Cincinnati Preschool Promise
Finance & Audit Committee Meeting
April 12, 2022
1:30 p.m. – 2:30 p.m.
Please note that in conjunction with Ohio’s Sunshine Laws and Substitute House Bill 51, the Committee has decided to convene the meeting via video conference. In accordance with Ohio’s Sunshine Laws and Substitute House Bill 51, the Committee has advertised the meeting on CPP’s website in advance, and has provided a link for members of the public to listen and view the meeting. The meeting will be recorded. A copy of the meeting minutes, including any documentation, will be made available on the CPP website, under the area Who We Are, Leadership, Meeting Schedule & Minutes as soon as possible after the meeting.
Welcome & Call to Order

Roll Call

• Tony Hobson
• Christine Fisher
• Verline Dotson
• Jennifer Wagner
• Dawn Reynolds
## Cincinnati Preschool Promise Finance and Audit Committee Meeting

**April 12, 2022 – 1:30 PM to 2:30 PM**

*Via Zoom Electronic Meeting*

### Agenda

<table>
<thead>
<tr>
<th>Item #</th>
<th>Time</th>
<th>Description</th>
<th>Action Request</th>
<th>Speaker</th>
</tr>
</thead>
</table>
| 1      | 1:30PM     | Welcome and Call to Order  
- Roll Call  
- Agenda Approval  
- Review and Approval of 11/02/21 Minutes | Approval       | Tony Hobson          |
| 2      | 1:35PM     | Draft FY23 Budget                                                          | Discussion     | All Members           |
| 3      | 2:05PM     | CPP Tuition Assistance Reach and Access Market Coverage                   | Discussion     | Chara Fisher Jackson  |
| 4      | 2:30PM     | Adjourn                                                                     | Approval       | Tony Hobson           |

### Future Committee Meetings:

- January 11 – 1:30pm: Cancelled (COVID-19 surge)
- February 8 – 1:30pm: No quorum
- March 8 – 1:30pm: Cancelled
- April 12 – 1:30pm: Zoom Meeting
- May 10 – 1:30pm
- June 14 – 1:30pm
- No July meeting
- August 9 – 1:30pm
- September 13 – 1:30pm
- October 11 – 1:30pm
- November 8 – 1:30pm
- No December meeting

Meetings are held at United Way of Greater Cincinnati unless otherwise noted.
Approval of Minutes of November 2, 2021
Cincinnati Preschool Promise
Finance and Audit Committee Meeting
Held at United Way of Greater Cincinnati Room 201
Minutes of November 2, 2021 – 1:30 to 2:30 P.M.

Finance and Audit Committee Members Present: Anthony Hobson (Chair), Jennifer Wagner, Christine Fisher, and Dawn Reynolds,

Finance and Audit Committee Members Absent: Verline Dotson,

Staff:
Chara Fisher Jackson, Executive Director
Héctor Polanco, Finance Director

Visitors: None

1. Welcome and Call to Order

Anthony Hobson welcomed the Finance and Audit Committee members to the meeting held in person. A roll call of the committee was called and confirming a quorum of the members, the meeting was called to order at 1:30 P.M.

1.1 Approval of agenda:

A motion to approve the agenda was made by Jennifer Wagner and seconded by Dawn Reynolds. The motion was unanimously approved.

1.2 Approval of minutes of:

A motion was requested to approve the minutes September 9, 2021, was made by Christine Fisher and seconded by Jennifer Wagner.

2. FYTD22 Month End Results

Héctor Polanco shared the FY22 Actuals for the month that ended on September 30, 2021.

Key Differences in Budget Minus Actuals

- TA = Budgeted ~460 students, enrolled ~540 = ~80 over budget (-$95k) + July ELS miss of 50 students (-$50k)
- QI = Educational Tools diminished use (+$80k), Outdoor Spending time lag to install (+$50k), Coaching expansion delay ($40k)
- COQ = SSF Budgeted ~15 new teachers, currently ~0 teachers (+45k); TPG Budgeted ~85, avg. 60 (+$25k)
- Contingency = Less use of COVID-19 front-loaded contingency (+$50k)
Anthony Hobson requested that the prior year's results be added to the Summary Actuals as a reference in the future. Jennifer Wagner noticed that the Budget vs. Actuals # of Enrolled TA Students chart had the prior year on the X-axis. Héctor Polanco agreed and will make a change for the next meeting. He clarified that the data was for the current FY22.

