

CHILDREN'S DEVELOPMENTAL SERVICES OF CAMPBELL COUNTY

FISCAL YEAR 2022-2023

FINANCIAL STATEMENT FOR October 2022

Percentage of Year Expended 33%

	JULY REVENUES	AUGUST REVENUES	SEPTEMBER REVENUES	OCTOBER 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	26,585.00	329,068.00	79,113.76	24%	\$ 249,954.24
Enrollments/DFS	3,334.50	3,407.40	8,038.45	0.00	40,000.00	14,780.35	37%	\$ 25,219.65
Enrollments/ Preschool	4,043.00	7,986.00	17,387.68	17,292.00	202,702.00	46,708.68	23%	\$ 155,993.32
USDA Food Program	3,323.57	2,591.68	3,009.10	4,757.58	40,000.00	13,681.93	34%	\$ 26,318.07
Reimbursement Income	0.00	1.20	10.15	0.00	5,000.00	11.35	0%	\$ 4,988.65
Interest Income & Misc	133.38	0.00	1,179.36	350.00	1,500.00	1,662.74	111%	\$ (162.74)
Medicaid Title 19	0.00	13,707.87	2,171.94	7,098.17	70,000.00	22,977.98	33%	\$ 47,022.02
Totals CAMPBELL COUNTY	21,317.55	48,995.80	52,540.69	56,082.75	688,270.00	178,936.79	26%	\$ 509,333.21
REVENUES EARLY INTERVENTION GRANTS								
Title VI-B Federal 619	4,059.00	0.00	0.00	10,687.13	49,993.00	14,746.13	29%	\$ 35,246.87
Title VI-B Federal Flow Thru	5,930.16	0.00	0.00	14,176.31	62,812.00	20,106.47	32%	\$ 42,705.53
BHD - Region XIII Part C Federal	8,061.06	17,146.20	0.00	9,085.62	131,095.00	34,292.88	26%	\$ 96,802.12
Childfind	0.00	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	158,866.21	1,708,857.00	576,539.47	34%	\$ 1,132,317.53
BHD - Region XIII Part C State	50,702.35	83,212.28	0.00	44,741.58	594,126.00	178,656.21	30%	\$ 415,469.79
Total Early Intervention GRANTS	206,696.04	239,329.18	140,759.09	237,556.85	2,611,883.00	824,341.16	32%	\$ 1,787,541.84
REVENUES EARLY HEAD START GRANT								
Early Head Start	35,231.54	0.00	0.00	25,993.70	365,663.00	61,225.24	17%	\$ 304,437.76
Early Head Start COLA/QI	0.00	0.00	0.00	1,212.48	18,337.00	1,212.48	7%	\$ 17,124.52
Early Head Start T & TA Funds	0.00	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	27,206.18	394,000.00	62,437.72	0.16%	\$ 331,562.28
REVENUES OTHER GRANTS								
DFS ARPA Grant	0.00	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	4,666.76	28,106.00	4,666.76	17%	\$ 23,439.24
EHS Covid Grant (10835)	0.00	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	1,474.98	55,901.00	1,474.98	3%	\$ 54,426.02
Total Other Grants	0.00	0.00	0.00	6,141.74	335,807.00	6,141.74	2%	\$ 329,665.26
Campbell County Appropriation	143,009.49	169,590.49	268,909.99	132,576.81	2,368,435.00	714,086.78	30%	1,654,348.22
TOTAL ALL REVENUE	406,254.62	457,915.47	462,209.77	459,564.33	6,398,395.00	1,785,944.19	28%	4,612,450.81

