

CHILDHOOD DEVELOPMENT SERVICES, INC.

HEAD START/EARLY HEAD START

Serving Alachua, Citrus, Dixie, Gilchrist,
Levy and Marion Counties



ANNUAL REPORT
2014-2015



Childhood Development Services, Inc.

Incorporated in 1965 and accredited by the Council on Accreditation, Childhood Development Services, Inc. (CDS) is a 49 year old nonprofit agency that strives to offer comprehensive high-quality services to children and supports families and staff towards personal growth and self-sufficiency. CDS is a full-service resource for families. To meet the needs of families, CDS takes a holistic approach through childcare partners, family support, family education, and the development of quality early childhood education programs. CDS programs provide unique choices for families. These programs include: • Pre-school Head Start • Early Head Start • Florida State Mandated Child Care Training • IACET Continuing Education • Child Care Food Program • USDA Food Program • Healthy Families • Building Strong Families (a shelter for homeless moms with children under age five) • Teen Parent Program • Print Shop and LiveScan Finger Printing services.

The agency reflects integrity, honesty, fairness, and a professional image through strong community partnerships and collaboration while providing environments that foster school readiness through quality early childhood education programs and family participation. The agency builds long-term commitments through fair and respectful treatment of employees, quality training programs and a productive work environment.

Vision

To strengthen families and nurture children

Mission

To improve the quality of life for children and families by
Working hand-in-hand with public and private partners

Purpose

To help people achieve and maintain self-sufficiency



Head Start/Early Head Start Program Philosophy

Our Head Start Program is child-focused. It's overall goal is to increase competence of young children in low-income families. Head Start services are also family-centered, following the tenets that children develop in the context of their families and cultures. Parents are respected as the primary educators and nurturers of their children. To support the above overall goal, we are committed to:

- Establish a safe, stimulating, and supportive environment of children, families, and staff.
- Empower families by sharing the responsibility of program governance.
- Promote positive, culturally relevant health behaviors that enhance life-long well-being in children, families, and staff.
- Respect the importance of all aspects of any individual's development, including social, emotional, cognitive, and physical growth.
- Foster community partnerships so that staff, children and families are served accordingly.
- Develop a continuum of care, education, and service that allows stable, uninterrupted support to families and children during and after their Head Start experience.
- Treat each child and adult as an individual, while at the same time reinforcing a sense of belonging to the group.

This philosophy has been drawn from the Head Start Performance Standards.

TABLE OF CONTENTS

	Page
1. A Message From the Head Start/Early Head Start Director	4
2. Board of Directors & Policy Council	5
3. Head Start Program	6
4. Head Start/Early Head Start Services and Enrollment	7
Funded Enrollment.....	7
Cumulative Enrollment	7
Average Daily Enrollment.....	7
Funded Enrollment Location	7
5. Head Start/Early Head Start Program Operation and Classrooms.....	7
Days and Hours of Operation.....	7
Classrooms	7
Head Start Classrooms	7
Early Head Start Classrooms	7
6. Eligibility	8
7. Attendance (Average Daily)	8
8. Sensory Screenings	8
9. Medical Home	8
10. Health Insurance.....	8
11. Dental Services.....	8
12. Physicals.....	8
13. Immunizations.....	8
14. Disability Services.....	8
15. Mental Health Services	8
16. Health Chronic Conditions	9
17. Body Mass Index (BMI).....	9
18. Child Outcomes—Preparing Children for Kindergarten.....	10
2014-2015 Developmental Scores	10
19. Parent Engagement—2014-2015 Volunteers	10
Classroom Assessment Scoring System (CLASS)	11
20. Most Recent Federal Review Results	12
21. Head Start Pre-Service Training—Do you know who these people are?	13
22. A Head Start Journey, Connie King	14
23. 2014-2015 Head Start/Early Head Start Revenue and Expenditures.....	16
24. 2015-2016 Head Start/Early Head Start Revenue and Expenditures.....	17
24. Audit Statement	18
25. Statement of Financial Position.....	19
26. List of Head Start/Early Head Start Centers, Partners and Supporters	Back Cover

ANNUAL REPORT 2014-2015

A Message From the Head Start/Early Head Start Director

Dear Parents, Families, Friends and Community Partners,

It is a pleasure to provide our 2014—2015 Head Start Program Annual Report. What I appreciate most about preparing the annual report is that it provides an opportunity for us to look back and be thankful for all that has been accomplished. Although there is always room for growth and improvement, there were also many successes! As Fiscal year 2014—2015 concludes my third year as the new Head Start/Early Head Start Director, my commitment to maintaining the highest standard of excellence still remains. I am confident that with the strengths of the program and the commitment of the Board of Directors, Policy Council, community partners, parents and staff, we will continue to enrich the lives of children and families participating in the Head Start/Early Head Start Program.



