

# 2015

## Head Start Annual Report



NYC ACS ECE Annual Report  
February 2015 – January 2016  
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New York City Administration for Children's Services  
Division of Early Care & Education Services

**NYC**  
Administration for  
Children's Services

**EarlyLearn**  
Growing Minds. Shaping Lives

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# ACS and Head Start A Legacy of Service



The City of New York has been a Head Start grantee since 1965 and has, over the past 50 years, contracted with community based organizations to serve as delegate agencies.

The ACS Head Start Governing Board oversees our grant alongside the City-Wide Policy Council. The Governing Board consists of representatives from across ACS Divisions (Administration, Department of Financial Services, and the Office of the General Counsel), other City agencies (Department of Health and Mental Hygiene and Department of Education) and community organizations, as well as Head Start parent representatives.

The Governing Board and Policy Council share the responsibility of overseeing the delivery of high quality services in accordance with Head Start legislation, regulations, and policies, and participate in shared policy- and decision-making. The City-wide Policy Council consists of elected representatives from Head Start programs in nineteen geographic areas of the City, and eight elected community representatives from across the City.

At the delegate agency level, each program has a similarly constituted Governing Board and a Delegate Agency Policy Committee (DAPC). Each DAPC has elected parent representatives whose children are enrolled in the program. Community representatives to the DAPC are chosen from former parents and representatives of local community organizations.

ACS and the delegate agencies participate in ongoing planning that leads to the development of long-range program goals and short-term program and financial objectives, which address community needs and reflect the program's overall philosophy, as well as the program's own needs.



# A Message to Our Community

Gladys Carrión, Esq., Commissioner

Lorelei A. Vargas, MPP, MA, Deputy Commissioner



In late 2014, ACS' Division of Early Care and Education (ECE) welcomed Lorelei A. Vargas as our Deputy Commissioner, Vidia Cordero as Associate Commissioner for Programs and Mickey Ronan as Assistant Commissioner for Program Development. We strengthened our organizational structure by adding more field staff and increasing the number of site visits to our delegate agencies by having program specialists oversee all content areas.

ACS' Head Start Governing Board and City-wide Policy Council continue to share responsibility for overseeing the delivery of high quality services in accordance with Head Start legislation, regulations, and policies, and participates in a shared policy- and decision-making process.

In December 2014, ECE went through its first comprehensive environmental health and safety federal review. ECE developed strategies and made vital changes to address all areas of non-compliance. The Office of Head Start subsequently conducted follow up reviews between February 2015 and July 2015. ECE showed its capacity to introduce and sustain the improvements created to achieve compliance. ECE thanks staff, ACS Head Start board members and parents for their efforts and teamwork.

ACS acknowledges that it is the vital work and contributions of our delegate agencies that ensure the delivery of quality Head Start services to thousands of eligible children and families. Information on systems and services indicates that agencies are working to meet their responsibilities in the areas of enrollment, school readiness, health services and family services. Each agency has school readiness goals, which are similar to those set by ECE, unless they are modified to meet the particular needs of the community they serve. Overall child outcomes data displays children's progress to either reach or surpass marked proficiency levels.

We appreciate the leadership demonstrated by boards of directors, program directors and management teams, and parents serving in parent policy committees in communities across New York City.



# A Message from the City-Wide Head Start Policy Council

Winona Schulerbrandt, Chairperson



The City-Wide Head Start Policy Council is an integral part of program governance and participates in the shared policy and decision making process with the Governing Board.

The Policy Council consists of elected representatives from Head Start programs and four elected community representatives from across the City.

ACS NYC Members of the Policy Council have maintained an effective and functioning body. Policy Council activities included:

- ✓ Parent Appreciation Award Ceremony: parents were recognized and acknowledged for their commitment to volunteerism
- ✓ Family Day: families were invited to spend a day in the park with their children and participate in activities lead by the Policy Council members
- ✓ Mentoring Project: Policy Council members partnered to visit and mentor DAPC members
- ✓ FY15 Orientation and Elections for DAPC and City-Wide Policy Council
- ✓ Workshops and specialized forums, such as Male Involvement Initiative workshops and delegate agency director meetings
- ✓ Attended conferences: Region II Head Start Association Professional Development Conference and the National Head Start Association Parent Conference
- ✓ Participated and/or led leadership training and parenting workshops: Policy Council Training Retreats, Policy Council Installation & Awards Ceremony, and a series of professional development workshops
- ✓ Partnered with the Governing Board to develop and review the annual grant application
- ✓ Packed and distributed books, which were donated by the Brownstone Book Fund, to all *EarlyLearn NYC* agencies
- ✓ Participated in the School Readiness workgroup
- ✓ Interviewed candidates for key positions, which led to new hires at ACS ECE
- ✓ Partnered with staff and the Governing Board to review the federal monitoring review report and to offer input on resolving the findings

We look forward to continuing our work and demonstrating our strong commitment to the children and families of New York City!



# Introduction



## Roles and Responsibilities

Through *EarlyLearn NYC*, the NYC Administration for Children's Services (ACS) provides early care and education services to approximately 39,000 children through center-based and home-based care. ACS contracts with seventy-one (71) delegate agencies to provide Head Start services. Head Start is a free, federally-funded, comprehensive child development program with the overall goal of increasing the social competencies of young children in low-income families.

The core set of values are:

- ✓ Establishing a supportive learning environment;
- ✓ Recognizing and respecting all cultures;
- ✓ Empowering families through shared decision-making;
- ✓ Setting a comprehensive vision of health for children, families and staff;
- ✓ Respecting all aspects of individual development;
- ✓ Building a sense of community within the program;
- ✓ Fostering relationships and partnerships with the larger community; and
- ✓ Developing a continuum of support to families and children during and after their Head Start experience.

