

**PARENT CHILD DEVELOPMENT CORPORATION**  
**EARLY HEAD START PROGRAM BUDGET**  
**GRANT YEAR JULY, 2020 - JUNE, 2021**

	<b>GY 20-21 Budget</b>	<b>GY 19-20 Budget</b>	<b>Year-Over- Year Change in Budget (\$)</b>	<b>Year-Over-Year Change in Budget (%)</b>	<b>Note #</b>
<b>1.0 Revenue</b>					
1.1 Early Head Start	\$ 1,221,972	\$ 1,221,972	\$ -	0.00%	
1.2 Early Head Start In-Kind	\$ 305,493	\$ 305,493	\$ -	0.00%	
<b>Total Income</b>	<b>\$ 1,527,465</b>	<b>\$ 1,527,465</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Expenses by Category</b>					
<b>2.0 Salaries &amp; Related Expenses:</b>					
2.1 Salaries	\$ 310,868	\$ 309,415	\$ 1,453	0.47%	
2.2 Employee Benefits	\$ 33,313	\$ 31,055	\$ 2,258	7.27%	1
2.3 Payroll Taxes	\$ 26,819	\$ 26,302	\$ 517	1.97%	
	<b>\$ 371,000</b>	<b>\$ 366,772</b>	<b>\$ 4,228</b>	<b>1.15%</b>	
<b>3.0 Out-of-Town Travel</b>					
3.1 Out-of-Town Travel (Training)	\$ 15,000	\$ 15,000	\$ -	0.00%	
<b>4.0 Supplies:</b>					
4.1 Admin/Office/IT Supplies	\$ 6,500	\$ 5,856	\$ 644	11.00%	2
4.2 Educational Supplies/Classroom Furnishing	\$ 9,000	\$ 7,200	\$ 1,800	25.00%	2
4.3 Health & Safety Supplies	\$ 7,500	\$ 11,808	\$ (4,308)	(36.48%)	2
4.4 Custodial Supplies	\$ 1,284	\$ 1,284	\$ -	0.00%	
	<b>\$ 24,284</b>	<b>\$ 26,148</b>	<b>\$ (1,864)</b>	<b>(7.13%)</b>	
<b>5.0 Purchased Services</b>					
5.1 Partner Contract Services	\$ 736,723	\$ 735,140	\$ 1,583	0.22%	
5.2 Contract Services - Accounting/IT	\$ 7,000	\$ 5,000	\$ 2,000	40.00%	3
5.3 Contract Services - Custodial	\$ 1,580	\$ 1,580	\$ -	0.00%	
	<b>\$ 745,303</b>	<b>\$ 741,720</b>	<b>\$ 3,583</b>	<b>0.48%</b>	
<b>6.0 Other</b>					
6.1 Policy Council Fund/Board Activities	\$ 725	\$ 500	\$ 225	45.00%	4
6.2 Parent Services	\$ 1,800	\$ 1,440	\$ 360	25.00%	4
6.3 Medical/Dental Services	\$ 1,200	\$ 1,200	\$ -	0.00%	
6.4 Insurance	\$ 6,315	\$ 8,124	\$ (1,809)	(22.27%)	5
6.5 Building/Grounds Maintenance	\$ 7,000	\$ 5,022	\$ 1,978	39.39%	2
6.6 Rent	\$ 1,107	\$ 1,285	\$ (178)	(13.85%)	5
6.7 Utilities/Phone/Internet	\$ 8,000	\$ 6,948	\$ 1,052	15.14%	2
6.8 Postage	\$ 1,500	\$ 1,308	\$ 192	14.68%	4
6.9 Vehicle Operations/Repairs	\$ 4,280	\$ 4,784	\$ (504)	(10.54%)	4
6.10 Staff Development	\$ 12,808	\$ 13,576	\$ (768)	(5.66%)	4
6.11 Personnel Expenses (Hiring Costs)	\$ 590	\$ 1,270	\$ (680)	(53.54%)	4
6.12 Printing/Duplicating/Advertising	\$ 1,200	\$ 980	\$ 220	22.45%	2
6.13 In-Kind Expenses	\$ 305,493	\$ 305,493	\$ -	0.00%	
6.14 Acctg/Legal/Financial Services	\$ 1,011	\$ 1,128	\$ (117)	(10.37%)	4
6.15 Audit Expenses	\$ 10,769	\$ 16,341	\$ (5,572)	(34.10%)	6

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6.16 Depreciation (Reimb Only)	\$ 3,595	\$ 4,055	\$ (460)	(11.34%)	7
6.17 Licensing Fees	\$ 40	\$ 20	\$ 20	100.00%	4
6.18 Professional Memberships	\$ 1,420	\$ 1,326	\$ 94	7.09%	4
6.19 Subsidy Replacement Costs	\$ 3,000	\$ 3,000	\$ -	0.00%	
6.20 Staff Travel	\$ 25	\$ 25	\$ -	0.00%	
	<b>\$ 371,878</b>	<b>\$ 377,825</b>	<b>\$ (5,947)</b>	<b>(1.57%)</b>	
<b>Total Expenses</b>	<b>\$ 1,527,465</b>	<b>\$ 1,527,465</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Total Operating Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

**Notes:**

1. This line item was impacted by the increase in health insurance premiums for the current benefits plan year.
2. This amount is projected from actual expenses incurred to date in the current grant period, adjusted for some infrequent purchases.
3. The increase represents funding for part-time IT/website support.
4. This amount is projected from actual expenses incurred to date in the current grant period.
5. The decrease represents a change in our cost allocation method.
6. We applied a 3% increase to actual costs incurred for the most 2019 financial audit. The decrease is attributable to a change in our cost allocation method.
7. The decrease is the result of some assets becoming fully depreciated midway through the grant period.