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Report to the Public 2024



Mission Statement:

Bear River Head Start is committed to providing opportunities for education and growth to children, families, staff and the community in a nurturing and supportive environment.

This mission will be accomplished with integrity, respect and honesty.



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Pre-school Head Start / Early Head Start

Program Overview

Bear River Head Start (BRHS) and Early Head start (EHS) operate across 12,000 square miles in Northern Utah and Southeastern Idaho. Within these two states there are eight counties included in the service area, with the grantee's headquarters being located in Logan, Utah. The grantee is a single purpose agency operating two different programs with both center-based and home-based options. The grantee is able to serve families in Idaho (Region 10) through an agreement between Region 8 and Region 10, allowing Bear River Head Start to recruit and operate classrooms and provide homebased services to qualifying families.

Program options are available to Head Start and Early Head Start enrolled children (PS 1302.11), depending upon service location, individualized need, and available program options. The Community Assessment determines community strengths, needs and resources and guides recruitment and enrollment within the service areas, and availability of program options.

Enrollment of children into available program options is prioritized upon need, and includes factors such as: age and developmental needs of the child, family income, risk factors for the child and family and the community in which they reside.

Changes to program options are presented to the Board of Trustees and Policy Council for prior approval, as well as to the Regional Office to ensure full compliance with all funding regulations. The following narrative outlines the options that are available for program services, and the populations that they serve. These numbers include 13 preschool aged children funded through a separate grant via Idaho TANF dollars.

EARLY HEAD START HOME-BASED OPTION

This option is available for infant and toddlers birth to age two, and pregnant women. It is available throughout all our service areas in Utah and Idaho. The goal of EHS is development of secure relationships and positive attachment parenting which aligns with the philosophy of the home-based option. Weekly home visits are provided in the child's home environment for 90 minutes per visit. The parent is the primary educator of their child, and therefore the visits are parent driven with staff supporting the interaction. Bi-monthly socialization experiences are available to promote social and emotional development as children interact with other children of the same age.

BRHS Early Head Start Home-Based Option Configuration:

- **Enrollment:** 91
- **Age:** Birth through age 2 and pregnant women
- **Home Visits:** Weekly visits lasting 90 minutes (minimum)
- **Socializations:** 2 per month (22 per year)
- **Length of Services:** 12 months, 46 visits per year (minimum)
- **Counties Available:** Utah: Cache, Box Elder, Rich Idaho: Franklin, Caribou, Bear Lake, Oneida, South Bannock



EARLY HEAD START CENTER-BASED OPTION

Eighty infants/toddlers and pregnant women have enrollment opportunities for center-based services in the Logan, Utah area. The goal of this option is for infants and toddlers to receive consistent care in a safe, healthy, nurturing and developmentally appropriate environment. This a beneficial option while parents are working, in school, in rehabilitation or incarcerated, or otherwise unable to directly care for their very young child. A secure environment with nurturing caregivers helps this population develop secure relationships and positive attachments with secondary caregivers and their primary caregivers.

BRHS Early Head Start Center-based Option Configuration:

- Enrollment: EHS: 80
- Age: Birth through age 2 and pregnant women
- Class Sessions: 6 hours per day, 5 days per week, 230 days per year (minimum)
- Home Visits: 2 per child per year
- Length of Services: 12 month program
- Counties Available: Utah: Cache

HEAD START CENTER-BASED OPTION

This option is available for 3-5 year old children offering participation in a classroom learning setting that prepares children for a successful transition to Kindergarten. Children become familiar with classroom routines, develop independence in mastering skills and increase in their social-emotional skills in their relationships with classmates and teachers. This option is available in our more populated service areas, with greater enrollment demand and waiting lists.

BRHS Head Start Center-based Option Configuration (Regular-day Classrooms):

- Enrollment: 191 children, which includes 13 TANF funded children in Idaho
- Age: 3 through 5
- Class Sessions: 4 hours per day, 4 sessions per week
- Home Visits: 2 per year by Teacher and Teacher Assistant
- Length of Services: 9 months, 128 days (minimum)
- Counties Available: Utah: Cache, Box Elder Idaho: Franklin, Bear Lake, Oneida

BRHS Head Start Center-based Option Configuration (Extended –day Classrooms):

- Enrollment: 149 children, Head Start funded
- Age: 3 through age 5
- Class Sessions: 6.5 hours per session, 4 sessions per week
- Home Visits: 2 per year by Teacher and Teacher Assistant
- Length of Services: 10.5 months, 1020 annual hours (minimum)
- Counties Available: Utah: Cache, Box Elder

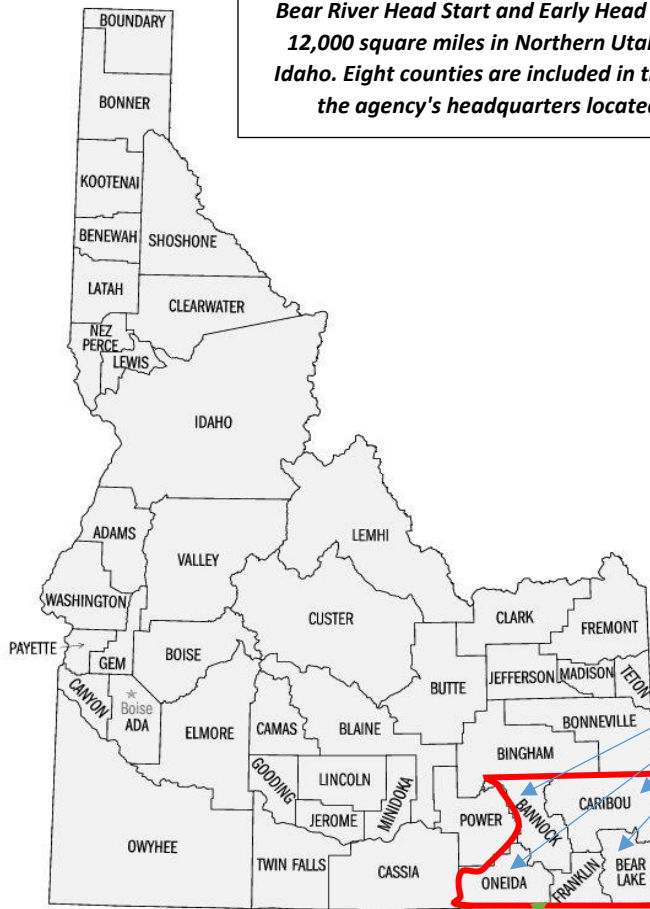


Bear River Head Start Service Area Maps

Bear River Head Start and Early Head Start operate across 12,000 square miles in Northern Utah and Southeastern Idaho. Eight counties are included in the service area, with the agency's headquarters located in Logan Utah.



Program Options include PHS and EHS Centerbased and EHS Homebased - depending on location.

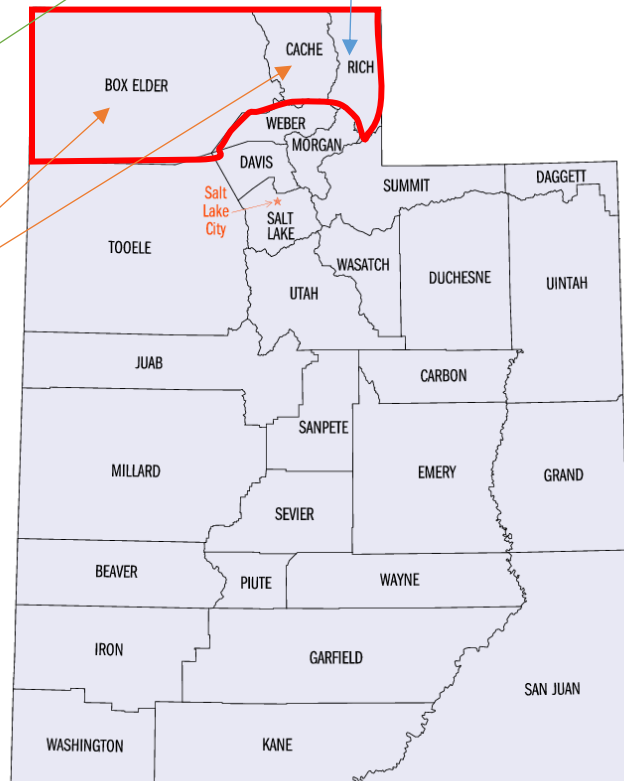


Preschool Head Start and/or Early Head Start Services:

Oneida County, Idaho
Bannock County, Idaho
Caribou County, Idaho
Bear Lake County, Idaho
Rich County, Utah

Preschool Head Start & Early Head Start Services:
Franklin County, Idaho

Preschool Head Start, Early Head Start Services:
Box Elder County, Utah
Cache County, Utah



Bear River Head Start (EHS/PHS)
Budget Overview
February 2023-January 2024

Ordinary Income/Expense		
Income		
Revenue		\$8,876,281.00
Total Income		<u>\$8,876,281.00</u>
Gross Profit		<u>\$8,876,281.00</u>
Expense		
Salaries		
½ Yearly Leave Payout	\$62,000.00	
Salaries – Other	<u>\$5,609,154.00</u>	
Total Salaries		\$5,671,154.00
Employee Benefits		\$1,541,343.00
Subs/Temps		\$7,000.00
Supplies		
Printing Supplies	\$5,500.00	
Due & Subscriptions	\$30,136.00	
Library Supplies	\$7,200.00	
Curriculum Supplies	\$5,900.00	
Home Visit Supplies	\$7,000.00	
Classroom Supplies	\$70,383.00	
Office Supplies	\$33,500.00	
Postage Supplies	\$3,000.00	
Recruitment Supplies	\$3,500.00	
Employment Expense	\$16,800.00	
Supplies – Other	<u>\$43,268.00</u>	
Total Supplies		\$226,187.00
Maintenance & Repairs		\$79,821.00
Insurance		
Property Insurance	\$9,800.00	
Vehicle Insurance	\$23,000.00	
Professional Liability Insurance	\$8,400.00	
Theft Bond Insurance	\$600.00	
General Liability Insurance	\$10,500.00	
Accident Insurance	\$3,300.00	
Directors Liability Insurance	<u>\$12,100.00</u>	
Total Insurance		\$67,700.00
Professional Accounting Service		\$98,000.00
Computer Consultation/Technology		\$17,300.00

Doctors/Dentists		
Children Doctors/Dentists	\$4,500.00	
Total Doctors/Dentists		<u>\$4,500.00</u>
Health Screenings		\$1,300.00
Health/nutrition Training & Permits		\$3,000.00
Dental Supplies		\$6,000.00
Health Supplies – Other		\$10,000.00
Health Activities		\$1,200.00
Mental Health Services		\$6,000.00
Food – Group Socialization		\$1,700.00
Center based Nutrition		
CACFP Reimbursement	(\$307,000.00)	
USDA Food	\$74,000.00	
USDA Non-Staple Food	\$3,500.00	
Nutrition Paper Products & Supplies	\$26,000.00	
USDA Child- Box Elder	\$37,000.00	
USDA Child- EHS Center	\$32,000.00	
USDA Child- Cache	\$59,000.00	
USDA Child- Logan	\$27,000.00	
USDA Child- Malad	\$10,000.00	
USDA Child- Preston	\$11,000.00	
USDA Child- Paris	\$6,200.00	
Adult Meals- Box Elder	\$11,500.00	
Adult Meals- EHS Center	\$20,000.00	
Adult Meals- Cache	\$14,000.00	
Adults Meals- Logan	\$6,100.00	
Adult Meals- Malad	\$2,800.00	
Adult Meals- Preston	\$2,700.00	
Adult Meals- Paris	\$1,600.00	
Total Center based Nutrition		\$37,400.00
Nutrition Training		\$100.00
Parent Involvement		\$7,500.00
Parent Involvement – Mileage		\$1,750.00
Parent Involvement – Child Care		\$1,250.00
Community Relations Expense		\$250.00
Policy Council Expense		\$2,500.00
Board Expense		\$1,000.00
Policy Council - Mileage		\$1,500.00
Policy Council – Child Care		\$400.00
Mileage		\$100,800.00
Gas & Vehicle Maintenance		\$17,000.00

Transfer to TANF	(\$134,888.00)
Rent	\$810,100.00
Utilities	\$130,000.00
Telephone	\$44,000.00
Training (T&TA)	<u>113,414.00</u>
Total Expense	
Net Ordinary Income	<u>\$8,876,281.00</u>
Net Income	<u>\$0.00</u>
	<u>\$0.00</u>



Total Public and Private Funds Received by Bear River Head Start (2023-2024)

TANF	\$ 91,582
EHS/PHS	\$ 8,876,281
HE (ARP) Grant	\$ 248,307
Child Care Food Program	\$ 345,848
Total Funding	<u>\$ 9,562,018</u>

Bear River Head Start Family Services Report

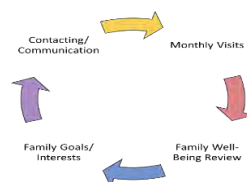


Prepared by: Kristie Curtis
BRHS Family Services Coordinator

Our Family Services team is made up of the ERSEA team, the Health team, and the Family Development Team. All 3 teams work together in providing services to children and families. We recognize parents and guardians as their child's most important and primary teachers. Staff start to build positive relationships w/ families during the recruitment, enrollment, and the intake process. Staff promote child and family health and wellness. Children can engage and learn best when they have their basic needs met, have access to good nutrition, sleep, and a continuous source of ongoing healthcare. We promote child and family wellness. Staff educate, encourage and support families in establishing insurance, a primary care doctor, and dentist, and staying up-to-date on child health and well-being.

Family Engagement is a partnership and strengths-based approach that builds upon positive goal-oriented relationships. Each family receives family well-being services through a Family Advocate. Family Advocates work together with program families in a family partnership process. Staff contact, inform, promote, and explore with both parents(s)/guardian(s) current and further ways they can be engaged in the program in all areas relating to their child's development and success.

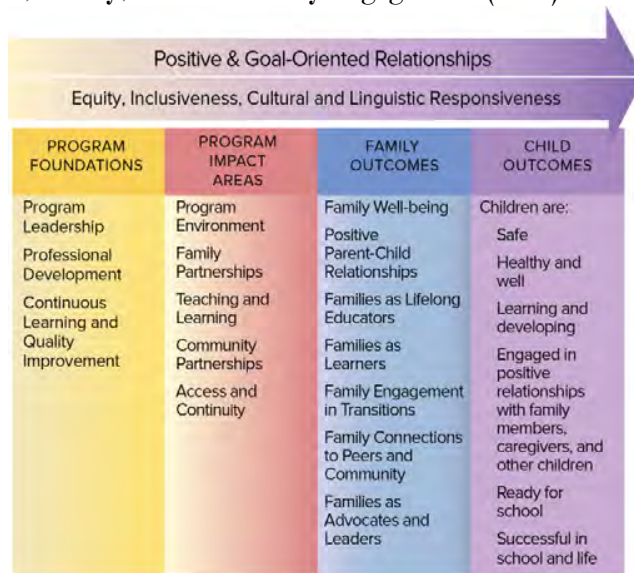
During regular contact staff support families in identifying needs and strengths through a family development assessment/family well-being review. Staff support families in accessing community agencies and resources, establishing and maintaining medical and dental homes, understanding the process for elections to the policy council and other leadership opportunities. Staff support families in setting and achieving goals, providing information on resources and opportunities for parents to be involved in various areas of our program and in the community such as; volunteering, serving in elected leadership positions on the Policy Council, Parent/Teacher Conferences, participating in Parent Committees, Curriculum Planning Meetings, Welcome to Bear River Head Start, Family Fun Night Parent Committee Meetings, Conscious Discipline parenting curriculum, workshops/classes, and other community events, resources, and services. Advocates encourage ongoing parent engagement and gather in-kind time from families. Staff together with families work toward child school readiness and positive child and family outcomes.



