

CHILDREN'S DEVELOPMENTAL SERVICES OF CAMPBELL COUNTY

FISCAL YEAR 2022-2023

FINANCIAL STATEMENT FOR September 2022
Percentage of Year Expended 25%

	JULY REVENUES	AUGUST REVENUES	SEPTEMBER REVENUES	BUDGET APPROVED 2022-2023	RECEIVED/SPENT TO DATE	PERCENT OF BUDGET	UNENCUMBERED BALANCE
REVENUES CAMPBELL COUNTY							
Enrollments/Full Day Preschool	10,483.10	21,301.65	20,744.01	329,068.00	52,528.76	16%	\$ 276,539.24
Enrollments/DFS	3,334.50	3,407.40	8,038.45	40,000.00	14,780.35	37%	\$ 25,219.65
Enrollments/ Preschool	4,043.00	7,986.00	17,387.68	202,702.00	29,416.68	15%	\$ 173,285.32
USDA Food Program	3,323.57	2,591.68	3,009.10	40,000.00	8,924.35	22%	\$ 31,075.65
Reimbursement Income	0.00	1.20	10.15	5,000.00	11.35	0%	\$ 4,988.65
Interest Income & Misc	133.38	0.00	1,179.36	1,500.00	1,312.74	88%	\$ 187.26
Medicaid Title 19	0.00	13,707.87	2,171.94	70,000.00	15,879.81	23%	\$ 54,120.19
Totals CAMPBELL COUNTY	21,317.55	48,995.80	52,540.69	688,270.00	122,854.04	18%	\$ 565,415.96
REVENUES EARLY INTERVENTION GRANTS							
Title VI-B Federal 619	4,059.00	0.00	0.00	49,993.00	4,059.00	8%	\$ 45,934.00
Title VI-B Federal Flow Thru	5,930.16	0.00	0.00	62,812.00	5,930.16	9%	\$ 56,881.84
BHD - Region XIII Part C Federal	8,061.06	17,146.20	0.00	131,095.00	25,207.26	19%	\$ 105,887.74
Childfind	0.00	0.00	0.00	65,000.00	0.00	0%	\$ 65,000.00
BHD - Region XIII Part B State	137,943.47	138,970.70	140,759.09	1,708,857.00	417,673.26	24%	\$ 1,291,183.74
BHD - Region XIII Part C State	50,702.35	83,212.28	0.00	594,126.00	133,914.63	23%	\$ 460,211.37
Total Early Intervention GRANTS	206,696.04	239,329.18	140,759.09	2,611,883.00	586,784.31	22%	\$ 2,025,098.69
REVENUES EARLY HEAD START GRANT							
Early Head Start	35,231.54	0.00	0.00	365,663.00	35,231.54	10%	\$ 330,431.46
Early Head Start COLA/QI	0.00	0.00	0.00	18,337.00	0.00	0%	\$ 18,337.00
Early Head Start T & TA Funds	0.00	0.00	0.00	10,000.00	0.00	0%	\$ 10,000.00
Total Early Head Start GRANT	35,231.54	0.00	0.00	394,000.00	35,231.54	0.09%	\$ 358,768.46
REVENUES OTHER GRANTS							
DFS ARPA Grant	0.00	0.00	0.00	241,800.00	0.00	0%	\$ 241,800.00
EHS ARPA Grant (43074)	0.00	0.00	0.00	28,106.00	0.00	0%	\$ 28,106.00
EHS Covid Grant (10835)	0.00	0.00	0.00	10,000.00	0.00	0%	\$ 10,000.00
Part C ARPA Grant	0.00	0.00	0.00	55,901.00	0.00	0%	\$ 55,901.00
Total Other Grants	0.00	0.00	0.00	335,807.00	0.00	0%	\$ 335,807.00
Campbell County Appropriation	143,009.49	169,590.49	268,909.99	2,368,435.00	581,509.97	25%	1,786,925.03
TOTAL ALL REVENUE	406,254.62	457,915.47	462,209.77	6,398,395.00	1,326,379.86	21%	5,072,015.14