Our 71 delegate agencies are community based organizations that are located throughout the five boroughs and serve 12,766 Head Start-eligible children three to five years of age and their families.

The ACS Division of Early Care and Education (ECE)'s program development unit is responsible for ensuring that Head Start delegate agencies offer the highest levels of quality care and comply with the Head Start performance standards.



## Overview of Strategic Planning and Goals

During Program Year 2 (February 2014 – January 2015), ACS identified its seven long-term priorities and related objectives using the information from the 2013 Community Assessment and the annual comprehensive ACS/Grantee self-assessment.

These goals are to:

- ✓ Successfully secure the current level of Head Start funding through the next five-year grant cycle;
- ✓ Participate in the NYC Early Childhood Task Force, in order to support and inform the course of the future of early care and education in NYC;
- ✓ Increase governance, leadership and organization capacity of board members at the grantee and delegate agency levels;
- ✓ Further our collaboration efforts with all partners to ensure quality comprehensive services to Head Start children and families, as well as achieve school readiness goals;
- ✓ Continue with ongoing support to Head Start delegate agencies to strengthen the involvement of parents in policy and classroom committees; reinforce the importance of parent engagement throughout the delegate agency's program;
- ✓ Reach enrollment targets set by performance standards and monitor eligibility policies and procedures in order to maximize Head Start Grant funds; and,
- ✓ To strengthen financial operations and systems that safeguard Head Start funds.



# CHANGING THE LIVES OF HEAD START FAMILIES

NEW YORK CITY-WIDE HEAD START POLICY COUNCIL



## Angie Welfare A Proud Head Start Parent

Head Start was my children's and my place of refuge. My kids needed a safe and nurturing home away from home during my time of despair. I was going through one of the biggest battles in my life. Due to the severe impact discrimination caused, my ability to provide a stable and secure household for myself and my family became impossible. This led me to advocate for pregnant woman in the workplace. I pursued a complaint with the Equal Employment Opportunity Commission (EEOC), and with The State of New York Office of the Attorney General (OAG), and I also testified before the City Council. As a result of my pursuit for justice, on January 13, 2010 EEOC issued a determination in my favor, finding probable cause that American Airlines had discriminated against me. The Attorney General found sufficient evidence to support my claim and issued an assurance of discontinuance which required better-quality treatment for pregnant employees. Finally, the bill was approved 47-to-0. I was invited back to City Council to partake in the signing of the legislation, signed by former Mayor Michael Bloomberg. Due to the power of GOD given relentless determination, there is a new law aimed at preventing discrimination against pregnant workers called, "Pregnant Workers Fairness Act."

Head Start was the answer to my prayers. I needed a safe haven for my babies and a positive distraction for myself. Fighting discrimination was overwhelming and at times discouraging. I was mentally, physically, emotionally and financially low. Head Start played an

imperative role in preserving my sanity. I became an active member of the New York City-Wide Head Start Policy Council. My son, Arnold Johnson, and my daughter, Arnetta Johnson, are graduates of Head Start. They attended Committee for Early Childhood Development in Queens. I am forever grateful to all the brilliant staff that set the Head Start standards high. Head Start has given my kids and other children in the community the wings to soar into a successful future. My children are prepared for the rigorous work ahead.

It was reassuring to drop my kids off each day, into a sanitary facility, greeted by a spirit of cheer from the Head Start staff. I felt secure that my children were provided with routine activities and daily nourishing meals, which my kids always chattered about, "Mom the food at school was delicious." The office workers were highly motivated and engaged in my family needs by providing me with necessary resources.

I believe the success of Head Start children is due to the unique relationship and the unity between ACS, program staff and the parent(s). I am proud to say I am a Head Start Parent and my children are Head Start kids. Due to this amazing partnership and the high quality education Head Start provided, Arnold and Arnetta both exemplify high academic achievement and embody all the pillars of character. They currently attend Rochdale Early Advantage Charter School and have been featured in the school's newsletter for receiving the Principle's Award. Also, Arnetta is featured in The New York Amsterdam Newspaper for 2016 Colgate Achiever Honoree as the 3rd Place National Champion for the 800-meter dash.

# CHANGING THE LIVES OF HEAD START FAMILIES

NEW YORK CITY-WIDE HEAD START POLICY COUNCIL



## Jasmine Jones A Proud Head Start Parent

I'm a mother of three boys, and I enrolled my youngest son, Elijah, into Committee for Early Childhood Development Head Start in 2014. It was exciting to see the change and knowledge he gained from being in Head Start; but what I didn't realize was that the moment I became an involved parent, my life would completely change.

As an involved parent, Head Start has given me insight and taught me valuable life lessons of gratitude that will stick with me forever. I am blown away by how much I have grown and changed to become who I am now because of the Head Start experience.

When I first started as an Area Representative at the City-Wide Head Start Policy Council, I was the quietest in the room. I was very shy, lacking self-confidence, and couldn't speak in public. I remember that at the first retreat in 2015, I was asked to speak about my experience as a Head Start parent as Mr. Sills videotaped it. I was very nervous and could feel my heart pounding as

my own voice stuck in my throat, choking me. It was a difficult experience and one I won't forget. Since then, I have become an advocate for myself, other parents and children everywhere, and that is a wonderful experience that I treasure. I wouldn't have learned this kind of knowledge and training anywhere but in Head Start.

