

CHILDREN'S DEVELOPMENTAL SERVICES OF CAMPBELL COUNTY

FISCAL YEAR 2023-2024

5% Increase

FINANCIAL STATEMENT FOR
Percentage of Year Expended

	BUDGET APPROVED 2022-2023	2023-2024	CHART OF ACCT NUMBER TYLER	Explanation
REVENUES CAMPBELL COUNTY				
Enrollments/Full Day Preschool	329,068.00	315,000.00	100701-43500	A/R through Feb, + average receipts for remainder of year, + 5% increase
Enrollments/DFS	40,000.00	45,000.00	100701-43510	Won't be paying 100% took last year and increased by 10,000
Enrollments/ Preschool	202,702.00	184,416.00	100701-43520	A/R through Feb, + average receipts for remainder of year, + 5% increase
USDA	40,000.00	46,000.00	100701-43820	USDA Food Reimbursement
Reimbursement Income	5,000.00	5,000.00	100701-43820	in/out unexpected reimbursement
Refunds	0.00	0.00	100701-46070	
Interest Income & Misc	1,500.00	1,500.00	100701-47000	Misc Income
Misc	0.00	0.00	100701-46000	
Totals CAMPBELL COUNTY	618,270.00	596,916.00		
REVENUES EARLY INTERVENTION GRANTS				
Title VI-B Federal 619	49,993.00	51,029.00	310703-42460	Federal VIB Funding 193 Children
Title VI-B Federal Flow Thru	62,812.00	64,114.00	310703-42460	Federal Flow Thru Funding 193 Count
BHD - Region XIII Part C Federal	131,095.00	135,580.00	310703-42460	Federal Part C funding 81 Children 10,000 T&TA
Childfind	65,000.00	65,000.00	310703-42460	
Medicaid Title 19	70,000.00	70,000.00	100701-46025	reimbursement from State/OT,PT, SPEECH
BHD - Region XIII Part B State	1,708,857.00	1,780,090.00	310703-42660	State Part B Funding includes Social Emotional 197 Children
BHD - Region XIII Part C State	594,126.00	664,309.00	310703-42660	State Part C Funding 86 Children
Total Early Intervention GRANTS	2,681,883.00	2,830,122.00		
REVENUES EARLY HEAD START GRANT				
Early Head Start	365,663.00	384,000.00	310704-42460	EHS Budget
Early Head Start COLA/QI	18,337.00	36,684.00	310704-42460	
Early Head Start T & TA Funds	10,000.00	10,000.00	310704-42460	Technical Assistant Funds
Total Early Head Start GRANT	394,000.00	430,684.00		
REVENUES OTHER GRANTS				
DFS ARPA Grant	241,800.00	0.00	310705-42460	DFS ARPA GRANT
EHS ARPA Grant (43074)	36,376.00	0.00	310705-42460	EHS ARPA GRANT (Salaries, Washer, Dryer Annex, Loft, EX 35)
EHS Covid Grant (10835)	10,000.00	0.00	310705-42460	EHS COVID GRANT
Part C ARPA Grant	55,901.00	0.00	310705-42460	Part C ARPA GRANT
Total Other Grants	344,077.00	0.00		
Campbell County Appropriation	2,368,435.00	2,739,097.00		Income less expenses
TOTAL ALL REVENUE	6,406,665.00	6,596,819.00		Totals

