

Community Action, Inc.



# Head Start

Accountability Report

November 1, 2008 to October 31, 2009

*Serving Shawnee and Wabaunsee Counties*



Children...Parents...Families



The Head Start program has a long tradition of delivering comprehensive and high quality services designed to foster healthy development in low-income children. Head Start agencies provide a range of individualized services in the areas of education and early childhood development; medical, dental, and mental health; nutrition; and parent involvement. In addition, the entire range of Head Start services is responsive and appropriate to each child's and family's developmental, ethnic, cultural, and linguistic heritage and experience.

All Head Start programs must adhere to Program Performance Standards. The Head Start Program Performance Standards define the services that Head Start Programs are to provide to the children and families they serve. They constitute the expectations and requirements that Head Start grantees must meet. They are designed to ensure that the Head Start goals and objectives are

implemented successfully, that the Head Start philosophy continues to thrive, and that all agencies maintain the highest possible quality in the provision of Head Start services.

Community Action Head Start works very hard to encourage all parents to become involved with their child's education and become part of the culture of the agency. Parents are involved on many different levels within the program. Several times throughout the year, our classes take educational field trips to locations within our community, such as the pumpkin patch, the zoo and the library. Parents volunteer their time to, not only attend with their child, but to a build a better understanding of the curriculum, their community and the agency in which they are involved. Parents also volunteer their time within the classroom reading stories, sharing cultural activities and foods, and helping with other activities.



Parent Committee is another way parents are encouraged to get involved. At the beginning of the school year, parents are asked about topics of interest to them and the needs of their families. Every month the agency hosts a meeting at locations that hold a Community Action, Inc. Head Start classroom. Dinner is provided to families, as well as childcare. During the meeting parents are brought together to hear a presentation on topics that they have chosen and have a chance to ask questions of the presenter and other parents. Resources from the community are also given to parents during the meeting. In May, all sites join together to have one last Parent Committee for the school year. Summer safety and inexpensive summer games is the topic for the meeting. Then, together, parents and children have the chance to learn how to create and play the fun games they just learned about!

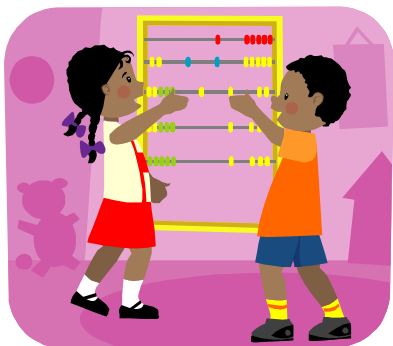


Parents can also become involved through Policy Council. Each Community Action, Inc. Head Start program option has a parent representative that sits on Policy Council. These parents become very active in learning the functions and policies of the agency and are the voice of other parents and children who attend the program.

Parent involvement activities are always changing and always encouraged. CAHS staff looks forward to learning from parents and sharing in their child's education by providing different opportunities for them to be involved.

### 2008-2009 Enrollment Report

Head Start	186 children	174 families	150 funded slots
Early Head Start	106 children and/or prenatal women	72 families	72 funded slots



Based on Kids Count data (<http://www.kidscount.org>) the Community Action, Inc. program is serving 4.2% of eligible Early Head Start children in Shawnee County, and 0% of eligible children in Wabaunsee County. In the Head Start age group, 70.8% of eligible children are served in Shawnee County through Community Action, Inc. and Topeka Public Schools Head Start programs. In Wabaunsee County, 89.2% of eligible children are served.

Head Start Average Monthly enrollment for the year was 95%, however 7 of the 12 months were a full 100%, with enrollment only struggling during the summer months as children transition to kindergarten and leave Head Start services earlier than their eligibility would require.

Early Head Start Average Monthly enrollment for the year was 98%; however, 9 of the 12 months were a full 100% with enrollment numbers only beginning to struggle in August as a new program year got underway.



