MARION & POLK EARLY LEARNING HUB

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Board of Directors Meeting

Thursday, April 4, 2024 |3:00-4:30 PM | Virtual via Zoom

Action	Time	Topic
	3:00	**Welcome and Introductions** • Review agenda for real or potential conflicts of interest • Establish any conflicts of interest
		Public Comment Period • Comments should be limited to three (3) minutes • Please provide copy of written materials to the Executive Director, if available
Action	**3:05**	**Consent Agenda –** David Rheinholdt *Staff Recommendation: Approve* 1. February 2024 Board of Directors Meeting Minutes 2. February 2024 Parent/Caregiver Advisory Notes 3. February 2024 Collective Action Team Notes 4. March 2024 Executive Committee Meeting Notes 5. March 2024 Collective Action Team Notes 6. March 2024 Parent/Caregiver Advisory Committee Notes 7. Executive Director Report
Action	**3:10**	**Audit Presentation-** Toby Roth & Larry Grant, RedW (Grove Mueller Swank)
Action	**3:20**	**Financial Reports –** Donalda Dodson/Lisa Harnisch • Approve February 2024 Financial Reports
Action	**3:30**	**Q1 Governance Policy Reports –** Lisa Harnisch • Unity of Control • Delegation to the Executive Director • Accountability of the Executive Director • Monitoring Executive Director Performance • Global Board Management Delegation
Discuss	**3:35**	**Governance Policy Training** – Donalda Dodson • Board Governance Policy: Ownership
Inform	**3:50**	**Executive Director Report –** Lisa Harnisch • 10 year anniversary branding • Staffing changes • Preschool Promise • Children Youth and Families Summit recap • DELC Update
Inform	**4:10**	**Legislative Update –** Cassie Bruske, Eames Consulting • Overview of the February 2024 session
Next Meeting Date		May 2, 2024 | Virtual Via Zoom | 3:00 – 4:30pm

Consent Agenda – Action Item

Staff Recommendation: Approve

April 2024 Consent Agenda

- **a.** February 2024 Board of Directors Meeting Minutes
- **b.** February 2024 Parent/Caregiver Advisory Committee Notes
- **c.** February 2024 Collective Action Team Notes
- **d.** March 2024 Executive Committee Meeting Notes
- **e.** March 2024 Parent/Caregiver Advisory Committee Notes
- **f.** March 2024 Collective Action Team Notes

MARION & POLK EARLY LEARNING HUB

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Board of Directors Meeting Minutes

Thursday, February 1, 2024 | 3:00 – 4:30 PM

Virtual via Zoom

x	Sharon Anderson, Parent/Caregiver Advisory Committee	X	Naomi Biggs, Polk County Public Health	X	Angie Blackwell, Confederated Tribes of Grand Ronde	X	Phil Blea, Marion County Children's Behavioral Health
X	Olga Cobb, Salem Keizer Public Schools	X	Donalda Dodson, Oregon Child Development Coalition	X	Jimmy Jones, Mid-Willamette Valley Community Action		Levi Herrera-Lopez, Mano a Mano
	Justin Hopkins, Willamette Health Council	X	Juan Larios, Woodburn School District	x	Dawn Meyers, Oregon Department of Human Services Child Welfare		Joe Morelock, Willamette Education Service District
	Cydney Nestor, Oregon Department of Human Services Child Welfare	X	Kim Parker-Lleranas, Willamette Workforce Partners		David Rheinholdt, Rheinholdt Insurance		
MPELH Staff							
X	Lisa Harnisch, Executive Director		Margie Lowe, Performance & Fiscal Officer		Tiffany Gallagher, Parent Education & Family Engagement Manager		Claudia Rodriguez, Safe at Home Program Manager
	Cassandra Hernandez, Preschool Promise Liaison & Outreach Coordinator		Kiara Yoder, Screening & Care Systems Coordinator		Leslye Garcia, Ready! For Kindergarten Coordinator		Nancy Figueroa, Family Navigator
	Ana Garcia, Coordinated Enrollment Specialist		Maribel Hernandez, Coordinated Enrollment Specialist		Cassandra Hernandez, Preschool Promise Liaison & Outreach Coordinator	X	Sasha Siclait, Program Operations Associate
	Katrina Casas, Coordinated Enrollment Manager						

Action Summary

- January 2024 Consent Agenda;
- December 2023 Financial Reports;
- 2023-2024 Funding Plan

Topic

Welcome and Introductions

Board members and MPELH staff introduced themselves. Executive Committee member Donalda Dodson chaired today's meeting. Angie is taking a new position as General Manager for The Confederated Tribes of Grande Ronde. Angie is grateful for her time as a part of the council and grateful for the partnership with the Marion & Polk Early Learning Hub (MPELH). Congratulations Angie!

Conflict of Interest

No conflicts of interest were declared.

Consent Agenda

The February 2024 consent agendas were included in the Board packet.

Angie Blackwell moved to approve the consent agendas as presented. Phil Blea seconded. Motion passed.

Financial Reports

December 2023 included revenues of $220,511. Funds from the Oregon Department of Early Learning and Care Awards Management System (AMS) and the Oregon Health Authority are recorded as receivables this month for Hub Coordination and other grants and contracts as MPELH awaits receipt of the funds.

Total expenses for December 2023 were $226,840. In addition to employee salary and benefits expenditures are payments for subcontractors for KPI and contract payments for parent education programs and Preschool Promise providers and audit costs.

Olga Cobb moved to approve the December 2023 financial report as presented. Jimmy seconded. Motion passed.

Funding Plan Approval

Lisa presented the 2024-2025 funding plan, which is organized by initiatives. It includes how it aligns with Raise Up Oregon, the Hub's mission, vision, goals and strategic plan.

Lisa reviewed funding plan based on known and anticipated revenues. Approved funding budget through December. We have a $2-million-dollar increase from last year's budget. This includes additional literacy funds and the funding from the Willamette Health Council, as well as Dolly Parton Imagination Library.

Some other highlights include;

- There will be an increase in staff health benefits, salaries, and IRA contributions.
- Continued support from our WVP Health Authority partnership with the use of their building and support from technology.
- Reserves met with $1,434,279 for 9 months. Reserves are not included in revenues and not available for expenditure.
- **Coordination and Unrestricted Funding**
    - Currently supports four positons PAC, training and curriculum, Primeros Pasos and the Oregon Child Development Center (OCDC)
- **Literacy Funds – Three funding streams to support Kindergarten Readiness**
    - Dolly Parton Imagination Library (DPIL) – all funds received go directly toward the cost of books.
    - Kindergarten Partnership & Innovation (KPI) supports five coordinators throughout the region and supports vertically aligned professional development
    - Marion & Polk Early Learning Hub (MPELH) will receive an additional 9.4 million in literacy funding to advance literacy opportunities such as, early literacy kits, professional development for early childhood with the Child Care Resource and Referral, Little Free Libraries, and parent/family supports around literacy. MPELH is unsure when we will receive these funds or how they will be distributed
- **Parent Education**
    - Supports the cost of delivering parent education and capacity building to bring additional trainers and curriculum
    - Oregon Department of Human Services funding supports parent education for teens and tweens
- **Preschool Promise (PSP)**
    - Supports three subcontractors in Marion and Polk County, outreach and marketing for all programs, and enrollment for PSP
- **Health Related Work**
    - Received a grant of $1 million from the Willamette Health Council – the Marion & Polk Early Learning Hub are in the process of developing a work plan.
    - This work will support the development and implementation of regional work to support social emotional health for children ages 0-5. Additionally, we will be growing our pediatric connections.
- **Safe at Home**

- Funded by the Department of Human Services, this program utilizes volunteers as family partners to help support families during reunification after foster care
- **Family Support**
  - Funded by the Department of Early Learning and Care (DELC) to support family stability, grant coordination, Reach Out and Read, kinder readiness calendars and staffing
- **Family Connects**
  - Funds support the Community Alignment Specialist Positon and communications materials

Kim Parker-Lleranas moved to approve the funding plan as presented. Naomi seconded. Motion passed.