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	108,740.19	1,512,836.00	424,630.45	28%	\$ 1,088,205.55
Regular Earnings Overtime	45.09	112.39	94.72	0.00	3,100.00	252.20	8%	\$ 2,847.80
Regular Earnings/part time & Subs	5,867.47	9,537.88	10,919.28	13,888.07	168,365.00	40,212.70	24%	\$ 128,152.30
Empl. Contribution Fica	8,321.01	9,776.85	10,157.05	10,026.02	140,890.00	38,280.93	27%	\$ 102,609.07
P/R Benefit Expenditures	41,063.78	44,823.50	46,147.00	46,661.39	669,846.00	178,695.67	27%	\$ 491,150.33
P/R Benefit Retirement	20,333.72	23,360.64	24,138.00	23,054.51	319,706.00	90,886.87	28%	\$ 228,819.13
TOTAL WAGES AND BENEFITS	174,144.57	197,480.73	198,963.34	202,370.18	2,814,743.00	772,958.82	27%	\$ 2,041,784.18
Postage & Freight (Admin)	60.00	0.00	20.00	0.00	200.00	80.00	40%	\$ 120.00
Public Relations/Board Expense (Admin)	0.00	5.36	0.00	0.00	400.00	5.36	1%	\$ 394.64
Advertising (Spec Ed)	0.00	0.00	0.00	0.00	1,000.00	0.00	0%	\$ 1,000.00
Periodicals (Admin)	0.00	0.00	0.00	0.00	400.00	0.00	0%	\$ 400.00
Curriculum (Reg Ed)	0.00	0.00	5,202.00	0.00	6,300.00	5,202.00	83%	\$ 1,098.00
Utility Service (Admin)	269.95	3,077.53	2,830.71	2,769.22	34,788.00	8,947.41	26%	\$ 25,840.59
Collection Agency (Admin)	0.00	199.78	359.91	175.00	1,000.00	734.69	73%	\$ 265.31
Consulting (Spec Ed)	556.25	1,106.15	1,182.92	1,627.50	15,000.00	4,472.82	30%	\$ 10,527.18
Region XIII Social Emotional (Spec Ed)	0.00	0.00	0.00	0.00	3,000.00	0.00	0%	\$ 3,000.00
Translator (EHS)	0.00	0.00	0.00	0.00	1,500.00	0.00	0%	\$ 1,500.00
Health Services Contract (EHS)	0.00	0.00	0.00	0.00	3,000.00	0.00	0%	\$ 3,000.00
Credit Card (Admin)	0.00	5,000.00	0.00	0.00	10,636.00	5,000.00	47%	\$ 5,636.00
EE Tuition & Fees (Admin)	75.00	50.00	0.00	50.00	3,162.00	175.00	6%	\$ 2,987.00
T & TA (Reg Ed)	0.00	0.00	216.44	0.00	1,000.00	216.44		
EE Tuition & Fees (Spec Ed)	0.00	0.00	0.00	0.00	4,000.00	0.00	0%	\$ 4,000.00
EE Conferences/Seminars & Workshops (Admin)	0.00	1,372.70	0.00	0.00	5,400.00	1,372.70	25%	\$ 4,027.30
Employee Transportation (Admin)	0.00	0.00	0.00	0.00	550.00	0.00	0%	\$ 550.00
Employee Transportation (Spec Ed)	0.00	97.50	0.00	80.00	500.00	177.50	36%	\$ 322.50
EE Meals & Lodging (Admin)	0.00	0.00	0.00	0.00	1,250.00	0.00	0%	\$ 1,250.00
EE Meals & Lodging (Spec Ed)	733.89	1,524.44	0.00	251.10	3,000.00	2,509.43	84%	\$ 490.57
Hepatitis B Vaccination/CRIML Bckgrnd (Reg Ed)	0.00	35.00	2.50	0.00	1,600.00	37.50	2%	\$ 1,562.50
Technology/Phone/Pro Care Software (Admin)	827.98	0.00	0.00	0.00	2,250.00	827.98	37%	\$ 1,422.02
Maintenance Agreement (Admin)	502.26	289.00	789.23	299.63	9,000.00	1,880.12	21%	\$ 7,119.88
Preschool Accident Insurance (Reg Ed)	0.00	0.00	0.00	0.00	4,300.00	0.00	0%	\$ 4,300.00
General Liability (Admin)	0.00	0.00	0.00	0.00	150.00	0.00	0%	\$ 150.00
Family Functions (Reg Ed)	0.00	0.00	0.00	0.00	500.00	0.00	0%	\$ 500.00
Reimbursement Expense (Spec Ed)	0.00	0.00	175.00	75.00	5,000.00	250.00	5%	\$ 4,750.00
School Supplies (Reg Ed)	207.32	132.59	456.18	226.30	1,500.00	1,022.39	68%	\$ 477.61
School Supplies (Spec Ed)	0.00	390.93	94.60	0.00	4,200.00	485.53	12%	\$ 3,714.47
Classroom/Home Base Educational Supplies (EHS)	0.00	0.00	177.00	74.10	1,301.00	251.10	19%	\$ 1,049.90
Classroom Supplies (Reg Ed)	0.00	120.82	0.00	57.28	2,200.00	178.10	8%	\$ 2,021.90
Playground Equipment (Reg Ed)	0.00	0.00	0.00	0.00	1,000.00	0.00	0%	\$ 1,000.00
General Office Supplies (Admin)	44.39	964.67	113.94	1,131.86	2,300.00	2,254.86	98%	\$ 45.14
General Office Supplies (Spec Ed)	0.00	0.00	0.00	336.34	3,588.00	336.34	9%	\$ 3,251.66
General Office Supplies (EHS)	479.92	0.00	0.00	202.30	1,300.00	682.22	52%	\$ 617.78
Paper Supplies (Admin)	0.00	0.00	0.00	146.54	1,400.00	146.54	10%	\$ 1,253.46
Paper Supplies (Spec Ed)	0.00	0.00	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	5,681.59	66,319.00	18,833.59	28%	\$ 47,485.41
Non Reimbursable	0.00	55.32	42.94	363.99	7,000.00	462.25	7%	\$ 6,537.75