## 2009 Financial Information

Audit reports for this funding year resulted in the following audit letter for the year ended October 31, 2008.

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To the Board of Directors of  
Community Action, Inc.  
Topeka, Kansas



We are pleased to present this letter related to our audit of the financial statements of Community Action, Inc. (the Corporation) for the year ended October 31, 2008. Statement on Auditing Standards No. 114 requires the auditor to communicate certain matters to keep those charged with governance adequately informed about matters related to the financial statement audit that are, in our professional judgment, significant and relevant to the responsibilities of those charged with governance in overseeing the financial reporting process. The following summarizes these communications.

**1. The Auditor's Responsibility under Professional Standards**

Our responsibility under auditing standards generally accepted in the United States of America, *Government Auditing Standards* issued by the Comptroller General of the United States, the provisions of the Single Audit Act, OMB Circular A-133, and OMB's *Compliance Supplement* has been described to you in our arrangement letter dated November 11, 2008.

**2. Adoption of, or Change in, Accounting Policies**

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Corporation. The Corporation did not adopt any significant new accounting policies nor have there been any changes in existing significant accounting policies during the current period.

**3. Significant or Unusual Transactions**

We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

**4. Alternative Treatments Discussed with Management**

We did not discuss with management any alternative treatments within generally accepted accounting principles for accounting policies and practices related to material items during the current audit period.

**5. Management's Judgments and Accounting Estimates**

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to compute and record these accounting estimates.

**6. Audit Adjustments**

Audit adjustments recorded by the Corporation are attached with the representation letter attached to this letter.

**7. Uncorrected Misstatements**

During the course of our audit, we accumulated uncorrected misstatements that were determined by management to be immaterial, both individually and in the aggregate to the financial statements and to the related financial statement disclosures. Uncorrected misstatements are summarized and attached with the representation letter attached to this letter.

**8. Disagreements with Management**

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

**9. Consultations with Other Accountants**

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

**10. Significant Issues Discussed with Management**

No significant issues arising from the audit were discussed or were the subject of correspondence with management.

**11. Difficulties Encountered in Performing the Audit**

We did not encounter any difficulties in dealing with management during the audit.

**12. Letter Communicating Significant Deficiency**

We have separately communicated the significant deficiency identified during our audit of the financial statements, and this communication is included within the compliance section of the Corporation's financial report for the year ended October 31, 2008.

**13. Certain Written Communications Between Management and Our Firm**

Copies of certain written communications between our firm and management of the Corporation are attached to this letter.

This report is intended solely for the information and use of the Board of Directors and is not intended to be and should not be used by anyone other than the specified parties. We would be pleased to respond to any questions you have regarding this letter. We appreciate the opportunity to continue to be of service to the Corporation.

*Berberich Trahan & Co., P.A.*

April 14, 2009

# 2009 Financial Information

## Community Action, Inc.

### SOURCES OF FUNDING (UNAUDITED; THROUGH AUGUST 2009)

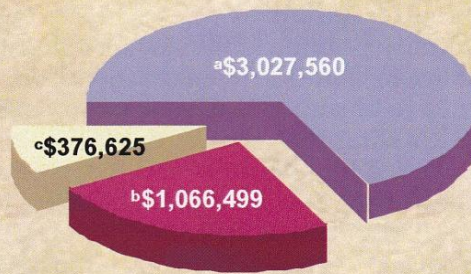
Total: \$4,470,684



- <sup>a</sup>Federal - Direct
- <sup>b</sup>Federal - Through State of Kansas
- <sup>c</sup>State of Kansas
- <sup>d</sup>Contributions
- <sup>e</sup>Local Units of Government
- <sup>f</sup>Other Revenue

### USES OF FUNDING (UNAUDITED; THROUGH AUGUST 2009)

Total: \$4,470,684



- <sup>a</sup>Early Childhood Development
- <sup>b</sup>Home Services, Affordable & Supportive Housing
- <sup>c</sup>Community Services (Community & Outreach Services, Youth & Family development)