EXPENDITURES CAMPBELL COUNTY				2022-2023 REQUESTED	DIFFERENCE	% OF DIFFERENCE	UNENCUMBERED BALANCE
Wages and Benefits							
Regular Earnings	98,513.50	109,869.47	107,507.29	1,512,836.00	315,890.26	21%	\$ 1,196,945.74
Regular Earnings Overtime	45.09	112.39	94.72	3,100.00	252.20	8%	\$ 2,847.80
Regular Earnings/part time & Subs	5,867.47	9,537.88	10,919.28	168,365.00	26,324.63	16%	\$ 142,040.37
Empl. Contribution Fica	8,321.01	9,776.85	10,157.05	140,890.00	28,254.91	20%	\$ 112,635.09
P/R Benefit Expenditures	41,063.78	44,823.50	46,147.00	669,846.00	132,034.28	20%	\$ 537,811.72
P/R Benefit Retirement	20,333.72	23,360.64	24,138.00	319,706.00	67,832.36	21%	\$ 251,873.64
TOTAL WAGES AND BENEFITS	174,144.57	197,480.73	198,963.34	2,814,743.00	570,588.64	20%	\$ 2,244,154.36
Postage & Freight (Admin)	60.00	0.00	20.00	200.00	80.00	40%	\$ 120.00
Public Relations/Board Expense (Admin)	0.00	5.36	0.00	400.00	5.36	1%	\$ 394.64
Advertising (Spec Ed)	0.00	0.00	0.00	1,000.00	0.00	0%	\$ 1,000.00
Periodicals (Admin)	0.00	0.00	0.00	400.00	0.00	0%	\$ 400.00
Curriculum (Reg Ed)	0.00	0.00	5,202.00	6,300.00	5,202.00	83%	\$ 1,098.00
Utility Service (Admin)	269.95	3,077.53	2,830.71	34,788.00	6,178.19	18%	\$ 28,609.81
Collection Agency (Admin)	0.00	199.78	359.91	1,000.00	559.69	56%	\$ 440.31
Consulting (Spec Ed)	556.25	1,106.15	1,182.92	15,000.00	2,845.32	19%	\$ 12,154.68
Region XIII Social Emotional (Spec Ed)	0.00	0.00		3,000.00	0.00	0%	\$ 3,000.00
Translator (EHS)	0.00	0.00		1,500.00	0.00	0%	\$ 1,500.00
Health Services Contract (EHS)	0.00	0.00		3,000.00	0.00	0%	\$ 3,000.00
Credit Card (Admin)	0.00	5,000.00		10,636.00	5,000.00	47%	\$ 5,636.00
EE Tuition & Fees (Admin)	75.00	50.00		3,162.00	125.00	4%	\$ 3,037.00
T & TA (Reg Ed)	0.00	0.00	216.44	1,000.00	216.44		
EE Tuition & Fees (Spec Ed)	0.00	0.00		4,000.00	0.00	0%	\$ 4,000.00
EE Conferences/Seminars & Workshops (Admin)	0.00	1,372.70		5,400.00	1,372.70	25%	\$ 4,027.30
Employee Transportation (Admin)	0.00	0.00		550.00	0.00	0%	\$ 550.00
Employee Transportation (Spec Ed)	0.00	97.50		500.00	97.50	20%	\$ 402.50
EE Meals & Lodging (Admin)	0.00	0.00		1,250.00	0.00	0%	\$ 1,250.00
EE Meals & Lodging (Spec Ed)	733.89	1,524.44		3,000.00	2,258.33	75%	\$ 741.67
Hepatitis B Vaccination/CRIML Bckgrmd (Reg Ed)	0.00	35.00	2.50	1,600.00	37.50	2%	\$ 1,562.50
Technology/Phone/Pro Care Software (Admin)	827.98	0.00		2,250.00	827.98	37%	\$ 1,422.02
Maintenance Agreement (Admin)	502.26	289.00	789.23	9,000.00	1,580.49	18%	\$ 7,419.51
Preschool Accident Insurance (Reg Ed)	0.00	0.00		4,300.00	0.00	0%	\$ 4,300.00
General Liability (Admin)	0.00	0.00		150.00	0.00	0%	\$ 150.00
Family Functions (Reg Ed)	0.00	0.00		500.00	0.00	0%	\$ 500.00
Reimbursement Expense (Spec Ed)	0.00	0.00	175.00	5,000.00	175.00	4%	\$ 4,825.00
School Supplies (Reg Ed)	207.32	132.59	456.18	1,500.00	796.09	53%	\$ 703.91
School Supplies (Spec Ed)	0.00	390.93	94.60	4,200.00	485.53	12%	\$ 3,714.47
Classroom/Home Base Educational Supplies (EHS)	0.00	0.00	177.00	1,301.00	177.00	14%	\$ 1,124.00
Classroom Supplies (Reg Ed)	0.00	120.82		2,200.00	120.82	5%	\$ 2,079.18
Playground Equipment (Reg Ed)	0.00	0.00		1,000.00	0.00	0%	\$ 1,000.00
General Office Supplies (Admin)	44.39	964.67	113.94	2,300.00	1,123.00	49%	\$ 1,177.00
General Office Supplies (Spec Ed)	0.00	0.00		3,588.00	0.00	0%	\$ 3,588.00
General Office Supplies (EHS)	479.92	0.00		1,300.00	479.92	37%	\$ 820.08
Paper Supplies (Admin)	0.00	0.00		1,400.00	0.00	0%	\$ 1,400.00
Paper Supplies (Spec Ed)	0.00	0.00		2,100.00	0.00	0%	\$ 2,100.00
Food USDA Reimbursable (Reg Ed)	4,220.25	2,966.09	5,965.66	66,319.00	13,152.00	20%	\$ 53,167.00
Non Reimbursable	0.00	55.32	42.94	7,000.00	98.26	1%	\$ 6,901.74
USDA Food Supplies (EHS)	0.00	0.00	3.53	1,500.00	3.53	0%	\$ 1,496.47
Kitchen Supplies (Reg Ed)	1,487.58	105.11	725.26	6,500.00	2,317.95	36%	\$ 4,182.05
Medical Supplies (Reg Ed)	0.00	66.77	93.28	500.00	160.05	32%	\$ 339.95
Children's Transportation (Spec Ed)	0.00	0.00	0.00	6,016.00	0.00	0%	\$ 6,016.00
Vehicle Parts & Repairs (Spec Ed)	0.00	56.39	56.39	4,032.00	112.78	3%	\$ 3,919.22
Vehicle Maintenance/Repair (EHS)	0.00	0.00		1,400.00	0.00	0%	\$ 1,400.00
Vehicle Transportation (EHS)	0.00	0.00		2,850.00	0.00	0%	\$ 2,850.00
Kitchen Maintenance (Reg Ed)	0.00	0.00		1,000.00	0.00	0%	\$ 1,000.00
School Equipment (Spec Ed)	0.00	0.00		2,800.00	0.00	0%	\$ 2,800.00
Office Equipment (Spec Ed)	0.00	0.00		350.00	0.00	0%	\$ 350.00
Furnishings (Admin)	0.00	0.00		1,500.00	0.00	0%	\$ 1,500.00

