

# **UPSHUR HUMAN RESOURCES, INC.**



**JUNE, 2022  
FINANCIAL REPORT**

**UPSHUR HUMAN RESOURCES, INC. BALANCE SHEET**

**JUNE, 2022**

<b>ASSETS</b>				
CASH IN BANK				\$1.85
CASH IN BANK - FLOWER FUND				\$3,109.03
CASH IN BANK-POLICY COUNCIL				\$0.00
PREPAID EXPENSES-INSURANCE				\$0.00
PREPAID EXPENSES-RENT				\$0.00
PREPAID EXPENSES-WORKERS' COMPENSATION				\$0.00
ACCOUNTS RECEIVABLE-FEDERAL 21/22				\$30,689.00
ACCOUNTS RECEIVABLE-FEDERAL-AMERIC. RESC. PLAN				\$12,008.00
ACCOUNTS RECEIVABLE-FEDERAL-COVID 19-ARP				\$24,574.85
ACCOUNTS RECEIVABLE-BD. OF ED.-PREK LUNCH				\$2,652.64
ACCOUNTS RECEIVABLE-CHILD CARE FOODS				\$0.00
ACCOUNTS RECEIVABLE-OTHER				\$0.00
OFFICE FURNITURE & EQUIPMENT				\$5,463.00
CENTER & KITCHEN EQUIPMENT				\$38,604.61
TRANSPORTATION, PLAYGROUND/STORAGE EQUIP.				\$628,969.98
LEASEHOLD IMPROVEMENTS				\$16,200.00
ACCUMULATED DEPRECIATION				-\$445,212.27
			<b>TOTAL ASSETS</b>	<b>\$317,060.69</b>
<b>LIABILITIES/EQUITY</b>				
ACCOUNTS PAYABLE				\$14,779.47
ACCRUED ANNUAL LEAVE				\$47,838.80
ATTACHED WAGES PAYABLE				\$0.00
CHRISTMAS CLUB PAYABLE				\$0.00
CUSTODIAL FUND-FLOWER FUND				\$3,109.03
CUSTODIAL FUND-POLICY COUNCIL				\$0.00
EMPLOYMENT SECURITY PAYABLE				\$10,408.27
HEALTH/LIFE INSURANCE PAYABLE				\$0.00
FICA PAYABLE				\$0.00
RETIREMENT PAYABLE				\$0.00
STATE WITHHOLDINGS PAYABLE				\$0.00
FUNDS UNAPPLIED-FEDERAL-21/22				\$0.00
FUNDS UNAPPLIED-AMERICAN RESCUE PLAN				\$12,008.00
FUNDS UNAPPLIED-COVID-ARP				\$24,574.85
BEGINNING FUND BALANCE				\$8,155.75
NET PROPERTY & EQUIPMENT				\$244,025.32
FUND BALANCE-ACCRUED ANNUAL LEAVE				-\$47,838.80
RETAINED EARNINGS				\$0.00
NET INCOME				\$0.00
			<b>TOTAL LIABILITIES/EQUITY</b>	<b>\$317,060.69</b>

