

**McIntosh Trail Early Childhood Development Council,  
Inc.**

**ANNUAL REPORT**

**2015 FISCAL YEAR**

**2015-16 SCHOOL YEAR**

**VISION**

*To reach eligible infants, toddlers, and preschoolers and their families in our service area and positively affect their lives by assisting them in obtaining the skills necessary to achieve social competence and be cognitively and physically ready to learn and grow.*

## Chairman's Message

The Board of Directors of McIntosh Trail Early Childhood Development Council, Incorporated takes pride in supporting an agency that has been a bedrock in meeting the fundamental Early Childhood needs of disadvantaged children and their families in seven counties.

The Agency is steadfast, ensuring that management and all staff are involved in acquiring new knowledge and innovated ideas in Head Start, learning to deliver excellent and responsive services. The Agency utilizes every opportunity possible to assist parents with a positive environment while attending meetings and Early and Head Start functions. The Agency anticipates steady growth in early childhood enrollment, creating a need to further plan how to better address children and their families in all of its areas of jurisdiction.

The Board is constantly reviewing the Agency's efforts to track children's progress in order to determine their preparation to enter kindergarten. The Governing Board is continuing to ensure that effective procedures for program planning are in place and establish effective criteria for recruitment, selection, and enrollment of children. The Board also demonstrates that they take seriously being responsible for fiscal activities of the Agency and ensuring that an annual audit is conducted.

The Governing Board is ensuring that good physical facilities are available to promote a positive learning environment experience for all enrolled Head Start children; ensuring that the funding application is properly prepared and timely submitted to the Office of Head Start.

