

Policy Number: ERSEA 002	Title: Active Waitlist
Performance Standard: 1302.14 (c) USD 418 BOE Policy:	Original Date: 10/9/08 Reviewed Date: 4/16/2020
	Policy Council Approval/Revision: 10/9/08, 1/2018, 5/2024 BOE Approval: 10/9/08, 1/2018, 5/2024

POLICY:

Each Head Start agency is to enroll 100% of its funded enrollment and maintain an active waiting list at all times with ongoing outreach to the community and activities to identify underserved populations. This means that as soon as a Head Start program identifies a vacancy in its program that vacancy needs to be filled ~~immediately~~ within 30 days of vacancy. Programs are encouraged to develop policies including the keeping of a regular updated waiting list, that assure they are able to fill enrollment slots as soon as a vacancy occurs.

PROCEDURE:

Family Advocates will continue to take applications for Head Start throughout the year. ERSEA 001 (Eligibility, Recruitment, Selection, Enrollment, and Attendance) policy is followed in determining eligibility, which relies on the program’s eligibility criteria. The ~~Assistant Director for~~ Coordinator of Family and Community Services will maintain an active list. When a site determines there is a vacancy, they shall immediately contact the ~~Assistant Director for~~ Coordinator of Family and Community Services. The Assistant Director for Family and Community Services will refer to the waitlist.

The ~~Assistant Director for~~ Coordinator of Family and Community Services will contact the next eligible family and offer them a slot in the Head Start program. Acceptance can be defined as when the family accepts the slot, the paper application is complete, and birth certificate and income are verified. The family advocate and teacher will initiate services by contacting the family and arranging a time to do a home visit with the family prior to the first day that the child is at school. Once the Family Advocate and Teacher have set up the first home visit with the family, that child is considered enrolled the first day the child attends class.

For McPherson/Marion County Head Start, Enrollment is defined as the acceptance of a child, completion of the application paperwork, and the day that the family services are offered.

Entry date is the first day that the child comes to school. It is also the date that starts the 45 day timeline.

Policy Number: ERSEA 003	Title: Attendance/Tardy
Performance Standard: 1302.16	Original Date: 12/4/12 Reviewed Date: 5/2020 DB
	Policy Council Approval/Revision: 2/2018,5/2020, 5/2024 BOE Approval: 2/2018, 5/2020, 5/2024

POLICY:

The USD 418 McPherson/Marion County Head Start & Early Childhood program will retain full enrollment by carefully tracking attendance, analyzing causes of absenteeism and studying the pattern of absences for each child, including the reasons for the absences as well as the number of absences, as stated by the Head Start Performance Standard 1302.16. The program will maintain an attendance rate of no less than 85% at all times.

A parent/guardian will notify the attending schools office staff when the child will not be in attendance or if the child must be tardy according to where their child attends and as described in the ~~Preschool~~ Parent Handbook. School ~~Family service~~ staff will work with families experiencing difficulties in maintaining regular attendance as necessary and appropriate. If a child is absent for five consecutive days without contact from the parent and/or the family refuses to work with Family Service staff on a plan to ensure regular attendance, the enrollment slot may be opened up for another eligible applicant.

If the child has two consecutive unexplained absences the family advocate and/or teacher will conduct a home visit or make other direct contact with the child's parent.

PROCEDURE:

Preschool staff will regularly discuss the importance of regular attendance with the parents of enrolled children. Daily attendance will be recorded by classroom staff ~~CACFP (federal meal reimbursement program) meal attendance sheets /~~ in Cehildplus Attendance App, or by parents/guardians on the sign-in sheets. ~~/ Attendance App and on bus sign-in and attendance sheets as applicable.~~ If a student is absent for the day parents are to communicate the student's absence within the first 30 minutes to the school office personnel. If the reason for the absence has not been communicated by the family within the first hour of the school day school personnel will attempt to make contact with the family. ~~at this time, classroom staff will communicate the names of absent children to the Family Advocate. Family Advocate will make contact with the family to determine the reason for the absence and to emphasize the benefits of regular attendance, while remaining sensitive to any special circumstances, which influence the child's attendance~~

~~patterns. Staff will attempt to make contact within the 1st. hour if the child has not shown & parent has not called.~~

If a child has two consecutive unexcused absences or tardies without notifying the school on a regular basis, the family advocate will make contact with the family through a home visit or other direct contact, and initiate family support procedures as appropriate. The Family Advocate will notify the supervisor of the situation and outcome of contact(s) with the family.

~~If a child misses six nine or more days of school during a semester parents/guardians must work with family service staff to develop a plan, based on the resources available that will ensure regular attendance. All contacts with the child's family will be documented in Child Plus.~~

If your child's attendance is a concern (missing 10% of school days), school staff and administration will contact parents or request parents come to school to discuss attendance. An attendance plan may be developed at this time. Previous attendance records may be considered and discussed when attendance concerns are addressed. Starting with the 6th absence-parents may receive notification regarding attendance concerns. Upon the 12th absence-parent notification of all subsequent absences must be verified by:

1. Doctors note
2. A funeral brochure
3. Other verification approved by administration

Department of Child and Families (DCF) or the County Attorney may be notified if unexcused absences reach the following thresholds at any point in the school year:

- Three in a row
- Five in a semester
- Seven in a year

All contacts regarding attendance concerns will be documented in Child Plus.

