Annual Report for HS/EHS
CAPCO Head Start/Early Head Start
Program Year 2017-2018: Policy Council Approved: 1/15/19

Funding and Budgets

Fiscal Year Ended May 2018:
Department of Health & Human Services

- Head Start Cash: $1,720,983.00
- Head Start Training & Technical Assistance: $22,400.00
- Early Head Start Cash: $999,891.00
- Early Head Start Training & Technical Assistance: $24,000.00
- Head Start & Early Head Start COLA: $70,743.00

USDA Federal Cash: $143,809.98

UPK Cash (Maximum allowed/based on child’s attendance): $238,280.00

Total Received: $3,220,106.98
Total In-Kind (Non-Federal Cash): $691,819.00

This Report Includes
Funding and Budgets
Family Services Info.
Family Engagement Info.
Medical & Dental Info.
Kindergarten Preparation
Agency Audit

Mission Statement
The mission of CAPCO Head Start/Early Head Start is to enhance the sense of dignity and self-worth of all enrolled children and their families through a comprehensive program which will help them adapt responsibly to present and future environment and life changes.

Contact Information
CAPCO and Head Start/Early Head Start Main Administrative Office: (607) 753-6781
CAPCO Web Page: www.capco.org
13 Head Start Centers
6 Early Head Start Centers
These budgets include state monies distributed to operate the UPK program through Head Start. These are combined totals between

<table>
<thead>
<tr>
<th>Budget Category</th>
<th>Program Operations</th>
<th>Training &amp; Tech. Assistance</th>
<th>Non-Federal Share</th>
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<tr>
<td>Personnel</td>
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<td>Fringe Benefits</td>
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<td>Travel</td>
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<td>Other</td>
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<td>$46,400.00</td>
<td>$169,621.00</td>
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Family Services for PY 2017-2018

**Head Start Enrollment**
Total number of children served: 217  
Total number of families served: 210

**Early Head Start Enrollment**
Total number of children served: 82  
Total number of families served: 70

Funded enrollment for Head Start is 200 and Early Head Start is 72. The chart below shows the enrollment number reported each month to the regional office. Due to the fact that we were under enrolled in Head Start, the regional office sent a deployment specialist to our program to review our recruitment policies and procedures and offer suggestions. Even with this guidance from the regional office our program was unable to achieve and maintain full enrollment in our Head Start program.

![2017-2018 Enrollment Chart](chart_url)

**Percentage of Eligible Children Served:**

**HEAD START**
- TANF/SSI, 14.9%
- Foster Care, 3%, 2%
- 100% Income Eligible, 143, 89%

**EARLY HEAD START**
- TANF/SSI, 6.7%
- Foster Care, 3%, 4%
- 100% Income Eligible, 71, 89%
Information on Family Engagement Activities

Parents were offered many opportunities to be involved in our program through Parent Committee meetings and Family Engagement activities/events.

Parents of enrolled children were invited to participate in Parent Committee meetings at least 3x throughout the program year. During these meetings the parents were able to advise staff members and assist in developing program wide family engagement events. These family engagement events were offered 3x to all families with currently enrolled children, while utilizing our collaborations with community partners.

Classroom staff planned out monthly family activities, allowing families the opportunity to visit the classroom and engage with their children. All of the activities touched on at least one family outcome from the PFCE framework.

Number of Families Involved in family engagement opportunities:

![Bar chart showing engagement opportunities](chart.png)

Father Engagement

![Bar chart showing father involvement](chart2.png)
Enrolled Children That Receive Medical & Dental Exams

**Head Start- Medical Information**

216 (99%) of the children had an established medical home at enrollment and 217 (100%) at the end of enrollment for the 2017-2018 Program Year. All children, at enrollment, had a current medical/physical exam, but by June of 2018, 94 children didn’t have an up to date medical/physical exam on file. However, 216 (99%) of children had current immunizations according to NYSIIS (New York State Immunization Information System) and the PIR. Therefore, most of the 94 children missing an exam, probably did have current medical exams, but HS never received paperwork. Per the Program Information Report (PIR), 100 (46%) of HS children were up to date on all scheduled age-appropriate preventative and primary health care, according to the NYS EPSDT schedule for well child care.
Enrolled Children That Receive Medical & Dental Exams

79 (100%) of the children had an established medical home at enrollment and at the end of enrollment for the 2017-2018 Program Year. All children, at enrollment, had a current medical/physical exam, but by July 2018, 28 (39%) children didn’t have an up to date medical/physical exam on file. However, 79 (100%) of children had current immunizations, at enrollment and at the end of enrollment, according to NYSIIS (New York State Immunization Information System) and the PIR. Therefore, most of the 28 children missing an exam, probably did have current medical/physical exams, but EHS never received paperwork. Per PIR at enrollment, 79 (100%) of EHS children were up to date on all scheduled age-appropriate preventative and primary health care, according to the NYS EPSDT schedule for well child care and 57 (72%) were up to date at the end of enrollment.