EXPENDITURES CAMPBELL COUNTY	2022-2023 REQUESTED		NUMBER TYLER	Explanation	
Wages and Benefits					
Regular Earnings	1,512,836.00	1,143,136.00	100701-60005	Based on Payroll Explanation spreadsheet	
Match 703 Regular Earnings		425,559.00			
Match 704 Regular Earnings		39,831.00			
Regular Earnings Overtime	3,100.00	3,162.00	100701-60100	Overtime for non-exempt employees	
Regular Earnings/part time & Subs	168,365.00	62,065.00	100701-60200		
Empl. Contribution Fica	140,890.00	87,005.00	100701-61000	7.65% Fica Tax 701 Only	
Match 703 FICA		32,555.00			
Match 704 FICA		2,743.00			
P/R Benefit Expenditures	669,846.00	421,965.00	100701-61500	life/dental/health	
Match 703 Benefits		164,657.00			
Match 704 Benefits		28,053.00			
P/R Benefit Retirement	319,706.00	204,321.00	100701-61400	Based on 18.62% of salaries	
Match 703 Retirement		79,240.00			
Match 704 Retirement		6,675.00			
Merit, FICA, Retirement		34,040.00			
Match 703 Merit, FICA, Retirement		12,402.00			705,841.00
Match 704 Merit, FICA, Retirement		1,163.00			78,465.00
New Positions		111,864.00			
New Positions FICA		8,558.00			
New Positions Benefits		31,170.00			
New Positions Retirement		20,829.00			
TOTAL WAGES AND BENEFITS	2,814,743.00	2,920,993.00			
Postage & Freight	400.00	400.00	100701-66760		
Advertising (Spec Ed)	1,000.00	1,000.00	100701-66760	open positions/Dev wheels	
Telephone/Data Plan	1,200.00	1,200.00	100701-66760	Cell Phones + Data Plan for I pads	
Recruitment/Relocation	1,500.00	1,500.00	100701-66760	open positions	
Employee Licenses	0.00	3,200.00	100701-66760		
Consulting (Spec Ed)	15,000.00	15,000.00	100701-66760	Outside contracts/Translators	
Region XIII Social Emotional (Spec Ed)	3,000.00	3,000.00	100701-66760	Trainings/Contracts/Parent classes as per SF34 Social Emotional/Pyramid	
Utilities Part B	24,734.00	57,402.00	100701-66760	DDD portion of utilities.Annex	
Utilities Part C		10,908.00	100701-66760		
EX 35	0.00	3,200.00	100701-66760		
T & TA (SP Ed) Part B	6,000.00	8,000.00	100701-66760		
General Office Supplies (Spec Ed)	3,588.00	5,000.00	100701-66760	includes shredder expense	
Paper Supplies (Spec Ed)	2,100.00	3,000.00	100701-66760		
School Supplies (Spec Ed)	4,200.00	7,378.00	100701-66760	Protocols	
Part C Supplies	1,400.00	1,800.00	100701-66760	Teaching Strategies Gold/Net/Supplies	
Children's Transportation (Spec Ed)	6,016.00	8,830.00	100701-66760	mileage reimbursement/fuel	
Vehicle Parts & Repairs (Spec Ed)	4,032.00	5,760.00	100701-66760		
School Equipment (Spec Ed)	2,800.00	4,000.00	100701-66760	Equipment Repair and Maintenance	
Office Equipment (Spec Ed)	350.00	500.00	100701-66760	desks/file cabinets	
School Furnishings (Spec Ed)	420.00	1,000.00	100701-66760	Items under 1,000	139,794.00
Postage & Freight/Copies	200.00	200.00	100701-66760	Monthly expense to CDS	
Printing Special Forms	600.00	600.00	100701-66760	Home Visits/lesson plans	
Associate Dues	2,385.00	3,952.00	100701-66760	WHSA Due 480+ Region VIII Dues 72/Child Plus Dues 3400	
Utilities	9,696.00	10,666.00	100701-66760	Monthly expenses to CDS/annex (source gas/garbage/elec	
Consulting Training	600.00	600.00	100701-66760	Nutrition Contract	
EX35	0.00	3,200.00	100701-66760		
Preschool Accident Insurance	171.00	171.00	100701-66760	Prorate for 36 kids from invoiced for 100701	
Parents Books & Resources	145.00	145.00	100701-66760	parents books & supplies	
Parents Activities/Travel	250.00	250.00	100701-66760	mileage reimbursement for parents & childcare reimbursement	
Classroom/Home Base Educational Supplies (EHS)	1,301.00	6,672.00	100701-66760	actual for x-tra supplies/mo for CDS supplies/GOLD \$600,	
General Office Supplies (EHS)	1,300.00	3,320.00	100701-66760	1220 black toner, 800 color toner, 1300 other supplies	
USDA Food Supplies (EHS)	1,500.00	1,650.00	100701-66760	USDA/Food and Interactions	
Vehicle Maintenance/Repair (EHS)	1,400.00	1,540.00	100701-66760	repairs on vehicles	
Vehicle Transportation (EHS)	2,850.00	2,850.00	100701-66760	monthly expense/fuel	
Family Enrichment Counsel	12,000.00	11,000.00	100701-66760	Whole Life	
Capital Request (Tree)		1,725.00	100701-66760		48,541.00
Postage & Freight (Admin)	200.00	200.00	100701-62000	postage	

