

CHILDREN'S DEVELOPMENTAL SERVICES OF CAMPBELL COUNTY
FISCAL YEAR 2021-2022
FINANCIAL STATEMENT FOR June 2022
Percentage of Year Expended 100%

	MAY REVENUES	JUNE REVENUES	CURRENT YEAR	2021-2022 RECEIVED TO DATE	PERCENT OF BUDGET	UNENCUMBERED BALANCE
			2021-2022 BUDGETED			
REVENUES EARLY CHILDHOOD EDUCATION						
Enrollments/Full Day Preschool	22,300.50	23,936.50	279,983.00	320,207.72	1.14	-40,224.72
Enrollments/DFS	0.00	5,910.30	40,000.00	43,215.25	1.08	-3,215.25
Enrollments/ Preschool	17,555.00	11,168.80	206,555.00	182,649.74	0.88	23,905.26
USDA Food Program	4,061.68	4,120.97	46,800.00	32,016.06	0.68	14,783.94
Interest Income & Misc	0.00	693.72	1,500.00	3,224.44	2.15	-1,724.44
Totals Early Childhood Education	43,917.18	45,830.29	574,838.00	581,313.21	1.01	-6,475.21
REVENUES EARLY INTERVENTION						
Grants - Funds Received						
Title VI-B Federal 619 2021-2022	4,059.42	4,059.42	47,430.00	64,581.50	1.36	-17,151.50
Title VI-B Federal Flow Thru 2021-2022	5,930.57	5,930.54	70,308.00	71,182.34	1.01	-874.34
BHD - Region XIII Part B State 2021-2022	137,941.00	137,941.00	1,873,670.00	1,895,380.13	1.01	-21,710.13
BHD - Region XIII Part C Federal 2021-2022	8,061.06	8,061.06	94,185.00	109,011.13	1.16	-14,826.13
BHD - Region XIII Part C State 2021-2022	50,702.39	50,702.35	580,309.00	571,517.08	0.98	8,791.92
DFS ARPA	176,650.00	0.00	353,300.00	353,300.00	1.00	0.00
Child Find	0.00	0.00	65,000.00	65,000.00	1.00	0.00
Medicaid Title 19	10,837.12	10,005.14	62,000.00	87,621.87	1.41	-25,621.87
Reimbursement Income	0.00	0.00	5,000.00	0.00	0.00	5,000.00
Total Early Intervention	394,181.56	216,699.51	3,151,202.00	3,217,594.05	1.02	-66,392.05
REVENUES EARLY HEAD START						
Early Head Start 2021-2022	32,772.43	35,339.64	365,663.00	395,381.30	1.08	-29,718.30
Early Head Start 2021-2022 T & TA Funds	3,875.00	1,500.00	10,000.00	6,500.00	0.65	3,500.00
Total Early Head Start	36,647.43	36,839.64	375,663.00	401,881.30	1.73	-26,218.30
Campbell County Appropriation	-31,727.08	56,420.82	2,052,919.00	1,142,385.13	0.56	910,533.87
TOTAL ALL REVENUE	443,019.09	355,790.26	6,154,622.00	5,343,173.69	0.87	811,448.31

EXPENDITURES	MAY Expenditures	JUNE Expenditures	CURRENT YEAR	2021-2022	PERCENT OF BUDGET	UNENCUMBERED BALANCE
			2021-2022	Expended		
			BUDGETED	TO DATE		
ADMINISTRATION						
Regular Earnings	10,382.57	20,765.13	138,079.00	153,774.77	1.11	-15,695.77
Regular Earnings Overtime	54.11	0.00	6,200.00	814.44	0.13	5,385.56
Regular Earnings/part time		0.00	0.00	0.00	#DIV/0!	0.00
Additional Requested Payroll		0.00	0.00	0.00		0.00
Compensation Adjustment		0.00	0.00	0.00	#DIV/0!	0.00
Employers Contributions						