School Furnishings (Spec Ed)	0.00	0.00		420.00	0.00	0%	\$ 420.00
SUB TOTAL CAMPBELL COUNTY	183,609.36	215,096.88	217,470.83	3,056,705.00	616,177.07	20%	2,440,527.93

EXPENDITURES				2022-2023 REQUESTED	DIFFERENCE	% OF DIFFERENCE	UNENCUMBERED BALANCE
EARLY INTERVENTION GRANTS							
Wages and Benefits							
Regular Earnings	107,708.46	114,325.63	114,178.19	1,549,064.00	336,212.28	22%	\$ 1,212,851.72
Empl. Contribution Fica/WC	7,873.05	7,457.43	7,446.91	142,748.00	22,777.39	16%	\$ 119,970.61
P/R Benefit Expenditures	43,088.55	39,017.43	38,929.01	560,478.00	121,034.99	22%	\$ 439,443.01
P/R Benefit Retirement	20,516.39	19,396.15	19,375.24	293,697.00	59,287.78	20%	\$ 234,409.22
Flex Benefits	0.00	0.00	0.00	14,700.00	0.00	0%	\$ 14,700.00
TOTAL WAGES AND BENEFITS	179,186.45	180,196.64	179,929.35	2,560,687.00	539,312.44	21%	2,021,374.56
Postage & Freight		0.00	42.65	400.00	42.65	11%	\$ 357.35
Telephone/Data Plan		138.33	138.33	1,200.00	276.66	23%	\$ 923.34
Recruitment/Relocation		0.00		1,500.00	0.00	0%	\$ 1,500.00
Utilities	501.86	5,364.79	1,396.83	24,734.00	7,263.48	29%	\$ 17,470.52
State Training and Technical Assistance		881.81		10,000.00	881.81	9%	\$ 9,118.19
General Office Supplies		0.00		1,412.00	0.00	0%	\$ 1,412.00
Paper Supplies		0.00		900.00	0.00	0%	\$ 900.00
School Supplies	463.38	0.00	122.99	3,178.00	586.37	18%	\$ 2,591.63
School Furnishings		0.00		580.00	0.00	0%	\$ 580.00
Part C Supplies		0.00	1,260.00	1,400.00	1,260.00	90%	\$ 140.00
Vehicle Parts & Repairs		0.00	1,332.90	1,728.00	1,332.90	77%	\$ 395.10
Office Equipment		0.00		150.00	0.00	0%	\$ 150.00
Children's Transportation		0.00	11.44	2,814.00	11.44	0%	\$ 2,802.56
School Equipment		0.00		1,200.00	0.00	0%	\$ 1,200.00
Sub totals for Early Intervention	180,151.69	186,581.57	184,234.49	2,611,883.00	550,967.75	21%	2,060,915.25