We follow the Parent, Family and Community Engagement (PFCE) Framework to support families work toward positive child and family outcomes.

“Head Start programs provide program services that relate to family engagement outcomes as described in the Head Start Parent, Family, and Community Engagement (PFCE) Framework, including family well-being, parent-child relationships, families as lifelong educators, families as learners, family engagement in transitions, family connections to peers and the local community, and families as advocates and leaders.”

Parent, Family, and Community Engagement (PFCE) Framework



<https://eclkc.ohs.acf.hhs.gov/sites/default/files/pdf/hs-pfce-framework-overview-for-parents-eng.pdf>

Parent Committee Meetings (PCMs)

- All parents/guardian(s) of currently enrolled Bear River Head Start children are invited to participate in Parent Committee's where information is shared from both Head Start and the community.
- We have established PCMs for all center-based programs at the center level and at the local program level for other program options as stated in performance standard 1301.4

Performance Standard 1301.4 Parent committees.

(a) Establishing parent committees. A program must establish a parent committee comprised exclusively of parents of currently enrolled children as early in the program year as possible. This committee must be established at the center level for center-based programs and at the local program level for other program options. When a program operates more than one option, parents may choose to have a separate committee for each option or combine membership. A program must ensure that parents of currently enrolled children understand the process for elections to the policy council or policy committee and other leadership opportunities.

(b) Requirements of parent committees. Within the parent committee structure, a program may determine the best methods to engage families using strategies that are most effective in their community, as long as the program ensures the parent committee carries out the following minimum responsibilities:

- (1) Advise staff in developing and implementing local program policies, activities, and services to ensure they meet the needs of children and families;*
- (2) Have a process for communication with the policy council and policy committee; and*
- (3) Within the guidelines established by the governing body, policy council or policy committee, participate in the recruitment and screening of Early Head Start and Head Start employees.*

- Each PCM provides the opportunity for parent/guardian(s) to develop leadership skills. Parent Committees can choose whether or not they would like to elect a PCM Chairperson, PCM Vice-Chair, PCM Secretary, Community Representatives for each program area, as well as a Policy Council Representatives for each area.
- Parent Committees can choose to meet virtually or in-person.

Policy Council

- The Policy Council is a group of Head Start and Early Head Start parents and community members who help lead and make decisions about our program. The Policy Council represents parents' voices and perspectives to guide decisions about the program. Policy Council members are elected by the parents of children enrolled in the program. The Policy Council meets regularly as a group. Members can serve for one year at a time, for up to five years and will need to be reelected each year. They work closely with the program's management team and governing body to provide overall direction for the program. All Policy Council members receive ongoing training. Some things the group may discuss in Policy Council meetings are decisions about grants, program policies, budgets, concerns, center activities, etc.
- Elected Policy Council (PC) Representatives attend monthly Policy Council and Parent Committee Meetings. PC Representatives bring information from the PCMs to the Policy Council as well as reports from the Policy Council back to the PCMs. This ensures parents are involved in the program's decision making process.
- Increase of direct communication between Policy Council (Policy Council Report) and Parent Committees (Parents).
- Family Development staff disseminate the Policy Council Report directly to parents. This increases timelier, uniform sharing of information, through one program system.

Parent/Father/Father Figure Engagement

- Staff make every effort for both parents' to be engaged and active participants at home visits, classes, workshops, etc.
- We encourage parent/guardian(s) to participate in multiple activities during the year. Some of those include: Policy Council Elections and serving on our Policy Council, Parent Committee Meetings (PCMs), Family Fun Night, Conscious Discipline Parenting Curriculum, Community Workshops, Volunteering in BRHS program, etc. Family Advocates refer families to community agencies for classes, events, activities, and workshops. We provide individualized resources, information, trainings, and packets, etc. for every program family.
- Strong parent-child relationships are formed and supported when fathers and mothers are actively engaged in the program and in their child's life. Parent engagement helps to shape the way we reach out and create strengths-based partnerships that support positive child and family outcomes.

Parent Workshops & Education Packets

- Our online website <https://www.brheadstart.org> includes: How to Apply, Resources on Nutrition, Oral Health Information, Calendar, Health Resources, Service Directories per county, Parenting Information, Parent Handbooks, YouTube Channel link, Policy Council Reports, Informational Packets, Employment Opportunities, and more, etc.

Welcome to Bear River Head Start

Parent Engagement Calendar

2024-2025



Month	Date	Parent Engagement Description
September 2024	9.11.2024	○ Spanish In-Person Parent Committee Meeting
	9.12.2024	○ English Virtual Parent Committee Meeting
	9.17.2024	○ Preston, ID PCM: Family Fun Night & Conscious Discipline Kick-off
	9.25.2024	○ Logan, UT PCM: Family Fun Night & Conscious Discipline Kick-off
	9.26.2024	○ Spanish PCM: Family Fun Night & Conscious Discipline Kick-off
October 2024	10.1.2024	○ Brigham, UT PCM: Family Fun Night & Conscious Discipline Kick-off
	10.8.2024	○ Paris, ID PCM: Family Fun Night & Conscious Discipline Kick-off
	10.8.2024	○ Tremonton, UT: Family Fun Night & Conscious Discipline Kick-off
	10.10.2024	○ Malad, ID PCM: Family Fun Night & Conscious Discipline Kick-off
November 2024	11.13.2024	○ English Virtual PCM-CD intro and 1
	TBD	○ Spanish In-Person PCM-CD intro and 1
January 2025	1.29.2025	○ English Virtual PCM-CD 2
	TBD	○ Spanish In-Person PCM-CD 2
February 2025	2.26.2025	○ English Virtual PCM-CD 3
	TBD	○ Spanish In-Person PCM-CD 3
March 2025	3.26.2025	○ English Virtual PCM-CD 4
	TBD	○ Spanish In-Person PCM-CD 4
April 2025	4.30.2025	○ English Virtual PCM-CD 5
	TBD	○ Spanish In-Person PCM-CD 5
May 2025	TBD	○ English Virtual PCM-CD 6 or Literacy Picnic
	TBD	○ Spanish In-Person PCM-CD 6 or Literacy Picnic
June 2025	TBD	○ English Virtual PCM-CD 7
	TBD	○ Spanish In-Person PCM-CD 7

*Times, locations, and dates are all subject to change.

Board and Policy Council End of Year Family Outcomes Training

June 2024

Family Development Outcomes Training

Performance Standard 1302.52 Family Partnership Services

(a) *Family partnership process.* A program must implement a family partnership process that includes a family partnership agreement and the activities described in this section to support family well-being, including family safety, health, and economic stability, to support child learning and development, to provide, if applicable, services and supports for children with disabilities, and to foster parental confidence and skills that promote the early learning and development of their children. The process must be initiated as early in the program year as possible and continue for as long as the family participates in the program, based on parent interest and need.

(b) *Identification of family strengths and needs.* A program must implement intake and family assessment procedures to identify family strengths and needs related to the family engagement outcomes as described in the Head Start Parent Family and Community Engagement Framework, including family well-being, parent-child relationships, families as lifelong educators, families as learners, family engagement in transitions, family connections to peers and the local community, and families as advocates and leaders.

(c) *Individualized family partnership services.* A program must offer individualized family partnership services that:

(1) Collaborate with families to identify interests, needs, and aspirations related to the family engagement outcomes described in paragraph (b) of this section;

(2) Help families achieve identified individualized family engagement outcomes;

(3) Establish and implement a family partnership agreement process that is jointly developed and shared with parents in which staff and families to review individual progress, revise goals, evaluate and track whether identified needs and goals are met, and adjust strategies on an ongoing basis, as necessary, and;

(4) Assign staff and resources based on the urgency and intensity of identified family needs and goals.

(d) *Existing plans and community resources.* In implementing this section, a program must take into consideration any existing plans for the family made with other community agencies and availability of other community resources to address family needs, strengths, and goals, in order to avoid duplication of effort.

What are outcomes?

The Head Start Program Performance Standards mandate that we track family engagement outcomes.

The Parent, Family, and Community Engagement (PFCE) Framework is aligned with Head Start Performance Standards. Positive family engagement outcomes foster strong relationships and support positive outcomes for children, families, and staff.

How we gather family outcomes:

Family well-being is one of a number of important outcomes for families. Through strengths-based partnerships with families, programs can support better outcomes for families and their children.

The Beginning of Year outcome is entered after completing the Family Assessment with each family. This shows us the baseline.

How, when, and why:

- The Family Development Outcomes is a way to show how much of an impact our program has when working in a family partnership with families.
- The green triangles lets us know of families strengths or where they are improving. The red triangles show areas where families may need more support.
- Staff enter outcomes 3 times a year:
 - Beginning of Year
 - Mid-Year
 - End of Year

With data from our Family Development Outcomes we set short-term and long-term goals, develop and implement plans for program improvement. We rely on data in at least two ways. One is to assess how well BRHS is providing quality services for children and families and areas where we can improve. The second is to measure progress on outcomes for children and families.

Information that is gathered:

The Family Development Outcome is a way to show how the family-program partnership is impacting families. Our database, Child Plus, tracks goal-oriented relationships and family outcomes as well as provides the tools to see the families' progress in a clear way. Family Engagement Outcomes work for all of our program types (EHS, PHS, and EHS EX). Tracking of the families' progress happens when families and staff assess the aspects of family well-being during intake or subsequent home visits. We record 3 assessments per family per school year for each year a child is enrolled.

The 7 Parent Family and Community Engagement Framework (PFCE) Outcomes and key Indicators:

- Family Well Being
 - ⇒ Chemical Dependency
 - ⇒ Food, Nutrition, Clothing
 - ⇒ Housing Shelter
 - ⇒ Home Safety Measure
 - ⇒ Income/Budget
 - ⇒ Mental/Social and Emotional Health
 - ⇒ Mental Health Survey
 - ⇒ Transportation
 - ⇒ Utilities
- Positive Parent-Child Relationship
 - ⇒ Child Care
 - ⇒ Parenting/Child Education
 - ⇒ Pregnancy/Infant Care (up to 24 months)
- Families as Life Long Educators
 - ⇒ Medical and Dental Health
- Families as Learners
 - ⇒ Adult Education
 - ⇒ Employment
 - ⇒ Technology
- Family Engagement in Transitions
 - ⇒ School Readiness
- Family Connection to Peers and Community
 - ⇒ Community Involvement
 - ⇒ Family Relations
 - ⇒ Legal
- Families as Advocates and Leaders
 - ⇒ Group Leadership

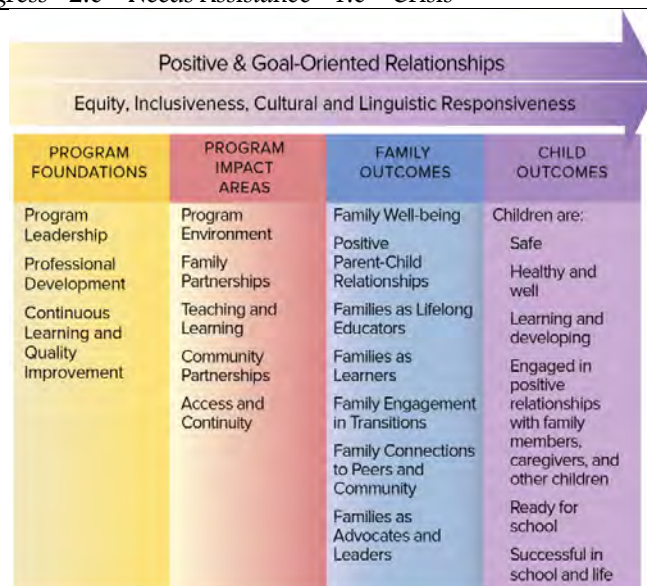
How we use outcomes:

Every assessment entered in the Family Outcomes tab in Child Plus shows the total score at the top of the screen plus total percentage. It shows when assessments are due and the number of days between a families' first and last assessment without running a report. With 2 assessments entered, Childplus.net automatically calculates an overall gains score and items score. Small green triangles lets us know exactly where a family is improving or doing well. Red triangles show areas where the family may need more support. The Family Engagement Outcomes Reports are easy to run, customizable, and provide clear data. The assessment completion status report shows which families have assessments due, how many assessments have been completed, the number past due and how many need to be completed. The family profile report shows individual family's scores. The family outcome analysis report helps identify trends across classrooms and sites. The report can also be used to view total scores and gain averages. Managers can use this report to compare the family advocate's effectiveness. They can mentor/train their staff and make a plan. For example, if multiple families in classroom A score low in health then staff can provide additional training and information and/or refer the families to attend a health fair.

Synopsis:

With data from our Family Development Outcomes we set goals, develop and implement plans. We rely on data in at least two ways. One is to assess how well BRHS is providing quality services for children and families and areas where we can improve. The second is to measure progress on outcomes for children and families.

Scoring Gains are calculated by comparing results from the first and most recent assessments ring Legend: 5.0 - Thriving • 4.0 - Self-Sufficient • 3.0 - Making Progress • 2.0 - Needs Assistance • 1.0 - Crisis



Bear River - PHS, EHS

4240 - Family Outcomes - Analysis

Program Term: Early Head Start 2023-2024, Head Start 2023-2024, Enrollment Status: Enrolled

Location	Families	Assessment	Housing	Safety	Health	Mental Health/Substance	Transportation	Financial Security	Employment	Food and Clothing	Nurturing Relationships	Child Development/Parenting	Family Education at Home	School Readiness	Promoting Primary Language	Education, Training, and	Volunteering	Transitions	Families and Communities	Leadership and Advocacy	TOTAL
Bear River - PHS, EHS	357	1	3.4	4.1	3.1	3.5	3.8	3.1	3.3	3.3	3.5	3.4	3.4	3.1	4.7	3.3	2.6	3.1	3.3	2.9	60.9
	338	2	3.5	4.2	3.4	3.5	3.9	3.2	3.4	3.4	3.6	3.5	3.5	3.4	4.8	3.4	2.8	3.4	3.4	3	63.1
	354	3	3.6	4.3	3.7	3.6	3.9	3.3	3.5	3.5	3.7	3.6	3.6	3.9	4.8	3.4	2.9	4	3.5	3.1	66
	351	+/-	▲ 0.2	▲ 0.1	▲ 0.6	▲ 0.1	▲ 0.2	▲ 0.2	▲ 0.2	▲ 0.2	▲ 0.2	▲ 0.2	▲ 0.3	▲ 0.8	▲ 0.1	▲ 0.1	▲ 0.3	▲ 0.9	▲ 0.2	▲ 0.2	▲ 5.2
Report Average																					
Families w/ complete assessments:	357	1	3.4	4.1	3.1	3.5	3.8	3.1	3.3	3.3	3.5	3.4	3.4	3.1	4.7	3.3	2.6	3.1	3.3	2.9	60.9
	338	2	3.5	4.2	3.4	3.5	3.9	3.2	3.4	3.4	3.6	3.5	3.5	3.4	4.8	3.4	2.8	3.4	3.4	3	63.1
	354	3	3.6	4.3	3.7	3.6	3.9	3.3	3.5	3.5	3.7	3.6	3.6	3.9	4.8	3.4	2.9	4	3.5	3.1	66
	351	+/-	▲ 0.2	▲ 0.1	▲ 0.6	▲ 0.1	▲ 0.2	▲ 0.2	▲ 0.2	▲ 0.2	▲ 0.2	▲ 0.2	▲ 0.3	▲ 0.8	▲ 0.1	▲ 0.1	▲ 0.3	▲ 0.9	▲ 0.2	▲ 0.2	▲ 5.2

Bear River Head Start
Preschool Head Start Center Based
School Readiness Plan

Prepared by: Stephanie Wood

Bear River Head Start is dedicated to improving the quality of teaching to maximize children's learning and school readiness. This is accomplished through concrete program school readiness goals and strategies, as well as whole group and individual teacher training geared to promote and improve teaching strategies. Whole group training allows teachers to come together to hear the latest theories in education and how they apply to the classroom. Teachers are able to share ideas and receive feedback from peers and child development experts. Training is hands-on to provide teachers with many ideas that can be immediately implemented into the classroom.