Empl. Contribution Fica	1,442.18	1,506.22	21,795.00	20,056.70	0.92	1,738.30
P/R Benefit Expenditures	8,765.72	4,841.94	116,254.00	112,425.58	0.97	3,828.42
P/R Benefit Retirement	3,876.54	0.00	53,049.00	44,165.94	0.83	8,883.06
TOTAL WAGES AND BENEFITS	24,521.12	27,113.29	335,377.00	331,237.43	0.99	4,139.57
Contractual Services						
Communications & Transportation						
Postage & Freight	116.00	48.50	200.00	154.44	0.77	45.56
Publicity						
Public Relations/Board Expense		0.00	200.00	199.89	1.00	0.11
Dues & Subscriptions						
Periodicals		0.00	400.00	0.00	0.00	400.00
Collection Agency	188.53	158.34	750.00	1,294.44	1.73	-544.44
Utility Service						
Electricity, Water & Sewer	2,020.52	2,034.80	25,000.00	20,179.53	0.81	4,820.47
Propane & Natural Gas	185.56	166.02	3,000.00	3,071.72	1.02	-71.72
Garbage Collections	157.78	157.78	2,000.00	1,954.33	0.98	45.67
Maintenance/Licensing Agreement						
Maintenance Agreement	661.62	597.53	8,500.00	6,929.78	0.82	1,570.22
Travel Employees						
Tuition & Fees		0.00	1,000.00	238.25	0.24	761.75
Conferences/Seminars & Workshops		0.00	750.00	0.00	0.00	750.00
Employee Transportation		0.00	300.00	0.00	0.00	300.00
Meals & Lodging		0.00	750.00	33.46	0.04	716.54
TOTAL CONTRACTUAL SERVICES	3,330.01	3,162.97	42,850.00	34,055.84	0.79	8,794.16
Supplies						
General Office Supplies	546.21	543.72	2,300.00	1,525.04	0.66	774.96
Paper Supplies	175.00	169.83	1,400.00	1,377.12	0.98	22.88
TOTAL SUPPLIES	721.21	713.55	3,700.00	2,902.16	0.78	797.84
Fixed Charges						
Insurance						
General Liability			150.00	150.00	1.00	0.00
TOTAL FIXED CHARGES	0.00	0.00	150.00	150.00	1.00	0.00
Capital Outlay						
Furniture/ Fixtures/Equipment		0.00	500.00	86.00	0.17	414.00
Technology/Phone/Pro Care Software	680.00	0.00	2,250.00	680.00	0.30	1,570.00
Accrued Expend - EOY Adj			0.00	-8,390.09	0.00	0.00
TOTAL CAPITAL OUTLAY	680.00	0.00	2,750.00	-7,624.09	-2.77	1,984.00
SUB TOTAL ADMINISTRATION	29,252.34	30,989.81	384,827.00	360,721.34	0.94	24,105.66

EXPENDITURES	MAY Expenditures	JUNE Expenditures	CURRENT YEAR	2021-2022	PERCENT OF BUDGET	UNENCUMBERED BALANCE
			2021-2022	Expended TO DATE		
			BUDGETED			
EARLY EDUCATION/CHILD CARE						
Wages and Benefits						
Regular Earnings	54,572.26	66,360.69	745,445.00	706,577.13	0.95	38,867.87
Regular Earnings/Part Time		0.00	0.00	0.00	#DIV/0!	0.00
Regular Earnings/Subs	9,066.41	7,007.41	37,881.36	66,720.78	1.76	-28,839.42
Regular Earnings/Class Assistants		0.00	0.00	0.00	#DIV/0!	0.00
Additional Requested Payroll		0.00	0.00	0.00	#DIV/0!	0.00
Compensation Adjustment		0.00	0.00	0.00	#DIV/0!	0.00
Empl. Contribution Fica	5,751.25	5,509.92	74,423.00	73,434.65	0.99	988.35
