



**ANNUAL BUDGET  
REPORT  
2021-2022**

**ANN WINDLE SCHOOL FOR YOUNG CHILDREN  
HEAD START PROGRAM**

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# PROGRAM HIGHLIGHTS

## Funding Amount

The Ann Windle School for Young Children Head Start Program is funded by a Federal grant in the amount of \$1,494,155.

## Students Served

Head Start is a comprehensive program that promotes school readiness for children of low-income families. For the 2021-2022 school year, the Head Start program served 193 preschool students.

## Operating Highlights

The program operates 11 Head Start classrooms staffed with a highly qualified teacher and paraprofessional in each classroom.

The Head Start grant also provides 6 additional Head Start staff members to include an Education Specialist, Parental Involvement Specialist, Office Clerk, Social Service/Eligibility, Recruitment, and Selection Specialist and Counselor Clerk.

***“Our mission is to serve, nurture and grow our community’s youngest learners and their families.”***

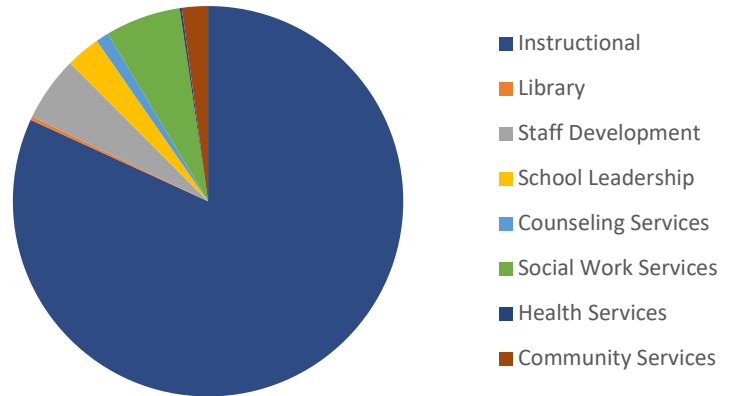
## Looking Ahead

In partnership with families, the focus of the Head Start program will be to develop the physical, cognitive, social/emotional, language/communication, and academic skills of each child so that they reach their fullest potential.

# FINANCIAL INFORMATION

Annual Head Start Budget Report  
Fiscal Year 2021-2022

*Total Program  
Expenses: \$1,465,827*

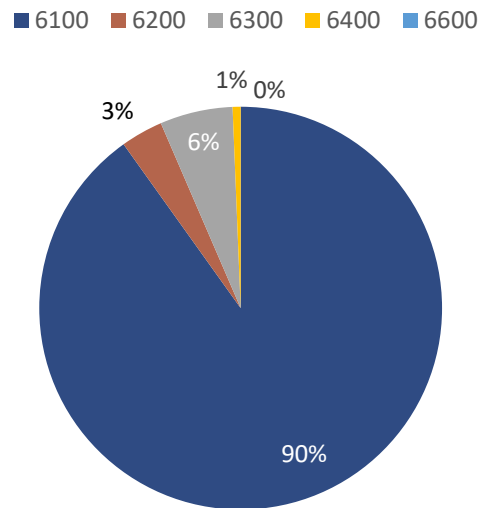


## Head Start Expense by Function

	Function	Expense Amount	Percentage of Expense
Function 11	Instructional	\$ 1,199,727	81.9%
Function 12	Library	\$ 4,363	0.3%
Function 13	Staff Development	\$ 78,778	5.4%
Function 23	School Leadership	\$ 41,416	2.8%
Function 31	Counseling Services	\$ 15,832	1.1%
Function 32	Social Work Services	\$ 91,548	6.3%
Function 33	Health Services	\$ 2,627	0.2%
Function 51	Maintenance	\$ -	0.0%
Function 61	Community Services	\$ 31,536	2.2%
<b>Program Total:</b>		<b>\$ 1,465,827</b>	<b>100%</b>

