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## San Bernardino County Head Start Shared Governance Board Meeting Agenda for August 19, 2021

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**JOE BACA, JR., CHAIR**  
SBC 5<sup>th</sup> District Supervisor

**TED ALEJANDRE, VICE-CHAIR**  
SBC Superintendent of Schools

**ANDREW GOLDFRACH, INTERIM DIRECTOR**  
SBC Public Health

**DR. VERONICA KELLEY, DIRECTOR**  
SBC Behavioral Health

**JANKI PATEL, CHILDREN'S NETWORK OFFICER**  
SBC Children's Network

**REYNA SANCHEZ**  
Head Start Policy Council Chair  
Community Representative  
SGB Representative

**ANEL SIERRA**  
Head Start Policy Council Member  
Early Head Start-Child Care Partnership  
Valley Area - SGB Representative

**ALMA OCHOA**  
Head Start Policy Council Member  
Community Representative  
SGB Representative

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**TIME:** 2:00 P.M. to 4:00 P.M.

### Join Zoom Meeting

<https://us02web.zoom.us/j/82303351418?pwd=VjhGZTk3STJLZE05a0lpTVJOU3Q0QT09>

**Meeting ID: 823 0335 1418**

**Password: 8Z6E8y**

**One tap mobile**

**+16699006833,,82303351418#,,1#,532060# US (San Jose)**

**+12532158782,,82303351418#,,1#,532060# US (Tacoma)**

**Dial by your location**

**+1 669 900 6833 US (San Jose)**

**+1 253 215 8782 US (Tacoma)**

**+1 346 248 7799 US (Houston)**

**Meeting ID: 823 0335 1418**

**Password: 532060**

**Find your local number: <https://us02web.zoom.us/u/kbssDxTvNT>**

*This meeting will utilize the "ZOOM" conferencing platform pursuant to the provisions of the Governor's Executive Order N-29-20 dated March 17, 2020, which suspends certain requirements of the Ralph M. Brown Act. Interpreters for hearing impaired and Spanish speaking individuals will be made available with forty-eight hours' notice. Please call PSD staff (909) 383-2078 to request the service. PSD will accept public comments in advance of the meeting by email. Please submit to your request to [Sharmaine.robinson@psd.sbcounty.gov](mailto:Sharmaine.robinson@psd.sbcounty.gov), comments will be distributed to the SGB and read into the record at the Public Comment portion of the meeting. If you wish to address a specific agenda item, please identify the item number in your email. In order to ensure timely submission, please submit your comments by 12:00 p.m. on Tuesday, August 17, 2021.*

1. **CALL TO ORDER** Supervisor Joe Baca, Jr., Chair
2. **WELCOME/INTRODUCTIONS** Supervisor Joe Baca, Jr., Chair
3. **PRESENTATION OF THE AGENDA** Shar Robinson, Secretary  
Notice of minor revisions to agenda items, items removed or continued.

**4. EXECUTIVE REPORTS/PROGRAM UPDATES**

- 4.1 Receive Report of Program Updates (Oral Report) Jacquie Greene, Interim Director
- 4.2 Receive US Department of Health & Human Services Jacquie Greene, Interim Director  
Communication
  - 4.2.1 Information Memorandum 21-02 Group Health Insurance Plan Premiums for Furloughed Employees
  - 4.2.2 Information Memorandum 21-03 Fiscal Year 2022 Monitoring Process for Head Start and Early Head Start Grantees
  - 4.2.3 Information Memorandum 21-04 Terminology Changes
  - 4.2.4 Program Instruction 21-04 Office of Head Start Expectations for Head Start Programs in Program Year 2021-22
- 4.3 Receive Monthly 2020-21 Program Information Report Arlene Molina, Deputy Director
- 4.4 Receive Report - Fatherhood Family –Focused Interconnected Resilient & Essential FIRE Updates (Oral Report) Arlene Molina, Deputy Director
- 4.5 Receive Focus Area I Review Report Jacquie Greene, Interim Director
- 4.6 Receive School Readiness Goals/Child Final Outcomes – 2020-21 Final Outcomes Comparison Shannon Rodriguez, Program Manager
- 4.7 Receive Draft of San Bernardino County 2020-21 Performance Measures - Quarter 4 Debra Billings-Merlos, Deputy Director
- 4.8 Receive Finance Report(s) Cheryl Adams, Deputy Director
  - 4.8.1 Budget to Actuals
    - 4.8.1.1 Fiscal Year 2019-20
    - 4.8.1.2 Fiscal Year 2020-21
    - 4.8.1.3 Fiscal Year 2021-22
  - 4.8.2 Independent Auditors’ Report – California State Preschool Programs for year ended June 30, 2020

**5. SGB TRAINING/REFRESHER**

- 5.1 Eligibility, Recruitment, Selection, Enrollment, Attendance (ERSEA) Sean Segal, Program Manager

**6. CONSENT ITEMS**

- 6.1 Approve SGB Minutes – May 20, 2021 Supervisor Joe Baca, Jr., Chair

**7. DISCUSSION ITEMS**

- 7.1 Approve Revised PSD Policy - Selection Criteria Debra Billings-Merlos, Deputy Director
- 7.2 Approve Fiscal Year 2021-22 Head Start Equipment & Budget Transfer Request Cheryl Adams, Deputy Director
- 7.3 Approve Fiscal Year 2021-22 Child & Adult Care Food Program Application Cheryl Adams, Deputy Director

**8. INFORMATIONAL ITEMS**

- 8.1 Next Shared Governance Board Meeting – October 21, 2021 Supervisor Joe Baca, Jr., Chair

**9. PUBLIC COMMENT**

Supervisor Joe Baca, Jr., Chair

**10. EXECUTIVE COMMENT**

Supervisor Joe Baca, Jr., Chair

**11. ADJOURNMENT**

Supervisor Joe Baca, Jr., Chair

Item 4.2.1 Information Memorandum 21-02 Group Health Insurance Plan  
Premiums for Furloughed Employees

ACF Administration for Children and Families	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
	1. Log No. ACF-IM-HS-21-02	2. Issuance Date: 06/02/2021
	3. Originating Office: Office of Head Start	
	4. Key Words: Insurance; Layoff; Furlough; Group Health; Premiums; COBRA; Unemployment	

**INFORMATION MEMORANDUM**

**TO:** All Head Start and Early Head Start Agencies and Delegate Agencies

**SUBJECT:** Group Health Insurance Plan Premiums for Furloughed Employees

**INFORMATION:**

Most Head Start grantees provide health insurance coverage to employees eligible under the terms of their group health plan. Eligibility for coverage generally includes several factors, such as length of employment, hours worked, and full- or part-time status. Premiums may be paid entirely by the employer or shared between employer and employee, in accordance with the employer’s policies and procedures. When a covered employee no longer meets the criteria for group health plan coverage, they experience a [continuation of health coverage \(COBRA\)](#) qualifying event.

In this Information Memorandum (IM), the term *furlough* refers generally to a change in employment status, not to exceed 90 days, that results in a loss of coverage eligibility under the terms of the employer’s group health plan. This IM applies only to furloughed employees expected to return to work.

**Summer Program Closures**

Program schedules for many grantees include a summer closure. Employees are furloughed, laid off, or placed on unpaid leave until they are recalled when services resume in the fall.

**COVID-19 Furloughs**

As a result of the COVID-19 pandemic, some programs have implemented furloughs in addition to their usual summer closures. The American Rescue Plan Act, 2021, includes [COBRA premium assistance](#). This tax credit is available to eligible employers for the cost of premium assistance provided for periods of health coverage on or after April 1, 2021, through September 30, 2021.

**Group Health Premium Payment During Furloughs**

The Office of Head Start recognizes that payment of group health insurance premiums by furloughed employees may create a financial burden. Such issues decrease the likelihood that qualified staff will return when needed for fall services. Uninterrupted availability of insurance coverage may assist a grantee's recruitment and retention efforts.

Grantees may, subject to supportive policies and procedures, pay the partial or entire cost of group health premiums for employees subject to furlough for up to 90 days. Failure of a furloughed employee to return to work when recalled by the employer does not render costs paid for their group health premiums unallowable. This policy applies to covered furloughs in general and is not specific to COVID-19 or time-limited in relation to COVID-19.

### **Considerations**

Grantees choosing to implement policies and procedures for payment of group health premiums on behalf of furloughed employees should consult with their insurance carrier to make sure their group health plan allows for such payments, and that coverage will continue for furloughed employees. Depending on each group health plan, coverage may be continued through direct payment of premiums by the employer or payment of premiums by the employer after a COBRA election by the furloughed employee.

State unemployment compensation insurance requirements should also be reviewed to determine the impact on eligibility and benefits, if any, resulting from employer premium payments for furloughed employees. While the [Internal Revenue Code, Sec. 106](#), contains language that excludes employer-paid premiums from gross income, payments may impact unemployment compensation insurance eligibility status or benefits in some states.

Grantees are encouraged to consider the budget impact and potential benefits of paying all or part of group health premium costs for furloughed employees. If a plan for payment of premiums for furloughed employees is developed, it must be supported by written policies and procedures that clearly describe the eligibility, terms, and conditions of the plan.

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

/ Dr. Bernadine Futrell /

Dr. Bernadine Futrell  
Director  
Office of Head Start

**Item 4.2.2 Information Memorandum 21-03 Fiscal Year 2022 Monitoring Process for Head Start and Early Head Start Grantees**

ACF Administration for Children and Families	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
	1. Log No. ACF-IM-HS-21-03	2. Issuance Date: 07/27/2021
	3. Originating Office: Office of Head Start	
	4. Key Words: Monitoring; FY 2022; CLASS®	

**INFORMATION MEMORANDUM**

**TO:** All Head Start and Early Head Start Grantees

**SUBJECT:** Fiscal Year (FY) 2022 Monitoring Process for Head Start and Early Head Start Grantees

**INFORMATION:** Sec. 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. In FY 2022, OHS will resume on-site monitoring reviews and Classroom Assessment Scoring System (CLASS®) reviews.

On-site reviews will begin in January 2022, as local conditions allow. While on-site, monitors will follow U.S. Centers for Disease Control and Prevention (CDC) health and safety guidelines. Further, OHS is committed to partnering with grantees when preparing for on-site reviews to maintain a safe environment for children, families, and staff within the program. If local conditions do not allow for an on-site review, OHS reserves the right to conduct an off-site review.

Upon request, grantees are required to submit an accurate calendar of availability. The availability information is used to schedule monitoring reviews and visits by Regional Office staff. As changes in program availability occur, grantees must update their calendars. OHS is unable to accommodate requests to reschedule reviews in program year 2021–2022.

In addition to outlining the status of monitoring reviews in FY 2022, this Information Memorandum reiterates updates to the CLASS® condition within the Designation Renewal System (DRS), including the creation of quality thresholds for each domain of the CLASS®.

**FY 2022 Monitoring Reviews**

Review Type	FY 2022 Implementation	Start Date
Focus Area 1 (FA1)	FA1 reviews will be conducted, as usual, through a virtual format.	October 2021
Focus Area 2 (FA2)	FA2 reviews will resume in-person for the 2021–2022 program year.	January 2022

<b>Review Type</b>	<b>FY 2022 Implementation</b>	<b>Start Date</b>
CLASS®	CLASS® reviews will resume in-person for the 2021–2022 program year.	January 2022
Follow-up	Follow-up reviews will be conducted either in-person or virtually by your Regional Office.	Start dates will coincide with the end of the corrective action period.
American Indian and Alaska Native (AIAN) Reevaluations	AIAN reevaluation reviews will be conducted either in-person or virtually by the applicable Regional Office.	Start dates will coincide with the Tribal DRS Consultation process and Plan to Improve Quality.
Other	OHS reserves the right to conduct special off-site or on-site reviews	TBD, as needed

Grantees scheduled to receive a monitoring review in FY 2022 will receive a notification letter at least 45 days prior to the start of their review event. Grantees can expect a planning call with their assigned review lead to discuss the review schedule. The FA1 and FA2 reviews will include conversations on the following content areas:

- Program Design and Management
- Education and Child Development
- Health Program Services
- Family and Community Engagement
- Eligibility, Recruitment, Selection, Enrollment, and Attendance (ERSEA)
- Fiscal Infrastructure

During the FA1 and FA2 review processes, grantees will be asked questions about the use of funds received from the Coronavirus Aid, Relief, and Economic Security (CARES) and Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Acts, as well from the American Rescue Plan. Grantees will also be asked about changes made to service delivery in the above content areas within the last 12 months. OHS will request information regarding grantee service delivery model (e.g., in-person services, virtual services, or a hybrid of both) with the understanding that, by January 2022, programs will have returned to in-person comprehensive services as local conditions allow. For additional details regarding expectations for Head Start programs in program year 2021–2022, please reference [ACF-PI-HS-21-04](#).

OHS recognizes that the COVID-19 pandemic has exposed persistent inequities within the early childhood education sector and is committed to advancing equity for all eligible individuals to support historically underserved communities. Based on this ongoing priority, grantees are expected to demonstrate how they create a workplace that reflects the diversity of the community served and promotes a culture of belonging. It is critical that programs create an inclusive and accessible environment for all enrolled children, families, and staff.

**CLASS®**

Effective November 2020, OHS published a final rule to update three of the seven conditions under the DRS. For the CLASS® condition, the final rule made three major changes. First, the final rule removed the lowest 10% criterion. Second, it raised the CLASS® competitive thresholds as follows: 5 for Emotional Support, 5 for Classroom Organization, and 2.3 for Instructional Support.<sup>1</sup> Any grant that receives an average score from a CLASS® review below one or more of these thresholds will be required to compete at the end of their current five-year grant period. Last, the final rule established quality thresholds for each domain of the CLASS® as follows: 6 for Emotional Support, 6 for Classroom Organization, and 3 for Instructional Support.

The new CLASS® quality thresholds represent the expectations of OHS for the quality of teacher-child interactions and the learning environment in every Head Start classroom. The CLASS® quality thresholds do not relate to competition, but instead reflect an opportunity for grantees to focus on quality improvement in the area of teacher-child interactions. For any grantee that receives a score below one or more of the CLASS® quality thresholds, OHS will offer support for quality improvement efforts. The establishment of CLASS® quality thresholds is intended to build on existing program quality improvement efforts to enhance classroom interactions beyond any set floor and will include more intentional OHS support for such efforts through training and technical assistance. For additional details on the final rule, please reference [ACF-PI-HS-20-05](#).

If you have any questions or concerns regarding FY 2022 monitoring, please contact your Regional Office.

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

/ Dr. Bernadine Futrell /

Dr. Bernadine Futrell  
Director  
Office of Head Start

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<sup>1</sup> The competitive threshold for Instructional Support is 2.3 for CLASS® reviews conducted through July 31, 2025 and raises to 2.5 for CLASS® reviews conducted on and after August 1, 2025.

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ACF Administration for Children and Families	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
	1. Log No. ACF-IM-HS-21-04	2. Issuance Date: 07/28/2021
	3. Originating Office: Office of Head Start	
	4. Key Words: Terminology Changes; Grants; Funding Opportunity	

**INFORMATION MEMORANDUM**

**TO:** All Head Start and Early Head Start Agencies and Delegate Agencies

**SUBJECT:** Terminology Changes

**INFORMATION:**

The Office of Head Start (OHS) is updating terms used in official documents, correspondence, and other communications to align with terminology used in 2 CFR Part 200 and 45 CFR Part 75. These changes are part of a concerted effort encouraging consistency across all U.S. Department of Health and Human Services agencies, where applicable. While the overall process will be gradual, recipients can anticipate seeing new terms immediately. The terminology changes are outlined in the table below.

Terminology Changes	
Previous Term	New Term
Funding Opportunity Announcement (FOA)	Notice of Funding Opportunity (NOFO)
Grantee	Recipient
Subawardee	Subrecipient
Announcement	Opportunity

If you have any questions regarding these terminology changes, please contact your Regional Office.

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

/ Dr. Bernadine Futrell /

Dr. Bernadine Futrell  
 Director  
 Office of Head Start

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Item 4.2.4 Program Instruction 21-04 OHS Expectations for Head Start Programs in Program Year 2021-22

ACF Administration for Children and Families	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
	1. Log No. ACF-PI-HS-21-04	2. Issuance Date: 05/20/2021
	3. Originating Office: Office of Head Start	
	4. Key Words: ERSEA; Recruitment; Selection; Enrollment; Virtual and Remote Services; In-person Services	

**PROGRAM INSTRUCTION**

**TO:** Head Start and Early Head Start Grantees and Delegate Agencies

**SUBJECT:** Office of Head Start (OHS) Expectations for Head Start Programs in Program Year (PY) 2021–2022

**INSTRUCTION:**

Since the onset of the COVID-19 pandemic, Head Start programs — inclusive of Head Start, Early Head Start, Migrant and Seasonal Head Start, American Indian and Alaska Native Head Start, and Early Head Start-Child Care Partnership programs — have faced unprecedented challenges. Beginning in spring 2020 and throughout PY 2020–2021, all of our directors, staff, and families have demonstrated resiliency, innovation, and perseverance. To date, OHS has provided needed flexibilities and guidance that allowed programs to adapt services based on the changing health conditions in their communities. Now, as programs prepare for PY 2021–2022, OHS is providing updated guidance.

This Program Instruction (PI) outlines OHS’s expectations for Head Start programs to begin working toward full enrollment and providing in-person comprehensive services for all enrolled children, regardless of program option. The PI also addresses whether virtual or remote services are an allowable, long-term, locally designed option (LDO).

By *virtual*, OHS means services for children provided through technology. *Remote* refers to services provided via the delivery of supports and resources, such as educational materials or food boxes.

**Operating Status and Enrollment**

OHS expects Head Start programs to provide comprehensive services in their approved program options beginning in PY 2021–2022, to the extent possible, as local health conditions allow.

OHS acknowledges programs are in different stages of fully returning to in-person services. Many programs continued to provide in-person services for children and families throughout the COVID-19 pandemic. These programs are expected to continue serving children in person, as local health conditions allow.

Other Head Start programs have been alternating between in-person services, virtual or remote services, or some combination of the two, due to community health conditions. These programs are expected to move to in-person services, as local health conditions allow.

