

CHILDREN'S DEVELOPMENTAL SERVICES OF CAMPBELL COUNTY

FISCAL YEAR 2022-2023

FINANCIAL STATEMENT FOR March 2023

Percentage of Year Expended 75%

	JANUARY REVENUES	FEBRUARY REVENUES	MARCH REVENUES	BUDGET APPROVED 2022-2023	RECEIVED/SPENT TO DATE	PERCENT OF BUDGET	UNENCUMBERED BALANCE	CHART OF ACCT NUMBER TYLER
REVENUES CAMPBELL COUNTY								
Enrollments/Full Day Preschool	28,274.74	26,307.00	25,688.50	329,068.00	212,027.45	64%	\$ 117,040.55	100701-43500
Enrollments/DFS	14,857.60	0.00	7,506.65	40,000.00	50,621.60	127%	\$ (10,621.60)	100701-43510
Enrollments/ Preschool	20,775.53	14,416.52	20,169.36	202,702.00	137,404.09	68%	\$ 65,297.91	100701-43520
USDA	3,159.89	4,683.22	4,201.71	40,000.00	35,046.98	88%	\$ 4,953.02	100701-43820
Reimbursement Income	0.00	0.00	0.00	5,000.00	0.00	0%	\$ 5,000.00	100701-43820
Refunds	0.00	0.00	0.00	0.00	-1,484.42	0%	\$ -	100701-46070
Interest Income & Misc	150.00	134.09	218.24	1,500.00	2,945.46	196%	\$ (1,445.46)	100701-47000
Misc	0.00	0.00	0.00	0.00	0.00	0%	\$ -	100701-46000
Medicaid Title 19	5,980.92	10,146.24	10,286.73	70,000.00	62,775.61	90%	\$ 7,224.39	100701-46025
Totals CAMPBELL COUNTY	73,198.68	55,687.07	68,071.19	688,270.00	499,336.77	73%	\$ 187,448.81	
REVENUES EARLY INTERVENTION GRANTS								
Title VI-B Federal 619	4,326.07	3,076.78	3,076.78	49,993.00	31,585.00	63%	\$ 18,408.00	310703-42460
Title VI-B Federal Flow Thru	6,540.30	4,762.42	4,762.42	62,812.00	45,834.97	73%	\$ 16,977.03	310703-42460
BHD - Region XIII Part C Federal	12,264.01	9,153.41	9,153.41	131,095.00	83,250.91	64%	\$ 47,844.09	310703-42460
Childfind	0.00	0.00	0.00	65,000.00	65,000.00	100%	\$ -	310703-42460
BHD - Region XIII Part B State	199,825.12	158,390.16	156,646.19	1,708,857.00	1,412,762.33	83%	\$ 296,094.67	310703-42660
BHD - Region XIII Part C State	58,896.45	45,801.02	42,318.40	594,126.00	412,970.21	70%	\$ 181,155.79	310703-42660
Unanticipated Funds 3/28/23	0.00	0.00	0.00	2,785.71	0.00			
Total Early Intervention GRANTS	281,851.95	221,183.79	215,957.20	2,614,668.71	2,051,403.42	78%	\$ 560,479.58	
REVENUES EARLY HEAD START GRANT								
Early Head Start	45,229.16	34,468.83	34,448.52	365,663.00	230,203.76	63%	\$ 135,459.24	310704-42460
Early Head Start COLA/QI	1,950.38	849.74	849.74	18,337.00	7,542.71	41%	\$ 10,794.29	310704-42460
Early Head Start T & TA Funds	1,900.00	496.00	0.00	10,000.00	4,588.64	46%	\$ 5,411.36	310704-42460
Total Early Head Start GRANT	49,079.54	35,814.57	35,298.26	394,000.00	242,335.11	0.62	\$ 151,664.89	
REVENUES OTHER GRANTS								
DFS ARPA Grant	0.00	0.00	0.00	267,563.13	0.00	0%	\$ 267,563.13	310705-42460