### PROGRAM EXPENSES (UNAUDITED; THROUGH AUGUST 2009)

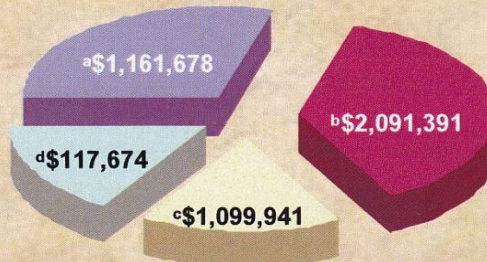
Total: \$4,470,684



- <sup>a</sup>Client Assistance & Services
- <sup>b</sup>Personnel
- <sup>c</sup>Non-Personnel & Program Specific Costs
- <sup>d</sup>Administration

### NON-PERSONNEL EXPENSES (UNAUDITED; THROUGH AUGUST 2009)

Total: \$1,099,941



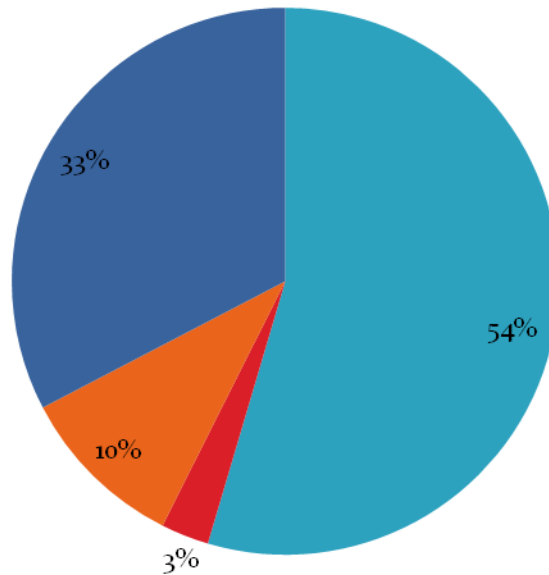
- <sup>a</sup>Occupancy
- <sup>b</sup>Contracts
- <sup>c</sup>Maintenance and Repairs
- <sup>d</sup>Other Expenses

## 2008-2009 Head Start Operating Budgets

Grant	Personnel Costs	Space	Insurance	Supplies	Training & Travel	Contract	Other	Subtotal direct Expenses	Admin Costs	Total Grant	Required Match
Federal Head Start	\$ 782,385	\$ 50,628	\$ 9,169	\$ 22,255	\$ 32,211	\$ 38,640	\$ 54,251	\$ 207,154	\$ 156,477	\$ 1,146,016	\$ 284,427
PAT	\$ 49,732								\$ 9,946	\$ 59,678	
Pre-K Pilot	\$ 148,580	\$ 12,000		\$ 11,739	\$ 6,750			\$ 30,489	\$ 29,716	\$ 208,785	\$ 167,144
Kansas Early Head	\$ 303,289	\$ 33,000	\$ 4,300	\$ 16,200	\$ 5,100	\$ 246,119	\$ 16,810	\$ 321,529	\$ 60,658	\$ 685,476	\$ 102,822