At Bear River Head Start, we have long recognized the importance of mentoring. It has been used in our program to support staff for over seventeen years. Currently, we have 4 mentor coaches who work with teaching staff full-time, all of which have classroom experience and extensive knowledge of child development. This addition has allowed us to make enormous strides in improving teaching skills within our classrooms.

We have been using the CLASS observation tool for over eleven years. We have found it effective in documenting teachers strengths and areas that need improvement. We have a team of managers and mentor coaches certified to use the CLASS observation tool. Each classroom receives a CLASS observation twice per year. After the observation, the mentor coach meets with the teaching team to discuss progress and goals. We review how the CLASS observation and the ELOF Framework are linked. Through use of this system, teaching skills are improving rapidly.

In addition to the use of the CLASS tool, the mentor coaches also use the ECERS tool to evaluate the effectiveness of the classroom environment. ECERS is done at the beginning of each school year. Creative Curriculum Fidelity tool observations are conducted twice per year, as well. This observation allows the teacher and the mentor coach to evaluate teaching skills and strategies to support school readiness skills for young children.

The DRDP assessment tool is used to aggregate and analyze assessments three times per year. The DRDP closely aligns with ELOF. Reports are used at parent-teacher conferences and home visits, to expand parents' understanding of their child's development over time. Parents and teachers use this information to formulate goals for the child's future development. and teacher use this information to formulate goals for the child future development.



BEAR RIVER HEAD START

2023-2024



Bear River Head Start appreciates the privilege of collaborating with you in serving children and families in your area. We are sending you this report to better acquaint you with our program services. Bear River Head Start also wants to let you know of the developmental gains children are making within our program, in our effort to give them a “Head Start” in their educational experience. Please let us know if there is more we could be doing as we continue to strive for excellence in providing quality services for children and their families.

Thank-you for your support!

Yearly Report to the Community

Immediate Benefits to the Community:

- Without the Head Start Program, 40 percent of Head Start children would not have any non-parental source of enrichment.
- Head Start centers were of significantly higher quality (based on ECERS-R scores) than the center attended by similar non-Head Start children. Head Start children, therefore, are in a higher category of quality care, on average, than similar children not in Head Start.
- The Head Start programs cut the achievement gap in pre-reading and other cognitive skills for both 3 years-old and 4 years-old. After only 8 months in Head Start, the pre-reading achievement gap experienced by low-income children was nearly cut in half. Head Start participation also reduced the achievement gap in pre-writing and vocabulary skills.
- The Head Start program reduced problem behaviors in many of the children it served. Fewer and less severe problems were reported in 3 year-olds and English speaking 4 year-olds who were in Head Start. This gave teachers more time to focus on learning rather than on behavior management.

- Head Start had a strong impact on minority children. Three-year-old Hispanic children in Head Start scored higher in pre-reading, vocabulary, and pre-writing skills than did their non-Head Start counterparts. Similarly, 3 year-old African American children attending Head Start scored higher than their non-Head Start peers in pre-reading, phonological awareness, and pre-writing skills.
- The Head Start Program had a positive impact on parenting behaviors. Parents in the Head Start group read more often to their children, were more likely to expose their children to cultural enrichment activities and were less likely to spank their children.
- The Head Start program had a positive impact on how parents viewed their child's development. Parents with children in Head Start reported that their child exhibited better pre-literacy skills, on average. These skills include writing more letters, naming more colors, and counting higher.

The Head Start Impact Study: What Have We Learned So Far?
Teaching strategies Staff Jennifer Park-Jadotte



Long Term Effect on the Community

- Significantly more Head Start children complete high school
- Significantly more Head Start children attend college
- Significantly more Head Start children are likely to earn higher wages in their early twenties
- Children that attend Head Start are less likely to be booked into jail or charged with a crime
- Head Start is associated with large and significant gains in test scores
- Head Start significantly reduces the probability that children repeat a grade



Bear River Head Start Services

Bear River Head Start has a long tradition of providing comprehensive and high quality preschool program services for children and their families. At Head Start we recognize the vital role parents play in giving their children opportunities to learn. Staff develop a partnership with parents in their child's learning. Head Start emphasizes and teaches the importance of being healthy, eating nutritious foods, and staying safe; as well as providing information about literacy, employability, and meeting educational goals.

Education

A daily education program provides children with varied experiences that will help them to develop socially, physically, intellectually, emotionally, and in literacy skills. Teachers create a "literacy rich environment," by thoughtfully planning the physical environment and including print that is meaningful to children.

Literacy materials are meaningful in the classroom. Print materials help children communicate messages and ideas, learn new information and concepts, organize and express their thoughts, care for the classroom and know what to do in the classroom environment. Our literacy-rich environment conveys the message that reading, writing, listening and speaking are valuable and enjoyable.

Preschool children engage with literacy materials; to use them in their play; to talk with adults about what they are doing, thinking, and feeling.

Teachers engage with intentionality to help children use written and spoken language throughout the day." (Cate Heroman & Candy Jones). Children are taught letters of the alphabet by first recognizing the letters in their own name. We include activities each with child's name as a way of making letters and words more meaningful. After children learn the letters in their own name, they often learn letters or other words that are significant to them, such as the name of family members and pets.

Center-Based

The Center-based option at Bear River Head Start is a classroom experience for 3 to 4 year old children. Each child is treated as a unique individual and encouraged to grow and develop through an enrich environment, with caring staff who want them to succeed. Each classroom has between 15-19 children (depending on classroom size), with a Teacher and Teacher Assistant. Class is held Mon-Thurs. (morning, afternoon or extended day sessions), depending upon the area.

SOCIAL SERVICES

Families matter!

Bear River Head Start is designed to assist families in improving the conditions and the quality of their family life.

Families are assisted by qualified Family Development staff who help parents become aware of community resources and how to access them.

Families also receive support in identifying their own strengths and needs and finding solutions to their individualized goals.

Outcome Reports: Three Year-Olds

Social & Emotional Development

SED 1: Identity of Self in Relation to Others

SED 2: Social and Emotional Understanding

SED 3: Relationships & Social Interactions w/
Familiar Adults

SED 4: Relationships and Social Interactions w/Peers

SED 5: Symbolic and Sociodramatic Play

Children		Responding Earlier Early Infancy	Responding Later	Exploring Earlier	Exploring Middle	Exploring Later	Building Earlier	Building Middle	Building Later	Integrating Earlier Kindergarten
Social and Emotional Development (SED)										
Spring 2024	27			4%	1	26%	7	26%	8	15%
Winter 2024	27			7%	2	30%	8	41%	15%	7%
Fall 2023	27			26%	7	19%	5	52%	4%	1

Physical Development

PD-HLTH 1: Perceptual-Motor Skills/Movement
Concepts

PD-HLTH 2: Gross Locomotor Movement Skills

PD-HLTH 3: Gross Motor Manipulative Skills

PD-HLTH 4: Fine Motor Manipulative Skills

Children		Responding Earlier Early Infancy	Responding Later	Exploring Earlier	Exploring Middle	Exploring Later	Building Earlier	Building Middle	Building Later	Integrating Earlier Kindergarten
Physical Development-Health (PD-HLTH)										
Spring 2024	27			4%	1	15%	4	30%	8	33%
Winter 2024	27			4%	1	19%	5	44%	12	22%
Fall 2023	27			22%	6	67%	18	11%	3	11%

Cognition, Including Math and Science

COG 1: Spatial Relationships

COG 2: Classification

COG 3: Number Sense of Quantity

COG 4: Number Sense of Math Operations

COG 5: Measurement

COG 6: Patterning

COG 7: Shapes

COG 8: Cause and Effect

Children		Responding Earlier Early Infancy	Responding Later	Exploring Earlier	Exploring Middle	Exploring Later	Building Earlier	Building Middle	Building Later	Integrating Earlier Kindergarten
Cognition, Including Math and Science (COG)										
Spring 2024	27			7%	2	22%	6	33%	9	37%
Winter 2024	27			15%	4	19%	5	41%	11	22%
Fall 2023	27		4%	15%	4	30%	8	48%	13	4%

Language and Literacy Development

LLD 3: Communication and Use of Language
(Expressive)
LLD 4: Reciprocal Communication and Conversation

LLD 5: Interest in Literacy
LLD 7: Concepts about Print
LLD 8: Phonological Awareness
LLD 9: Letter and Word Knowledge
LLD 10: Emergent Writing


ELD 1: Comprehension of English (Receptive English)
ELD 2: Self-Expression in English (Expressive English)

Children		Responding Earlier	Responding Later	Exploring Earlier	Exploring Middle	Exploring Later	Building Earlier	Building Middle	Building Later	Integrating Earlier
		Early Infancy → Kindergarten								
📌 Language and Literacy Development (LLD)										
Spring 2024	27			7%	4%	11%	41%	22%	15%	
				2	1	3	11	6	4	
Winter 2024	27			7%	7%	15%	48%	19%	4%	
				2	2	4	13	5	1	
Fall 2023	27			11%	4%	30%	44%	11%		
				3	1	8	12	3		
📌 Language (LANG)										
Spring 2024	27		11%			7%	41%	19%	19%	
			3			2	11	5	5	
Winter 2024	25		12%			16%	36%	28%	4%	
			3			4	9	7	1	
Fall 2023	21		5%			19%	38%	19%		
			1			4	8	4		
📌 Literacy Development (LIT)										
Spring 2024	27			7%		11%	37%	37%	7%	
				2		3	10	10	2	
Winter 2024	25			8%	8%	16%	40%	28%		
				2	2	4	10	7		
Fall 2023	21		5%	14%	5%	29%	33%	14%		
			1	3	1	6	7	3		

Approaches to Learning-Self-Regulation

ATL-REG 4: Curiosity and Initiative in Learning
ATL-REG 5: Self-Control of Feelings and Behavior

ATL-REG 6: Engagement and Persistence
ATL-REG 7: Shared Use of Space and Materials

Children		Responding Earlier	Responding Later	Exploring Earlier	Exploring Middle	Exploring Later	Building Earlier	Building Middle	Building Later	Integrating Earlier
		Early Infancy → Kindergarten								
 Approaches to Learning–Self-Regulation (ATL-REG)										
Spring 2024	27			4%		33%	22%	30%	11%	
				1		9	6	8	3	
Winter 2024	27			7%		44%	19%	30%		
				2		12	5	8		
Fall 2023	27		4%	22%		33%	33%	7%		
			1	6		9	9	2		

Outcome Reports: Four Year-Olds

Social & Emotional Development

SED 1: Identity of Self in Relation to Others
 SED 2: Social and Emotional Understanding
 SED 3: Relationships & Social Interactions w/
 Familiar Adults

SED 4: Relationships and Social Interactions w/Peers
 ED 5: Symbolic and Sociodramatic Play

		Children	Responding Earlier Early Infancy	Responding Later	Exploring Earlier	Exploring Middle	Exploring Later	Building Earlier	Building Middle	Building Later	Integrating Earlier Kindergarten
Social and Emotional Development (SED)											
Spring 2024	134			1%			1%	6%	20%	45%	27%
				1			2	8	27	60	36
Winter 2024	134		1%		1%		2%	13%	34%	40%	10%
			1		1		3	18	45	53	13
Fall 2023	134			1%	2%		7%	32%	38%	20%	
				1	3		9	43	51	27	

Physical Development

PD-HLTH 1: Perceptual-Motor Skills and Movement
 Concepts
 PD-HLTH 2: Gross Locomotor Movement Skills

PD-HLTH 3: Gross Motor Manipulative Skills
 PD-HLTH 4: Fine Motor Manipulative Skills

		Children	Responding Earlier Early Infancy	Responding Later	Exploring Earlier	Exploring Middle	Exploring Later	Building Earlier	Building Middle	Building Later	Integrating Earlier Kindergarten
Physical Development–Health (PD-HLTH)											
Spring 2024	134			1%			1%	1%	20%	38%	39%
				1			1	2	27	51	52
Winter 2024	134		1%				1%	4%	37%	35%	22%
			1				2	5	49	47	30
Fall 2023	134			1%			1%	22%	48%	25%	3%
				1			2	29	64	34	4

Cognition, Including Math and Science

COG 1: Spatial Relationships
 COG 2: Classification
 COG 3: Number Sense of Quantity
 COG 4: Number Sense of Math Operations

COG 5: Measurement
 COG 6: Patterning
 COG 7: Shapes
 COG 8: Cause and Effect

		Children	Responding Earlier Early Infancy	Responding Later	Exploring Earlier	Exploring Middle	Exploring Later	Building Earlier	Building Middle	Building Later	Integrating Earlier Kindergarten
Cognition, Including Math and Science (COG)											
Spring 2024	133						2%	5%	31%	36%	27%
							2	6	41	48	36
Winter 2024	133				2%		2%	11%	42%	33%	10%
					2		3	15	56	44	13
Fall 2023	132				2%		8%	26%	45%	20%	
					2		10	34	60	26	

Language and Literacy Development

LLD 3: Communication and Use of Language
(Expressive)
LLD 4: Reciprocal Communication and Conversation

ELD 1: Comprehension of English (Receptive
English)
ELD 2: Self-Expression in English (Expressive
English)

LLD 5: Interest in Literacy
LLD 6: Comprehension of Age-Appropriate Text
LLD 7: Concepts about Print
LLD 8: Phonological Awareness
LLD 9: Letter and Word Knowledge
LLD 10: Emergent Writing

Children		Responding Earlier Early Infancy	Responding Later	Exploring Earlier	Exploring Middle	Exploring Later	Building Earlier	Building Middle	Building Later	Integrating Earlier Kindergarten
🔧 Language and Literacy Development (LLD)										
Spring 2024	134			1% 2		1% 1	5% 7	25% 33	40% 54	28% 37
Winter 2024	134		1% 1	1% 1	1% 1	1% 1	16% 21	32% 43	40% 54	9% 12
Fall 2023	132			2% 2		6% 8	30% 39	42% 56	20% 27	
🔧 Language (LANG)										
Spring 2024	134		1% 2				9% 12	23% 31	37% 49	29% 39
Winter 2024	134					1% 1	16% 21	34% 46	37% 49	10% 14
Fall 2023	133					6% 8	31% 41	41% 54	20% 27	
🔧 Literacy Development (LIT)										
Spring 2024	133			1% 1			4% 5	30% 40	42% 56	23% 31
Winter 2024	133			1% 1	1% 1		16% 21	35% 47	39% 52	8% 11
Fall 2023	132			1% 1	1% 1	6% 8	27% 35	49% 65	16% 21	1% 1

