



**DEPARTMENT OF HEALTH & HUMAN SERVICES**

Administration for Children and Families  
Office of Head Start

Region I  
Room 2000, JFK Fed. Bldg.  
Boston, MA 02203

October 23, 2013

**BY UPS NEXT DAY AIR**

Michael Berkhoff  
Board Chairperson  
Norwalk Economic Opportunity Now, Inc.  
98 South Main Street  
Norwalk, CT 06854

Re: Grant No. 01CH1026  
Norwalk Economic Opportunity Now, Inc. Head Start Program  
Notice of Summary Suspension

**NOTICE OF SUMMARY SUSPENSION**

Dear Mr. Berkhoff:

This letter constitutes official notification in accordance with 45 C.F.R. § 1303.12(c) that the United States Department of Health and Human Services (“HHS”), Administration for Children and Families (“ACF”), Office of Head Start (“OHS”), hereby summarily suspends all Federal financial assistance awarded to your agency, Norwalk Economic Opportunity Now, Inc. (“NEON”), under the Head Start Act, 42 U.S.C. § 9831 *et seq.* (last authorized by Pub. L. No. 110-134, 121 Stat. 1363 (2007)). Pursuant to 42 U.S.C. § 9841(a)(2) and 45 C.F.R. § 1303.12(a), ACF may suspend financial assistance to a Head Start grantee, such as NEON, in whole or in part without prior notice if ACF determines that immediate suspension of funding is necessary based on circumstances presenting a serious risk of loss of Head Start funds and/or a threat to the health and safety of staff or children. *See* 45 C.F.R. § 1303.12(a)(1) and (3).

As explained below, ACF has determined there is a substantial, ongoing material failure of NEON to comply with required financial management standards. A threat to the integrity of Federal funds continues to exist despite ACF’s designation of NEON as a “high risk” grantee. In addition, the results of a recent audit of NEON conducted by the Connecticut Department of Social Services and a recent monitoring review of NEON’s Head Start program conducted by ACF indicate the existence of financial management conditions ultimately posing a serious risk to the health and safety of program participants.

**This suspension of funding will become effective on Thursday, October 24, 2013 at 5:00 pm. This suspension will continue for 30 days. Under 45 C.F.R. § 1303.13(a), this suspension may be continued for more than 30 days upon notification to the grantee. As a result of this suspension, NEON is immediately prohibited from making any new expenditures or incurring any new obligations with Head Start funds in connection with its direct operation of Head Start services in its service area unless expressly authorized by ACF to do so. See 45 CFR §§ 1303.12(c)(4) and 1303.12(k).**

**As of the effective date and time of this suspension, ACF will appoint Community Development Institute (“CDI”) as an interim grantee to operate the Head Start program in the service area, in accordance with 45 C.F.R. § 1303.12(l), to ensure the continued delivery of Head Start services to children and families.**

We expect NEON to safeguard the property and equipment being used in the Head Start program, preserve all pertinent records, and to work cooperatively with CDI and ACF to facilitate a smooth transition.

### **GROUND FOR SUMMARY SUSPENSION**

#### **A. Relevant Program Requirements**

“The actual conduct of a Head Start program is the responsibility of the local agency grantee.” *New World Christian Ministries v. Office of Human Development Servs.*, DAB No. CR34, at 4 (1989). Accordingly, “Each grantee is expected to comply with all relevant laws, regulations, instructions, guidelines, performance standards, as well as terms and conditions of the grant.” *Id.*

The Head Start regulations at 45 C.F.R. § 1301.10 make the provisions of 45 C.F.R. Part 74 applicable to recipients of Head Start grants. Compliance with these provisions requires Head Start grantees to maintain financial management systems in accordance with 45 C.F.R. § 74.21. See also *Christian Ministries*, DAB No. CR34, at 4 (“All grantees must hire qualified personnel who must use grant funds effectively. Adequate financial management systems must be implemented and maintained, with effective internal controls.”). Specifically, a grantee’s financial management systems must provide for accurate, current, and complete disclosure of the financial results of each HHS-sponsored project or program (45 C.F.R. § 74.21(b)(1)), ensure records identify adequately the source and application of funds (45 C.F.R. § 74.21(b)(2)), and maintain effective control over and accountability for all funds, property and other assets (45 C.F.R. § 74.21(b)(3)), among other requirements. In addition, regarding program costs, a grantee “may charge to the [grant] award only allowable costs resulting from obligations incurred during the funding period.” 45 C.F.R. § 74.28.

