

**Central Virginia Planning District Commission**

Attachment #3

**Budget to Actual for FY21**

**Actual as of November 30, 2020**

|                                       | <u>Actual<br/>as of<br/>6/30/20</u> | <u>FY21<br/>Budget</u> | <u>Actual<br/>as of<br/>11/30/20</u> | <u>Diff<br/>Between<br/>Budget &amp;<br/>Actual</u> | <u>% of Budget<br/>Used</u> |
|---------------------------------------|-------------------------------------|------------------------|--------------------------------------|---|-----------------------------|
| <b>OPERATIONS FUND (EXPENDITURES)</b> |                                     |                        |                                      |   |                             |
| <b>SALARY</b>                         |                                     |                        |                                      |   |                             |
| ADMINISTRATION                        | 164,250                             | 171,531                | 70,354                               | 101,177   | 41.02%                      |
| FINANCE                               | 144,879                             | 133,161                | 55,484                               | 77,677  | 41.67%                      |
| OPERATIONS                            | 232,336                             | 252,675                | 109,163                              | 143,512   | 43.20%                      |
| PART TIME HELP                        | 0                                   | 10,000                 | 1,306                                | 8,694   | 13.06%                      |
| <b>Total Salaries &amp; Wages</b>     | <b>541,464</b>                      | <b>567,367</b>         | <b>236,307</b>                       | <b>331,060</b>                                      | <b>41.65%</b>               |
| EMPLOYER COST FICA                    | 39,077                              | 43,404                 | 16,869                               | 26,534  | 38.87%                      |
| EMPLOYER COST V R S                   | 25,602                              | 23,409                 | 9,739                                | 13,671  | 41.60%                      |
| EMPLOYER COST HEALTH INS              | 89,019                              | 79,952                 | 46,566                               | 33,386  | 58.24%                      |
| EMPLOYER COST LIFE INS                | 6,938                               | 7,469                  | 3,028                                | 4,440   | 40.55%                      |
| WORKERS COMP                          | 1,835                               | 1,900                  | 1,883                                | 17  | 99.08%                      |
| <b>Total Fringe Benefits</b>          | <b>162,472</b>                      | <b>156,134</b>         | <b>78,085</b>                        | <b>78,049</b>                                       | <b>50.01%</b>               |
| <b>OFFICE EXPENSES</b>                |                                     |                        |                                      |   |                             |
| AUDITING SERVICES                     | 4,360                               | 6,000                  |                                      | 6,000   | 0.00%                       |
| PAYROLL ACCOUNTING SERVICES           | 5,935                               | 5,500                  | 4,079                                | 1,421   | 74.17%                      |
| LEGAL SERVICES                        | 3,659                               | 3,000                  | 921                                  | 2,079   | 30.71%                      |
| LIABILITY INSURANCE                   | 961                                 | 1,250                  | 968                                  | 282   | 77.47%                      |
| CONTRACTUAL SERVICES                  | 18,366                              | 30,000                 | 7,142                                | 22,859  | 23.81%                      |
| ADVERTISING                           | 124                                 | 1,000                  |                                      | 1,000   | 0.00%                       |
| POSTAGE                               | 483                                 | 1,000                  | 255                                  | 745   | 25.51%                      |
| TELEPHONE                             | 5,492                               | 6,400                  | 2,088                                | 4,312   | 32.62%                      |
| INTERNET SERVICES                     | 654                                 | 700                    | 220                                  | 480   | 31.42%                      |
| OFFICE SUPPLIES                       | 3,809                               | 6,000                  | 1,071                                | 4,929   | 17.85%                      |
| PRINTING & BINDING                    |                                     | 1,000                  |                                      | 1,000   | 0.00%                       |
| TRAVEL                                | 2,107                               | 7,500                  | 713                                  | 6,787   | 9.50%                       |
| SPECIAL MEETINGS                      | 2,785                               | 7,000                  | 600                                  | 6,400   | 8.57%                       |
| EDUCATION & TRAINING                  | 2,508                               | 8,000                  | 375                                  | 7,625   | 4.69%                       |
| DUES, SUBSCRIPTIONS                   | 8,452                               | 9,500                  | 6,967                                | 2,533   | 73.34%                      |
| PUBLICATIONS                          | 256                                 | 500                    | 43                                   | 457   | 8.66%                       |
| MISCELLANEOUS EXPENSES                | 254                                 | 1,000                  | 1,715                                | (715)   | 171.50%                     |
| FURNITURE & FIXTURES                  |                                     | 1,000                  |                                      | 1,000   | 0.00%                       |
| RENTAL OFFICE EQUIPMENT               | 1,460                               | 4,000                  | 606                                  | 3,394   | 15.14%                      |
| OFFICE RENT                           | 57,472                              | 58,767                 | 24,645                               | 34,123  | 41.94%                      |
| PARKING                               | 1,200                               | 1,800                  | 500                                  | 1,300   | 27.78%                      |
| COMPUTER EQUIP/SOFTWARE               | 10,497                              | 12,000                 | 5,062                                | 6,938   | 42.19%                      |
| <b>Total Office Expenses</b>          | <b>130,834</b>                      | <b>172,917</b>         | <b>57,970</b>                        | <b>114,948</b>                                      | <b>33.52%</b>               |
| <b>Total Operations Expenses</b>      | <b>834,770</b>                      | <b>896,418</b>         | <b>372,361</b>                       | <b>524,057</b>                                      | <b>41.54%</b>               |