Approaches to Learning-Self-Regulation

ATL-REG 4: Curiosity and Initiative in Learning
ATL-REG 5: Self-Control of Feelings and Behavior

ATL-REG 6: Engagement and Persistence
ATL-REG 7: Shared Use of Space and Materials

Children		Responding Earlier Early Infancy	Responding Later	Exploring Earlier	Exploring Middle	Exploring Later	Building Earlier	Building Middle	Building Later	Integrating Earlier Kindergarten
🔧 Approaches to Learning-Self-Regulation (ATL-REG)										
Spring 2024	134		1% 1			2% 3	10% 13	19% 25	43% 57	26% 35
Winter 2024	134		1% 1	1% 1		4% 6	13% 18	36% 48	33% 44	12% 16
Fall 2023	132			2% 2		16% 21	28% 37	34% 45	20% 26	1% 1

PHS Centerbased Outcome Report 2023-24

Explanation of Developmental Levels:

The levels are organized under four categories from early infancy up to kindergarten entry: Responding, Exploring, Building, and Integrating:

- **Responding (Earlier, Later)** Knowledge, skills, or behaviors that develop from basic responses (through using senses and through actions) to differentiated responses. Children generally engage in back-and-forth interactions with familiar adults and communicate through nonverbal messages.
- **Exploring (Earlier, Middle, Later)** Knowledge, skills, or behaviors that include active exploration including purposeful movement, purposeful exploration and manipulation of objects, purposeful communication, and the beginnings of cooperation with adults and peers. Children generally begin this period by using nonverbal means to communicate and, over time, grow in their ability to communicate verbally or use other conventional forms of language.
- **Building (Earlier, Middle, Later)** Knowledge, skills, or behaviors that demonstrate growing understanding of how people and objects relate to one another, how to investigate ideas, and how things work. Children use language to express thoughts and feelings, to learn specific early literacy and numeracy skills, and to increasingly participate in small group interactions and cooperative activities with others.
- **Integrating (Earlier)** Knowledge, skills, or behaviors that demonstrate the ability to connect and combine strategies in order to express complex thoughts and feelings, solve multi-step problems, and participate in a wide range of activities that involve social-emotional, self-regulatory, cognitive, linguistic, and physical skills. Children begin to engage in mutually supportive relationships and interactions.

All PHS Center-Based Children

*The vertical black line represents the medium (average) score for the group. Lines moving to the right from the fall to spring checkpoints show growth.

Column Headings Legend: RE=Responding Earlier, RL=Responding Later, EE=Exploring Earlier, EM=Exploring Middle, EL=Exploring Later, BE=Building Earlier, BM=Building Middle, BL=Building Later, IE=Integrating Earlier.

Approaches to Learning

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Winter 2024								
Fall 2023								

What this means:

Throughout the school year many children have progressed from the Building Earlier level to the high end of the Building Middle level. At the beginning of the year they were learning to pay attention to and explore people, toys, and activities, as well as learning to interact with others. As they have progressed to the Building Middle level, most children are able to seek adult support when needed. They are also learning how to observe, test, and ask questions about how things work.

Social and Emotional Development

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Winter 2024								
Fall 2023								

What this means:

Many of the children have progressed socially from the Building Earlier level to near the Building Later level. At the Building Earlier level, children were learning how to pretend an object was something else (such as pretending a block is a phone) and how to say the names of familiar adults to get their attention. Throughout the school year, children have begun to pretend with others. They are also learning to get help from a familiar adult to understand interesting things that happen or the cause of people's feelings.

Language and Literacy Development

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024							II		
Winter 2024							II		
Fall 2023						I			

What this means:

At the beginning of the school year, many of the children were at the Building Earlier level. Throughout the school year, most have advanced to the Building Middle level. The previous level indicated that most children were learning how to respond to questions about a variety of topics. They were also beginning to engage in brief conversations and sing simple songs. At the Building Middle level most children are now able to communicate in complete sentences, and are beginning to recognize letters, and make drawings of people, things, or events.

Cognition, Including Math and Science

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024						I		
Winter 2024						II		
Fall 2023					I			

What this means:

Throughout the school year many children have progressed from the Building Earlier level to the Building Middle level. At the Building Earlier level, children were beginning to learn how to use number words and purposefully explore things in the environment (such as stacking blocks to see how high a tower can get before falling). They were also learning to repeat patterns in songs, sounds, and routines. As they have moved to the Building Middle level, most children are now learning to identify shapes, and sort objects into different groups (such as first sorting blocks by color and then re-sorting them by shape).

Physical Development-Health

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024								I	
Winter 2024							I		
Fall 2023							I		

What this means:

At the beginning of the school year, many of the children were at the early stages of Building Middle levels. Throughout the school year, most have advanced further into the Building Middle and Building Later levels. The early stage is where children were just learning how to coordinate multiple parts of the body (such as using two feet to jump very low to the ground or using one hand to hold a bucket while scooping sand with the other hand). At the higher level, children are now able to adjust their movements to fit the situation and coordinate multiple body parts and actions.

English Language Development

	Discovering Lang.	Discovering English	Exploring English	Developing English	Building English	Integrating English
Spring 2024					I	
Winter 2024					I	
Fall 2023					I	

What this means:

At the beginning of the school year, many children who are exposed to multiple languages were learning the meaning of many words, phrases and ideas in English. As the school year has progressed, their English proficiency has increased to the Building English level. This indicates that many children are able to communicate in complete sentences in English and are learning to identify letters when printed in English.

PHS Center-Based Dual Language Learners

Approaches to Learning–Self-Regulation (ATL-REG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Dual Language Learner								
Not Dual Language Lea...								
Winter 2024								
Dual Language Learner								
Not Dual Language Lea...								
Fall 2023								
Dual Language Learner								
Not Dual Language Lea...								

Social and Emotional Development (SED)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Dual Language Learner								
Not Dual Language Lea...								
Winter 2024								
Dual Language Learner								
Not Dual Language Lea...								
Fall 2023								
Dual Language Learner								
Not Dual Language Lea...								

Language and Literacy Development (LLD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024									
Dual Language Learner									
Not Dual Language Lea...									
Winter 2024									
Dual Language Learner									
Not Dual Language Lea...									
Fall 2023									
Dual Language Learner									
Not Dual Language Lea...									

Cognition, Including Math and Science (COG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Dual Language Learner								
Not Dual Language Lea...								
Winter 2024								
Dual Language Learner								
Not Dual Language Lea...								
Fall 2023								
Dual Language Learner								
Not Dual Language Lea...								

Physical Development–Health (PD-HLTH)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024									
Dual Language Learner									
Not Dual Language Lea...									
Winter 2024									
Dual Language Learner									
Not Dual Language Lea...									
Fall 2023									
Dual Language Learner									
Not Dual Language Lea...									

English Language Development (ELD)

	Discovering Lang.	Discovering English	Exploring English	Developing English	Building English	Integrating English
Spring 2024						
Dual Language Learner						
Not Dual Language Lea...						
Winter 2024						
Dual Language Learner						
Not Dual Language Lea...						
Fall 2023						
Dual Language Learner						
Not Dual Language Lea...						

PHS Center-Based Children with an IEP

Approaches to Learning–Self-Regulation (ATL-REG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
IEP/IFSP								
No IEP/IFSP								
Winter 2024								
IEP/IFSP								
No IEP/IFSP								
Fall 2023								
IEP/IFSP								
No IEP/IFSP								

Social and Emotional Development (SED)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
IEP/IFSP								
No IEP/IFSP								
Winter 2024								
IEP/IFSP								
No IEP/IFSP								
Fall 2023								
IEP/IFSP								
No IEP/IFSP								

Language and Literacy Development (LLD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024									
IEP/IFSP									
No IEP/IFSP									
Winter 2024									
IEP/IFSP									
No IEP/IFSP									
Fall 2023									
IEP/IFSP									
No IEP/IFSP									

Cognition, Including Math and Science (COG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
IEP/IFSP								
No IEP/IFSP								
Winter 2024								
IEP/IFSP								
No IEP/IFSP								
Fall 2023								
IEP/IFSP								
No IEP/IFSP								

Physical Development–Health (PD-HLTH)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024									
IEP/IFSP									
No IEP/IFSP									
Winter 2024									
IEP/IFSP									
No IEP/IFSP									
Fall 2023									
IEP/IFSP									
No IEP/IFSP									

English Language Development (ELD)

	Discovering Lang.	Discovering English	Exploring English	Developing English	Building English	Integrating English
Spring 2024						
IEP/IFSP						
No IEP/IFSP						
Winter 2024						
IEP/IFSP						
No IEP/IFSP						
Fall 2023						
IEP/IFSP						
No IEP/IFSP						

Early Head Start Outcome Report 2023-2024

Fall-Spring

Explanation of Developmental Levels

The levels are organized under four categories from early infancy up to kindergarten entry: Responding, Exploring, Building, and Integrating.

- **Responding (Earlier, Later)** Knowledge, skills, or behaviors that develop from basic responses (through using senses and through actions) to differentiated responses. Children generally engage in back-and-forth interactions with familiar adults and communicate through nonverbal messages.
- **Exploring (Earlier, Middle, Later)** Knowledge, skills, or behaviors that include active exploration including purposeful movement, purposeful exploration and manipulation of objects, purposeful communication, and the beginnings of cooperation with adults and peers. Children generally begin this period by using nonverbal means to communicate and, over time, grow in their ability to communicate verbally or use other conventional forms of language.
- **Building (Earlier, Middle, Later)** Knowledge, skills, or behaviors that demonstrate growing understanding of how people and objects relate to one another, how to investigate ideas, and how things work. Children use language to express thoughts and feelings, to learn specific early literacy and numeracy skills, and to increasingly participate in small group interactions and cooperative activities with others.
- **Integrating (Earlier)** Knowledge, skills, or behaviors that demonstrate the ability to connect and combine strategies in order to express complex thoughts and feelings, solve multi-step problems, and participate in a wide range of activities that involve social-emotional, self-regulatory, cognitive, linguistic, and physical skills. Children begin to engage in mutually supportive relationships and interactions.

Approaches to Learning

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				▯				
Winter 2024				▯				
Fall 2023			I					

What this means:

Throughout the school year, many children have advanced to the Exploring Later level. At the beginning of the year children were learning to focus attention on activities for short periods of time and imitate words or gestures (such as waving goodbye), and seek comfort from special people or objects (like a blanket or stuffed animal). As they have progressed, the children are learning to pay attention to and explore people, toys, and activities and interact with others for longer periods of time.

Social and Emotional Development

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				I				
Winter 2024				I				
Fall 2023			I					

What this means:

Many children have advanced to the Exploring Later level. At the beginning of the school year the children were learning to use emotional expressions of others to guide behavior (such as moving toward a new object held out by a smiling familiar adult) and how to continue play activities with familiar adults (such as repeatedly handing a caregiver a beloved doll). As they are progressing, they are learning to pretend an object is something else and how to say the names of familiar adults.

Language and Literacy Development

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024				I					
Winter 2024				I					
Fall 2023			I						

What this means:

Many children have advanced to the Exploring Later level. At the beginning of the year the children were learning to recognize and respond to some words spoken by an adult, show interest in books and songs, and use a few words and make sounds and gestures to communicate (such as “Dada” or using a sign for “more” when hungry). As they are progressing, the children understand and communicate in short phrases (“mama home”), answer simple questions when looking at books, and make scribble marks on paper.

Cognition, Including Math and Science

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				I				
Winter 2024				I				
Fall 2023			I					

What this means:

Many children have progressed within the Exploring Later level. The children are learning how to use number words and purposefully explore things in the environment. They are also learning how to repeat patterns in songs, sounds, and routines.

Physical Development & Health

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024				I					
Winter 2024				I					
Fall 2023			I						

What this means:

Many children have progressed to the Exploring Later level. At the beginning of the year the children were learning to use the whole body to do purposeful actions (such as pushing a cart), move while standing and holding onto a support, and pick up small objects with a thumb and finger. As they have progressed, the children are learning to hold objects while walking and try different ways of using their body (such as first using hands to push on a door and then the whole body to push it open).

EHS Outcomes: Fall 2023-Spring 2024

All EHS Center Based Children

Approaches to Learning–Self-Regulation (ATL-REG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				▯				
Winter 2024				▯				
Fall 2023			▯					

Social and Emotional Development (SED)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				▯				
Winter 2024				▯				
Fall 2023			▯					

Language and Literacy Development (LLD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024				▯					
Winter 2024				▯					
Fall 2023			▯						

Cognition, Including Math and Science (COG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				▯				
Winter 2024				▯				
Fall 2023			▯					

Physical Development–Health (PD-HLTH)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024					▯				
Winter 2024					▯				
Fall 2023				▯					

Physical Development (PD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024					▯				
Winter 2024					▯				
Fall 2023				▯					

Health (HLTH)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				▯				
Winter 2024				▯				
Fall 2023			▯					

*The vertical black line represents the medium (average) score for the group. Lines moving to the right from the fall to spring checkpoints show growth.