Everyday I'm thankful and proud to be part of the Policy Council. The positive, happy, and loving environment gave me the encouragement, guidance, and support to challenge myself intellectually and emotionally.

I still can't believe how much I have learned, how confident, how outspoken, and hungry for knowledge I have become. I am proud to say that I am the 2016 City-Wide Head Start Policy Council Secretary, a position I would never have seen myself in. Thank you Head Start! Thank you Policy Council! Your encouragement, guidance and support gave me the push I needed to believe in myself.



# Head Start Services



## Education and Early Childhood Development

ACS *EarlyLearn* NYC Head Start programs are designed to provide all children with a safe, nurturing, enjoyable and secure learning environment. The varied experiences provided by each program support the continuum of each child's intellectual, social, and emotional growth and development. All learning experiences are designed to be developmentally appropriate and culturally sensitive. The skilled teaching staff members recognize parents as their children's primary educators, and provide opportunities for families to play an active role in supporting their children's learning both in Head Start and at home.

### **Preparing Children for Kindergarten**

ACS supports the delegate agencies' efforts to promote school readiness and prepare children for kindergarten. This year, these efforts included:



Convening citywide education town hall meetings for Education Directors.



Coordinating and collaborating with NYC Department of Education on school readiness goal and Instructional support.



Engaging community partners, such as the NYC Early Childhood Development Center and Advocates for Children, to deliver ongoing community based training on working effectively with children with disabilities and properly engaging their families.



Promoting effective outcome-based curriculum planning and individualization by providing resources, training and contracting for technical.



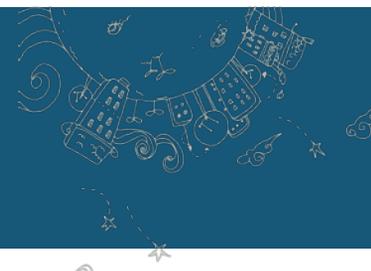
Providing training programs such as Emotionally Responsive Practice, designed to support social emotional growth and development and support school readiness and future school success.



Implementing a Head Start Math Leadership training (utilizing High Five Mathematize) to create a cadre of programs with advanced expertise in Preschool Mathematics practice.

# HEAD START SERVICES

## CHILDREN'S OUTCOMES REPORT



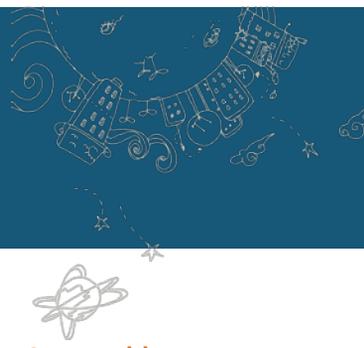
ECE delegate agencies use one of two major curriculum approaches: the Creative Curriculum or High Scope. Programs enter outcomes into one of the three authentic assessment systems: Teaching Strategies GOLD, High Scope, or the Work Sampling tool that use different developmental scales and definitions of proficiency within learning domains. When the child outcomes data is expressed in percentages, ECE set 85% proficiency as the threshold for programs to reach by the end of the school year in all domains.

- ✓ The Teaching Strategies GOLD tool is mainly used by delegate agencies that use the Creative Curriculum; GOLD specifies three levels of performance with regard to research-based widely held expectations: below expectations; meeting expectations; exceeding expectations.
- ✓ The High Scope COR Advantage tool, which is used by programs that implement the High Scope curriculum, specifies eight levels of performance, ranging from Level 0 (scores 0.0 – 0.99) to Level 7 (scores 7.0). The High Scope curriculum defines a School Readiness level of proficiency as measured by an average score of 3.75 in each category and an overall average of 4.0 or higher.
- ✓ The Work Sampling tool specifies three levels of performance: (1) Not Yet; (2) In Process; and (3) Proficient and can be used with any curriculum.

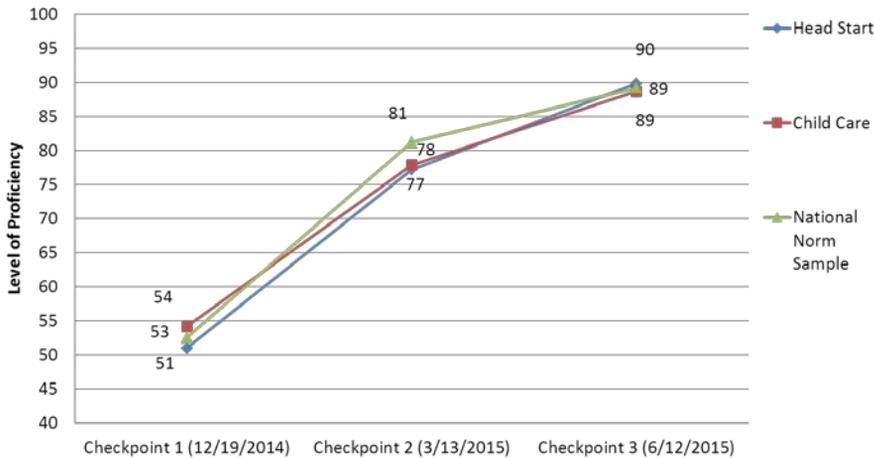
<u>Authentic Assessment Tool</u>	<u># of Head Start children</u>	<u>Percentage</u>
Teaching Strategies Gold	7,109	88%
HighScope COR Advantage	667	8%
Pearson - Work Sampling System	298	4%
<b>Total:</b>	<b>8,074</b>	<b>100%</b>

