



COMMUNITY ACTION AGENCY BOARD

DATE: JULY 30, 2021

AGENDA ITEM NUMBER: 3A1a

**AGENDA ITEM SUBJECT: HEAD START/EARLY HEAD START
FINANCIAL STATEMENT FOR AUGUST 2021.**

AGENDA ITEM TYPE: APPROVAL

RECOMMENDATIONS: APPROVAL

THIS ITEM WAS REVIEWED AND APPROVED BY THE HEAD START POLICY COUNCIL EXECUTIVE COMMITTEE THURSDAY, OCTOBER 21, 2021, AND IS TO BE REVIEWED AND APPROVED BY THE HEAD START POLICY COUNCIL ON THURSDAY, NOVEMBER 4, 2021. THIS ITEM IS FOR REVIEW AND APPROVAL BY COMMUNITY ACTION AGENCY BOARD FINANCE AND EXECUTIVE COMMITTEE AND COMMUNITY ACTION AGENCY BOARD.

BACKGROUND/SUMMARY:

THE FINANCIAL REPORT FOR THE HEAD START/EARLY HEAD START PROGRAM THROUGH JULY 30, 2021, PERTAINS TO THE 12TH MONTH OF THE 12TH MONTH CONTRACT YEAR. THIS INCLUDES THE BUDGETED AMOUNT OF \$66,060,042 WHICH INCLUDES COLA & QUALITY IMPROVEMENT OF \$3,066,864 AND ONE-TIME SUPPLEMENTAL OF \$936,892 AND ACTUAL

**ADJUSTED EXPENDITURES OF \$58,487,166. OUTSTANDING
INVOICES IN PROCESS OF APPROXIMATELY \$1,911,654.**

THE CURRENT FUNDS UTILIZATION RATE IS 91.4%.

