

PARENT CHILD DEVELOPMENT CORPORATION
HEAD START PROGRAM: GRANT YEAR FEBRUARY, 2019 - JANUARY, 2020
AS OF 1/31/2020

| | GTD Actual thru 1/31/20 | Total Grant Year Budget | Grant Period Elapsed | Grant Balance as of 1/31/20 | % Expended | Note # |
|---|------------------------------------|------------------------------------|-------------------------------------|--|-----------------------|-------------------|
| 1.0 Revenue | | | | | | |
| 1.1 Head Start | \$ 1,730,824 | \$ 1,730,824 | 100% | \$ - | 100% | |
| 1.2 Head Start In-Kind | \$ 432,706 | \$ 432,706 | 100% | \$ - | 100% | |
| Total Income | \$ 2,163,530 | \$ 2,163,530 | 100% | \$ - | 100% | |
| | | | | | | |
| Expense by Category | | | | | | |
| 2.0 Salaries & Related Expenses | | | | | | |
| 2.1 Salaries | \$ 1,099,040 | \$ 1,124,176 | 100% | \$ 25,136 | 98% | 2 |
| 2.2 Employee benefits | \$ 183,813 | \$ 237,897 | 100% | \$ 54,084 | 77% | 2 |
| 2.3 Payroll taxes | \$ 89,639 | \$ 102,591 | 100% | \$ 12,952 | 87% | 2 |
| | \$ 1,372,492 | \$ 1,464,664 | 100% | \$ 92,172 | 94% | |
| 3.0 Out-of-Town Travel: | | | | | | |
| 3.1 Out-of-Town Travel (Training) | \$ 44,046 | \$ 15,000 | 100% | \$ (29,046) | 294% | 1 |
| | | | | | | |
| 4.0 Supplies | | | | | | |
| 4.1 Administrative Supplies | \$ 11,436 | \$ 10,015 | 100% | \$ (1,421) | 114% | 3 |
| 4.2 Educational Supplies | \$ 65,570 | \$ 44,338 | 100% | \$ (21,232) | 148% | 7 |
| 4.3 Health & Safety Supplies | \$ 10,288 | \$ 7,711 | 100% | \$ (2,577) | 133% | 13 |
| 4.4 IT Equipment/Supplies | \$ 8,417 | \$ 5,300 | 100% | \$ (3,117) | 159% | 9 |
| 4.4 Custodial Supplies | \$ 3,460 | \$ 5,000 | 100% | \$ 1,540 | 69% | 5 |
| | \$ 99,171 | \$ 72,364 | 100% | \$ (26,807) | 137% | |
| 5.0 Purchased Services | | | | | | |
| 5.1 Contract Services - Accounting/IT | \$ 16,273 | \$ 12,000 | 100% | \$ (4,273) | 136% | 8 |
| 5.2 Contract Services - Custodial | \$ 2,441 | \$ 2,500 | 100% | \$ 59 | 98% | |
| | \$ 18,715 | \$ 14,500 | 100% | \$ (4,215) | 129% | |
| 6.0 Other | | | | | | |
| 6.1 Policy Council Fund/Board Activities | \$ 1,625 | \$ 1,000 | 100% | \$ (625) | 163% | 11 |
| 6.2 Parent Services | \$ 5,306 | \$ 7,600 | 100% | \$ 2,294 | 70% | 11 |
| 6.3 Nutrition/USDA Overage | \$ 34,789 | \$ 14,185 | 100% | \$ (20,604) | 245% | 6 |
| 6.4 Medical/Dental/Child Consultation Services | \$ 2,256 | \$ 1,696 | 100% | \$ (560) | 133% | 11 |
| 6.5 Insurance | \$ 20,556 | \$ 19,360 | 100% | \$ (1,196) | 106% | 14 |
| 6.6 Building/Grounds Maintenance | \$ 17,446 | \$ 14,846 | 100% | \$ (2,600) | 118% | 15 |
| 6.7 Rent | \$ 1,249 | \$ 1,350 | 100% | \$ 101 | 93% | |
| 6.8 Utilities/Telephone | \$ 22,156 | \$ 22,716 | 100% | \$ 560 | 98% | |
| 6.9 Internet/Software Fees | \$ 9,481 | \$ 5,200 | 100% | \$ (4,281) | 182% | 12 |
| 6.10 Postage | \$ 2,013 | \$ 1,875 | 100% | \$ (138) | 107% | |
| 6.11 Vehicle Operations/Repairs | \$ 8,575 | \$ 11,125 | 100% | \$ 2,550 | 77% | 5 |
| 6.12 Field Trips | \$ 9,811 | \$ 9,480 | 100% | \$ (331) | 103% | |
| 6.13 Staff Development (On-Site & Local Training) | \$ 21,352 | \$ 15,609 | 100% | \$ (5,743) | 137% | 1 |
| 6.14 Personnel Expenses (Hiring Costs) | \$ 3,544 | \$ 1,975 | 100% | \$ (1,569) | 179% | 4 |
| 6.15 Duplicating/Printing | \$ 3,641 | \$ 2,000 | 100% | \$ (1,641) | 182% | 10 |
| 6.16 In-kind Expenses | \$ 432,706 | \$ 432,706 | 100% | \$ - | 100% | |
| 6.17 Accounting/Legal/Financial Services | \$ 4,841 | \$ 4,325 | 100% | \$ (516) | 112% | 16 |