EHS ARPA Grant (43074)	5,730.91	8,096.12	6,529.50	36,376.00	32,144.42	88%	\$ 4,231.58	310705-42460
EHS Covid Grant (10835)	344.96	1,754.90	3,898.76	10,000.00	8,177.62	82%	\$ 1,822.38	310705-42460
Part C ARPA Grant	8,826.39	7,649.88	6,795.04	55,901.00	33,572.68	60%	\$ 22,328.32	310705-42460
Total Other Grants	14,902.26	17,500.90	17,223.30	369,840.13	73,894.72	20%	295,945.41	
<i>Campbell County Appropriation</i>	<i>79,429.38</i>	<i>163,484.61</i>	<i>148,861.30</i>	<i>2,368,435.00</i>	<i>1,535,370.96</i>	<i>65%</i>	<i>833,064.04</i>	
TOTAL ALL REVENUE	498,461.81	493,670.94	485,411.25	6,435,213.84	4,402,340.98	68%	2,028,602.73	

EXPENDITURES CAMPBELL COUNTY				2022-2023 REQUESTED	DIFFERENCE	% OF DIFFERENCE	UNENCUMBERED BALANCE	NUMBER TYLER
Wages and Benefits								
Regular Earnings	127,820.27	128,984.02	129,405.86	1,512,836.00	1,117,996.46	74%	\$ 394,839.54	100701-60005
Regular Earnings Overtime	30.57	57.18	114.37	3,100.00	508.14	16%	\$ 2,591.86	100701-60100
Regular Earnings/part time & Subs	13,072.24	19,274.35	20,443.48	168,365.00	131,085.75	78%	\$ 37,279.25	100701-60200
Empl. Contribution Fica	10,309.30	10,242.34	10,968.49	140,890.00	96,627.28	69%	\$ 44,262.72	100701-61000
P/R Benefit Expenditures	49,234.84	45,721.90	51,023.93	669,846.00	419,974.40	63%	\$ 249,871.60	100701-61500
P/R Benefit Retirement	24,250.01	23,593.07	24,719.20	319,706.00	223,606.14	70%	\$ 96,099.86	100701-61400
TOTAL WAGES AND BENEFITS	224,717.23	227,872.86	236,675.33	2,814,743.00	1,989,798.17	71%	\$ 824,944.83	
Postage & Freight (Admin)	0.00	0.00	0.00	200.00	160.00	80%	\$ 40.00	100701-62000
Public Relations/Board Expense (Admin)	80.36	0.00	294.88	400.00	380.60	95%	\$ 19.40	100701-62080
Advertising (Spec Ed)	0.00	0.00	0.00	1,000.00	0.00	0%	\$ 1,000.00	100701-62080
Periodicals (Admin)	0.00	0.00	0.00	400.00	0.00	0%	\$ 400.00	100701-62180
Curriculum (Reg Ed)	0.00	0.00	0.00	6,300.00	6,696.00	106%	\$ (396.00)	100701-62180
Utility Service (Admin)	3,206.07	2,649.76	1,861.71	34,788.00	21,980.88	63%	\$ 12,807.12	100701-62220
Collection Agency (Admin)	75.00	67.05	109.12	1,000.00	1,357.53	136%	\$ (357.53)	100701-62260
Consulting (Spec Ed)	1,010.00	860.00	5,691.73	15,000.00	13,606.22	91%	\$ 1,393.78	100701-62260
Region XIII Social Emotional (Spec Ed)	0.00	0.00	0.00	3,000.00	0.00	0%	\$ 3,000.00	100701-62260
Translator (EHS)	0.00	0.00	0.00	1,500.00	0.00	0%	\$ 1,500.00	100701-62260
Health Services Contract (EHS)	0.00	277.50	397.50	3,000.00	675.00	23%	\$ 2,325.00	100701-62260
Credit Card (Admin)	0.00	0.00	0.00	10,636.00	5,000.00	47%	\$ 5,636.00	100701-62320