Childhood Development Services, Inc. (CDS) continues to operate the **Head Start** (HS) program in five Counties, Marion, Citrus, Dixie, Levy and Gilchrist and the **Early Head Start** (EHS) program in six Counties, Marion, Citrus, Dixie, Levy, Gilchrist and Alachua. The funded enrollment is 1,348 children, 907 HS and 441 EHS.

The enhancement of efforts to better meet the needs of our children and families continues. Training to strengthen skills and capacities remains ongoing, as the many evolving changes of Head Start are constant. The heightening of existing systems to implement requirements to meet new mandates and ensure school readiness for all HS/EHS children and successful outcomes for families is at the forefront of our target.

The past year was filled with wonderful opportunities and many challenges. The biggest challenge of all was the restoration of the Sequestration cuts. Nevertheless, the task was successfully accomplished, but not without the help of all parties! So, on behalf of CDS, I would like to take this time to commend the Board of Directors, Policy Council, community partners, parents and staff for all their hard work and efforts to continue to achieve excellence in the face of program changes, economic challenges and continued rising expectations. We honestly thank you for your continued commitment and ongoing support to enhancing the quality of life for all HS/EHS children and their families. Working together is our key to success!

Sincerely,

Luzonia Waters

Luzonia Waters

CDS Head Start/Early Head Start Director

ANNUAL REPORT 2014-2015

BOARD OF DIRECTORS

Officers

Chief Executive Officer.....Curt Bromund

President.....Charles Hiatt

Vice-President.....Jeremy T. Powers
(Licensed Attorney)

Treasurer.....Rusty Branson
(Accounting and Fiscal Management)

Secretary.....Adam Lombardo
(Accounting and Fiscal Management)

Members

Ivan F. Young

Jeannie Shipp

Michael Wilkerson

Jeff Feller

Sarah M. Greene

Merrit Sinclair Okoh

Linda Daymon

Tara Lynn Orłowski
(Early Childhood Education)

Mary Baptiste



Charles Hiatt

It is with a sorrowful heart that we share the unexpected passing of our beloved Board President, Mr. Charles Hiatt, on June 24, 2015. His commitment and dedication for enhancing the quality of life for others were unwavering. He is truly going to be missed.



Curt Bromund

POLICY COUNCIL

Officers

President.....Mary Baptiste

Vice-President.....Deresha Rembert

Secretary.....Tanika Anderson

Stephanie Roberts

Sargent at Arms.....Laquawanna Gordon

Amanda Frock

Cathy Latner

Mary Smith

Christina Akande



Mary Baptiste



Deresha Rembert

Policy Council membership consists of two representatives from each Head Start/Early Head Start classroom.

ANNUAL REPORT 2014-2015



Head Start, “*the start that never stops*”, is a comprehensive child development school readiness opportunity and family-centered services for children from birth to age five (including children with mild to severe disabilities) and pregnant women. The experience and knowledge gained “*never stops*”, even after the family leaves the program.”

Head Start Program

The **HEAD START PROGRAM** is a federally funded community-based program that provides comprehensive child development services (education, health, mental health, disability, nutrition and family support) to economically disadvantaged pre-school children ages three to five and social services for their families, with a special focus on helping preschoolers develop the early reading and math skills they need to be successful in school. The cornerstone of the program is parent and community development.

In 1995, the **EARLY HEAD START PROGRAM**, an addition to the HEAD START PROGRAM, was established to serve low-income pregnant women and families with infants and toddlers from birth to three years of age in recognition of the mounting evidence that the earliest years matter a great deal to children's growth and development.

Early Head Start’s mission is simply to promote healthy prenatal outcomes for pregnant women, enhance the development of very young children, and promote healthy family functioning.

Head Start and Early Head Start, both, provide a range of individualized services to children and their families. Ten percent (10%) of the programs' total enrollment opportunities are made available to children with disabilities. An enormous amount of support is offered for children with disabilities. Parent involvement is highly emphasized.



ANNUAL REPORT 2014-2015

Head Start/Early Head Start Services and Enrollment

Childhood Development Services, Inc. operated the **Head Start** (HS) program in five Counties, Marion, Citrus, Dixie, Levy and Gilchrist and the **Early Head Start** (EHS) program in six Counties, Marion, Citrus, Dixie, Levy, Gilchrist and Alachua.