Attendance will be tracked in Child Plus. ~~The Coordinator of Assistant Director for Family & Community Services Coordinator~~ will monitor the attendance for each individual child, looking for concerns, patterns, and low attendance. Family plans will be made by the family advocate and family to identify barriers and problem solve low attendance- which is defined as patterns of absence that puts them at risk of missing 10% of program days per year. Average monthly attendance for each site will be reported regularly to the ~~Head Start Preschool Director, Board of Education Early Childhood Leadership Team and Policy Council.~~

A child's slot may be considered an enrollment vacancy when chronic absenteeism persists and the family cannot be located and/or the family fails to meet the attendance improvement plan. The program will send written notification to the family of the

program's intent to withdraw the child if there has been no contact from the family regarding absences. Notification will include the date set for exiting the child.

Excused and Unexcused absences may include, but are not limited to the following:

EXCUSED ABSENCE	UNEXCUSED ABSENCE
1. Child is sick	1. Waking up late
2. Death in the immediate family	2. Poor weather conditions
3. Medical or resource appointment	3. Child doesn't get ready on time
4. Family Problems: a. Incarceration b. Caregiver illness c. Domestic abuse d. SRS related concerns e. Temporary transportation problem	4. No contact by parent/guardian
5. Vacation or visiting a relative; must be approved by the Assistant Director of Family & Community Services if over 5 days. ¶¶ Families still need to notify advocates of vacation and visiting relatives even if it is less than 5 days.	5. Vacation or visiting a relative for more than 4 consecutive school days. ¶¶ Vacation or visiting a relative more than 5 consecutive school days without prior approval.

Policy Number: ERSEA 004	Title: Funded/ Non-Funded Slots
Performance Standard: 1302.18 USD 418 BOE Policy:	Original Date: 5/24/2013 Reviewed: 4/2020 DB 2/2023 SC
	Policy Council Approval/Revision: 12/13/13; 2/2018, 5/2023, 5/2024 BOE Approval: 4/2023, 5/2024

POLICY:

In an effort to collaborate and enhance kindergarten readiness to as many children as possible, McPherson Marion County parents will have the availability of funded or non-funded slots in USD 418 early childhood classrooms for 3 and 4-year-old students. Family service staff will assist parents through the application process including funded or non-funded slots.

3-year-old students definition: children that turn 3 by August 31st of the incoming school year.

4-year-old students definition: children that turn 4 by August 31st of the incoming school year.

Families or an early childhood educational team may change a student’s option as needed.

Changes in a child’s funding option must be processed by the Family and Community Services Coordinator.

Funded ~~and non-funded~~ options include:

Head Start

3 and 4-year-old students may qualify for a federal Head Start funded slot if they meet the income or categorical guidelines as set forth annually by Head Start and it has been determined they are in need according to the McPherson/Marion County Head Start Eligibility Priority Criteria form (see appendix).

Special Education

3 and 4-year-old students may qualify for a Special Education funded slot if they have an identified disability and a current Individual Education Plan (I.E.P.).

Kansas Pre-Kindergarten

3 and 4-year-old students may qualify for a Kansas Pre-Kindergarten funded slot if they meet the requirements provided by the Criteria for Kansas Pre-Kindergarten Program (~~see appendix~~).

Community Tuition

3 and 4-year-old students that do not qualify for a Federal or State funded slot are required to pay tuition to attend in a USD 418 early childhood classroom if slots are available. ▸

A child may qualify for more than one funding source.

PROCEDURE:

New Students

- 1) Parent/Guardian and family service staff will complete an application.
- 2) The Family and Community Services Coordinator reviews the application and makes a funding option determination.
- 3) The parent is informed as to eligibility status of funded slot versus non-funded slot.
- 4) Student is enrolled in a 3-year-old or 4-year-old classroom. ~~per neighborhood school placement policy (ERSEA 007).~~

Student Changing Funding Option

- 1) Parent/Guardian request Family and Community Services Coordinator for change in funding option ~~due to a change in circumstances.~~
- 2) When an Individualized Educational Plan (IEP) is in place, the Special Education Teacher informs the Family and Community Services Coordinator and the ~~Head Start Director-Director of Early Childhood~~ of the date the IEP is in effect within a week of the IEP meeting.
- 3) The Family and Community Services Coordinator processes all necessary verification and documents information in Child Plus.
- 4) When a funding source is changed, all required parties are notified.

Policy Number: ERSEA 0057	Title: Neighborhood Schools
Performance Standard:	Original Date: 5/28/2013 Reviewed Date: 4/16/2020
USD 418 BOE Policy:	Policy Council Approval/Revision: 12/13/13,2/2018,5/2024 BOE Approval: 12/13/13,2/2018,5/2024

POLICY:

In an effort to collaborate and enhance Kindergarten readiness, promote positive transitions and encourage long term parent involvement, McPherson County 3&4-year-old students will be placed in their neighborhood school whenever possible. When a neighborhood placement is not available, the student will be placed in an alternate site. When appropriate, parents will be contacted as slots become available at their neighborhood school and given the option to transfer their child prior to opening the slot to other students. Occasionally an Early Childhood Team will determine placement of a student based on other reasons such as: health, behavior, Individual Education Plan (I.E.P.), or parent request.

PROCEDURE:

Families or an educational team may change a student's option as needed.

- 1) Parent/Guardian and Family Service staff will prepare the application.
- 2) The Family and Community Service Coordinator reviews the application and makes a classroom placement based on neighborhood school, number of students in classes and staff.
- 3) Parent is contacted about classroom assignment.
- 4) Teacher is contacted about classroom assignment.
- 5) If neighborhood placement is not available, ~~then~~ student placement will be based on class size and staff.
- 6) Students/families not placed in a neighborhood school based on space, will be contacted, as slots are available and given the option of transferring to a neighborhood school.
- 7) If a family is requesting a school other than their home school the family is required to complete an Out of Boundary or Out of District Request form each year. Out of Boundary/District request forms are processed and the family is notified of the decision.

