

# Mid-America Head Start Update



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Mid-America Regional Council Board of Directors  
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## An Overview of Head Start Fiscal Reports

Mid-America Regional Council (MARC) regularly produces financial reports to ensure that

- internal controls are in place to comply with federal regulations;
- program budgets support goals and objectives;
- expenditures are closely monitored; and
- federal funds are used appropriately.

MARC is required to submit semiannual financial information to the Administration for Children and Families for each budget period using the Financial Status Report (SF-269). In addition, each quarter MARC is required to submit the Report of Federal Cash Transactions (PSC 272) to the U.S. Department of Health and Human Services.

The SF-269 report describes program expenses and income. This information must be reconciled to MARC's accounting records and is submitted 30 days following the first and last six months of each annual budget period. MARC also submits a final SF-269 report within 90 days after the end of each annual budget period.

The PSC 272 report accounts for all federal funds received by MARC. It reports all cash expenditures against the authorized grant amount, and reports are due 45 days after the end of each quarter.

In addition to the federal reports, a financial report is provided monthly to the Head Start Policy Council, showing the current status of expenditures for the prior month and the remaining balance based on income statements from MARC's accounting system. The report covers Head Start, Early Head Start, Head Start training, Early Head Start training and information regarding the Missouri Early Head Start program.

A financial report is also provided to the Director of the Early Learning Department and the Head Start Director, outlining individual expenditures for each Head Start delegate based on the invoices submitted each month. It also identifies the percentage of the award that has been spent, the amount of in-kind goods or services collected, and the dollars remaining in each program. This comprehensive report is forwarded to each delegate as MARC receives a new invoice from that delegate.

### Child Selection Criteria

Head Start programs must have a formal process for establishing selection criteria and for selecting children and families that considers all eligible applicants for Head Start services. Eligible children meet the requirements as established by the Head Start Act. Selection must be based on those with the greatest need.

Head Start programs must first consider the income of families and the age of the child. In order to determine which families have the greatest need, Head Start selection criteria assigns additional points to families meeting the following criteria:

- homelessness
- children in non-parental care
- children of teen parents
- children of incarcerated parents
- families receiving public assistance
- undocumented families
- any other social conditions that could limit a family's ability to provide quality early learning opportunities and school success for its children.

At least 10 percent of the total enrollment in each delegate agency must include children with disabilities. Recruitment efforts must be made to include children with severe disabilities in this 10 percent.

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