

# **GRAND TRAVERSE BAND OF OTTAWA & CHIPPEWA INDIANS**

## **Benodjenh Center Early Head Start, Head Start/ GSRP and Child Care**

### **Annual Report**

**June 1, 2016 – May 31, 2017**

#### **Brief Background of GTB Head Start & Early Head Start**

For over 20 years, the GTB Head Start program has offered early childhood education to low income children and later, added Early Head Start programming. The Benodjenh Center was constructed and completed late in 2001 with three sources of funding, the Grand Traverse Band of Ottawa and Chippewa Indians, Head Start and HUD. The GTB Head Start/Early Head Start grant year is June 1 – May 31 of each year. Head Start/Early Head Start offers full year/full day programming with the school year operating from September through July of each year. Hours of operations are from 9:00 – 3:00 Monday through Thursday, with the children receiving nutritious breakfast and lunch. The Benodjenh Center Child Care is available to families that are working or in school and need care before 9:00 and after 3:00 daily. Child Care is also available all day on Friday. The Benodjenh Center Child Care is open 7:30-5:30 daily, Monday through Friday and cares for children between the ages of 3 – 12 years old. Care for infants/toddlers are for those enrolled in the Center Based program only. Child Care is also offered every other Friday for the EHS Center Based families if needed.

On July 31, 2017 we completed year 25 in Head Start and year 15 in Early Head Start. Services have been provided in the facility since 2002. The following report is a breakdown of various statistics for Early Head Start and Head Start respectively for the 2016-2017 school year.

#### **GTB EARLY HEAD START STATISTICS 2016-2017**

##### **Funded Enrollment**

Currently the program is funded for 48 Early Head Start children and pregnant women. The program provides Center Based services for 16 infants/toddlers and 32 Home Based families and pregnant women.

##### **Families Served**

The Early Head Start program served 37 families cumulatively including One pregnant women. Of these families served, 33 were income eligible and 3 families were over income. The average monthly attendance for Early Head Start Center Base was 80.5%, approximately 13 students. These figures include both Center Base and Home Base.

### **Early Head Start Services** (program year ending May 31, 2017)

- 92% had medical homes
- 97% were up to date on immunizations
- 97% were determined to have received all immunizations possible at the end of the enrollment year
- 2% had immunization exemptions
- 92.3% had medical insurance
- 59% up to date on EPSDT requirements (preventative & primary health care)

### **Dental**

- 90% had dental homes
- 47% completed a professional dental exam
- 44% received preventative care

### **Disability**

- 23% of enrolled 0-3-year-old children received services from Early-On

### **Nutrition**

- 1,620 Breakfasts Served
- 1,645 Lunches Served

### **Early Head Start Staff**

- Benodjenh Center Supervisor
- Health/Disability Coordinator
- EHS Education & Family Services Coordinator
- Office Manager
- 2 EHS Teachers
- 2 EHS Assistant Teachers
- 2 EHS Classroom/Bus Aides (part time positions)
- 2 EHS Home Visitors
- Benodjenh Center Cook
- 1 Maintenance/Bus Driver

### **Early Head Start Staffing Changes & Staff Qualifications**

One EHS teacher has their AA degree's in Child Development. The other EHS teacher has her AA degree in General Studies. She has completed 9 credits and continues to work towards her Bachelors in Early Childhood Development. Both EHS assistant teachers possess a CDA in the infant/toddler setting. One classroom/bus aide has her AA degree in Child Development and the other Bus aide is working on her CDA.

### **Early Head Start Funding Sources for 2016-2017**

<u>Source</u>	<u>Revenues</u>
DHHS – Office of Head Start (OHS)	\$507,343
Required 20% Tribal Match	\$126,836
USDA	<u>\$ 9,005</u>
	\$643,184

### **Early Head Start Expenditures for 2016-2017**

Wages	\$286,460
Fringe	\$100,259
Training & Technical Assistance	\$12,219
Administrative Costs	\$52,313
Other	\$56,092
<b>Total Expenses</b>	<b>\$507,343</b>

### **Early Head Start Projected funding for Year 2016-2017**

Federal funding levels are expected to maintain at current levels.

### **GTB HEAD START STATISTICS 2016-2017**

#### **Funded Enrollment 2016-2017**

Currently the program is funded for 35 Head Start age children age 3-5. The Head Start program has two classrooms, one of which has 17 students consisting of a majority of three-year old's. The second classroom maintains an enrollment of 18 students consisting of a majority of four-year-old students.

