



Lutheran Services Florida

Early Head Start



2010-2011

Program Annual Report



Lutheran Services Florida Early Head Start is a delegate agency of and funded through Hillsborough County Head Start/Early Head Start under the Hillsborough County Board of County Commissioners.

ABOUT LUTHERAN SERVICES FLORIDA EARLY HEAD START PROGRAM

Early Head Start for Family Child Care (EHS for FCC) is a demonstration project. The purpose of this Early Head Start for Family Child Care Project is to design, implement and evaluate a replicable framework that supports a partnership between Early Head Start and Family Child Care. This project will increase quality for low-income children in Family Child Care Homes by leveraging comprehensive services that include health and social services.

The ultimate goals for the Early Head Start for FCC project are:

- Higher quality care for low-income children in Family Child Care Homes;
- Coordinated comprehensive services for families;
- Support to increase capacity for Family Child Care providers;
- Strong partnerships that support coordinated service delivery in communities.

This project involves 22 ARRA-funded Early Head Start grantees partnering with family child care in rural, urban, and suburban settings located throughout the country. A Child Care Partnership Coordinator (CCPC), identified by the partnership team and contracted with ZERO TO THREE, supports each team's development and implementation of a work plan. This plan indicates activities leading to outcomes identified in the framework. Mathematic Policy Research, Inc. will conduct the project evaluation.

Lutheran Services Florida Early Head Start serves one of the 22 American Recovery and Reinvestment Act of 2009 (ARRA) grantees. Our grantee, Hillsborough County Board of County Commissioners Head Start/Early Head Start, has expanded much-needed service to children and families through the Early Head Start program. To prepare infant and toddlers socially, emotionally, and intellectually for Head Start, services are provided to (120) infants and toddlers in thirty (30) Family Child Care Homes (FCCH) within specific zip codes in Hillsborough County.

Lutheran Services Florida Early Head Start is a full-day, all-year program designed to provide services to 120 children enrolled in the program. The primary objective is to ensure that all children and families are receiving a comprehensive and quality program, with a holistic approach as the underlying component. The Lutheran Services Florida Early Head Start team consists of eight (8) employees: the Early Head Start Director, the Education Manager, two (2) Education Specialists, two (2) Family Support Managers, one (1) Family Support Worker and one (1) Health & Disabilities Coordinator.



2010-2011 GRANT EXPENDITURES

Federal Dollars	Budget	Expenditures as of 8/31/11
Personnel	277,017.00	244,684.58
Fringe Benefits	59,134.00	50,380.86
Travel (Mileage)	5,600.00	2,383.37
Equipment	9,900.00	921.22
Supplies	9,700.00	4,487.93
Contractual Services	935,500.00	77,711.90
Construction	0	0
Other	47,639.00	3,985.95
Other Training	36,390.00	1,650.00
Total Direct Charges	1,380,880.00	114,515.14
Total Indirect	52,910.00	3,744.70
Non-Federal Dollars	Budget	Expenditures as of 8/31/11
Space	22,829.74	20,700.39
Volunteer	0	676.18
Parent Reading	8,471.81	9,607.99
United Way	3,333.33	3,333.33
United Way TA	0	1,947.47
In-Kind Subtotal	358,447.50	34,317.89

FINANCIAL AUDIT

Members:

Douglas R. Birch, CPA*
Craig A. Gilman, CPA*
Betty Isler, CPA*
Michael D. Kindt, CPA*, CFP®
Michael E. Lewis, CPA*/ABV/CFE, CVA
Tracey McDonald, CPA*
Kathy Mills, CPA*/ABV/CFE, CVA
Anthony S. Phillips, CPA*/ABV/CFE
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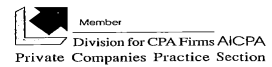
LUTHERAN SERVICES FLORIDA, INC.

**Financial Statements, Supplementary Financial Information
and Reports as Required by the Comptroller
General of the United States and
Office of Management and Budget Circular A-133**

June 30, 2010 and 2009

Members: American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

*Regulated by the State of Florida



LUTHERAN SERVICES FLORIDA, INC.

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**Independent Auditors' Report on Basic Financial Statements
and Supplementary Financial Information**

The Board of Directors
Lutheran Services Florida, Inc.:

We have audited the accompanying statements of financial position of Lutheran Services Florida, Inc. as of June 30, 2010 and 2009 and the related statements of unrestricted support and revenue, expenses and other changes in unrestricted net assets, changes in net assets, and cash flows for the years then ended, and the related statement of functional expenses for the year ended June 30, 2010. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits. The prior year summarized comparative information included in the statement of functional expenses has been derived from the Organization's 2009 financial statements and, in our report dated October 15, 2009, we expressed an unqualified opinion on those financial statements.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Lutheran Services Florida, Inc. as of June 30, 2010 and 2009, and the changes in its net assets and its cash flows for the years then ended, and its functional expenses for the year ended June 30, 2010 in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 15, 2010 on our consideration of Lutheran Services Florida, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulation, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audits were performed for the purpose of forming an opinion on the basic financial statements of Lutheran Services Florida, Inc. taken as a whole. The supplementary financial information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and by Chapter 10.650, *Rules of the State of Florida Auditor General*, and is also not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

Lewis, Birch & Ricardo, LLC

Clearwater, Florida
October 15, 2010

STATISTICS

Medical

89% of Lutheran Services Florida Early Head Start children were up to date on scheduled preventive and primary health care, according to the relevant state schedule for well child.