EE Tuition & Fees (Admin)	100.00	200.00	59.10	2,162.00	1,073.27	50%	\$ 1,088.73	100701-62450
T & TA (Reg Ed)	0.00	0.00	0.00	3,500.00	970.61	28%	\$ 2,529.39	100701-62450
EE Tuition & Fees (Spec Ed)	144.00	0.00	0.00	2,500.00	144.00	6%	\$ 2,356.00	100701-62450
EE Conferences/Seminars & Workshops (Admin)	1,150.00	1,300.00	0.00	5,400.00	2,695.98	50%	\$ 2,704.02	100701-62450
Employee Transportation (Admin)	0.00	0.00	0.00	550.00	0.00	0%	\$ 550.00	100701-62450
Employee Transportation (Spec Ed)	0.00	0.00	0.00	500.00	0.00	0%	\$ 500.00	100701-62450
EE Meals & Lodging (Admin)	0.00	0.00	0.00	1,250.00	264.48	21%	\$ 985.52	100701-62450
EE Meals & Lodging (Spec Ed)	0.00	0.00	0.00	3,000.00	2,355.83	79%	\$ 644.17	100701-62450
Hepatitis B Vaccination/CRIML Bckgrnd (Reg Ed)	0.00	0.00	0.00	1,600.00	37.50	2%	\$ 1,562.50	100701-62600
Technology/Phone/Pro Care Software (Admin)	0.00	0.00	0.00	2,250.00	827.98	37%	\$ 1,422.02	100701-62720
Maintenance Agreement (Admin)	565.03	1,279.78	1,018.40	9,000.00	6,068.38	67%	\$ 2,931.62	100701-62760
Preschool Accident Insurance (Reg Ed)	0.00	3,994.00	0.00	4,300.00	3,994.00	93%	\$ 306.00	100701-62860
General Liability (Admin)	150.00	0.00	0.00	150.00	150.00	100%	\$ -	100701-62860
Family Functions (Reg Ed)	0.00	0.00	0.00	500.00	0.00	0%	\$ 500.00	100701-63420
Reimbursement Expense (Spec Ed)	0.00	340.00	0.00	5,000.00	2,199.00	44%	\$ 2,801.00	100701-63450
School Supplies (Reg Ed)	22.10	179.07	0.00	1,500.00	1,374.15	92%	\$ 125.85	100701-64000
School Supplies (Spec Ed)	0.00	0.00	217.80	4,200.00	3,982.39	95%	\$ 217.61	100701-64000
Classroom/Home Base Educational Supplies (EHS)	2.84	440.96	17.88	1,301.00	563.18	43%	\$ 737.82	100701-64000
Classroom Supplies (Reg Ed)	346.31	31.76	79.55	2,200.00	1,230.63	56%	\$ 969.37	100701-64000
Playground Equipment (Reg Ed)	0.00	0.00	0.00	1,000.00	0.00	0%	\$ 1,000.00	100701-64000
General Office Supplies (Admin)	195.79	369.82	157.29	2,300.00	2,736.75	119%	\$ (436.75)	100701-64050
General Office Supplies (Spec Ed)	178.41	0.00	78.44	3,588.00	1,322.22	37%	\$ 2,265.78	100701-64050
General Office Supplies (EHS)	38.51	101.40	70.17	1,300.00	903.80	70%	\$ 396.20	100701-64050
Paper Supplies (Admin)	0.00	0.00	210.84	1,400.00	919.81	66%	\$ 480.19	100701-64050
Paper Supplies (Spec Ed)	439.60	0.00	0.00	2,100.00	439.60	21%	\$ 1,660.40	100701-64050
Food USDA Reimbursable (Reg Ed)	4,386.72	7,376.33	5,992.81	66,319.00	48,108.65	73%	\$ 18,210.35	100701-64650
Non Reimbursable	126.91	241.42	212.06	7,000.00	1,896.76	27%	\$ 5,103.24	100701-64650
USDA Food Supplies (EHS)	3.36	86.13	8.34	1,500.00	160.04	11%	\$ 1,339.96	100701-64650