P/R Benefit Expenditures	26,152.58	12,443.87	471,393.00	350,042.81	0.74	121,350.19
P/R Benefit Retirement	11,633.84	0.00	175,112.00	140,329.39	0.80	34,782.61
TOTAL WAGES AND BENEFITS	107,176.34	91,321.89	1,504,254.36	1,337,104.76	0.89	167,149.60
Contractual Services						
Printing Cartridges		0.00	500.00	0.00	0.00	500.00
Dues & Subscriptions						
Periodicals/Curriculum		0.00	9,000.00	9,150.00	1.02	0.00
Assoc., Committee Dues		0.00	250.00	100.00	0.40	100.00
Hepatitis B Vaccination/CRIML Bckgrnd		22.50	1,252.00	1,274.50	1.02	-22.50
Naeyc Accreditation		0.00	1,805.00	1,805.00	1.00	0.00
Family Functions		200.00	500.00	200.00	0.40	300.00
Travel Employees						
Tuition & Fees	610.00	0.00	2,162.00	1,906.18	0.88	255.82
Conferences/Seminars/Workshops	300.00	0.00	4,650.00	4,587.51	0.99	62.49
Employee Transportation		0.00	250.00	0.00	0.00	250.00
Meals & Lodging		0.00	500.00	11.22	0.02	488.78
TOTAL CONTRACTUAL SERVICES	910.00	222.50	20,869.00	19,034.41	0.91	1,834.59
Supplies						
School Supplies			1,500.00	1,442.42	0.96	57.58
Classroom Supplies	102.36	109.99	1,743.00	1,335.12	0.77	407.88
Food USDA Reimbursable	6,160.24	4,824.32	59,500.00	57,572.32	0.97	1,927.68
Food - Non Reimbursable	361.11	511.13	4,000.00	2,473.19	0.62	1,526.81
Kitchen Supplies	1.44	683.67	6,500.00	7,722.41	1.19	-1,222.41
Medical Supplies	8.98		500.00	660.85	1.32	-160.85
Repairs & Maintenance						
Furnishings			1,000.00	227.22	0.23	772.78
Kitchen Maintenance			1,000.00	0.00	0.00	1,000.00
TOTAL SUPPLIES	6,634.13	6,129.11	75,743.00	71,433.53	0.94	4,309.47
Fixed Charges						
Insurance						
Preschool Accident Insurance			4,300.00	3,723.00	0.87	577.00
TOTAL FIXED CHARGES	0.00	0.00	4,300.00	3,723.00	0.87	577.00
Capital Outlay						
Playground Equipment	2.56	99.09	1,000.00	489.42	0.49	510.58
Accrued Expend - EOY Adj			0.00	-13,040.95	0.00	13,040.95
TOTAL CAPITAL OUTLAY	2.56	99.09	1,000.00	-12,551.53	-12.55	13,551.53
Sub Totals Early Education/Child Care	114,723.03	97,772.59	1,606,166.36	1,418,744.17	0.88	187,422.19

EXPENDITURES	MAY Expenditures	JUNE Expenditures	CURRENT YEAR	2021-2022	PERCENT OF BUDGET	UNENCUMBERED BALANCE
			2021-2022	Expended TO DATE		
			BUDGETED			
EARLY INTERVENTION						
Regular Earnings	151,007.98	119,036.58	1,973,033.41	1,888,441.43	0.96	84,591.98
Regular Earnings/Part Time	2,479.35	2,432.60	32,392.00	32,891.87	1.02	-499.87
Temp Part time/Subs	19.44	0.00	27,703.64	27,723.08	1.00	-19.44
F/T Overtime	11.15	0.00	95.59	106.74	1.12	-11.15
Compensation Adjustment		0.00	0.00	0.00		0.00
Empl. Contribution Fica/WC	10,191.84	10,138.66	158,828.00	133,346.24	0.84	25,481.76