**UPSHUR HUMAN RESOURCES, INC.**

**2021-2022 STATEMENT OF SUPPORT, REVENUE & EXPENSES**

**JUNE, 2022**

	<u>BALANCE FORWARDED</u>	<u>CURRENT</u>	<u>YTD</u>
<b>*BEGINNING FUND BALANCE</b>	\$8,155.75	\$0.00	\$8,155.75
<b>BD. OF ED.-PREK LUNCH REIMBURSEMENT</b>	\$21,652.47	\$3,773.37	\$25,425.84
<b>CACFP REIMBURSEMENT</b>	\$54,938.70	\$3,510.31	\$58,449.01
<b>FEDERAL FUNDS APPLIED</b>	\$1,698,208.00	\$124,581.00	\$1,822,789.00
<b>FEDERAL FUNDS APPLIED-COVID 19-ARP</b>	\$32,759.00	\$753.15	\$33,512.15
<b>FEDERAL FUNDS APPLIED-**ARP</b>	\$218,917.00	\$0.00	\$218,917.00
<b>NON-FEDERAL CASH INKIND/COMMUNITY GRANT</b>	\$0.00	\$0.00	\$0.00
<b>NON-FEDERAL PREK FUNDS</b>	\$126,244.00	\$0.00	\$126,244.00
<b>PROGRAM INCOME/INTEREST EARNED</b>	\$14.53	\$1.11	\$15.64
<b>PROGRAM INCOME/SALE OF EQUIPMENT</b>	\$0.00	\$0.00	\$0.00
<b>TOTAL CASH REVENUES</b>	\$2,160,889.45	\$132,618.94	\$2,293,508.39
<b>NON-FEDERAL INKIND-ONGOING GRANT</b>	\$1,063,957.65	\$2,141.26	\$1,066,098.91
<b>REVENUES RECEIVABLE</b>	(\$9,989.67)	\$35,175.56	\$25,185.89
<b>TOTAL REVENUES</b>	\$3,214,857.43	\$169,935.76	\$3,384,793.19
<b>PA 4122 EXPENSES</b>	\$1,672,910.64	\$158,619.36	\$1,831,530.00
<b>PA-4120/T&amp;TA EXPENSES</b>	\$18,889.25	\$3,058.75	\$21,948.00
<b>PREPAID EXPENSES</b>	\$11,273.21	-\$11,273.21	\$0.00
<b>COVID-ARP EXPENSES</b>	\$32,081.92	\$1,430.23	\$33,512.15
<b>ARP EXPENSES</b>	\$218,916.41	\$0.59	\$218,917.00
<b>NON-FEDERAL CASH INKIND EXPENSES</b>	\$0.00	\$0.00	\$0.00
<b>NON-FEDERAL PREK EXPENSES</b>	\$110,300.86	\$15,943.14	\$126,244.00
<b>CACFP EXPENSES</b>	\$86,527.49	\$0.00	\$86,527.49
<b>PROGRAM INCOME EXPENSES-INTEREST EXPENSED</b>	\$0.00	\$15.64	\$15.64
<b>INKIND EXPENSED-ONGOING GRANT</b>	\$1,063,957.65	\$2,141.26	\$1,066,098.91
<b>TOTAL EXPENSES</b>	\$3,214,857.43	\$169,935.76	\$3,384,793.19

\*Beginning Fund Balance includes non-federal monies received but not expended or obligated as of June 30, 2021.

Non-federal monies remaining were as follows: \$8155.75--non-federal cash

Total administrative expenses for ongoing grant as of June, 2022 = \$264380.76 for a total 11.44% expensed.

\*\*ARP=American Rescue Plan

PA-4122 EXPENSES

June, 2022

BUDGET LINE ITEM	ACCOUNT TITLE	ORIGINAL BUDGET AMOUNT	LINE ITEM TRANSFERS	REVISED BUDGET AMOUNT	PRIOR EXPENDITURES FORWARDED	CURRENT EXPENDITURE	YTD EXPENDITURE	BALANCE	% USED
PERSONNEL	Salaries	\$1,163,282.00	-\$3,765.40	\$1,129,516.60	\$1,043,497.97	\$86,018.63	\$1,129,516.60	\$0.00	100%
FRINGE	FICA/Medicare	\$88,991.00	-\$3,300.93	\$85,690.07	\$79,138.09	\$6,551.98	\$85,690.07	\$0.00	100%
BENEFITS	State Unempl.	\$50,817.00	-\$8,179.51	\$42,637.49	\$41,814.15	\$823.34	\$42,637.49	\$0.00	100%
	Wkrs. Comp.	\$12,796.00	-\$6,134.95	\$6,661.05	\$6,213.22	\$447.83	\$6,661.05	\$0.00	100%
	Health/Life Ins	\$138,527.00	-\$11,094.03	\$127,432.97	\$123,742.86	\$3,690.11	\$127,432.97	\$0.00	100%
	Retirement	\$50,765.00	-\$4,565.50	\$46,199.50	\$44,378.96	\$1,820.54	\$46,199.50	\$0.00	100%
	Supp.-Education	\$11,392.00	\$16,930.36	\$28,322.36	\$28,049.60	\$272.76	\$28,322.36	\$0.00	100%
	Supp.-Med./Dent.	\$800.00	-\$86.51	\$713.49	\$713.49	\$0.00	\$713.49	\$0.00	100%
	Supp.-Office &								
	Small Equipment	\$15,250.00	\$3,568.67	\$18,818.67	\$16,775.08	\$2,043.59	\$18,818.67	\$0.00	100%
	Supp.-Paper/Clean.	\$8,000.00	-\$473.56	\$7,526.44	\$3,918.15	\$3,608.29	\$7,526.44	\$0.00	100%
	Supp.-Disability	\$450.00	\$692.44	\$1,142.44	\$1,142.44	\$0.00	\$1,142.44	\$0.00	100%
CONTRACTUAL	Rent	\$106,008.00	\$0.00	\$106,008.00	\$97,174.00	\$8,834.00	\$106,008.00	\$0.00	100%
& OTHER	Mental Hlt. Sv.	\$7,700.00	-\$3,700.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$0.00	100%
	Advertising	\$2,400.00	-\$116.40	\$2,283.60	\$2,283.60	\$0.00	\$2,283.60	\$0.00	100%
	Adult Food Exp.	\$13,600.00	\$7,041.92	\$20,641.92	\$15,562.80	\$5,079.12	\$20,641.92	\$0.00	100%
	Audit	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$0.00	\$7,000.00	\$0.00	100%
	Property, Liability,								
	Child, Acc. Ins.	\$18,600.00	\$4,452.50	\$23,052.50	\$21,061.71	\$1,990.79	\$23,052.50	\$0.00	100%
	Literacy	\$530.00	-\$6.87	\$523.13	\$523.13	\$0.00	\$523.13	\$0.00	100%
	Memberships	\$2,900.00	-\$892.50	\$2,007.50	\$2,007.50	\$0.00	\$2,007.50	\$0.00	100%
	Parent Fund	\$3,860.00	-\$155.14	\$3,704.86	\$3,704.86	\$0.00	\$3,704.86	\$0.00	100%
	Postage/Pub.	\$2,650.00	\$415.25	\$3,065.25	\$3,065.25	\$0.00	\$3,065.25	\$0.00	100%
	Rep./Maint.-Custod.	\$350.00	-\$350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	Rep./Maint.-Other	\$20,150.00	\$27,401.08	\$47,551.08	\$21,901.88	\$25,649.20	\$47,551.08	\$0.00	100%
	Sp. Ev./Field Trips	\$2,850.00	-\$65.30	\$2,784.70	\$2,784.70	\$0.00	\$2,784.70	\$0.00	100%
	Staff Phys./Wellness	\$400.00	\$175.00	\$575.00	\$575.00	\$0.00	\$575.00	\$0.00	100%
	Travel/Local	\$6,800.00	-\$4,047.11	\$2,752.89	\$2,752.89	\$0.00	\$2,752.89	\$0.00	100%