Column Headings Legend: RE=Responding Earlier, RL=Responding Later, EE=Exploring Earlier, EM=Exploring Middle, EL=Exploring Later, BE=Building Earlier, BM=Building Middle, BL=Building Later, IE=Integrating Earlier

**The additional domains of History/Social Science, Visual/Performing Arts and English Language Development (for Dual Language Learners) are not required for Infants/Toddlers and will only appear on the Preschool Chart

EHS Outcomes: Fall 2023-Spring 2024

EHS Center Based Dual Language Learners

Approaches to Learning–Self-Regulation (ATL-REG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				▯				
Winter 2024				▯				
Fall 2023			▯					

Social and Emotional Development (SED)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				▯				
Winter 2024				▯				
Fall 2023			▯					

Language and Literacy Development (LLD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024				▯					
Winter 2024				▯					
Fall 2023			▯						

Cognition, Including Math and Science (COG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				▯				
Winter 2024				▯				
Fall 2023			▯					

Physical Development–Health (PD-HLTH)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024					▯				
Winter 2024					▯				
Fall 2023				▯					

Physical Development (PD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024					▯				
Winter 2024					▯				
Fall 2023				▯					

Health (HLTH)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				▯				
Winter 2024				▯				
Fall 2023			▯					

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EHS Outcomes: Fall 2023-Spring 2024

EHS Center Based IFSP/IEP

Approaches to Learning–Self-Regulation (ATL-REG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				▯				
Winter 2024				▯				
Fall 2023			▯					

Social and Emotional Development (SED)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				▯				
Winter 2024			▯					
Fall 2023			▯					

Language and Literacy Development (LLD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024				▯					
Winter 2024				▯					
Fall 2023				▯					

Cognition, Including Math and Science (COG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				▯				
Winter 2024				▯				
Fall 2023				▯				

Physical Development–Health (PD-HLTH)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024					▯				
Winter 2024					▯				
Fall 2023				▯					

Physical Development (PD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024					▯				
Winter 2024					▯				
Fall 2023				▯					

Health (HLTH)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				▯				
Winter 2024				▯				
Fall 2023				▯				

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EHS Outcomes: Fall 2023-Spring 2024

All EHS Center Based Children - Pond

Approaches to Learning–Self-Regulation (ATL-REG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				▮				
Winter 2024				▮				
Fall 2023			▮					

Social and Emotional Development (SED)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				▮				
Winter 2024			▮					
Fall 2023			▮					

Language and Literacy Development (LLD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024				▮					
Winter 2024				▮					
Fall 2023			▮						

Cognition, Including Math and Science (COG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				▮				
Winter 2024				▮				
Fall 2023			▮					

Physical Development–Health (PD-HLTH)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024					▮				
Winter 2024				▮					
Fall 2023				▮					

Physical Development (PD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024					▮				
Winter 2024				▮					
Fall 2023				▮					

Health (HLTH)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				▮				
Winter 2024				▮				
Fall 2023			▮					

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EHS Center Based Dual Language Learners - Pond

Approaches to Learning–Self-Regulation (ATL-REG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				II				
Winter 2024				II				
Fall 2023			I					

Social and Emotional Development (SED)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				I				
Winter 2024			II					
Fall 2023			II					

Language and Literacy Development (LLD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024				I					
Winter 2024				I					
Fall 2023			I						

Cognition, Including Math and Science (COG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				I				
Winter 2024				I				
Fall 2023			I					

Physical Development–Health (PD-HLTH)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024					I				
Winter 2024					I				
Fall 2023				I					

Physical Development (PD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024					II				
Winter 2024					I				
Fall 2023				I					

Health (HLTH)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024				I				
Winter 2024				I				
Fall 2023				I				

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EHS Center Based IFSP/IEP - Pond

Approaches to Learning–Self-Regulation (ATL-REG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Winter 2024								
Fall 2023								

Social and Emotional Development (SED)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Winter 2024								
Fall 2023								

Language and Literacy Development (LLD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024									
Winter 2024									
Fall 2023									

Cognition, Including Math and Science (COG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Winter 2024								
Fall 2023								

Physical Development–Health (PD-HLTH)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024									
Winter 2024									
Fall 2023									

Physical Development (PD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024									
Winter 2024									
Fall 2023									

Health (HLTH)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Winter 2024								
Fall 2023								

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EHS Outcomes: Fall 2023-Spring 2024

All EHS Center Based Children - Nest/Koop

Approaches to Learning–Self-Regulation (ATL-REG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Winter 2024								
Fall 2023								

Social and Emotional Development (SED)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Winter 2024								
Fall 2023								

Language and Literacy Development (LLD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024									
Winter 2024									
Fall 2023									

Cognition, Including Math and Science (COG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Winter 2024								
Fall 2023								

Physical Development–Health (PD-HLTH)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024									
Winter 2024									
Fall 2023									

Physical Development (PD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024									
Winter 2024									
Fall 2023									

Health (HLTH)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Winter 2024								
Fall 2023								

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Column Headings Legend: RE=Responding Earlier, RL=Responding Later, EE=Exploring Earlier, EM=Exploring Middle, EL=Exploring Later, BE=Building Earlier, BM=Building Middle, BL=Building Later, IE=Integrating Earlier.

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EHS Center Based Dual Language Learners - Nest/Koop

Approaches to Learning–Self-Regulation (ATL-REG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Winter 2024								
Fall 2023								

Social and Emotional Development (SED)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Winter 2024								
Fall 2023								

Language and Literacy Development (LLD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024									
Winter 2024									
Fall 2023									

Cognition, Including Math and Science (COG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Winter 2024								
Fall 2023								

Physical Development–Health (PD-HLTH)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024									
Winter 2024									
Fall 2023									

Physical Development (PD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024									
Winter 2024									
Fall 2023									

Health (HLTH)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Winter 2024								
Fall 2023								

*The vertical black line represents the medium (average) score for the group. Lines moving to the right from the fall to spring checkpoints show growth.

Column Headings Legend: RE=Responding Earlier, RL=Responding Later, EE=Exploring Earlier, EM=Exploring Middle, EL=Exploring Later, BE=Building Earlier, BM=Building Middle, BL=Building Later, IE=Integrating Earlier.

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EHS Center Based IFSP/IEP - Nest/Koop

Approaches to Learning–Self-Regulation (ATL-REG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Winter 2024								
Fall 2023								

Social and Emotional Development (SED)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Winter 2024								
Fall 2023								

Language and Literacy Development (LLD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024									
Winter 2024									
Fall 2023									

Cognition, Including Math and Science (COG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Winter 2024								
Fall 2023								

Physical Development–Health (PD-HLTH)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024									
Winter 2024									
Fall 2023									

Physical Development (PD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024									
Winter 2024									
Fall 2023									

Health (HLTH)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Winter 2024								
Fall 2023								

*The vertical black line represents the medium (average) score for the group. Lines moving to the right from the fall to spring checkpoints show growth.

Column Headings Legend: RE=Responding Earlier, RL=Responding Later, EE=Exploring Earlier, EM=Exploring Middle, EL=Exploring Later, BE=Building Earlier, BM=Building Middle, BL=Building Later, IE=Integrating Earlier.

**The additional domains of History/Social Science, Visual/Performing Arts and English Language Development (for Dual Language Learners) are not required for Infants/Toddlers and will only appear on the Preschool Charts

Bear River Early Head Start Homebased

Fall 2023 - Spring 2024 Outcomes

All EHS Homebased Children

Bear River - PHS, EHS

Approaches to Learning–Self-Regulation (ATL-REG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Winter 2024								
Fall 2023								

Social and Emotional Development (SED)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Winter 2024								
Fall 2023								

Language and Literacy Development (LLD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024									
Winter 2024									
Fall 2023									

Cognition, Including Math and Science (COG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Winter 2024								
Fall 2023								

Physical Development–Health (PD-HLTH)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024									
Winter 2024									
Fall 2023									

*The vertical black line represents the medium (average) score for the group. Vertical lines moving to the right from the fall to spring checkpoints show growth.

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Early Head Start Homebased Fall 2023- Spring 2024 Outcomes

Dual Language Learners/Non Dual Language Learners

Bear River - PHS, EHS

Approaches to Learning–Self-Regulation (ATL-REG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Dual Language Learner								
Not Dual Language Lea...								
Winter 2024								
Dual Language Learner								
Not Dual Language Lea...								
Fall 2023								
Dual Language Learner								
Not Dual Language Lea...								

Social and Emotional Development (SED)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Dual Language Learner								
Not Dual Language Lea...								
Winter 2024								
Dual Language Learner								
Not Dual Language Lea...								
Fall 2023								
Dual Language Learner								
Not Dual Language Lea...								

Language and Literacy Development (LLD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024									
Dual Language Learner									
Not Dual Language Lea...									
Winter 2024									
Dual Language Learner									
Not Dual Language Lea...									
Fall 2023									
Dual Language Learner									
Not Dual Language Lea...									

*The vertical black line represents the medium (average) score for the group. Vertical lines moving to the right from the fall to spring checkpoints show growth.

Column Headings Legend: RE=Responding Earlier, RL=Responding Later, EE=Exploring Earlier, EM=Exploring Middle, EL=Exploring Later, BE=Building Earlier, BM=Building Middle, BL=Building Later, IE=Integrating Earlier.

Dual Language Learners/Non Dual Language Learners, continued

Cognition, Including Math and Science (COG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
Dual Language Learner								
Not Dual Language Lea...								
Winter 2024								
Dual Language Learner								
Not Dual Language Lea...								
Fall 2023								
Dual Language Learner								
Not Dual Language Lea...								

Physical Development–Health (PD-HLTH)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024									
Dual Language Learner									
Not Dual Language Lea...									
Winter 2024									
Dual Language Learner									
Not Dual Language Lea...									
Fall 2023									
Dual Language Learner									
Not Dual Language Lea...									

*The vertical black line represents the medium (average) score for the group. Lines moving to the right from the fall to spring checkpoints show growth.

Column Headings Legend: RE=Responding Earlier, RL=Responding Later, EE=Exploring Earlier, EM=Exploring Middle, EL=Exploring Later, BE=Building Earlier, BM=Building Middle, BL=Building Later, IE=Integrating Earlier.

Early Head Start Homebased Fall 2023 – 2024 Spring Outcomes

Children with an IFSP/IEP and Non IFSP/IEP

Bear River - PHS, EHS

Approaches to Learning–Self-Regulation (ATL-REG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
IEP/IFSP								
No IEP/IFSP								
Winter 2024								
IEP/IFSP								
No IEP/IFSP								
Fall 2023								
IEP/IFSP								
No IEP/IFSP								

Social and Emotional Development (SED)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
IEP/IFSP								
No IEP/IFSP								
Winter 2024								
IEP/IFSP								
No IEP/IFSP								
Fall 2023								
IEP/IFSP								
No IEP/IFSP								

Language and Literacy Development (LLD)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024									
IEP/IFSP									
No IEP/IFSP									
Winter 2024									
IEP/IFSP									
No IEP/IFSP									
Fall 2023									
IEP/IFSP									
No IEP/IFSP									

*The vertical black line represents the medium (average) score for the group. Vertical lines moving to the right from the fall to spring checkpoints show growth.

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IFSP/IEP and Non IFSP/IEP, continued

Cognition, Including Math and Science (COG)

	RE	RL	EE	EL	BE	BM	BL	IE
Spring 2024								
IEP/IFSP								
No IEP/IFSP								
Winter 2024								
IEP/IFSP								
No IEP/IFSP								
Fall 2023								
IEP/IFSP								
No IEP/IFSP								

Physical Development–Health (PD-HLTH)

	RE	RL	EE	EM	EL	BE	BM	BL	IE
Spring 2024									
IEP/IFSP									
No IEP/IFSP									
Winter 2024									
IEP/IFSP									
No IEP/IFSP									
Fall 2023									
IEP/IFSP									
No IEP/IFSP									

*The vertical black line represents the medium (average) score for the group. Vertical lines moving to the right from the fall to spring checkpoints show growth.

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Bear River Head Start School Readiness Goals 2023-2024

PHS CENTERBASED

Language & Literacy:

(Goal#1) Demonstrates a knowledge of letter names and sounds.

Implementation:

- Staff trained on ways to facilitate alphabet knowledge into the classrooms.
- Recognizes and names between eleven to twenty letters, both upper and lower case.
- Children will be able to produce the correct sound for between ten to twenty letters.
- Children will be able to produce the correct sound for between ten to twenty letters.
- Children will show an understanding that a sequence of letters represents a sequence of sounds that form a spoken word.

Outcomes:

- Teachers will facilitate alphabet knowledge into the classroom in a developmentally appropriate manner.
- Children will increasingly be able to produce the correct sound when asked.
- Children knowledge will grow in understanding that a sequence of sounds forms a word.

Measures:

- Teachers will observe children progress in the classroom.
- Assessment and outcomes data will show improvement.

Documentation:

- Assessments, outcomes, observations, sign-in sheets.

(Goal#2) Continue to provide support to English Language Learners by individualizing services in all

domains of the framework including the acquisition of English.

Implementation:

- Provide training to all child development staff on English Language Development.
- Provide mini Spanish lessons to all child development staff during team meetings.
- Continue to involve parents to support children in the classroom with English Language Development as well as heritage language maintenance.

Outcomes:

- Staff will have an increased knowledge of English Language Development as it pertains to Dual language learners.
- DLL children will have an increase in English Language development.
- Family Engagement will increase as parents continue to be involved in the classroom.

Measures:

- Staff will have increased knowledge through training.
- Mentor Coach will make monthly visits to each classroom and increase strengths and strengthen weaknesses.
- DLLs will increase their English language development while also maintaining their heritage language.

Documentation:

- Training sign-in sheets, Professional Development Plan, Classroom In-kind Sheets, Team Meeting Minutes, Child outcomes.

Approaches to Learning:

(Goal#1) Demonstrates positive approaches to learning through attention, persistence, solving problems, curiosity and motivation.

Implementation:

- Children sustain their attention to an activity persisting until the task is completed.
- Children show an interest in exploring learning about a variety of topics.

Outcomes:

- Children will be able to sit through a story.
- Children will be able to complete the activity and or a project.
- Children enjoy exploring information about many different topics.

Measures:

- Children ability to sitting through a story will increase.
- Children ability to complete activities and projects will increase as they become more and more complicated.
- Children will continually explore new topics asking questions to gain information.

Documentation:

- Assessment, outcomes and anecdotal records.

Social and Emotional Development:

(Goal#1) Provide continuous support of child's development of self-awareness, autonomy and self-expression and encouragement of self-control. Teachers will continue to promote children's ability to establish and sustain positive relationships with peers.

Implementation:

- Continue to provide Second Step lessons to the children.
- Applying positive reinforcement in the classroom.
- Mental Health support through collaboration
- Support of the Mentor Coach
- Training for all staff on Positive discipline, Second Step and Mental health.

Outcomes:

- Child development staff will have a greater knowledge of child development as pertaining to the social and emotional development.
- Children will have increased self-awareness, autonomy and self-expression.
- Children will show a greater resiliency to trauma

Measures:

- Monthly observations by Mentor Coach and Child Development Coordinator.
- Mental Health observations as needed in the classrooms.

Documentation:

- Child outcomes, Training sign-in sheets, Mental Health Observation forms and Teacher goals.

Perceptual, Motor and Physical Development:

(Goal#1) Continue to provide opportunities in the classroom for large motor and movement.

Implementation:

- Allow for 30 minutes of large motor movement time in each of the classrooms.
- Implement the "I am Moving I am Learning".

Outcomes:

- Children will have increased opportunities for large motor and movement supporting healthy goals.
- Staff will have increased knowledge of the importance of child health and maintaining an active lifestyle.

Measures:

- Child development staff will incorporate "I am Moving I am Learning" into their weekly lesson plan.
- Time for large motor activities will also be reflected in the lesson plans.

Documentation:

- Lesson plans, Training sign-in sheets, Teacher Goals.

(Goal#2) Continue to provide opportunities in the classroom for fine motor control and increasing hand and fine motor strength.

Implementation:

- Children are provided many meaningful activities to increase their hand and finger strength such as opportunities to manipulate play dough and use spray bottles.
- Children given opportunities to increase the fine motor control through activities such as stacking blocks, using self-help skills, stringing beads and writing activities.
- Children given numerous meaningful activities to write including writing their name on art projects, classroom books, writing notes and sign-in sheets.
- Teachers will model writing by writing information in front of the children, such as children names, lists, their ideas, etc.

Outcomes:

- Children will have increased opportunities for fine motor and movement supporting health goals.
- Staff have an increased knowledge of developmentally appropriate activities.

Measure:

- Children work samples such as photos and writing samples will show continued growth in the child development.

Documentation:

- Assessment data, outcome reports, lesson plans, child portfolio and writing samples.

Cognition:

(Goal#1) Increase math opportunities in the classroom through activities such as counting, number knowledge, geometry patterns and measuring.

Implementation:

- Provide Head Start Staff as well as community members a 2-day workshop on Math and School Readiness.
- Staff training
- High Five Mathematize
- CLASS observations to ensure the implementation of math.

Outcomes:

- Staff and community will have increased knowledge in math and school readiness.
- Children will make gains in the given domains on the framework.

Measures:

- Math will be implemented into weekly lesson plans
- Children's progress will be tracked through outcomes.

Documentation:

- Training sign-in sheets, child outcomes, CLASS observations, Teacher Goals, Professional Development Plan.

(Goal#2) Children will become more aware of differences and similarities between themselves and others in their family as well as the community.