P/R Benefit Expenditures	54,026.32	22,105.98	691,223.00	622,631.92	0.90	68,591.08
P/R Benefit Retirement	23,378.72	0.00	310,936.00	267,591.63	0.86	43,344.37
Flex Benefits		0.00	16,190.00	0.00	0.00	16,190.00
TOTAL WAGES AND BENEFITS	241,114.80	153,713.82	3,210,401.64	2,972,732.91	0.93	237,668.73
Postage & Freight		0.00	400.00	269.54	0.67	130.46
Telephone/Data Plan		0.00	1,200.00	677.22	0.56	522.78
Publicity						
Advertising		0.00	1,000.00	0.00	0.00	1,000.00
Recruitment/Relocation		0.00	1,500.00	0.00	0.00	1,500.00
Dues & Subscriptions						
Periodicals		0.00	0.00	0.00		0.00
Professional Dues	110.00	225.00	3,000.00	2,238.00	0.75	762.00
Utilities	4,902.60	3,867.95	54,222.00	53,558.93	0.99	663.07
Professional Services						
Children's Transportation	1,002.38	0.00	8,830.00	6,853.43	0.78	1,976.57
Consulting	1,140.00	1,166.67	14,000.00	13,775.84	0.98	224.16
Infant Inter Agency Council		0.00	0.00	0.00		0.00
Region XIII Social Emotional	1,500.00	1,340.00	5,000.00	5,000.00	1.00	0.00
Travel Employees						
Tuition & Fees	162.40	144.00	3,000.00	2,117.27	0.71	882.73
State Training and Technical Assistance		0.00	10,000.00	8,967.00	0.90	1,033.00
Employee Transportation		40.00	500.00	147.81	0.30	352.19
Meals & Lodging	509.70	45.68	3,000.00	1,911.19	0.64	1,088.81
TOTAL CONTRACTUAL SERVICES	9,327.08	6,829.30	105,652.00	95,516.23	0.90	10,135.77
Supplies						
General Office Supplies	546.21	7.64	5,000.00	3,698.84	0.74	1,301.16
Paper Supplies	175.00	0.00	3,000.00	2,151.27	0.72	848.73
School Supplies	698.55	3,428.61	6,000.00	6,918.54	1.15	-918.54
School Furnishings		60.11	1,000.00	204.26	0.20	795.74
School Furnishings/Additional Classroom		0.00	0.00	0.00		0.00
Part C Supplies		251.97	1,400.00	1,331.97	0.95	68.03
Repairs & Maintenance						
Vehicle Parts & Repairs	77.39	247.77	5,760.00	1,950.67	0.34	3,809.33
TOTAL SUPPLIES	1,497.15	3,996.10	22,160.00	16,255.55	0.73	5,904.45
Fixed Charges						
Reimbursement Expense		160.00	5,000.00	1,206.10	0.24	3,793.90
Total Fixed Charges	0.00	160.00	5,000.00	1,206.10	0.24	3,793.90
Capital Outlay						

Office Equipment		0.00	500.00	0.00	0.00	500.00
School Equipment	106.29	514.22	4,000.00	2,960.01	0.74	1,039.99
Accrued Expend - EOY Adj			0.00	-21,710.04	0.00	21,710.04
TOTAL CAPITAL OUTLAY	106.29	514.22	4,500.00	-18,750.03	-4.17	23,250.03
Sub totals for Early Intervention	252,045.32	165,213.44	3,347,713.64	3,066,960.76	0.92	280,752.88

EXPENDITURES	MAY Expenditures	JUNE Expenditures	CURRENT YEAR	2021-2022	PERCENT OF BUDGET	UNENCUMBERED BALANCE
			2021-2022	Expended		
			BUDGETED	TO DATE		
EARLY HEAD START						
Wages and Benefits						
Salaries & wages Permanent Emp.						
