

PARENT CHILD DEVELOPMENT CORPORATION
SAFE & STABLE PROGRAM (JUNE, 2019 - MAY, 2020)

AS OF 1/31/2020

	GTD Actual thru 1/31/20	Total Grant Year Budget	Grant Period Elapsed	Grant Balance as of 1/31/20	% Expended
Revenue					
1.1 Safe & Stable Families	\$ 3,775	\$ 13,400	67%	\$ 9,625	28%
Expense by Category					
Salaries and Related Expenses					
2.1 Salaries	\$ 2,597	\$ 6,500	67%	\$ 3,903	40%
2.2 Employee benefits	\$ 326	\$ 700	67%	\$ 374	47%
2.3 Payroll Taxes	<u>\$ 234</u>	<u>\$ 600</u>	67%	<u>\$ 366</u>	39%
	\$ 3,157	\$ 7,800	67%	\$ 4,643	40%
Supplies					
3.1 Administrative Supplies	\$ -	\$ 100	67%	\$ 100	0%
3.2 Educational Supplies	\$ -	\$ 4,000	67%	\$ 4,000	0%
3.3 Health Supplies	\$ -	\$ 400	67%	\$ 400	0%
3.4 Custodial Supplies	<u>\$ -</u>	<u>\$ -</u>	67%	\$ -	-
	\$ -	\$ 4,500	67%	\$ 4,500	0%
Purchased Services					
4.1 Contract Services - Accounting/Other	<u>\$ 560</u>	<u>\$ 600</u>	67%	<u>\$ 40</u>	93%
	\$ 560	\$ 600	67%	\$ 40	93%
Other					
5.1 Family/Parent Develop/Comm Partner	\$ -	\$ 125	67%	\$ 125	0%
5.2 Vehicle Operations/Repairs	\$ -	\$ 25	67%	\$ 25	0%
5.3 Staff Development	\$ 39	\$ 250	67%	\$ 211	16%
5.4 Duplicating/Printing	\$ 8	\$ 75	67%	\$ 67	10%
5.5 Acctg/Legal/Financial Services	<u>\$ 10</u>	<u>\$ 25</u>	67%	<u>\$ 15</u>	41%
	\$ 57	\$ 500	67%	\$ 443	11%
Total Expenses	\$ 3,775	\$ 13,400	67%	\$ 9,625	28%
Total Operating Income	\$ -	\$ -		\$ -	

NOTES:

This is a very small budget which is mostly spent in the spring when training is provided to families in a variety of ways. Most of this grant's activity occurs during National Child Abuse Awareness Month in April.

PARENT CHILD DEVELOPMENT CORPORATION

USDA PROGRAM (OCTOBER, 2019 - SEPTEMBER, 2020)

AS OF 1/31/2020

	GTD Actual thru 1/31/20	Total Grant Year Budget	Grant Period Elapsed	Grant Balance as of 1/31/20	% Expended
Revenue					
1.1 USDA CACFP Income	\$ 76,265	\$ 260,000	33%	\$ 183,735	29%
Expense by Category					
Salaries and Related Expenses					
2.1 Salaries	\$ 11,303	\$ 22,385	33%	\$ 11,082	50%
2.2 Employee Benefits	\$ 2,360	\$ 5,671	33%	\$ 3,312	42%
2.3 Payroll Taxes	\$ 1,460	\$ 2,168	33%	\$ 708	67%
	\$ 15,122	\$ 30,224	33%	\$ 15,102	50%
Supplies					
3.1 Administrative Supplies	\$ 896	\$ 150	33%	\$ (746)	597%
3.2 Health/Custodial Supplies	\$ 32	\$ 100	33%	\$ 68	32%
	\$ 928	\$ 250	33%	\$ (678)	371%
Purchased Services					
4.1 Contract Services - Accounting/IT	\$ 86	\$ 280	33%	\$ 194	31%
4.2 Contract Services - Nutritionist	\$ 180	\$ 600	33%	\$ 420	30%
4.3 Contract Services - Food Service	\$ 61,489	\$ 176,000	33%	\$ 114,511	35%
4.4 Contract Services - Custodial	\$ 37	\$ 108	33%	\$ 71	34%
	\$ 61,792	\$ 176,988	33%	\$ 115,196	35%
Other					
5.1 Nutrition/USDA Supplies	\$ (6,098)	\$ 50,000	33%	\$ 56,098	-12%
5.2 Insurance	\$ 170	\$ 610	33%	\$ 440	28%
5.3 Equipment	\$ 2,338	\$ -	33%	\$ (2,338)	-
5.4 Rent/Utilities/Telephone/Internet	\$ 529	\$ 650	33%	\$ 121	81%
5.5 Postage	\$ 15	\$ 65	33%	\$ 50	23%
5.6 Vehicle/Bldg/Grounds Maintenance	\$ 594	\$ 603	33%	\$ 9	98%
5.7 Staff Development	\$ 42	\$ 350	33%	\$ 308	12%
5.8 Professional Memberships/Licensing	\$ 18	\$ -	33%	\$ (18)	-
5.9 Acctg/Legal/Fin Services & Personnel	\$ 101	\$ 60	33%	\$ (41)	168%
5.10 Staff Travel	\$ -	\$ 200	33%	\$ 200	0%
5.11 Audit Expenses	\$ 230	\$ -	33%	\$ (230)	-
5.12 Board Activities	\$ 2	\$ -	33%	\$ (2)	-
5.13 Depreciation	\$ 482	\$ -	33%	\$ (482)	-
	\$ (1,577)	\$ 52,538	33%	\$ 54,115	-3%
Total Expenses	\$ 76,265	\$ 260,000	33%	\$ 183,735	29%
Total Operating Income	\$ -	\$ -		\$ -	