Parent/Caregiver Advisory Committee Update

In December, PacificSource returned to Parent Advisory Committee (PAC) meeting to share additional data based on PAC's recommendation. In January, PAC brainstormed new ways to support parent education such as new parenting classes at various locations. Three parents in January attended the DELC Strategic Planning input session to give family perspective on ways to help families with children ages 0-5. PacificSource and the Willamette Health Council (WHC) are impressed by the commitment and involvement of the PAC members and appreciate the input they provider on early childhood development.

OHEC Updates

The Board is encouraged to attend the Oregon Health and Education Collaborative (OHEC) kick-off on February 27, 2024. MPELH is one of five design pilots building a community-based plan that will be leveraged in the creation of statewide policy recommendations. As one of the design pilots, MPELH has met twice, met with PacificSource, Willamette Education Service District (WESD) and the Child Care Resource and Referral Network (CCRNR). This work focuses on children ages prenatal to age three. Lisa sees OHEC as a way to synergize the work we are doing rather than creating something brand new and she will continue ongoing communication with the board to provide updates about the OHEC work in the next few months.

Executive Director Report

Lisa Harnisch provided an update on current programs, the 2024 legislative session, and upcoming events. Some highlights include:

- Two Preschool Promise providers are experiencing a reduction in slots due to under enrollment. The effective date for this reduction is April 1, but it is unclear at this point how those funds will be reallocated. Lisa has been heavily advocating for this provider, and has been in communication with DELC. MPELH acknowledges that DELC is in a challenging positon due to under enrollment.
- The caseload is growing for early childhood the MPELH will be meeting with our Government Affairs and key legislators on investments to support early learning and care.
- In the 2023 session, legislative support for Dolly Parton Imagination Library was approved; DELC will be moving funds through Dollywood Foundation.
- We are currently planning for the Children, Youth and Families Summit, which will include parent participation panels, workshops to focus on workforce development, prenatal to 3 systems, and health and kindergarten readiness.
- The MPELH is celebrating 10 years. MPELH will be celebrating all year long and honoring the community and their work. Plans in June to invite the community, past board members and staff to celebrate our tenth year!

Next Board Meeting: Thursday, April 4, 2024 virtual via Zoom.

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Collective Action Team (CAT) Meeting

Thursday, February 15, 2024 - 9:00-10:30 a.m.
In-person at the YMCA

Angie Carroll, Iveth Solis, Andrea Croskey, Claudia Caratachea, Cindy Coler, Connie Chavez, Dana Jones, Deann Brown, Denisse Lopez, Irma Coleman, Josie Walsh, Jeff Wiesinger, Max Gutfreund Melissa MacCoumber, Nicole Whitfield, Olga Gonzalez, Katrina Casas, Leslye Garcia, Luciana Ribeiro, Lori Christy, Kelly Brader, Kyle Miller, Alyssa Gaiser, Ana Garcia, Claudia Rodriguez, Tiffany Gallagher, Rosa Flores and Nancy Figueroa

Topics for Discussion

Opening activity

Sasha Siclait, Marion & Polk Early Learning Hub, began the meeting doing an opening activity, "Whose in the room?" Everyone found a partner and asked each other questions in order to introduce each other to the whole CAT team.

Review of CAT meeting

Claudia Rodriguez, MPELH, reviewed the purpose of CAT, its new structure and shared CAT survey results. Moving forward the group shared some ideas that would be helpful for the meetings:

- Will need a contact person to help assist if someone would like to present
- Add a template to basecamp with everyone's contact info

Cassandra Hernandez, MPELH, went over a new tool to use for CAT meetings. The KWL Tool - What I Know, What I Want to Know, What I Want to Learn (back of agenda to take notes)

Tiffany Gallagher, MPELH, presented on how we can use the Basecamp tool.

Questions discussed:

1. How can we download flyers?
2. If someone comments Basecamp, will everyone receive a notification?
3. Do you need a flyer to start a conversation with everyone?
4. How can we invite other people?

Ideas suggested:

- Use it as bouncing off ideas off one another or sharing how to connect resources for specific families

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ASK, OFFER, SHARE Overview by Claudia Rodriguez –

ASK- for supports & respond if you have a contact or can help with the ask
OFFER-upcoming trainings, events, announcements or new services
SHARE-organization or community updates & stories

- Kyle- Childcare available for employees but open to public as well @ Catholic Community Services Seymour Center. (Will share flyer on Basecamp)

- Irma with City of Salem- March 6th at ESCC discussion gathering on community violence for NE Salem 6pm-7pm; childcare accommodations; translations available
- Connie- shared flyer's for support groups for parents
- Lori Christy (Siletz)-program for prenatal- age 3 available for parenting support
- HS volunteer's needed to help at Stayton Hospital
- Max (Liberty House)- Pilot 'My worth" supplemental health curriculum for the youth available for schools or other programs
- Nicole (ODHS)- families can connect with DHS to receive funds for the power outages/snow storm
- Early childhood nursing visit referrals needed

Next meeting: March 21st, 9:00-10:30 a.m.

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Parent/Caregiver Advisory Committee

Wednesday, February 14, 2024 |Dinner 5:30 – 6:00 | Meeting 6:00-7:30pm

Location: Capitol Room at the Salem YMCA 685 Court Street NE; Salem, OR 97301

Topic
Opening activity | Family photoshoot | Leslye Garcia, MPELH

Marion & Polk Early Learning Hub's 10 year Anniversary | Tiffany Gallagher, MPELH
• Highlights and milestones
  ○ Get curious, questions you would like to address.
  ○ What would you like to highlight?

Marion & Polk Early Learning Hub's board meeting | 10year Celebration | Tiffany Gallagher, MPELH • Mark your calendar for June 6 from 12:00-3:00pm at the YMCA Parent/Caregiver Advisory Committe's notes and highlights Major timeline activities and acomplishments for the Hub- - Parenting series offered in partnership with McLaren Oregon Youth Authority - Safe@Home program and PAC member volunteer participation - Bright by Text What are you most proud of? - Parent/Caregiver Advisory Committe member Teresa celebrates 6 years with PAC! - Parent/Caregiver Advisory Committe member represantion in the Board Meetings – Lucy and Sharon - Brene Brown Dare to Lead series offered in Spanish - Partnerships formed with partners and with families - All material offered by the Hub is offered in Spanish. - Parent/Caregiver Advisory Committe's voice reflected in the work we do - Pacific Source attending PAC meetings to obtain feedback - Parent/Caregiver Advisory Committe members invited to attend Lesgislative Advocacy sessions with Lisa. - Parent/Caregiver Advisory Committe holds 2 committed fathers - Parent/Caregiver Advisory Committe attends events including Toys for Joy
Oregon Health and Education Collaborative OHEC meeting | Tiffany Gallagher, MPELH • Mark your calendar for February 27, 2024 9:00am-1:00pm at the Kroc Center   ○ *Description: Marion & Polk is one of five design pilot sites in the Oregon Health and Education Collaborative. The Upstream Initiative is not a new program. It is a locally-designed and culturally-responsive co-imagination of a new system. We have successful and innovative programs in our region that are working to help children and families succeed. Our participation in this work will assist us in identifying ways that we can better align and interface with each other in providing care, as well as identify potential needed policy changes.*
Next Meeting **PAC MEETINGS 2024** Capitol Room at the Salem YMCA 685 Court Street NE; Salem, OR 97301- 3rd Floor Dinner: 5:30 – 6:00pm & Meeting 6:00 – 7:30 PM March 13 April 10 May 8