Head Start grantees must also comply with Office of Management and Budget Circular A-122 (“OMB A-122”), “Cost Principles for Non-Profit Organizations.” See 2 C.F.R. Part 230 (codifying OMB Circular A-122); 45 C.F.R. § 74.27(a) (making OMB A-122 applicable to Head Start grants). OMB A-122 establishes principles for determining the allowability of costs of grants, contracts, and other agreements with non-profit organizations. See also *Northwest*

*Tennessee Econ. Dev. Council*, DAB No. 2200, at 2-3 (2008) (further describing the cost principles applicable to Head Start grantees).

Under 45 C.F.R. § 74.14, ACF is authorized to impose special award conditions where a grantee has a history of poor performance, is not financially stable, has a management system that does not meet the standards of Part 74, has not conformed to the terms and conditions of a previous award, or is not otherwise responsible. 45 C.F.R. § 74.14(a)(1)-(5).

## **B. Fiscal Concerns**

### *1. Noncompliance with Requirements of “High Risk” Designation*

By letter dated September 5, 2013, ACF notified NEON that it was designating the grantee with a “high risk/special award conditions” status pursuant to 45 C.F.R. § 74.14. *See* Attachment 1, at 1. ACF indicated that the decision to designate NEON as a “high risk” grantee was based on ACF’s concerns regarding NEON’s financial stability and the grantee’s ability to meet financial management expectations and accountability requirements.

ACF’s high risk letter noted that the HHS Office of Inspector General (“OIG”), Regional Inspector General for Audit Services’ review of NEON’s January 1, 2011–December 31, 2011 OMB A-133 single audit<sup>1</sup> (Attachment 2) indicated the existence of numerous issues with NEON’s financial management systems. Acting through its National External Audit Review Center, the OIG explained that NEON’s A-133 single audit revealed adverse findings, including inadequate financial documentation and unallowable costs and expenses that exceeded total revenue and support. *See* Attachment 2, at 5-7. Because of the severity of these findings, the OIG informed NEON on July 19, 2013 that it was recommending “closer monitoring and increased attention by grants management staff to protect the Federal interest.” *Id.* at 4.

Additionally, ACF’s high risk letter explained that NEON’s independent auditor, Cohn/Reznick, LLP, had likewise issued an adverse opinion of the A-133 single audit; Cohn/Reznick found a material weakness and significant deficiencies concerning NEON’s financial stability. Among the six significant deficiencies comprising the material weakness, the auditor stated that NEON failed to develop an effective internal control system and did not comply with requirements regarding allowable activities applicable to NEON’s Federal programs; specifically: NEON’s 2011 financial statements were not prepared in accordance with generally accepted accounting principles; NEON lacked segregation of duties in critical areas including cash receipts, online banking, accounts payable and payroll; NEON has no formal cost allocation plan; and NEON lacked substantive documentation to support personnel time allocated to each grant. *See* Attachment 1, at 1-2; Attachment 2.

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<sup>1</sup> Pursuant to OMB A-133, non-Federal entities spending \$500,000 or more in Federal awards each year “shall have a single audit conducted in accordance with § 99.500.” 29 C.F.R. § 99.200(b). Data reports generated as a result of these audits are due either 30 days after receipt of the audit report, or nine months after the end of the audit period. *See id.* at § 99.320(a).

Significantly, these issues mirror those identified by the OIG's own audit of NEON's Head Start program encompassing calendar year 2009 through March 2011. This OIG audit, a limited scope review, took place from April 28, 2011 through October 21, 2011 and reviewed \$3,533,434 in Federal Head Start funds that NEON received by from January 1, 2009 through March 31, 2011. As identified in the OIG audit report, *Results Of Limited Scope Review At Norwalk Economic Opportunity Now, Inc.*, dated January 2012 (Attachment 3), the OIG found \$406,434 in Head Start funds that were not allowable, allocable, reasonable, and adequately documented as required under the terms of the NEON's Head Start grants. See Attachment 3, at 5. The OIG concluded that these financial problems occurred because NEON did not have adequate financial policies and procedures in place.<sup>2</sup> *Id.* In response to this audit report, the OIG received a letter, dated January 19, 2012, from the then-Chairman of NEON's Board of Directors, stating: "We [NEON] accept and fully understand the recommendations and findings and we have, and are, taking appropriate action." *Id.* at 14.