Policy Number: ERSEA 008	Title: Non-Resident Students
Performance Standard: 1302.13-1302.15	Original Date: 05/19
USD 418 BOE Policy: JBC	Policy Council Approval/Revision:

POLICY:

In order to reach those most in need of services, a program must develop and implement a recruitment process designed to actively inform all families with eligible children within the recruitment area of the availability of program services, and encourage and assist them in applying for admission to the program.

Head Start

Students who are between 3-5 years of age may be admitted to the program provided they live in McPherson or Marion County and are eligible for Head Start services. The child is eligible to participate in the program if one of the following eligibility categories is met:

- Supplemental Security Income
- Homeless
- Foster Care
- TANF
- Income
 - Based on Federal Poverty Guidelines

Non-Resident Students Receiving Services

If a child is not eligible for Head Start Services, the child may still be accepted into the early childhood program if the following criteria are met:

- 3 years of age;
- Eligible for Special Education Services;
- Student’s home district does not offer a 3 year old classroom experience.

If a non-resident child receives special education services and attends the McPherson Early Childhood Program as a 3 year old, the child will transition back to the home district and attend the district-sponsored 4 year old preschool classroom.

Non-Resident Tuition Paying Students and Students who qualify for the State Pre-K Program:

Non-resident students are those who do not meet the definition of a resident student. Although the district is not required to admit non-resident students, non-resident students may be admitted to the extent that staff, facilities, equipment and supplies are available. Other criteria regarding students seeking non-resident student admittance may be considered prior to acting on any non-resident student application as specified in this policy.

Remove Policy as it only applies to USD 418 and does not tie to a Head Start Standard. Program times are addressed in the parent handbook and procedures for transitioning students from ½ day to full day or full day to ½ day are addressed in the staff program reference manual.

Policy Number: ERSEA 004¶	Title: Half-Day Full-Day Options
Performance Standard:¶¶	Original Date: 9/20/2010¶
USD 418 BOE Policy:	Reviewed Date: 4/16/2020¶
	Policy Council Approval/Revision: 11/2010¶
	2/2018, 5/2024¶
	BOE Approval: 11/2010, 2/2018, 5/2024

¶

~~**POLICY:¶**~~

~~In an effort to collaborate and enhance kindergarten readiness skills 3 and 4-year-old students will have the option of attending full day classrooms in their home school. These practices will result in improved child outcomes leading to school readiness. Full day classrooms will follow the same schedule as the elementary schools. Families have the option to attend half days if requested. Half day sessions will be held from 8:06-11:30¶~~

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~~Parent/Guardians have two attendance options for pre-kindergarten:¶~~

¶

~~Option #1¶~~

~~3 & 4-year-old students with USD 418 have the option of attending the Pre-kindergarten program full day. Hours will be from 8:06 am to 3:06 pm. These classrooms are located in each elementary grade school in USD 418. ¶~~

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~~Option #2¶~~

~~3 & 4-year-old students with USD 418 have the option to attend half day, beginning at 8:06 and dismissing at 11:30 (after lunch). ¶~~

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~~**PROCEDURE:¶**~~

~~Families or an educational team may change a student's option as needed. Once the option of half day or full day has been changed any further changes should occur in conjunction with the district semesters. This will permit curriculum objectives, and conference times to be met with consistency. ¶~~

¶

~~Procedure:¶~~

- ~~1) Parent/Guardian or educational team will select half day or full day option at the time of student placement.¶~~
- ~~2) Parent/Guardian and staff monitor option selection. Changes may be made as needed.¶~~
- ~~3) It is recommended that an option change of half day or full day only occur at a semester or a natural break in the calendar. ¶~~
- ~~4) Director approval is required for any option changes. ¶~~

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Remove policy filling a vacancy was rolled into ERSEA 002.

Policy Number: ERSEA 006¶	Title: Policy Clarification Regarding Filling A Vacancy
Performance Standard:¶¶	Original Date: 10/2008 ¶¶ Reviewed Date: 5/2020
USD 418 BOE Policy:	Policy Council Approval/Revision: 10/2008¶¶ 2/2018¶¶ BOE Approval: 10/2008, 2/2018

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~~**POLICY:** Each Head Start agency is to enroll 100% of its funded enrollment and maintain an active waiting list at all times with ongoing outreach to the community and activities to identify underserved populations. This means that as soon as a Head Start program identifies a vacancy in its program that vacancy needs to be filled immediately. It further means that vacancies identified near the end of a program year also need to be filled immediately. Programs are encouraged to develop policies, including the keeping of a regularly updated waiting list, that assure they are able to fill enrollment slots as soon as a vacancy occurs.¶¶~~

¶¶

~~**PROCEDURE:** ¶¶~~

~~Family Advocates will continue to take applications for Head Start throughout the year. The Assistant Director of Family and Community Services will maintain an active list. When there is a vacancy, the Assist. Director of Family and Community Services will refer to the waitlist. ¶¶~~

¶¶

~~Asst. Director of Family and Community Services will contact the next eligible family and offer them a slot in the Head Start program. Acceptance can be defined as when the family accepts the slot, the paper application is complete, and birth and income are verified. The Family Advocate and Teacher will initiate services by contacting the family and arranging a time to do a home visit with the family prior to the first day that the child is at school. Once the Family Advocate and Teacher have set up the first home visit with the family, that child is considered enrolled. ¶¶~~

¶¶

~~For McPherson/Marion Co. Head Start, Enrollment is defined as the acceptance of a child, completion of application paperwork, and that family services are offered.¶¶~~

¶¶

~~Entry date is the first day that the child comes to school. It is also the date that starts the 45 day timeline.~~

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

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 \$225 per month for a ½ day slot. (M-Th 8:00-11:30)

McPherson sites \$300 per month for a ½ day slot (M-F 8:06-11:30)
\$400 for a full day slot (M-F 8:06-3:06)

For USD 418 and USD 408 staff tuition rates are as follows:

- USD 408: \$112 per month
- USD 418 : \$200 per month for a full day and \$150 a month for ½ day.