Funded Enrollment		FUNDED ENROLLMENT LOCATION				Average Daily Enrollment
		COUNTY	HEAD START	EARLY HEAD START	TOTAL	
Head Start	907					Head Start 907
Early Head Start (+Expectant Families)	441					
Total	1,348	ALACHUA	N/A	72	72	Early Head Start 441
		CITRUS	100	40	140	
		DIXIE	20	24	44	
		GILCHRIST	18	8	26	
		LEVY	190	65	255	
		MARION	579	232	811	
		TOTAL	907	441	1,348	
Cumulative Enrollment						
Head Start	1,017					
Early Head Start	553					
EHS Expectant Families	35					
Total	1,605					

Head Start/Early Head Start Program Operation and Classrooms

Days and Hours of Operation **Head Start (HS) and Early Head Start (EHS) operates full-year/full-day** in all Counties. HS operated for a total of one hundred and sixty (160) days during the past year while EHS operated 46 weeks. Regular classroom hours were 8:00 a.m. to 2:00 p.m., Monday–Friday. Extended-day services were offered where needed, which is currently in Marion County only. The extended-day classrooms operated for 11.5 hours, that is, from 6:30 a.m. to 6:00 p.m. at the CDS Skylark Center. The program also collaborated with the Early Learning Coalition of Marion County to provide Voluntary Pre-Kindergarten (VPK) classes in three classrooms for 53 four-year old children at our CDS Skylark and Boynton Centers.

Classrooms

There were a total of 105 classrooms in the six counties, 51 were HS and 54 were EHS. Our program directly operated 25 Head Start classrooms and 26 were operated on contract with our partners in childcare centers. In EHS, we directly operated 44 classrooms while nine classrooms were in centers owned and operated by our child care partners and one classroom was located with our Family Child Care Home partner. There were a total of 4 infants and toddlers being served by our Family Child Care Home partner.

CLASSROOMS	
HEAD START	51
EARLY HEAD START	54
TOTAL	105

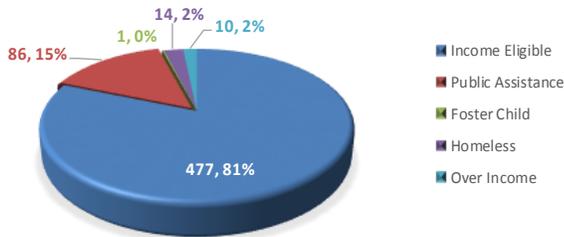
HEAD START CLASSROOMS			
COUNTY	DIRECTLY OPERATED	SUB-CONTRACTED PARTNERS	TOTAL
ALACHUA	N/A	N/A	N/A
CITRUS	2	4	6
DIXIE	1	0	1
GILCHRIST	1	0	1
LEVY	4	6	10
MARION	17	16	33
TOTAL	25	26	51

EARLY HEAD START CLASSROOMS				
COUNTY	DIRECTLY OPERATED	SUB-CONTRACTED CENTERS	SUB-CONTRACTED FAMILY CHILD CARE HOMES	TOTAL
ALACHUA	9	0	0	9
CITRUS	3	2	0	5
DIXIE	3	0	0	3
GILCHRIST	1	0	0	1
LEVY	2	6	0	8
MARION	26	1	1	28
TOTAL	44	9	1	54

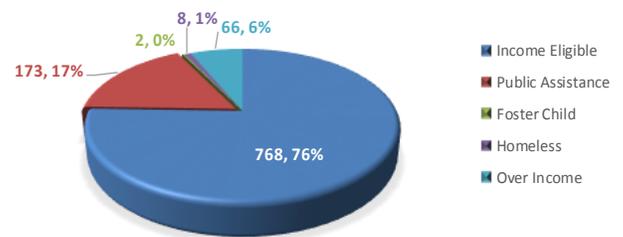
ANNUAL REPORT 2014-2015

Eligibility

Early Head Start

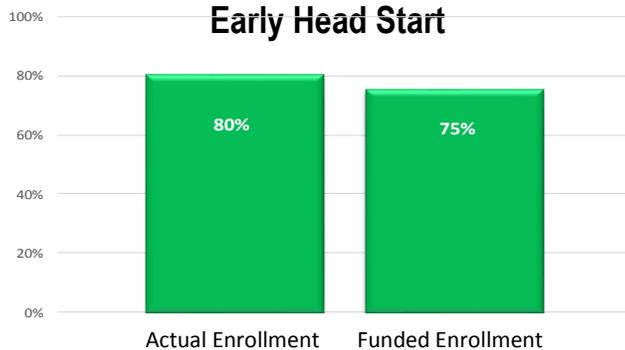


Head Start

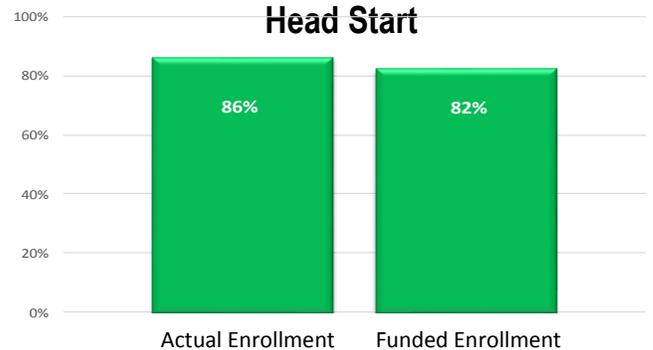


Attendance (Average Daily)

