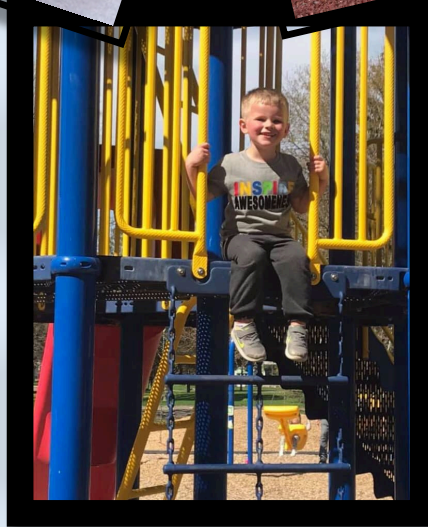




CAPCO Head Start/Early Head Start Annual Report: 2023-2024



Policy Council Approval Date:
Board Approval Date:

MISSION STATEMENTS

CAPCO's Mission Statement

CAPCO is dedicated to providing and advocating for community wide actions and program that increase individual's dignity and self-reliance and improve community conditions, engaging all sectors of the community in Cortland County's fight against poverty.

Head Start/Early Head Start's Mission Statement

The mission of the CAPCO Head Start/Early Head Start Program 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 environments and life changes.

Operating Highlights

This annual report covers the time period from June 1, 2023 through May 31, 2024. We had a productive year. Our program created a Behavioral Specialist position to assist the teaching staff with strategies and challenging behaviors in the classrooms. Received a significant COLA increase for all staff to assist the program to be more competitive with other county positions. Ran two CDA classes for staff needing the minimum qualifications for their positions, of which five staff received their credentials. Submitted a grant application to the Office of Head Start to go full year for both Early Head Start and Head Start beginning July 1, 2024.

Looking Forward and Opportunities for Growth

The CAPCO Head Start/Early Head Start Program will positively continue to look ahead to bigger and better things. Our staff and volunteers will inspire our children and families and assist them through the challenges everyone is facing these days. With the endless changes and hardships, Head Start/Early Head Start is looking for more volunteer opportunities in our program to meet our non-federal share, hire qualified staff and retain them, as well as research space prospects.

FINANCIAL SUMMARY: FISCAL YEAR ENDING MAY 2024

Department of Health and Human Services:

Description	Amount
Head Start/Early Head Start Grant	\$3,097,243
Head Start/Early Head Start Training and Technical Assistance	\$46,400
Head Start/Early Head Start COLA and Quality Improvement Monies	\$253,005

USDA/CACFP Federal Cash:

Description	Amount
USDA Federal Cash (CACFP Program/Reimbursement for Food/Staff)	\$181,208.56

Universal Pre-K (UPK Cash)

Description	Amount
UPK Cash (Received from Cortland School District)	\$189,392.72

