



**ANNUAL BUDGET  
REPORT  
2022 - 2023**

**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 \$1,537,783.

## Students Served

Head Start is a comprehensive program that promotes school readiness for children of low-income families. For the 2022 - 2023 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.”***

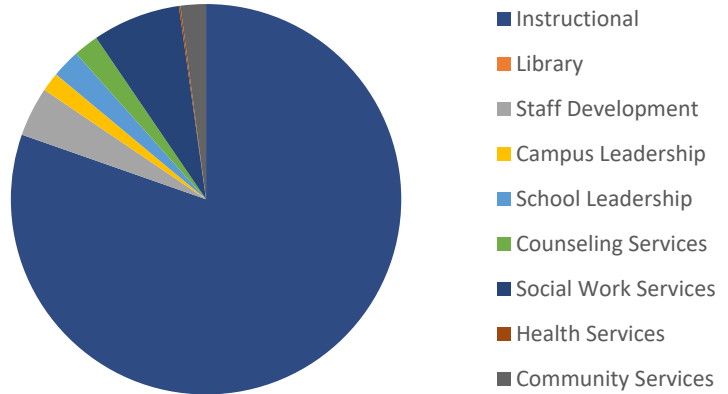
## Looking Ahead

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 2022 - 2023

*Total Program  
Expenses: \$1,520,601*

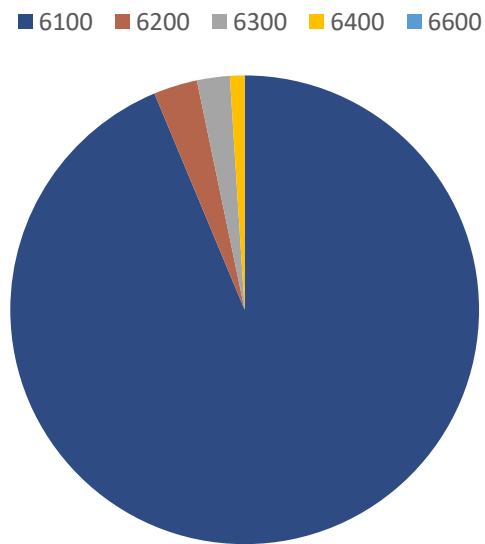


## Head Start Expense by Function

	Function	Expense Amount	Percentage of Expense
Function 11	Instructional	\$ 1,222,033	80.4%
Function 12	Library	\$ -	0.0%
Function 13	Staff Development	\$ 62,338	4.1%
Function 21	Campus Leadership	\$ 24,121	1.6%
Function 23	School Leadership	\$ 35,861	2.4%
Function 31	Counseling Services	\$ 31,589	2.1%
Function 32	Social Work Services	\$ 110,772	7.3%
Function 33	Health Services	\$ 2,010	0.1%
Function 51	Maintenance	\$ -	0.0%
Function 61	Community Services	\$ 31,877	2.1%
<b>Program Total:</b>		<b>\$ 1,520,601</b>	<b>100%</b>

Annual Head Start Budget Report  
Fiscal Year 2022 - 2023

*Total Program  
Expenses: \$1,520,601*



### Head Start Expense by Object

Category		Expense Amount	Percentage of Expense
6100	Payroll	\$ 1,424,923	93.7%
6200	Substitutes, Registrations, Contracted Services	\$ 45,897	3.0%
6300	Supplies	\$ 34,441	2.3%
6400	Staff Development & Classroom Snacks	\$ 15,340	1.0%
6600	Capital Assets	\$ -	0.0%
<b>Program Total:</b>		<b>\$ 1,520,601</b>	<b>100%</b>

