

West Virginia Early Care and Education

WVDE



WVDHHR



# **COLLABORATIVE CONTRACTS & CLASSROOM BUDGET AND COST ALLOCATION WORKSHEETS**

Pre-K TEAMS Meeting Discussion



June 4, 2020

# CONTRACTS, BUDGETS, & FISCAL REPORT

## Collaborative Contracts

Must be in place  
prior to the first day  
of school for children

## Fiscal Report

Due annually on  
October 15 from  
previous school year

## Budgets

Completed with  
collaborative  
contracts (reflect  
contract)

# COLLABORATIVE CONTRACTS

- *A Collaborative contract* is a legally binding agreement made between the local education agency and approved early childhood community program to delineate roles, responsibilities, and resources of each partner to meet or exceed program requirements for implementation of WV Universal Pre-K and community partner regulations.

# COLLABORATIVE CONTRACTS

- A collaborative contract must be completed and signed annually by the county board of education and each collaborative partner to illustrate agreement of terms for pre-k program implementation.
- Contracts/MOU should be reviewed annually to ensure that any programmatic changes are addressed in the contract.
- Partners should begin reviewing **early**, especially when there are anticipated structural changes. Consider having a draft prior to enrollment for the next year.
- Reflective of most current regulations/policies.
- Completed, approved, signed, and dated by all partners prior to the first day of attendance for children.
- Collaborative classrooms are listed in the contract and match state and federal reporting (Head Start grant, ELRS).

# COLLABORATIVE CONTRACTS

- The collaborative contract between agencies must address how the collaborative partner will assure compliance with all applicable regulations and standards.
- Include big rock of policies/regulations & terms of agreement (capturing requirements)
- Determine functional formatting: sections of policy/regulation vs. sections based on each partner's responsibilities
- Staff and administrators should be aware of terms of the collaborative contract

# COLLABORATIVE CONTRACTS



- Contract “Hot Spots”:
  - Pre-K Calendar:
    - 4 or 5 days per week, 48,000 minutes annually, calendar must be approved
  - Impasse Procedures:
    - Each collaborative contract must include provisions for impasse resolution among partners.
  - Program Oversight:
    - Local program oversight must be defined in the contracts. These include, but are not limited to, staff evaluation and discipline, which must be specified within collaborative agreements of each participating WV Pre-K program.
- Linked to Classroom Budget and Costs Allocation Worksheet

# CLASSROOM BUDGET AND COST ALLOCATION WORKSHEET

- A budget and cost allocation worksheet must be completed for each collaborative pre-k classroom as part of the collaborative contract to illustrate specific costs and allocations of contracts.
- Directly linked to the collaborative contract.
- Needs to be the most current form- can be found at <https://wvde.us/wp-content/uploads/2017/12/05.-Collaborative-Classroom-Budget-Worksheet-for-Instructions.xlsx>
- Must be completed, signed, and dated with collaborative contracts

# CLASSROOM BUDGET AND COST ALLOCATION WORKSHEET

- Let's explore examples of worksheets with one and two partners.



# WV Pre-K Contractual Community Programs - Classroom Budget and Cost Allocation Worksheet

County Name:		My County		School Year:		2019-2020	
Classroom name (as reported on ELRS):		My Center 1		Projected Enrollment:		18	
Designated Home School (if off-sight location):		My home school		Cost Allocation/Breakdown			
Budget Section	Budget Category	Total Cost	County	Collaborative Partner #1	Collaborative Partner #2		
				My Head Start	My child care center		
Salaries, Wages, & Benefits	Teacher	34,000.00	34,000		teacher employed by #2		
	ECCAT	18,000.00	18,000	-	ECCAT employed by #2		
	Substitutes	5,000.00	-	5,000	-		
	Administrator	32,000.00	10,000	12,000	10,000		
	Custodian	6,000.00	-	-	6,000		
	Food Service Staff	11,000.00	2,000	-	9,000		
	Other:	18,500.00	5,000	13,500	-		
	Subtotal	124,500.00	69,000.00	30,500.00	25,000.00		
Facility Costs	Space/Rent/Lease	12,000.00	-	-	12,000		
	Renovations	-	-	-	-		
	Utilities	2,000.00	-	-	2,000		
	Custodial Supplies	200.00	-	-	200		
	Contracted Custodial	-	-	-	-		
	Insurance	800.00	-	-	800		
	Other:	200.00	-	-	200		
	Subtotal	15,200.00	-	-	15,200.00		
Classroom Supplies	Consumables	3,500.00	2,500	1,000	-		
	Equipment/materials	6,500.00	5,000	1,500	-		
	Curriculum	500.00	500	-	-		
	Subtotal	10,500.00	8,000.00	2,500.00	-		
Food	Food	5,800.00	-	-	5,800		
	Kitchen Supplies	1,000.00	-	-	1,000		
	Subtotal	6,800.00	-	-	6,800.00		
Transportation	Transportation Costs	-	-	-			
Professional Development	Contracted Services	2,000.00	2,000	-	-		
	Travel Costs	1,000.00	1,000	-	-		
	Materials	1,000.00	1,000	-	-		
	Tuition Reimbursement	-	-	-	-		
	Stipends	-	-	-	-		
	Subtotal	4,000.00	4,000.00	-	-		
Program Assessment	Program Assessment Costs	500.00	-	500	-		
Grand Total		161,500.00	81,000	33,500	47,000		