County Reimbursements

Description	Amount
1:1 Aides	\$10,800

Total Received from Federal, State, and Local: \$3,778,049.28

Total Non-Federal Share Collected (In-Kind): \$ 841,658.51

Grand Total with Non-Federal Share: \$4,630,507.79

Family Services for Program Year 2023-2024

Head Start Enrollment

Total number of children served: 112

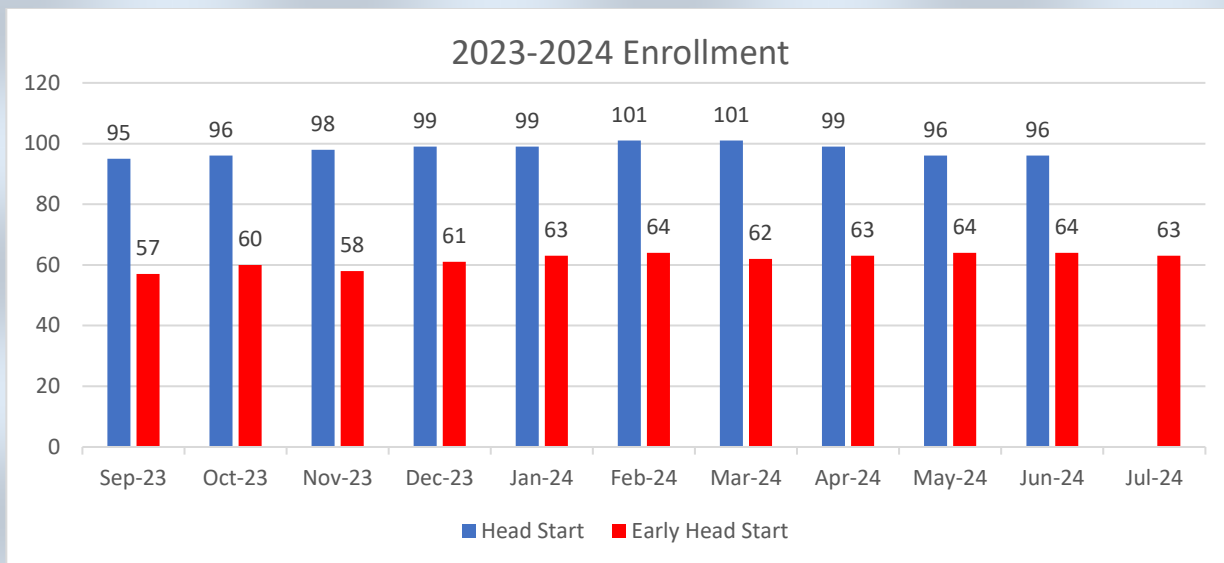
Total number of families served: 101

Early Head Start Enrollment

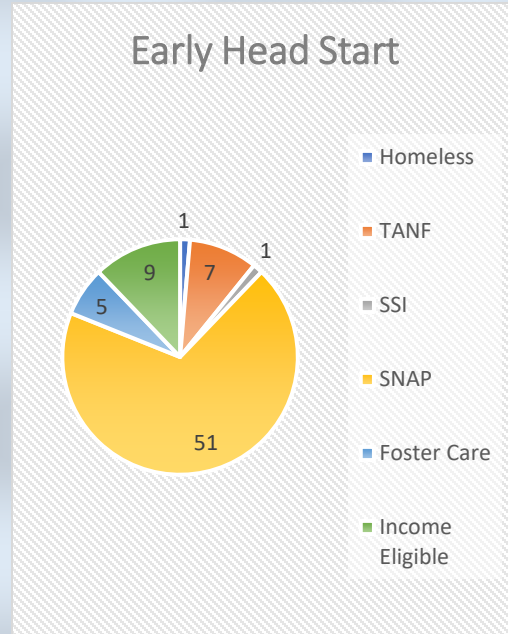
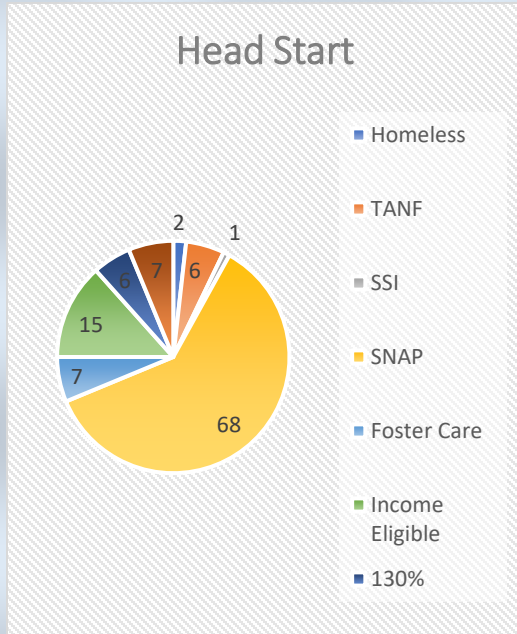
Total number of children served: 74

Total number of families served: 67

Funded enrollment for Head Start is 104 and Early Head Start is 64. The chart below shows the enrollment number reported each month to the regional office. The Head Start program was not able to reach full enrollment, mostly due to openings in the UPK classrooms.