Kitchen Supplies (Reg Ed)	334.71	410.68	20.74	6,500.00	4,714.70	73%	\$	1,785.30	100701-64650
Medical Supplies (Reg Ed)	141.84	0.00	0.00	500.00	490.97	98%	\$	9.03	100701-64700
Children's Transportation (Spec Ed)	0.00	0.00	0.00	6,016.00	0.00	0%	\$	6,016.00	100701-65000
Vehicle Parts & Repairs (Spec Ed)	1,404.59	14.00	7.50	4,032.00	1,595.82	40%	\$	2,436.18	100701-65000
Vehicle Maintenance/Repair (EHS)	26.00	0.00	7.50	1,400.00	33.50	2%	\$	1,366.50	100701-65000
Vehicle Transportation (EHS)	0.00	0.00	0.00	2,850.00	456.12	16%	\$	2,393.88	100701-65000
Kitchen Maintenance (Reg Ed)	0.00	0.00	0.00	1,000.00	0.00	0%	\$	1,000.00	100701-65020
School Equipment (Spec Ed)	0.00	156.57	0.00	2,800.00	211.56	8%	\$	2,588.44	100701-65020
Office Equipment (Spec Ed)	0.00	0.00	0.00	350.00	0.00	0%	\$	350.00	100701-65020
Furnishings (Admin)	0.00	0.00	125.98	1,500.00	125.98	8%	\$	1,374.02	100701-65020
School Furnishings (Spec Ed)	0.00	0.00	0.00	420.00	0.00	0%	\$	420.00	100701-65020
SUB TOTAL CAMPBELL COUNTY	238,845.38	248,249.09	253,314.67	3,056,705.00	2,131,702.06	70%		925,002.94	

EXPENDITURES				2022-2023 REQUESTED	DIFFERENCE	% OF DIFFERENCE	UNENCUMBERED BALANCE	NUMBER TYLER
EARLY INTERVENTION GRANTS								
Wages and Benefits								
Regular Earnings	107,298.52	110,648.60	101,529.81	1,549,064.00	1,034,287.54	67%	\$ 514,776.46	310703-60005
Full Time OT	0.00	0.00	0.00	0.00	0.95	0%	\$ (0.95)	310703-60100
Part Time Temporary	0.00	0.00	0.00	0.00	107.24	0%	\$ (107.24)	310703-60200
Empl. Contribution Fica/WC	7,679.69	7,980.03	7,186.36	142,748.00	73,158.92	51%	\$ 69,589.08	310703-61000
P/R Benefit Expenditures	39,479.59	42,161.89	39,360.82	560,478.00	370,945.52	66%	\$ 189,532.48	310703-61500
P/R Benefit Retirement	20,225.52	20,158.30	18,699.73	293,697.00	191,973.87	65%	\$ 101,723.13	310703-61400
Flex Benefits	0.00	0.00	0.00	14,700.00	0.00	0%	\$ 14,700.00	310703-61900
TOTAL WAGES AND BENEFITS	174,683.32	180,948.82	166,776.72	2,560,687.00	1,670,474.04	65%	890,212.96	
Postage & Freight	0.00	5.40	0.00	400.00	128.05	32%	\$ 271.95	310703-67040
Telephone/Data Plan	138.23	135.84	144.08	1,200.00	1,107.61	92%	\$ 92.39	310703-67040
Recruitment/Relocation	0.00	200.00		1,500.00	200.00	13%	\$ 1,300.00	310703-67040
Utilities	5,828.41	4,857.96	5,694.76	24,734.00	36,004.05	146%	\$ (11,270.05)	310703-67040
State Training and Technical Assistance	3,194.35	0.00	229.40	10,000.00	4,305.56	43%	\$ 5,694.44	310703-67040
Unanticipated Ipads	0.00	0.00	0.00	2,785.71	0.00			
General Office Supplies	165.60	210.65	108.32	1,412.00	1,748.80	124%	\$ (336.80)	310703-67040
Paper Supplies	0.00	605.40	346.94	900.00	1,098.87	122%	\$ (198.87)	310703-67040