As a result of the financial issues highlighted by NEON's 2011 A-133 single audit, ACF imposed special conditions on NEON's Head Start grant to protect the Federal interest. Upon receipt of the high risk letter, NEON was required to comply with the following requirements and/or conditions:

1. A restriction on NEON's ability to withdraw advance payments through the Payment Management System (PMS) will be put into effect. ACF's prior approval will be required for NEON to draw down grant funds. NEON must submit a request for Advance Payment (SF-270) to Jeffrey Arciero, Financial Operations Specialist at least five (5) business days prior to the transfer of funds to permit authorization by the Grants Officer. A detailed listing of payments and accruals representing each PMS request must be attached to the SF-270 (condition one);
2. NEON must submit a monthly schedule of all expenses paid for the month just ended identifying each payee and purpose. The schedule must be certified by the Head Start Director, Chief Financial Officer, Executive Director, and the President of the Board of Directors and attest that all payments are for obligations incurred in the current budget period. The schedule must be received in our office within (10) business days of the end of the applicable month. The first schedule will be expected by October 15, 2013 (condition two);
3. NEON must submit a Board-certified progress report that details and updates the corrective actions taken to resolve the material weakness related to NEON's internal controls and the associated significant deficiencies, within (10) business days of the end of each month. The first monthly report is due October 15, 2013 (condition three);
4. By September 16, 2013, NEON must submit to the ACF Regional Office its formal response to the audit findings identified in the National External Audit Review Center

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<sup>2</sup> ACF notified NEON on March 26, 2012 that it was disallowing these amounts, and taking a total disallowance of \$406,434 against the grantee. NEON's appeal of this disallowance is currently pending before the HHS Departmental Appeals Board ("DAB") at DAB Docket No. A-12-65.

letter dated July 19, 2013 concerning audit report number A-01-13-21544 (condition four); and

5. By October 1, 2013 NEON will submit its most current comprehensive cost allocation plan, clearly identifying the methodology used to allocate all payroll costs, along with a status of any planned revisions to the plan (condition five).

*See Attachment 1, at 2-3.*

To date, NEON has not adequately complied with these special award conditions. On September 26 and 27, 2013, NEON belatedly submitted its “formal response to the Regional Inspector General for Audit Services distribution list dated July 19, 2013,” the fourth of the high risk conditions noted above. *See Attachment 4.* However, NEON’s submission did not adequately respond to the Regional Inspector General’s July 19, 2013 letter; instead, the submission consistently referenced an unsigned corrective action plan dated May 9, 2013 (*see Attachment 4, at 30*), not previously submitted to ACF, containing a signature space for the grantee’s former CEO.

In a second submission to ACF dated October 15, 2013, NEON supplied documentation to purportedly support its “monthly schedule of expenses paid for the months of June, July, August and September [condition two] and the Corrective Action Plan for NEON programmatic deficiencies [condition three].” Attachment 5, at 1. While this documentation included a general ledger report for June 2013-September 30, 2013 supposedly showing NEON’s monthly expenses (*see id. at 3*), this report did not identify which expenses were Head Start expenses, did not include supporting documentation to show expenses were actually paid (i.e., checks or bank statements), and was not concurrently signed by the Head Start Director and the President of the Board of Directors, as required by condition two. Furthermore, although NEON submitted a document labeled “NEON Board-Certified Progress Report,” this report did not contain any updates on NEON’s attempts to correct the material weakness identified in the A-133 single audit (condition three), and merely copied information from the unsigned May 9, 2013 corrective action plan discussed above. *Id. at 1-2.* Moreover, NEON’s “Board-Certified Progress Report” was only signed by the grantee’s CEO. *See id. at 2.* Finally, NEON’s submitted documentation failed to indicate that the grantee had developed a comprehensive cost allocation plan (condition five). Rather, the grantee’s submission stated that NEON had only “begun the process of creating a formal cost allocation plan, which it intend[ed] to be completed by December.” *Id.*

## *2. Unannounced Closure on October 7 and 8, 2013*

NEON’s noncompliance with, as well as a non-understanding of, its special award conditions is further highlighted by the grantee’s unannounced closure on October 7 and 8, 2013. On October 17, 2013, ACF learned that NEON had, without prior notice to parents, ceased all services on October 7, 2013 and October 8, 2013, supposedly due to the grantee’s inability to satisfy payroll obligations. According to statements from NEON’s Acting CEO/President, the grantee was forced to request emergency funding from the Connecticut Department of Social Services (“DSS”) to meet payroll and resume providing Head Start and non-Head Start services because of the Federal Government shutdown.