Monthly payments above are for the months of September-April (8 Months). If families would prefer to pay over 10 months (August-May) to lower monthly payments please let your family advocates know.

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 1st 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.

Policy Number: PER 011	Title: Financial Incentive Compensation
Performance Standard: 45 CFR 75.430(f) 1302.90 USD 418 BOE Policy:	Original Date: 05/2024
	Policy Council Approval/Revision: 05/2024 BOE Approval: 05/2024

Policy:

A program must establish written personnel policies and procedures that are approved by the governing body and policy council or policy committee and that are available to staff.

Incentive compensation to employees based on cost reduction, or efficient performance, suggestion awards, safety awards, etc., is allowable to the extent that overall compensation is determined to be reasonable and such costs are paid or accrued pursuant to an agreement entered into good faith between the non-Federal entity and the employees before the services were rendered, or pursuant to an established plan followed by the non-Federal entity so consistently as to imply, in effect, an agreement to make such payment.

Procedure:

On a yearly basis starting in March forecasting will begin to look at potential unobligated funds that might be created due to overestimating of costs, budgetary items not being expended, staff shortages, etc.

When there are unobligated funds a variety of options for those funds will be explored. At the recommendation of [ACF-IM-HS-22-04](#) and [ACF-IM-HS-22-06](#) use of unobligated funds may include bonuses, short-term pay increases, or other financial incentives using existing grant funds.

If it is proposed that existing unobligated grant funds be used to include a financial incentive for staff a proposal will be presented to the CFO, Executive Director and Regional office. If the proposal is approved the proposal will be presented to the Policy Council and Governing Body for action.



PUBLIC SCHOOLS

**MCPHERSON AND MARION COUNTY
EARLY CHILDHOOD PROGRAM**

915 East First
McPherson, KS 67460
Ph: 620-241-9590
Fax: 620-241-9565

To: Policy Council
From: David Brock
Date: 5/2/24
Re: Summer Advocate Hours

Background:

In past years the program has been able to fund Family Advocate hours during June and July. During the summer advocates complete applications, continue recruitment, provide needed copies of enrollment paperwork for school secretaries, arrange child folders, follow up on needed health documents, prepare for the next school year with the Coordinator of Family Services, purge needed documents, and other duties as assigned. All of this is done for both Marion and McPherson counties in order to be prepared for the next school year and meet enrollment requirements.

Proposal:

We are proposing summer hours for one family advocate for up to 160 hours, and summer hours for 4 family advocates for up to 80 hours each.

These hours will allow for increased services to families and assist in staff retention. The summer advocates will be able to delegate tasks and provide better follow up. Summer advocates will engage in various recruitment and family engagement activities during the summer. The Early Childhood Program has struggled with meeting health requirement numbers, with an increase in staff during the summer, there will be more contact with parents and more opportunities for support to meet the requirements. We know that families' needs do not end during the summer, with more staff we hope to better meet the needs of our families and provide services year round. All funds will come out of the Head Start Grant and will not affect the district general fund.

Summer hours would begin on June 3, 2024 and end on July 31, 2024.



ADMINISTRATION FOR
CHILDREN & FAMILIES

Office of Head Start | 4th Floor – Switzer Memorial Building, 330 C Street SW, Washington DC 20024 eclkc.ohs.acf.hhs.gov

Program Performance Summary Report

To: Authorizing Official/Board Chairperson

Mr. Jeff Johnson
McPherson Unified School District #418
915 E 1st St
McPherson, KS 67460 - 3671

From: Responsible HHS Official

Date: 03/28/2024

Mr. Khari M. Garvin
Director, Office of Head Start

From March 1, 2024 to March 7, 2024, the Administration for Children and Families (ACF) conducted a monitoring review of McPherson Unified School District #418 Head Start program to determine whether the previously identified findings had been corrected. The Office of Head Start (OHS) would like to thank your governing body, policy council, staff, and parents of your program for their cooperation and assistance during the review. This monitoring report has been issued to Mr. Jeff Johnson, Authorizing Official/Board Chair, as legal notice to your agency of the results of the program review.

Based on the information gathered during this review, we have closed the previously identified findings which are included in this report. For any previous findings that are not included in this report and remain open, the recipient will receive a future follow-up review to determine the compliance status of those findings.

Please contact your Regional Office for guidance should you have any questions or concerns.