USDA Food Supplies (EHS)	0.00	0.00	3.53	0.00	1,500.00	3.53	0%	\$ 1,496.47
Kitchen Supplies (Reg Ed)	1,487.58	105.11	725.26	682.18	6,500.00	3,000.13	46%	\$ 3,499.87
Medical Supplies (Reg Ed)	0.00	66.77	93.28	67.53	500.00	227.58	46%	\$ 272.42
Children's Transportation (Spec Ed)	0.00	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	0.00	4,032.00	112.78	3%	\$ 3,919.22
Vehicle Maintenance/Repair (EHS)	0.00	0.00	0.00	0.00	1,400.00	0.00	0%	\$ 1,400.00
Vehicle Transportation (EHS)	0.00	0.00	0.00	0.00	2,850.00	0.00	0%	\$ 2,850.00
Kitchen Maintenance (Reg Ed)	0.00	0.00	0.00	0.00	1,000.00	0.00	0%	\$ 1,000.00
School Equipment (Spec Ed)	0.00	0.00	0.00	0.00	2,800.00	0.00	0%	\$ 2,800.00
Office Equipment (Spec Ed)	0.00	0.00	0.00	0.00	350.00	0.00	0%	\$ 350.00
Furnishings (Admin)	0.00	0.00	0.00	0.00	1,500.00	0.00	0%	\$ 1,500.00
School Furnishings (Spec Ed)	0.00	0.00	0.00	0.00	420.00	0.00	0%	\$ 420.00
SUB TOTAL CAMPBELL COUNTY	183,609.36	215,096.88	217,470.83	216,667.64	3,056,705.00	832,844.71	27%	2,223,860.29

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	114,425.28	1,549,064.00	450,637.56	29%	\$ 1,098,426.44
Empl. Contribution Fica/WC	7,873.05	7,457.43	7,446.91	8,248.52	142,748.00	31,025.91	22%	\$ 111,722.09
P/R Benefit Expenditures	43,088.55	39,017.43	38,929.01	45,795.52	560,478.00	166,830.51	30%	\$ 393,647.49
P/R Benefit Retirement	20,516.39	19,396.15	19,375.24	21,238.67	293,697.00	80,526.45	27%	\$ 213,170.55
Flex Benefits	0.00	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	189,707.99	2,560,687.00	729,020.43	28%	1,831,666.57
Postage & Freight	0.00	0.00	42.65	0.00	400.00	42.65	11%	\$ 357.35
Telephone/Data Plan	0.00	138.33	138.33	137.60	1,200.00	414.26	35%	\$ 785.74
Recruitment/Relocation	0.00	0.00	0.00	0.00	1,500.00	0.00	0%	\$ 1,500.00
Utilities	501.86	5,364.79	1,396.83	4,723.16	24,734.00	11,986.64	48%	\$ 12,747.36
State Training and Technical Assistance	0.00	881.81	0.00	0.00	10,000.00	881.81	9%	\$ 9,118.19
General Office Supplies	0.00	0.00	0.00	0.00	1,412.00	0.00	0%	\$ 1,412.00
Paper Supplies	0.00	0.00	0.00	146.53	900.00	146.53	16%	\$ 753.47
School Supplies	463.38	0.00	122.99	46.66	3,178.00	633.03	20%	\$ 2,544.97
School Furnishings	0.00	0.00	0.00	0.00	580.00	0.00	0%	\$ 580.00
Part C Supplies	0.00	0.00	1,260.00	57.46	1,400.00	1,317.46	94%	\$ 82.54
Vehicle Parts & Repairs	0.00	0.00	1,332.90	68.40	1,728.00	1,401.30	81%	\$ 326.70
Office Equipment	0.00	0.00	0.00	0.00	150.00	0.00	0%	\$ 150.00
Children's Transportation	0.00	0.00	11.44	1,159.58	2,814.00	1,171.02	42%	\$ 1,642.98
School Equipment	0.00	0.00	0.00	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	196,047.38	2,611,883.00	747,015.13	29%	1,864,867.87