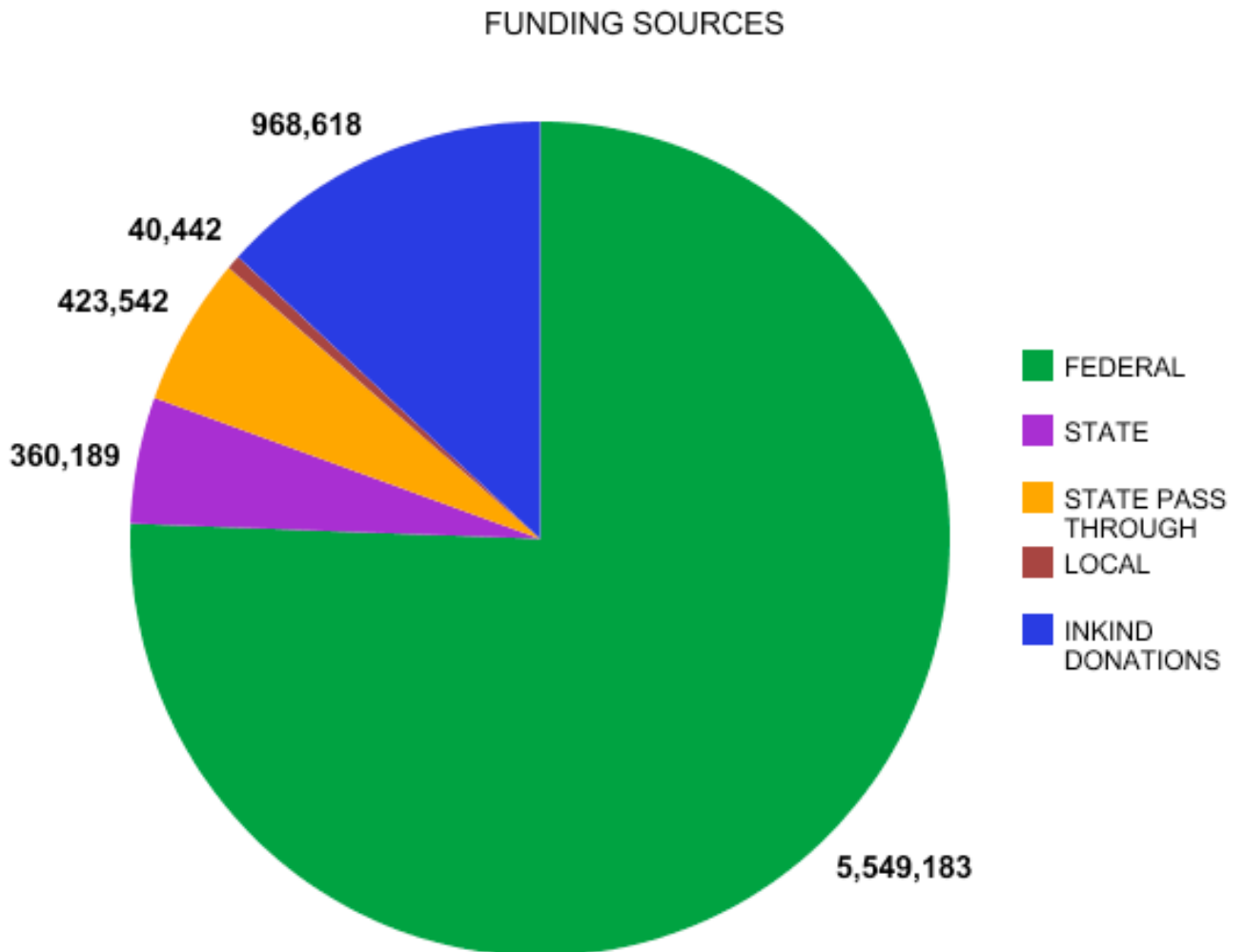
Sincerely,

*Dr. William Nesbit*

Board Chairman

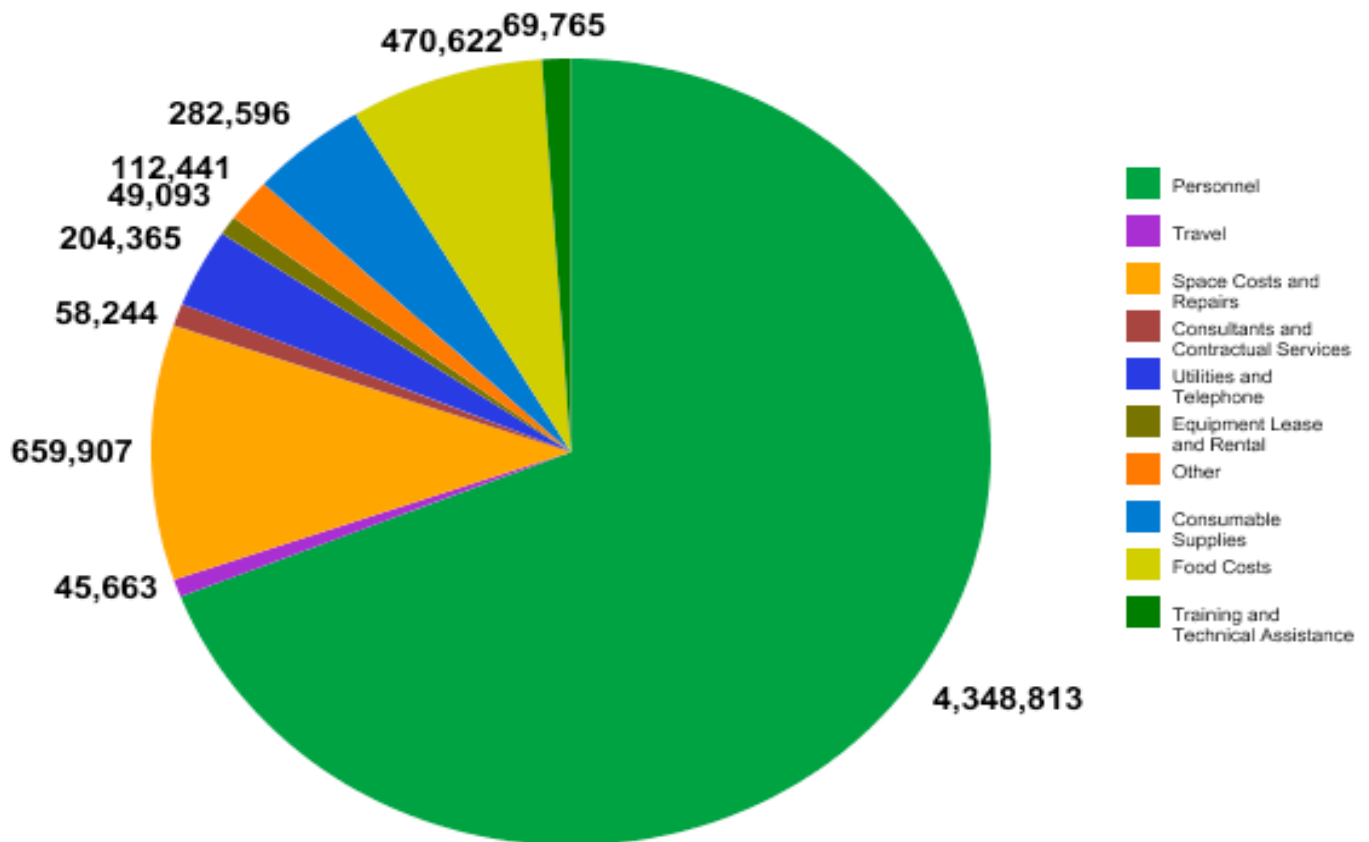
The following chart shows public and private funds received and the amounts:

- Federal \$5,549,183
- State \$360,189
- State (pass-thru) \$423,542
- Local \$40,442
- In-kind donations \$968,618