A review of NEON's Head Start account indicates that the grantee currently has over \$500,000 in unused Head Start funds, but failed to draw down—or request to draw down after being designated as high risk (condition one)—any Head Start funds between June 12, 2013 and October 7, 2013. On October 16, 2013, NEON attempted to withdraw \$250,000 in Head Start funds (see Attachment 7), but could not do so because it failed to request prior approval from ACF. NEON's attempt to draw down funds absent prior approval from ACF is in direct violation of condition one of the high risk designation letter.

To date, ACF has not received any requests from NEON to drawdown Head Start funds, and is unsure how NEON has been funding its Head Start program, if at all.

### 3. Audit Report from the Connecticut Department of Social Services

By email dated October 12, 2013, ACF received documentation from the Connecticut DSS further highlighting ongoing financial mismanagement issues at NEON. In a draft report issued by the Connecticut DSS, Office of Quality Assurance, Audit Division, *Audit Of Norwalk Economic Opportunity Now, Inc. Financial Position As Of June 30, 2013* (Attachment 6), and received by NEON, DSS indicated that “[its] review disclosed that NEON’s financial viability . . . does not provide reasonable assurance that NEON is in a financially sound position.” Attachment 6, at 2. In particular, DSS noted that the grantee “[d]id not have sufficient current liquid assets to cover its current liabilities that are due to be paid within one year,” and that “the current financial situation was based on a number of inappropriate decisions made by NEON’s management including not making the necessary decisions to reduce expenses.” *Id.* at 2-3. DSS found that “the sum of all [NEON] cost centers/program ending funding balances as of June 30, 2013 totaled a negative \$3,051,342.” *Id.* at 2. DSS remarked that “the likelihood of NEON becoming financially stable in the short term is remote.” *Id.* at 11, 14.

According to DSS, the “inappropriate decisions” included increasing the salaries of upper management—for instance, the CEO’s salary more than doubled, going from \$66,221 to \$135,000, between calendar years 2012 and 2013<sup>3</sup>—increasing the number of staff on the

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<sup>3</sup> DSS’ report included the following table showing salary increases for upper management:

Name	Job Title	6/22/12 Pay Rate	6/22/13 Pay Rate	Percent Increase	Previous Employee’s Salary	Change in Salary
Chiquita Stephenson	Chief of Staff	\$66,221	\$135,000	103.86%	\$83,641	\$51,359
Mary Mann	Chief Program Officer	\$50,000	\$100,000	100.00%	NA	New Position
Daniele Watson Yates	Chief Financial Officer	\$53,040	\$90,000	69.68%	\$76,000*	\$14,000

payroll, and incurring costs for programs without active grants. In addition, DSS' review emphasized that a culture of nepotism exists at the agency, with the CEO having hired her sister, mother, daughter, and another relative. *Id.* at 11.

*4. Issues Regarding Outstanding Debts*

On September 6, 2013, NEON informed regional ACF staff by telephone that NEON had approximately \$700,000 in outstanding debts, including legal fees, and that the grantee was concerned about children receiving all necessary services as a result of unpaid bills. ACF immediately initiated discussions with program staff and specific vendors. These discussions revealed, among other issues, that due to non-payment:

- The grantee's medical supply company had ceased providing medical supplies to the grantee, and that first aid kits were missing materials such as medical gloves;
- Kitchen staff were unable to order supplies and food items, including water bottles for first aid kits and specialty foods for children with special dietary needs;
- There was no routine maintenance performed to ensure kitchen machinery and equipment was working effectively and safely, such as keeping grease traps cleaned; a dishwasher at one site was also not in working order;
- The grantee's mental health consultant had suspended service as of September 2013; and
- The gas company had twice threatened to cut off service to the grantee.