Public Relations/Board Expense (Admin)	400.00	400.00	100701-62080	Board/Committee Work	
Periodicals (Admin)	400.00	250.00	100701-62180	Subscriptions	
Curriculum (Reg Ed)	6,300.00	6,300.00	100701-62180	Creative Curriculum/Gold Portfolios/Teaching Strat	
Utility Service (Admin)	34,788.00	38,267.00	100701-62220	10% increase	
Collection Agency (Admin)	1,000.00	1,000.00	100701-62260	Collections	
Region XIII Social Emotional (Reg Ed)	0.00	9,283.00	100701-62260	Whole Life Counseling TBRI	
EX35 (Reg Ed)	0.00	3,200.00	100701-62260		
Credit Card (Admin)	10,636.00	14,400.00	100701-62320	3% Credit Card fee from Procure	
T & TA (Admin)	9,362.00	6,000.00	100701-62450		
T & TA (Reg Ed)	3,500.00	8,000.00	100701-62450		
Hepatitis B Vaccination/CRIML Bckgrnd (Reg Ed)	1,600.00	1,600.00	100701-62600	background ck 39.00 per person	
Technology/Phone/Pro Care Software (Admin)	2,250.00	1,000.00	100701-62720	support Pro Care Software	
Maintenance Agreement (Admin)	9,000.00	9,000.00	100701-62760	copier/fax - includes printing cartridges	
Preschool Accident Insurance (Reg Ed)	4,300.00	4,300.00	100701-62860	100 deductible	
General Liability (Admin)	150.00	150.00	100701-62860	surety Bonds for Jana/Bel/Treasurer	
Family Functions (Reg Ed)	500.00	500.00	100701-63420	Parents/Family Activities	
Reimbursement Expense	5,000.00	0.00	100701-63450	in/out expense	
School Supplies (Reg Ed)	1,500.00	21,500.00	100701-64000	includes Environements committee 1500	
Classroom Supplies (Reg Ed)	2,200.00	2,200.00	100701-64000	classroom supplies Each class gets a budget	
Playground Equipment (Reg Ed)	1,000.00	1,000.00	100701-64000	outside toys	
General Office Supplies (Admin)	2,300.00	2,300.00	100701-64050	shared exp with EHS DDD	
Paper Supplies (Admin)	1,400.00	1,400.00	100701-64050	shared exp with EHS + DDD	
Food USDA Reimbursable (Reg Ed)	66,319.00	72,951.00	100701-64650		
Non Reimbursable	7,000.00	7,700.00	100701-64650		
Kitchen Supplies (Reg Ed)	6,500.00	6,500.00	100701-64650	dishes/paper products	
Medical Supplies (Reg Ed)	500.00	2,500.00	100701-64700	kleenex, gloves, medical supplies, sunscreen	
Kitchen Maintenance (Reg Ed)	1,000.00	1,000.00	100701-65020	Steamer/Convey Oven/repair	
Furnishings (Admin)	1,500.00	1,500.00	100701-68260	Island???	233,118.00
SUB TOTAL CAMPBELL COUNTY	2,995,348.00	3,336,013.00			

EXPENDITURES	2022-2023	NUMBER		Explanation
EARLY INTERVENTION GRANTS	REQUESTED	TYLER		
Wages and Benefits				
Regular Earnings	1,549,064.00	1,645,564.00	310703-60005	Based on Payroll Explanation spreadsheet includes additional Speech Therapist & Early Interventionist
Full Time OT	0.00	0.00	310703-60100	
Part Time Regular and Temporary	0.00	62,489.00	310703-60200	
Empl. Contribution Fica	142,748.00	124,433.00	310703-61000	.0765 and .014
P/R Benefit Expenditures	560,478.00	592,191.00	310703-61500	Health Dental Life HSA
P/R Benefit Retirement	293,697.00	295,419.00	310703-61400	0.1862
Flex Benefits	14,700.00	18,251.00	310703-61900	
Workers Comp		24,452.00	310703-61100	
Merit, FICA, Retirement		48,606.00	310703-60800	
TOTAL WAGES AND BENEFITS	2,560,687.00	2,811,405.00		
Social Emotional		8,717.00	310703-67040	
State Training and Technical Assistance Part C	10,000.00	10,000.00	310703-67040	Federal funds for training (zoom) Part C Fed
Sub totals for Early Intervention	2,570,687.00	2,830,122.00		