Annual Head Start Budget Report  
Fiscal Year 2021-2022

*Total Program  
Expenses: \$1,465,827*



### Head Start Expense by Object

Category		Expense Amount	Percentage of Expense
6100	Payroll	\$ 1,321,056	90.1%
6200	Substitutes, Registrations, Contracted Services	\$ 49,709	3.4%
6300	Supplies	\$ 85,668	5.8%
6400	Staff Development & Classroom Snacks	\$ 9,394	0.6%
6600	Capital Assets	\$ -	0.0%
<b>Program Total:</b>		<b>\$ 1,465,827</b>	<b>100%</b>

## Head Start Award Annual Budget Summary

2052-00   Regular Head Start Award   06CH010978-03-01   07/01/2021-06/30/2022							
	Original Budget 7/1/2021	Adjusted Budget 05/31/2022	Transfers	Adjusted Budget 06/30/2022	YTD Actual Expenditures	Outstanding Encumbrances	Available Balance
<b>Function 11 - Instruction</b>							
6100 Payroll Costs	1,186,508.00	1,116,455.00	-	1,116,455.00	1,087,882.62	-	28,572.38
6200 Professional and Contracted Svcs	20,000.00	14,453.00	-	14,453.00	2,019.21	-	12,433.79
6298 ESS substitutes	-	12,000.00	-	12,000.00	35,409.39	-	(23,409.39)
6300 Supplies and Materials	30,000.00	72,200.00	-	72,200.00	69,002.02	-	3,197.98
6400 Other Operating Costs	12,220.00	8,220.00	-	8,220.00	5,413.88	-	2,806.12
6600 Capital Outlay	-	-	-	-	-	-	-
<b>Total Function 11</b>	<b>1,248,728.00</b>	<b>1,223,328.00</b>	<b>-</b>	<b>1,223,328.00</b>	<b>1,199,727.12</b>	<b>-</b>	<b>23,600.88</b>
<b>Function 12 - Library Services</b>							
6100 Payroll Costs	-	-	-	-	-	-	-
6200 Professional and Contracted Svcs	-	-	-	-	-	-	-
6300 Supplies and Materials	-	4,500.00	-	4,500.00	4,363.43	-	136.57
6400 Other Operating Costs	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-
<b>Total Function 12</b>	<b>-</b>	<b>4,500.00</b>	<b>-</b>	<b>4,500.00</b>	<b>4,363.43</b>	<b>-</b>	<b>136.57</b>
<b>Function 13 - Staff Development</b>							
6100 Payroll Costs	74,081.00	75,081.00	-	75,081.00	76,002.58	-	(921.58)
6200 Professional and Contracted Svcs	1,500.00	1,000.00	-	1,000.00	-	-	1,000.00
6300 Supplies and Materials	300.00	2,800.00	-	2,800.00	2,500.00	-	300.00
6400 Other Operating Costs	2,000.00	1,375.00	-	1,375.00	275.00	-	1,100.00
6600 Capital Outlay	-	-	-	-	-	-	-
<b>Total Function 13</b>	<b>77,881.00</b>	<b>80,256.00</b>	<b>-</b>	<b>80,256.00</b>	<b>78,777.58</b>	<b>-</b>	<b>1,478.42</b>
<b>Function 23 - School Leadership</b>							
6100 Payroll Costs	29,372.00	29,872.00	-	29,872.00	29,167.69	-	704.31