# WV Pre-K Contractual Community Programs - Classroom Budget and Cost Allocation Worksheet

County Name:		My County		School Year:		2019-2020	
Classroom name (as reported on ELRS):		My onsite with Head Start		Projected Enrollment:		20	
Designated Home School (if off-sight location):				Cost Allocation/Breakdown			
Budget Section	Budget Category	Total Cost	County	Collaborative Partner #1 The Head Start	Collaborative Partner #2		
Salaries, Wages, & Benefits	Teacher	47,000.00	47,000				
	ECCAT	20,000.00		20,000			
	Substitutes	5,000.00	5,000			-	
	Administrator	27,000.00	15,000	12,000			
	Custodian	3,200.00	3,200	-			
	Food Service Staff	3,500.00	3,500	-			
	Other:	15,000.00		15,000		-	
	Subtotal	120,700.00	73,700.00	47,000.00		-	
Facility Costs	Space/Rent/Lease	5,000.00	5,000	-			
	Renovations	-		-		-	
	Utilities	3,500.00	3,500	-			
	Custodial Supplies	350.00	350	-			
	Contracted Custodial	-	-	-		-	
	Insurance	2,000.00	2,000	-			
	Other:	-	-	-			
	Subtotal	10,850.00	10,850.00	-		-	
Classroom Supplies	Consumables	1,500.00	500	1,000		-	
	Equipment/materials	5,000.00	2,500	2,500		-	
	Curriculum	500.00	250	250		-	
	Subtotal	7,000.00	3,250.00	3,750.00		-	
Food	Food	10,000.00	10,000	-			
	Kitchen Supplies	400.00	400	-			
	Subtotal	10,400.00	10,400.00	-		-	
Transportation	Transportation Costs	4,000.00	4,000	-			
Professional Development	Contracted Services	1,500.00	1,500			-	
	Travel Costs	1,000.00	500	500		-	
	Materials	1,000.00	1,000	-		-	
	Tuition Reimbursement	-				-	
	Stipends	1,000.00	1,000	-		-	
	Subtotal	4,500.00	4,000.00	500.00		-	
Program Assessment	Program Assessment Costs	500.00	250	250		-	
Grand Total		157,950.00	106,450	51,500		-	

# ANNUAL FISCAL REPORT

- Each county Pre-K Coordinator must submit a comprehensive universal pre-k fiscal report no later than October 15th annually .
- The fiscal report is completed in the ELRS by the Pre-K Coordinator.
- The report should reflect funding and resource **contributions** from all sources for the previous school year.
- The Pre-K Coordinator must work with each county's treasurer, Title I Director, Special Education Director, and collaborative partners to compile fiscal contributions.

# ANNUAL FISCAL REPORT

- School Aid Funding;
- Preschool Special Needs-Federal IDEA Funds;
- Title I;
- Head Start collaborative classrooms;
- School Building Authority;
- TANF/Child Care;
- Private; and
- Other (Must Specify money contributed to the program)

# ANNUAL FISCAL REPORT EXAMPLE

School Aid	titleI	preschoolSpecial Needs	headStart	school Building Authority	tanf ChildCare	private	other	total
\$500,000.00	\$2,300.00	\$34,000.00	\$265,000.00	\$12,000.00	\$47,000.00	\$0.00		\$860,300.00

# REFERENCE TO GUIDEBOOK

- WV Universal Pre-K Guidebook <https://wvde.us/wp-content/uploads/2019/09/Pre-K-Guidebook-September-2019.pdf>