## Head Start Award Annual Budget Summary

2053-00   Regular Head Start Award   06CH010978-04-01   07/01/2022-06/30/2023						
	Original Budget 07/01/2022	Transfers	Adjusted Budget 06/30/2023	YTD Actual Expenditures	Outstanding Encumbrances	Available Balance
<b>Function 11 - Instruction</b>						
6100 Payroll Costs	1,247,439.00	(97,175.02)	1,150,263.98	1,141,665.12	-	8,598.86
6200 Professional and Contracted Svcs	20,500.00	(19,470.00)	1,030.00	900.17	-	129.83
6298 ESS substitutes		48,813.08	48,813.08	41,403.14	-	7,409.94
6300 Supplies and Materials	5,000.00	28,725.79	33,725.79	33,278.19	-	447.60
6400 Other Operating Costs	12,000.00	(7,213.48)	4,786.52	4,786.52	-	-
6600 Capital Outlay	-	-	-	-	-	-
<b>Total Function 11</b>	<b>1,284,939.00</b>	<b>(46,319.63)</b>	<b>1,238,619.37</b>	<b>1,222,033.14</b>	<b>-</b>	<b>16,586.23</b>
<b>Function 13 - Staff Development</b>						
6100 Payroll Costs	77,000.00	(16,644.90)	60,355.10	60,354.62	-	0.48
6200 Professional and Contracted Svcs	1,000.00	(700.00)	300.00	300.00	-	-
6300 Supplies and Materials		-	-	-	-	-
6400 Other Operating Costs	500.00	1,183.04	1,683.04	1,683.04	-	-
6600 Capital Outlay	1,500.00	(1,500.00)	-	-	-	-
<b>Total Function 13</b>	<b>80,000.00</b>	<b>(17,661.86)</b>	<b>62,338.14</b>	<b>62,337.66</b>	<b>-</b>	<b>0.48</b>
<b>Function 21 - Campus Leadership</b>						
6100 Payroll Costs	-	24,404.32	24,404.32	24,121.07	-	283.25
6200 Professional and Contracted Svcs	-	-	-	-	-	-
6298 ESS substitutes	-	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-
<b>Total Function 23</b>	<b>-</b>	<b>24,404.32</b>	<b>24,404.32</b>	<b>24,121.07</b>	<b>-</b>	<b>283.25</b>
<b>Function 23 - School Leadership</b>						
6100 Payroll Costs	41,044.00	(9,883.08)	31,160.92	31,174.61	-	(13.69)
6200 Professional and Contracted Svcs	800.00	(349.20)	450.80	450.80	-	-
6298 ESS substitutes	-	537.99	537.99	537.99	-	-
6300 Supplies and Materials	-	782.50	782.50	782.50	-	-
6400 Other Operating Costs	2,000.00	915.36	2,915.36	2,915.36	-	-
6600 Capital Outlay	-	-	-	-	-	-
<b>Total Function 23</b>	<b>43,844.00</b>	<b>(7,996.43)</b>	<b>35,847.57</b>	<b>35,861.26</b>	<b>-</b>	<b>(13.69)</b>
<b>Function 31 - Counseling Services</b>						
6100 Payroll Costs	-	30,987.37	30,987.37	30,988.99	-	(1.62)
6200 Professional and Contracted Svcs	-	600.00	600.00	600.00	-	-
6298 ESS substitutes	-	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-
<b>Total Function 31</b>	<b>-</b>	<b>31,587.37</b>	<b>31,587.37</b>	<b>31,588.99</b>	<b>-</b>	<b>(1.62)</b>
<b>Function 32 - Social Work Services</b>						
6100 Payroll Costs	97,000.00	6,694.55	103,694.55	104,271.91	-	(577.36)
6200 Professional and Contracted Svcs	-	695.00	695.00	695.00	-	-
6300 Supplies and Materials	-	-	-	-	-	-
6400 Other Operating Costs	1,500.00	4,305.14	5,805.14	5,805.14	-	-
6600 Capital Outlay	-	-	-	-	-	-
<b>Total Function 32</b>	<b>98,500.00</b>	<b>11,694.69</b>	<b>110,194.69</b>	<b>110,772.05</b>	<b>-</b>	<b>(577.36)</b>
<b>Function 33 - Health Services</b>						
6100 Payroll Costs	-	620.26	620.26	620.26	-	-
6200 Professional and Contracted Svcs	-	600.00	600.00	150.00	-	450.00
6298 ESS substitutes	500.00	360.13	860.13	860.13	-	-
6300 Supplies and Materials	500.00	(94.17)	405.83	380.03	-	25.80
6400 Other Operating Costs	500.00	(500.00)	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-
<b>Total Function 33</b>	<b>1,500.00</b>	<b>986.22</b>	<b>2,486.22</b>	<b>2,010.42</b>	<b>-</b>	<b>475.80</b>
<b>Function 61 - Community Services</b>						
6100 Payroll Costs	28,000.00	4,155.34	32,155.34	31,726.81	-	428.53
6200 Professional and Contracted Svcs	-	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	-	-
6400 Other Operating Costs	1,000.00	(850.02)	149.98	149.98	-	-
6600 Capital Outlay	-	-	-	-	-	-
<b>Total Function 61</b>	<b>29,000.00</b>	<b>3,305.32</b>	<b>32,305.32</b>	<b>31,876.79</b>	<b>-</b>	<b>428.53</b>
<b>Grand Total</b>	<b>\$ 1,537,783</b>	<b>\$ (0)</b>	<b>\$ 1,537,783</b>	<b>\$ 1,520,601</b>	<b>\$ -</b>	<b>\$ 17,182</b>

## Head Start Match Requirements

Head Start Award  
 \$1,537,783

Source	Actual Match	Percentage
Denton ISD	\$ 598,629	28.0%
*Volunteers	\$ 21,283	1.0%
<b>Total Match</b>	<b>\$ 619,912</b>	<b>29.0%</b>
Head Start Federal Grant Expense	\$ 1,520,601	71.0%
<b>Program Annual Cost:</b>	<b>\$ 2,140,513</b>	<b>100.0%</b>