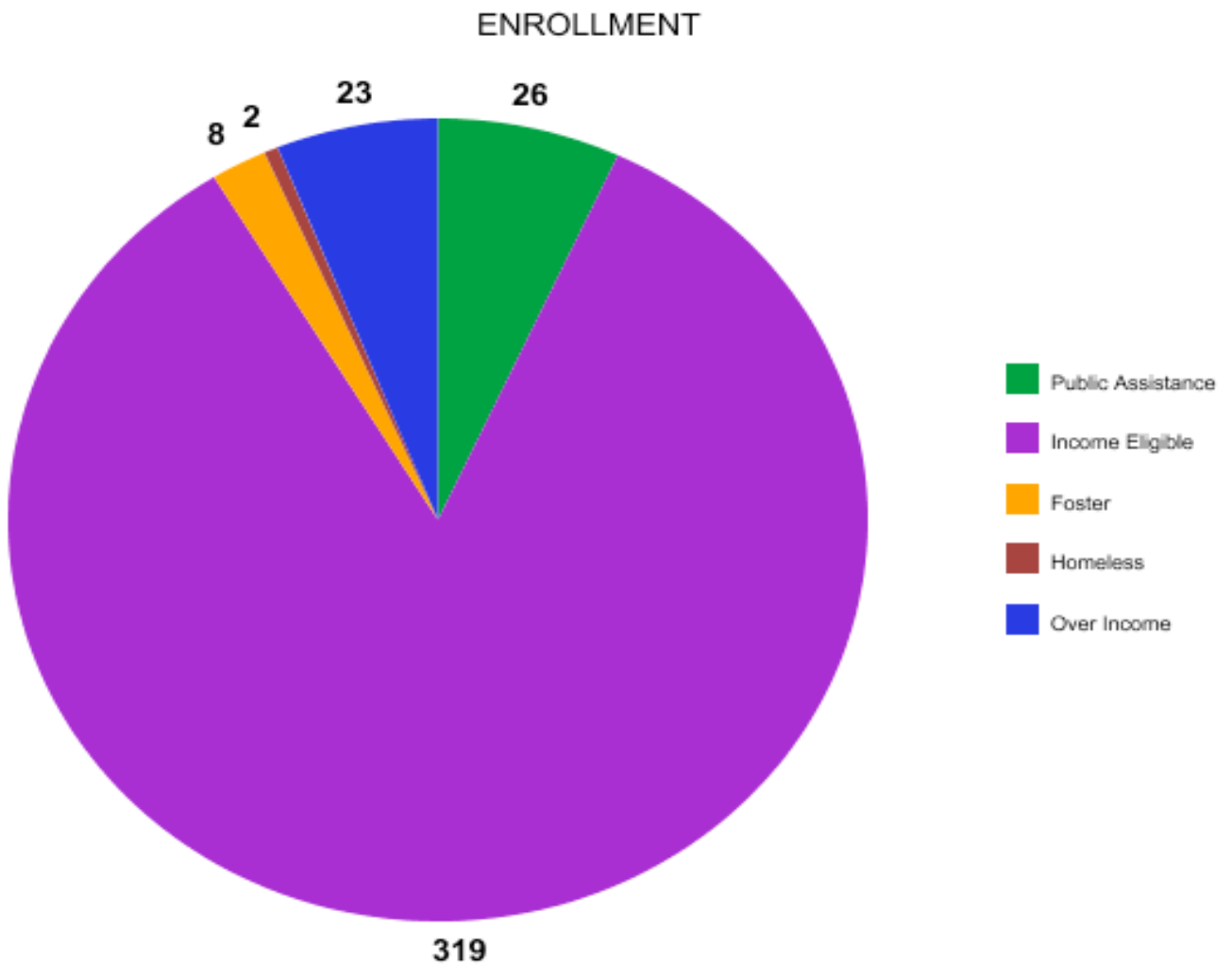
**Budgetary Expenditures****2014-15****2015-16**

Personnel	\$4,167,759	\$4,348,813
Consultants and Contractual Services	56,502	58,244
Travel	90,173	45,663
Space cost and repairs	584,157	659,907
Utilities and telephone	221,774	204,365
Equipment lease and Rental	39,916	49,093
Consumable Supplies	206,992	282,596
Food costs	476,484	470,622
Training and Technical Assistance	72,013	69,765
Other	110,824	112,441

