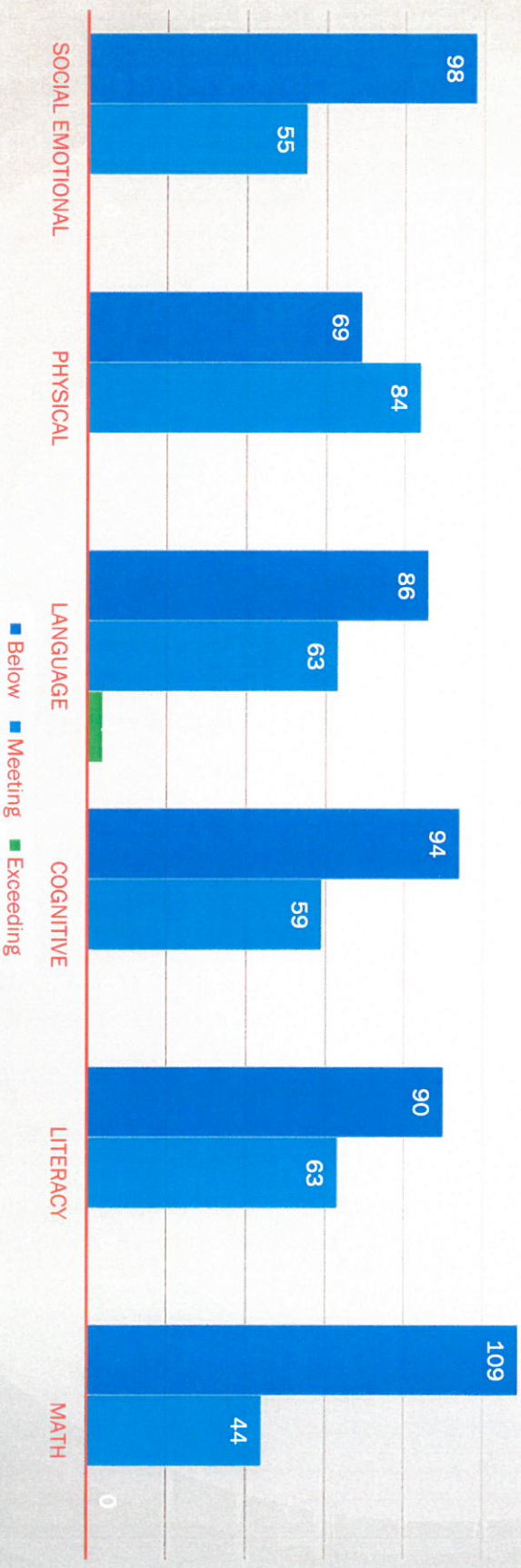
Children cannot learn when they do not attend