Early Head Start



Head Start



Sensory Screenings

Children Completed 45-Day Sensory Screenings



Medical Home

Children With A Medical Home



Health Insurance

Children With Health Insurance

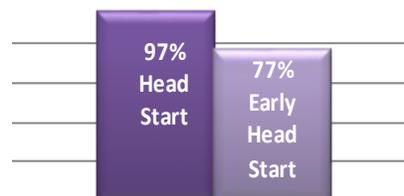


Dental Services

- 860 (85%) Head Start (HS) and 463 (84%) Early Head Start (EHS) children received a dental exam.
- 384 HS children were diagnosed as needing follow up treatment.
- 164 (43%) of HS children received needed follow up treatment.
- 387 (38%) HS children had a dental home at enrollment, while 904 (89%) had a dental home at the end of enrollment.
- 117 (21%) EHS children had a dental home at enrollment, while 472 (85%) had a dental home at the end of enrollment.
- 24 (69%) of 35 pregnant women served received a professional dental exam and/or treatment.

Physicals

Children With Up-To-Date Physicals



Immunizations

Children With Up-To-Date Immunizations



Disability Services

- 136 (10%) of Head Start/Early Head Start children enrolled were diagnosed with a disability.

Mental Health Services

- 72 Head Start families were referred for outside services. 45 (63%) opted to and received services.
- 21 Early Head Start families were referred for outside services. Nine (43%) opted to and received services.

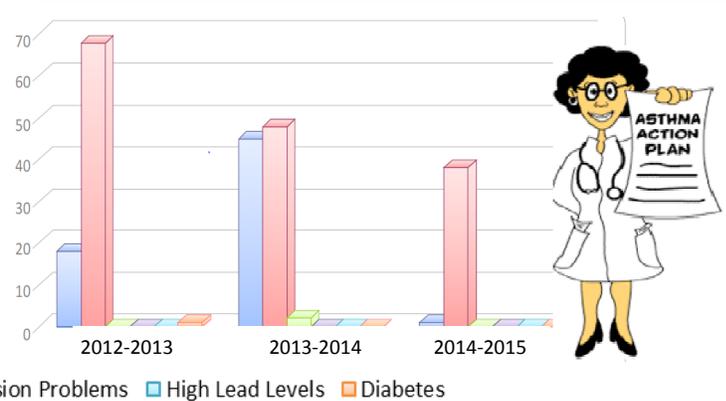
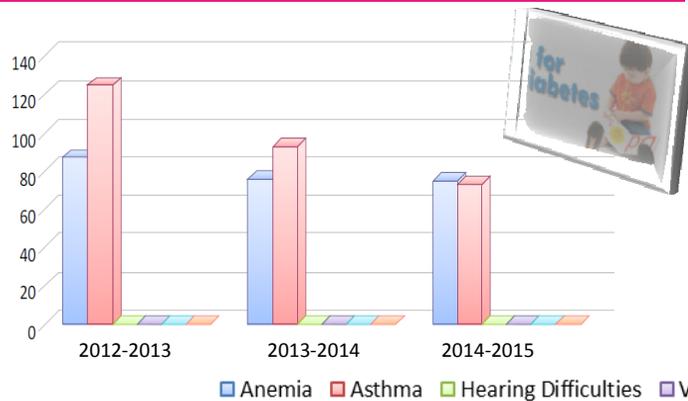
ANNUAL REPORT 2014-2015

Health Chronic Conditions

Asthma continues to be a growing concern in our Head Start and Early Head Start Program. This is also true in children 0-4 based on high emergency department visits and hospitalizations in the State of Florida. The number of Head Start and Early Head Start children diagnosed by a health professional who received medical treatment for a chronic health condition for the 2014-2015 and the last two previous program years are listed in the charts below.

Head Start			
	2014-2015	2013-2014	2012-2013
Anemia	75	76	87
Asthma	73	93	125
Hearing Difficulties	0	0	0
Vision Problems	0	0	0
High Lead Levels	0	0	0
Diabetes	0	0	0

Early Head Start			
	2014-2015	2013-2014	2012-2013
Anemia	1	45	18
Asthma	38	48	68
Hearing Difficulties	0	2	0
Vision Problems	0	0	0
High Lead Levels	0	0	0
Diabetes	0	0	1



In 2014—2015...

- ◆ 7.17% of Head Start children were diagnosed with asthma and 7.37% of Head Start children were diagnosed with anemia
- ◆ 6.46% of Early Head Start children were diagnosed with asthma

Body Mass Index (BMI)

Body Mass Index (BMI) is a number calculated from a child's weight and height. BMI is a reliable indicator of body fatness for most children and teens. BMI does not measure body fat directly, but research has shown that BMI correlates to direct measures of body fat. The CDC and the American Academy of Pediatrics (AAP) recommend the use of BMI to screen for overweight and obesity in children beginning at 2 years old. BMI is used as a screening tool in Head Start for obesity, overweight, healthy weight, or underweight. However, BMI is not a diagnostic tool. The chart below shows the Head Start children's BMI for 2014-2015.