3. 2022 Meeting Dates

Location: United Way of Greater Cincinnati Room 201
Time: 1:30 PM – 2:30 PM

January 11, 2022
February 8, 2022
March 8, 2022
April 12, 2022
May 10, 2022
June 14, 2022
August 9, 2022
September 13, 2022
October 11, 2022
November 8, 2022

Jennifer Wagner told the committee that she might have a job shadowing person attend the next meeting in January as part of the Cincinnati Public School Districts Succession Planning.

4. FY21 Audit

Héctor Polanco said that the FY21 audit would begin in November. There are no issues anticipated as the other audits have gone smoothly.

Clark Shaefer Hackett is on the fifth year of their contract, and the auditor contract will be coming up for the RFP process in the spring of 2022.
5. Adjourn

A motion to adjourn was made by Jennifer Wagner and seconded by Dawn Reynolds. The motion was unanimously approved.

Future Meetings

January 11, 2022 1:30 PM – 2:30 PM
February 8, 2022 1:30 PM – 2:30 PM
March 8, 2022 1:30 PM – 2:30 PM
April 12, 2022 1:30 PM – 2:30 PM
May 10, 2022 1:30 PM – 2:30 PM
June 14, 2022 1:30 PM – 2:30 PM
August 9, 2022 1:30 PM – 2:30 PM
September 13, 2022 1:30 PM – 2:30 PM
October 11, 2022 1:30 PM – 2:30 PM
November 8, 2022 1:30 PM – 2:30 PM

Submitted by Tanya Del Valle, Senior Administrative Assistant
Cincinnati Preschool Promise
Draft FY23 Budget
Tuition Assistance
  • Students stay ~FY22 levels
  • Increased Uptake of Extended Learning Session (ELS) at beginning and end of TA
  • +3% Annual Increase In Cost Of Educational Quality

Quality Improvement
  • Educational Tool Purchases Returns to Pre-COVID-19 Levels
  • Small Coaching RFP Scope and Pricing changes

Cost of Quality (Wage Subsidies)
  • Teacher Promise Grants grow ~45% to 95 teachers

Expanding Staff
  • Add 3 employee roles

Note: This Draft Budget May Be Impacted By The Upcoming BOM Strategic Planning Session of 04/26/22
Tuition Assistance

**FY23 Draft Budget (CPP Community Provider only)**

**FY23 Budgeted TA Spending**

**FY23 Budget vs. FYTD22 Enrolled**

**FY23 Budgeted Enrollment**

**TA = Tuition Assistance**

**ELS = Extended Learning Session**

**FY = Fiscal Year**

**FYTD = Fiscal Year To Date**
FY23 Draft Budget (CPP Community Provider only)

Quality Improvement

FY23 Budgeted Preschool Programs Enrolled

- Actively Spending
- Added To Spending
- Graduated to High Quality

FY23 Budgeted QI Spending

- Coaching
- Learning Environment
- Teacher/Edu. Resources
- Outdoor Learning Space
- Professional Development
- Technology
- FCC Insurance Subsidy

QI = Quality Improvement
FY = Fiscal Year

last revised 04/07/22
FY23 Budgeted COQ Spending

- **Teacher Promise Grants**: $380,000
- **Staff Support Funds (0-2 Star SUTQ)**: $10,000
- **Teacher Advancement Stipend**: $120,000
- **Co-opship**: $30,000

**FY23 Teachers Receiving Support**

- **Q1**: TPG 40, SSF 95, TAS 40
- **Q2**: TPG 40, SSF 95
- **Q3**: TPG 40, SSF 95
- **Q4**: TPG 40, SSF 95
- **During FY23**: TPG 19, SSF 0, TAS 40

**COQ = Cost Of Quality**
**FY = Fiscal Year**
**SUTQ = Step Up To Quality**

*last revised 04/07/22*
## FY23 BUDGET

**As of April 4, 2022**

<table>
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<tr>
<th></th>
<th>July</th>
<th>Aug</th>
<th>Sept</th>
<th>Oct</th>
<th>Nov</th>
<th>Dec</th>
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<th>May</th>
<th>Jun</th>
<th>FY23 Budget</th>
<th>FY22 FCST</th>
<th>FY23 Budget minus FY22 FCST</th>
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### LEGEND
- Blue = increase over comparison base
- Fy = Fiscal Year
- FCST = Forecast
- TA= Tuition Assistance
- ELS= Early Learning Session
- QI = Quality Improvement
- COQ = Cost of Quality
- TPG = Teacher Promise Grants
- SSF = Staff Support Fund
- M&A = Management & Administrative
- UWGC = United Way of Greater Cincinnati