OHS expects programs to work toward full enrollment and full comprehensive services, contingent upon U.S. Centers for Disease Control and Prevention (CDC) guidelines and state and local health department guidance and in consideration of local school districts' decisions.

In September 2021, OHS will begin reviewing monthly enrollment in the Head Start Enterprise System (HSES) and discuss program plans for moving to full enrollment. Programs should build toward full enrollment and provide comprehensive services for all enrolled children as soon as possible. Programs must communicate with their Regional Office and be able to demonstrate why they are unable to be fully enrolled or serve children in person in their approved programs options. All programs must have plans in place that allow for adaptation to changing guidance and to changes in community conditions, which may affect achieving full enrollment or cause programs to temporarily suspend in-person services.

Beginning January 2022, OHS will reinstate pre-pandemic practices for tracking and monitoring enrollment. OHS will also resume evaluating which programs enter into the Full Enrollment Initiative in January 2022. All programs will start fresh, including those participating in the Full Enrollment Initiative prior to the pandemic. Reported enrollment in January 2022 is the first month of enrollment that OHS will evaluate for the under-enrollment process.

### **Virtual and Remote Services**

Virtual and remote services for children are considered an interim strategy in the presence of an emergency or disaster and will not be approved as an LDO.

OHS has supported the implementation of virtual and remote services over the past 13 months. However, they are not an acceptable replacement for in-person comprehensive services. For PY 2021–2022, it is unallowable to have a program option run entirely by technology or delivering educational material, for example. OHS may still support some portion of services to continue remotely, as necessary.

OHS also recognizes that programs have discovered new virtual strategies for engaging families and reinforcing early learning and development at home. Innovations in virtual practice should be used as enhancements rather than substitutes for previously approved program options and service delivery.

Given their increased capacity to conduct virtual and remote services, programs may establish policies and procedures for temporary, weather-related virtual and remote services.

Head Start grantees have significant one-time funds and layered mitigation strategies available to support a return to in-person services. This includes access to the COVID-19 vaccine for adults.

### **Recruitment and Selection**

As grantees look to summer programming and PY 2021–2022, OHS expects programs to prioritize recruiting eligible children and families.

Almost one third of children served in Head Start programs before the pandemic — approximately 250,000 — have not received any services to date.

The pandemic has created and exacerbated long-standing disparities and inequities for families who have been marginalized for decades. The number of children and families in poverty has grown significantly. All grantees should update their community assessments to guide their intensive recruitment efforts and to ensure they are reaching families most in need of services. If a program determines that their pre-pandemic approved program option will not meet the needs of the community, they must submit an updated community assessment and request approval for a change in scope.

Programs should also revisit their established selection criteria based on findings from their updated community assessment. As always, programs must include specific efforts to actively locate and recruit all eligible children and, in particular, those whose families are English language learners, experiencing homelessness, or affected by substance misuse, as well as children with disabilities and children in foster care.

The funds grantees have received from the Coronavirus Aid, Relief, and Economic Security (CARES) and Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Acts, as well from the American Rescue Plan, can and should be used to support enhanced community partnerships and related recruitment efforts. Per OHS guidance in [ACF-PI-HS-21-03 FY 2021 American Rescue Plan Funding Increase for Head Start Programs](#), grantees have flexibility to determine which one-time investments best support the needs of staff, children, and families, while adhering to federal, state, and local guidance. This includes using funds to purchase services, materials, and technology to ramp up recruitment efforts, as well as to provide vaccine outreach and support as one layer of mitigation and protection for staff, children, and families.

Program planning for a full return to in-person services should include new and returning families at every step. Clear communication with families and regular invitations for input ensure Head Start services are most responsive to families, children, and the community.

### **Additional Information**

OHS will support grantees through webinars and guidance as programs continue and return fully to in-person services. Additional resources and information are available on the [Early Childhood Learning and Knowledge Center \(ECLKC\)](#) website.

Please direct any questions regarding this PI to your Regional Office.

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

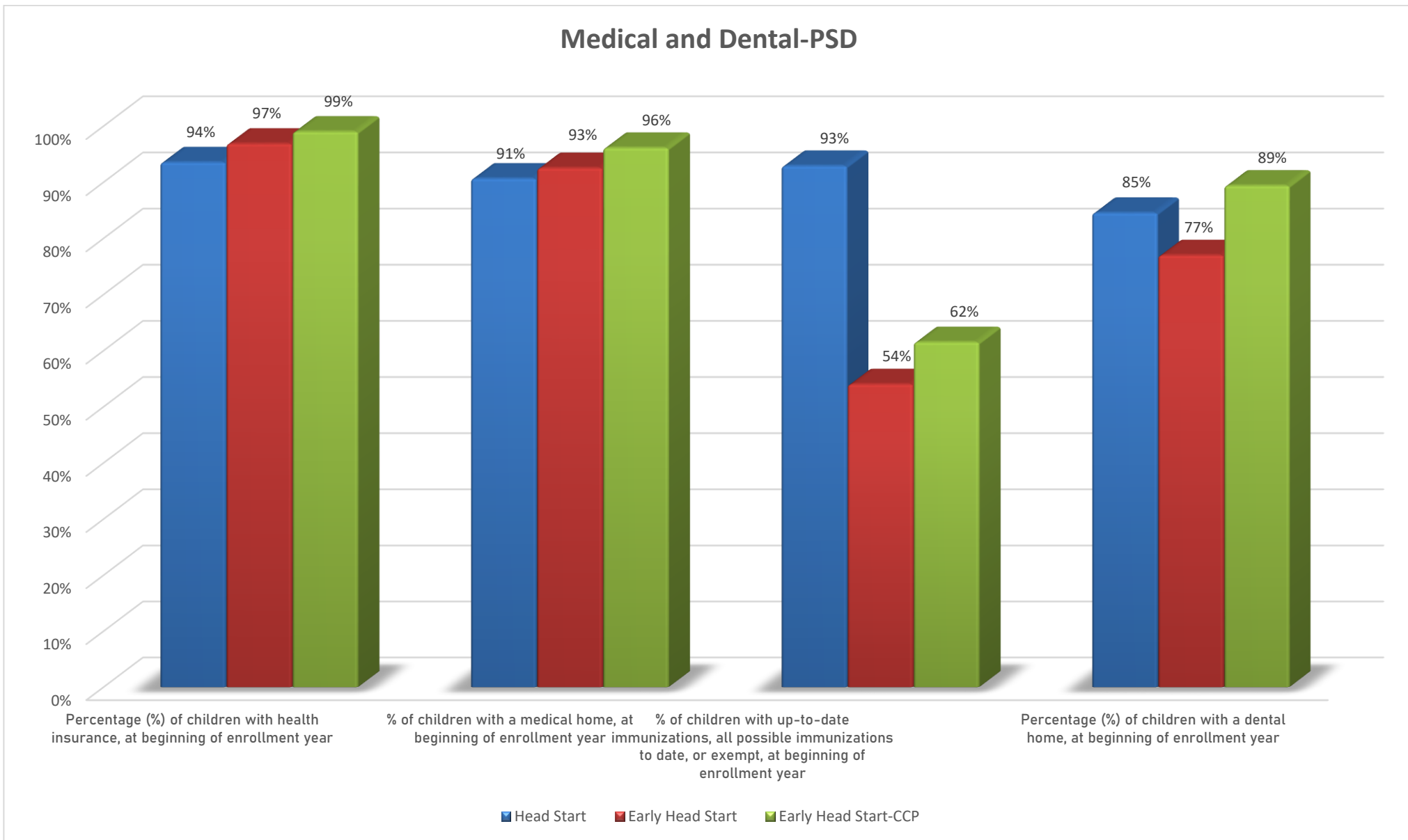
/ Dr. Bernadine Futrell /

Dr. Bernadine Futrell  
Director  
Office of Head Start

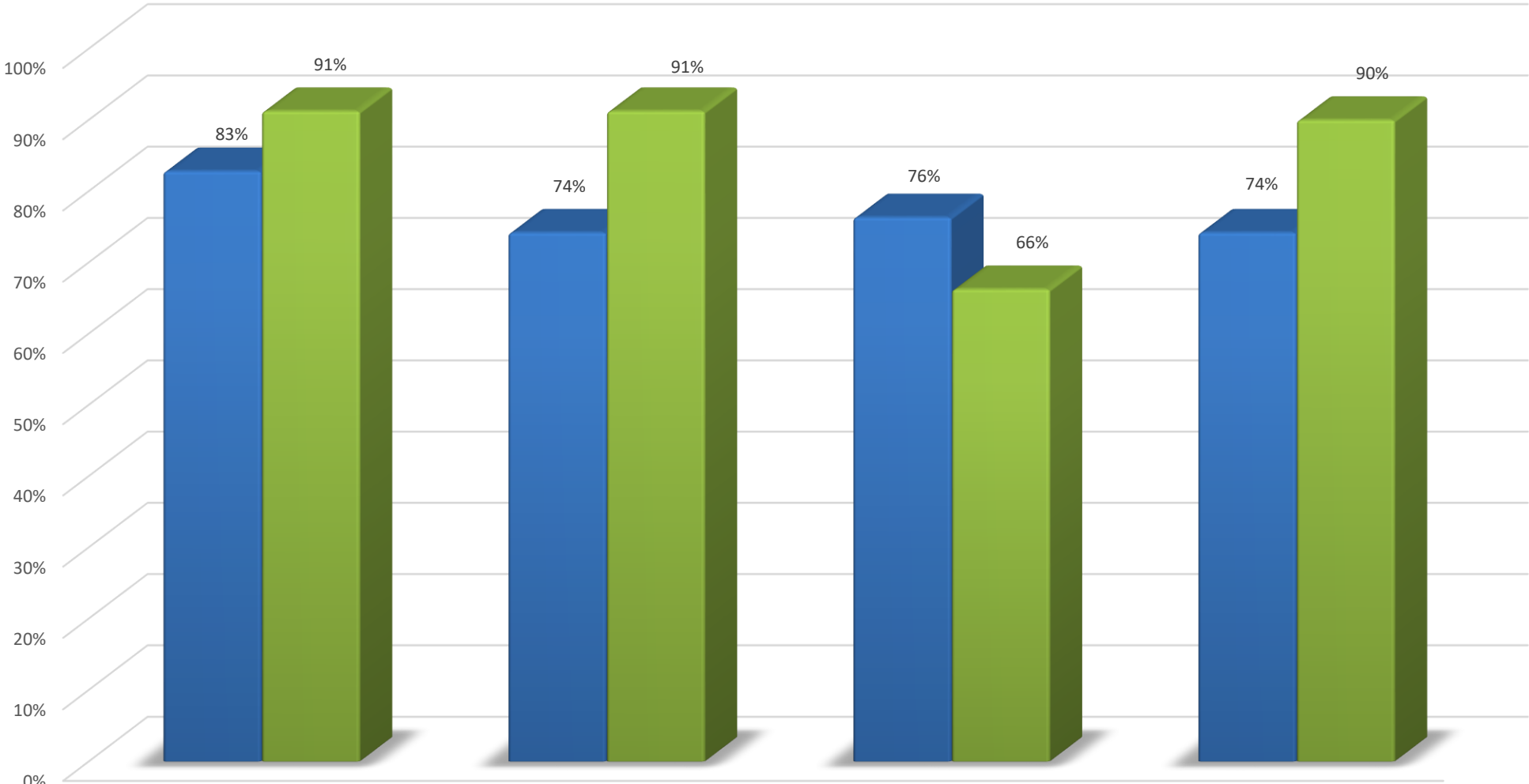


### Preschool Services Department Program Information Report July 2021

The following chart represents the Medical and Dental data collected from Child Plus as of August 5, 2021:



# Medical and Dental-Easter Seals



Percentage (%) of children with health insurance, at beginning of enrollment year

Percentage (%) of children with a medical home, at beginning of enrollment year

Percentage (%) of children with up-to-date immunizations, all possible immunizations to date, or exempt, at beginning of enrollment year

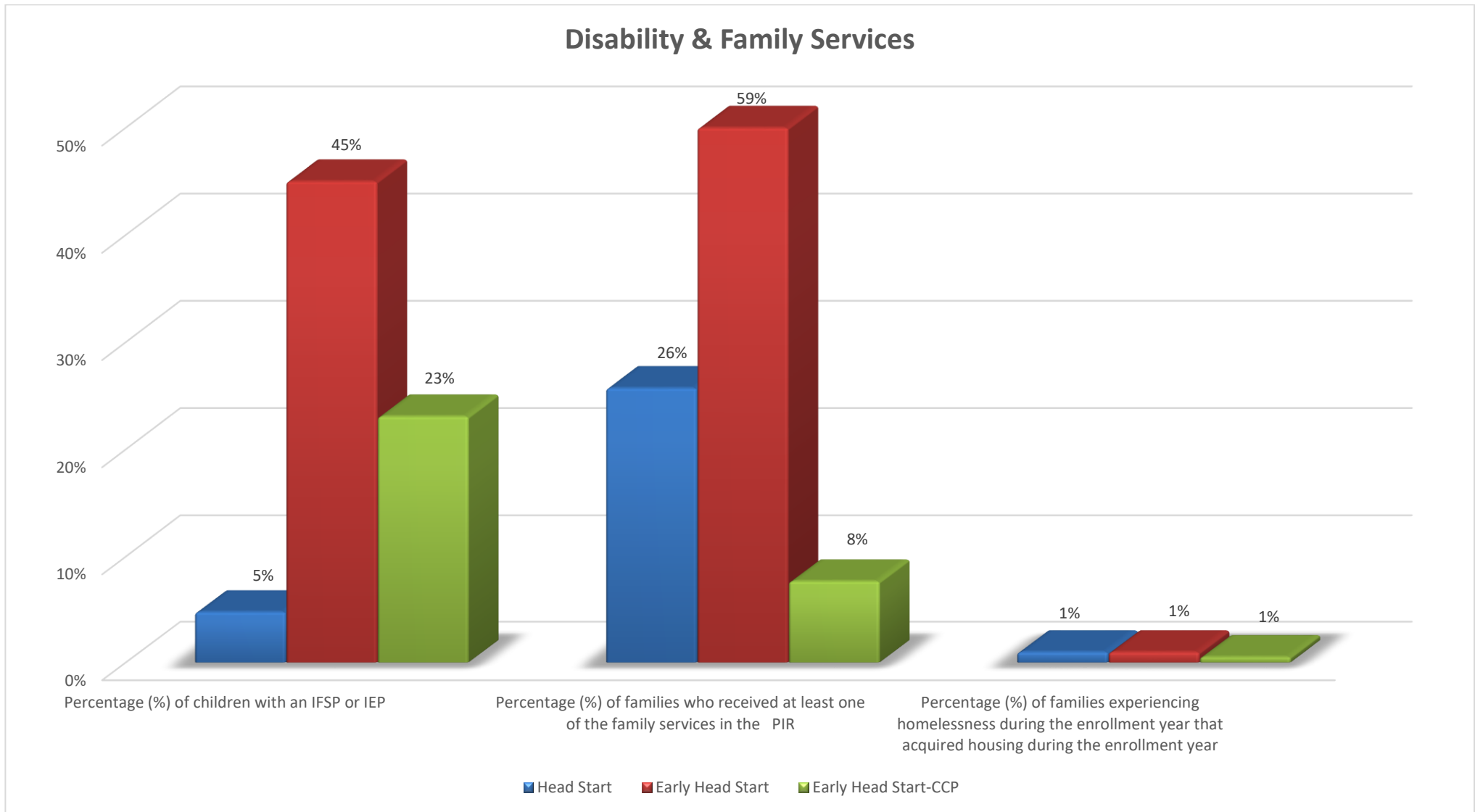
Percentage (%) of children with a dental home, at beginning of enrollment year

■ Head Start ■ Early Head Start

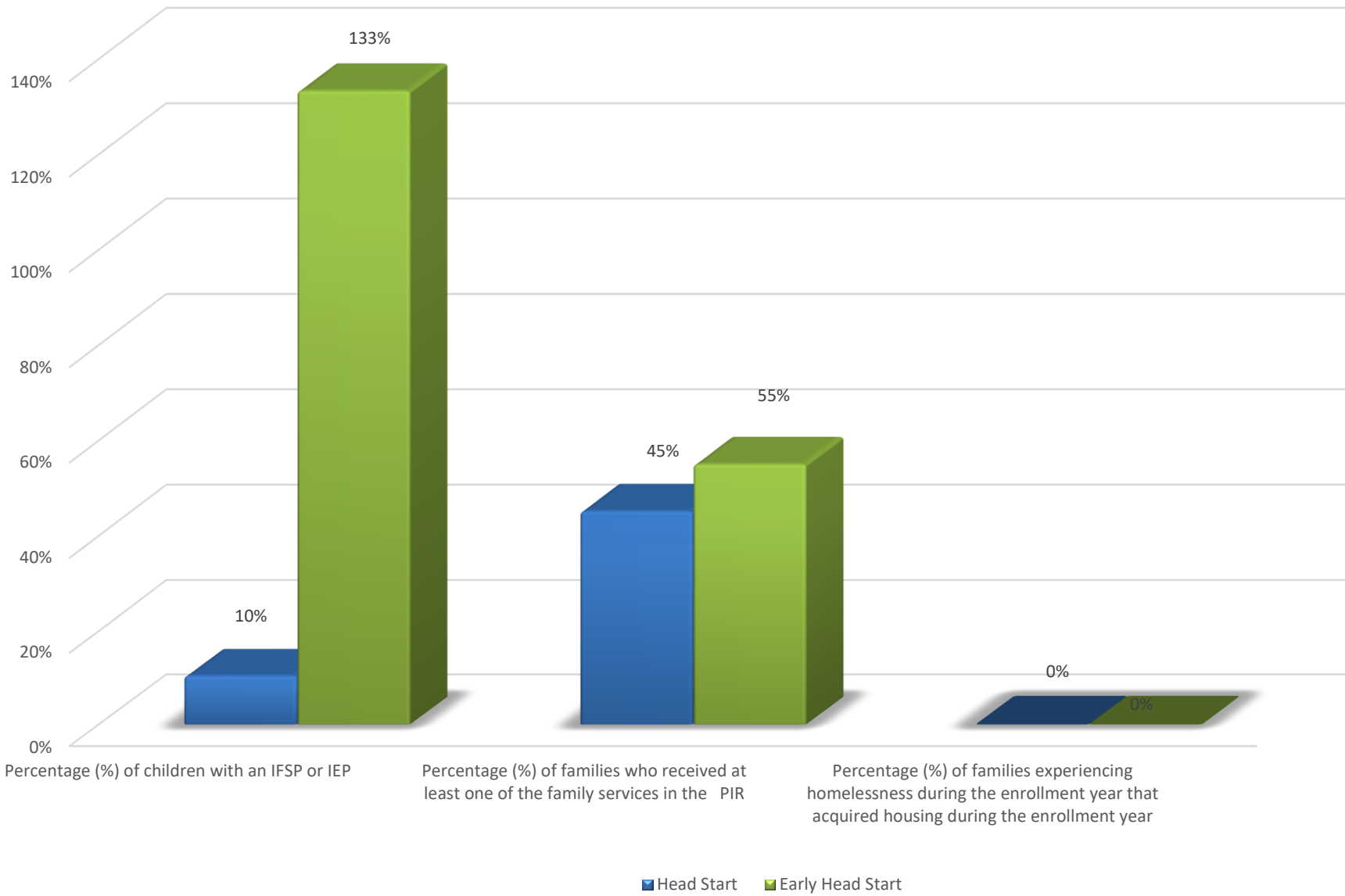




The following chart represents the Disability and Family Services data collected from Child Plus as of August 5, 2021:



## Disability & Family Services-Easter Seals





The following chart represents the Employment, Job Training, and School data collected at time of enrollment from Child Plus as of August 5, 2021:

	At least one parent/guardian is employed, in job training, or in school at enrollment	Of these families, the number in which one or more parent/guardian is employed	Of these families, the number in which one or more parent/guardian is in job training (e.g. job training program, professional certificate, apprenticeship, or occupational license)	Of these families, the number in which one or more parent/guardian is in school (e.g. GED, associate degree, baccalaureate, or advanced degree)	Neither/No parent/guardian is employed, in job training, or in school at enrollment (e.g. unemployed, retired, or disabled)
<b>Head Start</b>	<b>228</b>	<b>222</b>	<b>21</b>	<b>6</b>	<b>58</b>
<b>Early Head Start</b>	<b>96</b>	<b>96</b>	<b>11</b>	<b>1</b>	<b>55</b>
<b>Early Head Start CCP</b>	<b>74</b>	<b>74</b>	<b>12</b>	<b>1</b>	<b>21</b>
<b>Easter Seals HS</b>	<b>74</b>	<b>74</b>	<b>0</b>	<b>0</b>	<b>16</b>
<b>Easter Seals EHS</b>	<b>45</b>	<b>45</b>	<b>2</b>	<b>1</b>	<b>24</b>

Family Services in the PIR:

Emergency/crisis intervention such as meeting immediate needs for food, clothing, or shelter

Housing assistance such as subsidies, utilities, repairs, etc.

Mental health services

English as a second language (ESL) training

Adult education such as GED programs and college selection

Job training

Substance abuse prevention

Substance abuse treatment

Child abuse and neglect services

Domestic violence services

Child support assistance

Health education

Assistance for families of incarcerated individuals

Parenting education

Marriage education

Asset building services



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](http://eclkc.ohs.acf.hhs.gov)

## Program Performance Summary Report

**To: Authorizing Official/Board Chairperson**

*Mr. Curt Hagman*

*San Bernardino, County of*

*662 South Tippecanoe Avenue*

*San Bernardino, CA 92415 - 0630*

**From: Responsible HHS Official**

A handwritten signature in black ink, appearing to read "Dr. Bergeron".

**Date: 01/08/2021**

**Dr. Deborah Bergeron**

**Director, Office of Head Start**

From December 7, 2020 to December 11, 2020, the Administration for Children and Families (ACF) conducted a Focus Area One (FA1) monitoring review of the San Bernardino, County of Head Start and Early Head Start programs. This report contains information about the grantee's performance and compliance with the requirements of the Head Start Program Performance Standards (HSPPS) or Public Law 110-134, Improving Head Start for School Readiness Act of 2007.

The Office of Head Start (OHS) would like to thank your governing body, policy council, parents, and staff for their engagement in the review process. The FA1 review allows the OHS to understand how programs are progressing in providing services in the 5-year grant cycle. The report includes the performance measures used to understand grantee progress towards program goals. You can use this report to identify where your program was able to describe progress toward implementing program services that promote quality outcomes for children and families. Please contact your Regional Office for guidance should you have any questions or concerns. Your Regional Office will follow up on the content of this report and can work with you to identify resources to support your program's continuous improvement.

### **DISTRIBUTION OF THE REPORT**

Ms. Cynthia Yao, Regional Program Manager

Mr. Phalos Haire, Chief Executive Officer/Executive Director

Mr. Phalos Haire, Head Start Director

Mr. Phalos Haire, Early Head Start Director

## Glossary of Terms

<b>Opportunity for Continuous Improvement (OCI)</b>	An OCI is identified when the grantee is determined compliant in an area; however, through intentional, continuous improvement strategies, the agency has the opportunity to enhance overall program quality.
<b>Area of Concern (AOC)</b>	An area for which the agency needs to improve performance. These issues should be discussed with the grantee's Regional Office of Head Start for possible technical assistance.
<b>Area of Noncompliance (ANC)</b>	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 areas of performance. This status requires a written timeline of correction and possible technical assistance or guidance from the grantee's program specialist. If not corrected within the specified timeline, this status becomes a deficiency.
<b>Deficiency</b>	<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"> <li>(i) a threat to the health, safety, or civil rights of children or staff;</li> <li>(ii) a denial to parents of the exercise of their full roles and responsibilities related to program operations;</li> <li>(iii) a failure to comply with standards related to early childhood development and health services, family and community partnerships, or program design and management;</li> <li>(iv) the misuse of funds received under this subchapter;</li> <li>(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</li> <li>(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;</li> </ul> <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>



## Program Design, Management, and Quality Improvement

### Program Design

The grantee's program design and structure takes into account community strengths and needs.

### Program Management and Quality Improvement

The grantee has an approach for providing effective management and oversight of all program areas and fiduciary responsibilities.

### Program Governance

The grantee maintains a formal structure for program governance that includes a governing body, a policy council (or policy committee for delegates), and parent committees.

## Program Design, Management, and Quality Improvement Summary

The County of San Bernardino Preschool Services Department modified services to meet its Southern California community's needs. Community assessment data identified areas within the county with poverty rates exceeding the national average, a lack of full-day, center-based childcare services for children aged birth to three, and a significant number of Spanish-speaking families. Using this information, the management team, the policy council, and the governing board developed a plan to close these gaps. The plan redistributed Head Start and Early Head Start slots to the highest poverty areas and converted home-based Early Head Start slots to the center-based program option. The award of Early Head Start-Child Care Partnership funds further increased the availability of full-day, center-based care. The program provided translation compensation for bilingual staff as a recruitment and retention incentive to encourage employment for more bilingual teachers. With the support of the governing bodies, the program modified service design and delivery to benefit children and families.

The program made changes to service delivery in response to COVID-19, allowing it to continue serving enrolled children and families. All meetings, including the policy council, the governing board, and the staff and management team meetings, were moved to a virtual platform to maintain program oversight. Identification and tracking of children's health needs, family assessments, family goal setting, and enrollment and recruitment were also accomplished via phone, text, or over the internet during the interruption of in-person services. The County of San Bernardino's flexibility and use of technology were beneficial to enrolled families and allowed the program to continue its service delivery during COVID-19.



## Designing Quality Education and Child Development Program Services

### Alignment with School Readiness

The grantee's approach to school readiness aligns with the expectations of receiving schools, the Head Start Early Learning Outcomes Framework (HSELOF), and state early learning standards.

### Effective and Intentional Teaching Practices

The grantee has strategies to ensure teaching practices promote progress toward school readiness.

### Supporting Teachers in Promoting School Readiness

The grantee has an approach for ensuring teachers are prepared to implement the curriculum and support children's progress toward school readiness.

### Home-based Program Services

The grantee has strategies to ensure home-based program services help parents to provide high-quality learning experiences.

## Designing Quality Education and Child Development Program Services Summary

The County of San Bernardino established school readiness goals and supported teachers in the use of intentional teaching practices. Members of the governing board, the policy council, and program staff reviewed data to develop and align school readiness goals with the receiving schools' expectations, the Head Start Early Learning Outcomes Framework (HSELOF), and the California Early Learning Standards. Once they were established, the program director presented the school readiness goals to the full governing board and the policy council for their input and approval. Throughout the year, the program used child outcomes data to modify the goals, as needed. For example, when data indicated concerns with Head Start children's literacy skills, the program created a new goal with new staff and parent resources to meet the desired outcome. Further progress towards school readiness was made by implementing the Creative Curriculum and Parents as Teachers curricula, and teachers used child assessment results to add intentional learning activities for individual children. The program ensured accurate and effective implementation of curricula through coaching, classroom observations, strength-based feedback, and professional development. Teachers received coaching via a two-tiered approach, which assigned staff to either the Practice-Based Coaching model or the more intensive My Teaching Partner model. Upon review, data indicated the program's intentional teaching strategies and teacher support yielded positive results for children. The additional focus on Head Start children's literacy resulted in a 97 percent increase in literacy skills. Strategies focusing on Early Head Start children's social and emotional skills resulted in a 32 percent increase.

In the wake of COVID-19, the County of San Bernardino maintained services. While centers were closed, educational services to children and families continued with daily virtual instruction for center-based and home-based children. Weekly computer slideshow presentations were provided to parents that included activities for all HSELOF domains and in-home developmental activities. Staff provided language and literacy support with the Footprints to Brilliance phone app. In addition, Americorp volunteers provided support to parents via telephone calls and worked with individual children through a virtual platform. The program's educational services helped children prepare for kindergarten before and during COVID-19.





## Designing Quality Health Program Services

### Child Health Status and Care

The grantee has an approach for ensuring the delivery of high-quality health services.

### Safety Practices

The grantee implements a process for monitoring and maintaining healthy and safe environments and ensuring all staff have complete background checks.

## Designing Quality Health Program Services Summary

The County of San Bernardino supported children's health and wellness. The program collected initial and ongoing health information from parents and completed height, weight, and sensory screenings on all enrolled children. All health information and related documents were entered into ChildPlus, which resulted in an organized tracking system to ensure staff supported children and families in obtaining any follow-up. When follow-up needs were identified, staff referred families to outside providers, or the program addressed the concern with internal resources. For example, when the dietician reviewed height and weight data, many children were identified as overweight and obese. In response, the program formed a partnership with the University of California and expanded parent training on healthy foods and nutrition, including food preparation demonstrations. The additional parent training resulted in a 65 percent reduction in preschool children who were classified as obese or overweight. The organized process for obtaining and tracking health data helped the program identify needs and implement strategies to support children's health.

The program monitored its environments and services to ensure children had safe and healthy surroundings. New staff members were hired after clearing background checks and participating in an extensive onboarding and training process. Each year, all staff received training on safety practices and procedures, including federally mandated topics and the agency code of conduct. When necessary, additional training was added, such as a recent training on the Centers for Disease Control and Prevention (CDC) recommendations for reducing the spread of COVID-19. This training resulted in the implementation of a program checklist that included checking for the availability of hand sanitizer, personal protection equipment, and any additional supplies needed to decrease the risk of virus spread. The checklist also detailed the process for immediate disinfection in the case of possible COVID-19 exposure. Daily, monthly, and quarterly safety checks at each site, focusing on the safety of indoor and outdoor learning environments, equipment, and materials were also conducted. The program maintained a system of health and safety practices.



## Designing Quality Family and Community Engagement Services

### Family Well-being

The grantee has an approach for collaborating with families to support family well-being.

### Strengthening Parenting and Parent-Child Supports

The grantee has an approach for providing services that strengthen parenting skills.

## Designing Quality Family and Community Engagement Services Summary

The County of San Bernardino helped families set goals and strengthen family outcomes. Families completed Needs Assessments and were all offered the option to establish family goals. These goals were tracked, and the data was used to identify trends and the necessary steps to meet families' needs better. For example, data indicated education and employment were two of the most common goals selected by families. In response, the program implemented new parent training focused on employment topics such as resume writing and interview skills, referred parents to employment agencies, and encouraged them to participate in the program's Pathways to Success apprentice program. Pathways to Success was an approved California Welfare-to-Work program offering job training while still allowing families to maintain government cash assistance and other supportive services. The program awarded additional interview points to job applicants if they were trained through the apprentice program. This contributed to the high number of current and past parents who were employed. During the 2018-2019 school year, 38 parents were trained through the apprentice program. The program focused on parents' education goals by collaborating with the local library and First Five California to make high school equivalency classes available for families. Program parents were given admittance priority and scholarships to cover the cost, resulting in graduates in each of the past 3 years. Specifically, there were 8 graduates in 2018-2019, 11 graduates in 2019-2020, and 28 anticipated graduates for the 2020-2021 program year.

COVID-19 added stress and trauma to families, making it difficult for them to focus on their goals or general well-being. To counter these effects, family services staff promoted stress management and mental wellness for parents through phone calls, texts, webinars, and group parent meetings facilitated by a mental health expert. The support and resources provided by the agency fostered well-being and long-term positive outcomes for families.



## **Developing Effective Eligibility, Recruitment, Selection, Enrollment, and Attendance (ERSEA) Strategies and Fiscal Infrastructure**

### **Eligibility, Recruitment, Selection, Enrollment, and Attendance**

At least 10% of the grantee's total funded enrollment is filled by children eligible for services under IDEA or the grantee has received a waiver.

The grantee enrolls children or pregnant women who are categorically eligible or who meet defined income-eligibility requirements.

### **Enrollment Verification**

The grantee maintains and tracks full enrollment.

### **Fiscal Infrastructure, Capacity, and Responsiveness**

The grantee's fiscal staff have the qualifications needed to provide oversight of the grant.

The grantee has a budget development and revision process that includes stakeholders and appropriate approvals, and ensures continuous alignment with program design, goals, and objectives.

## **Developing Effective Eligibility, Recruitment, Selection, Enrollment, and Attendance (ERSEA) Strategies and Fiscal Infrastructure Summary**

The County of San Bernardino's ERSEA practices ensured families with the greatest need utilized the funded slots. Staff received training on enrollment requirements, and eligibility verification involved three staff members to ensure accuracy. The program created selection criteria based on community data and made annual updates to give enrollment priority to those with the greatest needs. The Central Eligibility Unit managed all ERSEA documents in ChildPlus and provided weekly, site-specific updates on classroom and center enrollment, the number of vacancies, and the length of vacancies. This centralized tracking of data made sure reporting was accurate and vacancies were filled within 30 days. Enrollment procedures continued safely during COVID-19, with precautions such as an online interest application and secured drop-off boxes for document submission. Through a stringent enrollment verification process, the program provided services to eligible children and families in its community.

The County of San Bernardino used sound fiscal practices and a collaborative budget development process to manage program funds. The finance unit included knowledgeable and experienced staff who were responsible for overseeing specific assigned tasks. Staff followed procedures to ensure financial resources were adequately planned, directed, and controlled and involved stakeholders throughout the process. The program used San Bernardino County's Enterprise Financial Management System (EFMS) to record all financial transactions and to create monthly reports. The program director, the policy council, and the governing body used these reports to provide continuous oversight. Recent reports included a separate accounting of Coronavirus, Aid, Relief, and Economic Security (CARES) Act funding for COVID-19 expenditures. The management team, the policy council, and the governing body developed the budget by reviewing program goals and measures, service delivery, Training and Technical Assistance needs, non-federal share calculations, and budget justifications. Budget revisions and major expenditures were discussed, reviewed, and approved by the policy council and the governing body. Stakeholders helped ensure funds were properly budgeted and safeguarded.

