

Cost Allocation Plan for West Orange-Cove CISD

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A. INTRODUCTION

West Orange-Cove Consolidated ISD is a non-profit located in Orange, TX. The non-profit administers a variety of programs funded by Federal, State, and Local agencies. These programs include the Head Start program of North Early Learning Center.

B. DIRECT / INDIRECT COSTS

All funding received by West Orange-Cove CISD North Early Learning Center Head Start program continues to be used solely for the purpose of operating the Head Start program or support services for the Head Start children and families. No federal funds shall be used to cover the costs of other funding streams. When possible, costs are charged directly according to which funding source the class is assigned to. Central management and administrative costs are allocated based on the number of children served by the funding source.

C. DIRECT / INDIRECT SALARIES

Personnel costs for those employees working directly for one funding source are charged directly to that award. Funding codes correspond to the specific fund source(s) in the computer payroll system (Skyward) and charged out accordingly.

For those positions that require the same job function for multiple funding sources, personnel costs are charged according to the percentage of children being served that qualify for Head

Start, Pre-K, or PPCD. Benefits for employees that are paid from multiple funding sources are distributed based on the percentages per funding source as well.

The methods used to verify time allocated to Head Start job functions will include classroom schedules, class rosters and time sheets. Verifications will be made semi-annually.