As a result of these findings, ACF cited NEON with two immediate deficiencies related to NEON's inability to conduct program self-assessment and monitoring and to effectively manage grant funds. In a monitoring report dated September 11, 2013 (Attachment 8), ACF specifically cited NEON under 45 C.F.R. § 74.21(b)(3) (effective control over and accountability for all funds; recipients shall adequately safeguard all such assets and assure they are used solely for authorized purposes) and 45 C.F.R. § 1304.51(i)(2) (grantees must establish and implement procedures for the ongoing monitoring of their own Head Start operations).

Jacqueline Lovegren	Director Planning & Contract Admin	\$51,000	\$65,000	27.45%	NA	New Position
Gail Meaney	Director HR	\$64,278	\$70,000	8.90%	NA	Salary Increase
Timothy Bryan	Accountant	\$14.00 Hour	\$22.50 Hour	60.71%	NA	Salary Increase
Beatrice Elmo	Accountant	\$20.47 Hour	\$24.73 Hour	20.48%	NA	Salary Increase

Regarding the asterisk salary, DSS explained: "This figure represents the last NEON salary. There was an individual that was brought in with specific qualifications related to the job that made a significant greater salary through outside recruitment." *See* Attachment 6, at 8.

Follow-up communications between ACF and four vendors on October 18, 2013 confirmed debts totaling almost \$200,000 remained unpaid by NEON.

### 5. *Additional Concerns*

As a final matter, ACF notes the following issues, also related to NEON's current inability to comply with Federal fiscal management requirements:

- Although NEON's A-133 audit for the period January 1, 2012–December 31, 2012 was due no later than September 30, 2013 (*see* Attachment 1, at 2), NEON has not yet submitted this documentation to the Federal Audit Clearinghouse. Under 29 C.F.R. § 99.225, a Federal awarding agency may impose sanctions when acceptable audits are not submitted in a timely manner, up to and including terminating a grantee's Federal award. *See* 29 C.F.R. § 99.225.
- In a conference call with ACF on October 18, 2013, NEON's CEO described a "new system" and "restructuring" of the grantee's financial culture. The CEO explained that to meet financial obligations, the grantee considers all incoming funds, regardless of the funding source, and "see[s] where [the money] fits." Problematically, what the CEO essentially described was a system of commingling funds, something that is expressly disallowed under the terms of NEON's Head Start grant. As described previously, 45 C.F.R. Part 74 requires that "[w]here a funding period is specified, a recipient may charge to the award *only allowable*<sup>4</sup> costs resulting from obligations incurred during the funding period." 45 C.F.R. § 74.28 (emphasis added). Thus, the use of any Head Start funds for an unallowable purpose (i.e., non-Head Start) would subject the grantee to a potential disallowance. *See* 45 C.F.R. § 74.62(a)(2) (stating that where a grantee "materially fails to comply with the terms and conditions of [its] [grant]," including applicable financial requirements, ACF "may . . . [d]isallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance").
- Since April 2013, NEON's Board of Directors has experienced a constant flux in its membership. Former Board members have expressed that this instability is due to poor management at NEON. For instance, on September 23, 2013, the grantee's then-Board Chairman, William Westcott, announced his resignation.<sup>5</sup> In his resignation letter, Mr. Westcott remarked: "Issues of paramount importance to the organization, including [NEON's] financial solvency and . . . required compliance with state and federal laws, have been neglected, or worse, outright concealed from the board long past the point when these matters should have been brought to our attention under any reasonable management structure."<sup>6</sup> Similarly, in a telephone conversation with ACF program staff

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<sup>4</sup> To be allowable, among other criteria, costs must be reasonable for the performance of the award, and allocable to the award under the cost principles. *See* 2 C.F.R. Part 230, App. A ¶ A-2.

<sup>5</sup> *See* Robert Koch, *Alleging Staff Concealed Information, Westcott Resigns As NEON's Board Chair*, THE HOUR, Sept. 23, 2013, available at [http://www.thehour.com/news/norwalk/alleging-staff-concealed-information-westcott-resigns-as-neon-s-board/article\\_0e612add-5547-5c9b-a0ec-892f50681336.html](http://www.thehour.com/news/norwalk/alleging-staff-concealed-information-westcott-resigns-as-neon-s-board/article_0e612add-5547-5c9b-a0ec-892f50681336.html).

<sup>6</sup> *Id.*



on October 17, 2013, another former Board member expressed that he and other Board members had no choice but to resign because management was not using their expertise and input.