### Key Changes from FCST FY22
1. TA = 3% TA increase (+$150k), Increased uptake of ELS sessions (+$150k), +10 Students/mth at ~685/mth (+$70k)
2. QI = Return to pre-COVID-19 Educational tool purchases (+$150k), Coaching RFP Inflation (+$100k)
3. COQ = TPG teachers to 95/mth vs ~65/mth (+$120k), SSF teachers supported to 40/yrs vs ~30/yrs. (+$30k), no 4C Navigator (-$20k)
4. Contingency Programs = Contingency for overdelivery (+$300k)
5. Data & Enrollment Systems, Evaluation = Contingency for QI & TA system changes (+$150k), Full-year of Increased Evaluation Scope & Timing (+$130k)
6. Communications & Outreach = Radio and Cable/TV advertising (+$85k), use of inventoried marketing materials (-$10k)
7. M&A - General = Master Agreement Negotiations (+$15k), Fundraising (+$10k), BOM Training/Goal Setting Meetings (-$5k)
8. M&A - Staff = CoO + QI Assistant + Additional P-Team member (+$290k) + Inflation (+$70k) + Simple IRA ($25k)
9. M&A - Facilities = Fewer computer upgrades (+$10k)
10. UWGC Admin = Potential increase in UWGC cost recovery (+$3k)
<table>
<thead>
<tr>
<th>FY23 Budget</th>
<th>CPP (Community Provider Only)</th>
<th>FY22 Budget</th>
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<tbody>
<tr>
<td></td>
<td>As of April 4, 2022</td>
<td>Minus FY22 Budget</td>
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<tr>
<td></td>
<td>July</td>
<td>Aug</td>
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<td>$343,640</td>
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<td>$876,736</td>
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**LEGEND**
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- FY = Fiscal Year
- FCST = Forecast
- TA= Tuition Assistance
- EL= Early Learning Session
- QI = Quality Improvement
- CQO = Cost of Quality
- TG = Teacher Promise Grants
- SSF = Staff Support Fund
- M&A = Management & Administrative
- UWGC = United Way of Greater Cincinnati

Last revised 04/06/22
### Summary FY22 Actuals + FCST

**As of December 31, 2021**

<table>
<thead>
<tr>
<th></th>
<th>July</th>
<th>Aug</th>
<th>Sept</th>
<th>Oct</th>
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<th>Jan</th>
<th>Feb</th>
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<th>FCST FY22</th>
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<th>Actuals FY21</th>
<th>FCST FY22 vs Actuals FY21</th>
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</tr>
<tr>
<td><strong>UWGC Admin Fees</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$33,000</td>
<td>$0</td>
<td>$33,000</td>
<td>$0</td>
</tr>
<tr>
<td><strong>SUM OF ADMINISTRATIVE</strong></td>
<td>$112,805</td>
<td>$228,388</td>
<td>$157,868</td>
<td>$180,059</td>
<td>$161,724</td>
<td>$210,618</td>
<td>$159,939</td>
<td>$205,811</td>
<td>$190,794</td>
<td>$193,467</td>
<td>$179,557</td>
<td>$187,077</td>
<td>$2,168,109</td>
<td>$114,872</td>
<td>$2,282,981</td>
<td>$1,832,689</td>
<td>$335,420</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$570,463</td>
<td>$653,119</td>
<td>$646,349</td>
<td>$745,787</td>
<td>$802,377</td>
<td>$890,890</td>
<td>$754,449</td>
<td>$834,821</td>
<td>$938,304</td>
<td>$852,567</td>
<td>$806,135</td>
<td>$9,326,739</td>
<td>$373,932</td>
<td>$9,700,671</td>
<td>$7,352,709</td>
<td>$1,974,030</td>
<td></td>
</tr>
</tbody>
</table>

**LEGEND**

Blue = FCST FY22 spending lower than Budget FY21

**Key Differences in Budget minus FCST FY22**

1. TA = +5 Students/mth at ~675/mth (~$35k); CPP-only at 43%, +16% vs Budget (~$400k); higher ELS takeup (~$250k); Combined Cost Variances (~$200k)
2. QI = COVID disruption of Coaching (~$150k) and Classroom Supplies (~$100k), Education Tool crowding out & other (~$350k)
3. COQ = SSF ~30 teachers/yr vs. 60/yr (~$90k); TPG ~65/mth vs 80/mth (~$60k); New Projects with 4C, Cincinnati State, & memberships (~$50k)
4. Data & Enrollment Systems, Evaluation = No upgrade to MetrixIQ or Accounting systems (~$100k)
5. Communications & Outreach = added new Billboards (~$15k), and focused newsletter content creation (~$15k)
6. M&A Staff Related = QI contractor timing (~$85k), P-Team from Comms (~$25k)
CPP Tuition Reach and Access Market Coverage
# Draft CPP Total Addressable Market Table and Chart (as of May 31, 2021)