# HEAD START SERVICES

## CHILDREN'S OUTCOMES REPORT



**Teaching Strategies GOLD - Head Start Child Outcomes Comparison  
% Meeting and Exceeding Expectations  
Overall - 4 Year Olds  
School Year 2014-2015**



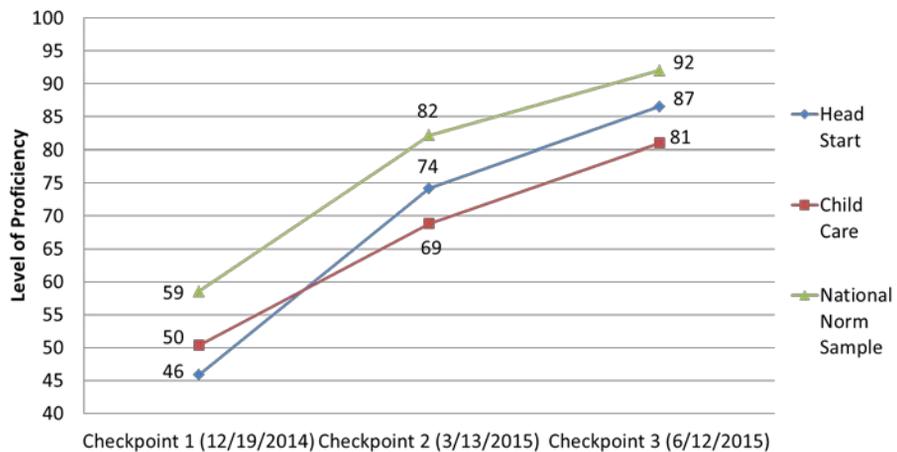
### Head Start 4-year-olds

- ✓ Last year, Head Start 4-year-olds made considerable progress from the first to the last checkpoint in all domains.
- ✓ Last year, as we compared data for Head Start and Child Care 4 year olds, we saw that the Head Start group exceeded the proficiency reached by their peers on a national level while the Child Care group equaled the proficiency levels of their national peers.
- ✓ This trend suggests that 2014-2015 was a good school year for both EarlyLearn 4-year-old groups.

### Head Start 3-year-olds

- ✓ Last year, Head Start 3-year-olds made considerable progress from the first to the last checkpoint in all domains.
- ✓ Last year, 3-year-olds in the national normative sample performed better than their Head Start and Child Care peers and this difference was consistent throughout the three checkpoints.
- ✓ This year, Head Start 3-year olds' Checkpoint 2 outcomes should be closely monitored as they may need support in the areas of *Social Emotional Development, Physical Development, Language, and Cognitive Development*.

**Teaching Strategies GOLD - Head Start Child Outcomes Comparison  
% Meeting and Exceeding Expectations  
Overall - 3 Year Olds  
School Year 2014-2015**



# HEAD START SERVICES

## CHILD HEALTH AND DEVELOPMENT



### Health Service Data

ACS supports and monitors our delegate agencies to ensure that every child is up to date with their primary and preventative health care (medical, dental, nutrition and mental health services), as well as any follow-up as needed.

Delegate agency staff members are responsible for tracking children's progress once referrals are made, and for ensuring that any necessary follow-up treatment is provided. All child health and development services are conducted in partnership with parents. In addition, parents have opportunities to learn how to support their children's health, nutrition, and mental well-being.

Information from the annual Program Information Report notes the following health-related data:

- 99.8% of enrolled children have insurance coverage
- 99.7% have an ongoing source of accessible medical care
- 99.4% of enrolled children completed a well-child exam during 2014-2015
- 99.6% of children were at least current with their schedule of immunizations
- Asthma was the most prevalent health condition, followed by vision problems and anemia
- 80.1% of children were of healthy weight
- 16.1% of children were reported as overweight or obese
- 98.5% of children had an on-going source of continuous, accessible dental care
- 93.4% of enrolled children received a professional dental exam during 2014-2015
- 85.7% received preventive dental care

### Services for Children with Disabilities

During our 2014-2015 academic year, 2,187 children enrolled in Head Start were determined to have a disability. This number represents 13.4% of the cumulative Head Start enrollment.

- 63.9% of the disabled children were diagnosed with a "non-categorical developmental delay"
- 28.3% had speech/language impairments
- 98.6% of the disabled children were receiving special education or related services

### Nutrition Services



Delegate agencies offer a variety of food that meets children's nutrition needs and feeding requirements and complies with the United States Department of Agriculture's (USDA) recommended meal patterns; NYC Department of Health and Mental Hygiene Health Codes (Article 47 and 81); the Mayor's Office NYC Food Standards and Health Start Performance Standards in Child Nutrition.

These nutrition services promote a child's development and socialization by having children eat together family-style. On average, agencies serve up to 500,000 meals per month.

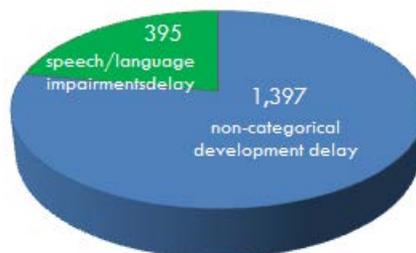
### Family and Community Partnerships

ECE staff, in partnership with the Citywide Policy Council, is involved in creating and supporting parent engagement activities at the central office and within the delegate agencies so that we can better serve their families.