DISTRIBUTION OF THE REPORT

Copies of this report will be distributed to the following recipients:

Mr. Clarence Small, Regional Program Manager
Dr. Shiloh Vincent, Chief Executive Officer/Executive Director
Mr. David Brock, Head Start Director

Glossary of Terms

Compliant	No findings. Meets requirements of Head Start Program Performance Standard.
Area of Concern	An area for which the agency needs to improve performance. These issues should be discussed with the recipient's Regional Office of Head Start for possible technical assistance.
Area of Noncompliance	An area for which the agency is out of compliance with Federal requirements (including but not limited to the Head Start Act or one or more of the regulations) in one or more area of performance. This status requires a written timeline of correction and possible technical assistance or guidance from the recipient's program specialist. If not corrected within the specified timeline, this status becomes a deficiency.
Deficiency	<p>As defined in the Head Start Act, the term "deficiency" means:</p> <p>(A) a systemic or substantial material failure of an agency in an area of performance that the Secretary determines involves:</p> <ul style="list-style-type: none"> (i) a threat to the health, safety, or civil rights of children or staff; (ii) a denial to parents of the exercise of their full roles and responsibilities related to program operations; (iii) a failure to comply with standards related to early childhood development and health services, family and community partnerships, or program design and management; (iv) the misuse of funds received under this subchapter; (v) loss of legal status (as determined by the Secretary) or financial viability, loss of permits, debarment from receiving Federal grants or contracts, or the improper use of Federal funds; or (vi) failure to meet any other Federal or State requirement that the agency has shown an unwillingness or inability to correct, after notice from the Secretary, within the period specified; <p>(B) systemic or material failure of the governing body of an agency to fully exercise its legal and fiduciary responsibilities; or</p> <p>(C) an unresolved area of noncompliance.</p>

Performance Summary

Service Area	Applicable Standards	Grant Number(s)	Primary Review Finding Status(s)	Timeframe for Correction	Follow-up Compliance Level
Program Management and Quality Improvement	1301.3(a)	07CH010998	DEF	N/A	Corrected
Monitoring and Implementing Fiscal Infrastructure	1302.91(c)	07CH010998	DEF	N/A	Corrected
Monitoring and Implementing Fiscal Infrastructure	75.405(a)	07CH010998	DEF	N/A	Corrected



Program Management and Quality Improvement

Program Governance

The grant recipient's policy council is not engaged in the direction of the program, including program design and planning of goals and objectives.

Follow-up **05/19/2023** **DEF** **1301.3(a)** **Timeframe for Correction: 180 days**

1301.3 Policy council and policy committee. (a) Establishing policy councils and policy committees. Each agency must establish and maintain a policy council responsible for the direction of the Head Start program at the agency level, and a policy committee at the delegate level. If an agency delegates operational responsibility for the entire Head Start or Early Head Start program to one delegate agency, the policy council and policy committee may be the same body.

The grant recipient did not establish and maintain a policy council to support the oversight of quality services for Head Start children and families.

In an interview, the Head Start director stated the program had been unable to find parents or community members interested and able to participate in governance activities to guide the program's services. The director also stated that the 2022-2023 policy council was not formed by election and comprised members from only one center who had volunteered to serve. The policy council did not include representation from across the entire service area. A review of the policy council by-laws found that three members were required for any formal actions to be taken. Because the grant recipient did not elect parents or community representatives to serve as members, the policy council was unable to formally approve the refunding application, program reports, or budget and financial reports.

In an interview, the policy council parent representative stated that information sharing with other parents was through word of mouth, with some information included in a newsletter and materials posted on the program's website. The representative confirmed that no parent committee meetings were occurring at the sites.

The grant recipient did not establish and maintain a policy council to support the oversight of quality services for Head Start children and families. This area of noncompliance remains uncorrected.

Follow-up
Corrected

Timeframe for Correction: N/A

The grant recipient established and maintained a policy council to support the oversight of quality services for Head Start children and families.

In an interview, the Head Start director stated family advocates worked to build strong connections with all program families and enhanced recruitment efforts for the policy council. A review of the recruitment plan found the program worked with current parents and staff to create and implement the recruitment processes. Family advocates stated they conducted outreach efforts to families during home visits and back-to-school nights, as well as with flyers, newsletters, and social media. Outreach was also performed during site-specific parent events such as Cuddle up and Read events, fatherhood events, and parenting classes, as well as at each individual building meeting to ensure the program provided as much information as possible about the policy council. All parents were provided opportunities to view policy council updates and reminders via the program newsletter, which included a link to the policy council page on the district website, where copies of all meeting materials, agendas, and meeting minutes were made available. The Head Start director stated the program continued to exercise ongoing evaluation of the recruitment plan.

The program revised its policy council by-laws in November 2023 by adding language related to Offices & Duties of Officers and the voting process. A review of documents, including recruitment and election materials, found the program implemented an election process that allowed all families within each site to vote for their policy council representative. Furthermore, a review of the by-laws found the program continued to recruit and fill any vacancies throughout the program year.

In its effort to maintain parent interest and involvement in the policy council, the program offered rotating meeting sites, virtual conferencing, meals, child care, and mileage reimbursement. All meetings were open to the public. An observation of the March 18, 2024 policy council meeting found that 7 parents of the full roster of 10 members were in attendance. The meeting included a discussion on the fiscal officer contract and salary updates and provided opportunities for parent input across the service area.

In a separate interview, family advocates stated that policy council training began during recruitment with an explanation of the policy council and its role in the program. Training continued during the first monthly policy council meeting with a description of duties and a review of the revised by-laws. During each subsequent monthly policy council meeting, additional training was provided that was formatted around the agenda topics such as a review of cost allocation, shared salaries, and child outcomes data.

The grant recipient established and maintained a policy council to support the oversight of quality services for Head Start children and families. This area of deficiency is corrected.



Monitoring and Implementing Fiscal Infrastructure

Ongoing Fiscal Capacity

The grant recipient does not plan and implement a fiscal management system that supports the organization’s ongoing capacity to execute its budget over time and meet the needs of its organization.

