

## **HEAD START/EARLY HEAD START ANNUAL REPORT FY 2013-2014**

The Mountain Projects, Inc. Head Start (HS) Program has a funded enrollment of 180 families and children ages 3-5 years old. The Early Head Start (EHS) Program has a funded enrollment of 40 pregnant women and children ages 0-3 years old. Both programs operate in Haywood and Jackson Counties. The children were served in 15 classrooms in 6 centers. In Haywood County, HS served 111 children in 6 classrooms in 4 centers. EHS served 24 children in 3 classrooms in 3 centers. In Jackson County, HS served 69 children in 4 classrooms in 2 centers. EHS served 16 children in 2 classrooms in 1 center.

### **ENROLLMENT:**

Head Start served a total of 208 children. Of these children, 179 (86%) were served as income eligible and 6 (3%) were served as over-income eligible. 8 (4%) were served as recipients of public assistance. 5 (2%) were served as foster children and 10 (5%) were served as homeless.

Early Head Start served a total of 53 children. Of these children, 45 (85%) were served as income eligible and none were served as over income. 1 (2%) was served as a foster child and 5 (9%) were served as homeless. Head Start/Early Head Start programs are allowed to serve a maximum of 10% over income children. A total of 278 HS/EHS children were served during the program year and 6 (2%) children were served as over income.

We maintained 100% of our HS/EHS funded enrollment of children (180 HS) and (40 EHS) on a monthly basis throughout the entire program year in both programs. Waiting lists of families and children were also maintained in both programs throughout the year.

Head Start also participated in the NC State Pre-K Program having 30 slots in 3 classrooms in 3 centers in Haywood County. These children were fully enrolled as Head Start and NC Pre-K enrollment.

### **HEALTH/DISABILITY SERVICES:**

#### **Head Start:**

208 (100%) HS children maintained health insurance and had continuous, accessible health care with 205 (99%) HS children being up-to-date on all immunizations appropriate for their age. Of the 208 children, 23 (11%) were referred for medical treatment. 23 (100%) children received treatment. 195 (94%) HS children maintained continuous, accessible dental care and 205 (99%) completed a dental examination. Of those children, 17 (8%) were referred for dental treatment and 16 (94%) received treatment. The remaining 1 (6%) child's appointment was scheduled for future dates after the PIR was completed. The majority of the children's medical and dental treatment was provided through Medicaid or private insurance.

26(13%) HS parents consulted with a Mental Health professional concerning their child's behavior/mental health. 18 (9%) HS children received an individual mental health assessment. Of those children, 12 (6%) were referred for mental health services. 7 (58%) received mental health services. The remaining child's parent denied services.

32 (15%) HS children received special education services during the program year. 23 (72%) of these children were determined eligible prior to enrollment in the program. The other 9 (28%) were placed during the program year.

18 (56%) children were placed as having Speech/Language disorders, 11 (34%) children were placed as having non-categorical/developmental delays 2 (6%) children were placed as hearing impaired, and 1 (3%) child was placed as orthopedic impaired.

### **Early Head Start:**

53 (100%) EHS children maintained health insurance and had continuous, accessible health care. 48 (91%) EHS children had continuous, accessible dental care provided by a dentist. 53 (100%) EHS children were up-to-date on age appropriate preventive oral care and 48 (91%) EHS children were up to date on preventive and primary health care. 1 (2%) EHS child was referred for needed medical treatment. 1 (100%) child received treatment.

7 (13%) EHS children received early intervention services during the year. 5 (71%) of children were determined eligible to receive early intervention services prior to enrollment into the program. 2 (29%) children were placed during the program year.

5 (9%) EHS parents consulted with a Mental Health professional concerning their child's behavior/mental health. 5 (9%) children received an individual mental health assessment. 3 (2%) EHS children were referred for mental health services. 2 (67%) of those children received mental health services. The remaining one child was still in the treatment process at the time of this PIR submission.

### **TRANSPORTATION SERVICES:**

No transportation services were provided during the program year.