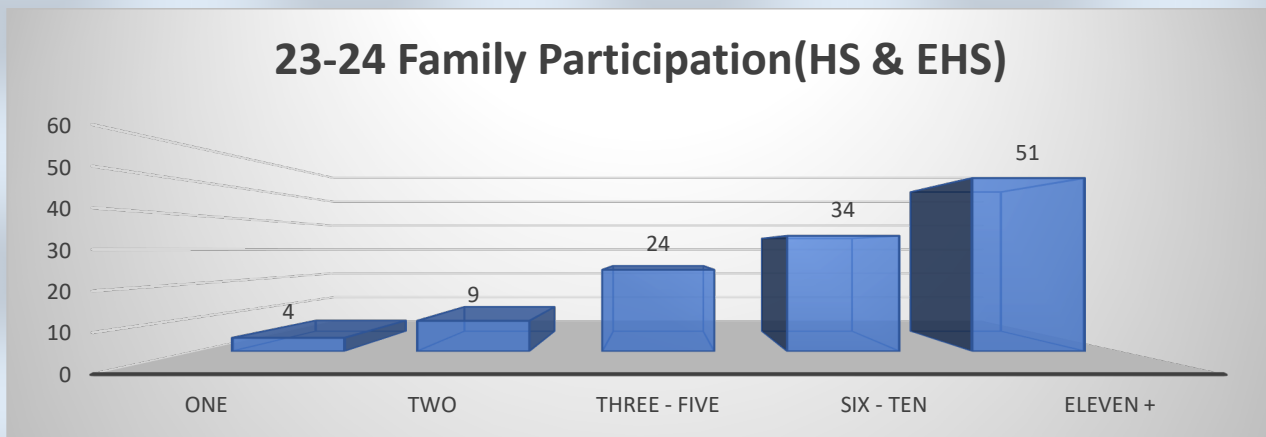
Percentage of Eligible Children Served:

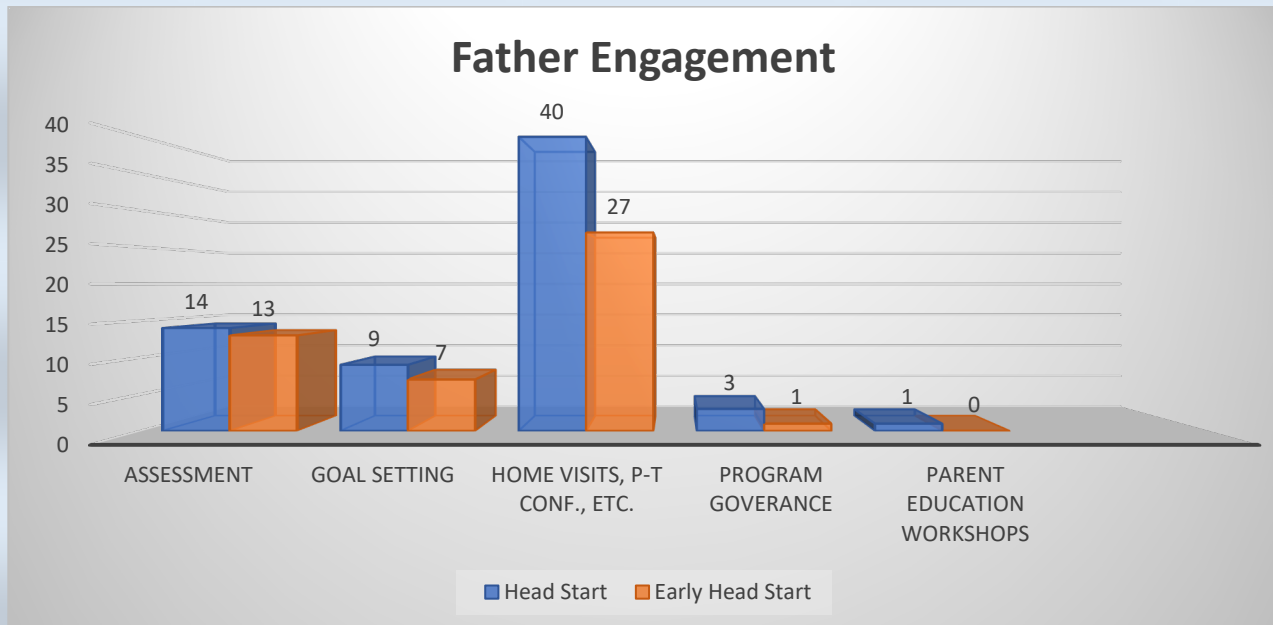


INFORMATION ABOUT FAMILY ENGAGEMENT

In addition to two (2) program wide family events, a total of 242 family activities and Parent Committee meetings were offered for families to participate and engage with their children. All the activities touched on at least one family outcome from the PFCE Framework.