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|--|------------------------------------|------------------------------------|-------------------------------------|--|-----------------------|-------------------|
| 6.18 Advertising (HS Program Only) | \$ 286 | \$ 500 | 100% | \$ 214 | 57% | 5 |
| 6.19 Audit Expenses | \$ 12,240 | \$ 11,025 | 100% | \$ (1,215) | 111% | 14 |
| 6.20 Depreciation (Reimb Only) | \$ 11,164 | \$ 14,009 | 100% | \$ 2,845 | 80% | |
| 6.21 Licensing Fees | \$ 547 | \$ 500 | 100% | \$ (47) | 109% | |
| 6.22 Professional Memberships | \$ 3,522 | \$ 3,820 | 100% | \$ 298 | 92% | |
| 6.23 Staff Travel (Employee Mileage Reimb) | \$ - | \$ 100 | 100% | \$ 100 | 0% | |
| | \$ 629,106 | \$ 597,002 | 100% | \$ (32,104) | 105% | |
| Total Expenses | \$ 2,163,530 | \$ 2,163,530 | 100% | \$ (0) | 100% | |
| | | | | | | |
| Total Operating Income | \$ - | \$ - | | \$ 0 | | |

Notes:

1. The combination of these accounts represents our Training & Technical Assistance (T/TA) budget. We overspent the budget by providing training for new employees as we filled open positions (see note #2). At the end of the grant period, we spent unused funds from other budget lines on training and conferences for a number of employees.
2. Variance is due to the combination of open positions and timing of 10-month employee costs.
3. We spent unused funds from other budget lines to purchase items for the Admin and Smart Start buildings, including furniture, printer ink and an ice machine. The cost of these items is allocated to all of our programs.
4. Variance is due to employee turnover costs in various positions.
5. These items are purchased as needed.
6. Meal costs in excess of the amount reimbursed by schools is absorbed by the Head Start grant. We purchased a new mixer for the kitchen at Smart Start, a portion of which is allocated to the Head Start classrooms housed in that building. Lastly, our USDA Coordinator is charging the time she spends auditing meals to the USDA grant. She had been charging this time to the EHS and HS grants.
7. We increased our investment in science, technology, engineering, art and math (STEAM) to align with our program's goals. At the end of the grant period, we spent unused funds from other budget lines to purchase a variety of items for our Head Start classrooms, students and families. Examples include furniture, backpacks, t-shirts and books.
8. Variance is due to timing of hiring the Fiscal Manager.
9. At the end of the grant period, we spent unused funds from other budget lines to replace some of the oldest laptops and printers in our Head Start classrooms.
10. The overage is due to a combination of underestimating costs (the 2020-2021 budget will increase to \$3,000) and inconsistent tracking of copier costs. Effective January 1, 2020, we are allocating copier costs based on the Admin Building's employee headcount.
11. Line items 6.1, 6.2 and 6.4 combine to make up the "Family & Community Partnerships" section of the Head Start grant budget. In aggregate, these items are slightly under budget. We have made adjustments in the 2020-2021 budget to better reflect recent trends.
12. We underestimated this line item for the current program year, but increased it to \$10,500 for 2020-2021.
13. At the end of the grant period, we spent unused funds from other budget lines to purchase a variety of health & safety items, including hygienic kits for our students and CPR training mannequins.
14. Variance is due to a change in cost allocation method.
15. At the end of the grant period, we spent unused funds from other budget lines to seal the Smart Start building parking lot and upgrade the Admin Building's security camera system. The cost of these items is allocated to all of our programs.
16. The overage is primary the result of a change in allocation method. Our W-2 processing costs (ADP) were higher than expected because of employee turnover and hires made to fill open admin positions.