	2022-2023 REQUESTED		CHART OF ACCT NUMBER TYLER	Explanation
EXPENDITURES				
EARLY HEAD START				
Wages and Benefits				
Regular Earnings - Full Time	201,200.00	201,668.00	310704-60005	Based on Payroll Explanation spreadsheet
COLA/QI		27,444.00	310704-60005	
Addl P/R (Merit, merit fica and merit retirement)		6,890.00	310704-60800	
Part Time Temporary	2,850.00	2,850.00	310704-60200	
Empl. Contribution Fica	17,470.00	16,723.00	310704-61000	7.65% fica
Empl. Contribution Fica COLA/QI		1,087.00		
P/R Benefit Expenditures	88,051.00	43,348.00	310704-61500	health/dental/life HSA
P/R Benefit Retirement	41,989.00	100,999.00	310704-61400	Based on 18.62% of salaries
P/R Benefit Retirement COLA/QI		854.00		
Flex Benefits	2,725.00	2,600.00	310704-61900	100.00 per employee flex + health savings plan
Workers Comp	3,197.00	3,426.00	310704-61100	
TOTAL WAGES AND BENEFITS	357,482.00	407,889.00		
Translation/Consultation (EHS)	1,500.00	1,496.00	310704-67040	1500 for translation
Translation/Consultation QI/COLA		7,299.00		
Health Services Contract (EHS)	3,000.00	4,000.00	310704-67040	contracted nurse
Technical Assistance (carry over June)	2,000.00	2,000.00	310704-67040	Require Training Dollars
Technical Assistance (current year)	8,000.00	8,000.00	310704-67040	Require Training Dollars
Sub totals for Early Head Start	371,982.00	430,684.00		

Match will need to be \$107656

EXPENDITURES	2022-2023 REQUESTED		CHART OF ACCT NUMBER TYLER	Explanation
CDSCC GENERAL GRANT				
Wages and Benefits				
Regular Earnings	207,699.01		310705-67040	\$50793.60 used for new Infant Ed Instr Part C Grant, 14082 EHS
Part Time Earnings	2,599.99		310705-67040	ARPA,62688.12 DFS
TOTAL WAGES AND BENEFITS	210,299.00			DFS Grant
Social Emotional Service Agreement DFS	15,000.00		310705-67040	DFS Grant
Periodicals/Curriculum DFS	20,000.00		310705-67040	DFS Grant
Classroom Supplies DFS	15,231.00		310705-67040	DFS Grant
CPR Supplies DFS	741.00		310705-67040	DFS Grant
Medical Supplies DFS	2,500.00		310705-67040	DFS Grant
Kitchen Supplies DFS	12,500.00		310705-67040	DFS Grant
EX 35 Maintenance Agreement DFS	10,000.00		310705-67040	Website Upkeep DFS Grant
EX 35 EHS ARPA	10,000.00		310705-67040	EHS Covid Grant
Washer/Dryer DFS	1,500.00		310705-67040	For main building - DFS Grant
lpads (If denied by I.T.)	11,680.00		310705-67040	DFS Grant
Hearing Equipment EHS ARPA	4,070.00		310705-67040	
Dolls EHS Covid	400.00		310705-67040	
T & TA EHS COVID	5,800.00		310705-67040	
Kodo Block Play Comprehensive Kit DFS	17,856.00		310705-67040	DFS Grant
Kodo Outdoors Comprehensive Kit DFS	2,700.00		310705-67040	DFS Grant
Washer/Dryer Annex EHS Covid	1,500.00		310705-67040	EHS ARPA Grant
Lakeshore Toddler Loft EHS Covid	2,300.00		310705-67040	EHS ARPA Grant
Sub totals for CDSCC General Grants	344,077.00			
TOTAL EXPENDITURES	6,282,094.00	6,596,819.00		Totals