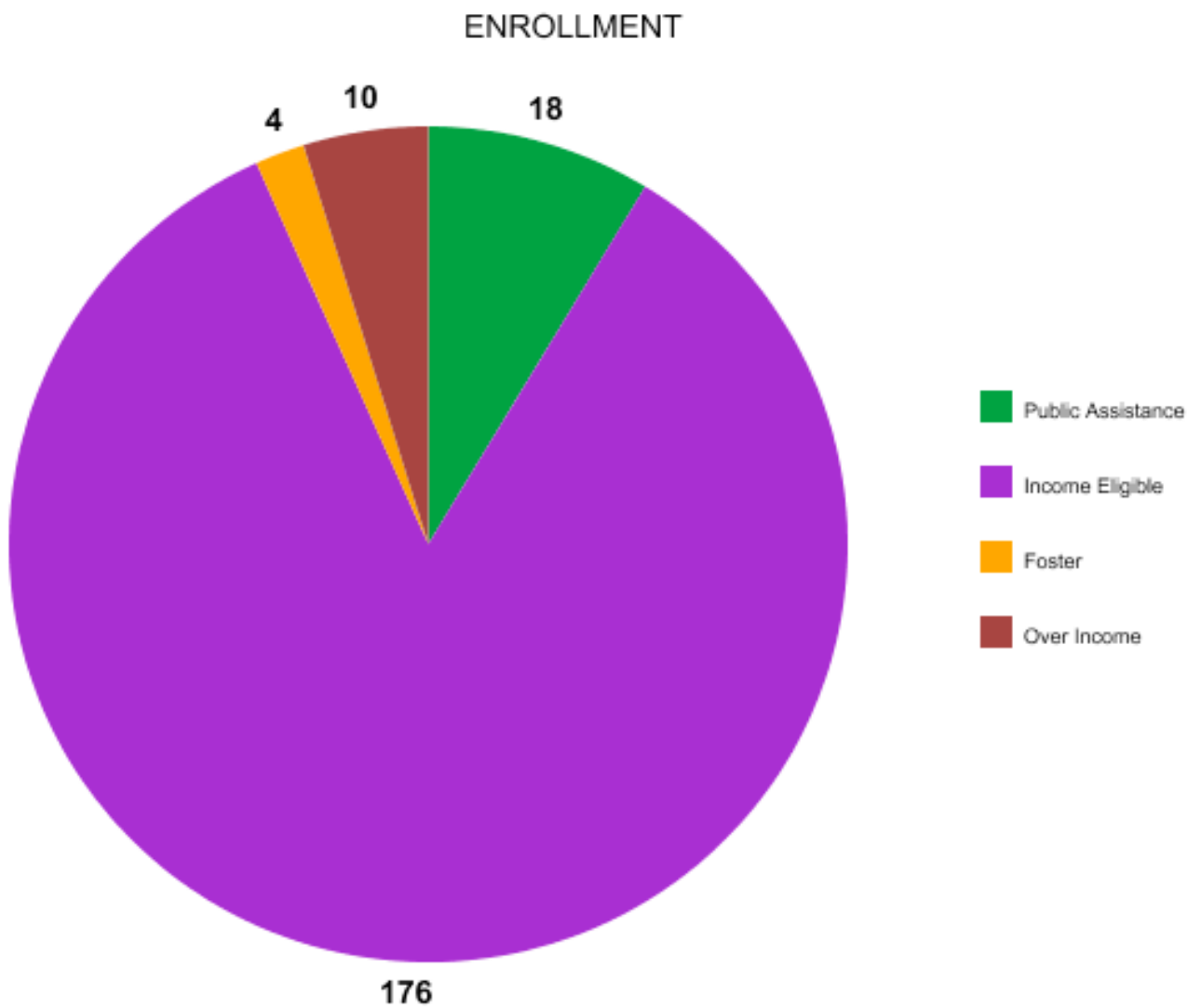
**BUDGETARY EXPENDITURES**



The Head Start program was funded to serve 319 and served 378 children in the 2015-16 school year and 363 families. Twenty-six children were accepted based upon their receipt of public assistance. Three hundred nineteen children were income eligible according to the federal poverty guidelines. There were eight foster children. Two were homeless. Twenty-one children were over income. Ninety-four percent were income eligible or met other criteria. Eight percent or 24 children were diagnosed with a disability.



The Early Head Start program was funded to serve 128 and served 208 children and pregnant moms in the 2015-16 school year and 182 families. Eighteen children were accepted based upon their receipt of public assistance. One hundred seventy-six children (96%) were eligible according to federal guidelines. There were four foster children and no homeless. Ten children were over income. Twenty-one percent or 27 children were diagnosed with a disability and received services from Babies Can't Wait (Public Health).



McIntosh Trail ECDC Inc. entered a Five-Year Funding Cycle in 2015-16. As part of the process the Governing body and administration developed three long-term goals that were critical to providing quality services to the children, families, and community served by agency programs.

## LONG RANGE GOALS

**Long Range Goal 1 (Service Delivery)** McIntosh Trail ECDC Inc. Head Start and Early Head Start will enhance educational services to improve math development of children to maximize their potential to enter kindergarten with a solid foundation for academic building blocks and future concepts.

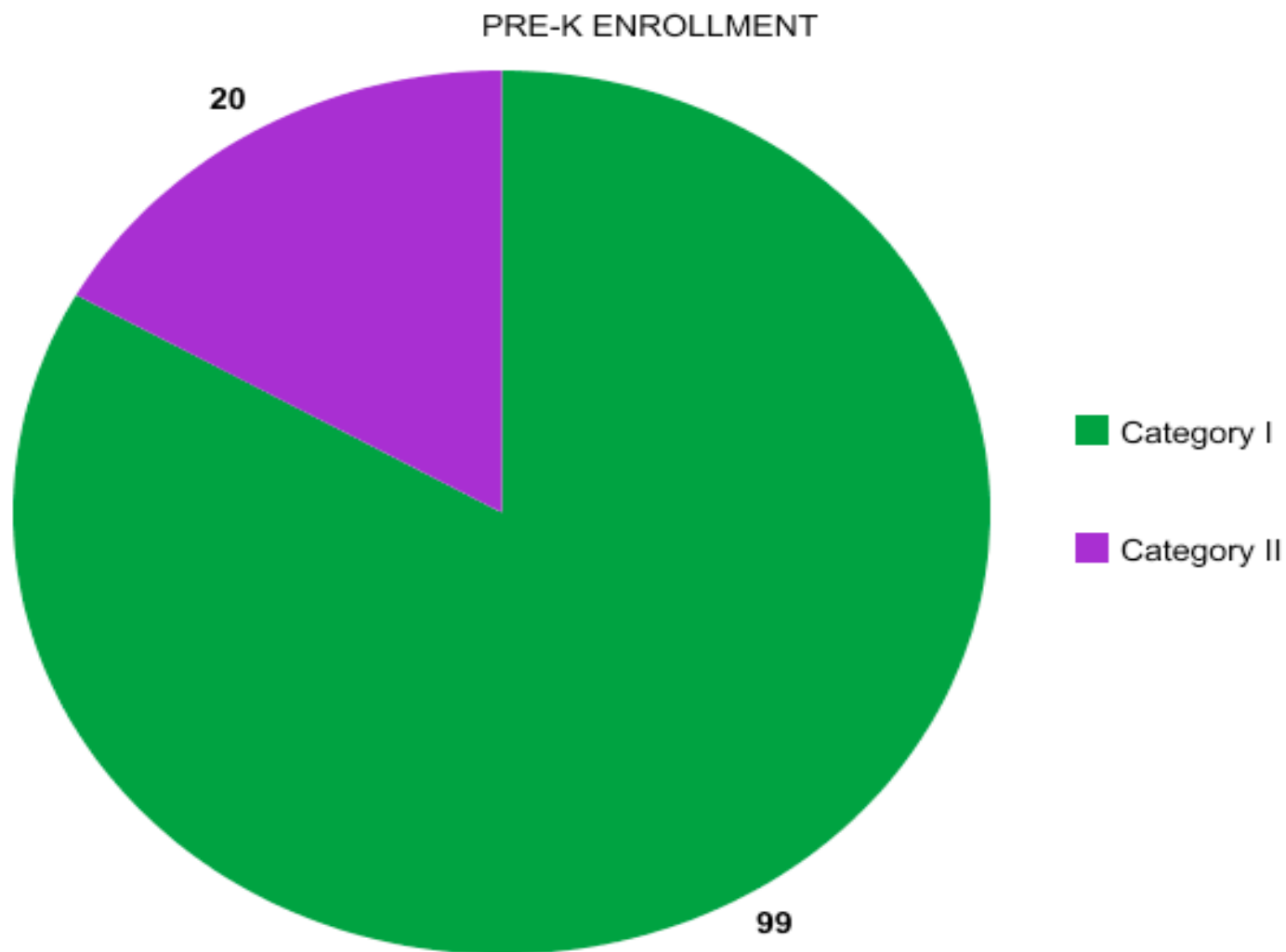
**Long Range Goal 2 (Community Collaborations)** Increase community collaboration with educational institutions in order to assist parents with accessing financial and community resources to pursue and obtain their GED or advanced degrees which will enhance their self esteem, job skills, and ability to serve as a positive role model in their community.