6200 Professional and Contracted Svcs	800.00	2,400.00	-	2,400.00	1,619.00	-	781.00
6298 ESS substitutes	-	125.00	-	125.00	797.30	-	(672.30)
6300 Supplies and Materials	-	13,394.00	-	13,394.00	7,749.83	-	5,644.17
6400 Other Operating Costs	2,000.00	2,300.00	-	2,300.00	2,081.88	-	218.12
6600 Capital Outlay	-	-	-	-	-	-	-
<b>Total Function 23</b>	<b>32,172.00</b>	<b>48,091.00</b>	<b>-</b>	<b>48,091.00</b>	<b>41,415.70</b>	<b>-</b>	<b>6,675.30</b>
<b>Function 31 - Counseling Services</b>							
6100 Payroll Costs	-	8,406.00	-	8,406.00	8,464.83	-	(58.83)
6200 Professional and Contracted Svcs	-	-	-	-	-	-	-
6298 ESS substitutes	-	1,600.00	-	1,600.00	7,366.99	-	(5,766.99)
6300 Supplies and Materials	-	-	-	-	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-
<b>Total Function 31</b>	<b>-</b>	<b>10,006.00</b>	<b>-</b>	<b>10,006.00</b>	<b>15,831.82</b>	<b>-</b>	<b>(5,825.82)</b>
<b>Function 32 - Social Work Services</b>							
6100 Payroll Costs	95,100.00	93,600.00	-	93,600.00	91,548.12	-	2,051.88
6200 Professional and Contracted Svcs	-	-	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	-	-	-
6400 Other Operating Costs	2,000.00	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-
<b>Total Function 32</b>	<b>97,100.00</b>	<b>93,600.00</b>	<b>-</b>	<b>93,600.00</b>	<b>91,548.12</b>	<b>-</b>	<b>2,051.88</b>
<b>Function 33 - Health Services</b>							
6100 Payroll Costs	-	-	-	-	-	-	-
6200 Professional and Contracted Svcs	-	-	-	-	-	-	-
6298 ESS substitutes	500.00	-	-	-	574.35	-	(574.35)
6300 Supplies and Materials	500.00	2,100.00	-	2,100.00	2,052.25	-	47.75
6400 Other Operating Costs	700.00	700.00	-	700.00	-	-	700.00
6600 Capital Outlay	-	-	-	-	-	-	-
<b>Total Function 33</b>	<b>1,700.00</b>	<b>2,800.00</b>	<b>-</b>	<b>2,800.00</b>	<b>2,626.60</b>	<b>-</b>	<b>173.40</b>
<b>Function 61 - Community Services</b>							
6100 Payroll Costs	35,374.00	26,374.00	-	26,374.00	27,990.54	-	(1,616.54)
6200 Professional and Contracted Svcs	500.00	2,000.00	-	2,000.00	1,923.00	-	77.00
6300 Supplies and Materials	-	-	-	-	-	-	-
6400 Other Operating Costs	700.00	3,200.00	-	3,200.00	1,622.76	-	1,577.24
6600 Capital Outlay	-	-	-	-	-	-	-
<b>Total Function 61</b>	<b>36,574.00</b>	<b>31,574.00</b>	<b>-</b>	<b>31,574.00</b>	<b>31,536.30</b>	<b>-</b>	<b>37.70</b>
<b>Grand Total</b>	<b>\$ 1,494,155</b>	<b>\$ 1,494,155</b>	<b>\$ -</b>	<b>\$ 1,494,155</b>	<b>\$ 1,465,827</b>	<b>\$ -</b>	<b>\$ 28,328</b>