### **WRAP-AROUND SERVICES:**

19 HS and 13 EHS children were enrolled in the State Child Care Subsidy Program for Wrap-Around service hours during the school year. These services were provided in the individual child's center. These services are primarily provided for parents who are working or going to school and require child care outside the normal HS/EHS hours of 8:30-2:30. Wrap Around hours are: 7:30-8:30 and 2:30-5:30.

## **STAFF DEGREE REQUIREMENTS: THE HEAD START ACT OF 2007**

### **HEAD START: Requires that not later than September 30, 2013:**

#### **At least 50% of Head Start teachers nationwide in center-based programs and the Head Start Education Coordinator have-**

1. A BS or advanced degree in Early Childhood Education or
2. A BS or advanced degree and coursework in a major relating to Early Childhood Education with experience teaching pre-school age children.

Head Start had a total of 10 teachers during the year. 8 (80%) HS teachers meet the above degree requirement. 2 (20%) HS teachers have an Associate degree in Early Childhood Education with 1 of these teachers enrolled in school to complete a BS degree in Birth-Kindergarten. The Education Coordinator also met the requirement by completing an additional Birth-Kindergarten degree.

#### **Head Start teaching assistants nationwide in center-based programs have-**

1. At least a Child Development Associate credential (CDA);
2. Enrolled in an Associate or BS degree program or
3. Enrolled in a CDA credential program to be completed within 2 years.

Head Start had a total of 10 HS teaching assistants during the year. All 10 (100%) HS teaching assistants met the requirement. 10 (100%) have an Associate Degree in Early Childhood Education.

### **EARLY HEAD START: Requires that not later than September 30, 2010:**

#### **Early Head Start teachers have-**

1. A minimum of a Child Development Associate credential (CDA), and have been trained (or have equivalent coursework) in early childhood development; and
2. Establish staff goals to ensure that no later than September 30, 2012, all EHS teachers have been trained (or have equivalent coursework) in early childhood development with a focus on infant and toddler development.

Our Early Head Start program was started in the 2009-2010 school year. None of our local Community Colleges had a CDA credential program established. We decided that all EHS teachers hired, would have an Associate Degree in Early Childhood Education and acquire their infant/toddler CDA within one year of hire date. This exceeds the above requirements. Early Head Start had a total of 10 teachers during the year. 100% met the above requirements. 1 EHS teacher is enrolled in a Birth to Kindergarten bachelor degree program.

## **FAMILY SERVICES:**

### **Head Start:**

Head Start served a total of 198 families. There were 97 (49%) two-parent families. In 16 (16%) families, both parents were employed. In 67 (69%) families one parent was employed, and in 14 (14%) families, both parents were not working. No families had both parents in job training or school. In 10 (10%) families, one parent was in job training or school. In 87 (90%) families, neither parent was in job training or school.

There were 101 (51%) one-parent families. In 41 (41%) families, the parent was employed and in 60 (59%) the parent was not employed. In 11 (11%) families, the parent was in job training or school. In 90 (89%) families, the parent was not in job training or school. Head Start had 2 military parents on active duty.

9 (4%) HS families received TANF assistance, 16 (7%) received SSI income, 72 (31%) received WIC, and 136 (58%) received SNAP (food stamps). Some families received more than one type of assistance.

Only 8 HS parents had less than a high school diploma.

Services requested by HS families included: 166 (84%) families requested emergency/crisis intervention such as food, clothing, heating or shelter. 11 (6%) families requested housing assistance. 8 (4%) families requested ESL training. 38 (19%) families requested job training. 25 (13%) families requested adult education services. 3 (2%) families requested child abuse/neglect services. 2 (1%) families requested child support assistance. All 198 families received services/trainings in mental health, health education, and parenting education. 133 (67%) of fathers/father figures of enrolled children participated in father involvement activities.

### **Early Head Start:**

Early Head Start served a total of 53 families. There were 27 (51%) two-parent families. In 9 (33%) families, both parents were employed. In 15 (56%) families, one parent was employed and in 3(11%) families, both parents were not working. In 1 (3.5%) family, both parents were in job training or school. In 1 (3.5%) family, one parent was in job training or school. In 25 (93%) families, neither parent was in job training or school.