Implementation:

- Incorporating the VIP in the classrooms to allow children to share about their own family and culture.
- Graph similarities and differences in the classroom.
- Inviting in community helpers and providing community awareness through field trips.
- Inviting in guest visitors including parents into the classroom to increase family engagement.

Outcomes:

- Children will be more aware of similarities and differences.

- Parents will become more engaged through classroom visits.
- Staff will have an increased knowledge of families, culture and community.

Measures:

- Field Trips and visits will be documented in the lesson plans.
- Children's progress will be tracked through outcomes.

Documentation:

- Training Sign-in Sheets, Classroom in-kind, Child Outcomes and CLASS Observations.



EHS HOMEBASED

Language, Communication and Literacy

Children will demonstrate growth in language, communication and literacy development, including the acquisition of English by dual language learners through the use of the CAR strategy, PLA, and the Big 5 For All. Print and language rich activities will take place in the home and at socializations

(For young infants to toddlers, this includes attending and responding to communication from others, communicating needs and wants, using non-verbal language, using an increasing number of words, handling books and recognizing pictures.

For 3 year olds, this includes understanding and following conversational rules, expressing self, uses a wide variety of words, identifying letters, asks and answers questions, and writes using increasingly sophisticated marks.)

Implementation:

- Staff and parents will receive ongoing training on language, communication and literacy development for young children 0-3. Research based strategies (such as CAR) will be reviewed and shared with all program families. Staff will also be trained on the PLA and The Big 5 for ALL.

- Language, communication and literacy activities will be fully implemented during socialization groups and home visits on an ongoing basis, with opportunities to use writing materials.
- Lesson plans of home visits and group socializations will document activities planned for language and literacy enhancement. Staff will use open ended questions to encourage verbal expression from children. New vocabulary words will be focused on each week for the older children.
- Dual language learners will be supported to maintain the home language while acquiring new skills in English.
- All staff will receive literacy materials to be shared with families including children's songs, finger plays, nursery rhymes, etc. in the language appropriate for the child.

Outcomes:

- All homebased children and families will receive opportunities for language and literacy development through home visits and group socializations.
- All homebased families will become acquainted with the CAR strategy, and will be encouraged to utilize the strategy when conversing with their children. Parents of older children will incorporate new vocabulary words and encourage feedback loops that become progressively longer and deeper.
- Dual language learners will increase in their acquisition of English while maintaining their home language.

Measures:

- All home visits and socialization groups will plan activities that promote language and literacy development, individualizing according to the needs of each child.

Documentation:

- Socialization lesson plans, Home visit lesson plans, staff training sheets, child outcomes

Approaches to Learning

Children will show increasing skills in cognitive engagement, focus, curiosity and persistence.

(For infants to toddlers, this includes child managing feelings and actions with adult support, maintaining focus and attention, showing interest and curiosity about objects, materials and people.

For 3 year olds, this includes child managing emotions, following rules and routines, controlling impulses, maintaining focus and attention with minimal adult support, persisting in tasks and using imagination in play and interactions with others.)

Implementation:

- Staff will be provided training on scaffolding and extending play themes to encourage curiosity, persistence and cooperation with children
- Staff will coach parents and facilitate learning interactions at home visits and group socializations to deepen the child's engagement in the learning process.

Outcomes:

- Levels of child engagement/persistence in learning activities will deepen
- Knowledge base of parents and staff will increase through training and coaching

Measures:

- Staff and parent knowledge will increase on planning for each child's learning experiences
- Each lesson plan will be individualized by staff with parent input to best meet the needs of each child's approach to learning.

Documentation:

- Training documentation, lesson plans, socialization lesson plans, child assessment/outcomes

Social and Emotional Development

Children will demonstrate the ability to recognize and practice self-regulation skills and develop positive peer relationships

(For young infants to toddlers, this includes children using adults as a resource to meet needs, showing interest and interacting with others, imitating, expressing emotions, awareness of self, and showing confidence in their own abilities.

For 3 year olds, this includes engaging in relationships and interactions with others, engaging in cooperative play with other children, using basic problem-solving skills, expressing care and concern for others, and managing emotions with increasing independence.)

Implementation:

- Staff will provide a safe and nurturing environment during group socializations for children to practice new skills; staff will educate and support parents in positive parenting practices.

- With staff support, parents of older children will take the lead in teaching appropriate self-help lessons during home visits
- All staff will provide parent education on positive parenting and selective reinforcement for guiding their child
- Provide mental health observations and resources as indicated
- Staff will attend training on Behavior Management and share information with parents, as applicable. Staff will receive training on trauma informed care and use skills to support all children, especially those dealing with trauma

Outcomes:

- Increased parental confidence in guiding children in developing their self-regulation skills
- Children will demonstrate progress across social/emotional indicator skills according to age

Measures:

- Lesson plans will include guidance from mental health behavior plans and will include mini lessons from curriculum according to the child's age and area of interest.
- Children will meet age appropriate indicator skills under Social/Emotional Development

Documentation:

- Lesson plans and observations, socialization lesson plans and observations, parent surveys, observation, mental health notes, parenting education, child outcomes

Cognition

(Including Mathematics Development and Scientific Reasoning)

Children will increase in their skills of sorting, classification, and experimentation with various materials (0-3 years), and numbers, counting, patterns, and measuring (3 years)

(For infants and toddlers this includes exploring people and objects, using memory, using a variety of strategies in solving problems, matching and sorting of objects, and using pretend play to increase understanding.

For 3 year olds, this includes knowledge of number names and count sequencing, comparing, understanding simple patterns, measuring objects, identifying and describing shapes, categorizes, and gathers information to make predictions.)

Implementation:

- Staff will receive specific trainings on pre-math skills and activities
- Staff and parents will be provided resources and activity ideas through curriculum activities

Outcomes:

- Staff and parents will increase their knowledge of math skills and how they relate to school readiness

Measures:

- Activities in pre-math and pre-math principles will be incorporated into home visits/socialization plans
- Children's progress in pre-math skills will be tracked through ongoing assessment

Documentation:

- Sign-in sheet, home visit/socialization lesson plans, assessment and outcome forms, child assessment/outcomes

Perceptual, Motor, and Physical Development

Provide increased opportunities for children to demonstrate skills in their physical development and increasing control of their motor development.

(For young infants to toddlers, this includes using perceptual information in directing their own actions, using large muscles for movement, coordinating hand and eye movements, reaching and grasping to use tools, using safety behaviors with support from adults and engaging in healthy eating habits.

For 3 year olds, this includes demonstrating control and coordination of large muscles and small muscles, takes care of personal hygiene and self-care skills, develops skills to promote healthy food choices and eating habits, and demonstrates knowledge of safety practices.)

Implementation:

- Increase the quantity of time spent in gross motor activities during home visits and group socializations
- Provide education on benefits of healthy physical activity to families, including healthy nutrition and keeping safe.
- Staff will continue to use I Am Moving I Am Learning as a supplemental curriculum on home visits.

Outcomes:

Increase access to physical health information

- Deepen staff and parent knowledge of prevention of obesity and other physical ailments from sedentary lifestyles.
- Increased knowledge for the general community on the importance of physical health and activity for young children.
- Increase knowledge of safety practices and routines.

Measures:

- Home visit and socialization activities will provide information and hands-on experiences with physical movement and gross motor play and interactions.
- Home visits will include providing information to parents on safety, self-care, healthy nutrition and eating habits.

Documentation:

- Lesson Plans, socialization lesson plans, handouts, health flyers, child assessments/outcomes



EHS CENTERBASED

Language, Communication and Literacy

Staff will provide more opportunities for language with infants and toddlers, increasing vocabulary, language comprehension, phoneme awareness, conversation and support for DLL.

Implementation:

- Increase infant/toddler language by narrating activities.
- Increase number of books.
- Provide literacy training to child development staff.
- Onsite monitoring with Center Specialist and set goals with teachers as needed.
- All EHS staff will receive regular and ongoing training and technical assistance to provide additional support on DLL, throughout the year.

Outcomes:

- Staff will have increased knowledge base about the importance of language and literacy.

- Staff will implement knowledge of language and literacy by preparing activities that foster this in young children.
- Children will gain and expand their vocabulary through the use of language and literacy in the center through example and books.

Measures:

- Progress in individual child goals and outcomes.
- Center Specialist will make ongoing visits to each classroom and meet with the child development staff.

Documentation:

- Center Specialist observations, child goals, outcomes, and class case notes.

Approaches to Learning

Foster infants' and toddlers' curiosity and ability to investigate by supporting learning and growth through creative expression and self-selection.

Implementation:

- Staff will give enhanced opportunities in the dramatic play area.
- Staff will provide a variety of play opportunities to allow children choice in learning.
- Staff will train on the approaches to learning.
- On site mentoring with Center Specialist.

Outcomes:

- Staff will have an increased knowledge base about the importance of approaches to learning.
- Children will expand their curiosity through enriched childcare experiences.

Measures:

- Progress in individual child goals.
- Center Specialist will make monthly visits to each classroom and meet with the child development staff.

Documentation:

- Center Specialist observations, child goals, and class case notes.

Social and Emotional Development

Staff will support infants' and toddlers' development of self-awareness, autonomy and self-expression and encouragement of self-control.

Implementation:

- Staff will provide a safe and nurturing environment during group time for children to practice new skills.
- Staff will provide mental health observations within home visits and site visits.

- Staff will be trained on Mental Health.
- On site mentoring with Center Specialist and goals set with teachers as needed.
- Staff will continue to train and implement the Conscious Discipline skills and the Trauma Informed Approach to support all children especially those dealing with trauma.

Outcome:

- Staff will have an increased knowledge base about the importance of social and emotional development.
- Children will show progress across social and emotional domains according to age.

Measures:

- Progress in individual child goals.
- Center Specialist will make monthly visits to each classroom and meet with the child development staff.

Documentation:

- Staff observations, child goals, class case notes, home visit case notes, and ASQSE screenings.

Perceptual, Motor, and Physical Development

Provide increased opportunities for children and families to be physically active at all developmental levels.

Implementation:

- Provide outdoor and indoor gross motor activities for infants and toddlers.
- Provide a variety opportunities for children to develop fine motor skills at school.
- Provide physical development and health training to child development staff.
- On site mentoring with Center Specialist and set goals with teachers as needed.

Outcome:

- Staff will have an increased knowledge base about the importance of physical development and health.
- Staff will implement activities to increase fine and gross motor skills across all ages.
- Children will show progress across social and emotional domains according to age.

Measures:

- Progress in individual child goals.
- Center Specialist will make ongoing visits to each classroom and meet with the Child Development staff.

Documentation:

- Staff observations, child goals, and class case notes.

Cognition (including mathematics development and scientific reasoning)

Children will show an increase in learning across the math domain by providing hands on experiences with sorting, classification and experimentation with various materials (0-3 years).

Implementation:

- Staff will provide a variety of activities to promote cognition in children.
- The Library will contain various items and support materials.
- Staff will receive trainings focused on pre-math and math skills.

Outcomes:

- Staff will have an increased knowledge base about the importance of math.
- Children will show progress across math domains according to age.

Measures:

- Progress in individual child goals
- Center Specialist will make monthly visits to each classroom and meet with the Child Development staff.

Documentation:

- Staff observations, child goals, and class case notes.



Snapshot of Bear River Head Start's Program Information Report

Pre-School Head Start: (8/8/23 – 6/13/24)



Funded Enrollment: 340

(Average monthly enrollment: 100%)

Number of children served: (cumulative)

2 Years -	18
3 years -	150
4 years-	219
Total -	387

Number of all children who are up-to-date on a schedule of age appropriate preventive and primary health care, according to Utah/Idaho's EPSDT schedule for well child care:

Number of children up-to-date at enrollment: **193**

Number of children up-to-date at the end of the enrollment year: **325**

Percentage of enrolled children that received medical exams: **84%**

Number of all children with continuous, accessible dental care provided by a dentist:

Number of children at enrollment: **319***

Number of children up-to-date at the end of the enrollment year: **381**

Percentage of enrolled children that received dental exams: **98%**

Early Head Start: (9/4/23) – 9/01/24)

Funded Enrollment: 171

(Average monthly enrollment: 100%)

Number of children served: (cumulative)

Under 1 -	61
1 year -	62
2 years-	93
Pregnant Women	10
Total -	226



Number of all children who are up-to-date on a schedule of age appropriate preventive and primary health care, according to Utah/Idaho's EPSDT schedule for well child care:

Number of children up-to-date at enrollment: **27**

Number of children up-to-date at the end of the enrollment year: **188**

Percentage of enrolled children that received medical exams: **87%**

Number of all children with continuous, accessible dental care provided by a dentist:

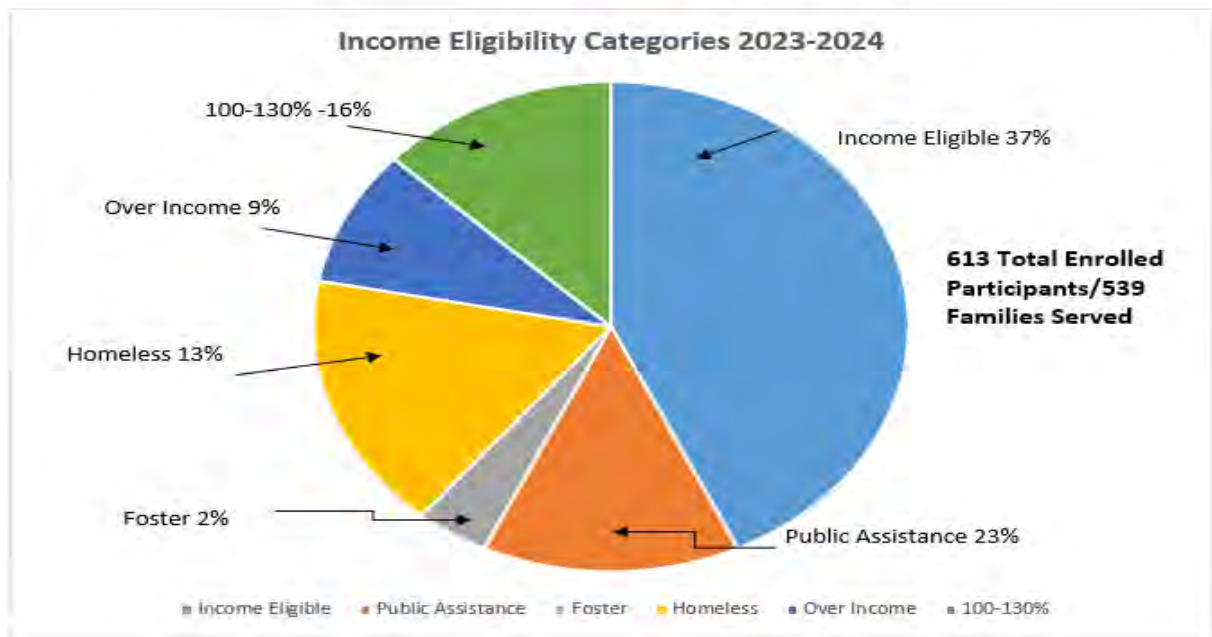
Number of children at enrollment: **147***

Number of children up-to-date at the end of the enrollment year: **209**

Percentage of enrolled children that received dental exams: **95%**

*Numbers at enrollment appear to be high because as part of the enrollment process all applicants are highly encouraged to medical and dental homes and get current on services and immunizations. Enrollment is not dependent upon this but it is an effort to promote healthy practices in communities we serve.