Body Mass Index for Head Start Children 2014-2015

	Number	Percent
Underweight (BMI less than 5 th percentile for child's age)	112	11.1%
Healthy weight/at or above 5 th percentile and below 85 th percentile for child's age and sex	618	60.76%
Overweight (BMI at or above 85 th percentile and below 95 th percentile for child's age and sex)	105	10.32%
Obese (BMI at or above 95 th percentile for child's age and sex)	182	17.89%

In 2014—2015...

- ◆ 28.22% of Head Start children fell into the overweight or obese range on the BMI scale. This is a 12.09% increase from 2013-2014.

ANNUAL REPORT 2014-2015

Child Outcomes—School Readiness-Preparing Children for Kindergarten

The Galileo G3 Assessment system is used to measure child outcomes and kindergarten readiness. The skills identified in this system are aligned with the Head Start Early Learning Outcome Framework, the Florida State Standards and the State VPK Standards. The annual goal is for children to make a momentous point gains in each of the 11 developmental domains. Program scores for 10 domains were above the predicted Developmental Levels (DL) for children aged 60 months entering Kindergarten. The sample for each scale contained, on average, 262,830 observations representing 36,003 children.

2014-2015 Developmental Scores

Domain	Entry	Finish	Point Gain	Percentage Gain
Approaches to Learning	485	585	100	20%
Creative Arts	513	627	114	22%
Early Math	471	556	85	18%
English Language Acquisition	461	516	55	11%
Language	442	551	109	24%
Literacy	458	546	88	19%
Logic and Reasoning	525	609	84	16%
Nature and Science	453	544	91	20%
Physical Development & Health	453	526	73	16%
Social & Emotional Development	439	519	80	18%
Social Studies	492	572	80	16%



A total of 389 Head Start children were projected to be entering kindergarten the following school year.

Parent Engagement

Policy Council Officers,
with staff's support, at their best!



Parents are fully engaged in the activities of the program through the Head Start/Early Head Start (HS/EHS) Policy Council, the classroom Parent Committees and as volunteers for the program. During the 2014—2015 school year, there were a total of 128 Policy Council representatives from 105 classrooms serving on the HS/EHS Policy Council. These members are selected from each classroom Parent Committee to represent them on the Head Start/Early Head Start Policy Council. One parent can be selected by parents to represent up to three classrooms. From this group the officers of the Policy Council are elected. The Chairperson of the HS Policy Council is also a voting member of the agency's Board of Directors.

Parents are also engaged in the HS/EHS program through family goal setting, home visits, program planning, training and direct participation in their child's classroom.

2014 –2015 Volunteers

Total Volunteers	2,474
Total Parent Volunteers	1,580

Classroom Assessment Scoring System (CLASS)

The **Classroom Assessment Scoring System (CLASS)** is an observational tool that provides a common lens and language focused on classroom interactions that boost student learning. Based on research from the University of Virginia’s Curry School of Education, the CLASS tool aligned with professional development helps teachers recognize and understand the power and effectiveness of their interactions with students.

The Office of Head Start (OHS) has established the following minimum threshold for each of the three domains of CLASS: Emotional Support 4, Classroom Organization 3, and Instructional Support 2. We conduct CLASS observations three time a year and use the data to support teacher’s professional development to enhance performance. However, CLASS is not used as a stand-alone tool for training and professional development decisions, but has been included in our annual self-assessment for planning and establishing overall program wide goals to ensure the provision of high-quality school readiness services. Below are our CLASS scores for 2014-2015 and 2013-2014.



CLASS Observations Data

Date	Domain	Score
2014—2015 CLASS Scores Overall	Emotional Support	5.76
	Classroom Organization	4.91
	Instructional Support	3.39
2013—2014 CLASS Scores Overall	Emotional Support	5.73
	Classroom Organization	4.97
	Instructional Support	3.73

The Head Start/Early Head Start (HS/EHS) program’s 2012 Triennial Federal Review consisted of an onsite CLASS review of the Head Start program. Following are the results from our 2012 Triennial Federal Review, which are above the OHS established minimum threshold.

CDS 2012 Triennial Federal Review Head Start Program CLASS Data

Date	Domain	Score
December 2, 2012 to December 7, 2012	Emotional Support	5.8320
	Classroom Organization	5.3542
CLASS Scores Overall	Instructional Support	2.1719

Most Recent Federal Review Results



The Head Start/Early Head Start (HS/EHS) program's Triennial Federal Review was conducted in December of 2012. During the review, a deficiency regarding the administration of medication, and a noncompliance

concerning playground safety, were identified. The deficiency and noncompliance were both immediately addressed and corrected prior to the conclusion of the Federal Review; however, both were noted findings requiring follow-up.

The Administration for Children and Families (ACF) conducted a follow-up visit in April of 2013 and concluded that the cited deficiency had been successfully corrected, requiring no additional action. In November of 2013, an AFC Desk Review concluded that the noncompliant playground finding had been successfully corrected, also requiring no additional action.

