

# Rural Utah Child Development

Annual Report 2017-18



Total eligible children served by RUCD in total service area: 27%



All Early Head Start children made gains in their development over the 3 assessment periods



77% of Head Start children were assessed as Kindergarten ready.

Rural Utah Child Development (RUCD) is a comprehensive child development program designed to meet the educational, emotional, social, and health needs of children. The RUCD team works well together to provide strong support and leadership, creating a consistent and quality learning environment. Children receive individualized lesson plans with developmentally appropriate learning experiences, and families are involved with their children's education while they receive assistance with personal goals, parenting information, and leadership through parent committees and Policy Council

## BOARD OF DIRECTORS

Patti Rigby  
Nicole Steele  
Liz Bryner  
Shannon Childs  
Janice Spillman  
Teresa Martinez  
Natalie Evans-Jensen  
Brooke Cowley

## OUR MISSION

To create an environment of opportunities where children and families are empowered to change their lives

95% of Head Start children and 89% of Early Head Start children completed a medical exam.

93% of Head Start Children and 85% of Early Head Start children over 12 months completed a dental exam.

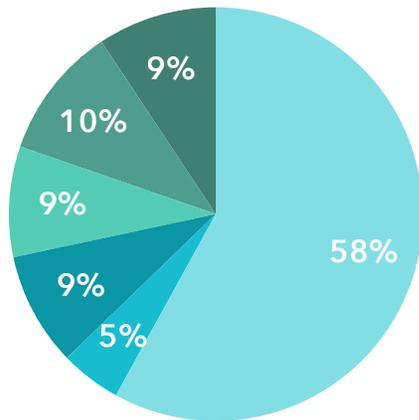
# Eligibility

## Average Monthly Enrollment

|            |                      |
|------------|----------------------|
| 8/17 91%   | 3/18 100%            |
| 9/17 98%   | 4/18 100%            |
| 10/17 100% | 5/18 97%             |
| 11/17 100% | 6/18 100% (EHS only) |
| 12/17 100% | 7/18 100% (EHS only) |
| 1/18 100%  |                      |



- 100% of Poverty
- TANF or SSI
- Foster Children
- Homeless
- 130% of Poverty
- Over Income



## “Parents are the child’s first teacher”

RUCD encourages parents to be the child’s primary educator. Parent and family engagement is a collaborative and strengths-based process through which early childhood teachers, families, and children build positive and goal-oriented relationships. It is a shared responsibility of families and staff that is built on mutual respect for the roles and strengths each has to offer. The curriculum provides culturally and linguistically responsive strategies to communicate with families and to engage families in children’s learning.

## RUCD WINS AWARD

RUCD won the Children and Adult Care Food Program (CACFP) Healthy Starts Week 2018. CACFP Week is a national education and information campaign sponsored annually the third week of March by the National CACFP Sponsors Association. The campaign is designed to raise awareness of how the USDA’s Child and Adult Care Food Program works to combat hunger. The CACFP brings healthy food to tables across the country for children in child care centers, homes, and after-school programs as well as adults in day care. Each day for an entire week the centers with cooks participated. Each day was something



## Fiscal Year 18

### Financial Audit

An independent audit was completed by Keddington and Christensen with the following finding:

#### 2017-001 MISSTATEMENTS IN THE FINANCIAL STATEMENTS

(Material Weakness)

Finding:

During our audit, we identified material misstatements in the financial statements that were not prevented or detected and corrected by the RUCD's internal control system.

- A. USDA Receivable was understated by approximately \$15,000
- B. Prepaid Assets were over stated by approximately \$7,000
- C. Accrued Liabilities were each understated by approximately \$75,000
- D. Accounts Payable was understated by approximately \$8,000
- E. Net Assets was understated by approximately \$9,000
- F. The effect of each of the above was Expenditures were understated by approximately \$84,000

Each of these is the result of improper cut off, or not getting the expenditures into the correct fiscal period.

This appears to have been an oversight by management, based on a lack of understanding of the importance of accrual accounting. This makes it difficult for management to determine the amount which can be expended and remain within the constraints of the grant.

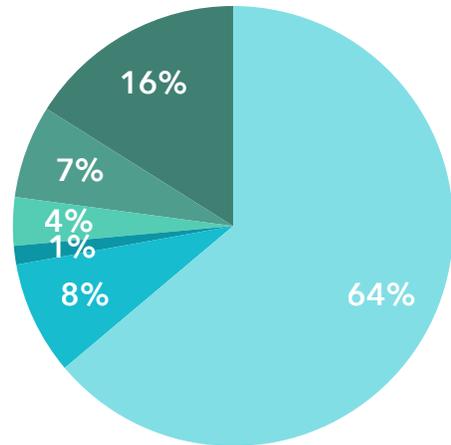
#### Recommendation

We recommend that RUCD install procedures that will eliminate these types of problems in the future.

### Improvement Plan

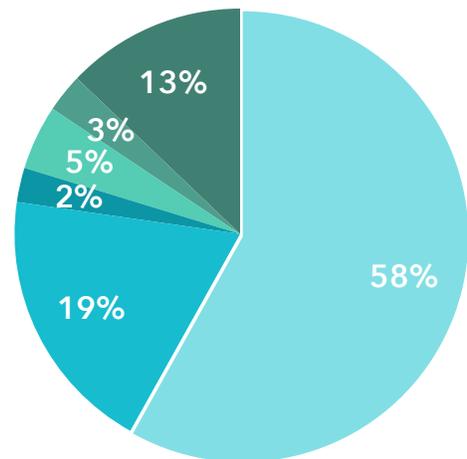
RUCD acknowledged the need for new accounting procedures and increased internal controls and regular oversight by contracting with a Certified Public Accountant to eliminate accrual errors.

- Personnel
- Fringe
- Travel
- Supplies
- Contractual
- Other



## Fiscal Year 19 Budget

- Personnel
- Fringe
- Travel
- Supplies
- Contractual
- Other



### FUNDS RECEIVED

Total Funds: \$4,085,996  
 USDA: \$129,673  
 E-rate: \$12,865

### IN KIND CONTRIBUTIONS

\$940,628