**Long Range Goal 3 (Service Delivery)** Facilitate steady, incremental improvements in student attendance by supporting strong links between good attendance and future academic and social success so that regular attendance will help children do better academically and be more likely to succeed in life and work by having a positive impact on the student, school, family, and community.

One of McIntosh Trail ECDC Inc.'s long-term goals for our Five-Year Funding Cycle is to analyze, research, educate, and improve attendance for both Head Start and Early Head Start. In the 2015-16 school year Head Start had an attendance rate of 87.99% for actual enrollment. In Early Head Start the actual enrollment attendance was 86.47% for the school year.

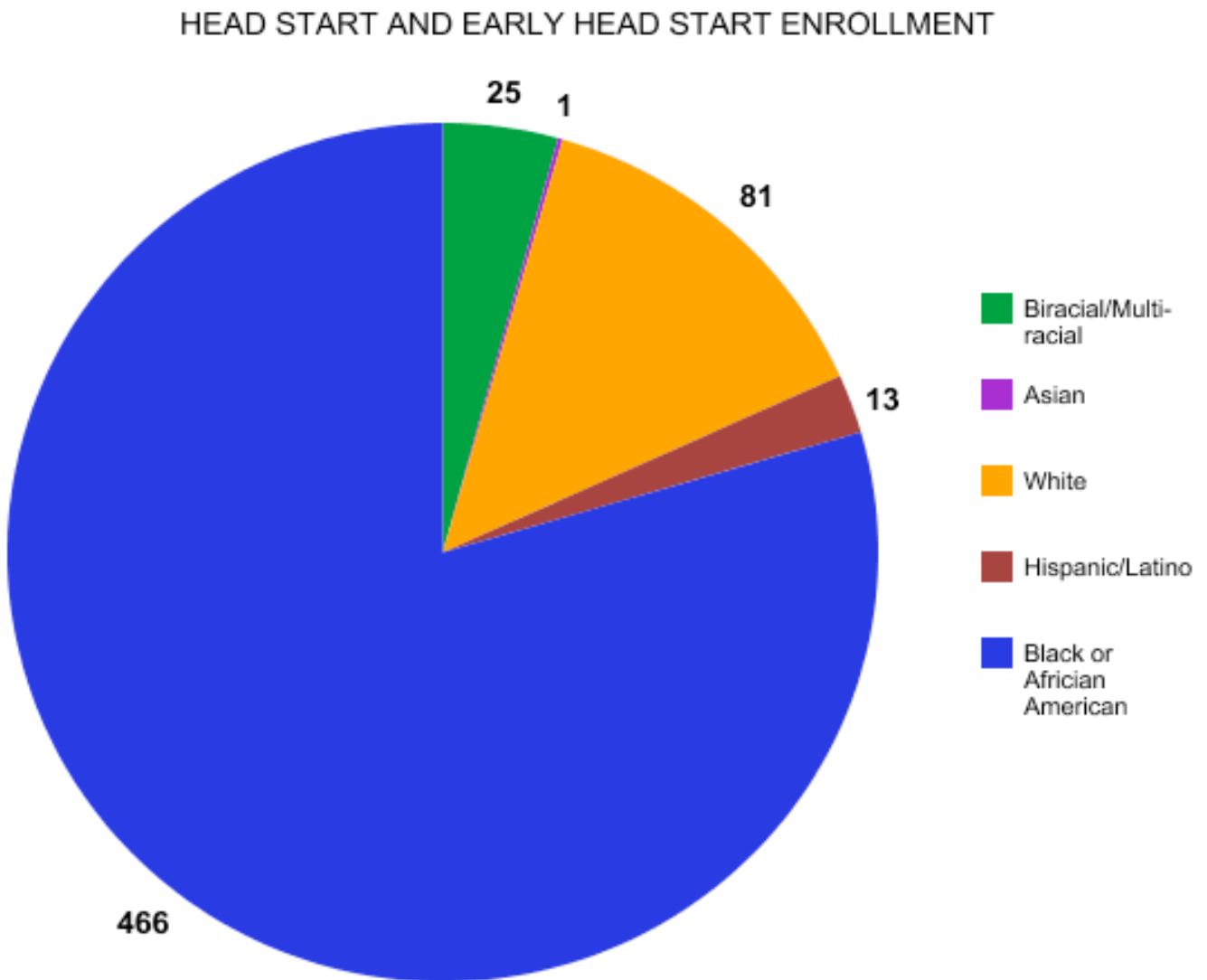
Research has shown that children with chronic absenteeism have weaker math and reading skills than their co-students. Chronic absenteeism is defined as missing at least 10% of learning and school time over the period of one school year. The Early Childhood Education community states that when a 0-5 young learner misses five or more days they can be defined as "chronic". McIntosh Trail ECDC Inc. participated in Georgia Head Start Association's Chronic Absenteeism Tracking project.