**Bear River Head Start/Early Head Start Enrollment
2023-2024
Families by Enrollment Category**



BEAR RIVER HEAD START, INC.

FINANCIAL STATEMENTS

January 31, 2024 and 2023

BEAR RIVER HEAD START, INC.
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January 31, 2024 and 2023

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RUDD & COMPANY^{INC.}

INDEPENDENT AUDITORS' REPORT

The Board of Directors
Bear River Head Start, Inc.
Logan, Utah

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Bear River Head Start, Inc. (a nonprofit organization), which comprise the statements of financial position as of January 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Bear River Head Start, Inc. as of January 31, 2024 and 2023 , 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 States of America.

Basis for Opinion

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*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Bear River Head Start, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Bear River Head Start, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute

assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Bear River Head Start, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Bear River Head Start, Inc.'s ability to continue as a going concern for a reasonable period of time.

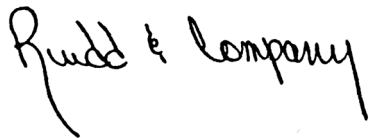
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2024, on our consideration of Bear River Head Start, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of Bear River Head Start, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bear River Head Start, Inc.'s internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Rudd & Company". The signature is written in a cursive, flowing style.

Rexburg, Idaho
October 31, 2024

BASIC FINANCIAL STATEMENTS

BEAR RIVER HEAD START, INC.
STATEMENTS OF FINANCIAL POSITION
January 31, 2024 and 2023

<u>ASSETS</u>	<u>2024</u>	<u>2023</u>
Current assets:		
Cash and cash equivalents	\$ 20,714	59,398
Grants receivable	<u>773,783</u>	<u>1,063,937</u>
Total current assets	794,497	1,123,335
Deposits, prepaid expenses and other assets	81,069	11,077
Property and equipment, net	402,453	417,037
Right-of-use asset - operating leases, net	<u>1,787,992</u>	<u>1,958,919</u>
Total assets	<u><u>\$ 3,066,011</u></u>	<u><u>3,510,368</u></u>
 <u>LIABILITIES AND NET ASSETS</u> 		
Current liabilities:		
Checks in excess of cash	\$ 48,202	-
Accounts payable	169,264	377,552
Accrued payroll and related liabilities	383,137	382,588
Retirement payable	248,811	316,547
Current portion of operating lease liabilities	<u>379,000</u>	<u>410,000</u>
Total current liabilities	1,228,414	1,486,687
Long-term operating lease liabilities	<u>1,409,686</u>	<u>1,522,477</u>
Total liabilities	<u>2,638,100</u>	<u>3,009,164</u>
Net assets:		
Without donor restrictions	<u>427,911</u>	<u>501,204</u>
Total net assets	<u>427,911</u>	<u>501,204</u>
Total liabilities and net assets	<u><u>\$ 3,066,011</u></u>	<u><u>3,510,368</u></u>

The accompanying notes are an integral part of these financial statements.

BEAR RIVER HEAD START, INC.
STATEMENT OF ACTIVITIES
Year Ended January 31, 2024
(With Comparative Totals For 2023)

	Total Without Donor Restrictions	Total Without Donor Restrictions 2023
Public support and revenue:		
Contracts and grants	\$ 9,559,935	\$ 9,521,459
In-kind contributions	1,034,219	655,284
Other	1,103	7,720
	<u>10,595,257</u>	<u>10,184,463</u>
Expenses:		
Program expenses:		
Program activities	9,881,110	9,358,531
Management and administration	787,440	833,434
	<u>10,668,550</u>	<u>10,191,965</u>
	<u>(73,293)</u>	<u>(7,502)</u>
Net assets at beginning of year	<u>501,204</u>	<u>508,706</u>
Net assets at end of year	\$ <u><u>427,911</u></u>	\$ <u><u>501,204</u></u>

The accompanying notes are an integral part of these financial statements.

BEAR RIVER HEAD START, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended January 31, 2024
(With Comparative Totals For 2023)

	Program Services					2024	2023
	Head Start	HE CARES	Early Head Start	Idaho TANF	Administration	Total Expenses	Total Expenses
Salaries	\$ 3,000,881	229,851	2,169,324	49,021	389,945	5,839,021	\$ 5,447,990
Employment benefits	656,112	17,197	522,476	9,804	106,809	1,312,398	1,280,302
Total salaries and related expenses	3,656,992	247,048	2,691,800	58,825	496,754	7,151,419	6,728,292
Rent and utilities	1,523,320	-	254,134	1,634	75,927	1,855,015	1,309,321
Supplies and maintenance	255,383	496	157,693	19,608	56,289	489,469	956,793
Professional services	156,184	650	17,516	817	56,511	231,678	347,923
Nutrition	254,556	-	70,090	-	-	324,646	314,025
Training	66,541	-	83,578	-	64,337	214,455	159,714
In-area travel	105,535	113	57,243	-	2,489	165,380	135,348
Insurance	26,067	-	27,823	817	29,458	84,165	66,680
Health	23,601	-	13,088	-	-	36,689	59,488
Parents	577	-	342	-	-	919	8,936
Policy council	889	-	307	-	-	1,196	678
Total expenses before depreciation	6,069,645	248,307	3,373,614	81,701	781,764	10,555,031	10,087,198
Depreciation	79,463	1,135	24,974	2,270	5,676	113,519	104,767
Total expenses	\$ <u>6,149,108</u>	<u>249,442</u>	<u>3,398,588</u>	<u>83,971</u>	<u>787,440</u>	<u>10,668,550</u>	\$ <u>10,191,965</u>

The accompanying notes are an integral part of these financial statements.

BEAR RIVER HEAD START, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended January 31, 2023

	Program Services				Other grants/ Corporate Funds	Administration	Total Expenses
	Head Start	ECP	Early Head Start	Idaho TANF			
Salaries	\$ 2,983,410	321,062	1,651,753	100,869	-	390,896	5,447,990
Employment benefits	563,054	53,873	549,386	20,174	-	93,815	1,280,302
Total salaries and related expenses	3,546,464	374,935	2,201,139	121,043	-	484,711	6,728,292
Rent and utilities	1,001,867	41,747	211,846	3,362	-	50,499	1,309,321
Supplies and maintenance	497,962	126,964	171,329	40,348	9,113	111,077	956,793
Professional services	202,140	7,133	29,049	1,681	-	107,920	347,923
Nutrition	236,938	23,785	53,302	-	-	-	314,025
Training	22,729	18,054	68,770	-	-	50,162	159,714
In-area travel	92,288	1,726	41,173	-	-	161	135,348
Insurance	19,475	7,158	14,700	1,681	-	23,666	66,680
Health	35,359	6,987	17,080	-	62	-	59,488
Parents	3,989	2,804	1,595	-	548	-	8,936
Policy council	454	28	196	-	-	-	678
Total expenses before depreciation	5,659,665	611,321	2,810,179	168,115	9,723	828,196	10,087,198
Depreciation	64,956	9,429	23,049	2,095	-	5,238	104,767
Total expenses	\$ <u>5,724,620</u>	<u>620,750</u>	<u>2,833,228</u>	<u>170,210</u>	<u>9,723</u>	<u>833,434</u>	<u>10,191,965</u>

The accompanying notes are an integral part of these financial statements.

BEAR RIVER HEAD START, INC.
STATEMENTS OF CASH FLOWS
Years Ended January 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
<u>Cash flows from operating activities:</u>		
Change in net assets	\$ (73,293)	(7,502)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	113,519	104,767
Right-of-use asset - operating leases	170,927	(1,958,919)
(Increase) decrease in:		
Grants receivable	290,154	(339,814)
Deposits, prepaid expenses and other assets	(69,992)	-
Increase (decrease) in:		
Accounts payable	(160,086)	129,584
Accrued payroll and related liabilities	549	50,244
Retirement payable	(67,736)	11,846
Operating lease liabilities	(143,791)	1,932,477
Net cash provided by (used in) operating activities	<u>60,251</u>	<u>(77,317)</u>
<u>Cash flows from investing activities:</u>		
Proceeds from sale of investments - certificate of deposit	-	20,643
Purchases of property and equipment	(98,935)	(65,104)
Net cash used in investing activities	<u>(98,935)</u>	<u>(44,461)</u>
<u>Cash flows from financing activities:</u>	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(38,684)	(121,778)
Cash and cash equivalents, beginning of year	<u>59,398</u>	<u>181,176</u>
Cash and cash equivalents, end of year	<u>\$ 20,714</u>	<u>59,398</u>

The accompanying notes are an integral part of these financial statements.

BEAR RIVER HEAD START, INC.
NOTES TO FINANCIAL STATEMENTS
January 31, 2024 and 2023

Note 1 – Summary of Significant Accounting Policies

Nature of Organization

The Bear River Head Start, Inc. (BRHS) is a non-profit corporation, exempt from income tax under Section 501(c)(3) of the Internal Revenue Code. Further, it has been classified as an organization that is not a private foundation under Section 509(a)(2) of the Internal Revenue Code. The primary business activity of BRHS is to operate a Head Start program in Northern Utah and in Southeastern Idaho. BRHS is substantially funded by federal grants, receives a limited amount of State and local grants, and operates with only a minimal amount of corporate funds.

The program objectives of BRHS are to provide comprehensive health, education, nutrition, social and other services primarily to economically disadvantaged infants and preschool children and their families, and to involve parents in activities with their children so that the children will attain overall social competence. Parental participation in various decision-making processes, related to the operations, is a key factor in the success of the program. Collaborative arrangements with other community agencies are actively established and are a second key factor in the success of the program, through which these objectives are met.

Basis of Presentation

The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-205, Not-for-Profit Entities, Presentation of Financial Statements and requires BRHS's financial position and activities to be reported according to the following net asset classifications.

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of BRHS. These net assets may be used at the discretion of BRHS's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of BRHS or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Basis of Accounting

BRHS maintains its records on the accrual basis of accounting.

BEAR RIVER HEAD START, INC.
NOTES TO FINANCIAL STATEMENTS
January 31, 2024 and 2023

Note 1 – Summary of Significant Accounting Policies (continued)

Measure of Operations

The statements of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to BRHS's ongoing services. Non-operating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

Cash and Cash Equivalents

For purposes of the statements of cash flows, BRHS considers all highly liquid investments available for current use with an original maturity of less than three months to be cash equivalents.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates. Management believes that these estimates and assumptions provide a reasonable basis for the fair presentation of the financial statements.

Grants Receivable

Grants receivable consist primarily of receivables that have been awarded and earned but not received at year-end. Credit is generally extended on a short-term basis; thus, grants receivable do not bear interest. BRHS recognizes an allowance for credit losses based on an estimate of expected credit losses for financial instruments; primarily grants receivables. Management estimates the allowance for credit losses using relevant available information from internal and external sources related to past events, current conditions and reasonable and supportable forecasts. Expected credit losses are estimated by evaluating trends in historical write-off experience and applying historical loss ratios to pools of financial assets with similar risk characteristics. BRHS has determined that it has one pool for the purpose of calculating its historical credit loss experience. Additional allowance for credit losses is established for financial asset balances with specific customers where collectability has been determined to be improbable based on customer specific facts and circumstances.

The opening balance for grants receivable for the year ending January 31, 2022 was \$724,123.

BEAR RIVER HEAD START, INC.
NOTES TO FINANCIAL STATEMENTS
January 31, 2024 and 2023

Note 1 – Summary of Significant Accounting Policies (continued)

Property and Equipment

Property and equipment with an acquisition cost of \$5,000 or more, with an estimated useful life of more than one year are capitalized and are stated at cost or, if acquired by gift, at the estimated fair market value at the date of gift. Depreciation is charged using the straight-line method over the estimated useful lives of the assets, generally 5 to 40 years. Upon retirement or disposal of property and equipment, the costs and related accumulated depreciation amounts are eliminated, and any gain or loss is included in the statement of activity in the year of disposition. Maintenance and repairs are charged to expense as incurred. The cost of major renewals or betterments are capitalized by charges to the appropriate property and equipment account and depreciated over the remaining useful life of the related assets. At the end of each reporting period, BRHS will assess whether there are indications of asset impairment. Impairment losses will be recognized whenever the asset's carrying amount is not recoverable.

Leases

Right-of-use (ROU) asset represents BRHS's right to use an underlying asset for the lease term and lease liability represents BRHS's obligation to make lease payments arising from the lease. Lease ROU asset and lease liability are recognized at commencement date based on the present value of lease payments over the lease term. If a leasing arrangement does not provide an implicit rate, BRHS's incremental borrowing rate is used based on the information available at commencement date in determining the present value of lease payments. The ROU asset also includes any lease payments made and excludes lease incentives. Lease terms may include options to extend or terminate the lease when it is reasonably certain that BRHS will exercise that option. Operating lease expense for lease payments is recognized on a straight-line basis over the lease term. Finance lease expense is equal to the amortization of the underlying ROU asset on a straight-line basis over the lease term. For leases with a term of one year or less, BRHS does not recognize a lease liability or ROU asset on the financial statements.

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

BEAR RIVER HEAD START, INC.
NOTES TO FINANCIAL STATEMENTS
January 31, 2024 and 2023

Note 1 – Summary of Significant Accounting Policies (continued)

Contributions (continued)

Contributed property and equipment are recorded at fair value at the date of the donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

Public Support and Revenue

Head Start programs are funded primarily through federal grants.

Revenue from Exchange Transactions

Certain contracts are considered to be exchange transactions. BRHS recognizes revenue on exchange transactions in accordance with ASC 606, *Revenue from Contracts with Customers*, as amended. ASC 606 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. BRHS records revenue from these contracts as without donor restrictions. Revenue from services rendered is generally recognized at the time the service is provided to the client and is reported as without donor restrictions.

Grants Awards

Grant awards are either recorded as contributions or exchange transactions based on criteria contained in the grant award. Grants that qualify as contributions are recorded as invoiced to the funding sources in accordance with the terms of the award. Revenue is recognized in the accounting period when the related allowable expenses or asset acquisition costs are incurred. Amounts received in excess of expenses or asset acquisitions are reflected as grant funds received in advance. Grant awards that are exchange transactions typically reimburse based on a predetermined rate for services performed in accordance with the terms of the award. The revenue is recognized when control of the promised goods or services is transferred to the customer (grantor) in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. There were no grant awards that were considered exchange transactions during the years ended January 31, 2024 and 2023.

BEAR RIVER HEAD START, INC.
NOTES TO FINANCIAL STATEMENTS
January 31, 2024 and 2023

Note 1 – Summary of Significant Accounting Policies (continued)

Donated Materials, Services and Facilities

Donated materials and equipment are not reflected as contributions unless they provide a significant value to BRHS and are used in BRHS's programs. Donated materials, if any, are recorded as support at their estimated values. Donated services are recognized when the service either creates or enhances a non-financial asset or requires specialized skill that would be purchased if the service was not donated. During the years ended January 31, 2024 and 2023, BRHS recognized \$1,034,219 and \$655,284, respectively, for professional services and donated goods.

Allocation of Functional Expenses

The costs of providing BRHS's programs and activities are reported on a functional basis in the statements of functional expenses. Accordingly, certain costs have been allocated among programs and supporting services benefited. Any program expenses or support costs not directly chargeable to a specific program are allocated to the programs based on management policies and estimates and the guidelines outlined in the contracts and grants. Specifically, payroll expenses are allocated based on review of employees and their time allocation between program services and support services. Other expenses are allocated based on budget information and the total actual expenditures for the year.