EXPENDITURES				2022-2023 REQUESTED	DIFFERENCE	% OF DIFFERENCE	UNENCUMBERED BALANCE
EARLY HEAD START							
Wages and Benefits							
Regular Earnings - Full Time	15,444.98	16,128.07	14,541.62	201,200.00	46,114.67	23%	\$ 155,085.33
Part Time Temporary	0.00	0.00	0.00	2,850.00	0.00	0%	\$ 2,850.00
Empl. Contribution Fica/WC	1,265.95	1,346.38	1,112.44	17,470.00	3,724.77	21%	\$ 13,745.23
P/R Benefit Expenditures	7,943.62	8,914.88	6,813.28	88,051.00	23,671.78	27%	\$ 64,379.22
P/R Benefit Retirement	3,221.03	3,348.84	2,978.40	41,989.00	9,548.27	23%	\$ 32,440.73
Flex Benefits	0.00	0.00	169.80	2,725.00	169.80	6%	\$ 2,555.20
Workers Comp	0.00	0.00	232.82	3,197.00	232.82	7%	\$ 2,964.18
TOTAL WAGES AND BENEFITS	27,875.58	29,738.17	25,848.36	357,482.00	83,462.11	23%	274,019.89
Postage & Freight/Copies	0.00	0.00	20.00	200.00	20.00	10%	\$ 180.00
Printing Special Forms	0.00	487.00		600.00	487.00	81%	\$ 113.00
Associate Dues	0.00	0.00		2,385.00	0.00	0%	\$ 2,385.00
Utilities	97.33	1,151.47	866.82	9,696.00	2,115.62	22%	\$ 7,580.38
Consulting Training	0.00	0.00		600.00	0.00	0%	\$ 600.00
Technical Assistance (carry over June)	0.00	831.00		2,000.00	831.00	42%	\$ 1,169.00
Technical Assistance (current year)	0.00	709.00		8,000.00	709.00	9%	\$ 7,291.00
Preschool Accident Insurance	0.00	0.00		171.00	0.00	0%	\$ 171.00
Parents Books & Resources	0.00	0.00		145.00	0.00	0%	\$ 145.00
Parents Activities/Travel	0.00	0.00		250.00	0.00	0%	\$ 250.00
Classroom/Home Base Educational Supplies (EHS)	0.00	0.00	471.00	471.00	471.00	100%	\$ -
Family Enrichment Counsel	0.00	5,539.17		12,000.00	5,539.17	46%	\$ 6,460.83
Sub totals for Early Head Start	27,972.91	38,455.81	27,206.18	394,000.00	93,634.90	24%	300,365.10

EXPENDITURES				2022-2023 REQUESTED	DIFFERENCE	% OF DIFFERENCE	UNENCUMBERED BALANCE
CDSCC GENERAL GRANT							
Wages and Benefits							
Regular Earnings	12,820.66	5,104.96	11,099.76	209,699.01	29,025.38	14%	\$ 180,673.63
Part Time Earnings	200.00	0.00	196.55	2,599.99	396.55	15%	\$ 2,203.44
TOTAL WAGES AND BENEFITS	13,020.66	5,104.96	11,296.31	212,299.00	29,421.93	14%	182,877.07
Social Emotional Service Agreement	0.00	0.00		15,000.00	0.00	0%	\$ 15,000.00
Periodicals/Curriculum	0.00	0.00	20,000.00	20,000.00	20,000.00	100%	\$ -
Classroom Supplies	0.00	11,176.25	501.96	15,231.00	11,678.21	77%	\$ 3,552.79
CPR Supplies	0.00	0.00		741.00	0.00	0%	\$ 741.00
Medical Supplies	0.00	0.00		2,500.00	0.00	0%	\$ 2,500.00
Kitchen Supplies	0.00	0.00		12,500.00	0.00	0%	\$ 12,500.00
EX 35 Maintenance Agreement	1,500.00	1,500.00	1,500.00	10,000.00	4,500.00	45%	\$ 5,500.00
EX 35	0.00	0.00		10,000.00	0.00	0%	\$ 10,000.00
Washer/Dryer	0.00	0.00		1,500.00	0.00	0%	\$ 1,500.00
Ipads (If denied by I.T.)	0.00	0.00		11,680.00	0.00	0%	\$ 11,680.00
Kodo Block Play Comprehensive Kit	0.00	0.00		17,856.00	0.00	0%	\$ 17,856.00
Kodo Outdoors Comprehensive Kit	0.00	0.00		2,700.00	0.00	0%	\$ 2,700.00
Washer/Dryer Annex	0.00	0.00		1,500.00	0.00	0%	\$ 1,500.00
Lakeshore Toddler Loft	0.00	0.00		2,300.00	0.00	0%	\$ 2,300.00
Sub totals for CDSCC General Grants	14,520.66	17,781.21	33,298.27	335,807.00	65,600.14	20%	270,206.86
TOTAL EXPENDITURES	406,254.62	457,915.47	462,209.77	6,398,395.00	1,326,379.86	21%	5,072,015.14