There were 26(49%) one-parent families. In 14 (54%) families, the parent was employed. In 12 (46%) families, the parent was not working. In 2 (8%) families, the parent was in job training or school. In 24 (92%) families, the parent was not in job training or school. Early Head Start had no family with a member in the military on active duty.

4 (6%) EHS families received TANF assistance, 3 (5%) EHS families received SSI income, 22 (33%) EHS families received WIC and 37 (56%) EHS families received SNAP (food stamps). Some families received more than one type of assistance.

In EHS, only 2 families had less than a high school/GED education or higher.

Services requested by EHS families included: 38 (72%) families requested emergency/crisis intervention such as food, clothing, heating or shelter. 2 (4%) families requested housing assistance. 4 (8%) family requested ESL training. 4 (8%) families requested adult education services. 8 (15%) families requested job training services. All 53 families received services/training in mental health, health education, and parenting education. 42 (79%) of fathers/father figures of enrolled children participated in father involvement activities.

## **PARENT INVOLVEMENT ACTIVITIES:**

In September, all HS/EHS centers select parent representatives for each center parent group and representatives for Policy Council. All Policy Council members are voted in for the new program year in September. They received orientation training during October and November. As part of shared governance between the Head Start/Early Head Start Policy Council and The Board of Mountain Projects, the Policy Council Chairperson is also elected as a member of the Mountain Projects Board. Policy Council and Board Members attend a “Shared Governance Roles and Responsibilities” training. This training was held on November 14, 2013. We had a total of 9 Policy Council representatives and 11 Board representatives. The annual Self-Assessment training was completed November 15, 2013. Many of the Policy Council parents were involved in the Annual Self-Assessment process.

Several of our centers offered parent requested trainings including: Second Step, a three-step violence prevention program, CPR/First Aid, Transition to Kindergarten, and How to Better Budget.

All of our parents spent hours completing home activities with their child/children on a weekly basis. These home activities followed educational activities being taught in the child’s classroom. In HS, 173 Fathers participated in classroom and home activities. In EHS, 34 Fathers participated in classroom and home activities. 223 volunteers in Haywood County and 93 volunteers in Jackson County provided a variety of activities both in the classrooms and outside the centers.

## **PREPARING CHILDREN FOR KINDERGARTEN:**

Sixty-nine Head Start children in Haywood County and forty Head Start children in Jackson County transitioned to kindergarten in May 2014. Activities for children transitioning out of Head Start include, the Head Start Education Coordinator working with the teaching staff to complete individual child portfolios to be sent to each child’s prospective school. Transition to Kindergarten registration dates are posted in each Head Start center for parents to take their child to visit each the elementary school their child will be attending. IEP transition meetings are held with the local LEA’s for parents with children with special needs to meet the new specialized service providers as well as a kindergarten teacher and principal.

Mountain Projects, Inc., Head Start program uses Creative Curriculum in all classrooms including infant and toddlers. The curriculum is based on the children’s interest and building on current skills to increase widely held expectations. The ongoing assessment tool is Teaching Strategies GOLD. The teaching staff observes each child examining 38 different learning objectives in six major areas of development. The use of observation and intentional teaching strategies allows teachers to obtain vital information in order to plan individual activities that address each child’s strengths and/or developmental weaknesses thus providing appropriate interventions and learning experiences for each and every child. Mountain

Projects, Inc., Head Start program assesses the children three times a year with the use of formal and informal observations as well as anecdotal notes. By using the same widely held developmental and learning expectations for all children, teachers are able to encourage every child to reach his or her full potential.

Teaching staff works with each family to incorporate activities from school to home so there is consistency and to increase skills to meet developmental milestones and widely held expectations. Parent trainings are held monthly and parents have input on lesson plans.