Follow-up **05/19/2023** **DEF** **1302.91(c)** **Timeframe for Correction: 180 days**

1302.91 Staff qualifications and competency requirements. (c) Fiscal officer. A program must assess staffing needs in consideration of the fiscal complexity of the organization 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.

The grant recipient did not secure the ongoing services of a fiscal officer with sufficient education and experience to meet its needs.

The grant recipient did not designate a fiscal officer with the financial management experience, educational requirements, and training necessary to meet the requirements of the federal regulation. A review of the resume of the superintendent, identified by the grant recipient to fill the position of fiscal officer, reflected education and experience in education administration and did not reflect any education or experience in business administration, finance, or accounting.

The Head Start director stated the superintendent served as the chief financial officer for the district after a business office restructuring. The Head Start director and superintendent discussed the fiscal officer requirements, and the determination was made to update the designation of the fiscal officer in the Head Start Enterprise System (HSES) on February 22, 2023. A review of HSES confirmed the designation of the superintendent of USD 418 as the fiscal officer.

The program did not follow its policies. A review of documents found the F010 Ongoing Fiscal Capacity policy was developed to ensure the recipient's fiscal officer met Head Start qualification requirements; however, by designating the superintendent as the fiscal officer, the recipient did not comply with the requirements of its policy.

The grant recipient did not secure the ongoing services of a fiscal officer with sufficient education and experience to meet its needs. This area of noncompliance remains uncorrected.

Follow-up
Corrected

Timeframe for Correction: N/A

The grant recipient secured the ongoing services of a fiscal officer with sufficient education and experience to meet its needs.

In an interview, the district superintendent and the Head Start director stated community resources were explored that led the program to develop and implement a contract with a new chief fiscal officer (CFO). A review of the contract, signed on February 13, 2024, found the new CFO supported the program in reviewing the budget and ongoing expenditures, assisting with drawdowns, reviewing grant applications, submitting required reports, and ensuring appropriate cost allocations.

A review of documents, including degree certifications and a related resume, confirmed the CFO held a master's degree in accounting with experience in school finance, business administration, and economics. In an interview, the CFO and Head Start director stated, and a review of meeting notes confirmed, the Head Start director and CFO met monthly to review budget expenditures, code line items, submit required Federal reports, and review cost allocations. A review of meeting notes from February 2024 meetings found the semi-annual 425 report was reviewed and signed by the new CFO.

The grant recipient secured the ongoing services of a fiscal officer with sufficient education and experience to meet its needs. This area of deficiency is corrected.

Budget Execution

The grant recipient’s financial management system does not provide for effective control over and accountability for all funds, property, and other assets.

Follow-up **05/19/2023** **DEF** **75.405(a)** **Timeframe for Correction: 180 days**

75.405 Allocable costs. (a) A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. This standard is met if the cost: (1) Is incurred specifically for the Federal award; (2) Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and (3) Is necessary to the overall operation of the non-Federal

entity and is assignable in part to the Federal award in accordance with the principles in this subpart.

The grant recipient did not ensure that goods and services charged to the Federal award were in accordance with the relative benefits received. The grant recipient did not establish and maintain a cost allocation plan to ensure that all shared goods and services charged to the federal award were reasonable and based on the relative benefits received.

In an interview, the Head Start director stated the cost allocation plan had been reviewed and analyzed. The analysis showed the 2-year average of enrollment in all funding programs reflected 52 percent of children were enrolled in Head Start. This data was used to update the cost allocation plan and allocation of shared salaries of teachers, instructional aides, and family advocates between Head Start and other funding sources. A review of the updated cost allocation plan showed approval by the governing body on March 20, 2023. Further, the updated plan was used to develop a draft Memorandum of Understanding (MOU) between the grant recipient and partnership agencies, USD 408 and USD 410, for the fiscal year July 1, 2023 through June 30, 2024. At the time of the follow-up review, the MOU was not fully executed or implemented.

In an interview, the superintendent stated the updated cost allocation plan did not result in a correction of potentially unallowable personnel costs charged to the Head Start grant for the program year July 1, 2022 through June 30, 2023. The superintendent stated he did not believe it was feasible or reasonable to make corrections to the salaries charged to Head Start and other funds in the current fiscal year. Further, the superintendent stated the updated cost allocation plan would be fully implemented at the beginning of the district and Head Start fiscal year on July 1, 2023. As a result, personnel costs charged to the award for the year ending June 30, 2023, remained uncorrected.

The grant recipient performed a review of cost-allocated classroom and parent activity expenses and health and dental costs for the period July 1, 2022 through December 31, 2022. A review of the associated journal entry confirmed adjustments were made on May 4, 2023, to align allocated costs with the cost allocation plan. Additionally, a review of 6 transactions for the period January 1, 2023 through May 4, 2023, was completed and showed compliance with the cost allocation plan for non-personnel expenses.

The grant recipient did not ensure that goods and services charged to the Federal award were in accordance with the relative benefits received. This area of noncompliance remains uncorrected.

Additional fieldwork may be required in order to determine the total amount of potentially unallowable costs charged to Head Start. The Office of Head Start will notify you in advance of a special review if one is required. This matter may also be referred to the Office of Administration, Administration for Children and Families, to determine whether a disallowance is appropriate.

**Follow-up
Corrected**

Timeframe for Correction: N/A

The grant recipient ensured that goods and services charged to the Federal award were in accordance with the relative benefits received.