The main engagement activities sponsored by ECE included:

- Annual Education Fair
- Direct Family Involvement Activities
- Annual Parent Appreciation Celebration
- Family Day in the Park
- Fatherhood Initiative Events:
  - ❖ Dads Take Your Child to School Day
  - ❖ Father empowerment groups



# Programmatic Reports

## Enrollment Information

Effective July 1, 2013, ACS was awarded a grant by the federal Office of Head Start to serve 12,766 children from ages three to five. As of June 2015, ACS contracts with 71 Head Start delegate agencies to provide services at 192 sites to approximately 12,000 children, mostly three and four year olds. Of these children, roughly 45 % (5,827) are being served in a Head Start only option, and are provided services for 52 weeks, 8 hours a day, 5 days a week. The other 55% of the slots (6,558), are part of the ACS EarlyLearn dual eligible model, which offers 10 hours of service a day for 52 weeks. This model adds Child Care and Development Block Grant and city tax levy funds for subsidy eligible families.

The average enrollment for the school year (September 2014 – June 2015) was 92%.

The ACS ECE 2013 Head Start Community Assessment estimated that there are more than 62,000 children from age three to five in New York City living in families with incomes below the Federal Poverty Level, and therefore are income eligible for Head Start. Based on Head Start capacity, as of June 2015 ACS EarlyLearn programs are able to address 21% of this need.

ACS' goal, as always, is to ensure all Head Start seats are filled with children in need of services in communities across the City. ACS monitors agencies for under enrollment during the program year and proactively work with any program that is unable to meet their targeted capacity during an extended period of time. Reasons for under enrollment include: changing demographics within the community, long term issues with getting facilities operational, and the recent expansion of Universal Pre-K that provides opportunities for parents to access care in a larger number of private and public settings.

ACS experienced program closures and responded to programs requesting reductions to their contracts due to space requirements or decreases in community need. In this effort, ACS met with the Office of Head Start (OHS) Region II in late 2015 to discuss and seek approval for a reallocation proposal for an estimated 413 slots. As approval was received, ACS has begun to redistribute those and the remaining slots, making sure to target communities with a low supply of Head Start services. ACS has set specific criteria to determine which delegate agencies are eligible to be offered these slots. Our comprehensive plan ensures that every available seat for a Head Start eligible child and family is filled.

### Characteristics of Population Served

According to information collected and put forth in the ACS ECE 2014-2015 Program Information Report (PIR), these are some of the key characteristics of the population we served:

#### CHILD CHARACTERISTICS

##### Basis of Enrollment



##### Age



##### Kindergarten Eligible



##### Race



##### Language Spoken

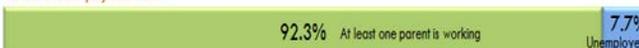


#### FAMILY CHARACTERISTICS

##### Family Structure



##### Two-Parent Employment Status



##### Single-Parent Employment Status



##### Benefits



##### Housing



##### Education



# Programmatic Reports

## Federal Monitoring Review: Environmental Health and Safety

The Federal Office of Head Start conducted the Environmental Health and Safety review of ACS and our delegate agencies in December 2014. Findings were related to child abuse and maltreatment allegations as well as physical health and safety concerns at the delegate agencies' sites. ACS ECE and Facilities worked diligently to correct all findings, create and implement integrated systems to mitigate future findings and to provide healthy and safe environments for all children.

### This review and its findings led to reorganization of ACS ECE in the e following ways:

- ✓ Hiring an Executive Director of Head Start
- ✓ Restructuring of the position of program specialists as generalists, in order to increase training opportunities and technical assistance to delegate agency staff on all matters related to their program development.

### Improvements to the monitoring system of delegate agencies:

- ✓ Retraining for ECE Program Specialists on the characteristics of an effective ongoing monitoring system with expectations for a proactive approach to prevent repeat findings and sustain compliance;

- ✓ Specialized training for delegate agencies on effective ongoing monitoring and other topics represented across agencies in site visit reports;
- ✓ Standardized communication with delegate agency policy groups on substandard programming observed during site visits and using the annual performance report to document weak programming;
- ✓ Increased tracking by program specialists and managers regarding repeat incidents and persistent areas of non-compliance with standardized reports to executive staff;
- ✓ Modified the ACS data management system that tracks site visits and open findings, *Agency Compliance Tracking System (ACTS)*, to send alerts on open findings; and
- ✓ Revised case management approach and set of *Early Alerts Indicators*; indicators are comprised of twelve factors that when observed and/or documented during site visits trigger closer assessment of the program and possible placement into heightened monitoring status.

ACS is committed to a coordinated and consistent response to all child-related incidents (child abuse allegations and/or facility-related concerns) to ensure the health and safety of the children we serve. To that end, new system improvements ensure:

- ✓ Enhanced responses to child incidents, e.g., timely reporting by delegate agencies, immediate responses to delegate agencies, alerts to repeat incidents, full involvement of mental health professionals;
- ✓ Development of new policy to place any program on heightened monitoring if they trigger the *Early Alert Indicators*;
- ✓ Documentation of facility-related non-compliances;
- ✓ Development of risk assessment and prevention activities designed to identify and address triggers and other contributing factors that lead to child incidents or facility-related threats to child safety; and,
- ✓ Updating the standardized tools and reports used to analyze and respond to child incidents.

Further, ACS' self-assessment process has also undergone significant changes. ACS understands the importance of continuous quality improvements and, for this reason, has incorporated an additional step into the next annual self-assessment process. Delegate agencies will now have two reporting periods instead of one, allowing them to benchmark performance levels and apply self-correction strategies before submitting the final self-assessment report.

