

**NEW JFCAC**  
Statement of Revenues and Expenditures - Head Start 03/01/17 - 02/28/18  
422 - HEADSTART  
From 10/1/2017 Through 10/31/2017  
(In Whole Numbers)

Current Period Actual	Current Period Budget - Original	Current Period Budget Variance - Original	Current Month Variance		Current Year Actual	YTD Budget - Original	YTD Budget Variance - Original	YTD Variance	
Revenue									
				Administration	100				
148,454	200,804	(52,350)	(26.05)%	Revenue Funding Source	4011	1,572,233	1,498,993	73,239	4.88%
0	(300)	300	(150.00)%	Head Start Donations	4022	300	0	300	300.00%
1,327	0	1,327	1,326.66%	In-Kind Contributions	4511	10,613	9,287	1,327	14.13%
<u>149,781</u>	<u>200,504</u>	<u>(50,723)</u>	<u>(25.29)%</u>	Total Administration		<u>1,583,146</u>	<u>1,508,280</u>	<u>74,866</u>	<u>4.96%</u>
149,781	200,504	(50,723)	(25.29)%	Total Revenue		<u>1,583,146</u>	<u>1,508,280</u>	<u>74,866</u>	<u>4.96%</u>
<u>149,781</u>	<u>200,504</u>	<u>(50,723)</u>	<u>(25.28)%</u>	Total Revenue		<u>1,583,146</u>	<u>1,508,280</u>	<u>74,866</u>	<u>4.96%</u>
Expenses									
				Administration	100				
5,642	5,347	(295)	(5.41)%	Salaries & Wages	5010	54,864	47,689	(7,175)	(15.01)%
230	(2,308)	(2,538)	114.96%	Compensated Absences	5011	3,068	(1)	(3,069)	(3,097.26)%
343	320	(23)	(5.46)%	Social Security Tax	5101	3,347	3,001	(346)	(11.15)%
80	75	(5)	(3.11)%	Medicare Tax	5102	783	702	(81)	(10.11)%
0	913	913	90.13%	Unemployment Tax	5110	103	1,016	913	81.84%
(54)	588	642	93.26%	Group Insurance	5120	3,182	2,880	(302)	(10.13)%
0	21	21	17.13%	Workers' Compensation	5140	139	155	16	6.38%
14	(187)	(201)	230.22%	Computer Service	5540	111	0	(111)	(110.88)%
1,029	1,583	553	32.87%	Payroll Processing	5550	7,622	8,523	901	10.45%
0	(51)	(51)	(104.08)%	HR Processing	5552	0	0	0	0.00%
0	0	0	0.00%	Auditing	5560	4,640	7,040	2,400	33.61%
0	(4,794)	(4,794)	102.13%	Legal Fees	5565	4,795	0	(4,795)	(4,794.62)%
0	(13,000)	(13,000)	100.77%	Head Start Collaboration	5570	0	(10,400)	(10,400)	100.97%
2	521	518	83.54%	Mileage	6010	441	949	509	48.49%
80	(861)	(941)	123.64%	Participant Transportation	6060	386	0	(386)	(386.15)%
39	(13)	(52)	(59.29)%	Food	6710	54	0	(54)	(54.10)%
8	93	85	44.13%	Program Supplies	7010	13	0	(13)	(12.99)%
0	(3)	(3)	(2.75)%	Janitor Supplies/Services	7060	3	0	(3)	(2.68)%
0	376	376	78.99%	Cafeteria Supplies	7070	6	0	(6)	(5.88)%
8	858	849	88.67%	Office Expense	7080	600	1,028	428	37.97%
0	143	143	58.86%	Repair & Maintenance - Building	7210	3	0	(3)	(2.50)%
22	276	254	67.52%	Utilities - Bldg.	7220	178	343	165	37.26%
65	502	437	72.58%	Rent - Building	7230	455	891	436	44.02%
0	0	0	0.00%	Record Checks	7725	0	13	13	11.69%
0	0	0	0.00%	Subscriptions/Membership Dues	7740	125	125	0	0.00%
0	0	0	0.41%	Postage	7765	0	0	0	0.00%