\*1,036.17 Volunteer Hours x \$20.54 per hour

<b>Required Local Match 20%</b>	<b>\$384,446</b>
<b>Actual Match</b>	<b>\$619,912</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	116	38%
<b>Total Ann Windle Students</b>	<b>309</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	\$ 66,667	\$ 40,741	61.11%
Lawn Service	\$ 26,492	\$ 16,190	61.11%
Building Depreciation	\$ 133,930	\$ 81,846	61.11%
Custodial Service	\$ 91,037	\$ 55,634	61.11%
<b>Total Facility Cost (Classroom Percentage)</b>	<b>\$ 318,126</b>	<b>\$ 194,410</b>	<b>61.11%</b>
Teachers - Other Programs	\$ 766,048	\$ -	0.00%
Administration - Program Director, Admin Assistant, Reception	\$ 402,487	\$ 251,392	62.46%
Registered Nurse	\$ 68,808	\$ 42,977	62.46%
Librarian	\$ 61,449	\$ 38,381	62.46%
Counselor	\$ 75,190	\$ 46,963	62.46%
Diagnostician	\$ -	\$ -	0.00%
Social Worker	\$ 517	\$ -	0.00%
Community and Family Engagement	\$ 208	\$ -	0.00%
<b>Total Denton ISD Staff Salary Cost</b>	<b>\$ 1,374,706</b>	<b>\$ 379,713</b>	<b>27.62%</b>
Classroom - Supplies, Printshop	\$ 23,039	\$ 14,390	62.46%
Campus Administration - Supplies, Copiers, Postage, Printshop	\$ 8,886	\$ 5,550	62.46%
Staff Development	\$ 2,298	\$ 1,435	62.46%
Other Operating - Snacks, Mileage, Buses	\$ 5,012	\$ 3,131	62.46%
<b>Other cost (Student Percentage)</b>	<b>\$ 39,235</b>	<b>\$ 24,506</b>	<b>62.46%</b>
<b>Total Public In-Kind (Denton ISD Local funds)</b>	<b>\$ 1,732,067</b>	<b>\$ 598,629</b>	<b>28.77%</b>
<b>Total Private In-Kind *</b>	<b>\$ 21,283</b>	<b>\$ 21,283</b>	<b>100.00%</b>
<b>Grand Total In-Kind</b>	<b>\$ 1,753,350</b>	<b>\$ 619,912</b>	<b>35.36%</b>

\*1,036.17 Volunteer Hours x \$20.54 per hour

#### 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	\$	289,012
<b>FY23 Remaining Supplemental COVID Funds</b>	<b>\$</b>	<b>0</b>