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MPELH Executive Committee Meeting Notes

Wednesday, March 20, 2024 |8:00 – 9:00am

Virtual

Attendees: Phil Blea, Donalda Dodson, Margie Lowe, David Rheinholdt, Dawn Meyers

Guests: Toby Roth, Larry Grant

Topic
Welcome
Review of the Fiscal Year 2023 Audit Larry Grant and Toby Roth, RDW Advisors and CPA from Grove, Mueller and Swank attended the March 2024 Executive Committee meeting to present the preliminary audit report ending fiscal year June 30, 2023. Only thing noted was not having all of our restrictions in place. Gathered enough evidence to support their opinion. Thank you and a huge appreciation for a successful audit. Larry and Toby will attend the upcoming board meeting to share the audit results with the Board of Directors *Donalda Dodson moved to accept recommendation to present the audit to the full board, Phil Blea seconded. Motion passed.*
February 2024 Financial Report February 2024 included revenues of $571,027. Funds from the Oregon Department of Early Learning and Care Awards Management System (AMS) and the Oregon Health Authority are recorded as receivables this month for Hub Coordination and other grants and contracts as MPELH awaits receipt of the funds. Total expenses for February 2024 were $505,686. In addition to employee salary and benefits expenditures, expenditures include payments for subcontractors for KPI and contract payments for parent education programs and Preschool Promise providers. Costs related to Hub-sponsored or attended conferences, a professional development training for educators and outreach expenditures for Preschool Promise are reflected in other line items. As of February 29, 2024, MPELH has assets of $4,634,090 and current liabilities of $191,379. The required reserve of approximately $1,434,279 is met with a portion of the Unrestricted Net Assets *Phil moved to accept the financial report as presented, Donalda seconded. Motion passed.*
Governance Policy Reports The Executive Committee reviewed aspects of the Governance Policies. The following sections were reviewed and discussed: • Unity of Control – all green

- Delegation to the Executive Director – all green
- Accountability of the Executive Director – all green
- Monitoring Executive Director Performance – all green
- Global Board Management Delegation – all green

David asks if Lisa is getting the support, she needs from board members. Lisa says she considers herself fortunate to work alongside this Board of Directors. She reaches out when needed, and she feels supported. The board supports the idea of reviewing these policies at each board meeting for new members. Lisa will add this to next month's board agenda. Donalda agreed to do the first overview on Board Ownership.

Donalda Dodson moved to approve the governance policies as presented. Phil Blea seconded. Motion passed.

Program Updates

- **Summit Recap-** Over 300 people were in attendance, including many Board members. Wendy Ellis of George Washington University was the keynote speaker. Two highlights of this summit were the parent panel, which included two of our Parent/Caregiver Advisory Committee (PAC) members. These PAC members mentioned an inspiring story of feeling a sense of belonging after joining the PAC. Dawn's highlight was the panel of students from Willamette Career Academy (WCA) and Career Technical Education Center (CTEC) was inspirational to hear them talk about their journey. Dawn had the opportunity to invite her team and they were able to make valuable connections to their work.
- **Oregon Health Education Collaborative (OHEC)-** MPELH will be hosting the second Community Circle on April 9th. The hope is attendees from the first event join us again to build on our discussions from our first session. This session will look at what the gaps are and how we can fill those in. Looking at how we can continue to move upstream.
- Preschool Promise low enrollment- The state has put providers who are under enrolled on corrective action plans. Our region has four providers that have had slots taken away, but we are not yet sure on all of the details for reallocating those funds. We are finding that many families are not meeting the eligibility criteria. Some families are also having difficulty with transportation.

April 2024 Board Meeting Planning

- Consent Agenda
- Financial Report
- Audit Presentation
- Governance Policy Reports
- Executive Director Report
    - OHEC
    - Summit
    - Preschool Promise enrollment

Next Meeting: Wednesday, April 17, 2024. 8:00-9:00am

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Collective Action Team (CAT) Meeting Notes

Thursday, March 21, 2024 |9:00 – 10:30am

Virtual

Attendees: Sasha Siclait, Claudia Rodriguez, Cassandra Hernandez, Leslye Garcia, Katrina Casas, Nancy Figueroa, Rosa Angelica, Alyssa Gaiser, Irma Coleman, Max Gutfreund, Danna Jones, Claudia Caratachea, Rebeca Mcdermitt, Lori Christy, Gilberto Garibaldo, Iveth Solis, Josie Walsh, Kyle Miller

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Topic
Opening Activity | Claudia Rodriguez, MPELH

Review of CAT Meeting
 	
Chemeketa Small Business Development Center
Presenter: *Angie Oven*
Website:
Chemeketa's Small Business Development Center offers advising, classes and other help for small business owners and entrepreneurs.
• Business stages: Idea- launch- expansion- renewal- exit
• Oregon SBDC Network includes
  ○ 17 community colleges
  ○ 2 state universities
• SBDC Services
  ○ Small business management (SBM) program: Website (9 months October-June)
  ▪ One-on-one business advising to meet individual needs
  ▪ Interactive classroom learning sessions lead by industry experts
  ▪ Collaborative exchange of ideas, successes and challenges with other successful business owners
  ○ Class and programs Trainings
  ▪ Learning opportunities (includes 2-day CCB training at clackamas).
  ▪ Online learning opportunities in partnership with Chemeketa (includes childcare training)
  ▪ Real- estate broker license exam preparation (10 sessions + 1 review day)
  ▪ Property management certification preparation)
  ▪ Mastermind group (includes massage certification)
  ▪
  ▪ Has started to offer some Non-profit trainings
  ▪ Government Contract assistance Program GCAP (gcap.org)
  ▪ Latino Business Alliance
  ○ One-on-one advising at no cost : Website
  ▪ Support in seeking start up loans (most loans will require to cover 10% of the loan upfront)
  ▪ Wednesday 8am-10am drop in times

- 3 spanish speaking advisors

Marion County early Childhood Nursing : *Presenter Cindy Cofer*

- Family Connects 2/2020 began due to SB-526 (not across all counties yet, Polk County is working on launching this now)
  - 1-3 visits if needed or concerns, visits can also be done via phone
  - Visits are an assessment of mom then assessment of infants, cover referrals to insurance, childcare, food if needed and provide general education around health care, calming infants, and screening for PPD, IPV, MH needs.
  - 1.5-2 hours
  - National numbers:
    - Eligible Births in past 6 months: 1, 857
    - Population reach: 5%
    - Referral connection is 100% rate as well as Satisfaction rate
  - The ask: please share about Family Connects, lets normalize nurse visits
- Babies First (BF)
  - Case management home visiting
  - For pregnant woman and children 0-4 years old
  - Pregnancy support to remove barriers, often follow families in BF after infant is born
  - Children 0-4 supports to help families that are at risk
- Cacoon-CARE coordination
  - Home visits for children 1-3 months who have special health care needs, medical, behavioral or mental health diagnosis
  - infants, children and youth 0-21
  - Monitoring for successful connection to health and community resources
  - Insurance accepted - all insurance or no insurance private coverages is seen free
- Services are offered in Spanish and English (interpreters used for Cacoon)
  - Contact information to be shared on Basecamp
  - How to make referrals: families or agencies can call or fill out referral forms online. After referral, families will get a call to schedule
  - Silverton - FBB screeners are sending connect info to reach out
  - Santiam working through the process
  - If baby in NICU, when the baby is discharged we get the flag to reach out