NOTES:

We are a bit constrained by what USDA allows for budget line items vs the line item expenses we charge to this department. The USDA reimburses based on a schedule for meals and snacks per child, so the USDA-approved budget line items do not match the way we record expenses, which must be in compliance with GAAP.

PARENT CHILD DEVELOPMENT CORPORATION

PCDC GENERAL AND ADMINISTRATIVE (SEPTEMBER, 2019 - AUGUST, 2020)

AS OF 1/31/2020

	PTD Actual thru 1/31/20	Total Program Year Budget	Program Period Elapsed	Program Budget Balance as of 1/31/20	% Expended	Note #
Revenue						
1.1 Interest Income	\$ 297	\$ 565	42%	\$ 268	53%	
1.2 Restricted Contributions/Misc Grants	\$ 500	\$ 100	42%	\$ (400)	500%	1
1.3 General Contributions	\$ 750	\$ 5,625	42%	\$ 4,875	13%	2
1.4 Fundraising Income	\$ 6,259	\$ 6,920	42%	\$ 661	90%	3
	\$ 7,806	\$ 13,210	42%	\$ 5,136	59%	
Expenses by Category						
Salaries & Related Expenses						
2.1 Salaries	\$ 2,676	\$ 5,417	42%	\$ 2,741	49%	
2.2 Employee Benefits	\$ 57	\$ 727	42%	\$ 670	8%	4
2.3 Payroll Taxes	\$ 277	\$ 603	42%	\$ 326	46%	
	\$ 3,010	\$ 6,748	42%	\$ 3,738	45%	
Supplies						
3.1 Administrative Supplies	\$ 117	\$ 450	42%	\$ 333	26%	
3.2 Educational Supplies (Restricted Funds)	\$ 180	\$ 100	42%	\$ (80)	180%	5
3.3 Nutrition/Health Supplies	\$ 2	\$ 5	58%	\$ 3	37%	
3.4 Custodial Supplies	\$ 4	\$ 166	42%	\$ 161	3%	6
	\$ 304	\$ 721	42%	\$ 417	42%	
Purchased Services						
4.1 Contract Services - Consultants	\$ 113	\$ 532	42%	\$ 419	21%	
4.2 Contract Services - Custodial	\$ 23	\$ 38	42%	\$ 15	60%	
	\$ 136	\$ 570	42%	\$ 434	24%	
Other						
5.1 Insurance	\$ 374	\$ 919	42%	\$ 545	41%	
5.2 Building/Grounds Maintenance	\$ 103	\$ 390	42%	\$ 287	26%	
5.3 Rent	\$ 11	\$ 27	42%	\$ 16	42%	
5.4 Utilities/Telephone	\$ 66	\$ 149	42%	\$ 83	44%	
5.5 IT Equipment/Supplies	\$ 0	\$ 35	42%	\$ 35	1%	6
5.6 IT Services/Internet	\$ 28	\$ 60	42%	\$ 32	47%	
5.7 Postage	\$ 15	\$ 43	42%	\$ 28	35%	
5.8 Vehicle Operations/Repairs	\$ 89	\$ -	42%	\$ (89)	-	7
5.9 Staff Development	\$ 24	\$ 156	42%	\$ 132	15%	8
5.10 Professional Memberships	\$ 2	\$ 136	42%	\$ 133	2%	8
5.11 Personnel Expenses	\$ 194	\$ 21	42%	\$ (174)	943%	9
5.12 Duplicating/Printing	\$ 835	\$ 1,408	42%	\$ 573	59%	
5.13 Fundraising Expenses	\$ 3,581	\$ 3,681	42%	\$ 99	97%	10
5.14 Contributions/Cash Match	\$ 187	\$ 2,077	42%	\$ 1,890	9%	11
5.15 Financial Services/Collection Fees	\$ 98	\$ 226	42%	\$ 128	43%	
5.16 Audit Expenses	\$ 255	\$ 360	42%	\$ 105	71%	12
5.17 Interest Expense	\$ 4,926	\$ 11,724	42%	\$ 6,798	42%	
5.18 Depreciation Exp-Non Drawable	\$ 85	\$ 205	42%	\$ 120	42%	
5.19 Depreciation (Reimb Only)	\$ 46	\$ 111	42%	\$ 65	42%	
5.20 Amortization Expense	\$ 92	\$ 221	42%	\$ 129	42%	
5.21 Licensing Fees	\$ 1	\$ 1	42%	\$ (0)	151%	
5.22 Board Activities	\$ 2	\$ 9	42%	\$ 6	28%	
	\$ 11,018	\$ 21,957	42%	\$ 10,939	50%	