FUNDING SOURCE: FEDERAL PY:2020-21

BUDGET PERIOD: AUGUST 1, 2020, TO JULY 30, 2021

CLOSEOUT PERIOD: AUGUST 1, 2021, TO OCTOBER 30, 2021

**Head Start/Early Head Start
Year-to-Date Financial Report as of
August 31, 2021**

Head Start/Early Head Start Program Year: August 1st, 2020 to July 31st, 2021

Expenditures

SALARIES	BUDGET	MONTHLY AUGUST 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
Salaries Full Time	5,415,930	412,051	5,340,625	75,305	98.61%
FRINGE BENEFITS	BUDGET	MONTHLY AUGUST 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
Fringe Benefits	2,302,942	154,308	1,973,982	328,960	85.72%
TRAVEL	BUDGET	MONTHLY AUGUST 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
Staff Travel out of Town	153,249	-	-	153,249	0.00%
EQUIPMENT	BUDGET	MONTHLY AUGUST 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
Other Equipment	762,892	-	179,102	583,790	23.48%
SUPPLIES	BUDGET	MONTHLY AUGUST 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
Office Supplies	101,533	-	19,306	82,227	19.01%
Child & Family Serv. Supplies	-	-	-	0	0.00%
Food Services Supply	-	-	-	0	0.00%
Other Supplies	-	-	-	0	0.00%
TOTAL SUPPLIES	101,533	-	19,306	82,227	19.01%
CONTRACTUAL	BUDGET	MONTHLY AUGUST 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
1f. Admn. Services (Legal,Accounting)	-	-	-	0	0.00%
2f. Healthy/Disability Services/Mental Health)	35,000	-	-	35,000	0.00%
3f. Food Service	51,187	-	18,442	32,745	36.03%
4f. Child Transportation Services	159,417	-	-	159,417	0.00%
5f. Training & Technical Assistance (RESTRICTED)	593,386	64,924	443,029	150,357	74.66%
6f. Family Child Care	-	-	-	0	0.00%
O'farrill COMMUNITY BASED OR	1,820,129	190,541	1,665,798	154,331	91.52%
Landow COMMUNITY BASED OR	825,214	60,084	720,800	104,414	87.35%
Allapattah OTHER GRANTS/SERV	568,649	46,765	528,774	39,875	92.99%
OUR LITTLE ONES CH	868,942	-	813,594	55,348	93.63%
PARADISE CHRISTIAN	1,323,776	58,940	1,462,065	-138,289	110.45%
CATHOLIC COMMUNITY	9,318,753	-	9,136,924	181,829	98.05%
ST ALBANS DAY CARE	1,250,901	112,903	1,170,471	80,431	93.57%
KIDCO DAYCARE	2,303,318	35,482	2,091,433	211,885	90.80%
CHRISTIAN COMMUNIT	3,517,571	-	3,319,465	198,106	94.37%
LE JARDIN HEADSTAR	3,516,354	520,734	3,593,698	-77,344	102.20%
CENTRO MATER CHILD	4,836,179	349,913	4,936,768	-100,589	102.08%
SUNFLOWERS ACADEMY	296,006	-	201,767	94,239	68.16%
HAITIAN YOUTH & CO	1,718,591	223,384	1,442,854	275,737	83.96%
UNITED WAY OF MIA	682,504	-	559,878	122,626	82.03%
MIAMI DADE COUNTY PUBLIC	16,479,734	1,283,628	12,718,201	3,761,533	77.17%
YWCA	2,018,943	-	1,763,019	255,924	87.32%
EASTER SEALS SOUTH FLORIDA	3,415,365	261,308	3,142,613	272,752	92.01%
8f. Contracts	332,013	-	-	332,013	0.00%
8.1f. Other Contracts	171,301	2,275	127,398	43,903	74.37%
TOTAL CONTRACTUAL	56,103,234	3,210,881	49,856,994	6,246,240	88.87%
CONSTRUCTION	BUDGET	MONTHLY AUGUST 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
Construction	174,000	-	-	174,000	0.00%
OTHERS	BUDGET	MONTHLY AUGUST 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
1h. Depreciation/Use Allowance	-	-	-	0	0.00%
2h. Rent ****	30,000	-	30,687	-687	102.29%
3h. Mortgage	-	-	-	0	0.00%
4h. Utilities *****	51,390	1,381	67,548	-16,159	131.44%
5h. Bldg & Child Liability Ins *****	73,759	-	-	73,759	0.00%
6h. Bldg Maintenance (Includes One Time Facilities Supplement)	143,820	5,226	264,385	-120,565	183.83%
7h. Incidental Alterations	-	-	-	0	0.00%
8h. Local Travel & Field Trips	82,610	1,711	12,098	70,512	14.64%
9h. Nutrition Services	-	-	-	0	0.00%
10h. Child Services - Consultants	80,000	-	20,816	59,184	26.02%
12h. Substitutes (IF NOT PAY BENEFITS)	-	-	-	-	-
GRANTEE APPROVAL REQUIRED	48,721	8,339	108,143	-59,422	221.97%
13h. Parent Services (RESTRICTED)	20,053	100	1,250	18,803	6.23%
14h. Accounting & Legal Svcs	43,187	-	21,700	21,487	50.25%
15h. Publication/Adv/Printing	52,705	57,792	192,067	-139,362	364.42%
16h. Training or Staff Development	82,781	-	11,524	71,257	13.92%
17h. Other:	337,238	41,175	386,940	-49,702	114.74%
TOTAL OTHERS	1,046,262	115,723	1,117,157	(70,895)	106.78%
TOTAL PROGRAM EXPENDITURES	66,060,042	3,892,963	58,487,166	7,572,876	88.54%
LESS/ADD: ADJUSTMENT REALLOCATION OF EXPENSES:	-	-	-	-	0.00%
CARRYOVER	640,590	-	150,653	489,937	23.52%
AMENDED TOTAL PROGRAM EXPENDITURES	66,700,632	3,892,963	58,637,819	8,062,813	

Non- Federal Share (NFS) Report			
NFS Requirement based on Grant	\$	16,515,010	24.76%
NFS Required based on YTD Expenditures	\$	14,621,792	25.00%
NFS YTD Recorded	\$	-	0.00%
In-Kind TO BE reported in FAMIS	\$	-	0.00%
Difference (+/-)	\$	(14,621,792)	-28.00%



COMMUNITY ACTION AGENCY BOARD

DATE: JULY 30, 2021

AGENDA ITEM NUMBER: 3A1b

**AGENDA ITEM SUBJECT: EARLY HEAD START CHILDCARE
PARTNERSHIP PROGRAM FINANCIAL STATEMENT FOR
AUGUST 2021.**

AGENDA ITEM TYPE: APPROVAL

RECOMMENDATIONS: APPROVAL

THIS ITEM WAS REVIEWED AND APPROVED BY THE HEAD START POLICY COUNCIL EXECUTIVE COMMITTEE THURSDAY, OCTOBER 21, 2021, AND IS TO BE REVIEWED AND APPROVED BY THE HEAD START POLICY COUNCIL ON THURSDAY, NOVEMBER 4, 2021. THIS ITEM IS FOR REVIEW AND APPROVAL BY COMMUNITY ACTION AGENCY BOARD FINANCE AND EXECUTIVE COMMITTEE AND COMMUNITY ACTION AGENCY BOARD.