Number of Families Involved in family engagement opportunities:

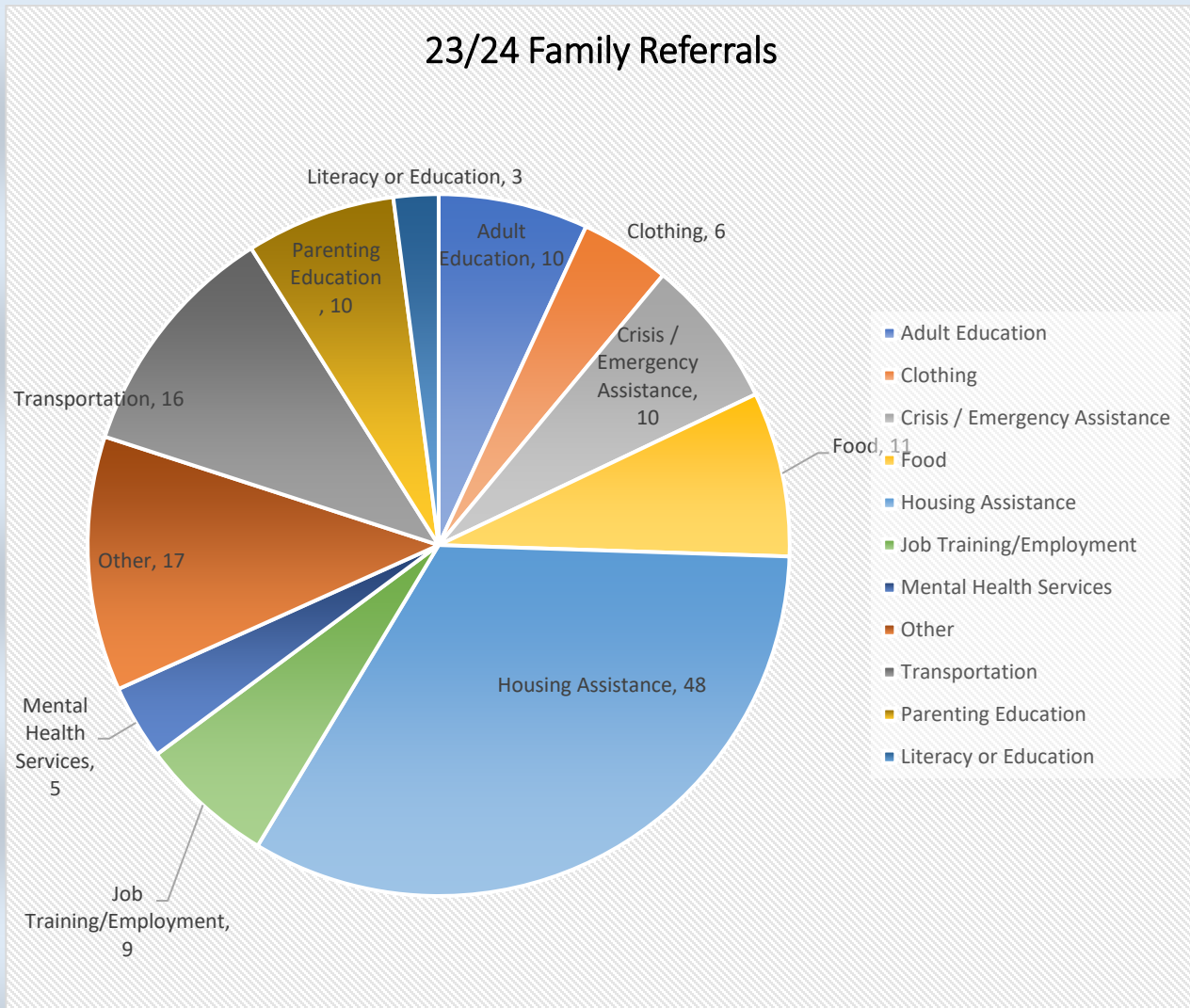




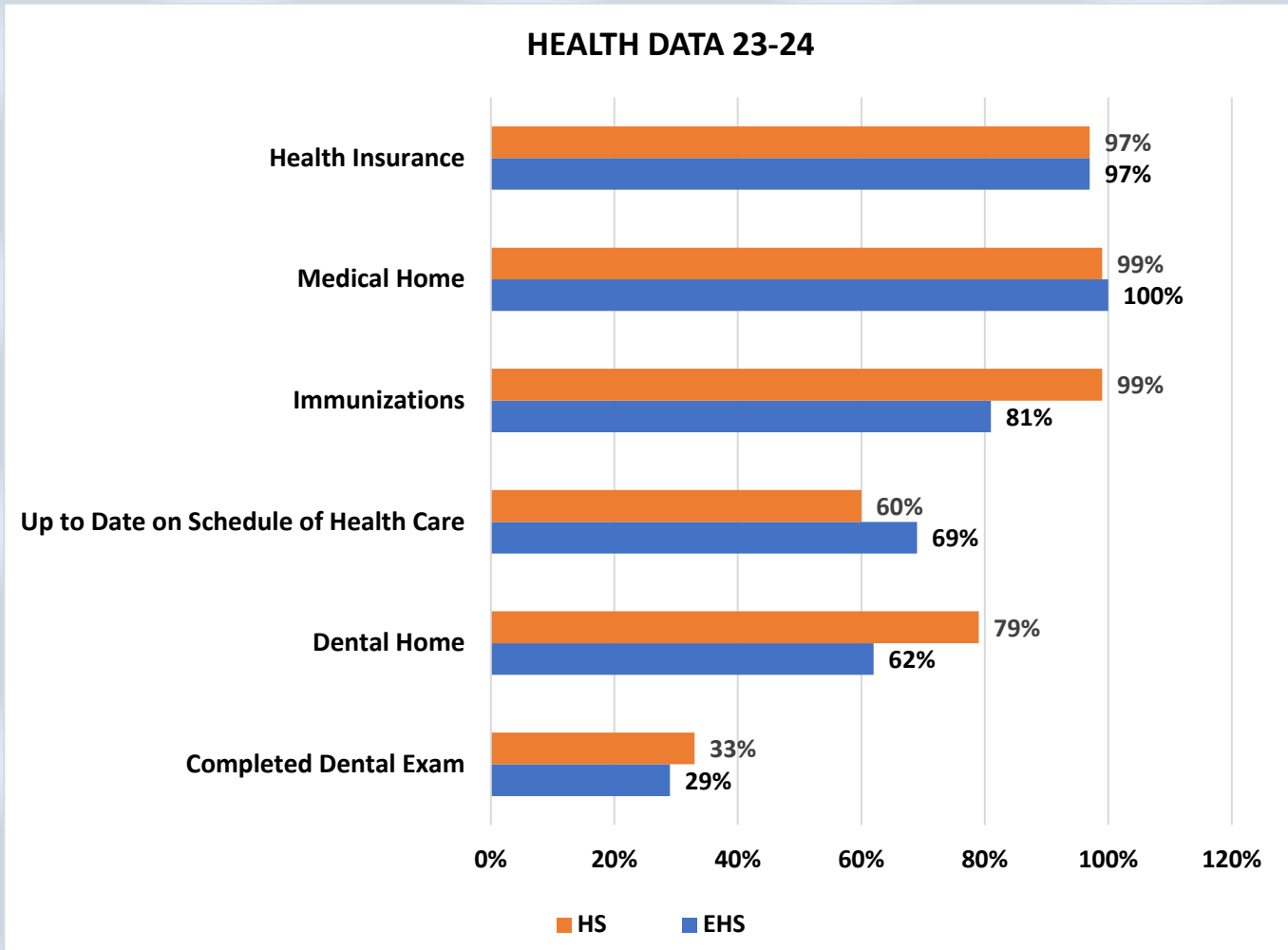
INFORMATION ABOUT FAMILY ENGAGEMENT

Referrals for Families

Family Services staff offer home visits and support families by offering necessary referrals based on individualized needs. During the 23-24 program year, families received 145 referrals to community agencies. As you can see from the chart below, most referrals were for housing assistance, transportation, and food. The “other” category encompasses referrals for community involvement, medical information, legal, and childcare.



Health Services



Health and Well-Being

Overview

All children receive health and development screenings, time for physical activity, nutritious meals, oral health, and mental health support. Health services include hearing and vision screenings, monitoring of height and weight, and ensuring all children are up to date on their well-child health and oral health schedule. For children identified with a disability, the program coordinates in-class strategies and referrals to Early Intervention or the local education agency (LEA) to ensure children and their families receive appropriate and timely services to help meet their child's developmental needs. If mental health services are needed, we have a full-time Mental Health Specialist on staff and she is available to help staff, children, and families. To help meet the nutritional needs of the children, the program receives approval from a dietician from the Child and Adult Care Food Program (CACFP) on all menus for the program year.