PARENT CHILD DEVELOPMENT CORPORATION
PCDC GENERAL AND ADMINISTRATIVE (SEPTEMBER, 2019 - AUGUST, 2020)

AS OF 1/31/2020

	PTD Actual thru 1/31/20	Total Program Year Budget	Program Period Elapsed	Program Budget Balance as of 1/31/20	% Expended	Note #
Total Expenses	\$ 14,467	\$ 29,995	42%	\$ 15,528	48%	
Total Operating Income	\$ (6,661)	\$ (16,785)		\$ (10,392)		

NOTES:

1. We received \$500 from the *What Color Is Your Imagination?* Head Start Mini-Grant Competition awarded by Owens Burton Consulting. Our Assistant Education Manager, Darlene Ingram, submitted the winning application, entitled *The Purple Rain Project*.
2. We received payment for community assessment services provided to King William County in the spring of 2019
3. This line includes earnings and donations from our fashion show/auction in September and Santa's Workshop in December.
4. Adjustments made in December to clear benefits balances related to terminated employees resulted in a net decrease of ~\$250.
5. Budget amount in this line item represents restricted grant funds not yet spent.
6. Items in this line are purchased as needed.
7. Activity in this line item typically results in a net-zero balance over time, as vehicle maintenance and fuel costs are charged out to other programs as the vehicles are used.
8. The variance is due to timing.
9. This line item's activity includes \$192.05 for flower bouquets sent to 4 employees for various family matters
10. This line includes expenses from our fashion show/auction in September and Santa's Workshop in December.
11. This line item represents the cash match we are required to provide for the Safe & Stable grant. Much of that grant's activity occurs in April (National Child Abuse Awareness Month).
12. Fieldwork for our annual financial audit was completed in October.

PARENT CHILD DEVELOPMENT CORPORATION
SMART START & EHS CLASSROOM PROGRAMS (SEPTEMBER, 2019 - AUGUST, 2020)