BACKGROUND/SUMMARY:

THE FINANCIAL REPORT FOR THE CHILDCARE PARTNERSHIP PROGRAM THROUGH JULY 30, 2021, PERTAINS TO THE 12TH MONTH OF THE 12TH, MONTH CONTRACT YEAR. THIS INCLUDES THE BUDGETED AMOUNT OF \$3,476,011 WHICH INCLUDES COLA AND QUALITY IMPROVEMENT OF \$152,792

**AND ACTUAL ADJUSTED EXPENDITURES OF \$3,435,306 AND
INVOICES IN PROCESS OF APPROXIMATELY \$40,706.**

THE CURRENT FUNDS UTILIZATION RATE IS 100%.

FUNDING SOURCE: FEDERAL

PY: 2020-21

BUDGET PERIOD: AUGUST 1, 2020, TO JULY 30, 2021

CLOSEOUT PERIOD: AUGUST 1, 2021 TO OCTOBER 30, 2021

Child Care Partnership Program
Year-to-Date Financial Report as of
AUGUST 31, 2021

Child Care Partnership -EHS Program Year: August 1st, 2020 July 31st, 2021

Expenditures

SALARIES	BUDGET	ACTUALS 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
Salaries Full Time	726,088	67,760	682,937	43,151	94.06%

FRINGE BENEFITS	BUDGET	MONTHLY AUGUST ACTUALS 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
Fringe Benefits	340,329	28,822	277,785	62,544	81.62%

TRAVEL	BUDGET	MONTHLY AUGUST ACTUALS 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
Staff Travel out of Town	15,135	-	-	15,135	0.00%

EQUIPMENT	BUDGET	MONTHLY AUGUST ACTUALS 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
Other Equipment	-	-	-	0	0.00%

SUPPLIES	BUDGET	MONTHLY AUGUST ACTUALS 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
Office Supplies	12,010	-	28,286	-16,276	235.52%
Child & Family Serv. Supplies	10,700	151,611	173,894	-163,194	1625.17%
Food Services Supply	-	-	-	0	0.00%
Other Supplies	-	-	-	0	0.00%
TOTAL SUPPLIES	22,710	151,611	202,180	(179,470)	890.27%

CONTRACTUAL	BUDGET	MONTHLY AUGUST ACTUALS 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
1f. Admn. Services (Legal,Accounting)	-	-	-	0	0.00%
2f. Health/Disability Services/Mental Health)	-	-	-	0	0.00%
3f. Food Service	6,600	4,515	23,901	-17,301	362.14%
4f. Child Transportation Services	-	-	-	0	0.00%
5f. Training & Technical Assistance (RESTRICTED)	30,240	18,620	51,461	-21,221	170.17%
6f. Family Child Care	-	-	-	-	0.00%
PROVIDER AGENCIES: CHILD DEVELOPMENT	-	106,919	134,679	(134,679)	0.00%
Crystal Learning Center, Inc.	301,596	-	310,706	-9,110	103.02%
Decroly Learning Child Care Center, Inc.	452,394	-	391,202	61,192	86.47%
Early Childhood Professional Services (Bethany)	226,198	-	189,333	36,865	83.70%
Memorial Temple Missionary Baptist Church, Inc.	150,798	-	105,442	45,356	69.92%
St. Alban's (Delegate/Provider)	452,395	-	349,532	102,863	77.26%
Rising Star Academy	150,798	-	156,824	-6,026	104.00%
Cambridge Academy	226,197	-	184,694	41,503	81.65%
Shinning Light Childcare Dev Center	150,798	-	151,484	-686	100.45%
Community Outreach Center (New)	150,799	-	103,052	47,747	68.34%
8f. Other Contracts	30,953	8,715	76,015	-45,062	245.58%
TOTAL CONTRACTUAL	2,329,766	138,770	2,228,324	101,442	95.65%