Disabilities

Identifying young children with unique developmental needs, ensuring children receive appropriate and timely services and helping families navigate eligibility guidelines is essential to the Head Start/Early Head Start Program. The Office of Head Start requires 10% of the total funded enrollment must be children with special needs.

Mental Health

The Head Start/Early Head Start programs support the mental health of children, families, and staff on a daily basis. Early childhood mental health is the same as social and emotional well-being. It is a child's developing capacity to express and regulate emotions, form trusting relationships, explore, and learn (all in the cultural context of family and community). The Mental Health Specialist we have on staff full-time is a wonderful positive for our program and we are fortunate to have this staff person. This staff person assists with the mental health of children and the adults which care for them and is ESSENTIAL for school readiness.

Nutrition

Nutrition Services is important to a child's health, growth, and development. Nutrition services include nutrition (CACFP) assessments/observations, nutritious meals approved by dieticians employed through CACFP. Modifications are made for children with special dietary needs, and education to empower parents to help them make healthy choices for themselves and their children.

PREPARING CHILDREN FOR KINDERGARTEN

Through the process and experiences provide to children and families, we strive to prepare children and families for the transition to kindergarten and their academic and social success. Head Start School Readiness goals are organized to include the seven Head Start Domains and successful completion of skills in each area.

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. *The Creative Curriculum*® helps teachers create a high-quality 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 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 and Early Head Start classrooms use a thematic approach in developing daily program activities. The 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 its fourth year of program-wide Pyramid Model implementation.

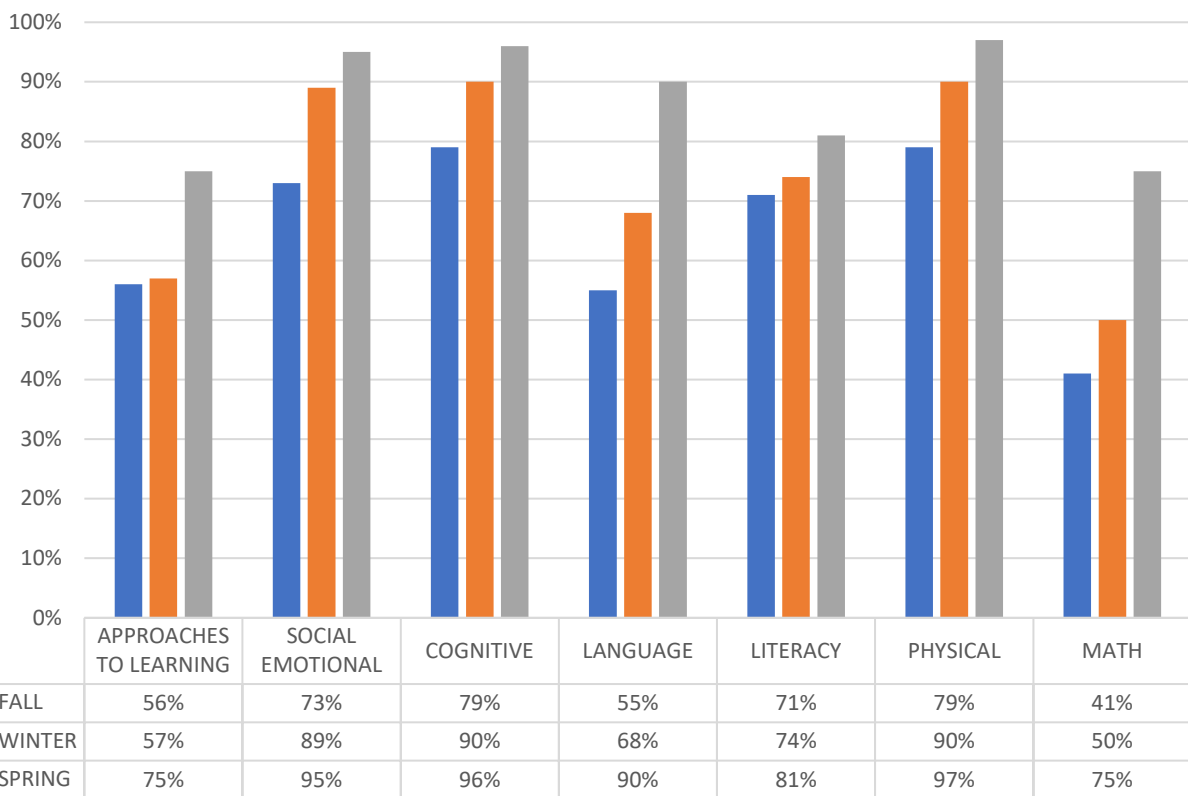
Teaching Strategies Gold (TSG) is used to assess school readiness in both Head Start and Early Head Start classrooms in the domains of approaches to learning, social and emotional development, cognitive knowledge (including science), language development, literacy development, physical development (fine/gross 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, instruction is adjusted, and decisions on professional development are made, based on outcomes within each domain. Our program strives to have 85% of all children transitioning into kindergarten, to have met or exceed the expectations in all domain areas.