School Supplies	0.00	42.40	0.00	3,178.00	678.71	21%	\$ 2,499.29	310703-67040
School Furnishings	152.25	0.00	0.00	580.00	152.25	26%	\$ 427.75	310703-67040
Part C Supplies	0.00	0.00	0.00	1,400.00	1,734.82	124%	\$ (334.82)	310703-67040
Vehicle Parts & Repairs	66.75	109.82	240.19	1,728.00	1,909.74	111%	\$ (181.74)	310703-67040
Office Equipment	0.00	0.00	0.00	150.00	0.00	0%	\$ 150.00	310703-67040
Children's Transportation	765.87	714.89	0.00	2,814.00	5,604.28	199%	\$ (2,790.28)	310703-67040
School Equipment	0.00	0.00	0.00	1,200.00	0.00	0%	\$ 1,200.00	310703-67040
Sub totals for Early Intervention	184,994.78	187,831.18	173,540.41	2,614,668.71	1,725,146.78	66%	889,521.93	

EXPENDITURES				2022-2023 REQUESTED	DIFFERENCE	% OF DIFFERENCE	UNENCUMBERED BALANCE	CHART OF ACCT NUMBER TYLER
EARLY HEAD START								
Wages and Benefits								
Regular Earnings - Full Time	19,282.42	17,319.84	19,282.42	201,200.00	156,847.21	78%	\$ 44,352.79	310704-60005
FT OT	0.00	0.00	0.00	0.00	7.24			
Part Time Temporary	0.00	222.56	152.29	2,850.00	622.48	22%	\$ 2,227.52	310704-60200
Empl. Contribution Fica/WC	1,402.24	1,403.99	1,403.10	17,470.00	12,423.22	71%	\$ 5,046.78	310704-61000
P/R Benefit Expenditures	9,913.27	9,758.87	9,913.76	88,051.00	78,591.76	89%	\$ 9,459.24	310704-61500
P/R Benefit Retirement	3,590.41	3,590.42	3,590.41	41,989.00	32,032.71	76%	\$ 9,956.29	310704-61400
Flex Benefits	0.00	0.00	0.00	2,725.00	0.00	0%	\$ 2,725.00	310704-61900
Workers Comp	0.00	0.00	0.00	3,197.00	0.00	0%	\$ 3,197.00	
TOTAL WAGES AND BENEFITS	34,188.34	32,295.68	34,341.98	357,482.00	280,524.62	78%	76,957.38	
Postage & Freight/Copies	0.00	0.00	0.00	200.00	100.00	50%	\$ 100.00	310704-67040
Printing Special Forms	0.00	0.00	0.00	600.00	487.00	81%	\$ 113.00	310704-67040
Associate Dues	0.00	0.00	0.00	2,385.00	0.00	0%	\$ 2,385.00	310704-67040
Utilities	1,023.39	886.81	768.12	9,696.00	6,476.10	67%	\$ 3,219.90	310704-67040
Consulting Training	0.00	0.00	0.00	600.00	0.00	0%	\$ 600.00	310704-67040
Technical Assistance (carry over June)	0.00	0.00	0.00	2,000.00	831.00	42%	\$ 1,169.00	310704-67040
Technical Assistance (current year)	496.00	0.00	19.70	8,000.00	2,586.34	32%	\$ 5,413.66	310704-67040
Preschool Accident Insurance	0.00	0.00	0.00	171.00	0.00	0%	\$ 171.00	310704-67040
Parents Books & Resources	0.00	0.00	0.00	145.00	0.00	0%	\$ 145.00	310704-67040
Parents Activities/Travel	0.00	0.00	0.00	250.00	0.00	0%	\$ 250.00	310704-67040
Classroom/Home Base Educational Supplies (EHS)	0.00	0.00	0.00	471.00	870.99	185%	\$ (399.99)	310704-67040
Misc	0.00	0.00	0.00	0.00	15.85	#DIV/0!	\$ (15.85)	