### **Families Served**

The program served 36 families cumulatively in Head Start with 27 families income eligible for the program and 9 were over income. Average monthly attendance for Head Start was 78%, approximately 27 students.

### **HEAD START SERVICES** (program year ending May 31, 2017)

- 100% had medical homes
- 100% were up to date on immunizations
- 100% were determined to have received all immunizations possible at the end of the enrollment year
- 0% had immunization exemptions
- 100% had medical insurance
- 80% up to date on EPSDT requirements (preventative & primary health care)

### **Dental**

- 95% had dental homes
- 60% completed a professional dental exam
- 60% received preventative care

### **Disability**

- 30% of enrolled 3-5-year-old children had IEP's and received on-site services provided by the TBA/ISD.

### **Nutrition**

- 3,620 Breakfasts Served
- 3,662 Lunches Served

### **Head Start Staff**

- Benodjenh Center Supervisor
- Health/Disability Coordinator

- HS Education & Family Services Coordinator
- Office Manager
- 2 HS Teachers
- 2 HS Assistant Teachers
- 2 HS Classroom/Bus Aides (part time positions)
- Benodjenh Center Cook
- 1 Bus Driver (part time position)

**Head Start Staffing Changes & Staff Qualifications**

The Head Start Program meets the national requirements for Teacher Certification, as 50% of teaching staff has a Bachelor’s degree in Early Childhood Education. One Head Start Teacher poses her State of Michigan Teaching Certificate with an Early Childhood Endorsement (ZS). The teacher in the second Head Start classroom holds her Associate Degree in Early Childhood Development. One Head Start Lead Teacher resigned January 2017. The Assistant teacher filled that position in February 2017. He holds his preschool CDA. His intentions are to enroll at Bay Mills Community College and work towards his AA in Early Childhood Development. The HS assistant in one classroom has her preschool CDA. The other HS Assistant Teachers and Classroom/Bus Aides will be enrolling in CDA classes in the fall of 2016.

**Head Start Funding Sources for 2016-2017**

<u>Source Revenues</u>	<u>Source</u>
DHHS – Office of Head Start (OHS)	\$343,001
Required 20% Tribal Match	\$87,750
USDA	<u>\$21,011</u>
<b>Total Revenue</b>	<b>\$451,762</b>

**Head Start Expenditures for 2016-2017**

Wages	\$185,829
Fringe	\$ 58,106
Training & Technical Assistance	\$ 10,015
Administrative Costs	\$ 41,902
Other	\$126,346

**Total Expenses**

**\$422,198**

### **Head Start Projected funding for Year 2017-2018**

Federal funding levels are expected to maintain at current levels. The program continues a partnership with Traverse Bay Area Intermediate School District (TBA/ISD) and will receive funding for classroom staff to operate one Great Start Readiness Program (GSRP) classroom. This classroom will serve 17 four-year children preparing them for their next educational step, kindergarten. GSRP is a per child allocation awarded to the local district based on a formula determined by the Michigan legislature. The funds received from this partnership will allow the program to add additional federal funds to other areas of the Head Start budget.

### **Audit Report**

Below are excerpts from the 2016 GTB Audit which includes the audit findings followed by the Independent Auditor's Report:

**Grand Traverse Band of Ottawa and Chippewa Indians**

**Schedule of Findings and Questioned Costs  
Year Ended September 30, 2016**

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**II. FINANCIAL STATEMENT FINDINGS**

A. Internal Control Findings

See Finding 2016-001 that follows.

B. Compliance Findings

No matters were reported.

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

A. Internal Control Findings

See Finding 2016-002 that follows.

B. Compliance Findings

No matters were reported.

Grand Traverse Band of Ottawa and Chippewa Indians

Schedule of Findings and Questioned Costs  
Year Ended September 30, 2016

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Item 2016-001: Recording of Capital Assets  
Criteria: Recording of Capital Assets

**Condition:** At the present time, the capital asset subsidiary ledger is not reconciled to the general ledger on a regular basis (i.e. monthly, quarterly). The lack of reconciling on a regular basis has led to inaccurate reporting of capital asset cost and depreciation amounts in the monthly financial statements. Capital asset additions totaling \$1,226,973 were not properly identified to be capitalized. The reconciliation of capital assets has caused a delay in providing the Band with audited financial statements in a timely manner.