The 2012 Triennial Federal Review was completed and signed by ACF, with the HS/EHS program being in full compliance. The next Triennial Federal Review is anticipated in 2015. After 30 years of being a HS/EHS Grantee, and prior to our 2012 HS/EHS Triennial Federal Review, Childhood Development Services, Inc. (CDS) experienced 12 years of successful Federal Reviews. Efforts to ensure proper management systems are in place to secure the safety of all children and staff, through the provision of high quality HS/EHS services, are ongoing. These efforts are also our assurance that the cited incidents will not re-occur.

CDS Head Start Staff and Child Care Partners at Pre-Service Training!



ANNUAL REPORT 2014-2015

Head Start Pre-Service Training—Do you know who these people are?





“A BETTER FUTURE FOR MY GRANDBABY–MALIK!” A HEAD START JOURNEY, CONNIE KING STUDENT • ALUMNI • GRANDPARENT

My 1968 memories of Head Start may be faint, but I remember the teachers who cared so much about me. All of those entrusted with me and the other students gathered around us, protected us, and loved us. There was never a mention of lower socio-economic status, never heard the word *poor*. I learned later, as an adult, that the program indeed was for the less fortunate. What I do remember is Mrs. B. Pate saying that more was expected of me because she "saw something in me." Head Start, Collier Primary School in Reddick, Florida, circa 1968.

Much has happened since then. Those memories were once again awakened when I entered the classroom of Childhood Development Services, Inc. in 2009 with my 12 week old grandson in my arms. He was special! I had to make sure that the persons taking care of him knew what they were doing. It sure took us long enough to fill out that paperwork. Then we (his dad and I) sat down with a lady that asked a LOT of questions about our home, health and expectations. I couldn't wait to see the classroom, no, smell the classroom. If my nose had gotten a whiff of anything awry, out the door we were turning on our heels and leaving!

We walked in and this lady with a cherub of a face, looked at me ever so briefly, but remained fixed on the bundle in my arms. "Give him to me, it's okay." It wasn't what she said, but how she said it. Immediately I felt at ease. I was waiting for her to ask us to leave, but she never did. Instead, she started showing us around while her co-teacher smiled, no, beamed at us. The room was neat, clean and the children seemed happy. No runny green noses, or smell of urine, no bottles propped up in mouths and no screaming babies. The only person who wanted to cry was me, but even that notion quickly vanished when Ms. Penny explained transition to me. I could stay and hover! For three days I could hover! I thought, "I like this daycare!"

I quickly learned about the Head Start philosophy; parent and family engagement, Policy Council and how this organization intentionally included the family in the education plan. I was so impressed. I became a Policy Council member, but alas, my tenure was short. I was hired as the Education Manager for the Early Head Start and Head Start program. First and foremost, it is not a daycare, but a school readiness program; one that showcased the Child Development Early Learning Framework or the CDEL F.

Malik loved everything about his Head Start family; he knew the names of his teachers, the cleaning crew, and they knew his. They gave hugs, real hugs, heart hugs. He quickly advanced, sometimes coming home speaking different languages and balking when I didn't know what he was saying. "What, nana, you don't know what *bambino* means?" Meekly, I had to admit I didn't. "It means, "little one." "Ms. Isis taught me. She speaks Spanish." "I can't believe you didn't learn Spanish!" Before the lesson in linguistics, he gave me a lesson in sign language. Thank goodness, I knew how to sign *I love you* and the word *more*, otherwise he'd probably think I was educationally challenged.

ANNUAL REPORT 2014-2015

Since his transition from Head Start to elementary school he has excelled in every way. A first grader, now, he has received awards for outstanding achievement (reading 80 books); the most in his class. His grade level is 1.9, but he recently brought home a worksheet in math showing a grade level of 3.7. While some of his classmates leave the classroom for intervention or remedial reading, Malik stays in the classroom and works on the computer in math and reading. He is comfortable with the computer, because his Head Start classroom had several. He learned the basics there. Head Start has paved the way for Malik's future success!



ANNUAL REPORT 2014-2015

(Actual)

2014-2015 Head Start/Early Head Start Revenue and Expenditures

Revenue

Grant Award	Head Start	Early Head Start	Total
Federal Funds	\$ 8,129,974	\$ 5,855,769	\$ 13,985,743
Revenue and Support	Head Start	Early Head Start	Total
Federal Funds	\$ 8,129,974	\$ 5,855,769	\$ 13,985,743
* Other Income	\$ 673,230	\$ 195,602	\$ 868,832
Total Revenue	\$ 8,803,204	\$ 6,051,371	\$ 14,854,575

* Other Income includes:
 In-Kind
 State of Florida
 Subsidized Child Care and Co-Pay
 United Way & Other Income