As stated previously, "The actual conduct of a Head Start program is the responsibility of the local agency grantee." *Christian Ministries*, DAB No. CR34, at 4. However, the facts described in the preceding paragraphs reflect NEON's ongoing failure to effectively implement and/or follow applicable Head Start fiscal requirements, including: maintaining an adequate financial management system (*see* 45 C.F.R. § 74.21); safeguarding the use of Federal funds (*see* 45 C.F.R. § 74.21(b)(2)-(3)); using Head Start funds for appropriate purposes (*see* 45 C.F.R. § 74.28 and 2 C.F.R. Part 230, App. A); and ensuring that program participants are receiving all necessary services. *See also* 42 U.S.C. §§ 9837 and 9839. Based on these findings, we can only conclude that a serious risk to the integrity of Federal funds, and to the health and safety of Head Start children, presently exists at NEON.

**OPPORTUNITY TO SHOW CAUSE WHY THE SUMMARY SUSPENSION  
OF FUNDING SHOULD BE RESCINDED**

Pursuant to 45 C.F.R. §§ 1303.12(c)(5) and 1303.12(d), NEON may request an informal meeting to show cause why this summary suspension should be rescinded. Any such request must be submitted in writing to Louise Eldridge, Regional Program Manager, at the following address:

Louise Eldridge, Regional Program Manager  
Office of Head Start  
Administration for Children and Families  
U.S. Department of Health and Human Services  
John F. Kennedy Federal Building, Room 2000  
Boston, MA 02203

**In order to be considered timely, any such request must be submitted via Federal Express to the above address no later than five (5) workdays after the effective date of this suspension—that is, by Thursday, October 31, 2013.** If a request for an informal meeting is timely received, such a meeting will be scheduled in accordance with 45 C.F.R. § 1303.12(d).

Please be advised that this suspension may be continued for more than thirty (30) days if appropriate. *See* 45 C.F.R. §§ 1303.12(f)-(g) and 1303.13(a)-(b). Furthermore, if a termination action is instituted while the summary suspension is in effect, the suspension will merge into the termination and funding will not be available unless and until the suspension is lifted or a decision favorable to NEON is rendered. *See* 45 C.F.R. § 1303.12(h)(3).

As a result of this summary suspension of all financial assistance, NEON is prohibited from making any new expenditures or incurring any new obligations using Head Start funds in connection with its Head Start program. *See* 45 C.F.R. § 1303.12(c)(4). In addition, NEON must comply with the other terms and conditions stated above.

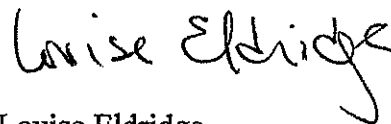
**EFFECTIVE DATE OF THE SUMMARY SUSPENSION**

This summary suspension will immediately become effective on October 24, 2013 at 5:00 pm Eastern Daylight Savings Time, and will continue for 30 days. It is a full suspension of all Federal Head Start funding. Head Start regulations at 45 C.F.R. § 1303.12(f) authorize this summary suspension to exceed 30 days if the conditions creating the summary suspension have not been corrected. In order to lift the summary suspension in full, NEON must demonstrate that it has corrected all of the conditions affecting the Head Start program.

ACF will determine whether to lift the summary suspension in full through an on-site visit, which will include a review of records and other documentation.

If you have any questions concerning this matter, please contact my office at (617) 565-1150.

Sincerely,



Louise Eldridge  
Regional Program Manager  
Office of Head Start

cc: Yvette Sanchez Fuentes, Director, Office of Head Start  
Ann Linehan, Deputy Director, Office of Head Start

**Attachments:**

Attachment 1: High Risk Designation Letter, dated September 5, 2013

Attachment 2: Letter of the OIG, Regional Inspector General for Audit Services, dated July 19, 2013

Attachment 3: *Results Of Limited Scope Review At Norwalk Economic Opportunity Now, Inc.*, dated January 2012

Attachment 4: NEON's September 26, 2013 Submission to ACF

Attachment 5: NEON's October 15, 2013 Submission to ACF

Attachment 6: Connecticut DSS, *Audit Of Norwalk Economic Opportunity Now, Inc. Financial Position As Of June 30, 2013*

Attachment 7: Screenshot of Attempted Drawdown of Head Start Funds on October 16, 2013

Attachment 8: Monitoring Report, dated September 11, 2013