PARENT CHILD DEVELOPMENT CORPORATION
EARLY HEAD START PROGRAM: GRANT YEAR JULY, 2019 - JUNE, 2020
AS OF 1/31/2020

| | GTD Actual thru 1/31/20 | Total Grant Year Budget | Grant Period Elapsed | Grant Balance as of 1/31/20 | % Expended | Note # |
|---|------------------------------------|------------------------------------|-------------------------------------|--|-----------------------|-------------------|
| 1.0 Revenue | | | | | | |
| 1.1 Early Head Start | \$ 676,199 | \$ 1,221,972 | 58% | \$ 545,773 | 55% | |
| 1.2 Early Head Start In-Kind | \$ 169,050 | \$ 305,493 | 58% | \$ 136,443 | 55% | |
| Total Income | \$ 845,248 | \$ 1,527,465 | 58% | \$ 682,217 | 55% | |
| | | | | | | |
| Expenses by Category | | | | | | |
| 2.0 Salaries & Related Expenses: | | | | | | |
| 2.1 Salaries | \$ 128,553 | \$ 309,415 | 58% | \$ 180,862 | 42% | 13 |
| 2.2 Employee Benefits | \$ 13,976 | \$ 31,055 | 58% | \$ 17,079 | 45% | 13 |
| 2.3 Payroll Taxes | \$ 11,395 | \$ 26,302 | 58% | \$ 14,907 | 43% | 13 |
| | \$ 153,924 | \$ 366,772 | 58% | \$ 212,848 | 42% | |
| 3.0 Out-of-Town Travel | | | | | | |
| 3.1 Out-of-Town Travel (Training) | \$ 13,187 | \$ 15,000 | 58% | \$ 1,813 | 88% | 6 |
| | | | | | | |
| 4.0 Supplies: | | | | | | |
| 4.1 Admin/Office/IT Supplies | \$ 6,016 | \$ 5,856 | 58% | \$ (160) | 103% | 7 |
| 4.2 Educational Supplies/Classroom Furnishing | \$ 9,077 | \$ 7,200 | 58% | \$ (1,877) | 126% | 8 |
| 4.3 Health & Safety Supplies | \$ 4,693 | \$ 11,808 | 58% | \$ 7,115 | 40% | 9 |
| 4.4 Custodial Supplies | \$ 754 | \$ 1,284 | 58% | \$ 530 | 59% | 9 |
| | \$ 20,540 | \$ 26,148 | 58% | \$ 5,608 | 79% | |
| 5.0 Purchased Services | | | | | | |
| 5.1 Partner Contract Services | \$ 437,151 | \$ 735,140 | 58% | \$ 297,989 | 59% | |
| 5.2 Contract Services - Accounting/IT | \$ 7,244 | \$ 5,000 | 58% | \$ (2,244) | 145% | 1 |
| 5.3 Contract Services - Custodial | \$ 1,252 | \$ 1,580 | 58% | \$ 328 | 79% | |
| | \$ 445,647 | \$ 741,720 | 58% | \$ 296,073 | 60% | |
| 6.0 Other | | | | | | |
| 6.1 Policy Council Fund/Board Activities | \$ 579 | \$ 500 | 58% | \$ (79) | 116% | 15 |
| 6.2 Parent Services | \$ 1,584 | \$ 1,440 | 58% | \$ (144) | 110% | 2 |
| 6.3 Medical/Dental Services | \$ 484 | \$ 1,200 | 58% | \$ 716 | 40% | 9 |
| 6.4 Insurance | \$ 3,751 | \$ 8,124 | 58% | \$ 4,373 | 46% | |
| 6.5 Building/Grounds Maintenance | \$ 4,588 | \$ 5,022 | 58% | \$ 434 | 91% | 10 |
| 6.6 Rent | \$ 686 | \$ 1,285 | 58% | \$ 599 | 53% | |
| 6.7 Utilities/Phone/Internet | \$ 5,810 | \$ 6,948 | 58% | \$ 1,138 | 84% | 14 |
| 6.8 Postage | \$ 1,197 | \$ 1,308 | 58% | \$ 111 | 91% | 3 |
| 6.9 Vehicle Operations/Repairs | \$ 1,439 | \$ 4,280 | 58% | \$ 2,841 | 34% | 9 |
| 6.10 Field Trips | \$ - | \$ 504 | 58% | \$ 504 | 0% | |
| 6.11 Staff Development | \$ 6,874 | \$ 13,576 | 58% | \$ 6,702 | 51% | 6 |
| 6.12 Personnel Expenses (Hiring Costs) | \$ 353 | \$ 1,270 | 58% | \$ 917 | 28% | 9 |
| 6.13 Printing/Duplicating | \$ 637 | \$ 980 | 58% | \$ 343 | 65% | |
| 6.14 In-Kind Expenses | \$ 169,050 | \$ 305,493 | 58% | \$ 136,443 | 55% | |
| 6.15 Acctg/Legal/Financial Services | \$ 602 | \$ 1,128 | 58% | \$ 526 | 53% | |
| 6.16 Advertising (EHS Program Only) | \$ 375 | \$ - | 58% | \$ (375) | - | 11 |
| 6.17 Audit Expenses | \$ 10,455 | \$ 16,341 | 58% | \$ 5,886 | 64% | 4 |
| 6.18 Depreciation (Reimb Only) | \$ 2,234 | \$ 4,055 | 58% | \$ 1,821 | 55% | |