**Cause:** The Band did not complete its reconciliation of capital assets until nine months subsequent to year-end.

**Effect:** Reconciling capital assets only at year-end could cause the Band's monthly financial statements to reflect inaccurate capital asset balances and heightens the risk for errors to occur. This issue has also caused significant delays in the completion of the Band's year-end financial statements and audit.

**Recommendation:** We suggest that the capital asset subsidiary ledger be reconciled to the general ledger on a monthly or quarterly basis which would provide timely accounting of capital assets and should increase accuracy.

**Views of responsible officials and planned corrective actions:** The Band implemented new accounting software in fiscal year 2016 which will continue into fiscal year 2017. The Band is working on procedures to properly and timely identify and record capital assets. The new software flags purchase requisitions at the time of entry to select the necessary capital asset information for the asset module.

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## Independent Auditor's Report

To the Tribal Council  
Special Revenue Department of the Grand Traverse Band of Ottawa and Chippewa Indians

### Report on the Financial Statements

We have audited the accompanying financial statements of each major fund of the Special Revenue Department of the Grand Traverse Band of Ottawa and Chippewa Indians (the Department) as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the table of contents.

### 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 opinions 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 opinions.

### Opinions

In our opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund of the Department, as of September 30, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.



**Emphasis of matter**

As discussed in Note 1, the financial statements of the Department, are intended to present the financial position and the changes in financial position of only that portion of each major fund of the Grand Traverse Band of Ottawa and Chippewa Indians that is attributable to the transactions of the Department. They do not purport to, and do not, present fairly the financial position of the Grand Traverse Band of Ottawa and Chippewa Indians as of September 30, 2016, or the changes in its financial position, or, where applicable, its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Other Matters****Required Supplementary Information**

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by missing information.

**Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Department's basic financial statements. 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 basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects, in relation to the basic 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 June 30, 2017, 2017, on our consideration of the Department's internal control over financial reporting and 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 the Department's internal control over financial reporting and compliance.

*RSM US LLP*

Duluth, Minnesota  
June 30, 2017

## **HEAD START & EARLY HEAD START INFORMATION 2016-2017**

### **FEDERAL MONITORING**

The program's last Federal Review took place in December 2017. We are currently awaiting the report from this review.

### **CURRICULUM**

The GTB Head Start and Early Head Start programs utilize The Creative Curriculum for all children enrolled in the center based programs. The Creative Curriculum is a comprehensive, developmentally appropriate, research-based resource that aids our teachers to be effective and intentional while supporting active learning and promoting children's progress in all developmental areas.

The Benodjenh Center's EHS Home Based program uses the Parents as Teachers Curriculum. It is used to help Home Visitor's accomplish goals as well as being able to respond to individual family needs. The mission of the Parents as Teachers Curriculum is to promote the optimal early development, learning and health of children by supporting and engaging their parents and caregivers.

The Parents as Teachers is designed for both the Home Visitor's and families to understand. The topics relate to infant mental health, health and safety, early childhood care and education, typical and atypical child development, self-esteem, and the ability to help empower families. The curriculum uses evidence-based best practices beginning in infancy as well as up-to-date information concerning factors that influence positive outcomes.

The seven principles for providing Home Based family services include:

1. Individualizing services
2. Responding to the family as a system
3. Establishing a collaborative relationship between the Home Visitor and the family
4. Remaining flexible
5. Promoting coping and problem-solving skills
6. Facilitating learning of new skills and knowledge to future situations
7. Assessing progress and modifying services as needed.

### **SCHOOL READINESS GOALS**

Each year, the GTB HS/EHS/GSRP programs develop school readiness goals in cooperation with parents to ensure that students achieve their maximum potential. The Benodjenh Center EHS/HS/GSRP Programs use the Early Learning Outcomes Framework (ELOF) established by the Office of Head Start to create our own School Readiness Goals. The Creative Curriculum along with Teaching Strategies GOLD are used as a basis to plan and implement developmentally appropriate practices for students. Initially (at the first Parent/Teacher Conference), the Ages and Stages Questionnaires (ASQ-3) & Early Screening Inventory Revised (ESI-R) are used with parents to assess/screen children and set up individual goals.

The classroom staff (Lead Teacher/Assistant Teacher/Classroom/Bus Aide) are responsible for planning and implementing lessons (weekly), individualizing for every child (daily), writing/entering individual child observations (daily), and finalizing checkpoints (December, March, and July). Teachers also share individual child progress with parents (at each parent/family contact) using the Teaching Strategies GOLD program.