## Head Start Match Requirements

Head Start Award  
\$1,494,155

Source	Actual Match	Percentage
Denton ISD	\$ 485,659	23.2%
*Volunteers	\$ 140,156	6.7%
<b>Total Match</b>	<b>\$ 625,815</b>	<b>29.9%</b>
Head Start Federal Grant Expense	\$ 1,465,827	70.1%
<b>Program Annual Cost:</b>	<b>\$ 2,091,642</b>	<b>100.0%</b>

\*7,786.42 Volunteer Hours x \$18.00

<b>Required Local Match 20%</b>	<b>\$369,100</b>
<b>Actual Match</b>	<b>\$625,815</b>
<b>Match Requirement Met</b>	<b>Yes</b>

*"It is our goal to build and maintain positive relationships with students and families."*

## Denton ISD In-Kind Expense for Head Start

### Ann Windle School for Young Children

901 Audra Lane  
Denton, TX 76209

Head Start Students	193	62%
Early Childhood Special Education (ECSE) & Preschool Students	117	38%
<b>Total Ann Windle Students</b>	<b>310</b>	<b>100%</b>

Head Start Classrooms	11	61%
"Other" Classrooms	7	39%
<b>Total Classrooms</b>	<b>18</b>	<b>100%</b>

Type of Expense Paid by DISD	Ann Windle Annual Cost	Allocated Head Start Program Cost	Percentage Applied to Head Start
Denton Municipal Utilities - Electric, Water, Waste	\$ 73,622	\$ 44,991	61.11%
Lawn Service	\$ 11,400	\$ 6,967	61.11%
Building Depreciation	\$ 133,930	\$ 81,846	61.11%
Custodial Service	\$ 91,951	\$ 56,192	61.11%
<b>Total Facility Cost (Classroom Percentage)</b>	<b>\$ 310,903</b>	<b>\$ 189,996</b>	<b>61.11%</b>
Teachers - Other Programs	\$ 720,563	\$ -	0.00%
Administration - Program Director, Admin Assistant, Reception	\$ 309,496	\$ 192,686	62.26%
Registered Nurse	\$ 65,305	\$ 40,658	62.26%
Librarian	\$ 51,665	\$ 32,165	62.26%
Counselor	\$ 69,809	\$ 43,462	62.26%
Diagnostician (Total 73 students served with 24 Head Start Served)	\$ 116,044	\$ -	0.00%
<b>Total Denton ISD Staff Salary Cost (Student % Less the Diagnostician)</b>	<b>\$ 1,332,881</b>	<b>\$ 308,970</b>	<b>23.18%</b>
Classroom - Supplies, Printshop	\$ 28,736	\$ 17,891	62.26%
Campus Administration - Supplies, Copiers, Postage, Printshop	\$ 7,695	\$ 4,791	62.26%
Staff Development	\$ 1,149	\$ 715	62.26%
Other Operating - Snacks, Mileage, Buses	\$ 6,666	\$ 4,150	62.26%
<b>Other cost (Student Percentage)</b>	<b>\$ 44,246</b>	<b>\$ 27,547</b>	<b>62.26%</b>
<b>Total Public In-Kind (Denton ISD Local funds)</b>	<b>\$ 1,688,030</b>	<b>\$ 485,659</b>	<b>28.77%</b>
<b>Total Private In-Kind *</b>	<b>\$ 140,156</b>	<b>\$ 140,156</b>	<b>100.00%</b>
<b>Grand Total In-Kind</b>	<b>\$ 1,828,185</b>	<b>\$ 625,814.64</b>	<b>34.23%</b>

\*7,786.42 Volunteer Hours x \$18.00

#### Indirect Costs:

Denton ISD Central Services Staff Assistance not included in the above dollars:

Child Nutrition, Human Resources, Payroll, Purchasing, Accounts Payable, Grant Accountant, Professional Development Center (PDC) Staff Development, Bilingual Services, Counseling Services and Technology Services.



## Supplemental COVID Funds Summary Report

### Head Start Supplemental COVID Funds

ARP Grant	\$	230,925
COVID Grant	\$	58,087
<b>Total Supplemental COVID Funds</b>	<b>\$</b>	<b>289,012</b>
Supplemental COVID Grant Expenses	\$	39,633
<b>FY23 Supplemental Funds to be Expensed</b>	<b>\$</b>	<b>249,379</b>