Expenses

	Head Start	Early Head Start	Total
Wages and Benefits	\$ 4,399,090	\$ 3,732,732	\$ 8,131,822
Temporary Employees	\$ 26,181	\$ 20,681	\$ 46,862
Travel	\$ 65,887	\$ 21,275	\$ 87,162
Property & Equipment	\$ 79,563	\$ 112,351	\$ 191,914
Telephone and Internet	\$ 65,799	\$ 29,168	\$ 94,967
Supplies	\$ 293,191	\$ 208,116	\$ 501,307
Occupancy	\$ 566,361	\$ 287,493	\$ 853,854
Education/Training	\$ 125,145	\$ 82,886	\$ 208,031
Contacted Child Care	\$ 1,602,589	\$ 533,846	\$ 2,136,435
Other	\$ 286,619	\$ 177,449	\$ 464,068
Indirect Cost	\$ 845,849	\$ 716,734	\$ 1,562,583
In-Kind	\$ 446,930	\$ 128,640	\$ 575,570
Total Expenses	\$ 8,803,204	\$ 6,051,371	\$ 14,854,575

ANNUAL REPORT 2014-2015

(Estimated)

2015-2016 Head Start/Early Head Start Revenue and Expenditures

Revenue

Grant Award	Head Start	Early Head Start	Total
Federal Funds	\$ 8,129,974	\$ 5,855,769	\$ 13,985,743
Revenue	Head Start	Early Head Start	Total
Federal Funds	\$ 8,129,974	\$ 5,855,769	\$ 13,985,743
State of Florida	\$ 100,000	\$ —	\$ 100,000
In-Kind Revenue	\$ 2,034,047	\$ 1,463,942	\$ 3,497,989
Subsidized Child Care	\$ 18,000	\$ 15,000	\$ 33,000
Other Income	\$ 80,000	\$ —	\$ 80,000
Total Revenue	\$ 10,362,021	\$ 7,334,711	\$ 17,696,732

Expenses

	Head Start	Early Head Start	Total
Wages and Benefits	\$ 4,534,590	\$ 3,572,228	\$ 8,106,818
Temporary Employees	\$ 1,457	\$ —	\$ 1,457
Travel	\$ 32,144	\$ 43,699	\$ 110,516
Property & Equipment	\$ 260,400	\$ 120,000	\$ 380,400
Telephone and Internet	\$ 75,500	\$ 32,500	\$ 108,000
Supplies	\$ 159,683	\$ 155,850	\$ 315,533
Occupancy	\$ 466,240	\$ 239,886	\$ 706,126
Education/Training	\$ 75,433	\$ 141,035	\$ 216,468
Contacted Child Care	\$ 1,555,232	\$ 723,529	\$ 2,278,761
Other	\$ 361,903	\$ 225,951	\$ 587,854
Indirect Cost	\$ 837,536	\$ 659,790	\$ 1,497,326
In-Kind	\$ 2,034,047	\$ 1,463,942	\$ 3,497,989
Total Expenses	\$ 10,362,021	\$ 7,334,711	\$ 17,696,732

Report on the Financial Statements

We have audited the accompanying financial statements of Childhood Development Services, Inc. (the Corporation), a nonprofit organization, which comprise the statement of financial position as of June 30, 2015, and the related statement of activities, functional expenses, and cash flows for the year then ended and the related notes to financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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*, issues by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Corporation as of June 30, 2015, 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 State of America.

Purvis, Gray and Company, LLP

October 6, 2015
Ocala, Florida

1. Summary of Audit Result

I. **Type of Audit Report Issued on Financial Statements**

Unmodified Opinion

II. **Significant Deficiencies in Internal Control**

The audit disclosed no significant deficiencies in internal control.

III. **Noncompliance Material to Audited Financial Statements**

Audit disclosed no material instances of noncompliance.

IV. **Significant Deficiencies and/or Material Weaknesses in Internal Control Over Major Federal Programs**

Audit disclosed no instances of significant deficiencies in internal control over major federal programs or significant deficiencies which were material weaknesses in internal control over major programs.

V. **Type of Audit Report Issued on Compliance with Requirements Applicable to Major Federal Programs**

Unmodified Opinion

VI. **Audit Findings Relative to Major Federal Programs**

The audit disclosed no findings required to be reported under Section .510(a) of U.S. Office of Management and Budget Circular A-133.

Contact CDS Finance Department for a full Audit Report.