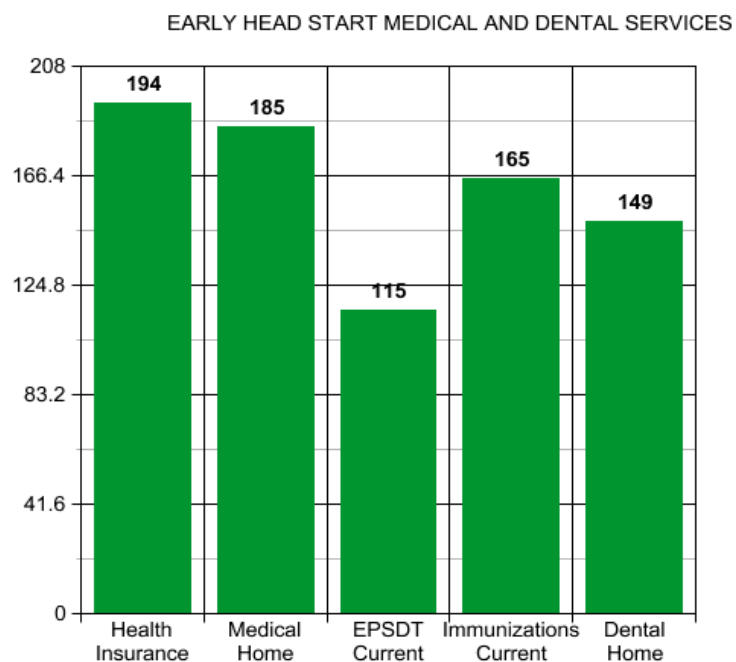
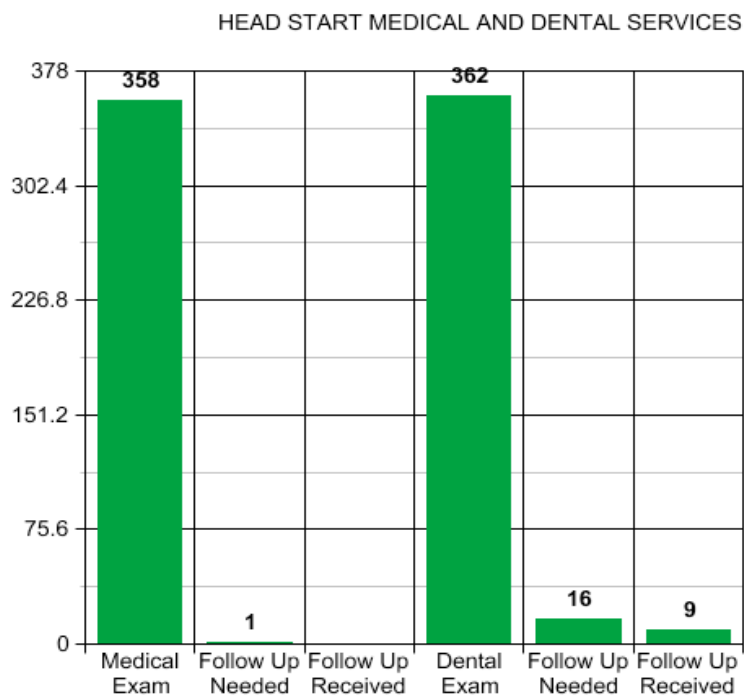
The state funded Pre-K program operated by McIntosh Trail Early Childhood Development Council served 119 children in five classrooms. The agency provided Pre-K in Newton, Henry, Spalding, and Upson Counties. Pre-K under the Georgia Department of Early Care and Learning funds teacher salaries as well classroom supplies. Head Start provides wrap around services for the blended three classrooms. Blended meant those children were dual enrolled in Head Start and Pre-K and received all services from both programs. Pre-K serves only four year olds and there is no income eligibility requirement. Ninety-nine of those children were classified as Category I, which is similar to Head Start's eligibility requirements and denotes that those children met Federal eligibility guidelines. The remaining 20 children (21%) were in Category II and did not meet Head Start's eligibility requirements.



Pre-K blended classrooms experience many of the same issues as Head Start classes. These classes also face chronic absenteeism. The average attendance for the 2015-16 school year was 86.54%. State funding does not provide for Family Service positions, which are used in Head Start and Early Head Start to work with parents to encourage good attendance. Center Managers, teachers, and the existing Family Service staff try to work with such needs as possible.

