

ANN WINDLE SCHOOL FOR YOUNG CHILDREN ANNUAL HEAD START BUDGET REPORT 2020-2021

Head Start Act,
Section 644 Compliance



Denton ISD Board Meeting, October 26, 2021

THE ANN WINDLE HEAD START PROGRAM IS FUNDED BY A FEDERAL GRANT IN THE AMOUNT OF \$1,646,011

- The Head Start program serves **179** Pre-K students.
- The program operates **11** Head Start classrooms with a highly qualified teacher and paraprofessional in each room.
- Funding also provides **6** additional Head Start staff members:
 - Education Specialist
 - Parent Involvement Specialist
 - Office Clerk
 - Social Service/Eligibility, Recruitment, and Selection Specialist
 - Social Services Clerk
 - Counselor Clerk

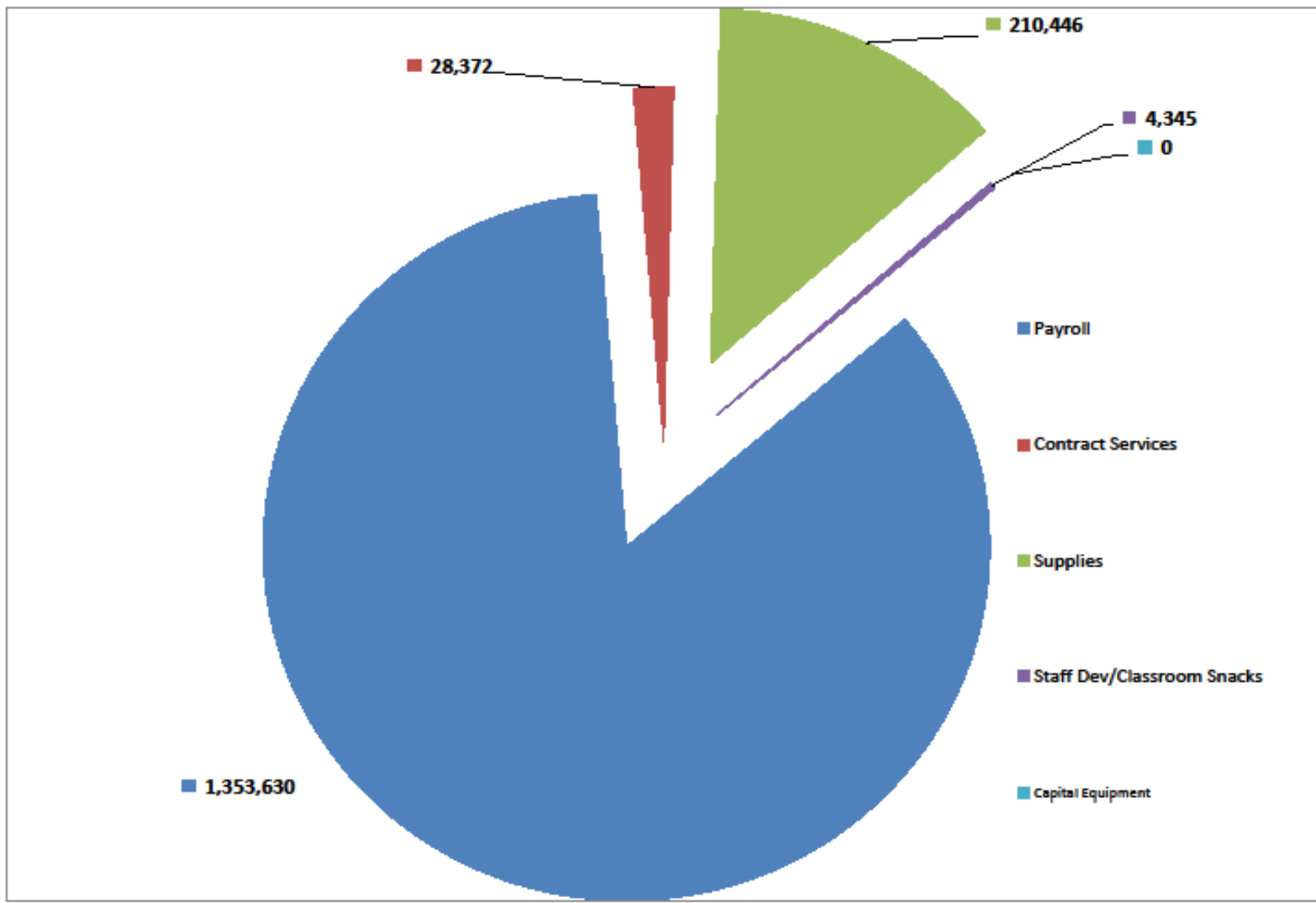
Head Start Expense by Function 2020-2021