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

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## PRESCHOOL SERVICES DEPARTMENT

# SCHOOL READINESS GOALS

2020-2021

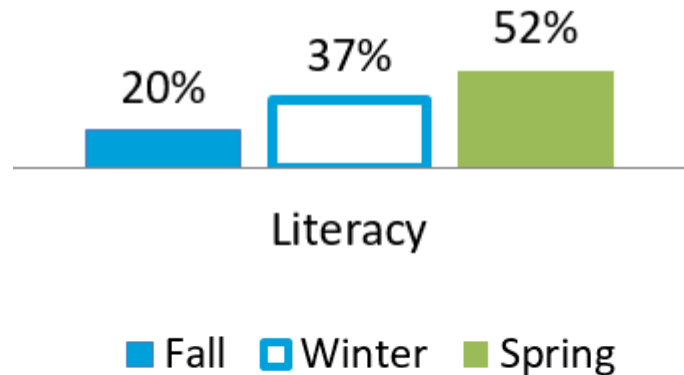
Education Program Managers



# DRDP Results for Preschoolers: Spring 2020-2021 Rating Period

## Domain Comparison for All Preschoolers

Spring 2020-2021 Percentage of Children At or Above Foundation Expectations

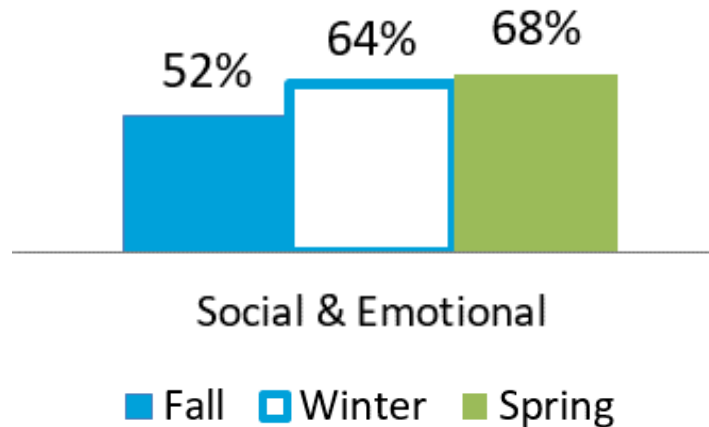


Program Year 2020-2021	Fall	Winter	Spring
# of Children	1,859	1,831	2,028
Average Age (years)	4.3	4.4	4.5
% of English Language Learners	24%	19%	20%

# DRDP Results for Infants & Toddlers: Spring 2020-2021 Rating Period

## Domain Comparison for All Infants & Toddlers

Spring 2020-2021 Percentage of Children At or Above Foundation Expectations



Program Year 2020-2021	Fall	Winter	Spring
# of Children	330	271	269
Average Age (years)	2.0	2.0	1.9
% of English Language Learners	14%	13%	15%

# DRDP Results for Infants & Toddlers: Winter 2020-2021 Rating Period

There was a drop in the number of EHS children assessed during the Winter and Spring Rating Periods compared to the Fall Rating Period. This was due to a number of factors including:

- Parent Zoom fatigue
- Children aging out and transitioning to HS
- Drops and new enrollment
- Unable to rate children due to non-participation
- Technical issues entering data before the reports were pulled



# THANK YOU!



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County of San Bernardino  
**PRESCHOOL SERVICES DEPARTMENT**  
 Performance Measures Report - FY 2021 **DRAFT**

COUNTY GOAL: IMPLEMENT THE COUNTYWIDE VISION		Measure	20-21 Target	Acc. Quarter 1	20-21 Quarter 2	20-21 Quarter 3	20-21 Quarter 4
<b>OBJECTIVE</b>	<b>Strategically engage particular Vision Element Groups to support and expand the County's public facing Vision projects.</b>	Percentage of children not meeting developmental expectations in literacy skills on the 1st assessment who subsequently meet the standard by the end of the program year, utilizing the Desired Results Developmental Profile (DRDP) 2015 assessment tool.	55%	N/A	42%	62%	62%
<b>STRATEGY</b>	Promote school readiness.						
<b>STRATEGY</b>	Support the Countywide Vision Regional Implementation Goal: "Partner with all sectors of the community to support the success of every child from cradle to career."						
<b>STRATEGY</b>	Support the Vision2Read Initiative.						
<b>STRATEGY</b>	Identify the number of Head Start/State Preschool children ages 3 – 5 not meeting developmental expectations based on the Head Start Early Learning Outcomes Framework for their age in Literacy skills on the first quarter's assessment, and reduce this count by 55% by June 30,2021.						
<b>EXPLANATION</b>	Full day children are assessed three times a year; the 3rd assessment was completed on March 26, 2021, and presented in the 3rd quarter report. The department met the goal for the 2020-21 program year. There are no changes to the third quarter data.						

**PRESCHOOL SERVICES DEPARTMENT**  
**Performance Measures Report - FY 2021 DRAFT**

<b>COUNTY GOAL: IMPLEMENT THE COUNTYWIDE VISION</b>		<b>Measure</b>	<b>20-21 Target</b>	<b>Acc. Quarter 1</b>	<b>20-21 Quarter 2</b>	<b>20-21 Quarter 3</b>	<b>20-21 Quarter 4</b>
<b>OBJECTIVE</b>	<b>Strategically engage particular Vision Element Groups to support and expand the County's public facing Vision projects.</b>	Percentage of children not meeting developmental expectations in social emotional skills on the 1st assessment who subsequently meet the standard by the end of the program year, utilizing the Desired Results Developmental Profile (DRDP) 2015 assessment tool.	30%	N/A	19%	12%	12%
<b>STRATEGY</b>	Promote school readiness.						
<b>STRATEGY</b>	Support the Countywide Vision Regional Implementation Goal: "Partner with all sectors of the community to support the success of every child from cradle to career."						
<b>STRATEGY</b>	Identify the number of Early Head Start children ages 18 – 36 months not meeting developmental expectations based on the Head Start Early Learning Outcomes Framework for their age in social emotional skills on the first quarter's assessment, and reduce this count by 30% by June 30, 2021.						
<b>EXPLANATION</b>	Early Head Start children are assessed three times a year; the 3rd assessment was completed on March 26, 2021, and presented in the 3rd quarter report. The department did not meet the goal for the 2020-21 program year. Not meeting the goal can be attributed to the difficulties in developing social emotional skills through distance learning, the difficulty in observing the measured behaviors via the virtual platform and/or distance learning fatigue causing less participation in class. There are no changes to the third quarter data.						

**PRESCHOOL SERVICES DEPARTMENT**  
**Performance Measures Report - FY 2021 DRAFT**

<b>COUNTY GOAL: PROVIDE FOR THE SAFETY, HEALTH AND SOCIAL SERVICE NEEDS OF COUNTY RESIDENTS</b>		<b>Measure</b>	<b>20-21 Target</b>	<b>Acc. Quarter 1</b>	<b>20-21 Quarter 2</b>	<b>20-21 Quarter 3</b>	<b>20-21 Quarter 4</b>
<b>OBJECTIVE</b>	<b>Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.</b>	Number of foster children enrolled.	224	180 (43%)	195 (47%)	224 (54%)	250 (60%)
<b>STRATEGY</b>	Increase the enrollment opportunities for foster children						
<b>STRATEGY</b>	Enhance the referral process of enrollment with the Children and Family Services Department.						
<b>EXPLANATION</b>	During the fourth quarter, the department enrolled an additional 26 foster children in its various programs for a total of 250 enrolled foster children. The department did not meet the fiscal year target of 415 but surpassed the revised target of 224 due to continued enrollment efforts.						

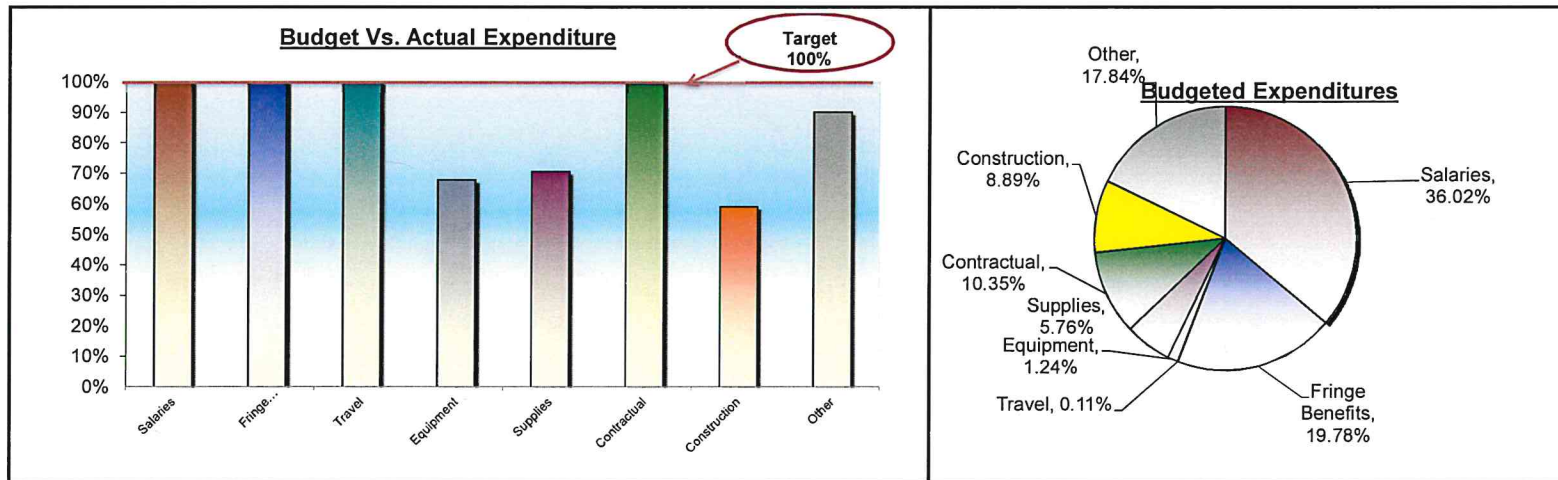
**PRESCHOOL SERVICES DEPARTMENT**  
**Performance Measures Report - FY 2021 DRAFT**

<b>COUNTY GOAL: PROVIDE FOR THE SAFETY, HEALTH AND SOCIAL SERVICE NEEDS OF COUNTY RESIDENTS</b>		<b>Measure</b>	<b>20-21 Target</b>	<b>Acc. Quarter 1</b>	<b>20-21 Quarter 2</b>	<b>20-21 Quarter 3</b>	<b>20-21 Quarter 4</b>
<b>OBJECTIVE</b>	<b>Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.</b>						
<b>STRATEGY</b>	Identify obese and/or overweight children ages 2-5 years in an effort to promote a healthy lifestyle.						
<b>STRATEGY</b>	Promote nutrition education programs for parents at each school site.						
<b>STRATEGY</b>	Ensure that children receive both nutrition curriculum and physical activity daily within the classroom schedule.						
<b>STRATEGY</b>	Decrease the number of children who are identified as obese or overweight from the higher level of Body Mass Index (BMI) classification to the next lower level by children's height and weight.	Percentage of children identified at the beginning of the year as obese or overweight whose BMI is reduced.	30%	N/A	N/A	20%	47%
<b>EXPLANATION</b>	In the fourth quarter, the department identified 47% (36) of the 76 overweight and obese full-day children showing improvement. These children have assessed at either healthy weight or overweight, no longer assessing in the obese category. PSD continued to provide nutrition counseling and education training for the remainder the school year to full-day children with the goal of lowering the children's Body Mass Index to a healthier classification. The department saw an improvement in the last quarter as in-person classes began in April 2021, and while the fiscal year target was not met, surpassed the revised target of 30%.						

## County of San Bernardino Preschool Services Department Budget-To-Actual and Projected Expenditure Report FY 2019-20 As of July 31, 2021

### Head Start

Budget Categories	(A) Modified Budget	(B) Year-To-Date Actual	(C) Available Budget (A) - (B)	(D) Projected Low Cost Extension	(E) Total YTD + PRJ (B) + (D)	(F) Budget Balance (A) - (E)	(G) Budget vs. Actual Exp.% (B) / (A)
<b>Expenditures</b>							
A Salaries	19,209,814	19,209,814	(0)	-	19,209,814	(0)	100.0%
B Fringe Benefits	10,548,748	10,548,748	0	-	10,548,748	0	100.0%
C Travel	58,880	58,880	(0)	-	58,880	(0)	100.0%
D Equipment	663,200	449,621	213,579	217,808	667,429	(4,229)	67.8%
E Supplies	3,073,027	2,166,826	906,201	1,149,894	3,316,720	(243,693)	70.5%
F Contractual	5,517,718	5,517,718	(0)	-	5,517,718	(0)	100.0%
G Construction	4,743,372	2,801,076	1,942,296	1,587,576	4,388,652	354,720	59.1%
H Other	9,514,949	8,569,770	945,179	926,008	9,495,778	19,171	90.1%
<b>Total Direct Costs</b>	<b>53,329,708</b>	<b>49,322,453</b>	<b>4,007,255</b>	<b>3,881,286</b>	<b>53,203,739</b>	<b>125,969</b>	<b>92.5%</b>
<b>Percentage (%) Analysis</b>	<b>100.0%</b>	<b>92.5%</b>	<b>7.5%</b>	<b>7.3%</b>	<b>99.8%</b>	<b>0.2%</b>	<b>7.5%</b>

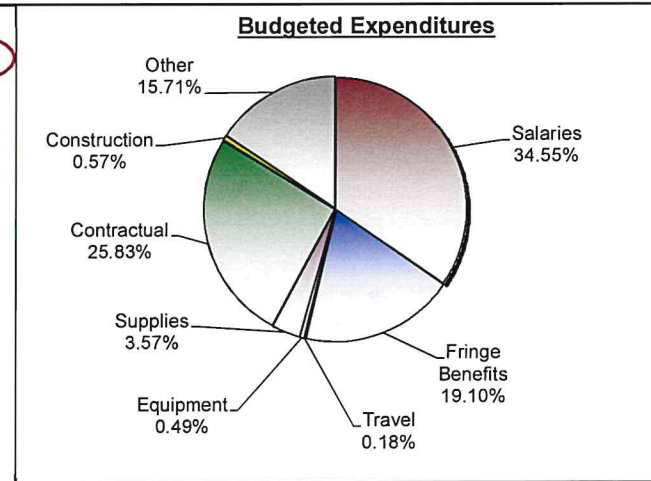
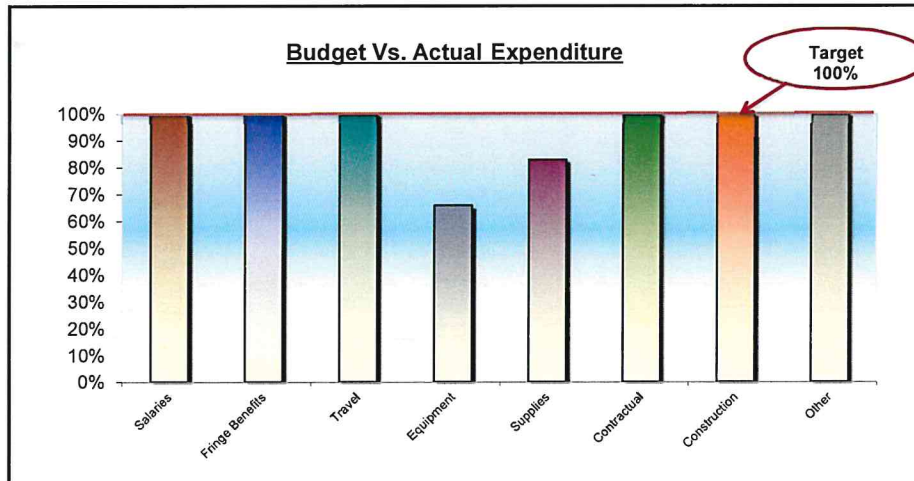


# County of San Bernardino Preschool Services Department Budget-To-Actual and Projected Expenditure Report FY 2019-20

As of July 31, 2021

## Early Head Start

	(A)	(B)	(C)	(D)	(E)	(F)	(I)
Budget Categories	Modified Budget	Year-To-Date Actual	Available Budget (A) - (B)	Projected Low Cost Extension	Total YTD + PRJ (B) + (D)	Budget Balance I (A) - (E)	Budget vs. Actual Exp.% (B) / (A)
<b>Expenditures</b>							
A Salaries	1,799,329	1,799,329	0	-	1,799,329	0	100.0%
B Fringe Benefits	994,841	994,841	(0)	-	994,841	(0)	100.0%
C Travel	9,280	9,280	0	-	9,280	0	100.0%
D Equipment	25,468	16,773	8,695	8,695	25,468	-	65.9%
E Supplies	185,809	154,195	31,614	31,615	185,809	(0)	83.0%
F Contractual	1,345,192	1,345,192	(0)	-	1,345,192	(0)	100.0%
G Construction	29,827	29,827	-	-	29,827	-	100.0%
H Other	817,966	817,966	0	-	817,966	0	100.0%
<b>Total Direct Costs</b>	<b>5,207,712</b>	<b>5,167,402</b>	<b>40,310</b>	<b>40,310</b>	<b>5,207,712</b>	<b>0</b>	<b>99.2%</b>
<b>Percentage (%) Analysis</b>	<b>100.0%</b>	<b>99.2%</b>	<b>0.8%</b>	<b>0.8%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>0.8%</b>





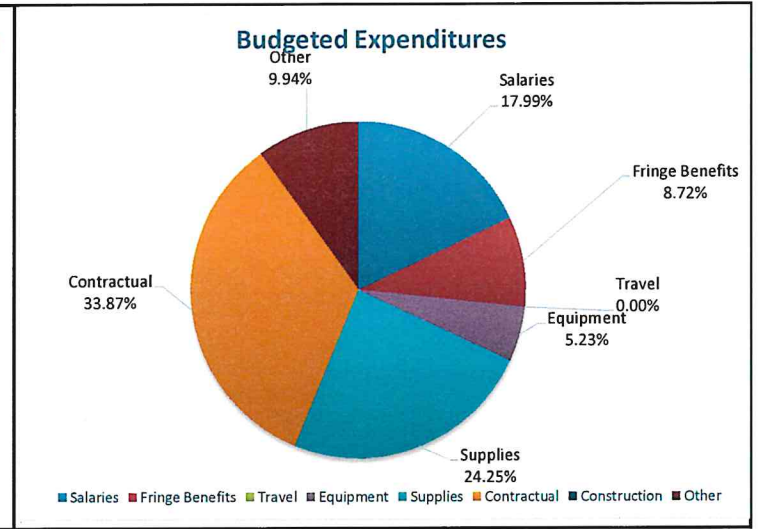
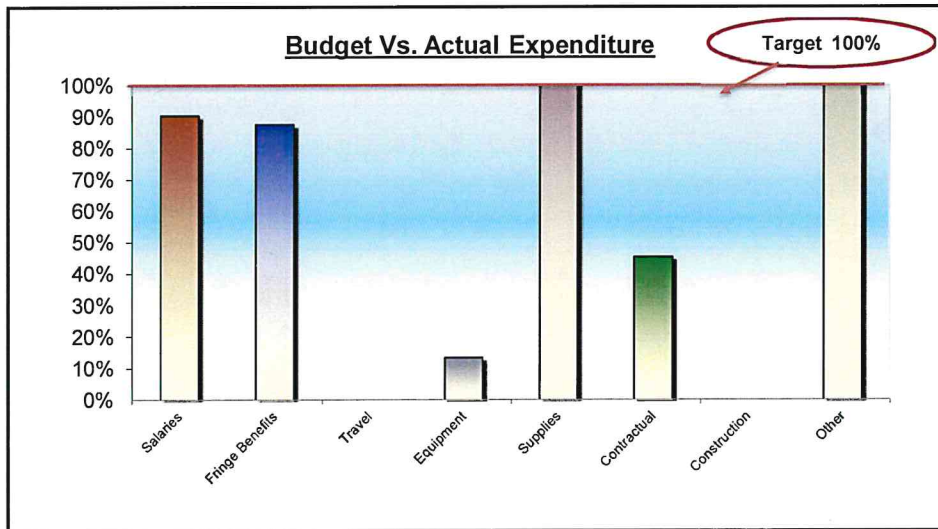
## County of San Bernardino Preschool Services Department Budget-To-Actual and Projected Expenditure Report FY 2020 Through FY 2021 As of July 31, 2021

