

GRAND TRAVERSE BAND OF OTTAWA & CHIPPEWA INDIANS

Benodjenh Center Early Head Start, Head Start and Child Care

Annual Report

June 1, 2013 – May 31, 2014

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, 2014 we completed year 21 in Head Start and year 11 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 2013-14 school year.

GTB EARLY HEAD START STATISTICS 2013-2014

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 58 families cumulatively including eight pregnant women. Of these families served, 49 were income eligible and 9 families were over income. The average monthly attendance for Early Head Start was 40 students. These figures include both Center Base and Home Base.

Early Head Start Services (program year ending May 31, 2014)

- 100% had medical homes
- 74% were up to date on immunizations
- 21% were determined to have received all immunizations possible at the end of the enrollment year
- 5% had immunization exemptions
- 100% had medical insurance
- 60% up to date on EPSDT requirements (preventative & primary health care)

Dental

- 66% had dental homes
- 31% completed a professional dental exam
- 31% received preventative care

Disability

- 14% of enrolled 0-3 year old children received services from Early-On

Nutrition

- 1674 Breakfasts were served
- 1719 Lunches were 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)
- 3 EHS Home Visitors
- Benodjenh Center Cook
- 1 Maintenance/Bus Driver

Early Head Start Sequestration/Staffing Changes & Staff Qualifications

Federal funding was sequestered during the 2013-2014 year at a rate of 5.27%. The major effect of this financial reduction was the elimination of a part time EHS Registered Nurses' position from the budget.

One EHS teacher has her AA degree in Child Development. The other EHS teacher is working towards and nearing completion of an AA degree through Northwestern Michigan College. She currently possesses a CDA credential, specifically the "Infant/toddler" setting. Both of the EHS assistant teacher's possess a CDA in the infant/toddler setting.

Two EHS classroom/bus aides will be enrolling in CDA classes in the fall of 2014.

Early Head Start Funding Sources for 2013-2014

<u>Source</u>	<u>Revenues</u>
DHHS – Office of Head Start (OHS)	\$475,231
Required 20% Tribal Match	\$118,809
USDA	<u>\$ 8,765</u>
	\$602,805

Early Head Start Expenditures for 2013-2014

Wages	\$281,283
Fringe	\$94,038
Training & Technical Assistance	\$12,219
Administrative Costs	\$41,902
Other	\$173,363
Total Expenses	\$602,805

Early Head Start Projected funding for Year 2014-2015

Federal funding levels are expected to maintain at current levels.

GTB HEAD START STATISTICS 2013-2014

Funded Enrollment 2013-2014

Currently the program is funded for 40 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 olds. The second classroom maintains an enrollment of 18 students consisting of a majority of four year old students.

Families Served

The program served 43 families cumulatively in Head Start with 26 families income eligible for the program and 17 were over income. Average monthly attendance for Head Start was 36 students.

HEAD START SERVICES (program year ending May 31, 2014)

- 100% had medical homes
- 98% were up to date on immunizations
- 0% were determined to have received all immunizations possible at the end of the enrollment year
- 2% had immunization exemptions
- 100% had medical insurance
- 84% up to date on EPSDT requirements (preventative & primary health care)

Dental

- 93% had dental homes
- 93% completed a professional dental exam
- 93% 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

- 3912 Breakfasts were served
- 4011 Lunches were served

Head Start Staff

- Benodjenh Center Supervisor
- Health/Disability Coordinator
- HS Education & Family Services Coordinator
- EHS 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 Sequestration/Staffing Changes & Staff Qualifications

In May, 2014, a HS teacher accepted the HS Education & Family Services Coordinator's position upon the resignation of the person that held the position for many years. After a prolonged search, a teacher with proper early childhood credentialing was hired. Due to the protracted nature of the search, the HS Education & Family Services Coordinator completed the year as the classroom teacher. 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. The newly hired Head Start teacher poses her State of Michigan teaching certificate with an early childhood endorsement. In addition, the HS Education & Family Services Coordinator possesses a Master's Degree in Early Childhood Education.

The teacher in the second Head Start classroom is currently working on her AA degree through Bay Mills Community College with completion expected in 2016. The two HS assistant teachers and classroom/bus aides will be enrolling in CDA classes in the fall of 2014.