PA-4122 EXPENSES

June, 2022

BUDGET LINE ITEM	ACCOUNT TITLE	ORIGINAL BUDGET AMOUNT		LINE ITEM TRANSFERS	REVISED BUDGET AMOUNT		PRIOR EXPENDITURES		CURRENT EXPENDITURE	YTD EXPENDITURE	BALANCE	% USED
		BUDGET AMOUNT	AMOUNT		FORWARDED	EXPENDITURE						
	Utilities/Total	\$40,410.00	\$39,502.06	-\$907.94	\$39,502.06	\$37,284.48	\$2,217.58	\$39,502.06	\$0.00	100%		
	Utilities/Telep.	\$23,602.00	\$23,869.81	\$267.81	\$23,869.81	\$21,852.10	\$2,017.71	\$23,869.81	\$0.00	100%		
	Vehicle Operation											
	& Maintenance	\$30,650.00	\$47,546.62	\$16,896.62	\$47,546.62	\$39,992.73	\$7,553.89	\$47,546.62	\$0.00	100%		
	TOTALS	\$1,831,530.00	\$1,831,530.00	\$0.00	\$1,831,530.00	\$1,672,910.64	\$158,619.36	\$1,831,530.00	\$0.00			

IN-KIND TOTAL	PRIOR EARNINGS		CURRENT EARNINGS	YTD EARNINGS	BALANCE	% EARNED
	FORWARDED	EARNINGS				
\$ 457,851.00	\$1,063,957.65	\$ 2,141.26	\$ 1,066,098.91	\$ (608,247.91)	233%	

We have exceeded our in-kind match requirement. The balance records what we have earned over our require match.

Non-Federal Cash Expenditures:

PA-4120

June, 2022

T/TA EXPENSES

BUDGET LINE ITEM	ACCOUNT TITLE	ORIGINAL BUDGET AMOUNT	LINE ITEM TRANSFERS	REVISED BUDGET AMOUNT	PRIOR EXPENDITURES FORWARDED	CURRENT EXPENDITURE	YTD EXPENDITURE	BALANCE	% USED
CONTRACTUAL	Consultants	\$4,350.00	-\$2,876.50	\$1,473.50	\$1,473.50	\$0.00	\$1,473.50	\$0.00	100%
TRAINING	Classes	\$4,625.00	-\$1,174.20	\$3,450.80	\$3,450.80	\$0.00	\$3,450.80	\$0.00	100%
	Lodging	\$1,500.00	-\$1,260.00	\$240.00	\$140.00	\$100.00	\$240.00	\$0.00	100%
	Meals	\$3,173.00	-\$1,111.48	\$2,061.52	\$1,557.60	\$503.92	\$2,061.52	\$0.00	100%
	Pre-Service	\$3,500.00	-\$3,301.11	\$198.89	\$198.89	\$0.00	\$198.89	\$0.00	100%
	Registration	\$2,200.00	-\$2,055.00	\$145.00	\$145.00	\$0.00	\$145.00	\$0.00	100%
SUPPLIES	Supplies/Small								
	Equipment	\$1,550.00	\$12,828.29	\$14,378.29	\$11,923.46	\$2,454.83	\$14,378.29	\$0.00	100%
TRAVEL	Travel	\$1,050.00	-\$1,050.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	TOTALS	\$21,948.00	\$0.00	\$21,948.00	\$18,889.25	\$3,058.75	\$21,948.00	\$0.00	

AMERICAN RESCUE PLAN

June, 2022

AMERICAN RESCUE PLAN EXPENSES

BUDGET LINE ITEM	ACCOUNT TITLE	ORIGINAL BUDGET AMOUNT	LINE ITEM TRANSFERS	REVISED BUDGET AMOUNT	PRIOR EXPENDITURES FORWARDED	CURRENT EXPENDITURE	YTD EXPENDITURE	BALANCE	% USED
PERSONNEL	Salaries	\$26,807.00	\$0.00	\$26,807.00	\$16,383.76	\$0.00	\$16,383.76	\$10,423.24	61%
FRINGE BENEFITS	FICA/Medicare	\$2,029.00	\$0.00	\$2,029.00	\$1,260.06	\$0.00	\$1,260.06	\$768.94	62%
	State Unempl.	\$1,682.00	\$0.00	\$1,682.00	\$1,400.10	\$0.00	\$1,400.10	\$281.90	83%
	Wkrs. Comp.	\$169.00	\$0.00	\$169.00	\$104.90	\$0.59	\$105.49	\$63.51	62%
	Hlth/Life Ins.	\$1,600.00	\$0.00	\$1,600.00	\$1,427.60	\$0.00	\$1,427.60	\$172.40	89%
	Retirement	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0%
	Supplies/Educ.	\$4,998.00	\$0.00	\$4,998.00	\$4,999.99	\$0.00	\$4,999.99	-\$1.99	100%
EQUIPMENT	Buses	\$193,340.00	\$0.00	\$193,340.00	\$193,340.00	\$0.00	\$193,340.00	\$0.00	100%
	TOTALS	\$230,925.00	\$0.00	\$230,925.00	\$218,916.41	\$0.59	\$218,917.00	\$12,008.00	95%

**COVID-19-AMERICAN RESCUE PLAN**

June, 2022

**COVID-19-AMERICAN RESCUE PLAN EXPENSES**

BUDGET LINE ITEM	ACCOUNT TITLE	ORIGINAL BUDGET AMOUNT	LINE ITEM TRANSFERS	REVISED BUDGET AMOUNT	PRIOR EXPENDITURES FORWARDED	CURRENT EXPENDITURE	YTD EXPENDITURE	BALANCE	%
		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	
PERSONNEL	Salaries	\$29,113.00	\$0.00	\$29,113.00	\$14,718.83	\$836.00	\$15,554.83	\$13,558.17	53%
FRINGE	FICA/Medicare	\$2,228.00	\$0.00	\$2,228.00	\$1,125.99	\$63.97	\$1,189.96	\$1,038.04	53%
BENEFITS	State Unempl.	\$2,040.00	\$0.00	\$2,040.00	\$857.46	\$71.06	\$928.52	\$1,111.48	46%
	Wkrs. Comp.	\$320.00	\$0.00	\$320.00	\$70.37	\$0.00	\$70.37	\$249.63	22%
	Hlth/Life Insur.	\$9,651.00	\$0.00	\$9,651.00	\$2,346.00	\$459.20	\$2,805.20	\$6,845.80	0%
	Retirement	\$1,358.00	\$0.00	\$1,358.00	\$0.00	\$0.00	\$0.00	\$1,358.00	0%
OTHER	Remote								
	Learn. Support	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	100%
	Supp./Preven.								
	Hlth Ms./Clean	\$1,225.00	\$0.00	\$1,225.00	\$1,223.56	\$0.00	\$1,223.56	\$1.44	100%
	Supplies./Educ	\$9,198.00	\$0.00	\$9,198.00	\$8,785.71	\$0.00	\$8,785.71	\$412.29	96%
	Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	Meals/Snacks	\$2,454.00	\$0.00	\$2,454.00	\$2,454.00	\$0.00	\$2,454.00	\$0.00	0%
	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	<b>TOTALS</b>	<b>\$58,087.00</b>	<b>\$0.00</b>	<b>\$58,087.00</b>	<b>\$32,081.92</b>	<b>\$1,430.23</b>	<b>\$33,512.15</b>	<b>\$24,574.85</b>	