## Total Addressable Market (TAM)

<table>
<thead>
<tr>
<th># of Children</th>
<th>Notes</th>
<th>% of TAM</th>
<th>% of Projected Participation</th>
</tr>
</thead>
<tbody>
<tr>
<td>8,080</td>
<td># of 3-4 year olds in Cincinnati (using 2019 ACS 5-year estimates)</td>
<td>100%</td>
<td></td>
</tr>
</tbody>
</table>

## Total Serviceable Market

<table>
<thead>
<tr>
<th># of Children</th>
<th>Notes</th>
<th>% of TAM</th>
<th>% of Projected Participation</th>
</tr>
</thead>
<tbody>
<tr>
<td>6,180</td>
<td># of those children under 300% FPL</td>
<td>76%</td>
<td></td>
</tr>
</tbody>
</table>

## Assumed % Participation

<table>
<thead>
<tr>
<th># of Children</th>
<th>Notes</th>
<th>% of TAM</th>
<th>% of Projected Participation</th>
</tr>
</thead>
<tbody>
<tr>
<td>64%</td>
<td>*projection based on RAND, does not include 20% decrease due to COVID-19</td>
<td>64%</td>
<td></td>
</tr>
</tbody>
</table>

## Projected Participation

<table>
<thead>
<tr>
<th># of Children</th>
<th>Notes</th>
<th>% of TAM</th>
<th>% of Projected Participation</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,955</td>
<td></td>
<td>49%</td>
<td>100%</td>
</tr>
</tbody>
</table>

## # served by CPS without Issue 44/17 funding

<table>
<thead>
<tr>
<th># of Children</th>
<th>Notes</th>
<th>% of TAM</th>
<th>% of Projected Participation</th>
</tr>
</thead>
<tbody>
<tr>
<td>818</td>
<td>CPS figures as of May 2021. How many are fully funded by other sources?</td>
<td>21%</td>
<td></td>
</tr>
</tbody>
</table>

## # served not in TA ???

<table>
<thead>
<tr>
<th># of Children</th>
<th>Notes</th>
<th>% of TAM</th>
<th>% of Projected Participation</th>
</tr>
</thead>
<tbody>
<tr>
<td>???</td>
<td>Missing children in QI sites and in non-participating sites.</td>
<td></td>
<td>21%</td>
</tr>
</tbody>
</table>

## # served by CPS with (Issue 44/17 funding)

<table>
<thead>
<tr>
<th># of Children</th>
<th>Notes</th>
<th>% of TAM</th>
<th>% of Projected Participation</th>
</tr>
</thead>
<tbody>
<tr>
<td>601</td>
<td>School Year ending May 2021</td>
<td>15%</td>
<td></td>
</tr>
</tbody>
</table>

## # served by CPP with (Issue 44/17 funding)

<table>
<thead>
<tr>
<th># of Children</th>
<th>Notes</th>
<th>% of TAM</th>
<th>% of Projected Participation</th>
</tr>
</thead>
<tbody>
<tr>
<td>760</td>
<td>School Year ending May 2021</td>
<td>19%</td>
<td></td>
</tr>
</tbody>
</table>

## Total # Served

<table>
<thead>
<tr>
<th># of Children</th>
<th>Notes</th>
<th>% of TAM</th>
<th>% of Projected Participation</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,179</td>
<td>55% served (80% if COVID-19 participation adjustment were made)</td>
<td>27%</td>
<td>55%</td>
</tr>
</tbody>
</table>

## Total Remaining to be served

<table>
<thead>
<tr>
<th># of Children</th>
<th>Notes</th>
<th>% of TAM</th>
<th>% of Projected Participation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,776</td>
<td></td>
<td>22%</td>
<td>45%</td>
</tr>
</tbody>
</table>

---

**source:**
1. Source: American Community Survey 2019: 5 Year Estimates
2. Estimates are extrapolated using poverty level statistics for children under 6 years old in Cincinnati, available in American Community Survey (ACS) 2019: 5 Year Estimates (Table B17024)
4. May 2021 Report to CPS Budget, Finance and Growth Committee Meeting on June 17, 2021, includes children supported at any time during school year.
5. CPP Annual Report 2020-2021, page 7, includes children supported at any time during school year.
6. CPP Annual Report 2020-2021, page 7, includes children supported at any time during school year.
Adjourn

Next Meeting
June 14, 2022
1:30 PM to 2:30 PM