## **2013-2014 Mountain Projects, Inc., Head Start Outcomes Data**

### **ONGOING ASSESSMENT TOOL:**

Teaching Strategies – GOLD ongoing assessment illustrates the predictable sequence of development and learning of most young children. To ensure that all children – including children with special needs – are making progress, teachers recognize the many emergent skills that precede the development of typical skills from birth through kindergarten. The progressions serve as a guide to determine how all children are succeeding in the six areas of development and learning, while still acknowledging that children show what they know in different ways. The progressions emphasize that all children have the knowledge, skills, and behaviors upon which to build a successful education.

### **SCHOOL READINESS**

Mountain Projects, Inc., Head Start program assesses the children three times a year with the use of formal and informal observations and anecdotal notes. Using Teaching Strategies ongoing assessment tool, the teaching staff observes each child looking at 38 different learning objectives in six major areas of development. The use of observation and intentional teaching strategies allows teachers to obtain vital information in order to plan individual activities that address each child's strengths and/or developmental weaknesses thus providing appropriate interventions and learning experiences for each and every child. By using the same widely held developmental and learning expectations for all children, teachers are able to encourage every child to reach his or her full potential.

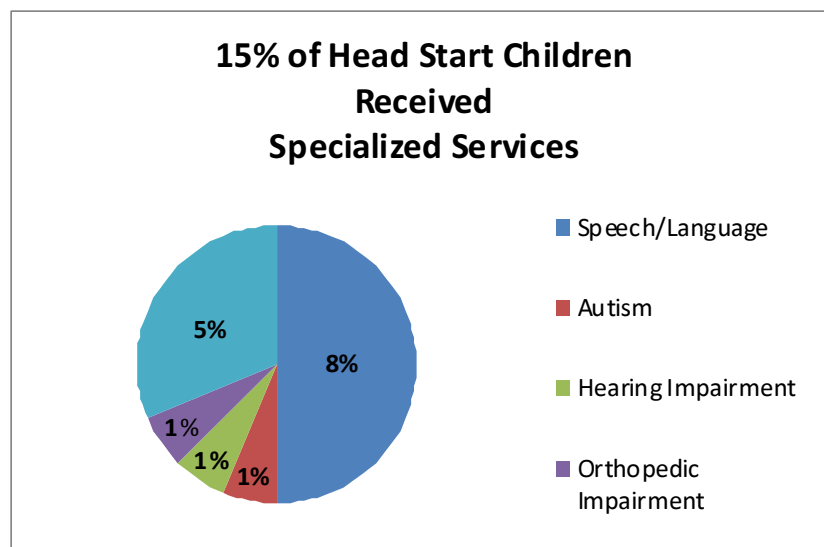
#### **PROFILE OF CHILDREN**

##### **Primary language:**

79% English  
20% Spanish  
1% Chinese

##### **Gender:**

48% Male:  
52% Female:



Ethnicity:

74% Non-Hispanic:

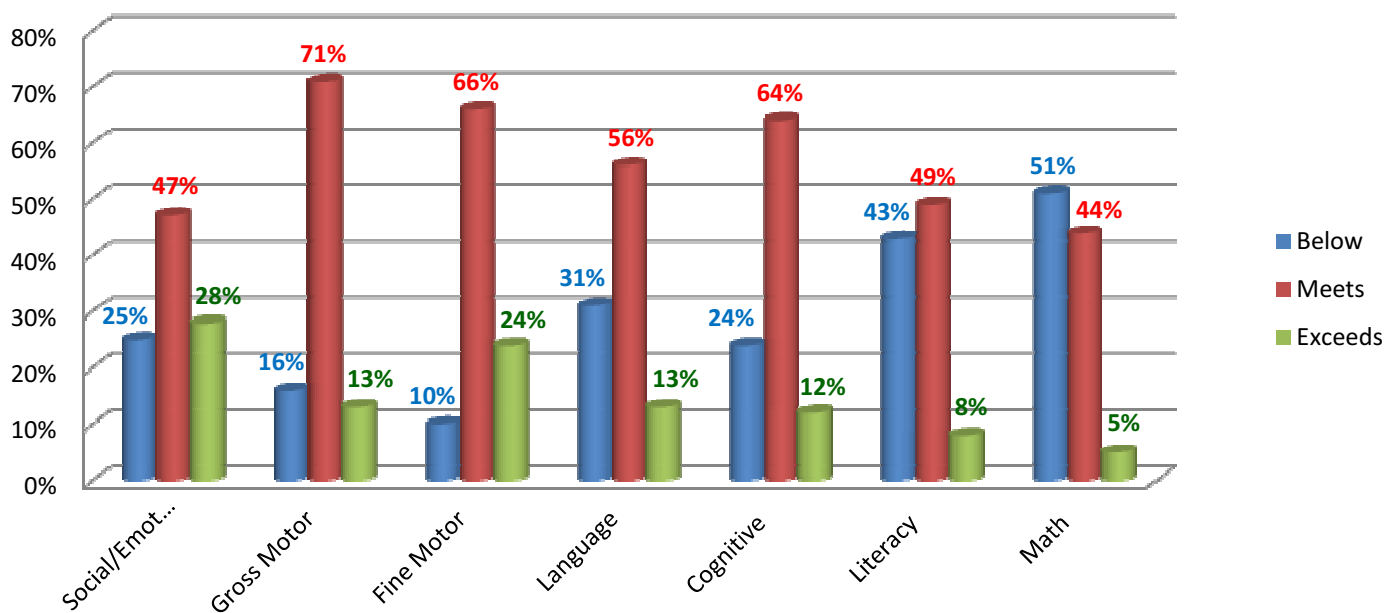
24% Hispanic:

1% Unknown:

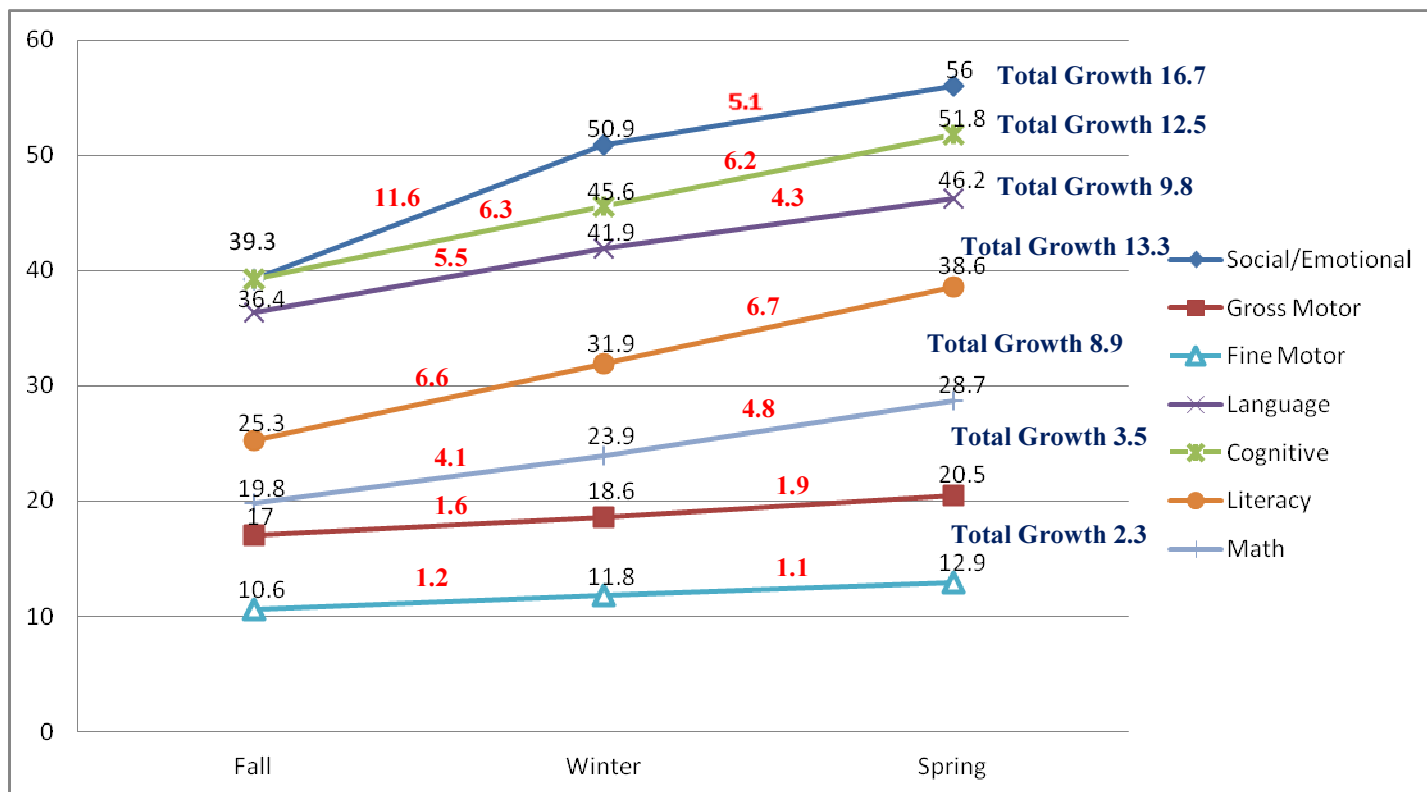
1% Other:

This graph below shows our programs growth in all of the six areas of development.

### 2013-2014 Outcomes Data



## 2013-2104 Data Growth



### Data Analysis:

These graphs show the 2013-2014 Teaching Strategies Gold ongoing assessment data. The blue bar graph shows the percentage of children who were below widely held expectations at the end of the year, the red bar graph shows the percentage of children meeting widely held expectations and the green bar graph shows children exceeding widely held expectations in the outcomes data graph.

The Data Growth chart shows the gains the program has made for the 2013-2014 year in all areas of development based on the Head Start Child Development and Early Learning Framework, which guides curriculum implementation to plan meaningful learning experiences to help children meet school readiness as they transition from one program to another.

- Social/Emotional Development saw an increase of 11.6 points in the winter and 5.1 points in the spring for an overall increase of 16.7.
- Physical Development, which includes (fine and gross motor), fine motor saw an increase of 1.2 points in the winter and 1.1 points in the spring for an overall increase of 2.3 and gross motor saw an increase of 1.6 in the winter and 1.9 points in the spring for an overall increase of 3.5.
- Language Development saw an increase of 5.5 points in winter and 4.3 points in the spring for an overall increase of 9.8.
- Cognitive Development saw an increase of 6.3 points in the winter and 6.2 points in the spring for an overall increase of 12.5.

- Literacy Development saw an increase of 6.6 points in the winter and 6.7 points in the spring for an overall increase of 38.6.
- Math Development saw an increase of 4.1 points in the winter and 4.8 points in the spring for an overall increase of 8.9

Data analysis showed that Mountain Projects, Inc., Head Start Program showed an increase throughout the 2013-2014 program year. There is less of a gain between winter and spring assessment than between fall and winter assessment time frames because of inclement weather, holidays and children's chronological ages are increasing to make the widely held expectations higher. Based on the ongoing assessment data, physical development, literacy and mathematical concepts are the areas with the least amount of growth.

Mountain Projects, Inc., Head Start program will increase activities in the classroom as well as take home activities to show a growth in physical development (fine and gross motor), literacy, and mathematical concepts. By increasing activities in the classroom and at home, Mountain Projects, Inc., Head Start program goal is to enhance children's skills in these areas by 7-10%. Professional development trainings will be implemented during pre-service and throughout the year to help teacher's abilities to incorporate more activities in the classroom to increase skills in these areas. A focus will also include scientific inquiry skills throughout the curriculum to help children escalate their problem solving abilities.