Education Services

SCHOOL READINESS OUTCOMES

EHS - Meeting/Exceeding within GOLD Widely Held Expectations
2023-2024



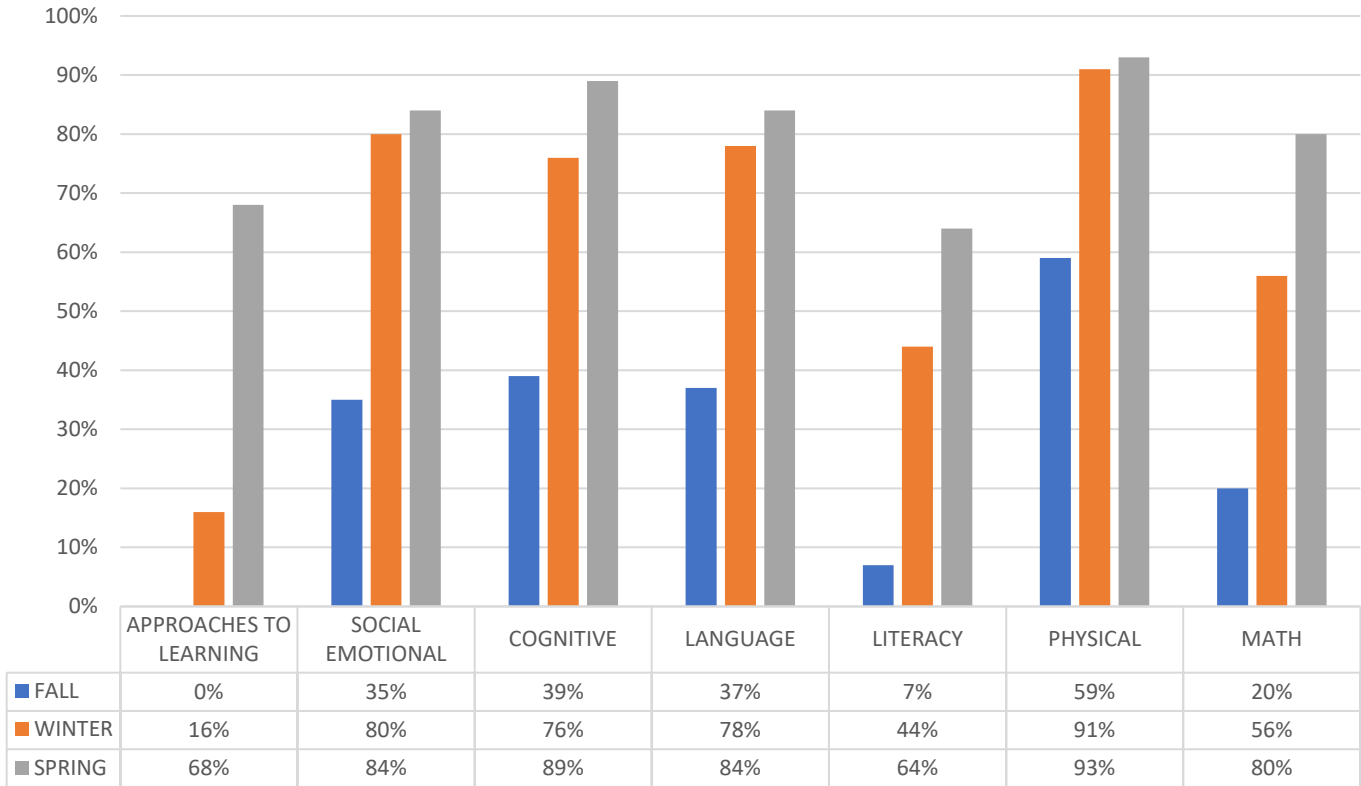
■ FALL ■ WINTER ■ SPRING

*Includes Home Based

Education Services

SCHOOL READINESS OUTCOMES

3 Year Olds - Meeting/Exceeding within GOLD Widely Held Expectations
2023-2024

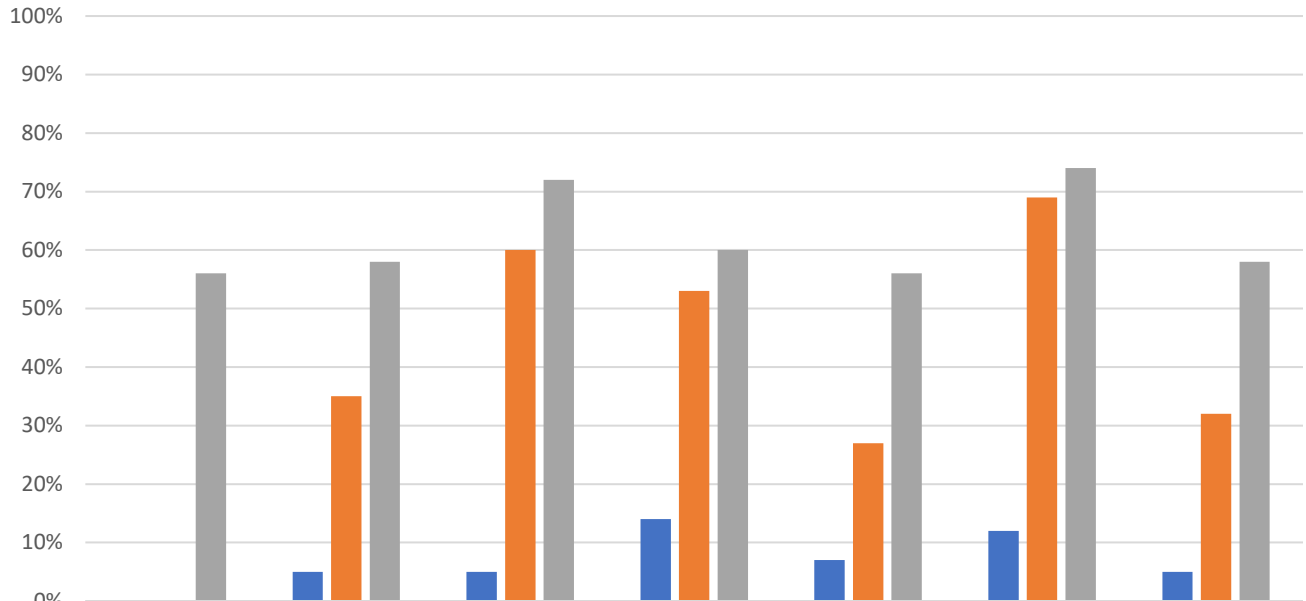


■ FALL ■ WINTER ■ SPRING

Education Services

SCHOOL READINESS OUTCOMES

4 Year Olds - Meeting/Exceeding within GOLD Widely Held Expectations
2023-2024



	APPROACHES TO LEARNING	SOCIAL EMOTIONAL	COGNITIVE	LANGUAGE	LITERACY	PHYSICAL	MATH
■ FALL	0%	5%	5%	14%	7%	12%	5%
■ WINTER	0%	35%	60%	53%	27%	69%	32%
■ SPRING	56%	58%	72%	60%	56%	74%	58%

■ FALL ■ WINTER ■ SPRING

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INDEPENDENT AUDITOR'S REPORT

August 22, 2024

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Cortland County Community Action Program, Inc. (a New York nonprofit organization), which comprise the statement of financial position as of December 31, 2023, 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.

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, 2023, 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.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Cortland County Community Action Program, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Cortland County Community Action Program, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Cortland County Community Action Program, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Cortland County Community Action Program, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

We have previously audited Cortland County Community Action Program, Inc.'s 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 14, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

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* 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 schedule of expenditures of federal awards 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 August 22, 2024 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 solely 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 the effectiveness of Cortland County Community Action Program, Inc.'s 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