# FINANCIAL REPORTS

## PROGRAM YEAR 02 BUDGET VS ACTUAL EXPLANATION OF BUDGET CATEGORIES



The New York City Administration for Children's Services (NYC ACS) is the recipient of a direct Head Start grant from the Federal Department of Health and Human Services, Administration for Children and Families, Office of Head Start. NYC ACS has a five-year grant (2/1/2014-1/31/2019) with annual funding of \$129.3 million to serve 12,766 children. For Program Year 02 (PY02), ACS made sub-awards

to 70 sub-recipients to carry out the Federal Head Start program through EarlyLearn NYC contracts. The NYC ACS Division of Financial Services is responsible for financial monitoring and oversight of these sub-recipients (also known as Delegate Agencies). This financial report for the Head Start program is for its second year of the grant which covers the period from February 1, 2014 to January 31, 2016.

### PY 02 Budget VS Actuals

Budget Category	Budget	Actuals	Variance
Personnel	\$ -	\$ 8,239	\$ (8,239)
Fringe Benefits	-	7,636	(7,636)
Travel	50,000	24,795	25,205
Equipment	-	-	-
Supplies	35,000	27,220	7,780
Contractual	128,635,624	128,212,311	423,313
Facilities/Construction	-	-	-
Other	592,490	1,032,914	(440,424)
<b>Total Direct Costs</b>	<b>129,313,114</b>	<b>129,313,114</b>	<b>-</b>
Indirect Costs	-	-	-
<b>Total Federal Share</b>	<b>129,313,114</b>	<b>129,313,114</b>	<b>-</b>
Non-Federal Share	32,328,279	32,328,279	-
<b>Total Head Start Program Costs</b>	<b>\$ 161,641,393</b>	<b>\$ 161,641,393</b>	<b>\$ -</b>

Financial Reports Table 1: PY02 Budget VS Actuals

### Explanation of Budget Categories

The amount of \$128.2 million in the contractual category is all Delegate Agencies' expenses which includes personnel, facilities, other than personnel services (OTPS) and training. Breakdown of the \$128.2 million is presented on Financial Reports Table 2. The remaining budget categories amounting to \$1.1 million represents costs incurred by NYC ACS as grantee/pass-through entity, \$0.1 million includes allocated personnel costs, travel, supplies while \$1.0 million in the 'Other' line item mainly consists of expenses related to consultants, sub-imprest funds, and training.

Expense Line Item	Amount
Personnel	\$ 86,156,376
Facilities	20,016,077
Training	660,654
Other Than Personnel Services	21,379,203
<b>Total</b>	<b>\$ 128,212,311</b>

Financial Reports Table 2: Breakdown of Delegate Expenses

# FINANCIAL REPORTS

## TOTAL AMOUNT OF PUBLIC AND PRIVATE FUNDING RECEIVED BY SOURCE TRAINING AND TECHNICAL ASSISTANCE NON-FEDERAL SHARE

### Total Amount of Public & Private Funding Received by Source

Funding Sources	Amount
<i>Public Support</i>	
Federal HS grant	\$ 129,313,114
State NFS UPK	28,740,319
<i>Total public support</i>	<i>158,053,433</i>
<i>Private and other support</i>	<i>3,587,961</i>
<b>Total</b>	<b>\$ 161,641,393</b>

Financial Reports Table 3: Public & Private Funding Received by Source

### Training and Technical Assistance

Of the total federal share, 99% is spent on head start program operations while the remaining 1% is spent on training and technical assistance.

Line Item	Budget	Actuals	Variance
Head Start Program Operations	\$ 128,335,039	\$ 128,335,039	-
Training and Technical Assistance	978,075	978,075	-
<b>Total Federal Share</b>	<b>\$ 129,313,114</b>	<b>\$ 129,313,114</b>	<b>\$ -</b>

Financial Reports Table 4: Training and Technical Assistance

Training and technical assistance costs were spent by NYC ACS and the delegate agencies as follows:

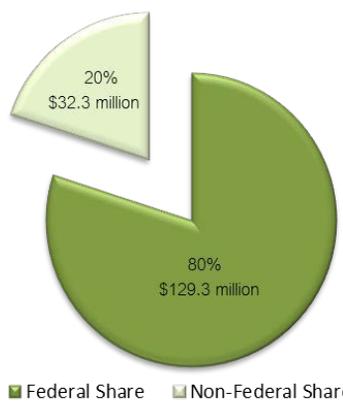
NYC ACS	\$ 317,422
Delegate Agencies	660,653
<b>Total Training</b>	<b>\$ 978,075</b>



### Non-Federal Share

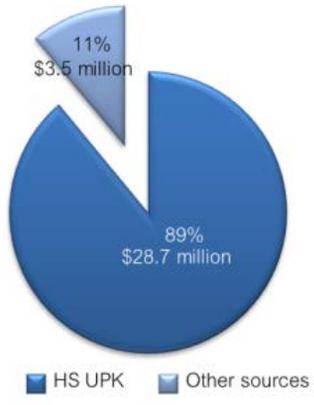
In compliance with the Head Start Act, 20% of the total Head Start program costs must be Non-Federal Share to show local community participation in the Head Start program.

For PY 02, NYC ACS together with its Delegate Agencies have fully met the Non-Federal Share requirement. Non-Federal Share of \$32.3 million mainly consists of Universal Pre-Kindergarten (HS UPK) funding used by the Delegate Agencies towards the Head Start program. HS UPK is a program fully funded by the New York State (NYS) Department of Education and is being administered through the NYC Department of Education.