<i>Function</i>	<i>Expense Amount</i>	<i>Percentage of Expense</i>
Instructional (11)	1,345,162	84.24%
Staff Development (13)	75,483	4.73%
School Leadership (23)	29,226	1.83%
Counseling Services (31)	12,748	0.80%
Social Work Services (32)	99,444	6.23%
Health Services (33)	303	0.01%
Maintenance (51)	-0-	0.00%
Community Services (61)	34,427	2.16%
Total	1,596,793	100.00%
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Head Start Expense by Function 2020-2021

<i>Category</i>	<i>Object</i>	<i>Expense Amount</i>	<i>Percentage of Expense</i>
Payroll	6100	1,353,630	84.7%
Substitutes, Registrations, & Contract Services	6200	28,372	1.8%
Supplies	6300	210,446	13.2%
Staff Development & Classroom Snacks	6400	4,345	.3%
Total		1,596,793	100%

Head Start Expenses 2020-2021



Head Start Match Requirements

Head Start Award for 2020-2021 \$1,476,401
Covid 19 Funding Supplement \$ 169,110

Required local match = 20% or \$367,727

Denton ISD actual match	493,129	21.4%
Volunteers match (11,798 hours @ \$18.00 each)	<u>212,364</u>	<u>9.2%</u>
Total of all sources for match	705,493	30.6%
Head Start Federal Grant expense	<u>1,596,793</u>	<u>69.4%</u>
Head Start annual cost from all sources	<u>2,302,286</u>	<u>100.0%</u>

FINANCIAL AUDIT INFORMATION

Federal

- 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 2020-2021 due to Covid 19.

Local

- Denton ISD conducts an annual financial audit that includes review of all federal funding. The last one was completed in November of 2020 with no material findings.
- The audit for 2020-2021 is currently being conducted with a scheduled completion date of December 2021.

Ann Windle School for Young Children

901 Audra Lane

Denton, Texas 76209

Denton I S D In-Kind Expense for Head Start 2020-2021

Head Start Students	179	62.81%
ECSE & Pre K students	106	37.19%
Total Ann Windle Students	285	100.00%
Head Start classrooms	11	61.11%
"Other" classrooms	7	38.89%
Total classrooms	18	100.00%

Type of Expense	Ann Windle Annual Cost paid by DISD (actual)	Allocated Head Start Program Cost paid by DISD	Percentage applied to Head Start
Denton Municipal Utilities-electric, water, waste	87,316	53,360	61.11%
Lawn Service	7,500	4,583	61.11%
Building depreciation	133,930	81,846	61.11%
Custodial Service	91,489	55,910	61.11%
Facility cost (classroom %)	320,235	195,699	61.11%
Teachers-Other Programs	744,465	0	
Administration-Program Director, Adm Asst, reception	280,620	176,249	62.81%
Registered Nurse	69,686	43,768	62.81%
Librarian	53,867	33,832	62.81%
Counselor	55,792	35,041	62.81%
Diagnostician (Total 98 students served with 32 Head Start served)	33,354	10,890	32.65%
DISD Staff Salary cost (student % except the Diagnostician)	1,165,804	268,116	23.00%
Classroom-supplies, printshop	28,444	17,865	62.81%
Campus Administration-supplies, copiers, postage, printshop	7,933	4,983	62.81%
Staff Development	986	620	62.81%
Other operating-snacks, mileage, buses	9,309	5,847	62.81%
Other cost (student %)	46,673	29,314	62.81%
Total Public In-Kind (Denton ISD Local funds)	1,532,711	493,129	32.17%
Total Private In-Kind (11,798 HS Volunteer hours @ \$18.00 per hour)	212,364	212,364	100.00%
Grand Total In-Kind	1,745,075	705,493	40.43%

Indirect costs-

DISD Central Services staff assistance not included in above dollars:

Child Nutrition, Human Resources, Payroll, Purchasing, Accounts Payable, Grant Accountant, PDC Staff Development, Bilingual Services, Counseling Services, & Technology Services