Ask, Offer, Share

- Sasha (MPELH) - Upcoming LLD April 6th at Kroc, invited everyone to register for a table
- Iveth Solis (MLT @ Santiam hospital) - Accepting 5 apprentices, have 3 at the moment please share description and application
- Kyle Miller (MWVCAA) - Head Start and EHS are ramping up recruitment in April for next school year, interested in attending events!
- Claudia (MPELH) - Safe @ Home, needing a volunteer who can go into the home for child safety, requirement for child to be reunified Woodburn. Visit needs to be Mon. - Fri. from 6-9, shared contact info.
- Gilberto Garibaldo (Polk county developmental disabilities) - Would like to connect with anyone who might have needs in Marion county, English/Spanish, can go to the homes
- Rebeca McDermitt (SKSD) - Upcoming Active parenting class at Richmond elementary all Tuesdays in April last class May 7th (English and Spanish) Dinner at 5pm. Also, doing largest event, Kinder Here I Come with resources, registration and materials May 3rd.

- BASECAMP - you do not need a flyer to post on basecamp, we can also just have connections and comments
- Sonja Somerville (Salem public library) - introduced self, new to the team

Next Meeting: April 18, 2024. 9:00-10:30am

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Parent/Caregiver Advisory Committee

Wednesday, March 13, 2024 |Dinner 5:30 – 6:00 | Meeting 6:00-7:30pm

Location: Capitol Room at the Salem YMCA 685 Court Street NE; Salem, OR 97301

Topic
Opening activity | **White out poster project** | Leslye Garcia, MPELH

Marion & Polk Early Learning Hub's 10 year Anniversary | Tiffany Gallagher, MPELH
• Highlights and milestones
  ○ Get curious, questions you would like to address.
  ○ What would you like to highlight?

PAC Group Norms | Leslye Garcia, MPELH
• The committee collaborated to generate a list of agreements as a group.
  ○ Mindful of time
  ○ Mindful of others sharing their thoughts
  ○ Empower discussion facilitator to guide the group discussion
  ○ Open to others perspectives and experiences, ask those who are not sharing their perspective
  ○ Leslye or Tiffany send a reminder a week before | please let us know if you are unable to attend so we can be cognitive of how much food to anticipate
  ○ Communicate with committee if you are unable to attend and seek to vacate your PAC membership
  ○ Group participation | Participate in the community together
  ○ Committed to do outreach and make an impact together
  ○ Commitment for MPELH's core values
  ○ This is a space for motivation and innovation
  ○ Respectful of others perspectives
  ○ Respect other members privacy | Confidentiality
  ○ Keep each other's in mind- share the information and resources you learn
  ○ Commitment for be seen and heard
  ○ Empower PAC members | opportunity to lead PAC meetings | Attend board meetings | Professional development
  ○ PAC members continue to obtain opportunities to attend legislative advocacy session
 	
Parent Education Updates | Tiffany Gallagher, MPELH
• Site visit
• Parent Education Grant update:
  ○ A total of 14 applicants which some include Salem Keizer Coalition for Equality, Mano a Mano, Chemeketa, Catholic Community Resources/Fostering Hope Initiative, Micronesian Islander Community, Family Building Blocks, Oregon Child Development Coalition, Mid-Willamette Valley Community Action and more
  ○ Offering this new application process better engaged partners in applying. Ultimately, the goal is to lead this to a year-long calendar offering of parenting classes, providing a comprehensive and engaging list of opportunities that can be easily shared.

Event Volunteering | Leslye Garcia, MPELH

- Little Learners Day 4/6
- Santiam KinderFest 5/3

Summit Highlights | Leslye Garcia, MPELH

- Lucy believes in the importance of speaking up for her core values and providing an opportunity for others to see things from a different perspective. She emphasized the need for community partners to meet families where they are and offer support through validation, empowerment, and dedicated time and effort.

- Sharon highlighted the advantages of having a diverse range of presentations to choose from. She shared how informative it was to hear the youth discuss the CTE programs they are involved in, gaining valuable insight into how these programs effectively support their education and individual learning needs.

- Follow up ideas: How can we improve the resources available to parents to help them gain tools and skills needed to support their children and promote self-sufficiency?

Next Meeting

PAC MEETINGS 2024

Capitol Room at the Salem YMCA 685 Court Street NE; Salem, OR 97301- 3rd Floor

Dinner: 5:30 – 6:00pm & Meeting 6:00 – 7:30 PM

April 10 May 8 June 12

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Fiscal Year 2023 Audit

Staff Recommendation: Approve

MARION & POLK
EARLY LEARNING HUB INC.
FINANCIAL STATEMENTS
Years Ended June 30, 2023 and 2022

DRAFT

GROVE, MUELLER & SWANK

redw
Advisors & CPAs

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Marion & Polk Early Learning Hub Inc.
Salem, Oregon

DRAFT

Opinion

We have audited the financial statements of Marion & Polk Early Learning Hub Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Marion & Polk Early Learning Hub Inc. as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the financial statements are issued.

475 Cottage Street NE, Suite 200, Salem, OR 97301 • T: 503.581.7788 • E: info@gms.cpa • www.redw.com/gms

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

DRAFT

CERTIFIED PUBLIC ACCOUNTANTS
***, 2024

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MARION & POLK EARLY LEARNING HUB INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2023 AND 2022

	2023	(Restated) 2022
ASSETS		
Cash and cash equivalents	$ 2,458,160	$ 3,073,588
Accounts receivable	2,244,276	1,125,269
Prepaid expenses	89,869	-
Furniture and equipment, net	422	844
Total Assets	$ 4,792,727	$ 4,199,701
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	$ 430,700	$ 270,168
Accrued wages and taxes	34,669	26,256
Accrued vacation	48,086	40,529
Unearned revenue	60,750	60,750
Total Liabilities	574,205	397,703
Net Assets		
Without donor restrictions	3,652,479	3,301,358
With donor restrictions, purpose restrictions	566,043	500,640
Total Net Assets	4,218,522	3,801,998
Total Liabilities and Net Assets	$ 4,792,727	$ 4,199,701

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The accompanying notes are an integral part of the financial statements.

MARION & POLK EARLY LEARNING HUB INC.
STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2023 AND 2022

	2023		
	Without Donor Restrictions	***With Donor Restrictions***	***Total***
REVENUE			
Contracts and grants	$ 3,272,812	$ 321,043	$ 3,593,855
Miscellaneous	18,021	-	18,021
Net assets released from restriction	255,640	(255,640)	-
Total Revenue	3,546,473	65,403	3,611,876
EXPENSES			
Program expenses	3,090,053	-	3,090,053
Management and general expenses	105,299	-	105,299
Total Expenses	3,195,352	-	3,195,352
CHANGE IN NET ASSETS	351,121	65,403	416,524
NET ASSETS, *Beginning of year* ***(as restated)***	3,301,358	500,640	3,801,998
NET ASSETS, *End of year*	$ 3,652,479	$ 566,043	$ 4,218,522

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2022 (as restated)		
Without Donor Restrictions	*With Donor Restrictions*	*Total*
$ 2,548,928	$ 419,193	$ 2,968,121
1,491	-	1,491
249,539	(249,539)	-
2,799,958	169,654	2,969,612
2,397,807	-	2,397,807
97,287	-	97,287
2,495,094	-	2,495,094
304,864	169,654	474,518
2,996,494	330,986	3,327,480
$ 3,301,358	$ 500,640	$ 3,801,998

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The accompanying notes are an integral part of the financial statements.