19-20

Fall Checkpoint

All students



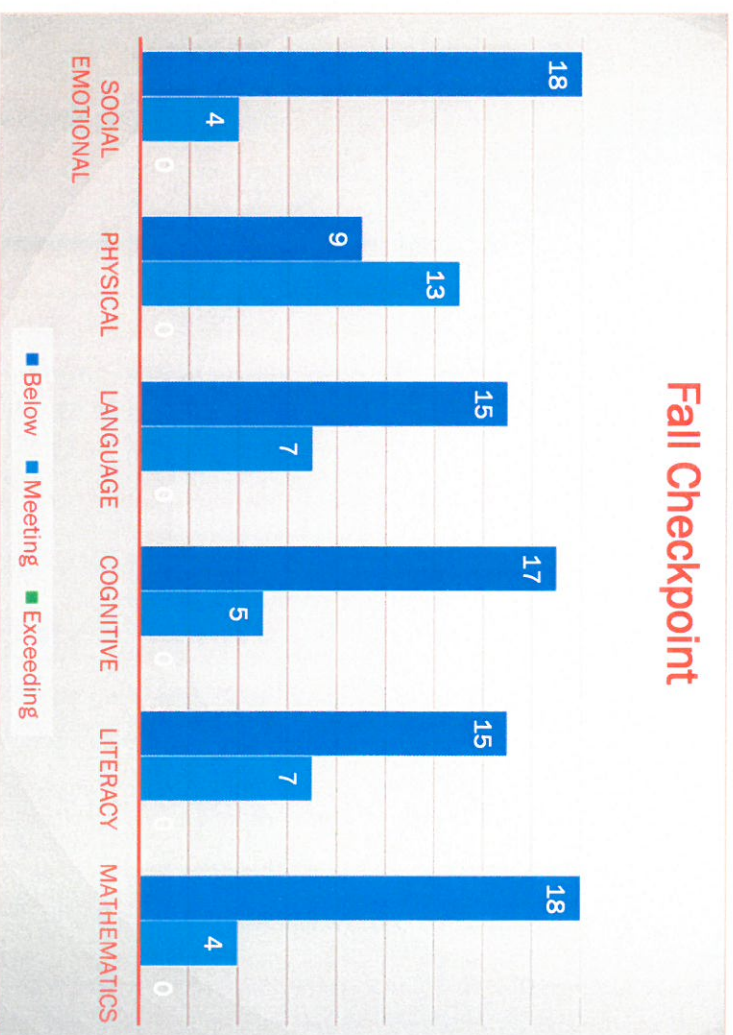
IEP

Children identified and receiving services

19/20



Fall Checkpoint

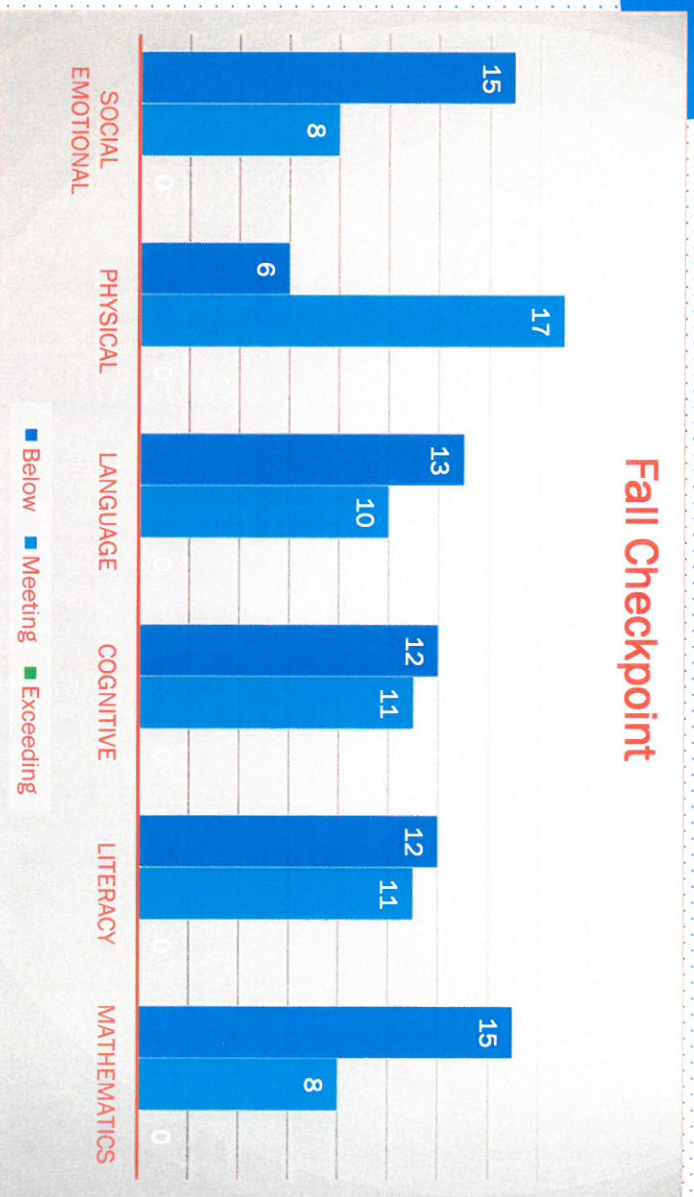


12

Marshallese



Fall Checkpoint



19/20

13