### Community Action, Inc. Head Start Funding Sources 2008-2009

■ Federal Head Start  
 ■ PAT  
 ■ Pre-K Pilot  
 ■ Kansas Early Head Start

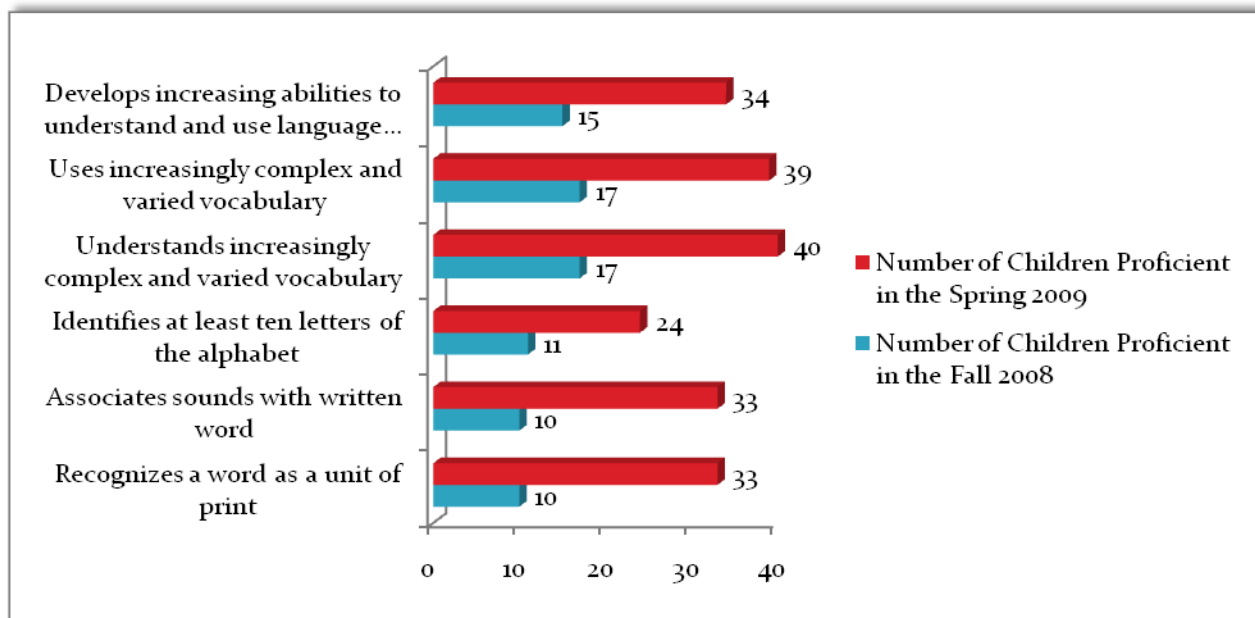




## Kindergarten Preparedness

As Head Start children leave our preschool services, we work with families to plan and prepare for a successful kindergarten experience in many different settings throughout Shawnee and Wabaunsee Counties. For this year, 52 children received a full year of preschool services that were age eligible for Kindergarten in the following year. Of these 52 children, 15 children had IEP's.

Community Action, Inc. measures child learning outcomes using the Creative Curriculum.net data management system. Teachers observe children and enter these observations into the system. An assessment of each child's skill level in all developmental domains is conducted as he/she enters school in the fall, at mid-term, and in the spring. A child's skill level may be at the forerunner level (skill beginning to emerge), at Step I, Step II, or Step III (skill fully emerged or Proficient). The following graph provides a sampling of how many of the 52 children were at Step III, or Proficient, in the fall (blue graph bars), and how many more of the 52 children had reached Step III, or proficient, in the spring (red graph bar).



## Health Services



In the Head Start program this year, 91% of children served 45 days or more obtained preventative dental care.

In the Early Head Start program this year, 93% of children served 45 days or more were up to date on a schedule of age appropriate preventive and primary oral health care.

In the Head Start program, 97% of children served 45 days or more were up to date on a schedule of age appropriate preventive and primary health care.

In the Early Head Start program, 90% of children served 45 days or more were up to date on a schedule of age appropriate preventive and primary health care.



## Office of Head Start Review Status

In a letter from the Acting Director of the Office of Head Start, dated January 18, 2008 the Community Action, Inc. Head Start program was informed that

Based on the information gathered during our review, we have closed the previously identified areas of noncompliance, including any deficiencies. Accordingly, no corrective action is required at this time.

Enclosed with this letter was the following certificate.