Head Start Budget

June 2021

2020-2021

	7/1/2020	5/31/2021 Adjusted Budget	Transfers	6/30/2021 Adjusted Budget	YTD Actual Expenditures	Outstanding Encumbrances	Variance
Function 11-Instruction							
6100 Payroll Costs	1,186,950.00	1,135,601.32	-	1,135,601.32	1,105,695.38	-	29,905.94
6200 Professional and Contracted Svcs	29,591.00	9,793.37	-	9,793.37	1,211.00	-	8,582.37
6298 ESS substitutes	-	33,755.81	-	33,755.81	23,655.95	-	10,099.86
6300 Supplies and Materials	179,270.00	213,199.00	-	213,199.00	210,379.45	-	2,819.55
6400 Other Operating Costs	11,000.00	4,613.40	-	4,613.40	4,220.04	-	393.36
6600 Capital Outlay	-	-	-	-	-	-	-
Total Function 11	1,406,811.00	1,396,962.90	-	1,396,962.90	1,345,161.82	-	51,801.08
Function 13-Staff Development							
6100 Payroll Costs	70,000.00	72,628.00	-	72,628.00	72,358.45	-	269.55
6200 Professional and Contracted Svcs	4,000.00	3,000.00	-	3,000.00	3,000.00	-	-
6300 Supplies and Materials	300.00	-	-	-	-	-	-
6400 Other Operating Costs	2,000.00	125.00	-	125.00	125.00	-	-
6600 Capital Outlay	-	-	-	-	-	-	-
Total Function 13	76,300.00	75,753.00	-	75,753.00	75,483.45	-	269.55
Function 23-School Leadership							
6100 Payroll Costs	28,000.00	28,796.00	-	28,796.00	28,569.18	-	226.82
6200 Professional and Contracted Svcs	800.00	446.55	-	446.55	71.00	-	375.55
6298 ESS substitutes	-	875.55	-	875.55	433.83	-	441.72
6300 Supplies and Materials	200.00	200.00	-	200.00	151.58	-	48.42
6400 Other Operating Costs	2,800.00	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-
Total Function 23	31,800.00	30,318.10	-	30,318.10	29,225.59	-	1,092.51
Function 31-Counseling Services							
6100 Payroll Costs	-	15,000.00	-	15,000.00	12,748.42	-	2,251.58
6200 Professional and Contracted Svcs	-	-	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-
Total Function 31	-	15,000.00	-	15,000.00	12,748.42	-	2,251.58
Function 32-Social Work Services							
6100 Payroll Costs	91,000.00	93,235.00	-	93,235.00	99,444.08	-	(6,209.08)

Head Start Budget

June 2021

2020-2021

	7/1/2020	5/31/2021 Adjusted Budget	Transfers	6/30/2021 Adjusted Budget	YTD Actual Expenditures	Outstanding Encumbrances	Variance
6200 Professional and Contracted Svcs	1,500.00	-	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	-	-	-
6400 Other Operating Costs	2,000.00	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-
Total Function 32	94,500.00	93,235.00	-	93,235.00	99,444.08	-	(6,209.08)
Function 33-Health Services							
6100 Payroll Costs	-	-	-	-	387.47	-	(387.47)
6200 Professional and Contracted Svcs	-	-	-	-	-	-	-
6298 ESS substitutes	500.00	-	-	-	-	-	-
6300 Supplies and Materials	500.00	-	-	-	(84.93)	-	84.93
6400 Other Operating Costs	800.00	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-
Total Function 33	1,800.00	-	-	-	302.54	-	(302.54)
Function 51-Maintenance							
6100 Payroll Costs	-	-	-	-	-	-	-
6200 Professional and Contracted Svcs	-	-	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-
Total Function 51	-	-	-	-	-	-	-
Function 61-Community Services							
6100 Payroll Costs	34,000.00	34,742.00	-	34,742.00	34,427.21	-	314.79
6200 Professional and Contracted Svcs	-	-	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	-	-	-
6400 Other Operating Costs	800.00	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-
Total Function 61	34,800.00	34,742.00	-	34,742.00	34,427.21	-	314.79
Indirect Cost	-	-	-	-	-	-	-
Total All Functions and Indirect Cost	1,646,011.00	1,646,011.00	-	1,646,011.00	1,596,793.11	-	49,217.89