MARION & POLK EARLY LEARNING HUB INC.
STATEMENTS OF FUNCTIONAL EXPENSES
YEARS ENDED JUNE 30, 2023 AND 2022

	2023		
	Early Learning/ School Readiness	***General and Administrative***	***Total***
EXPENSES			
Salaries	$ 756,734	$ 25,622	$ 782,356
Salary related taxes and benefits	200,520	6,790	207,310
Advertising	185,925	-	185,925
Conferences and conventions	16,233	-	16,233
Insurance	-	-	-
Professional fees	11,986	64,039	76,025
Contract service expense	1,835,909	-	1,835,909
Rent	64,888	8,848	73,736
Supplies	10,586	-	10,586
Travel	6,850	-	6,850
Depreciation	422	-	422
	$ 3,090,053	$ 105,299	$ 3,195,352

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2022		
Early Learning/ School Readiness	*General and Administrative*	*Total*
$ 633,469	$ 24,535	$ 658,004
147,246	5,465	152,711
202,912	-	202,912
4,377	-	4,377
-	2,102	2,102
18,716	57,739	76,455
1,321,077	-	1,321,077
54,606	7,446	62,052
12,516	-	12,516
2,466	-	2,466
422	-	422
$ 2,397,807	$ 97,287	$ 2,495,094

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The accompanying notes are an integral part of the financial statements.

MARION & POLK EARLY LEARNING HUB INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2023 AND 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 416,524	$ 474,518
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	422	422
Increase (decrease) in cash from changes in assets and liabilities		
Accounts receivable	(1,119,007)	159,189
Prepaid expenses	(89,869)	11,441
Accounts payable	160,532	(246,364)
Accrued wages and taxes	8,413	7,629
Accrued vacation	7,557	5,009
Unearned revenue	-	(5,129)
Net Cash Provided by (Used in) Operating Activities	(615,428)	406,715
CASH AND CASH EQUIVALENTS, *Beginning of year*	3,073,588	2,666,873
CASH AND CASH EQUIVALENTS, *End of year*	$ 2,458,160	$ 3,073,588

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The accompanying notes are an integral part of the financial statements.

NATURE OF THE ORGANIZATION

Marion & Polk Early Learning Hub Inc. (the Organization) is a non-profit organization under section 501(c)(3) of the Internal Revenue Code with the purpose of development and support of a coordinated system of early learning services designed to ensure that every child in the service region zero through six years of age is supported to be prepared to enter kindergarten safe, healthy and ready to learn.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting and Presentation

The accompanying financial statements of the Organization are prepared on the accrual basis of accounting. Using this method, revenues are recognized when earned and expenses are recognized when incurred.

Cash and Cash Equivalents

Cash and cash equivalents include all cash accounts, which are not subject to withdrawal restrictions or penalties, and all highly liquid debt instruments purchased with original maturities of three months or less.

The Organization maintains its cash accounts with banks located in Salem, Oregon. These deposits may exceed the limits of depository insurance; however, the Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and investments.

Receivables

Receivables are generally from amounts due for services provided, member fees or for grants. Receivables are periodically reviewed for collectability and written-off if deemed uncollectible. No allowance for doubtful accounts is considered necessary at June 30, 2023 and 2022.

Furniture and Equipment

Furniture and equipment are recorded at original or estimated original cost. Donated assets are recorded at their estimated fair market value on the date donated. The Organization defines fixed assets as assets with an initial cost of more than $5,000, and an estimated useful life greater than one year. Equipment is depreciated using the straight-line method over estimated useful lives of five to seven years.

Accrued Vacation

Total unpaid vacation was recorded on the books based upon total hours vested multiplied by current wage rates.

Unearned Revenue

Contracts, cash contributions, and grants paid to the Organization are recognized as revenue in the period earned. Revenue received in advance of the period of recognition is classified as unearned.

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***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)*

Net Assets

Net assets and revenues, gains and losses are classified based on imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net Assets without Donor Restrictions – Net assets available for use in general operations and not subject to donor restrictions.

Net Assets with Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed time and purpose restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resources was restricted has been fulfilled, or both.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions.

Concentrations

During the years ended June 30, 2023 and 2022, concentrations of revenue consisted of:

	2023	***2022***
State of Oregon	94%	90%

Government funding sources can conduct audits of expenditures of funds under contracts to determine eligibility with applicable regulations. In the event ineligible expenditures have been made, a liability for repayment of those funds would exist. It is the opinion of management that it has substantially complied with all regulations affecting such payments and expenditures. Any adjustments would be reported in the year of determination.

Non-Cash Donations

The Organization records various types of in-kind contributions. Contributed services are recognized at fair value if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of the use of facilities are recognized at fair value when received. The amount reflected in the accompanying financial statements as in-kind contributions are offset by like amounts included in expenses. There were no non-cash donations in the current year.

Functional Expenses

The costs of providing the programs and activities of the Organization have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services which benefited.

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***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)*

Taxes on Income

The Organization has been granted exemptions from federal income taxes under section 501(c)(3) of the Internal Revenue Code (the code) and has been determined not to be a private foundation under section 509(a)(1) of the code. As such, no provision for income taxes is reflected in the financial statements.

The Organization follows the provisions of uncertain tax positions as addressed in ASC 740-10. The standard prescribes a threshold for determining when an income tax benefit can be recognized, which is a higher threshold than the one imposed for claiming deductions on income tax returns. The Organization's federal and state income tax returns are subject to possible examination by the taxing authorities until the expiration of the related statutes of limitations on those tax returns. In general, the federal and state income tax returns have a three-year statute of limitations. The Organization would recognize accrued interest and penalties associated with uncertain tax positions, if any, as interest expense. No such interest or penalties were recognized during the periods presented. The Organization had no accruals for interest and penalties at June 30, 2023.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revenue Recognition

The Organization follows FASB Accounting Standards Codification Topic 606, *Revenue from Contracts with Customers*, as amended. These standards use a contract and control-based revenue recognition model and determine the basis for deciding when revenue is recognized over time or at a point in time, and disclosures about revenue.

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FURNITURE AND EQUIPMENT

	2023	***2022***
Furniture and equipment	$ 2,954	$ 2,954
Accumulated depreciation	(2,532)	(2,110)
	$ 422	$ 844

LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the statement of financial position are comprised of the following:

	2023	2022
Cash and cash equivalents	$ 2,458,160	$ 3,073,588
Accounts receivable	2,244,276	1,125,269
	4,702,436	4,198,857
Donor restricted, purpose restrictions	(566,043)	(500,640)
Financial assets available to meet general expenditures over the next twelve months	$ 4,136,393	$ 3,698,217

As part of the Organization's liquidity management plan, the Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

FACILITIES LEASE

The Organization paid rent on the building that it leases in the amounts of $73,736 and $62,052 in 2023 and 2022, respectively. The building lease is for a one-year period and contains the option to renew annually.

PRIOR PERIOD ADJUSTMENTS

The Center has recorded a prior period adjustment of $60,750, to reclassify net assets with donor restrictions to net assets without restrictions. Unearned revenue in the prior year was recorded to a program with donor restrictions rather than to a program without restrictions in error.