OTHERS	BUDGET	MONTHLY AUGUST ACTUALS 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
1h. Depreciation/Use Allowance	-	-	-	0	0.00%
2h. Rent ****	-	-	-	0	0.00%
4h. Utilities *****	12,256	-	2,903	9,353	23.69%
5h. Bldg & Child Liability Ins *****	1,950	-	-	1,950	0.00%
6h. Bldg Maintenance	2,884	-	16,221	-13,337	562.46%
8h. Local Travel & Field Trips	-	-	-	0	0.00%
12h. Substitutes (IF NOT PAY BENEFITS)	-	-	-	-	-
GRANTEE APPROVAL REQUIRED	10,000	-	12,043	-2,043	120.43%
13h. Parent Services (RESTRICTED)	-	-	-	0	0.00%
14h. Accounting & Legal Svcs	3,200	-	-	3,200	0.00%
15h. Publication/Adv/Printing	-	-	-	0	0.00%
16h. Training or Staff Development	200	-	670	-470	335.14%
17h. Other:	11,493	3,720	12,242	-749	106.52%
TOTAL OTHERS	41,983	3,720	44,080	(2,097)	104.99%

TOTAL PROGRAM EXPENDITURES	3,476,011	390,682	3,435,306	40,706	98.83%
LESS/ADD: ADJUSTMENT REALLOCATION OF EXPENSES:	-	-	-	-	-
AMENDED TOTAL PROGRAM EXPENDITURES	3,476,011	390,682	3,435,306	40,706	

Non- Federal Share (NFS) Report	
NFS Requirement based on Grant	\$ 869,003
NFS Required based on YTD Expenditures	\$ 654,682
NFS YTD Recorded	\$ -
In-Kind TO BE reported in FAMIS	\$ -
Difference (+/-)	\$ (654,682)



COMMUNITY ACTION AGENCY BOARD

DATE: JULY 30, 2021

AGENDA ITEM NUMBER: 3A1c

**AGENDA ITEM SUBJECT: COMBINATION - EXPANSION EARLY HEAD
START-CHILD CARE PARTNERSHIP PROGRAM FINANCIAL STATEMENT
FOR AUGUST 2021.**

AGENDA ITEM TYPE: APPROVAL

RECOMMENDATIONS: APPROVAL

THIS ITEM WAS REVIEWED AND APPROVED BY THE HEAD START POLICY COUNCIL EXECUTIVE COMMITTEE THURSDAY, OCTOBER 21, 2021, AND IS TO BE REVIEWED AND APPROVED BY THE HEAD START POLICY COUNCIL ON THURSDAY, NOVEMBER 4, 2021. THIS ITEM IS FOR REVIEW AND APPROVAL BY COMMUNITY ACTION AGENCY BOARD FINANCE AND EXECUTIVE COMMITTEE AND COMMUNITY ACTION AGENCY BOARD.

BACKGROUND/SUMMARY:

THE FINANCIAL REPORT FOR THE COMBINATION -EXPANSION EARLY HEAD START-CHILD CARE PARTNERSHIP PROGRAM THROUGH JULY 30, 2021, PERTAINS TO THE 17TH MONTH OF THE 17TH, MONTH CONTRACT YEAR. THIS INCLUDES THE BUDGETED AMOUNT OF \$12,809,076 WHICH INCLUDES THE COLA AND QUALITY IMPROVEMENT OF \$357,407, CARRYOVER OF \$1,021,895 AND FIVE-MONTH BUDGET EXTENSION OF \$3,466,818. ACTUAL EXPENDITURES OF \$12,320,792 AND INVOICES IN PROCESS OF APPROXIMATELY \$124,422.

THE CURRENT FUNDS UTILIZATION RATE IS 97.2%.

FUNDING SOURCE: FEDERAL

PY: 2020-21

***BUDGET PERIOD: MARCH 1, 2020, TO JULY 30, 2021**

***CLOSEOUT PERIOD: AUGUST 1, 2021, TO OCTOBER 30, 2021**

Combination Early Head Start Expansion Program
Year-to-Date Financial Report as of
AUGUST 31, 2021