Regular Earnings	18,257.57	18,143.97	244,252.00	233,415.34	0.96	10,836.66
Compensation Adjustment		0.00	0.00	0.00		0.00
Employers Contributions						
Empl. Contribution Fica	1,434.98	1,501.66	22,121.00	19,124.81	0.86	2,996.19
P/R Benefit Expenditures	9,195.01	3,454.42	99,267.00	101,263.70	1.02	-1,996.70
P/R Benefit Retirement	3,515.52	0.00	45,480.00	39,129.23	0.86	6,350.77
Flex Benefits		0.00	2,660.00	0.00	0.00	2,660.00
TOTAL WAGES AND BENEFITS	32,403.08	23,100.05	413,780.00	392,933.08	0.95	20,846.92
Contractual Services						
Communications						
Postage & Freight/Copies		0.00	200.00	100.02	0.50	99.98
Printing Special Forms		0.00	600.00	298.00	0.50	302.00
Associate Dues	1,801.01	72.00	1,552.00	3,232.01	2.08	-1,680.01
Utilities						
Utilities	867.62	569.00	6,393.00	6,692.52	1.05	-299.52
Travel Employees						
Consulting Training		0.00	300.00	0.00	0.00	300.00
Technical Assistance (carry over June)		0.00	2,000.00	1,900.75	0.95	99.25
Technical Assistance (current year)	1,500.00	0.00	8,000.00	9,169.00	1.15	-1,169.00
Vehicle Transportation		0.00	2,500.00	1,397.87	0.56	1,102.13
Vehicle Maintenance/Repair		0.00	1,200.00	1,200.00	1.00	0.00
TOTAL CONTRACTUAL SERVICES	4,168.63	641.00	22,745.00	23,990.17	1.05	-1,245.17
Supplies						
General Office Supplies	267.94	73.14	1,300.00	1,504.73	1.16	-204.73
Classroom/Home Base Educational Supplies		0.00	1,775.00	1,119.84	0.63	655.16
USDA Food Supplies		0.00	1,500.00	18.98	0.01	1,481.02
Preschool Accident Insurance		0.00	171.00	171.00	1.00	0.00
TOTAL SUPPLIES	267.94	73.14	4,746.00	2,814.55	0.59	1,931.45
Parent Services						
Parents Books & Resources			150.00	0.00	0.00	150.00
Other Parent Services/Child Care			2,852.00	0.00	0.00	2,852.00
Parents Activities/Travel			250.00	0.00	0.00	250.00
Family Enrichment Counsel			15,092.00	4,170.00	0.28	10,922.00
Health Services Contract			3,000.00	0.00	0.00	3,000.00
TOTAL PARENT SERVICES	0.00	0.00	21,344.00	4,170.00	0.20	17,174.00
Capital Outlay						
Vision Equipment			0.00	5,915.00	0.00	-5,915.00
Accrued Expend - EOY Adj			0.00	-3,349.78	0.00	3,349.78
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	2,565.22	0.00	-2,565.22
Sub totals for Early Head Start	36,839.65	23,814.19	462,615.00	426,473.02	0.92	36,141.98

EXPENDITURES	MAY Expenditures	JUNE Expenditures	CURRENT YEAR	2021-2022	PERCENT OF BUDGET	UNENCUMBERED BALANCE
			2021-2022	Expended TO DATE		
			BUDGETED			
GENERAL GRANTS						
Wages and Benefits						
Salaries & wages Permanent Emp.						
Part Time Temporary Wages	0.00	0.00	81,500.00	16,500.00	0.20	65,000.00
Compensation Adjustment	0.00	0.00	0.00	0.00		0.00
Employers Contributions						
Empl. Contribution Fica	0.00	0.00	0.00	0.00	0.00	0.00
P/R Benefit Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
P/R Benefit Retirement	0.00	0.00	0.00	0.00	0.00	0.00
Flex Benefits	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES AND BENEFITS	0.00	0.00	81,500.00	16,500.00	0.20	65,000.00
Supplies						
Classroom/Home Base Educational Supplies	10,158.75	38,000.23	271,800.00	53,774.40	0.20	218,025.60
TOTAL SUPPLIES	10,158.75	38,000.23	271,800.00	53,774.40	0.20	218,025.60
Sub totals for GENERAL GRANT	10,158.75	38,000.23	353,300.00	70,274.40	0.20	283,025.60
TOTAL EXPENDITURES	443,019.09	355,790.26	6,154,622.00	5,343,173.69	0.87	811,448.31