Required Local Match 0%



# Head Start COVID Awards Annual Budget Summary

2052-01   ARP Head Start Award   06HE000730-01-01   04/01/2021-03/31/2023						
	Original Budget 07/01/2022	Transfers	Adjusted Budget 03/31/2023	YTD Actual Expenditures	Outstanding Encumbrances	Available Balance
<b>Function 11 - Instruction</b>						
6100 Payroll Costs	-	22,506.56	22,506.56	22,506.56	-	0.00
6200 Professional and Contracted Svcs	-	-	-	-	-	-
6298 ESS substitutes	-	23,126.12	23,126.12	23,126.12	-	-
6300 Supplies and Materials	163,719.99	(155,121.51)	8,598.48	8,598.48	-	-
6400 Other Operating Costs	-	1,648.67	1,648.67	1,648.67	-	-
6600 Capital Outlay	-	-	-	-	-	-
<b>Total Function 11</b>	<b>163,719.99</b>	<b>(107,840.16)</b>	<b>55,879.83</b>	<b>55,879.83</b>	<b>-</b>	<b>0.00</b>
<b>Function 13 - Staff Development</b>						
6100 Payroll Costs	1,346.50	1,799.96	3,146.46	3,146.46	-	-
6200 Professional and Contracted Svcs	-	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-
<b>Total Function 13</b>	<b>1,346.50</b>	<b>1,799.96</b>	<b>3,146.46</b>	<b>3,146.46</b>	<b>-</b>	<b>-</b>
<b>Function 21 - Campus Leadership</b>						
6100 Payroll Costs	-	1,520.19	1,520.19	1,520.19	-	-
6200 Professional and Contracted Svcs	-	-	-	-	-	-
6298 ESS substitutes	-	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-
<b>Total Function 21</b>	<b>-</b>	<b>1,520.19</b>	<b>1,520.19</b>	<b>1,520.19</b>	<b>-</b>	<b>-</b>
<b>Function 23 - School Leadership</b>						
6100 Payroll Costs	-	1,521.47	1,521.47	1,521.47	-	-
6200 Professional and Contracted Svcs	-	-	-	-	-	-
6298 ESS substitutes	-	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-
6600 Capital Outlay	-	5,877.58	5,877.58	5,877.58	-	-
<b>Total Function 23</b>	<b>-</b>	<b>7,399.05</b>	<b>7,399.05</b>	<b>7,399.05</b>	<b>-</b>	<b>-</b>
<b>Function 31 - Counseling Services</b>						
6100 Payroll Costs	-	12,642.21	12,642.21	12,642.21	-	-
6200 Professional and Contracted Svcs	-	-	-	-	-	-
6298 ESS substitutes	-	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-
<b>Total Function 31</b>	<b>-</b>	<b>12,642.21</b>	<b>12,642.21</b>	<b>12,642.21</b>	<b>-</b>	<b>-</b>
<b>Function 32 - Social Work Services</b>						
6100 Payroll Costs	1,225.73	949.93	2,175.66	2,175.66	-	-
6200 Professional and Contracted Svcs	-	1,296.00	1,296.00	1,296.00	-	-
6300 Supplies and Materials	-	-	-	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-
<b>Total Function 32</b>	<b>1,225.73</b>	<b>2,245.93</b>	<b>3,471.66</b>	<b>3,471.66</b>	<b>-</b>	<b>-</b>
<b>Function 33 - Health Services</b>						
6100 Payroll Costs	-	507.07	507.07	507.07	-	-
6200 Professional and Contracted Svcs	-	-	-	-	-	-
6298 ESS substitutes	-	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-
<b>Total Function 33</b>	<b>-</b>	<b>507.07</b>	<b>507.07</b>	<b>507.07</b>	<b>-</b>	<b>-</b>
<b>Function 51 - Maintenance</b>						
6100 Payroll Costs	-	1,028.00	1,028.00	1,028.00	-	-
6200 Professional and Contracted Svcs	-	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-
6600 Capital Outlay	25,000.00	(25,000.00)	-	-	-	-
<b>Total Function 51</b>	<b>25,000.00</b>	<b>(23,972.00)</b>	<b>1,028.00</b>	<b>1,028.00</b>	<b>-</b>	<b>-</b>
<b>Function 61 - Community Services</b>						
6100 Payroll Costs	-	1,521.75	1,521.75	1,521.75	-	-
6200 Professional and Contracted Svcs	-	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-
<b>Total Function 61</b>	<b>-</b>	<b>1,521.75</b>	<b>1,521.75</b>	<b>1,521.75</b>	<b>-</b>	<b>-</b>
<b>Function 81 - Facilities Acquisition &amp; Construction</b>						
6100 Payroll Costs	-	-	-	-	-	-
6200 Professional and Contracted Svcs	-	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-
6600 Capital Outlay	-	104,176.00	104,176.00	104,176.00	-	-
<b>Total Function 81</b>	<b>-</b>	<b>104,176.00</b>	<b>104,176.00</b>	<b>104,176.00</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>\$ 191,292</b>	<b>\$ 0</b>	<b>\$ 191,292</b>	<b>\$ 191,292</b>	<b>\$ -</b>	<b>\$ 0</b>

2052-02   COVID Head Start Award   06HE000730-01-00   04/01/2021-03/31/2023						
	Original Budget 07/01/2022	Transfers	Adjusted Budget 03/31/2023	YTD Actual Expenditures	Outstanding Encumbrances	Available Balance
Function 11 - Instruction						
6100 Payroll Costs	-	-	-	-	-	-
6200 Professional and Contracted Svcs	-	-	-	-	-	-
6298 ESS substitutes	-	-	-	-	-	-
6300 Supplies and Materials	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>-</b>	<b>-</b>	<b>-</b>
Function 81 - Facilities Acquisition & Construction						
6100 Payroll Costs	-	-	-	-	-	-
6200 Professional and Contracted Svcs	-	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-
6600 Capital Outlay	-	58,087.00	58,087.00	58,087.00	-	-
<b>Total Function 61</b>	<b>-</b>	<b>58,087.00</b>	<b>58,087.00</b>	<b>58,087.00</b>	<b>-</b>	<b>-</b>
Indirect Cost	-	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 58,087</b>	<b>\$ -</b>	<b>\$ 58,087</b>	<b>\$ 58,087</b>	<b>\$ -</b>	<b>\$ -</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.”*



# 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 2022 - 2023.

## Local Audit

Denton ISD conducts an annual financial audit that includes review of all federal funding. The last fiscal audit was completed November 2022 with no material findings.

The audit for fiscal year 2022 - 2023 is currently being conducted with a scheduled completion date of November 2023.

# CONTACT INFORMATION

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