Family Enrichment Counsel	0.00	0.00	937.50	12,000.00	8,389.17	70%	\$ 3,610.83	310704-67040
Sub totals for Early Head Start	35,707.73	33,182.49	36,067.30	394,000.00	300,281.07	76%	93,718.93	

EXPENDITURES				2022-2023 REQUESTED	DIFFERENCE	% OF DIFFERENCE	UNENCUMBERED BALANCE	CHART OF ACCT NUMBER TYLER
CDSCC GENERAL GRANT								
Wages and Benefits								
Regular Earnings	0.00	0.00	0.00	207,699.01	0.00	67%	\$ 207,699.01	310705-67040
Part Time Earnings	0.00	0.00	0.00	2,599.99	0.00	0%	\$ 2,599.99	310705-67040
TOTAL WAGES AND BENEFITS	0.00	0.00	0.00	210,299.00	0.00	0%	210,299.00	
Social Emotional Service Agreement DFS	2,475.00	0.00	2,100.00	15,000.00	8,062.50	54%	\$ 6,937.50	310705-67040
Periodicals/Curriculum DFS	0.00	0.00	0.00	20,000.00	20,000.00	100%	\$ -	310705-67040
Classroom Supplies DFS	5,061.57	375.28	793.05	40,994.13	37,100.11	91%	\$ 3,894.02	310705-67040
CPR Supplies DFS	0.00	137.74	0.00	741.00	137.74	19%	\$ 603.26	310705-67040
Medical Supplies DFS	0.00	0.00	141.84	2,500.00	619.13	25%	\$ 1,880.87	310705-67040
Kitchen Supplies DFS	3,551.44	1,327.13	5,499.48	12,500.00	10,378.05	83%	\$ 2,121.95	310705-67040
Payroll DFS	10,003.72	9,837.76	10,214.24	0.00	89,340.65			
Payroll Part C ARPA	7,649.88	6,795.04	0.00	0.00	24,565.24			
Payroll EHS ARPA	0.00	3,529.50	0.00	0.00	24,365.39			
Payroll unknown			0.00	0.00	0.00			
EX 35 Maintenance Agreement DFS	0.00	0.00	1,500.00	10,000.00	7,999.92	80%	\$ 2,000.08	310705-67040
EX 35 EHS ARPA	1,500.00	1,500.00	0.00	10,000.00	5,500.08	55%	\$ 4,499.92	310705-67040
Washer/Dryer DFS	1,754.90	0.00	0.00	1,500.00	1,754.90	117%	\$ (254.90)	310705-67040
Ipads (If denied by I.T.)	0.00	0.00	0.00	11,680.00	0.00	0%	\$ 11,680.00	310705-67040
Hearing Equipment EHS ARPA	4,069.48	0.00	0.00	4,070.00	4,069.48	100%	\$ 0.52	310705-67040
Dolls EHS Covid	0.00	0.00	0.00	400.00	344.96	86%	\$ 55.04	310705-67040
T & TA EHS COVID	1,093.03	905.73	2,240.26	5,800.00	6,139.02	106%	\$ (339.02)	310705-67040
Soc Emo Covid	0.00	0.00	0.00	0.00	900.00			
Kodo Block Play Comprehensive Kit DFS	0.00	0.00	0.00	17,856.00	0.00	0%	\$ 17,856.00	310705-67040
Kodo Outdoors Comprehensive Kit DFS	0.00	0.00	0.00	2,700.00	0.00	0%	\$ 2,700.00	310705-67040
Washer/Dryer Annex EHS Covid	1,754.90	0.00	0.00	1,500.00	1,754.90	117%	\$ (254.90)	310705-67040
Lakeshore Toddler Loft EHS Covid	0.00	0.00	0.00	2,300.00	2,179.00	95%	\$ 121.00	310705-67040
Sub totals for CDSCC General Grants	38,913.92	24,408.18	22,488.87	369,840.13	245,211.07	66%	124,629.06	
TOTAL EXPENDITURES	498,461.81	493,670.94	485,411.25	6,435,213.84	4,402,340.98	68%	2,032,872.86	