**CARES Act Funding**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Budget Categories	Modified Budget	Year-To-Date Actual	Available Budget (A) - (B)	Projected Expenditure	Total YTD + PRJ (B) + (D)	Budget Balance (A) - (E)	Budget vs. Actual Exp. % (B) / (A)
<b>Expenditures</b>							
A Salaries	701,146	633,295	67,851	-	633,295	67,851	90.3%
B Fringe Benefits	339,776	297,658	42,118	-	297,658	42,118	87.6%
C Travel	-	-	-	-	-	-	0.0%
D Equipment	204,000	27,129	176,871	70,929	98,058	105,942	13.3%
E Supplies	945,055	1,321,210	(376,155)	114,252	1,435,462	(490,407)	139.8%
F Contractual	1,320,161	597,698	722,463	166,803	764,501	555,660	45.3%
G Construction	-	-	-	-	-	-	0.0%
H Other	387,374	634,387	(247,013)	34,151	668,538	(281,164)	163.8%
<b>Total Direct Costs</b>	<b>3,897,512</b>	<b>3,511,377</b>	<b>386,135</b>	<b>386,135</b>	<b>3,897,512</b>	<b>(0)</b>	<b>90.1%</b>

**Percentage (%) Analysis**

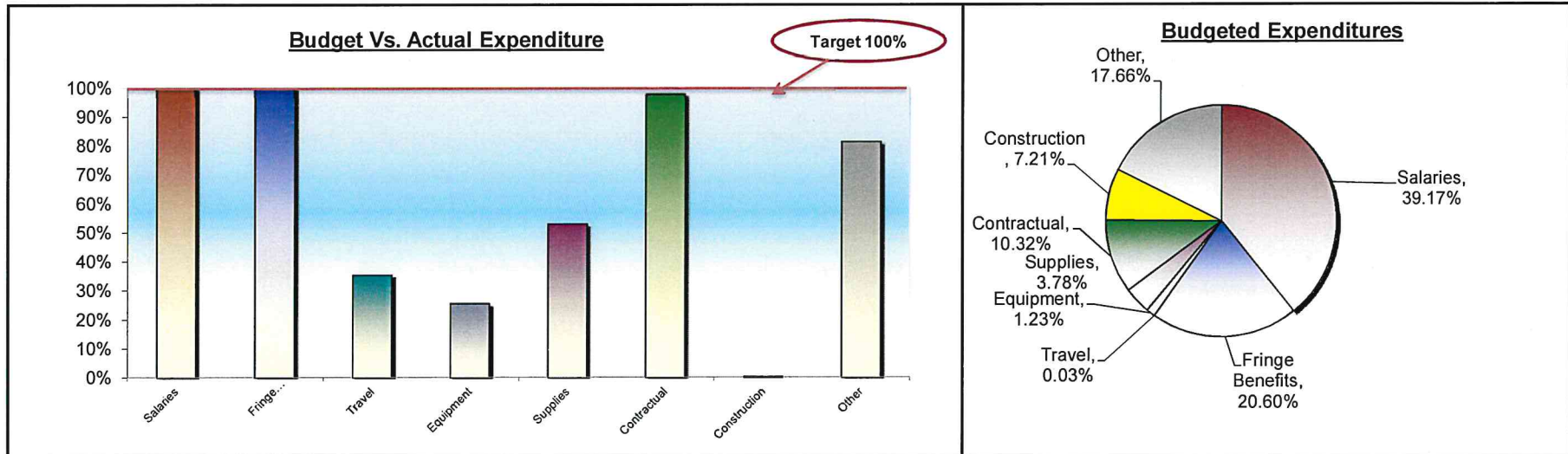
	100.0%	90.1%	9.9%	9.9%	100.0%	0.0%	10%
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**County of San Bernardino Preschool Services Department**  
**Budget-To-Actual and Projected Expenditure Report**  
**FY 2020-21**  
**As of July 31, 2021**

**Head Start**

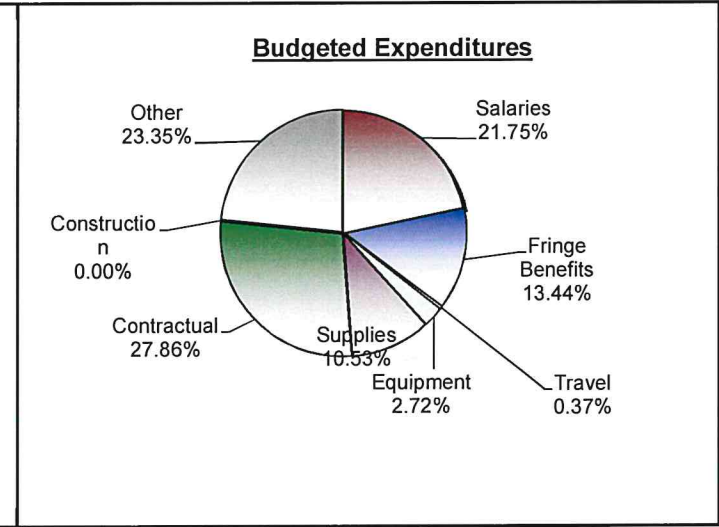
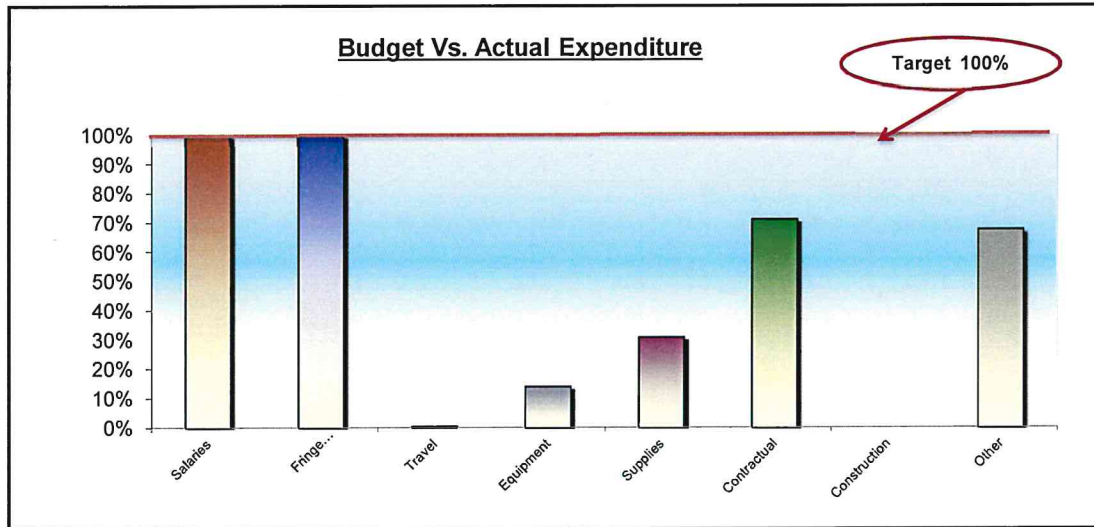
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Budget Categories	Modified Budget	Year-To-Date Actual	Available Budget (A) - (B)	Projected Expenditure	Total YTD + PRJ (B) + (D)	Budget Balance (A) - (E)	Carryover Request	Final Budget Balance (F) - (G)	Budget vs. Actual Exp.% (B) / (A)
<b>Expenditures</b>									
A Salaries	18,608,044	18,600,125	7,919	-	18,600,125	7,919		7,919	100.0%
B Fringe Benefits	9,784,544	9,783,525	1,019	-	9,783,525	1,019		1,019	100.0%
C Travel	13,606	4,802	8,804	-	4,802	8,804		8,804	35.3%
D Equipment	582,272	148,112	434,160	191,209	339,320	242,952	200,000	42,952	25.4%
E Supplies	1,797,433	950,886	846,547	394,078	1,344,964	452,469	498,916	(46,447)	52.9%
F Contractual	4,901,830	4,793,301	108,529	12,344	4,805,645	96,185		96,185	97.8%
G Construction	3,426,763	566	3,426,197	-	566	3,426,197	3,426,197	(0)	0.0%
H Other	8,387,156	6,816,410	1,570,746	372,928	7,189,338	1,197,818	1,308,249	(110,431)	81.3%
<b>Total Direct Costs</b>	<b>47,501,648</b>	<b>41,097,728</b>	<b>6,403,920</b>	<b>970,558</b>	<b>42,068,286</b>	<b>5,433,362</b>	<b>5,433,362</b>	<b>0</b>	<b>86.5%</b>
<b>Percentage (%) Analysis</b>	<b>100.0%</b>	<b>86.5%</b>	<b>13.5%</b>	<b>2.0%</b>	<b>88.6%</b>	<b>11.4%</b>	<b>11.4%</b>	<b>0.0%</b>	<b>13.5%</b>



# County of San Bernardino Preschool Services Department Budget-To-Actual and Projected Expenditure Report FY 2020-21 As of July 31, 2021

## Early Head Start

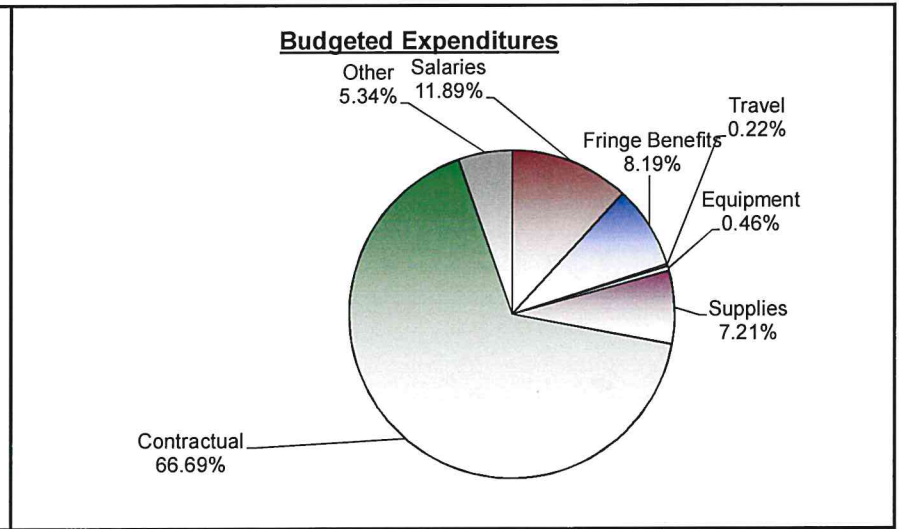
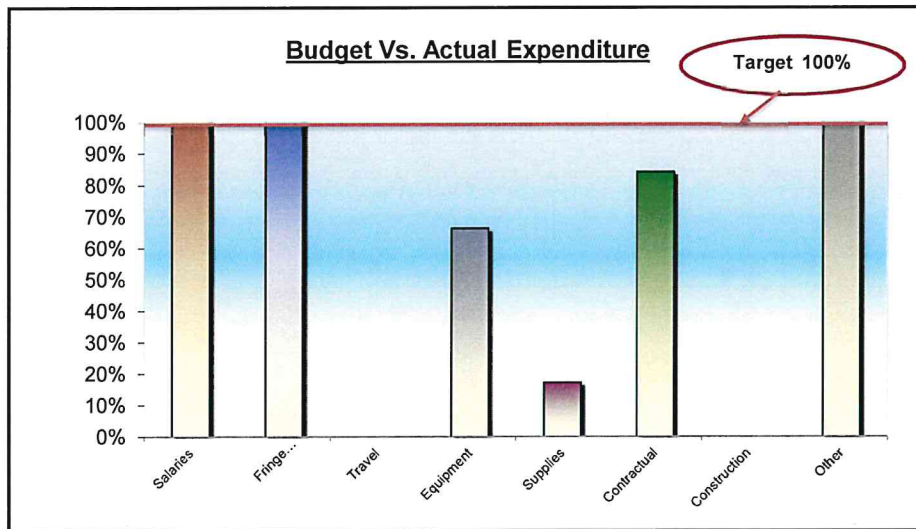
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Budget Categories	Modified Budget	Year-To-Date Actual	Available Budget (A) - (B)	Projected Expenditure	Total YTD + PRJ (B) + (D)	Budget Balance I (A) - (E)	Carryover Request	Final Budget Balance (F) - (G)	Budget vs. Actual Exp.% (B) / (A)
<b>Expenditures</b>									
A Salaries	1,670,238	1,669,458	780	-	1,669,458	780		780	100.0%
B Fringe Benefits	1,032,370	1,032,003	367	-	1,032,003	367		367	100.0%
C Travel	28,337	107	28,230	-	107	28,230	11,887	16,343	0.4%
D Equipment	208,611	29,224	179,387	-	29,224	179,387	167,663	11,724	14.0%
E Supplies	808,434	248,667	559,767	135,164	383,831	424,603	435,869	(11,266)	30.8%
F Contractual	2,139,614	1,519,689	619,925	206,046	1,725,735	413,879	419,212	(5,333)	71.0%
G Construction	-	-	-	-	-	-	-	-	0.0%
H Other	1,793,104	1,211,708	581,396	50,987	1,262,695	530,409	543,024	(12,615)	67.6%
<b>Total Direct Costs</b>	<b>7,680,708</b>	<b>5,710,856</b>	<b>1,969,852</b>	<b>392,197</b>	<b>6,103,053</b>	<b>1,577,655</b>	<b>1,577,655</b>	<b>0</b>	<b>74.4%</b>
<b>Percentage (%) Analysis</b>	<b>100.0%</b>	<b>74.4%</b>	<b>25.6%</b>	<b>5.1%</b>	<b>79.5%</b>	<b>20.5%</b>	<b>20.5%</b>	<b>0.0%</b>	<b>25.6%</b>



# County of San Bernardino Preschool Services Department Budget-To-Actual and Projected Expenditure Report FY 2020-21 As of July 31, 2021

## EHS-Child Care Partnership

Budget Categories	(A) Modified Budget	(B) Year-To-Date Actual	(C) Available Budget (A) - (B)	(D) Projected Expenditure	(E) Total YTD + PRJ (B) + (D)	(F) Budget Balance (A) - (E)	(G) Carryover Request	(H) Final Budget Balance (F) - (G)	(I) Budget vs. Actual Exp.% (B) / (A)
<b>Expenditures</b>									
A Salaries	251,736	292,636	(40,900)	-	292,636	(40,900)		(40,900)	116.2%
B Fringe Benefits	173,526	197,315	(23,789)	-	197,315	(23,789)		(23,789)	113.7%
C Travel	4,700	-	4,700	-	-	4,700		4,700	0.0%
D Equipment	9,746	6,451	3,295	-	6,451	3,295		3,295	66.2%
E Supplies	152,608	26,270	126,338	-	26,270	126,338	-	126,338	17.2%
F Contractual	1,412,467	1,188,799	223,668	243,316	1,432,115	(19,648)		(19,648)	84.2%
G Construction	-	-	-	-	-	-		-	0.0%
H Other	113,054	123,291	(10,237)	-	123,291	(10,237)		(10,237)	109.1%
<b>Total Direct Costs</b>	<b>2,117,837</b>	<b>1,834,762</b>	<b>283,075</b>	<b>243,316</b>	<b>2,078,078</b>	<b>39,759</b>	<b>-</b>	<b>39,759</b>	<b>86.6%</b>
<b>Percentage (%) Analysis</b>	<b>100.0%</b>	<b>86.6%</b>	<b>13.4%</b>	<b>11.5%</b>	<b>98.1%</b>	<b>1.9%</b>	<b>0.0%</b>	<b>1.9%</b>	<b>13.4%</b>

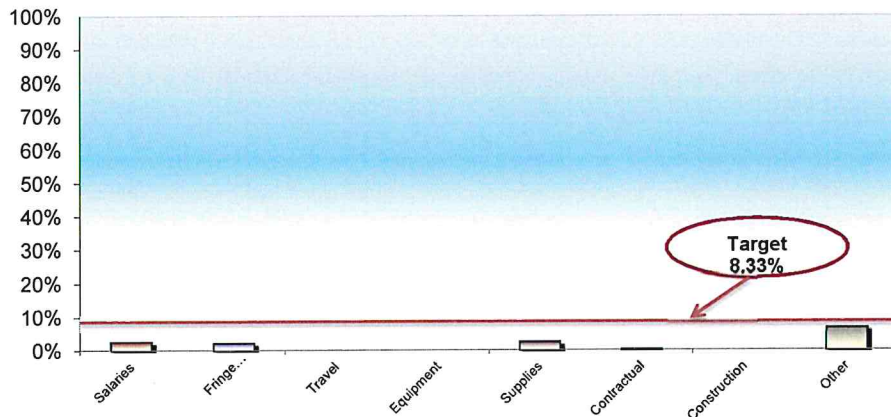


## County of San Bernardino Preschool Services Department Budget-To-Actual and Projected Expenditure Report FY 2021-22 As of July 31, 2021