DEFINED CONTRIBUTION PLAN

The Organization has a defined contribution plan (the Plan) covering all employees working a minimum of 600 hours per year. The Organization made contributions to the Plan of 3 percent of the individual participant's compensation. The Organization's contributions to the plan totaled $22,034 and $16,516 for the years ended June 30, 2023 and 2022, respectively.

ADVERTISING

Advertising costs are generally expensed as incurred. Multi-year contracts are capitalized and expensed over the period of the contract.

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FUNCTIONAL ALLOCATION OF EXPENSES

The financial statements report certain categories of expenses that are attributable to more than one program or supporting service of the Organization. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include those for personnel, office space, insurance, and professional fees, which are allocated based on estimates of the benefit received by each program or supporting service.

REVENUE FROM CONTRACTS WITH CUSTOMERS

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. The Organization received cost-reimbursable grants of $60,750 that were not recognized at both June 30, 2023 and 2022, because qualifying expenditures had not yet been incurred. These amounts are reported as unearned revenues in the statement of financial position.

SUBSEQUENT EVENTS

Management has evaluated subsequent events through ***, 2024, the date on which the financial statements were available to be issued. Management is not aware of any subsequent events that require recognition or disclosure in the financial statements.

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Financial Report – Action Item

Staff Recommendation: Approve

Summary of Financial Results Period Ending February 2024

Revenue:

February 2024 included revenues of $571,027. Funds from the Oregon Department of Early Learning and Care Awards Management System (AMS) and the Oregon Health Authority are recorded as receivables this month for Hub Coordination and other grants and contracts as MPELH awaits receipt of the funds.

Expenses:

Total expenses for February 2024 were $505,686. In addition to employee salary and benefits expenditures, expenditures include payments for subcontractors for KPI and contract payments for parent education programs and Preschool Promise providers. Costs related to Hub-sponsored or attended conferences, a professional development training for educators and outreach expenditures for Preschool Promise are reflected in other line items.

Balance Sheet

As of February 29, 2024, MPELH has assets of $4,634,090 and current liabilities of $191,379. The required reserve of approximately $1,434,279 is met with a portion of the Unrestricted Net Assets. MPELH's original contract with the State Department of Early Learning and Care required the Hub to maintain a six-month operating reserve; the MPELH Board of Directors approved increasing the reserves to a nine-month period due to state contract delays. MPELH calculates the reserve estimate based on nine months' of staff salaries and benefits and six months' of phase-out operations for subcontractors. All subcontracts contain a dis-appropriation clause allowing rapid discontinuation.

Changing Grants and Contracts

- The Department of Early Learning and Care plans to continue the funding distribution formula for hubs that was used in 2021-23 for the coming biennium. Recent action by the 2024 Legislative Session appropriated new funding for early literacy work that DELC plans to distribute using the current formula for the Kindergarten Partnership and Innovation grant but has not yet released the allocation to each early learning hub.
- The Willamette Health Council announced that it will contract with MPELH for approximately $1 million to implement multiple strategies to move providers to meet the objectives of the Health and Kindergarten Readiness metric.
- The Oregon Health Authority grant to support the Family Connects newborn visitation program will remain the same for the coming year.
- The Safe @ Home program for the current fiscal year will be funded by a direct contract with the Oregon Department of Human Services.

- OPEC Marion County Parent Education Program of $60,750 and funding from the Student Success Act will be approximately $102,000 for Marion County parent education. Polk and Yamhill will receive a similar amount through their parenting hub.
- OPEC grantors announced federal approval of Title XIX (Medicaid) funds for statewide parent education programs. The required matching funds will come from the current state support for the program. The new funds are expected to be available in the coming year. The OPEC grantors confirmed that they would continue their existing support for the remainder of this year and next year.
- MPELH's contract for 40 Preschool Promise placements, will continue in the new fiscal year allowing the Hub to continue to subcontract with three in-home providers to deliver services for children. The 2023-25 Preschool Promise Coordinated Enrollment contract appears to maintain the current level which supports both marketing/outreach and staff to review student applications and support placements for providers.
- The Dolly Parton Imagination Library is supported by grants from the Marie Lamfrom Charitable Foundation, the Oregon Community Foundation, the Rotary Clubs of Salem, DKG International, Willamette Health Council, and individual donors. KPI funds for the Santiam Canyon funds DPIL in the Aumsville area and Creekside Rotary Club supports DPIL for the children who live in the South Salem 97306 zip code. Marion County grant funds of $30,000 annually for three years cover DPIL in the remaining Marion County communities. Jim Scheppke, an earnest supporter of MPELH's work for the Imagination Library, gifted $20,000 in memory of his mother along with a $5,000 contribution from the OCF Betsy Priddy Fund to support the program for children who live in 97302 (South Salem). Recent OCF donor directed funds allowed the addition of Monmouth to the program.
- The Dollywood Foundation announced recently that they will be serving as the State of Oregon's designated non-profit organization to oversee the administration of the DPIL matching grant funds beginning in April. The funds will be used to pay 50% of each DPIL affiliate's monthly invoice going forward.

Match Requirements

- Oregon Hub Coordination Funds 25% Match ($160,741 non-state funds). In the 2023-24 fiscal year this is projected to be met by the OPEC grant ($60,750) and the contributions for the Imagination Library program.
- Oregon Family Support Funds 25% Match ($68,471 non-state funds). This match has been met by funds (approximately $65,000) provided through local partners as a part of the Emergency Family Support Program and the Safe at Home program funded by a private foundation.
- OPEC Grant Match ($18,750). This match is met by the Hub Coordination and KPI funds provided by the Department of Early Learning and Care.

State Administrative Expenditure Limit

- Family Support Funds -- 10%
- Preschool Promise – Funds included in the Preschool Promise Coordination Account
- All Other State Grants – 15%

Marion Polk Early Learning Hub
Statement of Activities
Year-to-Date for the Period ending February 29, 2024

	Month Actual	YTD Actual	Annual Budget	YTD Budget %
Revenues				
Hub Coordination	127,948	454,801	675,098	67%
Parenting Education	0	3,360	115,750	3%
DPIL	19,010	93,627	211,000	44%
Preschool Promise	198,840	748,558	1,147,476	65%
School Readiness/KPI	110,306	209,290	639,504	33%
Other Grants & Contracts	80,237	306,578	673,972	45%
Unrestricted	34,686	59,583	43,875	136%
Total Revenues	571,027	1,875,797	3,506,675	53%
Expenses				
Salaries and Benefits	184,440	786,447	1,227,330	64%
Professional Development	5,174	11,089	11,830	94%
Supplies/Materials/Equipment	5,540	19,286	29,024	66%
Subcontracts and Local Grants	160,454	449,602	1,515,556	30%
Family Support/Aid	7,890	8,980	180,441	5%
Parent Education Series	10,116	71,186	146,479	49%
Parent Support Activities	547	1,802	2,810	64%
Special Proj/Collaborations	893	893	43,875	2%
Facilitator Support/Training	2,225	4,346	4,242	102%
Training & Curriculum	21,874	62,948	486,606	13%
Travel/Trans/Meetings	32,365	37,238	9,996	373%
Facilities	10,169	40,669	68,630	59%
Parent Advisory Committee	1,620	6,051	8,740	69%
Communicatons/Outreach	48,357	99,544	154,124	65%
Administrative Costs	14,022	53,591	103,563	52%
Total Expenses	505,686	1,653,672	3,993,246	41%
Net Income (Loss)	**65,341**	**222,125**	**(486,571)**	