					2022-2023 REQUESTED	DIFFERENCE	% OF DIFFERENCE	UNENCUMBERED BALANCE
EXPENDITURES								
EARLY HEAD START								
Wages and Benefits								
Regular Earnings - Full Time	15,444.98	16,128.07	14,541.62	14,972.84	201,200.00	61,087.51	30%	\$ 140,112.49
Part Time Temporary	0.00	0.00	0.00	15.85	2,850.00	15.85	1%	\$ 2,834.15
Empl. Contribution Fica/WC	1,265.95	1,346.38	1,112.44	1,101.47	17,470.00	4,826.24	28%	\$ 12,643.76
P/R Benefit Expenditures	7,943.62	8,914.88	6,813.28	7,719.14	88,051.00	31,390.92	36%	\$ 56,660.08
P/R Benefit Retirement	3,221.03	3,348.84	2,978.40	3,066.57	41,989.00	12,614.84	30%	\$ 29,374.16
Flex Benefits	0.00	0.00	169.80	0.00	2,725.00	169.80	6%	\$ 2,555.20
Workers Comp	0.00	0.00	232.82	0.00	3,197.00	232.82	7%	\$ 2,964.18
TOTAL WAGES AND BENEFITS	27,875.58	29,738.17	25,848.36	26,875.87	357,482.00	110,337.98	31%	247,144.02
Postage & Freight/Copies	0.00	0.00	20.00	0.00	200.00	20.00	10%	\$ 180.00
Printing Special Forms	0.00	487.00		0.00	600.00	487.00	81%	\$ 113.00
Associate Dues	0.00	0.00		0.00	2,385.00	0.00	0%	\$ 2,385.00
Utilities	97.33	1,151.47	866.82	571.58	9,696.00	2,687.20	28%	\$ 7,008.80
Consulting Training	0.00	0.00		0.00	600.00	0.00	0%	\$ 600.00
Technical Assistance (carry over June)	0.00	831.00		0.00	2,000.00	831.00	42%	\$ 1,169.00
Technical Assistance (current year)	0.00	709.00		0.00	8,000.00	709.00	9%	\$ 7,291.00
Preschool Accident Insurance	0.00	0.00		0.00	171.00	0.00	0%	\$ 171.00
Parents Books & Resources	0.00	0.00		0.00	145.00	0.00	0%	\$ 145.00
Parents Activities/Travel	0.00	0.00		0.00	250.00	0.00	0%	\$ 250.00
Classroom/Home Base Educational Supplies (EHS)	0.00	0.00	471.00	0.00	471.00	471.00	100%	\$ -
Family Enrichment Counsel	0.00	5,539.17		600.00	12,000.00	6,139.17	51%	\$ 5,860.83
Sub totals for Early Head Start	27,972.91	38,455.81	27,206.18	28,047.45	394,000.00	121,682.35	31%	272,317.65

EXPENDITURES CDSCC GENERAL GRANT					2022-2023 REQUESTED	DIFFERENCE	% OF DIFFERENCE	UNENCUMBERED BALANCE
Wages and Benefits								
Regular Earnings	12,820.66	5,104.96	11,099.76	14,054.94	209,699.01	43,080.32	21%	\$ 166,618.69
Part Time Earnings	200.00	0.00	196.55	200.00	2,599.99	596.55	23%	\$ 2,003.44
TOTAL WAGES AND BENEFITS	13,020.66	5,104.96	11,296.31	14,254.94	212,299.00	43,676.87	21%	168,622.13
Social Emotional Service Agreement	0.00	0.00	0.00	2,812.50	15,000.00	2,812.50	19%	\$ 12,187.50
Periodicals/Curriculum	0.00	0.00	20,000.00	0.00	20,000.00	20,000.00	100%	\$ -
Classroom Supplies	0.00	11,176.25	501.96	234.42	15,231.00	11,912.63	78%	\$ 3,318.37
CPR Supplies	0.00	0.00	0.00	0.00	741.00	0.00	0%	\$ 741.00
Medical Supplies	0.00	0.00	0.00	0.00	2,500.00	0.00	0%	\$ 2,500.00
Kitchen Supplies	0.00	0.00	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	1,500.00	10,000.00	6,000.00	60%	\$ 4,000.00
EX 35	0.00	0.00	0.00	0.00	10,000.00	0.00	0%	\$ 10,000.00
Washer/Dryer	0.00	0.00	0.00	0.00	1,500.00	0.00	0%	\$ 1,500.00
Ipads (If denied by I.T.)	0.00	0.00	0.00	0.00	11,680.00	0.00	0%	\$ 11,680.00
Kodo Block Play Comprehensive Kit	0.00	0.00	0.00	0.00	17,856.00	0.00	0%	\$ 17,856.00
Kodo Outdoors Comprehensive Kit	0.00	0.00	0.00	0.00	2,700.00	0.00	0%	\$ 2,700.00
Washer/Dryer Annex	0.00	0.00	0.00	0.00	1,500.00	0.00	0%	\$ 1,500.00
Lakeshore Toddler Loft	0.00	0.00	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	18,801.86	335,807.00	84,402.00	25%	251,405.00
TOTAL EXPENDITURES	406,254.62	457,915.47	462,209.77	459,564.33	6,398,395.00	1,785,944.19	28%	4,612,450.81