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|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|--|-----------------------|-------------------|
| 6.19 Licensing Fees | \$ 36 | \$ 20 | 58% | \$ (16) | 179% | |
| 6.20 Professional Memberships | \$ 934 | \$ 1,326 | 58% | \$ 392 | 70% | 5 |
| 6.21 Subsidy Replacement Costs | \$ 285 | \$ 3,000 | 58% | \$ 2,715 | 10% | 12 |
| 6.22 Staff Travel | \$ - | \$ 25 | 58% | \$ 25 | 0% | |
| | \$ 211,951 | \$ 377,825 | 58% | \$ 165,874 | 56% | |
| Total Expenses | \$ 845,248 | \$ 1,527,465 | 58% | \$ 682,217 | 55% | |
| | | | | | | |
| Total Operating Income | \$ - | \$ - | | \$ - | | |

Notes:

1. In July, our IT consultant spent a day at the admin building configuring new EHS PCs and resolving minor email issues. Beth Filegar provided additional support for year-end in August and September, and the financial audit in October.
2. This line includes the Early Head Start grant's share of items purchased for the Admin Building at the end of the Head Start grant period.
3. HR has been using Priority Mail to submit background checks for our open positions.
4. Fieldwork for our annual financial audit was completed in the first week of October.
5. Variance is due to timing.
6. This line item, combined with line item *7.13 Staff Development*, represents our Training & Technical Assistance (TTA) budget. Funds are typically spent in the spring and fall.
7. We purchased a \$900 laptop for one of our newest family advocates in August. This line also includes the Early Head Start grant's share of items purchased for the Admin Building at the end of the Head Start grant period.
8. We purchased educational materials for the new program year, including the annual renewal of our HighScope COR Advantage assessment/curriculum planning tool (\$1,076). This line also includes the Early Head Start grant's share of items purchased at the end of the Head Start grant period.
9. Items in these categories are purchased as needed.
10. We purchased mulch for many of our sites in September. This line also includes the Early Head Start grant's share of items purchased at the end of the Head Start grant period, including an ice machine.
11. We posted a newspaper ad to recruit for open slots in the program.
12. We applied subsidy funds to some uncollectible Smart Start tuition balances.
13. Variance is due to open positions.
14. We renewed our annual ChildPlus subscription in October, as well as some cell phone upgrades for our Family Advocates.
15. We underestimated the budget line, so it will be adjusted in the 2020-2021 grant budget.