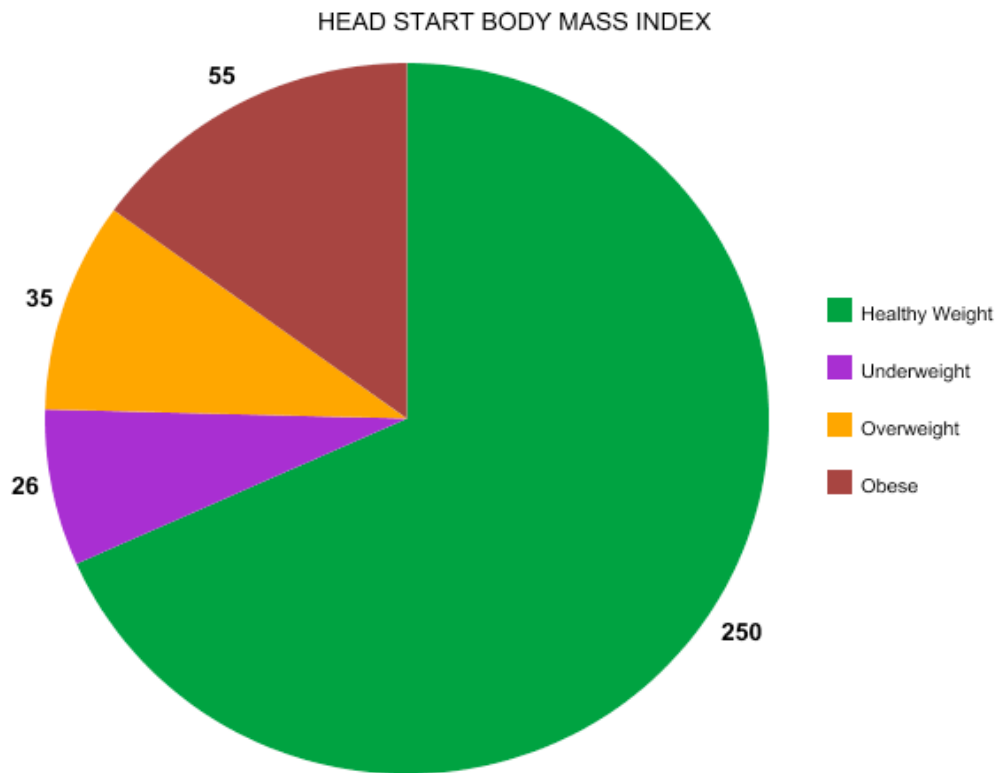
Families were asked to denote their children as one of eight possible choices of race and ethnicity. Thirteen children of the total enrollment were identified as of Hispanic or Latino ethnicity. The graph below demonstrates the information given by parents. Of all the children 575 English was the primary language. One additional child spoke a Caribbean language and one listed “unspecified”.





This page reflects medical and dental services provided by both Head Start and Early Head Start programs. Children not receiving services were due to dropouts, changes in enrollment or parents refusing services.

All children's height and weight are completed two times a school year. Any children found to be of concern are referred to the Nutrition Department who work with a licensed nutritionist. They work with parents to discuss the nutritional needs of the child and help with menu planning.





# AUDIT

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED UPON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT  
STANDARDS





**INDEPENDENT AUDITOR'S 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**

McIntosh Trail Early Childhood  
Development Council, Inc.  
Jackson, Georgia

We have audited, in accordance with the 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, the financial statements of McIntosh Trail Early Childhood Development Council, Inc. (the "Council"), which comprise the statement of financial position as of March 31, 2016, and the related statements of activities and cash flows for the fiscal year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 30, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered McIntosh Trail Early Childhood Development Council, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purposes of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be material weaknesses. 2016-001 and 2016-002

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether McIntosh Trail Early Childhood Development Council, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### **McIntosh Trail Early Childhood Development Council, Inc.'s Response to Findings**

McIntosh Trail Early Childhood Development Council, Inc.'s response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. McIntosh Trail Early Childhood Development Council, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

#### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Macon, Georgia  
December 30, 2016





**INDEPENDENT AUDITOR'S REPORT ON  
COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT  
ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

McIntosh Trail Early Childhood  
Development Council, Inc.  
Jackson, Georgia

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

We have audited McIntosh Trail Early Childhood Development Council, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of McIntosh Trail Early Childhood Development Council's major federal programs for the fiscal year ended March 31, 2016. McIntosh Trail Early Childhood Development Council, 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of McIntosh Trail Early Childhood Development Council, 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 McIntosh Trail Early Childhood Development Council, 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 McIntosh Trail Early Childhood Development Council, Inc.'s compliance.

***Opinion of Each Major Federal Program***

In our opinion, McIntosh Trail Early Childhood Development Council, 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 fiscal year ended March 31, 2016.

**Report on Internal Control Over Compliance**

Management of McIntosh Trail Early Childhood Development Council, 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 McIntosh Trail Early Childhood Development Council, 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 the Uniform Guidance, 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 the McIntosh Trail Early Childhood Development Council, 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of McIntosh Trail Early Childhood Development Council, Inc. as of and for the fiscal year ended March 31, 2016, and have issued our report thereon dated December 30, 2016, which contained an unmodified opinion on those financial statements. 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 is presented for purposes of additional analysis as required by the Uniform Guidance 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 expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Macon, Georgia  
December 30, 2016



## **Information about Family Engagement Activities:**

Fathers play a very important role in the success of their child's life. McIntosh Trail Early Childhood Development Council decided to strengthen the agency's focus and efforts to increase fatherhood involvement. Children that have an absent father tend to have poor performance in school and are at risk for drug use, violent behavior, and criminal activity. One of the objectives of the program is to ensure program staff and parents have knowledge and skills needed to support the ongoing involvement of fathers in the program and in the lives of their children.

In the 2015-16 school year monies were limited to sponsor many of the activities held in the past to strengthen the fatherhood initiative. Staff continued to be innovative and work to keep fathers engaged in the centers. Some of the activities that were done to encourage fathers and students were: "Read a Story", "Field trips with Dad", "Valentines Dance", "Say No to Drugs Parade with Dad", "Fun Day with Dad", and "Greeting Cards for Our Troops with Dad", and "Decorating a Pumpkin with Dad". Dads volunteered in the classrooms and on the playgrounds. They helped to decorate and make Christmas stockings. We had a total of 118 fathers to participate in the centers and programs for the 2014-15 school year. In the 2015-16 school year, we had a total of 184 fathers to participate in the centers and their programs. That is an increase of 66 fathers or 65%.