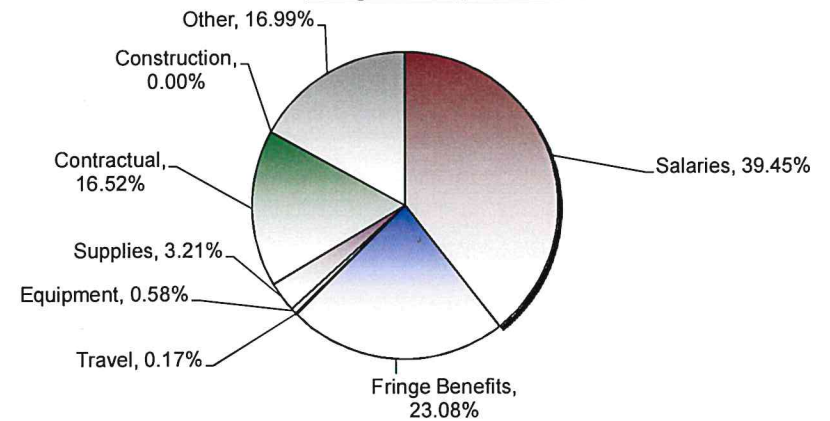
### Combined

Budget Categories	(A)	(B)	(C)	(D)	(E)	(F)	(G)		(H)	(G)
	Adopted Budget	Year-To-Date Actual	Available Budget (A) - (B)	Projected Expenditure	Total YTD + PRJ (B) + (D)	Budget Balance (A) - (E)	Pending Budget Transfer Transf.-In (i)	Transf.-Out (ii)	Final Budget Balance (F) - (G)	Budget vs. Actual Exp.% (B) / (A)
<b>Expenditures</b>										
A Salaries	23,063,481	595,064	22,468,417	21,836,347	22,431,411	632,070		(632,070)	0	2.6%
B Fringe Benefits	13,493,930	296,774	13,197,156	12,799,084	13,095,858	398,072		(398,072)	(0)	2.2%
C Travel	99,649	-	99,649	186,633	186,633	(86,984)	86,984		-	0.0%
D Equipment	337,910	-	337,910	441,620	441,620	(103,710)	103,710		-	0.0%
E Supplies	1,877,898	47,038	1,830,860	2,228,052	2,275,090	(397,192)	397,192		(0)	2.5%
F Contractual	9,659,164	630	9,658,534	9,347,657	9,348,287	310,877		(310,877)	(0)	0.0%
G Construction	-	-	-	-	-	-			-	0.0%
H Other	9,935,048	680,807	9,254,241	10,007,375	10,688,182	(753,134)	753,134		0	6.9%
<b>Total Direct Costs</b>	<b>58,467,080</b>	<b>1,620,312</b>	<b>56,846,768</b>	<b>56,846,768</b>	<b>58,467,080</b>	<b>0</b>	<b>1,341,020</b>	<b>(1,341,020)</b>	<b>0</b>	<b>2.8%</b>
<b>Percentage (%) Analysis</b>	<b>100.0%</b>	<b>2.8%</b>	<b>97.2%</b>	<b>97.2%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>2.3%</b>	<b>-2.3%</b>	<b>0.0%</b>	<b>5.6%</b>

**Budget Vs. Actual Expenditure**



**Budgeted Expenditures**

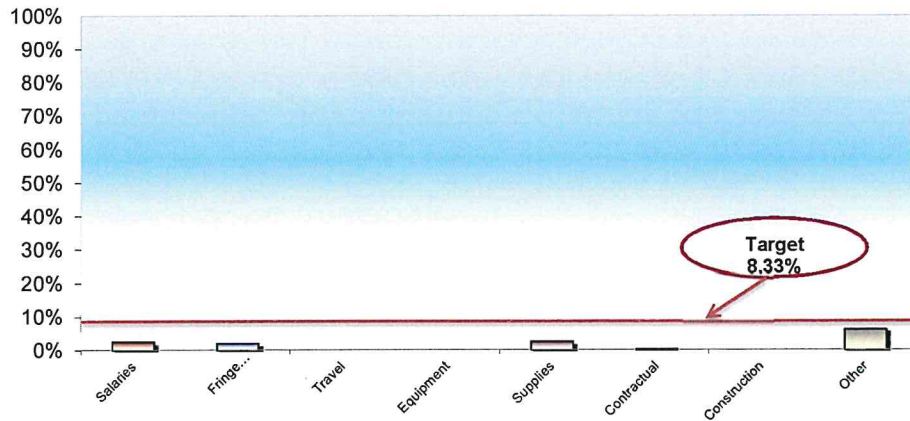


# County of San Bernardino Preschool Services Department Budget-To-Actual and Projected Expenditure Report FY 2021-22 As of July 31, 2021

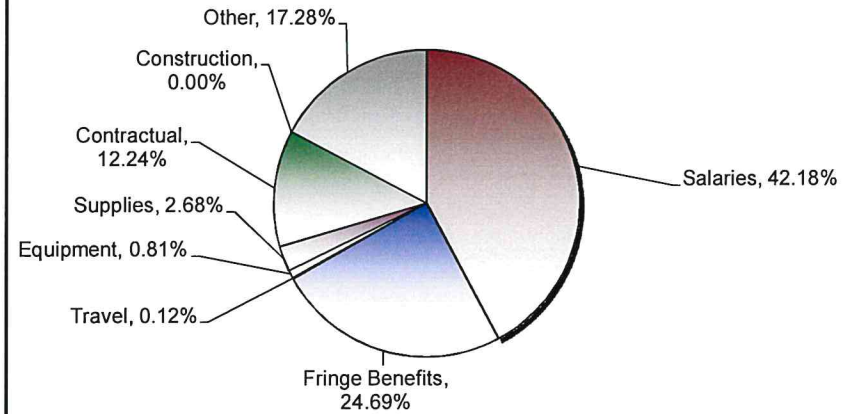
## Head Start

Budget Categories	(A)	(B)	(C)	(D)	(E)	(F)	(G)		(H)	(I)
	Adopted Budget	Year-To-Date Actual	Available Budget (A) - (B)	Projected Expenditure	Total YTD + PRJ (B) + (D)	Budget Balance (A) - (E)	Pending Budget Transfer Transf.-In (i)	Transf.-Out (ii)	Final Budget Balance (F) + (G)	Budget vs. Actual Exp.% (B) / (A)
<b>Expenditures</b>										
A Salaries	20,280,140	486,153	19,793,987	19,256,354	19,742,507	537,633		(537,633)	(0)	2.4%
B Fringe Benefits	11,869,593	237,257	11,632,336	11,367,532	11,604,789	264,804		(264,804)	0	2.0%
C Travel	59,666	-	59,666	91,195	91,195	(31,529)	31,529		-	0.0%
D Equipment	387,910	-	387,910	362,910	362,910	25,000		(25,000)	-	0.0%
E Supplies	1,289,069	31,301	1,257,768	1,658,759	1,690,060	(400,991)	400,991		(0)	2.4%
F Contractual	5,885,489	510	5,884,979	5,545,008	5,545,518	339,971		(339,971)	-	0.0%
G Construction	-	-	-	-	-	-			-	0.0%
H Other	8,309,116	529,956	7,779,160	8,514,048	9,044,004	(734,888)	734,888		0	6.4%
<b>Total Direct Costs</b>	<b>48,080,983</b>	<b>1,285,177</b>	<b>46,795,806</b>	<b>46,795,806</b>	<b>48,080,983</b>	<b>0</b>	<b>1,167,408</b>	<b>(1,167,408)</b>	<b>0</b>	<b>2.7%</b>
<b>Percentage (%) Analysis</b>	<b>100.0%</b>	<b>2.7%</b>	<b>97.3%</b>	<b>97.3%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>2.4%</b>	<b>-2.4%</b>	<b>0.0%</b>	<b>5.7%</b>

**Budget Vs. Actual Expenditure**



**Budgeted Expenditures**

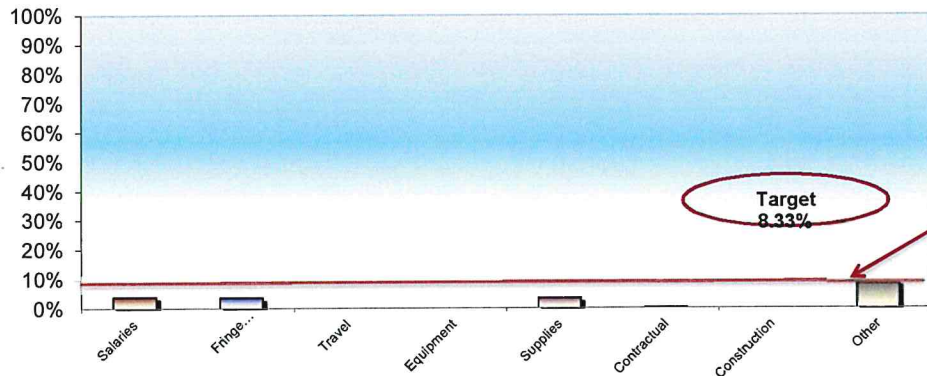


# County of San Bernardino Preschool Services Department Budget-To-Actual and Projected Expenditure Report FY 2021-22 As of July 31, 2021

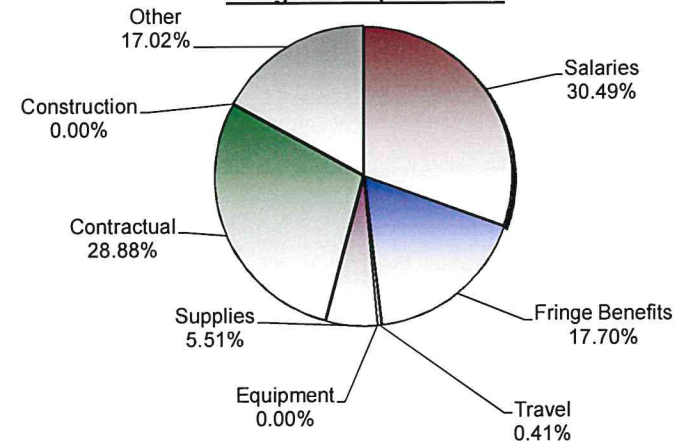
## Early Head Start

Budget Categories	(A)	(B)	(C)	(D)	(E)	(F)	(G)		(H)	(I)
	Adopted Budget	Year-To-Date Actual	Available Budget (A) - (B)	Projected Expenditure	Total YTD + PRJ (B) + (D)	Budget Balance (A) - (E)	Pending Budget Transfer Transf.-In (i)	Transf.-Out (ii)	Final Budget Balance (F) + (G)	Budget vs. Actual Exp.% (B) / (A)
<b>Expenditures</b>										
A Salaries	2,542,542	95,344	2,447,198	2,331,404	2,426,748	115,794		(115,794)	(0)	3.7%
B Fringe Benefits	1,475,884	52,087	1,423,797	1,309,112	1,361,199	114,685		(114,685)	(0)	3.5%
C Travel	33,925	-	33,925	83,169	83,169	(49,244)	49,244		-	0.0%
D Equipment	-	-	-	78,710	78,710	(78,710)	78,710		-	0.0%
E Supplies	459,137	15,682	443,455	484,634	500,316	(41,179)	41,179		(0)	3.4%
F Contractual	2,407,989	120	2,407,869	2,388,426	2,388,546	19,443		(19,443)	-	0.0%
G Construction	-	-	-	-	-	-			-	0.0%
H Other	1,418,872	123,130	1,295,742	1,376,530	1,499,660	(80,788)	80,789		0	8.7%
<b>Total Direct Costs</b>	<b>8,338,349</b>	<b>286,364</b>	<b>8,051,985</b>	<b>8,051,985</b>	<b>8,338,349</b>	<b>0</b>	<b>249,922</b>	<b>(249,922)</b>	<b>(0)</b>	<b>3.4%</b>
<b>Percentage (%) Analysis</b>	<b>100.0%</b>	<b>3.4%</b>	<b>96.6%</b>	<b>96.6%</b>	<b>100.0%</b>	<b>0.0%</b>				<b>4.9%</b>

**Budget Vs. Actual Expenditure**



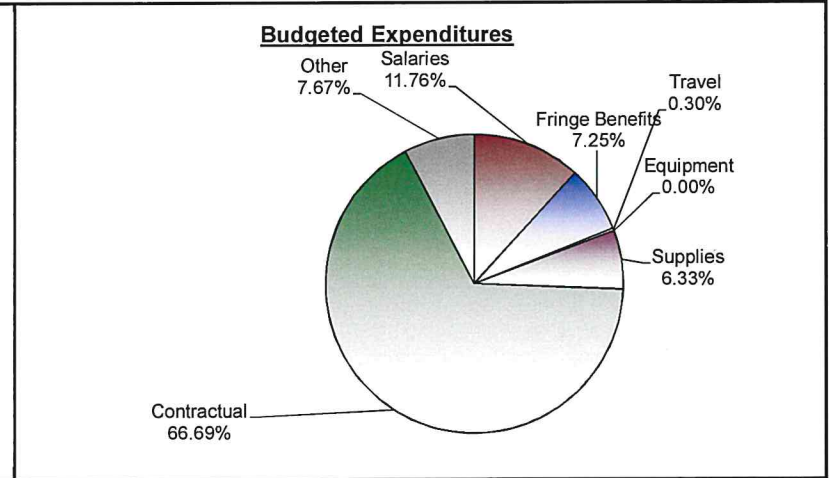
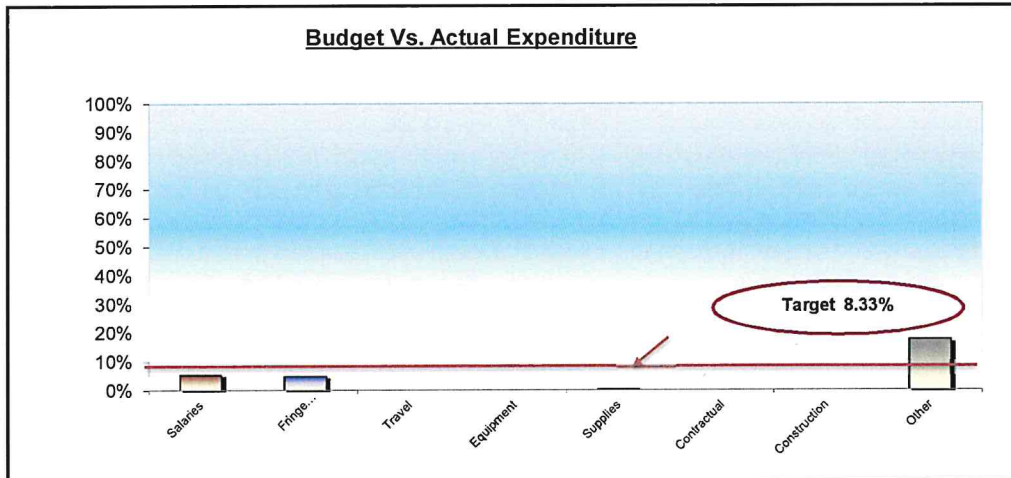
**Budgeted Expenditures**



# County of San Bernardino Preschool Services Department Budget-To-Actual and Projected Expenditure Report FY 2021-22 As of July 31, 2021

## EHS-Child Care Partnership

Budget Categories	(A)	(B)	(C)	(D)	(E)	(F)	(G)		(H)	(G)
	Adopted Budget	Year-To-Date Actual	Available Budget (A) - (B)	Projected Expenditure	Total YTD + PRJ (B) + (D)	Budget Balance (A) - (E)	Pending Budget Transfer Transf.-In (i)	Transf.-Out (ii)	Final Budget Balance (F) + (G)	Budget vs. Actual Exp.% (B) / (A)
<b>Expenditures</b>										
A Salaries	240,799	13,566	227,233	248,589	262,155	(21,356)	21,356		(0)	5.6%
B Fringe Benefits	148,453	7,429	141,024	122,440	129,869	18,584		(18,584)	(0)	5.0%
C Travel	6,058	-	6,058	12,269	12,269	(6,211)	6,211		-	0.0%
D Equipment	-	-	-	-	-	-			-	0.0%
E Supplies	129,692	54	129,638	84,659	84,713	44,979		(44,978)	0	0.0%
F Contractual	1,365,686	-	1,365,686	1,414,223	1,414,223	(48,537)	48,537		-	0.0%
G Construction	-	-	-	-	-	-			-	0.0%
H Other	157,060	27,721	129,339	116,797	144,518	12,542		(12,542)	(0)	17.7%
<b>Total Direct Costs</b>	<b>2,047,748</b>	<b>48,771</b>	<b>1,998,977</b>	<b>1,998,977</b>	<b>2,047,748</b>	<b>0</b>	<b>76,104</b>	<b>(76,104)</b>	<b>(0)</b>	<b>2.4%</b>
<b>Percentage (%) Analysis</b>	<b>100.0%</b>	<b>2.4%</b>	<b>97.6%</b>	<b>97.6%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>3.7%</b>	<b>-3.7%</b>	<b>0.0%</b>	<b>6.0%</b>



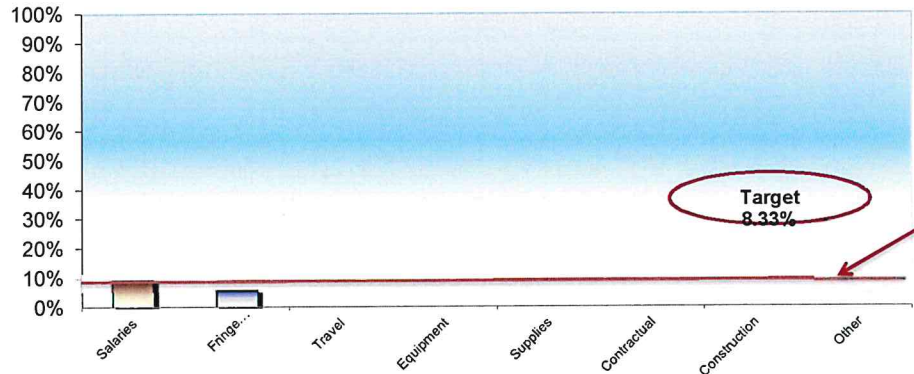


# County of San Bernardino Preschool Services Department Budget-To-Actual and Projected Expenditure Report FY 2021-22 As of July 31, 2021

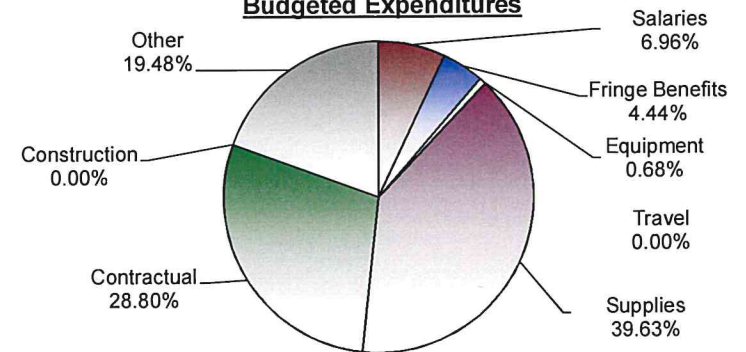
## CRRSA & ARP

Budget Categories	(A)	(B)	(C)	(D)	(E)	(F)	(G)		(H)	(G)
	Adopted Budget	Year-To-Date Actual	Available Budget (A) - (B)	Projected Expenditure	Total YTD + PRJ (B) + (D)	Budget Balance (A) - (E)	Pending Budget Transfer Transf.-In (i)	Transf.-Out (ii)	Final Budget Balance (F) - (G)	Budget vs. Actual Exp.% (B) / (A)
<b>Expenditures</b>										
A Salaries	459,804	42,367	417,437	417,437	459,804	-			-	9.2%
B Fringe Benefits	293,486	17,013	276,473	276,473	293,486	-			-	5.8%
C Travel	-	-	-	-	-	-			-	0.0%
D Equipment	45,000	-	45,000	45,000	45,000	-			-	0.0%
E Supplies	2,616,498	-	2,616,498	2,616,498	2,616,498	-			-	0.0%
F Contractual	1,901,690	-	1,901,690	1,901,690	1,901,690	-			-	0.0%
G Construction	-	-	-	-	-	-			-	0.0%
H Other	1,286,597	-	1,286,597	1,286,597	1,286,597	-			-	0.0%
<b>Total Direct Costs</b>	<b>6,603,075</b>	<b>59,380</b>	<b>6,543,695</b>	<b>6,543,695</b>	<b>6,603,075</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.9%</b>
<b>Percentage (%) Analysis</b>	<b>100.0%</b>	<b>0.9%</b>	<b>99.1%</b>	<b>99.1%</b>	<b>100.0%</b>	<b>0.0%</b>			<b>0.0%</b>	<b>7.4%</b>

**Budget Vs. Actual Expenditure**



**Budgeted Expenditures**



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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
of the County of San Bernardino  
Preschool Services Department  
San Bernardino, California

### **Report on the Financial Statement**

We have audited the accompanying statement of activities of the County of San Bernardino Preschool Services Department ("PSD") - California State Preschool Programs for the year ended June 30, 2020, and the related notes to the financial statement, as listed in the table of contents.

### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the PSD's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the PSD's internal control over the Program. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the revenue and expenses of the PSD - California State Preschool Programs for the year ended June 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

200 E. Sandpointe Ave., Suite 600, Santa Ana, California 92707

Tel: 949-777-8800 • Fax: 949-777-8850

To the Board of Directors  
of the County of San Bernardino  
Preschool Services Department  
San Bernardino, California  
Page 2

### **Emphasis of Matter**

As discussed in Note 1, the financial statement of the PSD is intended to present only portion of the activity attributable to the PSD – California State Preschool Programs funded by the California Department of Education. They do not purport to, and do not, present fairly the financial position of the County of San Bernardino PSD as of June 30, 2020 or the changes in its financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statement. The Schedule of Expenditures of Federal and State Awards, the Combining Statement of Activities, the Schedule of Expenditures by State Categories, the Schedule of Reimbursement Equipment Expenditures, the Schedule of Reimbursable Expenditures for Renovations and Repairs, and the Audited Attendance and Fiscal Reports are presented for purposes of additional analysis and are not a required part of the financial statement.

The Schedule of Expenditures of Federal and State Awards, the Combining Statement of Activities, the Schedule of Expenditures by State Categories, the Schedule of Reimbursement Equipment Expenditures, the Schedule of Reimbursable Expenditures for Renovations and Repairs, and the Audited Attendance and Fiscal Reports are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal and State Awards, the Combining Statement of Activities, the Schedule of Expenditures by State Categories, the Schedule of Reimbursement Equipment Expenditures, the Schedule of Reimbursable Expenditures for Renovations and Repairs, and the Audited Attendance and Fiscal Reports are fairly stated, in all material respects, in relation to the financial statement as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 9, 2021, on our consideration of the PSD's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the PSD's internal control over financial reporting or on compliance. The report is an integral of an audit performed in accordance with *Government Auditing Standards* in considering the PSD's internal control over financial reporting and compliance.



Santa Ana, California  
February 9, 2021



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE (INCLUDING THOSE CONTAINED IN THE *CDE AUDIT GUIDE*) AND OTHER  
MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

**Independent Auditors' Report**

To the Board of Directors  
of the County of San Bernardino  
Preschool Services Department  
San Bernardino, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and *California Department of Education Audit Guide* (the "*CDE Audit Guide*"), issued by the California Department of Education, the Statement of Activities of the County of San Bernardino Preschool Services Department (the "PSD") - California State Preschool Programs, for the year ended June 30, 2020, and the related notes to the financial statement, and have issued our report thereon dated February 9, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the PSD's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the PSD's internal control. Accordingly, we do not express an opinion on the effectiveness of the PSD's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the PSD's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Board of Directors  
of the County of San Bernardino  
Preschool Services Department  
San Bernardino, California  
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### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the PSD's, financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matter that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the PSD's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards and the CED Audit Guide in considering the PSD's internal control and compliance. Accordingly, this communication is not suitable or any other purpose.

*The PwC Group, LLP*

Santa Ana, California  
February 9, 2021



## Preschool Services Department

# SGB Eligibility, Recruitment, Selection, Enrollment, and Attendance (ERSEA) Training

Sean Segal  
ERSEA Program Manager  
8-19-2021

## Regulations:

- Head Start (HS) Act – 2017
- Eligibility, Recruitment, Selection, Enrollment, and Attendance (ERSEA) Final Rule – 2015
- Program Performance Standards
- Program Instructions (PI)
- Information Memorandums (IM)





ERSEA must train policies and procedures (specifically eligibility determinations) to all:

- Governing body
- Policy Council
- Management and
- Staff

Based on community assessment date, Preschool Services Department (PSD) programs must consider the possibility of allowing socio-economic diversity into the classroom which can be supported by other funding sources including private pay.

Socio-economic diversity cannot be at the expense of children who are income eligible to the program. Income eligible families, foster children, and those experiencing homelessness must be served first.

# ERSEA 1302.12(d)(1) Additional Allowances for Programs

A program may enroll an additional 35% of participants whose income falls between 101-130% of the Federal Poverty Level.  
An maximum of 10% of children in our care may fall above this level



- Telephone interviews may be completed over the phone if an in-person interview is not possible or convenient for the family
- Program cannot create enrollment barriers requiring stringent documentation
- Streamlines the eligibility requirements

Head Start (HS) programs must prioritize younger children when operating in communities with publicly funded pre-k and HS children can enroll in pre-k full-day.

Head Start programs re-evaluate their selection criteria annually according to their community assessment.



Programs are required to fill vacancies within 30 calendar days at all times, *including* when there are less than 60 calendar days remaining in the program year.



# ERSEA 1302.15 (b)(3) & 1302.72 (a) Continuity of Enrollment and Transitioning Between Programs

Staff will:

- Make every effort to maintain the child's enrollment (even when the family/child moves to another service area)
- Support homeless/foster families transition to any program they choose:
  - Different service area
  - Head Start (HS)
  - Early Childhood Education (ECE)



If it is determined from the Community Assessment; a program may reserve up to 3% of funded enrollment for:

- Pregnant women
- Children experiencing homelessness and
- Children in Foster Care (FC)

**Note:** After 30 days, the slot is considered vacant and must be filled within an additional 30 days.



ERSEA must comply with state immunization requirements for:

- Enrollment and
- Attendance

## **Exception:**

Homeless and foster children may attend for up to 30 days as long as:

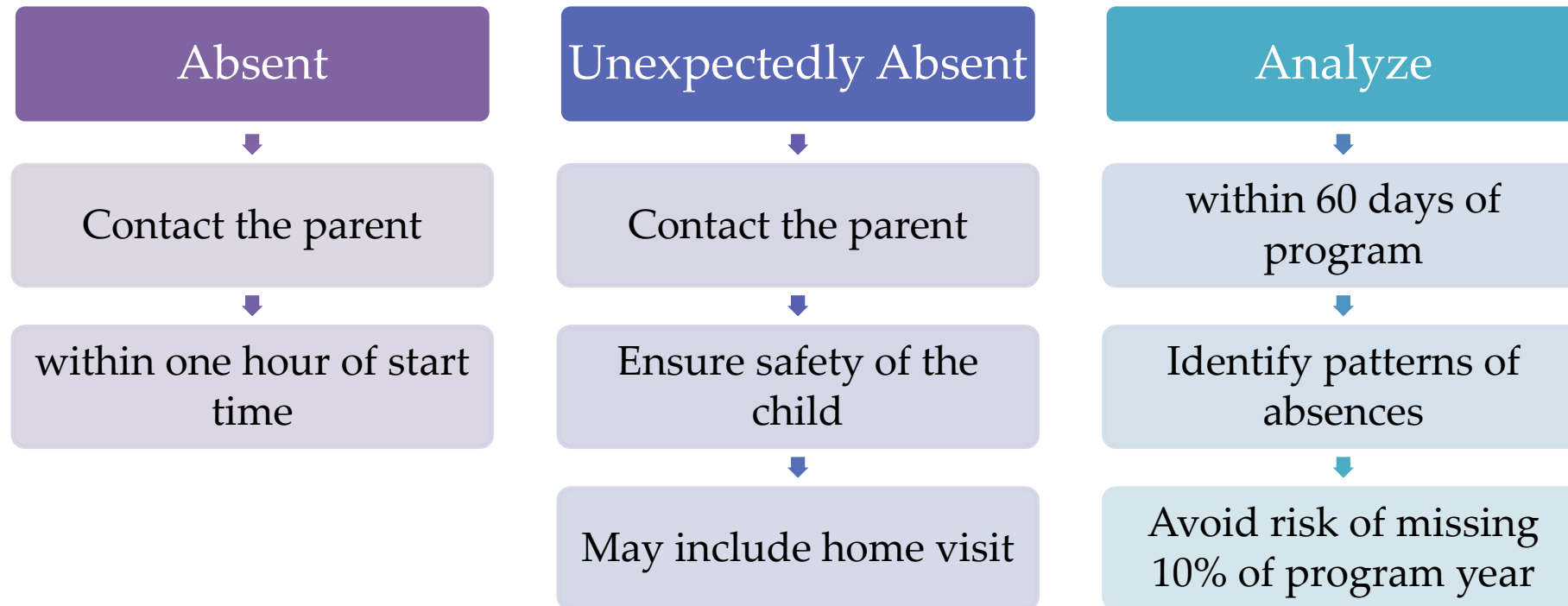
- Allowed by state licensing and
- Program assists families in obtaining the required immunizations as soon as possible.



Regular attendance must be promoted through education and family support.



The diagram below outlines the steps staff will take to ensure regular attendance is being met.



To ensure children who are homeless attend class regularly, staff will:

- Not exclude children for not providing immunization or medical records and
- Coordinate transportation through community resources when transportation becomes an obstacle for regular attendance.





Limitation on suspension prohibits staff from suspending or expelling children due to the child's behavior.

Temporary suspension may be used only as a last resort and/or in an extraordinary circumstance.

Mental health professionals will be consulted to work with children, families, and staff on how to manage children with challenging behavior prior to deterring a temporary suspension is necessary.





**Preschool Services Department  
Administration**

**Phalos Haire**  
Director

**Head Start Shared Governance Board Meeting  
May 20, 2021**

**Attendance Sheet**

**Present:**

1. Joe Baca, Jr., San Bernardino County Board of Supervisor, 5th District, Shared Governance Board Chair
2. Ted Alejandro, County Superintendent, San Bernardino County Superintendent of Schools, SGB Vice Chair
3. Andrew Goldfrach, Interim Public Health Director, San Bernardino County Public Health Department
4. Michael Knight, Assistant Director, San Bernardino County Department of Behavioral Health
5. Janki Patel, Children's Network Officer, San Bernardino County Children's Network
6. Reyna Sanchez, Head Start Policy Council SGB Representative - PC Chair – Community Representative

**Absent:**

7. Veronica Kelley, DSW, LCSW, Director, San Bernardino County Department of Behavioral Health
8. Hasan Hasan, Head Start Policy Council SGB Representative - Community Representative
9. Alma Ochoa, Head Start Policy Council SGB Representative - Community Representative



## Head Start Shared Governance Board Meeting Minutes

DATE: May 20, 2021  
PLACE: Preschool Services Department  
Zoom Video/Teleconference Meeting

### Call to Order & Welcome/Introductions

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The Shared Governance Board (SGB) meeting commenced at 2:00P.M.

SBC Board of Supervisors (BOS) 5<sup>th</sup> District Supervisor Joe Baca, Jr., SGB Chair called the meeting to order and welcomed everyone. Andrew Goldfrach, Interim Public Health Director and ARMC Chief Operating Officer, introduced himself.

### Presentation of the Agenda

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#### 3.1 Modification to the Agenda

Shar Robinson, Preschool Services Department (PSD) Secretary, announced there were no modifications to the agenda.

### Executive Reports/Program Updates

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#### 4.1 Program Updates

Jacque Greene, Assistant Director, shared the following Preschool Services Department (PSD) program updates.

##### Annual Preservice Conference

Jacque shared that the conference is scheduled for August 18, 2021. The location is still being decided due to COVID restrictions and could be in person or virtual. The Double Tree Hotel in Ontario is reserved if the event can be held in person.

##### Reopening Phase Updates

Jacque shared the following status of PSD services as we move toward reopening.

- Currently PSD is in Phase 3 of the reopening phases
- Part-day sessions ended May 14
- Full-day in-person sessions continue through June 30
- Summer session began on May 17 for children eligible for kindergarten, including children with disabilities



- Cohorts have changed to Small groups based on Community Care Licensing, Public Health and the Center for Disease Control guidance.
- Virtual classes also continue for those currently enrolled.

#### Mill Relocation

PSD will be relocating the current Mill Street Head Start to 205 S. Allen Street in San Bernardino. Expected completion of construction is June 1. The Grand Opening is tentatively scheduled for July 6 and children will start on July 7. Information will be distributed when details of in person or a virtual event is finalized.

#### California Department of Education

PSD is processing the annual State Self-Evaluation. Per the California Department of Education, the required submission is a survey outlining services provided during the COVID pandemic, any challenges and PSD responses to those identified challenges. PSD receives state funding and wraps these services with our federally funded Head Start slots to provide Full day program services. The survey was included in the SGB agenda packet for informational purposes only.

#### Fatherhood Family-Focused Interconnected Resilient and Essential (FIRE) program

Jacque shared the following:

- Implementation of the program began May 3
- The program serves low-income fathers residing in San Bernardino County and are eligible to enroll their child in Head Start services with children under 5 years.
- Focus is to increase child and family well-being through evidence based practices such as: Healthy relationships, Improvement in parenting skills, and increasing economic stability
- Process will include: Presenting a needs assessment to the father, setting goals, and intensive case management through supportive services and referrals to community partners; access to Pathways to Apprenticeship program and assistance in obtaining their High School Diploma

#### Revision to Head Start Selection Criteria

In addition to mandated criteria, PSD will be revising the criteria and adding two additional priorities, African American and Latin American Immigrants. Data in our Community Assessment identified the two priority groups as having the greatest need for services in San Bernardino County.

Supervisor Baca thanked Jacque for the update and he is excited for all the great things PSD is working on. Andrew commented that it is exciting to hear of all the great initiatives PSD is working on.

#### **4.2 US Department of Health & Human Services (HHS) Communication**

Jacque presented the following Office of Head Start (OHS) HHS communication:

- 4.2.1 Information Memorandum 21-01 Updated Coronavirus Disease 2019 Fiscal and Administrative Flexibilities
- 4.2.2 Program Instruction 21-02 Head Start Center-Based Service Duration Requirement for 45 Percent of Slots
- 4.2.3 Program Instruction 21-03 Fiscal Year 2021 American Rescue Plan Funding Increase for Head Start Programs

Supervisor Baca suggested a possible partnership with Omnitrans Transit Agency for students and parents. Jacque will follow-up on this idea.

**4.3 Monthly 2020-21 Program Information Report updates for PSD and Easter Seals**

Arlene Molina, Deputy Director, presented the Program Information Report (PIR) updates as of April 2021 for PSD program options: Head Start (HS), Early Head Start (EHS) and Child Care Partnership (CCP) programs and the PIR updates for PSD Delegate Agency, Easter Seals program options: HS and EHS. The following areas were highlighted.

- Medical and Dental
- Disability & Family Services
- Employment Status of Two-Parent Families
- Employment Status of Single-Parent Families
- Family Services listed in the PIR

Mr. Alejandro inquired about any requests from families with children who have Individualized Education Plans (IEP’s) for mediation of hours of services that were missed due to COVID. Arlene replied that we have not had any of those requests yet. PSD does facilitate the transition process and connects families with Special Education Coordinators at the schools they will be attending.

Mr. Goldfrach inquired about a partnership with ARMC Oral Health. Arlene replied that we have an existing partnership; however there has been a slight decrease in services. PSD nurses have reached out to coordinate partnerships and school screenings. Mr. Goldfrach offered to discuss further to assist PSD health services. Arlene will reach out to Mr. Goldfrach.

Supervisor Baca inquired about vision screenings and the availability of eyeglasses for children. Arlene replied that vision is included in PSD’s health screenings of each child. The results of the screenings are provided to the family to follow up with their health care provider. In addition, Elks Lodge partners with PSD and screens PSD children and provide glasses free of charge to children and siblings. Last year approximately 117 families received glasses.

**4.4 SBC 2020-21 Performance Measures - Quarter 3**

Debra Billings-Merlos, Deputy Director, presented the 2020-21 Performance Measures Quarter 3 report as follows.

GOAL	20-21 Target	Actual Quarter 1	Actual Quarter 2	Actual Quarter 3
Identify the number of Head Start/State Preschool children ages 3 – 5 not meeting developmental expectations based on the Head Start Early learning Outcomes Framework for their age in Literacy skills on the first quarter's assessment, and reduce this count by 55% by June 30, 2021.	55%	N/A	42%	62%
Identify the number of Early Head Start children ages 18 – 36 months not meeting developmental expectations based on the Head Start Learning Outcomes Framework for their age in social emotional skills on the first quarter's assessment, and reduce this count by 30% by June 30, 2021.	30%	N/A	19%	12%

Enhance the referral process of enrollment with the Children and Family Services Department.	415	180 (43%)	195 (47%)	224 (54%)
Decrease the number of children who are identified as obese or overweight from the higher level of Body Mass Index (BMI) classification to the next lower level by children's height and weight.	70%	N/A	N/A	20%

Mr. Goldfrach inquired about receiving more specific and in depth details on the strategies utilized towards meeting the goals. Debra replied that we can definitely present the detailed data on the tactics that are working and how the SGB can assistance meeting these goals.