In an interview, the Head Start director explained the personnel cost allocation procedures. The grantee provided direct services to 76 Head Start slots and 69 non-Head Start slots and had a memorandum of understanding (MOU) with Unified School District (USD) 410 and USD 408 to provide services for 39 Head Start slots / 15 non-Head Start slots. When examining shared salaries, the grantee determined the cost allocation for slots served by the grantee was 52 percent (76 of 145). For the slots served by USD 408 and USD 410, per the shared responsibilities outlined in the respective MOUs, the allocation for teacher salaries/benefits was 100% for USD 408 (1 teacher for 24 Head Start slots, double session) and 50% for USD 410 (1 of 2 teachers, 15 Head Start slots of 30 total slots). USD 408 staff salaries were paid directly by the grantee and followed the same procedure, as written in the Shared Cost Allocation Plan, for when a change occurred in allocation. USD 410 staff salaries were paid by USD 410, with the grantee reimbursing USD 410 on a contractual basis as outlined in the MOU for the services of USD 410s staff.

A review of documents found that the Head Start director completed personnel recommendations with the allocation included at hire or during any personnel change. If the allocation needed to be adjusted upon completion of the personnel recommendation, the changes were generated in the grantee's accounting system. As a result, the new percentages were applied to the appropriate accounting codes. A review of the recipient's labor distribution and cost from July 1, 2023, through February 2024 confirmed the district's distribution allocation of 52%, 100% for teacher salaries at USD 408 and 50% allowing for 2 teacher salaries serving USD 410.

The grant recipient ensured that goods and services charged to the Federal award were in accordance with the relative benefits received. This area of deficiency is corrected.

----- End of Report -----

Factors

Recruitment has revolved heavily on posting information and advertising on bulletin boards around the community.

2/2024

Actions

Develop monthly and ongoing recruitment plan that includes in person recruitment activities.

Increase communication with families on DCF list to provide information. Monitor and adjust recruitment plan on a monthly basis.

Recruitment Plan

May Calendar

Action	Responsible	Time Frame	Completed
Safe Kids Day (Hillsboro)	Alex/ Cheri	May 4th	<input type="checkbox"/>
All Schools Day	ECO	May 10th	<input type="checkbox"/>
Follow up with families on DCF list	ECO	Ongoing	<input type="checkbox"/>
Monitor recruitment activities	All	Twice a month at advocate meetings	<input type="checkbox"/>
			<input type="checkbox"/>
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	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=		64	43	21	28	11	55	21	83
H/S-Dual=		19	12	7					
ECD Only=		27	22	5					
At Risk=		27	22						
Community=		31	12	19					
Total Program=		168	111	52					
Target (McPherson 145/Program 229)		61	34	32					
				Target (Marion 84)					

	Funded Enrollment
100-130%	7 6 6%
H/S Overincome	9 6 8%
H/S Combined =	83 55
H/S overincome is part of overall H/S total not in addition to.	

145

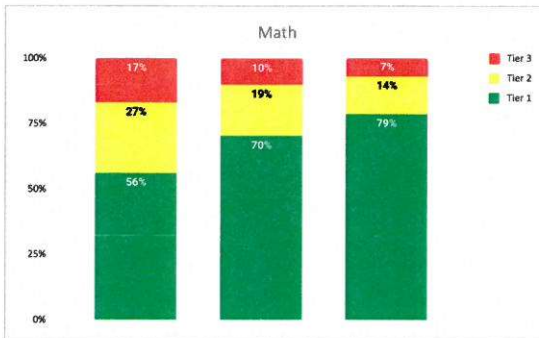
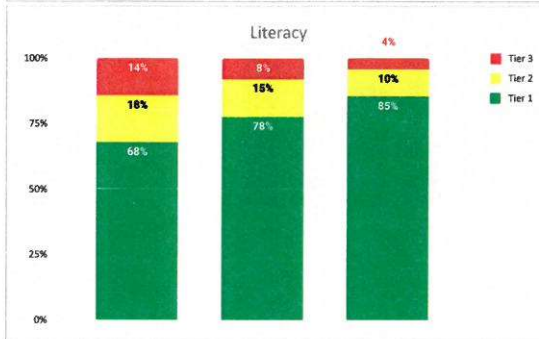
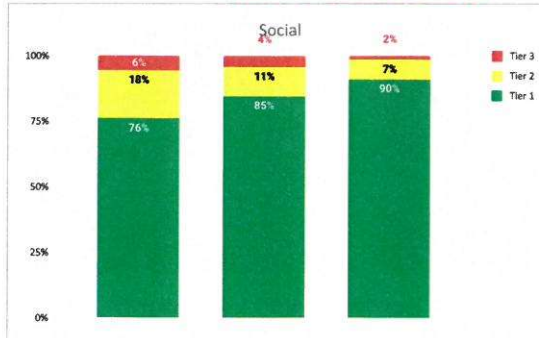
Available All Funds (McPherson)	Target	Current Totals	Available
Total Slots	145	111	34
H/S Funded	76	55	21
Community	20	12	8
At-Risk	20	22	-2
Reserved for SpEd	29	34	-5
Total Slots	145	123	22
	Target	Available	
State and Community	40	1	
Wait List		13	
Difference		-12	