Early Head Start- Medical Information

79 (100%) of the children had an established medical home at enrollment and at the end of enrollment for the 2017-2018 Program Year. All children, at enrollment, had a current medical/physical exam, but by July 2018, 28 (39%) children didn’t have an up to date medical/physical exam on file. However, 79 (100%) of children had current immunizations, at enrollment and at the end of enrollment, according to NYSIIS (New York State Immunization Information System) and the PIR. Therefore, most of the 28 children missing an exam, probably did have current medical/physical exams, but EHS never received paperwork. Per PIR at enrollment, 79 (100%) of EHS children were up to date on all scheduled age-appropriate preventative and primary health care, according to the NYS EPSDT schedule for well child care and 57 (72%) were up to date at the end of enrollment.
Enrolled Children That Receive Medical & Dental Exams

**Head Start- Dental Information**

165 (76%) of HS children had an established dental home at enrollment and 182 (89%) had established a dental home at end of enrollment for the 2017-2018 Program Year. At enrollment, 112 (56%) of children had received a dental exam and by June 2018, 140 (75%) of children had a completed dental exam. Of the received dental exams, at enrollment, 26 (23%) needed treatment and 5 (19%) had treatment completed. Of the received dental exams, at end of enrollment, 46 (33%) needed treatment completed and 27 (59%) completed treatment by June 2018 of the 2017-2018 Program Year.
Early Head Start - Dental Information

26 (33%) of EHS children had an established dental home at enrollment and 50 (63%) had established a dental home at end of enrollment for the 2017-2018 Program Year. At enrollment, 19 (27%) of children had received a dental exam and by July 2017, 43 (60%) of children had a completed dental exam. Of the received dental exams, at enrollment, 2 (5%) children needed treatment completed and 0 (0%) children had completed treatment. Of the received dental exams, at the end of enrollment, 2 (5%) children needed dental treatment and 1 (50%) child had completed dental treatment by July 2018 of the 2017-2018 Program Year.
Preparing Children for Kindergarten

CAPCO Head Start and Early Head Start uses *The Creative Curriculum®* as a foundational curriculum. *The Creative Curriculum®* is a comprehensive, research-based curriculum that features exploration and discovery as a way of learning. *Creative Curriculum* helps teachers create a high-quality learning environment and build a thorough understanding of best practices. *The Creative Curriculum®* helps teachers build children’s confidence, creativity and critical thinking skills, and promote positive outcomes.

In addition to using the Creative Curriculum, our program utilizes Numbers Plus (math) and ECHOS (science) curriculums that are embedded into lesson plans as intentional teachings of math and science concepts. These concepts are modified into intentional teaching moments for children in our Early Head Start program. Four year old classrooms incorporate the Common Core (literacy) curriculum; part of ENGAGENY, into lesson plans, while three year old classrooms use Acelero curriculum; a thematic approach designed to mimic the units of Common Core, thus creating a vertical alignment between Pre-school and Kindergarten. In addition to these curriculums, our program uses The Incredible Years as a social-emotional curriculum in conjunction with the Pyramid Model, to teach problem solving and social-emotional competence. Our program is in our third year of program-wide Pyramid Model implementation.

Teaching Strategies Gold (TSG) is used to assess school readiness in both Head Start and Early Head Start classrooms in the domains of approaches to learning, social and emotional development, cognitive knowledge (including science), language development, literacy development, physical development (fine/gross motor skills), and mathematics. These objectives for learning are aligned with the Head Start Early Learning Outcomes Framework. For Head Start and Early Head Start children, baseline data is collected in the fall and then two additional checkpoints are done in the winter and spring. Progress is monitored and instruction is adjusted, along with decisions on Professional Development based on outcomes within each domain. Our program strives to have 85% of all children transitioning into Kindergarten, to have met or exceeds the expectations in all domain areas.
INDEPENDENT AUDITOR’S REPORT

July 26, 2018

To the Board of Directors of
Cortland County Community Action Program, Inc.:

Report on the Financial Statements
We have audited the accompanying financial statements of Cortland County Community Action Program, Inc. (a New York not-for-profit corporation), which comprise the statement of financial position as of December 31, 2017, and the related statements of activities and change in net assets, functional revenue and expenses and cash flows for the year then ended, and the related notes to the financial statements.

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements 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 entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

(Continued)
INDEPENDENT AUDITOR'S REPORT
(Continued)

Opinion
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Cortland County Community Action Program, Inc. as of December 31, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information
We have previously audited the 2016 financial statements of Cortland County Community Action Program, Inc., and we expressed an unmodified audit opinion on those audited financial statements in our report dated August 24, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2016 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards
In accordance with Government Auditing Standards, we have also issued our report dated July 26, 2018 on our consideration of Cortland County Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Cortland County Community Action Program, Inc.'s internal control over financial reporting and compliance.

Bonadio & Co., LLP