**USDA & PRE-K LUNCH REIMBURSEMENT**

**NUTRITION BUDGET**

June, 2022

BUDGET LINE ITEM	ACCOUNT TITLE	ORIGINAL BUDGET AMOUNT	LINE ITEM TRANSFERS	REVISED BUDGET AMOUNT	PRIOR EXPENDITURES FORWARDED	CURRENT EXPENDITURE	YTD EXPENDITURE	BALANCE	% USED
	Salaries	\$38,425.00	-\$11,608.84	\$26,816.16	\$26,816.16	\$0.00	\$26,816.16	\$0.00	100%
	FICA/Med.	\$2,940.00	-\$888.51	\$2,051.49	\$2,051.49	\$0.00	\$2,051.49	\$0.00	100%
	State Unemployment	\$2,295.00	-\$1,029.38	\$1,265.62	\$1,265.62	\$0.00	\$1,265.62	\$0.00	100%
	Wkrs. Compensation	\$424.00	-\$266.66	\$157.34	\$157.34	\$0.00	\$157.34	\$0.00	100%
	Health/ Life Ins.	\$11,059.00	-\$1,228.84	\$9,830.16	\$9,830.16	\$0.00	\$9,830.16	\$0.00	100%
	Retirement	\$1,793.00	-\$829.06	\$963.94	\$963.94	\$0.00	\$963.94	\$0.00	100%
	Supplies/Paper								
	& Cleaning	\$1,050.00	-\$325.00	\$725.00	\$725.00	\$0.00	\$725.00	\$0.00	100%
	Food Expense	\$51,326.00	-\$7,027.01	\$44,298.99	\$44,298.99	\$0.00	\$44,298.99	\$0.00	100%
	Repairs/Maintenance	\$1,800.00	-\$1,381.21	\$418.79	\$418.79	\$0.00	\$418.79	\$0.00	100%
	<b>**TOTALS</b>	<b>\$111,112.00</b>	<b>-\$24,584.51</b>	<b>\$86,527.49</b>	<b>\$86,527.49</b>	<b>\$0.00</b>	<b>\$86,527.49</b>	<b>\$0.00</b>	

Totals based on actual amounts received from Child Adult Care Food Program (CACFP) @ \$5849.01 + Board of Education Pre-K Lunch Reimbursement @ \$28078.48 during FY 21-22.

**NON-FEDERAL PRE-K BUDGET**

June, 2022

BUDGET LINE ITEM	ACCOUNT TITLE	ORIGINAL BUDGET AMOUNT	LINE ITEM TRANSFERS	REVISED BUDGET AMOUNT	PRIOR EXPENDITURES FORWARDED	CURRENT EXPENDITURE	YTD EXPENDITURE	BALANCE	% USED
PERSONNEL	Salaries	\$104,613.00	-\$7,980.36	\$96,632.64	\$91,826.74	\$4,805.90	\$96,632.64	\$0.00	100%
FRINGE	FICA/Med.	\$8,003.00	-\$709.66	\$7,293.34	\$6,925.84	\$367.50	\$7,293.34	\$0.00	100%
BENEFITS	State Unemployment	\$4,415.00	-\$945.56	\$3,469.44	\$3,399.96	\$69.48	\$3,469.44	\$0.00	100%
	Wkrs. Compensation	\$1,151.00	-\$658.25	\$492.75	\$492.75	\$0.00	\$492.75	\$0.00	100%
	Health/Life Insurance	\$3,182.00	\$10,700.30	\$13,882.30	\$3,182.04	\$10,700.26	\$13,882.30	\$0.00	100%
	Retirement	\$4,880.00	-\$406.47	\$4,473.53	\$4,473.53	\$0.00	\$4,473.53	\$0.00	100%
	<b>TOTALS</b>	<b>\$126,244.00</b>	<b>\$0.00</b>	<b>\$126,244.00</b>	<b>\$110,300.86</b>	<b>\$15,943.14</b>	<b>\$126,244.00</b>	<b>\$0.00</b>	