Dental

31% of children had continuous accessible dental care provided by a dentist.

59% of children were up to date on scheduled age-appropriate preventive and primary oral health care according to the relevant state schedule.

Disabilities

Lutheran Services Florida Early Head Start must not deny placement to any child based on their disability. We ensure that necessary accommodations, services, assistance technology and modifications are provided.

14% of our children received disability services

WHO WE SERVE

ENROLLMENT BY ELIGIBILITY TYPE/ DIVERSITY IN HILLSBOROUGH HEAD START CHILDREN

Ethnicity

- 86 or 46% - Hispanic or Latino origin
- 103 or 54% - Non-Hispanic or Non-Latino origin

Race

- 92 or 48.7% - Black or African American
- 88 or 46.6% - White
- 9 or 4.8% - Bi-racial/Multi-racial

EDUCATION LEVEL OF PARENTS

- 7 or 4% - Advanced degree or baccalaureate degree
- 25 or 14% - Associate degree, vocational school, or some college
- 83 or 46% - High school graduate or GED
- 65 or 36% - Less than high school

EMPLOYMENT STATUS OF PARENTS

Two-parent families (12 or 7%):

- 3 or 25% - Both parents/guardians employed
- 8 or 67% - One parent/guardian employed
- 1 or 8% - Both parents/guardians are not working such as those unemployed, retired, or disabled
- 6 or 50% - One parent is in job training or school

One-parent families (170 or 93%):

- 132 or 78% - Parent/guardian employed
- 43 or 25% - Parent is in job training or school

AVERAGE MONTHLY ATTENDANCE BY PERCENTAGE

- 95.6% - Average monthly attendance
- 189 - total number of children served
- 183 - total number of families

Enrollment By Eligibility Continued

2%	Homeless
1%	Foster Children
87%	Incomes Below 100%
1%	Over Income
2%	Foster Child
2%	Public Assistance
5 %	Income Between 100% and 130% of Federal Poverty Guidelines

FAMILY OUTCOMES

Services to Families

Number of families who received services:

- 7 - Emergency/crisis intervention; immediate needs for food, clothing, or shelter
- 42 - Housing assistance such as subsidies, utilities, repairs, etc.
- 40 - Mental health services
- 4 - English as a Second Language
- 121 - Adult education (GED or college selection)
- 93 - Job training
- 1 - Substance abuse prevention or treatment
- 6 - Child abuse and neglect services
- 2 - Domestic violence services
- 23 - Child support assistance
- 159 - Health education
- 1 - Assistance to families of incarcerated individuals
- 143 - Parenting education
- 6 - Marriage education

CHILD OUTCOMES

Several of the infants and toddlers that are enrolled in the Early Head Start Program have reached developmental milestones in the areas of social, emotional, physical, language, cognitive and mathematics.

PARENT INVOLVEMENT

Our Family Child Care Homes are open to all parents during program hours. Parents are always welcomed and encouraged to observe children as often as they would like and participate with children. Parent involvement is also essential to program planning and decision-making. Parents can help providers in every aspect of the program. Parent participation and experiences can assist in parenting strengths and interests.

MALE INVOLVEMENT

Lutheran Services Florida Early Head Start works in collaboration with the Grantee (Hillsborough County Board of County Commissioners) in the area of Male Involvement. The Grantee offers a Male Involvement program titled "HIM" (His Involvement Matters). The program's main objective is to increase participation by fathers and significant others in the Early Head Start and Head Start program. The HIM program strengthens the roles men take in their families and community.

PROGRAM ACCOMPLISHMENT/AWARDS

Several of the infants and toddlers that are enrolled in the Early Head Start Program have reached developmental milestones in the areas of social, emotional, physical, language, cognitive and mathematics. Please refer to the widely held expectation charts that show the observational assessments report of the student.

Several of the Family Child Care providers have grown tremendously in the profession; the goal of the program is for all 30 contracted providers to earn their National Child Development Associate Certification. To date 19 have earned their certificates and 11 have enrolled in the class for the fall.

CHALLENGES

One of our main challenges is maintaining full enrollment of providers. Our goal is to recruit providers through advertisements, brochures, and inserts in the Child Care Food Program. Not being able to keep the 30 providers has affected the enrolled children tremendously. When providers resign, it is always challenging to obtain a provider within a convenient distance for the benefit of the parents. In our effort to recruit and retain providers, we will ensure that new orientation emphasizes the importance of not closing down our homes for the well-being of the children. We hope to encourage providers to stay open at least throughout the school year to avoid disruption of services for the best interest of the children. We will also provide intensive outreach efforts to recruit and train new providers to be placed on the waiting list to avoid disruption of services. We will also have an outreach effort to keep the child waiting list up-to-date to ensure full enrollment during the school year and reduce non-compliance as much as possible.



Mission

Lutheran Services Florida Early Head Start serves to bring healing, hope and help to families in need while partnering with local community agencies.

We provide efficient and effective educational services in a nurturing Family Child Care Home environment to prepare children for Head Start.

We employ a diverse staff that provides community outreach and social services to at-risk families.

Vision

To improve the quality of life for at-risk infants, toddlers and their families by providing comprehensive social services to the community.

How to Contact Us

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