NYC ACS is able to provide full year and full day services (between 8 and 10 hours) for all children on the Head Start grant by leveraging NYS funded UPK for four year olds as well as Child Care Development Block Grant funds for those three and four year olds who are dually eligible for Child Care and Head Start.

HS UPK	\$28,740,319
Other sources	3,587,960
<b>Total Non-Federal Share</b>	<b>\$32,328,278</b>



# FINANCIAL REPORTS

## PROGRAM YEAR 03 FISCAL SYSTEMS AND OPERATIONS



### PY 03 Budget

Budget Category	Budget
Personnel	\$ 161,000
Fringe Benefits	77,441
Travel	55,000
Equipment	-
Supplies	20,000
Contractual	128,769,573
Facilities/Construction	-
Other	230,100
Total Direct Costs	129,313,114
Indirect Costs	-
Total Federal Share	129,313,114
Non-Federal Share	32,328,279
Total Head Start Program Costs	\$ 161,641,393
Head Start Program Operations	\$ 128,335,039
Training and Technical Assistance	978,075
Total Federal Share	\$ 129,313,114
COLA	\$ 2,310,031

Financial Reports Table 5: Program Year 03 Budget

NYC ACS' Head Start budget for PY 03 is developed and implemented to support the goals and activities outlined in program plans. ACS will continue to enhance the processes and procedures to ensure that the budget is understood and utilized by NYC ACS staff to guide the operation of the program. NYC ACS will also develop new policies and procedures to be used during the planning process required for Head Start program operations. ACS will provide on-going training to Delegate Agencies to assist them with the development, implementation and tracking of their operating budget. The Citywide Policy Council and the Governing Board were involved in all aspects of budget development and receive the monthly statement of revenue and expense for review and input.

Additionally, the budget for PY 03 is for:

Head Start population: **12,766 children**  
Designated Head Start service area: **New York City**  
Approved program options: **Center-based**

In line with Public Law 114-113 Consolidated Appropriations Act, a cost-of-living adjustment (COLA) for the Head Start program of \$2.3 million is projected for PY 03 and will be included in the budget once NYC ACS receives the final approval from the Office of Head Start.

### Fiscal Systems and Operations

NYC ACS is continuing to strengthen its fiscal systems and operations to ensure effective fiscal operations that safeguard Head Start funds through the following activities:

- A written procedures for financial processes has been established for PY 02 and approved by the Governing Board and Policy Council on April 2016.
- NYC ACS as part of its monitoring procedures for the Delegate Agencies have conducted review of fiscal documents for PY 02. Currently, compliance audits by independent CPA firms for the Head Start programs are ongoing.
- For the PY 02, NYC ACS has conducted several training sessions with the Delegate Agencies to provide technical assistance and support for Head Start specific requirements and issues
- A fiscal representative from the Department of Financial Services of NYC ACS is attending the Policy Council meetings to ensure that any fiscal issues reported during the meetings are addressed accordingly



### Summary of Financial Audit Findings

NYC ACS' Single Audit Report for the fiscal year ended June 30, 2014 identified the following three significant findings:

#### Monitoring

NYC ACS, as pass through entity, is responsible for monitoring its sub-recipient activities to provide reasonable assurance that the sub-recipient administers Federal awards in compliance with Federal requirements.

*Finding:* Among twenty-five Delegate Agencies selected for review, two agencies had not submitted current audited financial statements to the Federal Clearinghouse within the prescribed 9-month deadline. Additionally, four agencies had not provided their audited financial statements to NYC ACS Department of Financial Services.

*NYC ACS Action Plan:* NYC ACS established processes to monitor its Delegate Agencies, including compliance with Federal grant requirements. Delegate Agencies are required to report the progress of independent auditor activity. NYC ACS will provide technical assistance, if required, to achieve timely submission of audits as well as lower NYC Vendor Information Exchange System (VENDEX) scores for those with late submissions. NYC ACS reached out to the respective contractors to obtain the seven outstanding financial statements.

#### Match Requirements for Non-Federal Share

Grantees in receipt of Federal funds are required to contribute at least 20 percent of the costs of their programs through cash or in-kind contributions, unless there is a waiver of this requirement or a lower rate has been approved by the Administration for Children and Families (ACF).

*Finding:* Six out of twenty-five Delegate Agencies selected for review did not fulfill the match requirement.

*NYC ACS Action Plan:* Delegate Agency monthly reports are reviewed by NYC ACS to determine whether the Non-Federal Share is being met. NYC ACS identifies Delegate Agencies that may not meet the match requirement and contacts them, as required. Corrective Action Plans are required to track and resolve conditions impacting matching fulfillment. Agencies at risk of not satisfying match expectations fully are advised to validate the accuracy and derivations of year-to-date and projected amounts. Those with confirmed needs are allowed to request a waiver, which if approved, necessitates the submission of corrective actions to achieve future targets. Delegate Agencies are notified that non-compliance with Federal matching requirements may negatively affect VENDEX scores.

#### Reporting

ACS, as pass through entity, is required to submit a Federal Financial Report 30 days after the end of each quarter.

*Finding:* For the quarter ended May 31, 2013, expense data to support the advance payment was not submitted by NYC ACS within 30 days of the close of the quarter.

*NYC ACS Action Plan:* With respect to the audit finding, the information covering the referenced periods was submitted in subsequent reports. In addition, the data required to formulate the quarterly reports is now accessible sooner to better facilitate timely submissions. NYC ACS is considered a prime recipient of Federal awards from the Department of Health and Human Services (DHHS), and is responsible for registering these awards on the [www.USASpending.gov](http://www.USASpending.gov) website in accordance with the Federal Funding Accountability and Transparency Act (FFATA) of June, 2013.