AS OF 1/31/2020

	PTD Actual thru 1/31/20	Total Program Year Budget	Program Period Elapsed	Program Budget Balance as of 1/31/20	% Expended	Note #
Revenue						
1.1 DSS Fees	\$ 25,012	\$ 73,665	42%	\$ 48,653	34%	1
1.2 Service Fees	\$ 58,785	\$ 147,128	42%	\$ 88,343	40%	1
1.3 EHS-CCP Contract	\$ 138,859	\$ 341,114	42%	\$ 202,255	41%	
	\$ 222,655	\$ 561,908	42%	\$ 339,252	40%	
Expense by Category						
Salaries and Related Expenses						
2.1 Salaries	\$ 107,466	\$ 301,057	42%	\$ 193,591	36%	2
2.2 Employee benefits	\$ 9,708	\$ 25,037	42%	\$ 15,329	39%	2
2.3 Payroll Taxes	\$ 9,350	\$ 26,861	42%	\$ 17,511	35%	2
	\$ 126,525	\$ 352,956	42%	\$ 226,431	36%	
Supplies						
3.1 Administrative Supplies	\$ 2,114	\$ 1,192	42%	\$ (922)	177%	3
3.2 Educational Supplies	\$ 35	\$ 1,937	42%	\$ 1,901	2%	4
3.3 Health Supplies	\$ 715	\$ 773	42%	\$ 58	92%	3
3.4 Custodial Supplies	\$ 500	\$ 1,575	42%	\$ 1,075	32%	5
	\$ 3,364	\$ 5,477	42%	\$ 2,113	61%	
Purchased Services						
4.1 Contract Services - Accounting/IT	\$ 1,020	\$ 2,636	42%	\$ 1,616	39%	
4.2 Contract Services - Custodial	\$ 375	\$ 913	42%	\$ 538	41%	
	\$ 1,395	\$ 3,549	42%	\$ 2,153	39%	
Other						
5.1 Family/Parent Develop/Comm Partner	\$ -	\$ 60	42%	\$ 60	0%	
5.2 Nutrition/USDA supplies	\$ 12,036	\$ 32,092	42%	\$ 20,056	38%	6
5.3 Insurance	\$ 1,613	\$ 3,923	42%	\$ 2,310	41%	
5.4 Building/Grounds Maintenance	\$ 3,963	\$ 8,330	42%	\$ 4,367	48%	3
5.5 Rent	\$ 101	\$ 243	42%	\$ 142	42%	
5.6 Utilities/Telephone	\$ 4,399	\$ 10,870	42%	\$ 6,470	40%	
5.7 IT Equipment/Supplies	\$ 2	\$ 158	42%	\$ 156	1%	5
5.8 IT Services/Internet/Software Fees	\$ 2,148	\$ 3,077	42%	\$ 929	70%	7
5.9 Postage	\$ 137	\$ 254	42%	\$ 118	54%	
5.10 Vehicle Operations/Repairs	\$ 88	\$ 1,698	42%	\$ 1,610	5%	4
5.11 Field Trips	\$ -	\$ 3,250	42%	\$ 3,250	0%	4
5.12 Staff Development	\$ 877	\$ 1,759	42%	\$ 881	50%	
5.13 Professional Memberships	\$ 41	\$ 67	42%	\$ 25	62%	8
5.14 Personnel Expenses (Hiring)	\$ 476	\$ 1,239	42%	\$ 763	38%	
5.15 Duplicating/Printing	\$ 57	\$ 50	42%	\$ (7)	115%	10
5.16 Financial Services/Collection Fees	\$ 2,030	\$ 5,065	42%	\$ 3,035	40%	
5.17 Bad Debt Expense	\$ -	\$ 1,400	42%	\$ 1,400	0%	
5.18 Audit Expenses	\$ 2,295	\$ 2,314	42%	\$ 19	99%	9
5.19 Depreciation Exp-Non Drawable	\$ 490	\$ 1,177	42%	\$ 687	42%	
5.20 Depreciation (Reimb Only)	\$ 4,549	\$ 10,918	42%	\$ 6,369	42%	
5.21 Licensing Fees	\$ 121	\$ 219	42%	\$ 98	55%	8
5.22 Board Activities	\$ 22	\$ 46	42%	\$ 24	49%	

PARENT CHILD DEVELOPMENT CORPORATION
SMART START & EHS CLASSROOM PROGRAMS (SEPTEMBER, 2019 - AUGUST, 2020)

AS OF 1/31/2020

	PTD Actual thru 1/31/20	Total Program Year Budget	Program Period Elapsed	Program Budget Balance as of 1/31/20	% Expended	Note #
	\$ 35,447	\$ 88,207	42%	\$ 52,760	40%	
Total Expenses	\$ 166,731	\$ 450,188	42%	\$ 283,457	37%	
Total Operating Income	\$ 55,925	\$ 111,719		\$ 55,795		

NOTES:

1. One of our enrollees was prevented from attending after continually failing to swipe their DSS card. Since DSS is no longer accepting manual attendance reports, the unpaid fees were transferred to the parent's account, which is recorded in Service Fees. In addition, an enrollee who left the program in November, 2019, has not been replaced.
2. The variance is the result of open positions.
3. Some items purchased at the end of the Head Start grant year were allocated to this program.
4. Variance is due to timing, as most of these items will be purchased in the coming summer.
5. These items are purchased as needed.
6. The variance is mainly due to timing. Nutrition costs will increase in the summer, when the program converts to full-time.
7. Our annual EZ-CARE subscription was renewed in September, totaling \$1,440.
8. The variance is due to timing.
9. The annual financial audit has been completed.
10. Effective January 1, 2020, we are allocating copier costs based on the Admin Building's employee headcount. This will make it easier to project copier costs going forward.