COMBINATION EHS EXPANSION GRANT Program Year: March 1st, 2020 July 31st, 2021					
Expenditures					
SALARIES	BUDGET	MONTHLY ACTUALS AUGUST 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
Salaries Full Time	824,029	33,946	610,528	213,501	74.09%
FRINGE BENEFITS	BUDGET	MONTHLY ACTUALS AUGUST 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
Fringe Benefits	402,982	15,324	279,837	123,145	69.44%
TRAVEL	BUDGET	MONTHLY ACTUALS AUGUST 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
Staff Travel out of Town	-	-	-	0	0.00%
EQUIPMENT	BUDGET	MONTHLY ACTUALS AUGUST 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
Office Equipment	-	-	-	0	0.00%
Classroom/Outdoor/Homebased	-	-	-	0	0.00%
Vehicle Purchase	-	-	-	0	0.00%
Other Equipment	-	-	-	0	0.00%
SUPPLIES	BUDGET	MONTHLY ACTUALS AUGUST 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
Office Supplies	21,967	-	2,138	19,829	9.73%
Child & Family Serv. Supplies	30,347	-	97,537	-67,190	321.41% *1
Food Services Supply	-	-	-	0	0.00% *2
Other Supplies	-	-	509	-509	0.00%
TOTAL SUPPLIES	52,314	-	100,184	(47,870)	191.51%
CONTRACTUAL	BUDGET	MONTHLY ACTUALS AUGUST 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
1f. Admn. Services (Legal/Accounting)	7,500	-	-	7,500	0.00%
2f. Health/Disability Services/Mental Health)	-	-	-	0	0.00%
3f. Food Service	-	-	-	0	0.00%
4f. Child Transportation Services	-	-	-	0	0.00%
5f. Training & Technical Assistance (RESTRICTED)	194,153	110,309	326,940	-132,787	168.39%
6f. Family Child Care	-	-	-	0	0.00%
DELEGATES:					
COMMUNITY BASED OR (LANDOW)	313,614	-	219,709	93,905	70.06%
PARADISE CHRISTIAN	630,188	43,408	754,783	-124,595	119.77%
CATHOLIC COMMUNITY	2,352,110	-	2,836,343	-484,233	120.59%
KIDCO DAYCARE	627,229	-	529,238	97,991	84.38%
CHRISTIAN COMMUNIT	627,229	-	598,013	29,216	95.34%
CENTRO MATER CHILD	1,411,266	139,407	1,683,710	-272,444	119.30%
SUNFLOWERS ACADEMY	470,422	12,623	351,587	118,835	74.74%
HAITIAN YOUTH & CO & (LMW)	1,568,073	82,927	1,259,711	308,362	80.33%
YWCA	784,037	17,760	550,310	233,727	70.19%
		-	-	0	0.00%
PROVIDERS:					
Decroly Learning Child	310,702	46,036	315,644	-4,942	101.59% *2
Cambridge Academy	310,702	7,695	271,127	39,575	87.26%
BRICKS Early Learning Center	310,702	-	309,308	1,394	99.55% *2
Early Learning Center	414,267	-	430,737	-16,470	103.98%
8f. Other Contracts	1,071,895	-	736,402	335,493	68.70%
TOTAL CONTRACTUAL	11,404,089	460,165	11,190,506	213,584	98.13%
CONSTRUCTION	BUDGET	MONTHLY ACTUALS AUGUST 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
Construction	-	-	-	0	0.00%
OTHERS	BUDGET	MONTHLY ACTUALS AUGUST 2021	YTD ACTUALS 2021	BALANCE	VARIANCE (-/+)
2h. Rent ****	-	-	-	0	0.00%
4h. Utilities *****	10,200	3,998	28,020	-17,820	274.71%
5h. Bldg & Child Liability Ins *****	4,500	-	-	4,500	0.00%
6h. Bldg Maintenance	11,583	-	11,693	-110	100.95%
8h. Local Travel & Field Trips	8,933	-	1,749	7,184	19.58%
13h. Parent Services (RESTRICTED)	8,114	-	-	8,114	0.00%
14h. Accounting & Legal Svcs	-	-	-	0	0.00% *3
15h. Publication/Adv/Printing	23,747	-	47,119	-23,372	198.42% *4
16h. Training or Staff Development	-	6,118	6,118	-6,118	0.00%
17h. Other:	58,585	6,475	45,039	13,546	76.88%
TOTAL OTHERS	125,662	16,591	139,737	(14,075)	111.20%
TOTAL PROGRAM EXPENDITURES	12,809,076	526,025	12,320,792	488,284	96.19%
Less/Add Adjustment reallocation of expenses	-	-	-	-	-
AMENDED TOTAL PROGRAM EXPENDITURES	12,809,076	526,025	12,320,792	488,284	-
Non- Federal Share (NFS) Report					
NFS Requirement based on Grant	\$		3,202,269		
NFS Required based on YTD Expenditures	\$		2,494,180		
NFS YTD Recorded	\$		572,402		
In-Kind TO BE reported in FAMIS	\$		-		
Children Trust Cash Match	\$		223,477		
Difference (+/-)	\$		(1,698,301)		