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0	346	346	77.56%	Telephone	7770	647	(273)	(920)	531.18%
0	(772)	(772)	114.87%	Insurance & Bonding	7775	1,990	3,355	1,366	39.52%
80	(218)	(298)	252.65%	Parent Activities	7780	222	(49)	(272)	(536.87)%
24,542	19,215	(5,327)	(27.58)%	Indirect Cost	8010	174,155	168,283	(5,873)	(3.48)%
32,132	8,969	(23,163)	(255.40)%	Total Administration		261,930	235,270	(26,660)	(11.33)%
				Support	200				
136,306	81,876	(54,430)	(66.39)%	Salaries & Wages	5010	799,650	789,221	(10,429)	(1.32)%
5,883	(39,752)	(45,635)	115.08%	Compensated Absences	5011	43,053	(3,148)	(46,202)	1,515.64%
8,257	5,326	(2,930)	(54.00)%	Social Security Tax	5101	49,095	48,504	(591)	(1.21)%
2,015	1,262	(752)	(55.21)%	Medicare Tax	5102	11,482	11,277	(205)	(1.80)%
1,689	5,489	3,800	67.99%	Unemployment Tax	5110	19,942	24,756	4,814	19.36%
(3,072)	15,735	18,806	118.76%	Group Insurance	5120	100,308	124,062	23,754	19.13%
1,013	1,692	679	37.90%	Workers' Compensation	5140	7,938	6,839	(1,099)	(15.84)%
8,622	28,878	20,256	69.90%	Pension	5150	64,287	83,528	19,240	23.00%
(3,518)	754	4,272	500.17%	Computer Service	5540	16,582	16,983	402	2.35%
15	(74)	(89)	(344.79)%	Payroll Processing	5550	139	0	(139)	(139.24)%
0	(482)	(482)	126.14%	HR Processing	5552	235	(139)	(374)	958.95%
(3,407)	(30,751)	(27,344)	89.21%	Legal Fees	5565	33,775	(13,729)	(47,504)	348.54%
6,866	(12,072)	(18,938)	158.18%	Head Start Collaboration	5570	69,989	50,597	(19,391)	(38.24)%
0	(4,486)	(4,486)	102.28%	Contract Labor	5580	0	0	0	0.00%
5,788	(24,249)	(30,037)	124.38%	Mileage	6010	32,728	(664)	(33,392)	5,917.80%
0	(14)	(14)	(16.19)%	Participant Transportation	6060	0	0	0	0.00%
(12,945)	(9,186)	3,759	(41.36)%	Food	6710	9,693	2,699	(6,994)	(249.90)%
106	(39,035)	(39,140)	100.52%	Program Supplies	7010	3,693	4,936	1,242	24.66%
0	97	97	49.18%	Classroom Supplies	7011	479	576	97	14.31%
(12)	(20)	(8)	(9.92)%	Medical/Dental Supplies	7030	270	0	(270)	(269.51)%
(43)	1,169	1,212	95.50%	Janitor Supplies/Services	7060	2,120	2,715	595	21.14%
188	396	209	42.07%	Cafeteria Supplies	7070	3,450	4,053	603	14.52%
1,166	(5,691)	(6,857)	122.64%	Office Expense	7080	7,704	3,571	(4,133)	(112.59)%
2,340	2,156	(184)	(8.16)%	Repair & Maintenance - Building	7210	19,361	23,890	4,529	18.87%
2,794	185	(2,609)	(914.28)%	Utilities - Bldg.	7220	21,017	20,668	(348)	(1.67)%
400	(640)	(1,040)	192.64%	Rent - Building	7230	1,065	854	(211)	(22.07)%
490	276	(214)	(56.98)%	Repair & Maintenance - Vehicle	7705	856	363	(493)	(106.32)%
0	184	184	64.78%	Repair & Maintenance - Equipment	7710	1,876	2,050	174	8.08%
0	2,906	2,906	96.67%	Employee Training & Development	7730	150	(189)	(338)	382.37%
130	20	(110)	(92.24)%	Employee Testing	7735	1,219	1,148	(71)	(5.69)%

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259	73	(187)	(108.13)%	Subscriptions/Membership Dues	7740	5,228	5,074	(153)	(2.96)%
0	455	455	81.99%	Client Recruitment Expense	7745	28	465	437	77.35%
20	(242)	(262)	184.70%	Printing & Duplication	7750	62	(38)	(100)	(162.06)%
153	140	(13)	(5.23)%	Postage	7765	1,225	664	(561)	(73.47)%
1,215	(1,048)	(2,263)	238.72%	Telephone	7770	10,824	12,155	1,330	10.85%
0	207	207	67.39%	Internet	7771	0	207	207	67.39%
0	739	739	88.08%	Insurance & Bonding	7775	6,095	3,543	(2,552)	(70.06)%
0	183	183	64.62%	Parent Activities	7780	93	269	176	47.67%
0	(299)	(299)	150.23%	Equipment & Tools (under \$5,000)	7790	190	(109)	(299)	3,417.94%
162,717	(17,842)	(180,559)	1,017.70%	Total Support		1,345,900	1,227,649	(118,251)	(9.63)%
0	(434)	(434)	129.92%	Training & Technical Assistance	300				
0	(26)	(26)	(34.39)%	Salaries & Wages	5010	0	0	0	0.00%
0	(6)	(6)	(6.36)%	Social Security Tax	5101	0	0	0	0.00%
0	0	0	0.00%	Medicare Tax	5102	0	0	0	0.00%
0	0	0	0.00%	Mileage	6010	54	0	(54)	(53.50)%
0	0	0	0.04%	Training Mileage	6011	0	6,637	6,637	98.51%
0	(108)	(108)	1,421.00%	Participant Transportation	6060	108	0	(108)	(107.57)%
887	1,962	1,075	52.12%	Employee Training & Development	7730	13,611	21,700	8,089	37.10%
887	1,389	502	33.69%	Total Training & Technical Assistance		13,772	28,337	14,565	51.22%
195,736	(7,484)	(203,220)	2,752.27%	Total Expenses		1,621,602	1,491,256	(130,345)	(8.74)%
(45,956)	207,988	(253,943)	(122.03)%	Excess(Deficiency) Revenues over Expenses		(38,456)	17,024	(55,480)	(323.99)%