## **BUDGET INFORMATION:**

### **REVENUE:**

Head Start Federal Funding: \$1,632,139

Early Head Start ARRA Federal Funding: \$687,703

USDA Federal Reimbursement for HS/EHS meals: \$157,343

NC Pre-K State Funding: \$106,400

Subsidy (Wrap-Around services): \$71,456

**TOTAL REVENUE: \$2,655,041**

### **Required Non-Federal Share:**

**Head Start: \$408,035**

**Early Head Start: \$171,926**

**TOTAL IN-KIND: \$579,961**

## **BUDGET EXPEDITURES HEAD START/EARLY HEAD START**

Personnel Expenses \$1,524,894

Program Supplies \$22,680

Occupancy \$96,871

Insurance/bonding \$17,834

Telephone/Internet	\$16,127
Utilities	\$29,867
Indirect Cost	\$229,864
Food Cost	\$60,277
Contract services	\$44,096
Staff Development	\$28,304
Local Travel	\$12,764
Equipment repair	\$7,550
Maint./Cleaning	\$13,225
Parent Activities	\$1,333
In-Kind	\$593,339

### **UNOBLIGATED BALANCE:**

Head Start/Early Head Start: \$191,592

### **AUDIT:**

An independent audit was conducted and completed in November, 2014 for the 2013-2014 Fiscal Year. The audit was presented to the Mountain Projects, Board of Directors at the December Board meeting. A summary of the audit will also be presented to the Policy Council Members at the February, 2015 Policy Council meeting. Included in this report is a copy of the compliance and auditor's report letter.

### **RESULTS OF MOST RECENT FEDERAL REVIEW:**

An unannounced Federal Review was conducted in February, 2014 for the Mountain Projects Head Start and Early Head Start Programs. The Head Start Program had one area of non-compliance. A corrective action plan was written and submitted to the Office of Head Start for review and approval. We received a letter stating the corrective action plan submitted was approved.

**Independent Auditor's Report on Compliance for Each Major Program  
and on Internal Control Over Compliance Required by OMB Circular A-133**

To the Board of Directors  
Mountain Projects, Inc.  
Waynesville, North Carolina

**Report on Compliance for Each Major Federal Program**

We have audited Mountain Projects, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Mountain Projects, Inc.'s major federal programs for the year ended June 30, 2014. Mountain Projects, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Mountain Projects, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Mountain Projects, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Mountain Projects, Inc.'s compliance.

***Opinion on Each Major Federal Program***

In our opinion, Mountain Projects, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

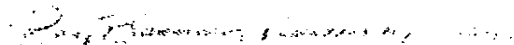
## Report on Internal Control Over Compliance

Management of Mountain Projects, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Mountain Projects, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Mountain Projects, Inc.'s internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Waynesville, North Carolina  
November 21, 2014

**MOUNTAIN PROJECTS, INC.**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2014**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unmodified opinion on the financial statements of Mountain Projects, Inc.
2. No significant deficiencies relating to the audit of the financial statements were reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Mountain Projects, Inc., which would be required to be reported in accordance with Governmental Auditing Standards, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs were reported in the Independent Auditor's Report on Compliance with Requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for Mountain Projects, Inc. expresses an unmodified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for Mountain Projects, Inc.
7. The programs tested as major programs were:

<u>Program</u>	<u>CFDA #</u>
Housing Voucher Cluster	
Section 8 Housing Choice Vouchers	14.871
Low Income Home Energy Assistance Program	93.568
Navigator Program	93.750

8. The threshold for distinguishing between Types A and B programs was \$300,000.
9. Mountain Projects, Inc. was determined to be a low-risk auditee.

**MOUNTAIN PROJECTS, INC.**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2014**

**B. FINDINGS – FINANCIAL STATEMENTS AUDIT**

None

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD  
PROGRAMS AUDIT**

None

**MOUNTAIN PROJECTS, INC.**  
**Corrective Action Plan**  
**Year Ended June 30, 2014**

**Financial Statements Findings**

There were no findings relative to financial statements in the current year.

**Major Federal Award Programs Findings and Questioned Costs**

There were no findings relative to federal award programs in the current year.

**MOUNTAIN PROJECTS, INC.**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended June 30, 2014**

There were no findings relative to financial statements or to federal award programs in the year ended June 30, 2013.