ANNUAL REPORT 2014-2015

CDS Statement of Financial Position (June 30, 2015)

	<u>2015</u>	<u>2014</u>
ASSETS		
Current Assets	\$ 2,333,809	\$ 2,275,694
Property and Equipment - Net	\$ 2,143,152	\$ 2,222,886
Property and Equipment - Temporary Restricted	\$ 3,223,026	\$ 3,269,413
Other Assets	\$ 10,085	\$ 11,965
Total Assets	\$ 7,710,072	\$ 7,779,958
LIABILITIES AND NET ASSETS		
Current Liabilities	\$ 1,257,743	\$ 1,153,822
Long-Term Debt	\$ 228,226	\$ 312,306
Total Liabilities	\$ 1,485,969	\$ 1,466,128
Unrestricted	\$ 2,968,029	\$ 3,006,107
Temporarily Restricted - Operating, Property & Equipment	\$ 3,256,074	\$ 3,307,723
Total Net Assets	\$ 6,224,103	\$ 6,313,830
Total Liabilities and Net Assets	\$ 7,710,072	\$ 7,779,958
STATEMENTS OF ACTIVITIES		
REVENUE AND SUPPORT		
Head Start	\$ 8,147,950	\$ 7,268,110
Early Head Start	\$ 5,860,163	\$ 4,926,281
USDA	\$ 4,054,292	\$ 3,648,120
Teen Parent/Bldg Strong Families	\$ 21,683	\$ 18,136
State Mandated Training	\$ 113,145	\$ 113,145
In-Kind Contributions	\$ 599,337	\$ 614,241
Healthy Families	\$ 315,300	\$ 312,800
Healthy Start	\$ 75,612	\$ 206,386
Interest Income	\$ 2,167	\$ 2,049
Miscellaneous Income	\$ 476,826	\$ 443,375
Donations	\$ 91,755	\$ 93,698
Total Revenue and Support	\$ 19,758,230	\$ 17,646,341
EXPENSES		
Program Services		
Child Care	\$ 14,662,661	\$ 13,026,573
USDA	\$ 4,081,833	\$ 3,682,631
State Mandated Training	\$ 192,898	\$ 208,922
Other Programs	\$ 462,369	\$ 644,379
Total Program Services	\$ 19,399,761	\$ 17,562,505
General and Administrative—Unallocated	\$ 448,196	\$ 596,004
Total Expenditures	\$ (19,847,957)	\$ (18,158,509)
Change in Net Assets	\$ (89,727)	\$ (512,168)
Net Assets, Beginning of Year	\$ 6,313,830	\$ 6,825,998
Net Assets, End of Year	\$ 6,224,103	\$ 6,313,830

Contact CDS Finance Department for a full Audit Report.

Childhood Development Services, Inc.
1601 NE 25th Avenue, Suite 900
Ocala, Florida 34470
(352) 629-0055
www.discovercdds.org

Head Start Centers

Marion County

Boynton Center
 17101 NW 10th St.
 Ocala, FL 34475
 352-368-6914

Howard Academy
 306 NW 7th Ave.
 Ocala, FL 34475
 352-629-6405

Skyark Center
 1601 NE 25th Ave., Ste. 900
 Ocala, FL 34470
 352-629-0055

Early Head Start Centers

Marion County

Skyark Center
 1601 NE 25th Ave., Ste. 900
 Ocala, FL 34470
 352-629-0055

Mary's Family Child Care Home
 200 Willow Rd.
 Ocala, FL 34472
 352-533-8612

ABC Children's Country Club
 13160 SE CR 484
 Belleview, FL 34420
 352-245-4788

Thelma C. Griffith Center
 1601 NE 25th Ave., Ste. 1000
 Ocala, FL 34470
 352-789-6323

Citrus County

Hernando Center
 2435 N. Florida Ave.
 Hernando, FL 34442
 352-860-1555

Koala-Tree
 5640 S. Florida Ave.
 Flora City, FL 34436
 352-344-9338

Crystal River
 639 NE 1st St.
 Crystal River, FL 34429
 352-795-2266

Citrus County

Carter Street
 2285 Carter St.
 Inverness, FL 34453
 352-344-9338

Koala-Tree
 5640 S. Florida Ave.
 Floral City, FL 34436
 352-637-3933

Crystal River
 639 NE 1st St.
 Crystal River, FL 34429
 352-795-2266

Dixie, Levy, Gilchrist Counties

Cross City
 490 SW Hwy 351
 Cross City, FL 32628
 352-498-1603

Bronson II
 9051 NE Hwy 27 Alt
 Bronson, FL 32621
 352-486-1229

Trenton Elem
 1350 SW State Rd. 26
 Trenton, FL 32693
 352-463-9329

White Rose Nursery
 21270 NE 40th St.
 Williston, FL 32696
 352-528-6060

Kids & Company
 357 N. Main St.
 Williston, FL 32696
 352-528-4528

Bronson I (Elem School)
 400 Ishie Ave. CR 32
 Bronson, FL 32621
 352-486-0345

Alachua County

Waldo Road
 530 NE Waldo Rd.
 Gainesville, FL 32641
 352-672-6979



"Printing provided by Staywell"

Trenton Elem
 1350 SW St. Rd. 26
 Trenton, FL 32693
 352-463-9329

Ciyatt House
 3690 NW 120th St.
 Chiefland, FL 32626
 352-493-7304

Bronson II
 9051 NE Hwy 27 Alt
 Bronson, FL 32621
 352-486-1229