Income Taxes

As a non-profit organization which is not a private foundation, BRHS claims exemption from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and related state provisions. Accordingly, no provision for income taxes has been made in the financial statements.

BRHS considers many factors when evaluating and estimating its tax positions and tax benefits. Tax positions are recognized only when it is more likely than not (likelihood of greater than 50%), based on technical merits, that the positions will be sustained upon examination by the applicable taxing authority. Reserves are established if it is believed certain positions may be challenged and potentially disallowed. If facts and circumstances change, reserves would be adjusted through a provision for income taxes. BRHS would also recognize interest expense and penalties related to unrecognized tax benefits through a provision for income taxes. As of January 31, 2024, management did not identify any uncertain tax positions.

BEAR RIVER HEAD START, INC.
NOTES TO FINANCIAL STATEMENTS
January 31, 2024 and 2023

Note 1 – Summary of Significant Accounting Policies (continued)

Concentrations of Credit Risk

BRHS maintains its cash in bank deposit accounts, which, at times, may exceed federally insured limits. BRHS has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

BRHS manages credit risk with investments by ensuring that the investments are held with high quality institutions.

Accounting Policies Recently Adopted

BRHS adopted ASC 2016-13 “Financial Instruments – Credit Losses”, as amended, on February 1, 2024 using the modified retrospective approach. The adoption of this standard resulted in no adjustment to opening net assets. This standard provides new guidance on the measurement of credit losses for financial assets measured at amortized cost, which includes grants receivable. The new guidance replaces the existing incurred loss impairment model with a current expected credit loss (CECL) methodology, which will result in more timely recognition of credit losses.

Note 2 – Availability and Liquidity

	<u>2024</u>	<u>2023</u>
Financial assets at year end:		
Grants receivable	\$ 773,783	1,063,937
Deposits and other assets	81,069	11,077
Cash and cash equivalents	<u>20,714</u>	<u>20,714</u>
Total financial assets	875,566	1,095,728
Financial assets available to meet general expenditures over the next twelve months	\$ <u>875,566</u>	<u>1,095,728</u>

BRHS manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid reserves to fund near-term operating needs, and maintaining sufficient reserves to provide future continuity and financial stability to draw upon in the event of an unanticipated liquidity need. BRHS has a liquidity policy to maintain current financial assets less current liabilities at a minimum of 30 days of operating expenses. To achieve these targets, BRHS forecasts its future cash flows and monitors its reserves and liquidity regularly. During the year-ended January 31, 2024, the level of liquidity and reserves were within the policy requirements.

BEAR RIVER HEAD START, INC.
NOTES TO FINANCIAL STATEMENTS
January 31, 2024 and 2023

Note 3 – Grants Receivable

Grants receivable consist of the following:

	<u>2024</u>	<u>2023</u>
U.S. Department of Health and Human Services	\$ 675,690	918,602
Idaho Head Start Association	56,493	63,167
U.S. Department of Agriculture	37,964	33,774
Other Grant Receivables	3,636	1,784
CARES/CRRSA/ARP	-	46,610
	<u>\$ 773,783</u>	<u>1,063,937</u>

Note 4 – Property and Equipment

Property and equipment consist of the following:

	<u>2024</u>	<u>2023</u>
Equipment	\$ 523,215	523,215
Vehicles	372,928	402,928
Portable classrooms	350,238	350,238
Buildings	310,111	211,176
Land	<u>23,784</u>	<u>23,784</u>
	1,580,276	1,511,341
Less accumulated depreciation	<u>(1,177,823)</u>	<u>(1,094,304)</u>
	<u>\$ 402,453</u>	<u>417,037</u>

Included in net assets at January 31, 2024 and 2023 in the statement of financial position are \$196,099 and \$103,074, respectively, of property and equipment, which had been purchased with federal funds and had fiduciary responsibility for those assets. These assets with fiduciary responsibility have restrictions that require BRHS to repay the federal agency if the assets are sold or the use is changed from its original intended purpose. There are no approved plans to dispose or change the use of these assets as of January 31, 2024.

BEAR RIVER HEAD START, INC.
NOTES TO FINANCIAL STATEMENTS
January 31, 2024 and 2023

Note 5 – Defined Contribution Plan

BRHS participates in a 403(b) retirement plan. All BRHS full-time employees are eligible to participate in the plan and become eligible upon hire. BRHS is not obligated to make matching contributions into the plan. BRHS did not make any matching contributions during the years ending January 31, 2024 and 2023.

In addition to a 403(b) plan, BRHS participates in a Simplified Employee Pension Plan (SEP). BRHS may opt to contribute up to 15% of the employee's salary each year. For the years ended January 31, 2024 and 2023, BRHS made contributions of approximately \$248,811 and \$316,547, respectively.

Both the 403(b) plan and SEP are subject to the Internal Revenue Code. Eligibility requirements under the plans state that all employees are eligible to participate in the plans as of the first date of employment. Employees may make elective deferrals to the plan.

Note 6 – Operating Lease Liabilities

BRHS leases certain buildings and classrooms under non-cancelable operating leases expiring through 2032. These leases contain periodic rent escalation adjustments. Operating lease expense is recorded on a straight-line basis. Lease rental cash paid under operating leases for the years ended January 31, 2024 and 2023 was approximately \$757,500 and \$737,000, respectively.

Future minimum rental payments for these noncancelable operating leases are as follows:

<u>Year</u>	<u>Amount</u>
2025	\$ 661,000
2026	444,000
2027	452,000
2028	423,000
2029	385,000
Thereafter	<u>427,000</u>
Total lease payments	2,792,000
Less imputed interest	<u>(1,003,314)</u>
	<u><u>\$ 1,788,686</u></u>

As of January 31, 2024 and 2023, the weighted average discount rate for BRHS's operating leases was 18.02% and 18.77%, respectively. The weighted average remaining lease term was 5.08 and 5.95 years, respectively.

BEAR RIVER HEAD START, INC.
NOTES TO FINANCIAL STATEMENTS
January 31, 2024 and 2023

Note 7 – Net Assets with Donor Restrictions

There were no net assets with donor restrictions during years ended January 31, 2024 and 2023.

Note 8 – Significant Concentrations

BRHS receives a substantial amount of its revenue from a federal agency. The aforementioned federal agency provided 93% and 77% of BRHS's total support and revenues for the years ended January 31, 2024 and 2023, respectively. Loss of this support could adversely affect BRHS's activities.

Note 9 – Donated Professional Services and Materials

BRHS recognized contributed nonfinancial assets within revenue, including mileage, supplies and professional services. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions. Professional services included as in-kind donations in the financial statements, and the corresponding expenses, for the years ended January 31, 2024 and 2023, are as follows:

		2024		
		Utah Head	Early Head	
		Start	Start	Total
Space	\$	670,311	236,741	907,052
Professional services		119,088	1,238	120,326
Mileage		2,202	1,046	3,248
Supplies		1,577	2,016	3,593
	\$	<u>793,179</u>	<u>241,040</u>	<u>1,034,219</u>
		2023		
		Utah Head		Early Head
		Start	ECP	Start
				Total
Space	\$	245,811	38,193	126,411
Professional services		233,638	-	2,414
Mileage		3,773	13	2,322
Supplies		1,057	-	1,652
	\$	<u>484,279</u>	<u>38,206</u>	<u>132,799</u>
				<u>655,284</u>

BEAR RIVER HEAD START, INC.
NOTES TO FINANCIAL STATEMENTS
January 31, 2024 and 2023

Note 9 – Donated Professional Services and Materials (continued)

Contributed services recognized comprise professional tutoring services, accounting services from a third-party accountant, and professional services from attorneys advising BRHS on various administrative legal matters. Contributed services are valued and are reported at the estimated fair value in the financial statements based on current rates for similar professional services.

Note 10 – Commitments and Contingencies

BRHS may become or is subject to investigations, claims, or lawsuits arising in the ordinary course of its business. BRHS is currently not aware of any such items that it believes could have a material adverse effect on its financial statements.

Note 11 – Subsequent Events

BRHS evaluated its January 31, 2024 financial statements for subsequent events through October 30, 2024, the date the financial statements were available to be issued. BRHS is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

SINGLE AUDIT REPORTS

BEAR RIVER HEAD START, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended January 31, 2024

<u>Federal Grantor/Pass-Through Grantor/ Program Title</u>	<u>Federal ALN No.</u>	<u>Contract Number</u>	<u>Award</u>	<u>Expenditures</u>
<u>U.S. Department of Health and Human Services (HHS)</u>				
Direct Programs:				
2023-2024 Head Start	93.600	08CH010808-04-04	\$ 8,876,281	\$ 8,876,281
2021-2023 HE	93.600	08HE000227-01-01	817,618	<u>248,307</u>
Total Head Start Cluster				<u>9,124,588</u>
Passed through the Idaho Head Start Association:				
Temporary Assistance for Needy Families	93.558	24-202301	134,888	3,642
Temporary Assistance for Needy Families	93.558	25-202301	147,524	<u>85,857</u>
Total TANF Cluster				<u>89,499</u>
Total HHS				<u>9,214,087</u>
<u>U.S. Department of Agriculture (USDA)</u>				
Passed through the Utah State Office of Education				
Child and Adult Care Food Program	10.558	F-1	302,978	<u>302,978</u>
Passed through the Idaho State Department of				
Education Child Nutrition Section				
Child Care Food Program	10.558	45-01	42,870	<u>42,870</u>
Total Department of Agriculture				<u>345,848</u>
Total Federal Awards				<u>\$ 9,559,935</u>

BEAR RIVER HEAD START, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended January 31, 2024

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Bear River Head Start (BRHS) under programs of the federal government for the year ended January 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of BRHS, it is not intended to and does not present the financial position, changes in net assets, or cash flows of BRHS.

Note 2 – Summary of Significant Accounting Policies

Basis of Accounting

Expenditures reported on the Schedule are reported using the same accounting policies and basis of accounting as the financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Assistance Listing Numbers

Uniform Guidance requires that the Schedule show the total expenditures for each of BRHS's federal financial assistance programs as identified in the Assistance Listing Number (ALN). The ALN is a government-wide compendium of individual federal programs. Each program included in the ALN is assigned a five-digit program identification number (ALN number).

Major Programs

Uniform Guidance establishes the levels of expenditures or expenses and other criteria to be used in defining major programs. Major programs have been noted on the Schedule of Findings and Questioned Costs in accordance with those definitions.

Indirect Costs

BRHS has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

The Schedule includes programs operated by BRHS which include a portion of costs associated with general activities that are allocated to federal financial assistance programs using direct labor as a basis of allocation.



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors
Bear River Head Start, Inc.
Logan, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Bear River Head Start, Inc. (a nonprofit organization), which comprise the statement of financial position as of January 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 31, 2024.

Report On Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Bear River Head Start, Inc.'s internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bear River Head Start, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Bear River Head Start, Inc.'s internal control.

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

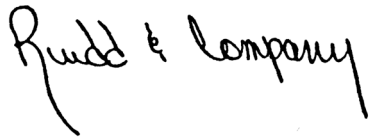
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Rudd & Company". The signature is written in a cursive, flowing style.

Rexburg, Idaho
October 31, 2024



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Bear River Head Start, Inc.
Logan, Utah

Report on Compliance for Each Major Federal Program

Opinion on the Major Federal Program

We have audited Bear River Head Start, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Bear River Head Start, Inc.'s major federal program for the year ended January 31, 2024. Bear River Head Start, Inc.'s major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Bear River Head Start, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended January 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Bear River Head Start, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Bear River Head Start, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Bear River Head Start, Inc.'s federal program.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Bear River Head Start, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Bear River Head Start, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Bear River Head Start, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Bear River Head Start, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Bear River Head Start, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2024-001. Our opinion on each major federal program is not modified with respect to these matters.

Governmental Auditing Standards requires the auditor to perform limited procedures on Bear River Head Start, Inc.'s response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Bear River Head Start, Inc.'s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

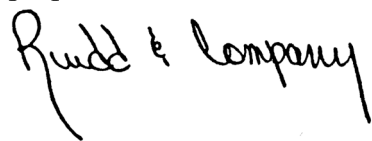
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Bear River Head Start, Inc.'s response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Bridger Photonics, Inc.'s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Rexburg, Idaho
October 31, 2024

BEAR RIVER HEAD START, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended January 31, 2024

A. Summary of Auditor's Results:

Financial Statements

- | | |
|---|---------------|
| 1. Type of report issued on whether the financial statements audited were prepared in accordance with GAAP: | Unmodified |
| 2. Internal control over financial reporting: | |
| • Material weaknesses identified: | No |
| • Significant deficiencies identified: | None reported |
| 3. Non-compliance material to financial statements noted: | No |

Federal Awards

- | | |
|---|------------------------------------|
| 4. Internal control over major programs: | |
| • Material weaknesses identified: | No |
| • Significant deficiencies identified: | Yes - One |
| 5. Type of auditor's report issued on compliance for major programs: | Unmodified |
| 6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a): | Yes - One |
| 7. Federal programs tested as major programs: | Head Start Cluster
ALN # 93.600 |
| 8. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 |
| 9. Auditee qualified as low-risk auditee? | No |

BEAR RIVER HEAD START, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended January 31, 2024

- B. Findings related to the financial statements required to be reported in accordance with *Government Auditing Standards*:

None

- C. Findings and questioned costs related to federal awards required to be reported in accordance with the Uniform Guidance.

2024-001 - Reporting

Federal Agency: Department of Health and Human Services

Federal Program: Head Start Cluster

AL# 93.600

Criteria - 2 CFR 910 establishes that the auditee must establish and maintain effective internal controls over the federal awards that provide assurance that the entity is managing the federal awards in compliance with federal statutes, regulations, and the conditions of the federal award. 2 CFR 910 requires the auditee to collect financial information and monitor its activities under federal awards to assure compliance with applicable federal requirements and performance expectations are being achieved and report these items in accordance with the program requirements.

Condition - Performance Progress semi-annual and annual reports were not completed and submitted by the due date.

Cause – Bear River Head Start, Inc. failed to file the semi-annual and annual reports on a timely basis.

Context – During the review of reports completed in relation to this program, we found that all reports were filed late due to internal changeover.

Effect - Lack of compliance with designed internal controls over reporting could result in the organization reporting incorrect or incomplete information with the potential for lost funding for future grants.

Questioned Costs – None reported.

Recommendation – We recommend the Bear River Head Start, Inc. submit all reports in timely manner. This will ensure compliance with the award and the Bear River Head Start, Inc.'s policies.

Management's Response – Management has worked to correct this issue and will file future reports timely.

BEAR RIVER HEAD START, INC.
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
Year Ended January 31, 2023

- A. Findings related to the financial statements required to be reported in accordance with *Government Auditing Standards*:

None



BEAR RIVER HEAD START, INC.
CORRECTIVE ACTION PLAN
(Client Submitted Document)
Year Ended January 31, 2024

BRHS respectfully submitted the following corrective action plan for the year ended January 31, 2024. Inquiries regarding the following corrective action plan should be addressed to Sarah Thurgood, Executive Director, and Andy Hernandez, Fiscal Officer.

Response to finding 2024-001

Management will file the semi-annual and annual reports on a timely basis, in an effort to ensure compliance with reporting requirements and avoid future non-compliance with federal regulations related to the major program.