As we put additional emphasis on fatherhood each year staff have seen a decrease in behavioral problems in classrooms and the number of behavioral referrals that have been made to the Mental Health team. Research indicates there are beneficial physical, mental, emotional, academic, and spiritual impacts on a child who connects positively with a male role model. The following are ways that the staff have tried to improve the involvement of fathers:

- Increased communication with father figures
- Offer a greater variety of activities for both parents
- Schedule activities after work hours
- Encourage participation in the classrooms
- Be more vocal in appreciation of fathers that participate



Most fathers want to do their part in raising their children to be successful in life and as adults. Dads appreciate guidance, support, and encouragement to help them become better parents. All children benefit from happier families, working together to support their children's positive growth.

### **The Agency's Efforts to Prepare Children for Kindergarten (School Readiness)**

McIntosh Trail Early Childhood Development Council supports school readiness and positive child outcomes in Early Head Start and Head Start through comprehensive child development services, age appropriateness, individual appropriateness, meaningful curriculum, child observations, screenings, and assessments.

The School Readiness Team is composed of program administrators, center managers, family service workers, and teaching staff. The School Readiness Team meets on a quarterly basis to review program goals, provide valuable input, and ensure that federal mandates and best practices are met. There were also several parents, community partners, retired educators, as well as current local educational agency representatives from several of the counties within the service area that serve also on the team. The Policy Council and Board reviews and assists in the project. The team works together to develop School Readiness goals and a plan that will meet Federal regulations and Best Practices.

Each school year the School Readiness team collects data from the Brigance, CLASS, Teaching Strategies Gold, and The Pyramid Infant-Toddler Observation Scale. The information was aggregated and analyzed for the 2015-16 school year. The administrative team reviews the information and used it to determine a plan of action for the following school year. There was a significant increase in development across all areas with the exception of the math and literacy. Those scores were still low in comparison to expected developmental levels.

The Classroom Assessment Scoring System (CLASS) scores were similar across the seven counties:

	Program Score	National Average
Instructional Support	3.2	2.88
Emotional Support	5.61	6.03
Class Organization	4.42	5.80

The Spring CLASS scores improved and were above the national average in all areas.

The Pyramid Infant-Toddler Observation Scale showed an improvement of 7% over the previous year. The only area that decreased was “Responds to Distress and Manages Challenging Behaviors” with a decrease of 3%. The team examined absenteeism of the children, teacher’s absenteeism, and the student dropout rate.

Math and Literacy will continue to be areas that the program will concentrate on providing additional resources. High Five Mathematize is a math curriculum that all teachers will receive training on. There will also be a focus on providing instructional support.

The Family and Community Engagement staff works with parents to set school readiness goals for themselves and their children as well as provide input for the program. Staff continues to enhance the quality, intentionality, and effectiveness of staff interactions with children and families in the program to promote school readiness.

The program’s School Readiness Team meet with the local public school’s Kindergarten administrators to discuss what is expected of the children coming into Kindergarten and how the program can ensure that each child and family is ready for them to transition into the next stage of their learning career. During the months of February and March teachers begin encouraging parents to register their children for kindergarten and provide assistance as needed. When kindergarten registration information is published in the local newspaper, copies are sent home to each parent whose child will be going on to public school in the fall.

Family Service Staff work with teachers with four year olds in their class to prepare packages (*Going to Kindergarten*), which contain vital information and forms to be completed by the parent. This information helps the teachers to work with the parents and children to have a smooth transition. Once completed, with parental permission, the packages are sent on to the public school. Teaching staff make a home visit to talk with parents about the child outcomes and transitioning into another school setting, whether public school or private preschool. The School Readiness Team also prepares children to transition from Early Head Start into Preschool Head Start. Early Head Start teachers are encouraged to transition 3-year-old children into the Head Start setting based on child development and maturity to allow the child to become comfortable with the new setting. Children with Individual Family Service Plans received the support needed to make the move smooth for the child and family. The teacher participates in all Individual Education Plan meetings with the local educational agency.

The Kindergarten Administration is invited to the center's parent meeting to talk about the importance of registering their children for kindergarten. They also discuss activities to do with children during the summer and ways to prepare for the first day of school. They talk about what items to bring and what to expect. Children entering kindergarten in the upcoming fall take a field trip to the appropriate kindergarten class to spend the morning.

### **SPECIAL INITIATIVES**

**Going Green.** A *Grants to Green* Implementation grant was received for the Newton County center to fund 50% of building upgrades to make the center more energy efficient. All lighting and plumbing fixtures were replaced with energy efficient components. Since completion of the work to make the center more energy efficient, the program has seen a reduction in utilities for that facility.

McIntosh Trail ECDC voluntarily participated in the Quality Rated System sponsored by the Georgia Department Early Care and Learning. All centers underwent additional training and review as well as a visit to be observed in order to receive a rating level. Five centers received a Level 3 and two were rated with a Level 2. Level 3 is the highest rating level possible.

In the past year, the agency and programs has been randomly selected for several studies and projects centered on Birth to Five programs and services. Additional information about McIntosh Trail ECDC Inc. and its program is available on the agency's website, [www.mtecdc.org](http://www.mtecdc.org).

**In February of 2016 McIntosh Trail ECDC Inc. underwent an Environmental Health and Safety Federal Review on the Early Head Start and Head Start program. The program was found to be 100% in compliance with no findings.**