Required Local Match 0%



## Head Start COVID Awards Annual Budget Summary

2052-01   COVID Head Start Award   06HE000730-01-01   04/01/2021-03/31/2023							
	Original Budget 07/01/2021	Adjusted Budget 05/31/2022	Transfers	Adjusted Budget 06/30/2022	YTD Actual Expenditures	Outstanding Encumbrances	Available Balance
<b>Function 11 - Instruction</b>							
6100 Payroll Costs	-	-	-	-	-	-	-
6200 Professional and Contracted Svcs	-	-	-	-	-	-	-
6298 ESS substitutes	-	-	-	-	-	-	-
6300 Supplies and Materials	230,925.00	200,925.00	-	200,925.00	37,205.01	-	163,719.99
6400 Other Operating Costs	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-
<b>Total Function 11</b>	<b>230,925.00</b>	<b>200,925.00</b>	<b>-</b>	<b>200,925.00</b>	<b>37,205.01</b>	<b>-</b>	<b>163,719.99</b>
<b>Function 13 - Staff Development</b>							
6100 Payroll Costs	-	3,000.00	-	3,000.00	1,653.50	-	1,346.50
6200 Professional and Contracted Svcs	-	-	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-
<b>Total Function 13</b>	<b>-</b>	<b>3,000.00</b>	<b>-</b>	<b>3,000.00</b>	<b>1,653.50</b>	<b>-</b>	<b>1,346.50</b>
<b>Function 32 - Social Work Services</b>							
6100 Payroll Costs	-	2,000.00	-	2,000.00	774.27	-	1,225.73
6200 Professional and Contracted Svcs	-	-	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-
<b>Total Function 32</b>	<b>-</b>	<b>2,000.00</b>	<b>-</b>	<b>2,000.00</b>	<b>774.27</b>	<b>-</b>	<b>1,225.73</b>
<b>Function 51 - Maintenance</b>							
6100 Payroll Costs	-	-	-	-	-	-	-
6200 Professional and Contracted Svcs	-	-	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-	-
6600 Capital Outlay	-	25,000.00	-	25,000.00	-	-	25,000.00
<b>Total Function 51</b>	<b>-</b>	<b>25,000.00</b>	<b>-</b>	<b>25,000.00</b>	<b>-</b>	<b>-</b>	<b>25,000.00</b>
<b>Grand Total</b>	<b>\$ 230,925</b>	<b>\$ 230,925</b>	<b>\$ -</b>	<b>\$ 230,925</b>	<b>\$ 39,633</b>	<b>\$ -</b>	<b>\$ 191,292</b>

*“Head Start is designed to provide free comprehensive child and family development services to low-income families and America’s most vulnerable children ages 3-4, including children with special needs.”*

2052-02   ARP Head Start Award   06HE000730-01-00   04/01/2021-03/31/2023							
	Original Budget 7/1/2021	Adjusted Budget 05/31/2022	Transfers	Adjusted Budget 06/30/2022	YTD Actual Expenditures	Outstanding Encumbrances	Available Balance
<b>Function 11 - Instruction</b>							
6100 Payroll Costs	-	-	-	-	-	-	-
6200 Professional and Contracted Svcs	-	-	-	-	-	-	-
6298 ESS substitutes	-	-	-	-	-	-	-
6300 Supplies and Materials	58,087.00	58,087.00	-	58,087.00	-	-	58,087.00
6400 Other Operating Costs	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-
<b>Total Function 11</b>	<b>58,087.00</b>	<b>58,087.00</b>	<b>-</b>	<b>58,087.00</b>	<b>-</b>	<b>-</b>	<b>58,087.00</b>
<b>Grand Total</b>	<b>\$ 58,087</b>	<b>\$ 58,087</b>	<b>\$ -</b>	<b>\$ 58,087</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58,087</b>

# FINANCIAL AUDIT SUMMARY

2 CFR 200.501 states a non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part



## **Federal Audit**

The last Head Start onsite fiscal monitoring was in 2012 and it was free of any fiscal findings.

However, we had monitoring of Head Start Focus Area 1 in December 2019 that covered some areas of fiscal management.

Head Start did not conduct any in-depth fiscal monitoring of the Denton ISD Head Start program in 2021-2022 due to COVID-19.

## **Local Audit**

Denton ISD conducts an annual financial audit that includes review of all federal funding. The last fiscal audit was completed November 2021 with no material findings.

The audit for fiscal year 2021-2022 is currently being conducted with a scheduled completion date of November 2022.

# CONTACT INFORMATION

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