Program Wide Data 3's and 4's

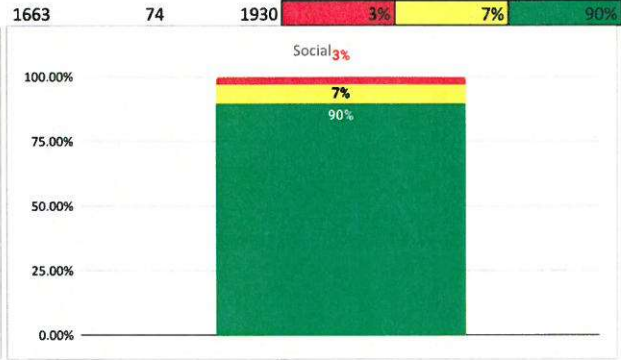
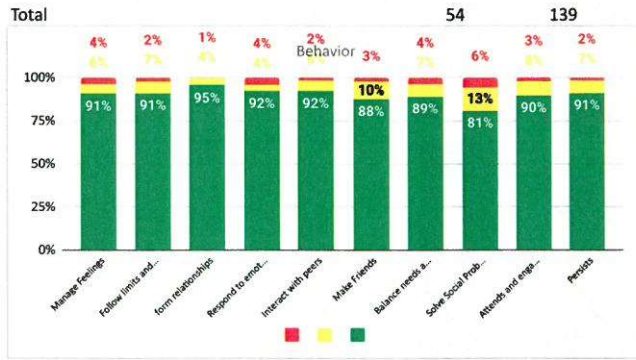
	Tier 1	Tier 2	Tier 3
Fall			
Winter	76%	18%	6%
Spring	85%	11%	4%
End of Year	#DIV/0!	#DIV/0!	#DIV/0!

	Tier 1	Tier 2	Tier 3
Fall			
Winter	68%	18%	14%
Spring	78%	15%	8%
End of Year	#DIV/0!	#DIV/0!	#DIV/0!

	Tier 1	Tier 2	Tier 3
Fall			
Winter	56%	27%	17%
Spring	70%	19%	10%
End of Year	#DIV/0!	#DIV/0!	#DIV/0!

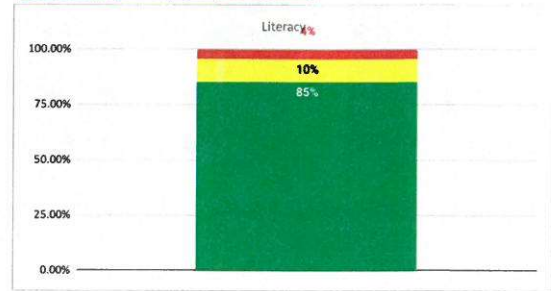
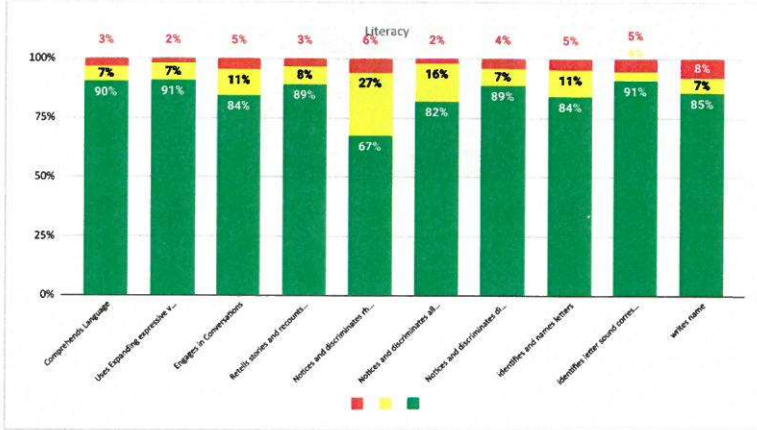


	2 or more	1 years below	age	above age		Tier 3	Tier 2	Tier 1	
Social Behavior									
Manage Feelings	7	11	175	0	193	4%	6%	91%	
Follow limits and expectations	4	13	168	8	193	2%	7%	91%	
form relationships	1	8	178	6	193	1%	4%	95%	
Respond to emotional cues	8	7	173	5	193	4%	4%	92%	
Interact with peers	3	12	166	12	193	2%	6%	92%	
Make Friends	5	19	165	4	193	3%	10%	88%	
Balance needs and rights of self with others	7	14	159	13	193	4%	7%	89%	
Solve Social Problems	11	26	156	0	193	6%	13%	81%	
Attends and engages	5	15	155	18	193	3%	8%	90%	
Persists	3	14	168	8	193	2%	7%	91%	



	2 or more	1 years below	age	above age		Tier 3	Tier 2	Tier 1			
Literacy											
Comprehends Language	6	13	159	15	193	3%	7%	90%			
Uses Expanding expressive vocabulary	4	14	166	9	193	2%	7%	91%			
Engages in Conversations	9	21	137	26	193	5%	11%	84%			
Retells stories and recounts details from	6	15	172	0	193	3%	8%	89%			
Notifies and discriminates rhyme	10	46	108	6	172	6%	27%	67%			
Notifies and discriminates alliteration	4	31	149	9	193	2%	16%	82%			
Notifies and discriminates discrete units of	8	14	168	3	193	4%	7%	89%			
identifies and names letters	9	22	101	61	193	5%	11%	84%			
identifies letter sound correspondences	10	8	156	19	193	5%	4%	91%			
writes name	15	13	114	51	193	8%	7%	85%			

Total 81 197 1430 201 1909 4% 10% 85%



	2 or more	1 years below	age	above age		Tier 3	Tier 2	Tier 1	
Math									
Counts	9	15	144	25	193	5%	8%	88%	
Quantities	8	34	147	4	193	4%	18%	78%	
Connects numerals with their quantities	23	34	106	29	192	12%	18%	70%	

Total 40 83 397 58 578 7% 14% 79%