The EHS/HS Education & Family Services Coordinators are responsible for monitoring lesson plans, conducting classroom observations, and aggregating/analyzing data in the Teaching Strategies GOLD Program. This data is used as a basis for providing staff with professional development opportunities. Additionally, this information allows for intentional planning and individualizing by teachers for every child.

The EHS/HS Education & Family Services coordinators are responsible for reporting the progress of the children in our program towards achieving School Readiness Goals. Parents are informed about School Readiness several times throughout the year. First, they receive a detailed explanation at our Parent Orientation in August. Second, they are reviewed at monthly parent meetings. Third, they are reported in the Benodjenh Center's monthly newsletter as well as the Grand Traverse Band's Tribal monthly newspaper. Additionally, they are reviewed at our monthly Policy Council meetings. Classroom staff re-visit our School Readiness Goals with parents before school starts at the first Parent/Teacher Conference and at each formal contact with parents. Teachers give a letter to parents explaining our specific goals and they are asked to give their input about what they think is important to make their child "school ready."

## **SERVICES PROVIDED**

Head Start/Early Head Start programs are required to provide comprehensive early childhood education services to children from birth through 5 years of age, focusing on the individual learning styles of children while incorporating creative arts, literacy, language development, math, science, physical health & development, and social/emotional development. Examples may include:

- Nutritious meals

- Transportation
- Health Screenings which include developmental, social/emotional development, height, weight, vision, and hearing
- Anishanaabemowin classes
- Field trips
- Speech, OT and/or PT services for eligible students on-site
- Early-On services for eligible infants/toddlers
- Parent/Teacher Conferences & Home Visits
- Guests in the classroom
- Physical/Gross motor opportunities
- Nutrition experiences with R.D.

### **FAMILY INVOLVEMENT ACTIVITIES INCLUDING PARENT TRAININGS**

- Monthly Family Dinners/Parent Meetings/Hands–On Experiences (monthly)
- Parent Committee (monthly)
- Policy Council (monthly)
- EHS Home Based Socializations (2 times per month)
- Family Partnerships/Goal Setting
- Distribute Flyers for Local Early Childhood Dev. Events
- Parent Trainings (Conscious Discipline, Cooking/Eating on a Budget/ChooseMyPlate.gov, What, Why, & How of the Devereaux Early Childhood Assessment, Managing Stress, Fire & Health Safety, Building Self-esteem in Young Children, Developmentally Appropriate Reading & Literacy Activities/Book Give Always, Resiliency in Children, Family Engagement & School Readiness, Month of the Young Child Activities, The Importance of Play, and the Importance of Parent Involvement,)
- Opportunities to Participate/Volunteer in the Classrooms
- Parent/Teacher Conferences & Home Visits (a total of 4 per year)
- Field Trips
- School Carnival Committee
- Parent Input with School Readiness Goals
- School to Home Activities Offered
- Established Graduation Committee (Volunteering)

### **Policy Council and Governing Body (Tribal Council) Membership**

The GTB Head Start/Early Head Start programs have an active Policy Council that works in conjunction with the GTB Tribal Council to ensure a high quality early childhood program for all enrolled children. Below is the list of members for each perspective group:

## **TRIBAL COUNCIL**

Tribal Council Chairman – Thurlow “Sam” McClellan

Tribal Council Vice-Chair – Kim Vargo

Tribal Council Secretary – Jane Rohl

Tribal Council Treasurer – Dave Arroyo

Tribal Councilor – Mark Wilson

Tribal Councilor – Percy Bird, Jr

Tribal Councilor – Tom Shomin

## **Policy Council**

Chairperson – Anna Miller

Vice-Chair – Angelina Raphael

Recording Officer – Theresa Pelcher

Policy Council Member – Vacant

Policy Council Member – Community Representative – Deb Fox

Policy Council Member – Community Representative – Valerie Maidens

Policy Council Member – Community Representative – Helen Cook

Tribal Council Liaison – Tribal Councilor Kim Vargo

## **GTB Head Start & Early Head Start Information Disclosure**

The 2016-2017 GTB Early Head Start/Head Start annual report will be made available for public viewing and can be accessed through the following link:

<http://www.gtbindians.org/benodjenh.asp>

This report will also be distributed to all GTB Satellite offices and available upon request.

Submitted by:

Joyce McClellan  
Benodjenh Center Supervisor