#### 4.5 Finance Reports

##### 4.5.1 Budget to Actual 2019-20 as of April 30, 2021

Cheryl Adams, Deputy Director, presented the Budget-to-Actual and Projected Expenditure Report for the Head Start and Early Head Start program as follows:

	<b>Budget/Balance</b>	<b>Percentage Analysis</b>
<b>Head Start</b>		
Modified Budget	\$53,329,708	
Projected Budget Balance	\$0	0.0%
<b>Early Head Start</b>		
Modified Budget	\$5,207,712	
Projected Budget Balance	\$0	0.0%
<b>Cares Act Funding</b>		
Modified Budget	\$3,897,512	
Projected Budget Balance	\$0	0.0%

##### 4.5.2 Budget to Actual 2020-21 as of April 30, 2021

Cheryl presented the Budget-to-Actual and Projected Expenditure Report for the CARES Act Funding, Head Start, Early Head Start, and Early Head Start-Child Care Partnership programs as follows:

	<b>Budget/Balance</b>	<b>Percentage Analysis</b>
<b>Head Start</b>		
Modified Budget	\$47,501,648	
Projected Budget Balance	\$0	0.0%
<b>Early Head Start</b>		
Modified Budget	\$7,680,708	
Projected Budget Balance	\$0	0.0%
<b>Early Head Start-Child Care Partnership</b>		
Modified Budget	\$2,117,837	
Projected Budget Balance	\$0	0.0%

## 5. Consent Items

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The following consent item were approved.

- 5.1 March 18, 2021 SGB Minutes
- 5.2 SGB Items:
  - 5.2.1 SGB 2021-22 Calendar
  - 5.2.2 SGB 2021-22 Delegate Appointments
- 5.3 PSD Items:

5.3.1 Governance Calendar of Activities

5.3.2 Planning Road Map

**APPROVED**

Motion/Second: Superintendent Alejandre/Mr. Goldfrach

Roll-call Vote was taken.

AYES: Supervisor Baca Jr., Superintendent Alejandre, Janki Patel, and Michael Knight

ABSENT: Dr. Kelley

ABSTAIN: Andrew Goldfrach abstained from voting on item 5.1. March 18, 2021 SGB Minutes since he was not in attendance at the March meeting.

## Discussion Items

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### **6.1 Approval of Fiscal Year (FY) 2021-22 Head Start/Early Head Start & Early Head Start-Child Care Partnership Cost of Living Adjustment (COLA)**

Cheryl presented the FY 2021-22 Head Start/Early Head Start & Early Head Start-Child Care Partnership COLA.

PSD is requesting approval to submit an application for a FY 2021-22 COLA for \$667,438, which represents a 1.22 percent increase of the FY 2020-21 base funding. This application is being submitted in response to the funding guidance letter dated March 25, 2021, which requests \$573,058 for Head Start, \$70,228 for Early Head Start, and \$24,152 for Early Head Start-Child Care Partnership. PSD intends to utilize the funding to pay for increases in Personnel (contract staff hourly rate), Fringe Benefits, and Contractual budget categories.

**APPROVED**

Motion/Second: Superintendent Alejandre/Janki Patel

Roll-call Vote was taken.

AYES: Supervisor Baca Jr., Superintendent Alejandre, Janki Patel, Michael Knight and Andrew Goldfrach

ABSENT: Dr. Kelley

ABSTAIN:

### **6.2 Approval of the FY 2020-21 Head Start/Early Head Start Equipment Purchase & Budget Transfer**

Cheryl presented the FY 2020-21 Head Start/Early Head Start Equipment Purchase & Budget Transfer. PSD is planning to relocate from its existing sites in both Upland and Yucaipa to new locations in the same cities in FY 2021-22. Both the new Upland and Yucaipa sites currently do not have any Head Start or Early Head Start children's outdoor equipment. Approval is requested to purchase two playgrounds for approximately \$150,000 and two shade structures for approximately \$100,000. An HS and EHS playground and a shade structure will be located respectively at each site.

**APPROVED**

Motion/Second: Michael Knight/Andrew Goldfrach

Roll-call Vote was taken.

AYES: Supervisor Baca Jr., Superintendent Alejandre, Janki Patel, Michael Knight and Andrew Goldfrach

ABSENT: Dr. Kelley

ABSTAIN:

### **6.3 Approval of Head Start & Early Head Start Barstow Land Acquisition & Parking Lot Renovation Increase**

Cheryl presented the Head Start/Early Head Start Barstow Land Acquisition & Parking Lot Renovation Increase. PSD received approval from the Office of Head Start on October 27, 2020 for the 1303 facility application for \$932,985 for the purchase of land and subsequent construction of a parking lot at 1161 W. Main Street, Barstow, CA 92311. The project is comprised of renovating a vacant piece of land adjacent to the current Barstow Head Start site into a parking lot. Since the time of approval, the land has been acquired, the design and engineering continues, and the demolition of existing buildings on the vacant lot will begin shortly. The estimated completion time for the entire project is 12/31/2021. While construction costs decreased immediately, following the coronavirus outbreak in the U.S., during the fourth quarter of 2020, construction and material costs began to rise, along with labor costs. Therefore, total construction hard costs are projected to come in over the originally budgeted amount. PSD is requesting an increase of approximately \$200,000 to cover these projected increases.

#### **APPROVED**

Motion/Second: Superintendent Alejandro/Janki Patel

Roll-call Vote was taken.

AYES: Supervisor Baca Jr., Superintendent Alejandro, Janki Patel, Michael Knight and Andrew Goldfrach

ABSENT: Dr. Kelley

ABSTAIN:

### **6.4 Approval of FY 2019-20 Head Start/Early Head Start Low-Cost Extension Budget Transfer**

Cheryl presented the FY 2019-20 Head Start/Early Head Start Low-Cost Extension Budget Transfer. PSD received approval on July 13, 2020 to extend its Project Period (Low Cost Extension) for Award No. 09CH10016-05 to June 30, 2021. This Budget Transfer request is to support the agency's needs to complete equipment and construction projects associated with funds the agency was awarded through carryover funding (from Fiscal Years 2016-17 through 2018-19). PSD is requesting approval of the budget transfer request within the Low Cost Extension for Head Start (HS) & Early Head Start (EHS) programs for the Project Period ending June 29, 2021.

#### **APPROVED**

Motion/Second: Andrew Goldfrach/Janki Patel

Roll-call Vote was taken.

AYES: Supervisor Baca Jr., Superintendent Alejandro, Janki Patel, Michael Knight and Andrew Goldfrach

ABSENT: Dr. Kelley

ABSTAIN:

## **Informational Items**

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### **7.1 Annual PSD Preservice**

The Annual PSD Pre-Service conference is scheduled for August 18, 2021.

### **7.2 Next SGB Meeting**

The next SGB meeting is scheduled for August 19, 2021.

## **Public Comment**

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There were no public comments.

## Executive Comment

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Mr. Goldfrach commented on his appreciation for the detail and the team's hard work on the great programs that are very much needed in our county. He is excited to be part of the Governing Board and offered to be of assistance in any way he can to collaborate with ARMC and/or Public Health.

Superintendent Alejandre is looking forward to the continue collaboration with PSD and County schools as children return. He thanked Jacquie and is looking forward to this next program year.

Ms. Patel introduced the new Associate Network Officer, Ms. Wendy Alvarez, who is also Janki's SGB delegate. Janki also shared that June is Fatherhood awareness month. Children's Network Fatherhood Coordinator has put together an online Fatherhood Summit series in June for professional training for fatherhood engagement and also a dad's component. Janki will send this information out to those interested. Jacquie shared that PSD is partnering with Children's Network to offer this activity to our clients and participants in the Fatherhood FIRE program.

Reyna Sanchez, Policy Council Chair, shared that the PSD Virtual Resource Fair went very well and she appreciates everything PSD and the many agencies that partner with PSD to provide resources and information to the PSD families.

Supervisor Baca Jr. thanked PSD staff for putting together a great agenda and all of the great things we are doing for the families in our community.

## Adjournment

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The meeting adjourned at 3:22 P.M.



## Preschool Services Department

Item 7.1 - Revised PSD Policy - Selection Criteria

# Selection Criteria Update

Debra Billings-Merlos  
Deputy Director  
August 19, 2021



Head Start Act 642(d)(2) states that “The policy council shall approve and submit to the governing body decisions about each of the following activities:

- Program recruitment
- Selection
- Enrollment priorities



# What does the Selection Criteria do?

The purpose of the Selection Criteria is to weigh the prioritization of selection of participants.

This prioritization is based on Federal Regulations and the community needs identified in the community needs assessment.



# What did the Community Assessment show?

- African Americans and Hispanic/Latinos are most likely to live in deep poverty, with poverty rates of 11% and 8%, respectively.
- Childhood obesity has a greater prevalence in Hispanic/Latinos (26%) and African Americans (22%) than White populations (14%).
- Hispanic/Latino immigrants, tend to have less education; 56% of foreign born immigrants from Mexico have less than a high school degree.



# What did the Community Assessment show?

- The low birthweight for African American infants is 12.4% versus 7% for the County and 6% for the State.
- 61% of Hispanic/Latinos and 70% of African American children did not meet or exceed the literacy standards.
- In math, the percentages are even more substantial, as 78% of Hispanic/ Latinos and 87% of African American children do not meet basic math standards.



The Community Assessment shows that the children and families of Latin American immigrants and African Americans have the greatest amount of need. By prioritizing these families through the selection process we are ensuring we are serving those with the most need.

PSD has revised its selection criteria to add weighted points for these 2 groups to bring these children closer to the top of the waiting list for all our Head Start Programs.



## High Priority

- Homeless Children 500
- Foster Care Children 400

## Income Priority

- Equal to or below the poverty line 100
- Eligible for CalWORKs or SSI 100

## Age Priority

- 0-48 months 50
- 49-60 months 100

## Local Priority

- Parent/guardian who: 55
  - Has less than 12 years of education
  - Did not graduate from high school and has no high school diploma
- Single parent households 25
- Limited or Non-English speaking parents 25
- Teen parents 25
- African American Children 60
- Latin American immigrants 60

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**Item 7.2 - FY 2021-22 Head Start Equipment & Budget  
Transfer Request**

[www.SBCounty.gov](http://www.SBCounty.gov)

**Preschool Services Department  
Administration**

**Jacquelyn Green**  
Interim Director

**FY 2021-22 Head Start (09CH011719-02)  
Equipment & Budget Transfer Request  
Approval by the Policy Council and Shared Governance Board**

San Bernardino County Preschool Services Department (PSD) is requesting approval of the following equipment purchase and related budget transfer within the Head Start (HS) program for the current fiscal year:

**Equipment Purchase**

San Bernardino County’s Preschool Services Department is requesting to install a shade structure at the PSD Yucca Valley Head Start site. Shade over the playground equipment and site playground area will keep the kids safe from prolonged sunlight exposure as the playground area is exposed to extreme heat and sunlight for extended periods. The shade structure will be 700 square feet and will be adjacent to the school building, covering the entire playground area. The cost to install the shade structure is one-time and there are no ongoing costs to maintain the shade structure.

Per Head Start Environmental and Safety Policy for California, every preschool site must be equipped with sufficient amount of outdoor shade [(101238.2 (b) (1)) – California Title 22 and the Head Start Program Performance Standards]

GABI Code	Budget Category	Amount	Item
D	Equipment	\$48,510	Yucca Valley Site Shade Structure

**BOARD OF SUPERVISORS**

**COL. PAUL COOK (RET)**  
First District

**JANICE RUTHERFORD**  
Second District

**DAWN ROWE**  
Third District

**CURT HAGMAN**  
Chairman, Fourth District

**JOE BACA, JR.**  
Fifth District

**Leonard X. Hernandez**  
August 19, 2021  
e Officer

**Budget Transfers**

**Head Start**

GABI Codes	Budget Categories	Current Amount	CAN # G094122		Revised Amount
			Transfer Out	Transfer In	
A	Salaries	\$23,063,481	\$(32,502)		\$23,030,979
B	Fringe Benefits	\$13,493,930	\$(16,008)		\$13,477,922
C	Travel	\$99,649			\$99,649
D	Equipment	\$337,910		\$48,510	\$386,420
E	Supplies	\$1,877,898			\$1,877,898
F	Contractual	\$9,659,164			\$9,659,164
G	Construction	\$0			\$0
H	Other	\$9,935,048			\$9,935,048
	<b>Total</b>	<b>\$58,467,080</b>	<b>\$(48,510)</b>	<b>\$48,510</b>	<b>\$58,467,080</b>



**Child & Adult Care Food Program  
Agency Budget for 2021 - 2022**

**Item 7.3 - FY 2021-22 Child & Adult Care  
Food Program Application**

04334-CACFP-36-GM-CS  
**SAN BERNARDINO CO TAD**  
 662 SOUTH TIPPECANOE AVENUE  
 SAN BERNARDINO, CA 92415  
 SAN BERNARDINO  
 CD:  
 Vendor #: 22360Z

**Budget Version:** Version 1

	Expense Amount	Income: CACFP Funding Amount	Income: Other Income Amount
<b>Administrative Costs and Income</b>			
State the estimated administrative costs (Expense Category and Expense Amount) and the expected income to pay for these costs (CACFP Funding Amount and Other Income Amount) according to each expense category. Administrative costs include claims preparation, monitoring, and training.			
NOTE: Sponsor administrative costs cannot exceed 15% of the CACFP reimbursement.			
Administrative Labor and Payroll Taxes	\$ 158,670	\$ 40,897	\$ 117,773
Benefits	\$ 70,520	\$ 19,067	\$ 51,453
Other	\$ 0	\$ 0	\$ 0
<b>Total Administrative</b>	<b>(A1) \$229,190</b>	<b>(B1) \$59,964</b>	<b>(C1) \$169,226</b>

<b>Operating Costs</b>			
State the estimated operating costs (Expense Category and Expense Amount) and the expected income to pay for these costs (CACFP Funding Amount and Other Income Amount).			
Food – Self-Prep or Vended	\$ 2,274,267	\$ 507,764	\$ 1,766,504
Food Service Supplies	\$ 35,260	\$ 10,908	\$ 24,352
Food Service Labor and Taxes	\$ 1,048,984	\$ 979,588	\$ 69,395
Benefits	\$ 546,529	\$ 523,877	\$ 22,653
Equipment	\$ 0	\$ 0	\$ 0
Rent/Lease	\$ 0	\$ 0	\$ 0
Other	\$ 0	\$ 0	\$ 0
<b>Total Operating</b>	<b>(A2) \$3,905,040</b>	<b>(B2) \$2,022,137</b>	<b>(C2) \$1,882,904</b>

<b>Total Program Costs and Income</b>			
Administrative Expense (A1) and Total Operating Costs (A2) = Total Costs			\$ 4,134,230
CACFP Funding (B1&B2) + Other Income(C1&C2) used for Food Program = Total Income			\$ 4,134,230

**Section VI - Verification of Program Administrative Costs Charged to the CACFP - 15% Limitation**

Did your organization charge administrative costs to the program during the prior program year?  Yes  No

If yes, complete the following (enter whole dollars only):

Program reimbursement received for the prior program year: \$ 355,241  
 Total Administrative Costs Charged to CACFP for the prior program year: \$ 48,695  
 Percentage of Costs to Reimbursement: 14 %

**Document Attachments**

Actions	File Designation	Budget Version	Uploaded By
	<a href="#">Head Start Shared Governance Board</a>		

**Child & Adult Care Food Program  
Application Packet - Site List for 2021 - 2022**

04334  
**SAN BERNARDINO CO TAD**  
662 SOUTH TIPPECANOE AVENUE  
SAN BERNARDINO, CA 92415  
SAN BERNARDINO  
CD:  
Vendor #: 22360Z

Action	Site #	Site Name	Type	Latest Version	Status
<a href="#">View</a>   <a href="#">Revise</a>	✓ 19913	ADELANTO HEAD START	CC HS	Rev. 18	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 19983	APPLE VALLEY HEADSTART PRE	CC HS	Rev. 17	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 37314	Arrowhead Grove	HS	Rev. 3	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 26707	Baker Family Learning Center	CC HS	Rev. 13	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 20117	BARSTOW STATE PRESCHOOL	CC HS	Rev. 14	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 19917	BOYS & GIRLS CLUB HS CENTER	HS	Rev. 17	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 20147	CHINO H.S.STATE PRESCHOOL	HS	Rev. 16	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 20115	CRESTLINE HEAD START	CC HS	Rev. 17	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 20165	CUCAMONGA HEAD START	HS	Rev. 17	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 20116	DEL ROSA HEAD START	HS	Rev. 19	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 20166	HESPERIA HEAD START	CC HS	Rev. 16	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 20118	HIGHLAND HEADSTART	HS	Rev. 17	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 22854	Northgate Head Start / State Preschool	CC HS	Rev. 21	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 20146	ONTARIO HEAD START CENTER	CC HS	Rev. 16	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 20011	PSD RIALTO WILLOW HEAD START	CC HS	Rev. 17	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 20054	PSD VICTOR VALLEY COLLEGE	CC HS	Rev. 16	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 20164	PSD/FONTANA CITRUS HEADSTART	HS	Rev. 22	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 20160	PSD/WESTMINSTER HEAD START	HS	Rev. 17	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 35526	Redlands Valencia Grove	CC HS	Rev. 4	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 19985	RENAISSANCE HEAD START	HS	Rev. 22	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 20124	RIALTO EUCALYPTUS	CC HS	Rev. 16	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 20119	SAN BERNARDINO PARK/REC.	HS	Rev. 17	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 20042	SOUTH REDLANDS HEAD START	HS	Rev. 17	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 20151	TWENTY-NINE PALMS HEADSTART	CC HS	Rev. 16	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 20162	UPLAND HEAD START	HS	Rev. 17	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 19989	VICTORVILLE HEAD START/STATE	CC HS	Rev. 15	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 19922	YUCAIPA HEAD START	HS	Rev. 16	Approved
<a href="#">View</a>   <a href="#">Revise</a>	✓ 20148	YUCCA HEAD START	HS	Rev. 16	Approved
<a href="#">Add Site</a>					

**Total Sites Enrolled: 28**