*Finding:* NYC ACS was not compliant with the FFATA reporting requirement to register the award on the website.

*NYC ACS Action Plan:* NYC ACS understands the importance of full compliance with Federal Funding Accountability and Transparency Act reporting guidelines. The Department has been reporting the required basic grantee information in the Federal Contractor Contract Registration (CCR) system since 2010 and in the Federal System for Award Management (SAM). Relevant awards information on FSRS.gov is being updated and required reporting will be performed monthly.



## 2014-2015 ACS Governing Board

Mitch Gipson ACS Deputy Commissioner NYC Children's Services	Gladys Carrión, Esq. ACS Commissioner NYC Children's Services	Nina Lublin ECE Specialist /Resources for Special Needs Children
Josh Wallack Chief Strategy Officer NYC Department of Education	Joseph Cardieri General Counsel NYC Children's Services	Diane Adlam Ferguson Licensed Social Worker, Former Chair of City-Wide Policy Council
Dr. Myla Harrison NYC Department of Health & Mental Hygiene	Bruce Doniger Financial Expert Gilbert, Doniger & Co. Inc.	Winona Schulerbrandt Chairperson NYC Wide Head Start Policy Council

## 2014-2015 CITY-WIDE HEAD START POLICY COUNCIL

Judy Clerville- Agbai	Bridgette Cousins	Miriam Aristy- Farer	Omotola Havercome	Melissa Marcial- Rivera	Norela Berrio- Tejeda
Ablavi Y. Agbaletsi	Yvonne Daniels	Stephanie Ferrell	Shamika Hinton	Cateia Rember	Sharise Thomas
Oluseyi Akinsanya	Lallmanee Deddy	Pesi Fleischer	Theresa Johnson	Mirian Santiago	Carla Tonge
Earl Carpenter	Stephanie Dennis	Marjorie Francois	Sara Kitson	Winona Schulerbrandt	Jennifer Valdez
Amy Casanova	Jennifer Dominguez	Pasquala Natalia Leal	Shawana Mangurm	Vanessa Swanagan	Latoya Williams
Tamara Celestine	Yeniset Estrella	Samito Gallardo	Taliah Pena	Daniel Tate	Suzan Zetina
Ronda Clarke					

## 2014-2015 CITY-WIDE Community Representatives

Benita Allison	Kimberly Clinton	Isonia Ricks	Nathalia Theogene
Mohammed Barry	Rose Marie Gulston	Moses Seuram	Angie Welfare

# NYC Delegate Agencies



Abyssinian Development Corporation  
Action Nursery  
Addie Mae Collins Services  
B' Above Worldwide Institute  
Blanche Community Progress Day Care Center  
Bloomingdale Family Program, Inc.  
Bronxworks  
Brooklyn Bureau of Community Service  
Brooklyn Chinese American Association  
Brooklyn Kindergarten Society, Inc.  
Brooklyn United Housing Development Fund  
Children's Aid Society, The  
Claremont Neighborhood Centers, Inc.  
Committee for Early Childhood Development  
Community Life Center, Inc.  
Community Parents, Inc.  
Dewitt Reformed Church Head Start  
East Harlem Council for Human Services, Inc.  
East Side House Settlement  
East Tremont Head Start  
Ecumenical Community Development Organization  
Escuela Hispana Montessori  
Friends of Crown Heights Educational Center  
Ft. George Community Enrichment Center, Inc.  
Goddard Riverside Community Center, Inc.  
Grand Street Settlement, Inc.  
Hamilton Madison House, Inc.  
Harlem Children's Zone  
Hawthorne Corners Day Care Center, Inc.  
HELP Day Care Corporation  
Henry Street Settlement, Inc.  
Highbridge Advisory Council Family Service  
Hospital Clinic Home Center Instructional Corporation  
Inner Force Tots, Inc.  
Kingsbridge Heights Community Center  
La Peninsula Community Organization, Inc.

Labor and Industry for Education, Inc.  
Labor Bathgate Community Child Care Board  
Lutheran Social Services  
MARC Academy and Family Center, Inc.  
Mid Bronx CCRP Early Childhood Center, Inc.  
National Association of Family Development  
New Life Child Development Center, Inc.  
North Bronx National Council for Negro Women Child Development Center  
Northeast Bronx Day Care Centers, Inc.  
Northside Center for Child Development, Inc.  
Philip H. Michaels Day Care Center, Inc.  
Police Athletic League, Inc.  
PROMESA, Inc.  
Recreation Rooms and Settlement, Inc.  
Saint Jemuel Group Family Day Care, Inc.  
SCO Family of Services  
Seventh Avenue Center for Family Services  
Sharon Baptist Board of Directors, Inc.  
Sheltering Arms Children and Family Services  
South Bronx Head Start, Inc.  
South Jamaica Center for Children and Parents  
Southeast Bronx Neighborhood Centers, Inc.  
St. Marks UMC Family Services Council  
Staten Island Mental Health Society, Inc.  
The Child Center of New York, Inc.  
Trabajamos Community Head Start, Inc.  
Tremont Crotona Day Care Center  
Union Settlement Association, Inc.  
United Federation of Black Community Organizations, Inc.  
University Settlement Society of New York, Inc.  
Urban Strategies, Inc.  
West Harlem Community Organization, Inc.  
Women's Housing and Economic Development  
YWCA of the City of New York  
Zion Day Care Center

# Administrations for Children's Services Annual Report 2015