Head Start Funding Sources for 2013-2014

<u>Source Revenues</u>	<u>Source</u>
DHHS – Office of Head Start (OHS)	\$321,405
Required 20% Tribal Match	\$80,354
USDA	<u>\$20,440</u>
Total Revenue	\$422,198

Head Start Expenditures for 2013-2014

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 2014-2015

Federal funding levels are expected to maintain at current levels. The program has entered into 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 2013 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, 2013**

II. FINANCIAL STATEMENT FINDINGS

A. Significant Deficiencies in Internal Control

See item 2013-001 that follows

B. Compliance Findings

None reported

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

A. Significant Deficiencies in Internal Control

None reported

B. Compliance Findings

None reported

Grand Traverse Band of Ottawa and Chippewa Indians

**Schedule of Findings and Questioned Costs
Year Ended September 30, 2013**

Item 2013-001

Criteria: Recording of Capital Assets

Condition: At the present time, there is no procedure for reconciling the capital asset subsidiary ledger to the general ledger on a regular basis (i.e. monthly, quarterly). The lack of such a procedure has led to inaccurate reporting of capital asset cost and depreciation amounts in the monthly financial statements. During audit fieldwork, three months after year-end, capital assets were increased by \$3.2 million which included recording of certain capital asset additions, capital asset disposals and adjusting depreciation.

Context: We noted the above conditions during our audit of the Band's financial statements. We compared the Band's capital asset records to the general ledger. The Band's management reconciled the capital asset detail to the general ledger during audit fieldwork.

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.

Cause: The Band's procedure for recording capital assets does not always identify all capital outlay expenditures. Currently, the Band reconciles capital assets at year-end. Reconciling capital assets monthly may increase the accuracy of the capital asset reconciliation.

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

Auditee response: Due to the current accounting software limitations, the Band has not been able to reconcile capital assets quarterly. The Band has started the implementation of the New World System Logos.Net software system and it should be fully implemented by the end of fiscal year 2014.



Independent Auditor's Report

To the Tribal Council
Grand Traverse Band of Ottawa and Chippewa Indians
Peshawbestown, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Grand Traverse Band of Ottawa and Chippewa Indians, as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the City'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 the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Grand Traverse Band of Ottawa and Chippewa Indians, as of September 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the general fund budgetary comparison information on pages 3 – 12 and 46, respectively, be presented to supplement the basic financial statements. Such 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Grand Traverse Band of Ottawa and Chippewa Indians' basic financial statements. The schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and other supplementary information listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary information, including 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 other supplementary information, including 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 March 31, 2014 on our consideration of the Grand Traverse Band of Ottawa and Chippewa Indians' 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 the Grand Traverse Band of Ottawa and Chippewa Indians' internal control over financial reporting and compliance.



Duluth, Minnesota
March 31, 2014

HEAD START & EARLY HEAD START INFORMATION 2013-2014

FEDERAL MONITORING

The program's last Federal Review took place in March, 2014. There were 3 areas of non-compliance. As mandated, corrections are being made and must be completed with proof to the federal government that the corrections have been made and systems are in place to prevent reoccurrence of these issues.

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 Curriculum aligns with the Florida State University's Center for Prevention and Early Intervention Policy. The Curriculum is called Partners for a Healthy Baby Home Visiting and was developed for a Healthy Start project which was a federal Health Start Initiative to reduce infant mortality, and later changed to align with EHS program goals. It is used to help Home Visitor's accomplish goals as well as being able to respond to individual family needs.

The Partners for a Healthy Baby Curriculum 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 programs develop school readiness goals in cooperation with parents to insure that students achieve their maximum potential. The Benodjenh Center EHS/HS Programs use the five domains 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) 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 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

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 (3 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 Aways, 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
- Parent Input with School Readiness Goals
- Lending Toy Library
- School to Home Activities Offered

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 insure 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 – Alvin V. Pedwaydon

Tribal Council Vice-Chair – Joan Cook

Tribal Council Secretary – David Arroyo

Tribal Council Treasurer – Tom Shomin

Tribal Councilor – Mark Wilson

Tribal Councilor – Frank Wilson

Tribal Councilor – Derek Bailey

Policy Council

Chairperson – Robin Hornkohl

Vice-Chair – Yvette Weese

Recording Officer – Anna Miller

Policy Council Member – Marla Teeple

Policy Council Member – Justin Myer

Policy Council Member – Community Representative – Mark Wilson

Policy Council Member – Community Representative – Valerie Maidens

Tribal Council Liaison – Tribal Councilor George Antoine

GTB Head Start & Early Head Start Information Disclosure

The 2013-2014 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