	YTD Actual	Annual Budget	YTD Budget %
Expenditures by Program			
Hub Coordination	332,621	718,973	46%
KPI/School Readiness	209,289	639,504	33%
Parent Education Grants	104,785	211,498	50%
Preschool Promise	748,561	1,147,476	65%
BCare Connect	168	0	0%
Family Support	257,248	1,275,795	20%
Total Expenses	**1,653,672**	**3,993,246**	**41%**

Marion Polk Early Learning Hub
Statement of Position (Balance Sheet)
February 29, 2024

ASSETS

Current Assets			
Petty Cash	$	300	
MAPS Bus checking -9003		1,367,803	
MAPS Bus Membership - 8994		5	
MAPS Bus MMKT-1589		1,482,382	
Prepaid Expense		60,749	
DPIL PrePaid		176,982	
Accounts Receivable		1,535,190	
Total Current Assets			4,623,411
Fixed Assets			10,679
Total Assets			**$ 4,634,090**

LIABILITIES AND NET ASSETS

Current Liabilities			
Accounts Payable	$	15,586	
Accrued Wages/Benefits		85,036	
Unearned Revenue		60,750	
Credit Cards		18,415	
Copier Pay-Out		11,592	
Total Current Liabilities			191,379
Total Liabilities			191,379
Net Assets			
State Required Restricted		773,500	
Unrestricted		2,822,820	
OPEC Marion Region		55,521	
Other State and Local Grants		790,870	
Total Net Assets			4,442,711
Total Liabilities and Capital			**$ 4,634,090**

MARION & POLK EARLY LEARNING HUB

hub inc.

parentinghub.org

Board Governance Policy Training Materials

Topic: Board Ownership

Governance Policy Training Plan

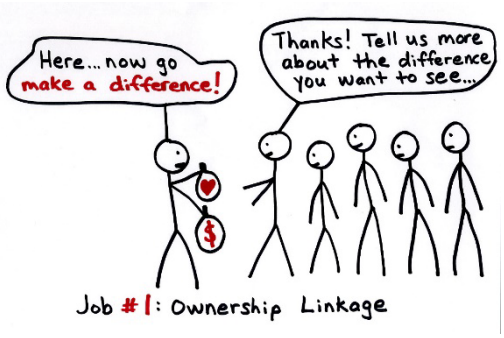
2024

Board Principle	Leader	Month
Ownership – the board exists to act as the informed voice and agent of the owners.	Donalda Dodson	March, 2024
Board Position – the board is accountable to the owners and delegates to the Executive Director.		April, 2024
Board Holism – the board speaks as one voice.		May, 2024
Board Means – the board defines the job results, practices, delegation, and discipline that make up its own job.		June, 2024
Delegation Clarity – the board delegates authority and determines how that authority will be monitored.		July, 2024
Monitoring – the board monitors organizational performance against stated Ends policies and Executive Limitation policies.		September, 2024
Ends Policies – the board identifies the intended effects to be produced, the intended recipients, and the intended worth of the effects.		October, 2024
Policy Sizes – the board decides its policies starting with the broadest, most inclusive level and then moves to more detail.		November, 2024
Reasonable Interpretation – the Executive Director may use any reasonable interpretation of the applicable board policies.		December, 2024
Executive Limitations – the board defines the expectations of the operational organization by defining limits.		February, 2025

MARION & POLK EARLY LEARNING HUB hub inc.

Ownership

One of the ten elements of the Board Governance policies



The Policy Governance model conceives of the governing body as being the on-site voice of the owners. It exists to represent and speak to the interests of the owners, whether they are owners in a legal or moral sense.

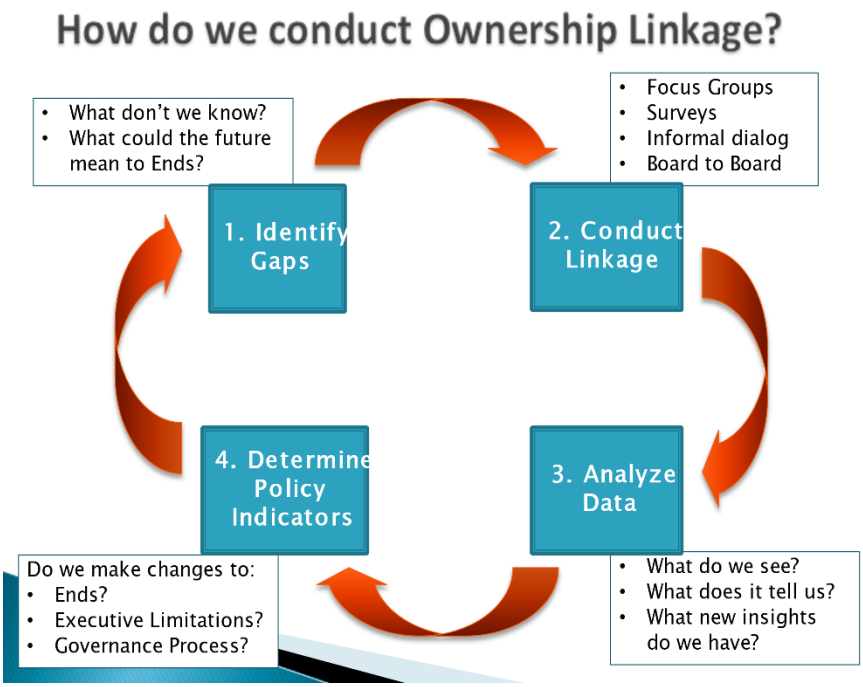
- The Board clearly identifies its moral ownership.
- The Board connects with the ownership to discover the range of ownership values about the purpose of the organization. This knowledge leads the Board in making "Ends" decisions on behalf of the owners.
- The Board is committed to representing the interests of the owners to make decisions based on the owners' best interests rather than the interests of staff, people served, government organizations, or others.
- It is on behalf of owners that the Board chooses what groups will be customers in the future. Therefore, the primary relationships of the Board are outside the organization with the owners.

Organizations have multiple stakeholders including local citizens, contractors, banks, vendors, companies, staff, government, neighbors, people served, and partners. All owners are stakeholders. Not all stakeholders are owners.

The ownership linkage is a deliberately created program of Board dialogue and deliberation with owners to inform Board policy development, with particular emphasis on "Ends" policies. The plan can include key messages to be shared from the Board to the owners as well as input from the owners to the Board.

Ownership linkage also includes accountability for the Board's performance by providing information and sharing governance effectiveness and organizational outcomes with the owners.

MPELH governance policies identify the owners of the organization as the people in Marion and Polk Counties. The policies further state:



- Board Job Description: Specific job outputs of the Board, as an informed agent of the Marion and Polk communities, are those that ensure appropriate organizational performance. Accordingly, the Board shall provide: Authoritative linkage between key stakeholders and the operational organization.
- Agenda Planning: The Board shall follow an annual agenda that completes a review of the Ends policies annually and continually improves performance through Board education and enriched input and deliberation. (Only items pertaining to ownership are included here.)
    - Consultations with selected stakeholders, or other methods of gaining stakeholder input, will be determined, and arranged in the first quarter, to be held during the balance of the year.
    - Governance education and education related to Ends determination (presentations by futurists, demographers, advocacy groups, staff, and so on) will be arranged in the first quarter, to be held during the balance of the year.

Questions for the Board to Consider:

- Do we have an ownership linkage plan? If so, how is it working? If not, how can we create one?
- How and what do we want to communicate back to the owners?
- How do we reflect owner input into our Ends?

GOVERNANCE PROCESS REVIEW

Mission: To convene, collaborate and catalyze action in our hub region to better align services and resources for children and families.

Vision: Every child is safe, healthy, and prepared to learn. Every family is strong and resilient. Early learning services are coordinated, effective and efficient.

Goals: Coordinated and aligned services, Kindergarten readiness, and family stability

POLICY REVIEW & ASSIGNMENTS SCHEDULE

Policy		Review Page Number	Month
	Executive Director remunerations will be decided by the Board after a review of monitoring reports received in the last year.		February
Board Management Delegation	Unity of Control Delegation to the Executive Director	2 3-4	February
	Accountability of the Executive Director Monitoring Executive Director Performance Global Board Management Delegation	5-6 7-8 9	March
Global Ends	Global Ends Statements	10	April
	Board shall establish its cost of governance budget for the next fiscal year	11-12	May
Executive Limitations	Compensation and Benefits Financial Planning/Budgeting Financial Conditions and Activities	13-14 15 16-17	May
	Communication and Support to the Board Asset Protection Emergency Executive Director Succession	18-19 20-21 22	June
	Treatment of Staff Treatment of Contracting Organizations Global Executive Limitations	23 24 25	July
Governance Process	Governing Style Board Job Description Agenda Planning	26-27 28-29 30-31	September
	Chief Governance Officer's Role Board Secretary's Role Board's Treasurer's Role	32-33 34 35	October
	Board Member's Code of Conduct Board Committee Principles	36-37 38-39	November
	Cost of Governance Global Governance Process	40-41 42	December

BOARD MANAGEMENT DELEGATION

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The Board's sole official connection to the operational management, its achievements and conduct of MPELH will be through the Executive Director.

		Page in Policies
1.	**Unity of Control**	12
2.	Delegation to the Executive Director	12
3.	Accountability of the Executive Director	12
4.	Monitoring Executive Director Performance	13
5.	Global Board Management Delegation	12

Compliance Rating System

Red = out of compliance
Yellow = near compliance
Green = full compliance

Policy Effectiveness Rating System

Red = eliminate policy
Yellow = improve policy
Green = maintain policy

1) Unity of Control Report Due: February 2023

Policy Statement	Compliance Rating	Policy Effectiveness Rating	Comments
Only officially passed motions of the Board are binding on the Executive Director.			
Decisions or instructions of individual Board members, officers, or committees are not binding on the Executive Director except in rare instances when the Board has specially authorized such exercise of authority.			
In the case of individual Board members or committees or advisory boards requesting information or assistance, the Executive Director can refuse such requests that require, in the Executive Director's opinion, a material amount of staff time and funds. Board members, committee members or advisory board members may refer such requests back to the Board.			

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1.	Unity of Control	12
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2) Delegation to the Executive Director — Report Due: February 2023

Policy Statement	Compliance Rating System	Policy Effectiveness Rating	Comments
The Board shall instruct the Executive Director through written policies that prescribe the organizational Ends to be achieved, and proscribe organizational situations and actions to be avoided, allowing the Executive Director to use any reasonable interpretation of these policies			
The Board in conjunction with the Executive Director will develop policies instructing the Executive Director to achieve specified results, for specified recipients, at a specified cost. These policies will be developed systematically from the broadest, most general level to more defined levels, and will be called Ends policies. All issues that are not ends issues as defined here are means issues.			
The board shall develop policies that limit the latitude the Executive Director may exercise in choosing the organizational means. These limiting policies will describe those practices, activities, decisions, and circumstances that would be unacceptable to the Board even if they were to be effective. Policies will be developed systematically from the broadest, most general level to more defined levels, and they will be called Executive Limitations policies. The Board will never prescribe organizational means which are the authority of the Executive Director.			
As long as the Executive Director uses any reasonable interpretation of the Board's Ends and Executive Limitations policies, the Executive Director is authorized to establish all further policies, make all decisions, take all actions, establish all practices, and develop all activities. Such decisions of the Executive Director shall have full force and authority as if decided by the Board.			

The Board may change its Ends and Executive Limitations policies, thereby shifting the boundary between Board and Executive Director Domains. By doing so, the Board changes the latitude of choice given to the Executive Director. But as long as any particular delegation is in place, the Board shall respect and support the Executive Director's choices.			
The Executive Director will meet ORS standards by applying for grants that strengthen opportunities for Marion and Polk County children and families. Grants are intended to bring in additional resources for services in Marion and Polk counties and to be coordinated with community partners. The Executive Director will work with the community to mitigate direct competition for grant funding.			

Executive Director Signature: _____ Date: _____

Board Chair: _____ Date: _____

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		Page in Policies
1.	Unity of Control	12
2.	Delegation to the Executive Director	12
3.	**Accountability of the Executive Director**	12
4.	Monitoring Executive Director Performance	13
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3) Accountability of the Executive Director — Report Due: March 2024

Policy Statement	Compliance Rating System	Policy Effectiveness Rating	Comments
The Executive Director is the Board's only link to operational achievement and conduct, so that all authority and accountability of staff, as far as the Board is concerned, is considered the authority and accountability of the Executive Director.			
The Board shall not give instructions to persons who report directly or indirectly to the Executive Director.			
The Board shall not formally evaluate any staff other than the Executive Director.			
The Board shall view Executive Director Performance as identical to organizational performance, so that organizational accomplishment of Board-stated Ends and avoidance of Board-proscribed means will be viewed as indicators of successful Executive Director performance.			
As part of the annual Executive Director performance review, the Executive Committee or designee will complete an annual staff survey and/or interview that includes questions about the integrity, competency and supervision as defined in the Executive Director Performance Review Process Policy. The Executive Committee will prepare and deliver a report outlining the feedback from staff to the board chairperson. The board chairperson will review the report with the Executive Director and bring significant concerns to the attention of an ad-hoc committee comprised of the board officers. The ad-hoc committee will determine whether or not to forward concerns to the full Board of Directors for action.			
The Board Chairperson will receive grievances related to the conduct of the Executive Director and determine whether or not to hear the grievance and if so by what process.			

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1.	Unity of Control	12
2.	Delegation to the Executive Director	12
3.	Accountability of the Executive Director	12
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4) Monitoring Executive Director Performance — Report Due: March 2024

Policy Statement	Compliance Rating System	Policy Effectiveness Rating	Comments
The Executive Director's job performance will be systematically monitored by Executive Director job outputs: organizational accomplishment of board policies on Ends and organizational operation within the boundaries established in board policies on Executive Limitations.			
Monitoring is simply to determine the degree to which Board policies are being met. Information that does not do this will not be considered monitoring information.			
The Board shall acquire monitoring information by one or more of three methods: 1. By internal report, in which the Executive Director discloses interpretations and compliance information to the Board. 2. By external report, in which an external, disinterested third party selected by the Board assesses compliance with Board policies. 3. By direct Board inspection, in which a designated member or members of the board assess compliance with the appropriate policy criteria.			
The Board shall judge both the reasonableness of the Executive Director's interpretation and whether the data demonstrate accomplishment of the interpretation.			
The standard for compliance shall be any reasonable Executive Director interpretation of the Board policy being monitored. The Board is final arbiter of reasonableness and shall judge with a "reasonable person" test rather than with interpretations favored by individual Board members.			
All policies that instruct the Executive Director will be monitored at a frequency and by a method chosen by the Board. The Board can monitor any policy at any time by any method but will ordinarily depend on a routine schedule.			

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4.	Monitoring Executive Director Performance	13
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5) Global Board Management Delegation — Report Due: March 2024

Policy Statement	Compliance Rating System	Policy Effectiveness Rating	Comments
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Rater Signature: _____ Date: _____

Board Chair: _____ Date: _____