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Budget to Actual for FY21

Actual as of November 30, 2020

|  | <u>Actual<br/>as of<br/>6/30/20</u> | <u>FY21<br/>Budget</u> | <u>Actual<br/>as of<br/>11/30/20</u> | <u>Diff<br/>Between<br/>Budget &amp;<br/>Actual</u> | <u>% of Budget<br/>Used</u> |
|--|-------------------------------------|------------------------|--------------------------------------|---|-----------------------------|
| <b>Total Operations Expenses (from Page 1)</b>       | <b>834,770</b>                      | <b>896,418</b>         | <b>372,361</b>                       | <b>524,057</b>                                      | <b>41.54%</b>               |
| <b>Direct Project Expenses</b>                       |                                     |                        |                                      |   |                             |
| Amherst CDBG - Old Town Madison Heights              | 64                                  | 750                    | 3,428                                | (2,678)   | 457.12%                     |
| Appomattox CDBG - Meadowlark                         | 280                                 | 0                      |                                      | 0   | 0.00%                       |
| Appomattox Town Comp Plan                            | 148                                 | 0                      | 0                                    | 0   | 0.00%                       |
| Appomattox Recovery Planning Grant                   | 419                                 | 0                      |                                      | 0   | 0.00%                       |
| Bedford County CDBG                                  |                                     | 500                    | 143                                  |   | 28.52%                      |
| CEDS   | 0                                   | 500                    |                                      | 500   | 0.00%                       |
| CVCC-CTE   | 0                                   | 134,000                |                                      | 134,000   | 0.00%                       |
| Chesapeake Bay                                       | 170                                 | 1,000                  |                                      | 1,000   | 0.00%                       |
| CVTC   | 150,000                             |                        |                                      | 0   | 0.00%                       |
| DHCD   | 402                                 | 2,500                  | 149                                  | 2,351   | 5.96%                       |
| DRPT / FTA   | 3,491                               | 12,000                 | 7,301                                | 4,699   | 60.84%                      |
| Hazard Mitigation                                    | 79,044                              | 21,331                 |                                      | 21,331  | 0.00%                       |
| Pamplin VDH Water                                    | 927                                 |                        |                                      | 0   | 0.00%                       |
| Regional Radio Board                                 | 543                                 | 750                    | 382                                  | 368   | 50.94%                      |
| RideSolutions  | 5,366                               | 22,265                 | 2                                    | 22,263  | 0.01%                       |
| RideSolutions - Mobility                             |                                     | 1,500                  |                                      | 1,500   | 0.00%                       |
| VDOT - PL  | 23,425                              | 27,000                 | 13,272                               | 13,728  | 49.15%                      |
| VDOT - Rural   | 28,612                              | 6,000                  | 152                                  | 5,848   | 2.53%                       |
| WIOA   | 284,731                             | 544,004                | 110,060                              | 433,944   | 20.23%                      |
| <b>Total Direct Project Expenses</b>                 | <b>577,623</b>                      | <b>774,100</b>         | <b>134,888</b>                       | <b>638,854</b>                                      | <b>17.43%</b>               |
| <b>TOTAL OPERATING &amp; DIRECT PROJECT EXPENSES</b> | <b>\$1,412,394</b>                  | <b>\$1,670,518</b>     | <b>\$507,250</b>                     | <b>\$1,162,911</b>                                  | <b>30.36%</b>               |
| <b>Pass Thru Expenses</b>                            |                                     |                        |                                      |   |                             |
| Regional Radio Board                                 | 1,916,521                           | 1,149,988              | 572,571                              | 577,417   | 49.79%                      |
| VDOT - PL  | 89,100                              | 126,000                | 75,127                               | 50,873  | 59.62%                      |
| WIOA   | 1,005,393                           | 950,000                | 461,698                              | 488,302   | 48.60%                      |
| <b>Total Pass Thru Expenses</b>                      | <b>\$3,011,013</b>                  | <b>\$2,225,988</b>     | <b>\$1,109,396</b>                   | <b>\$1,116,592</b>                                  | <b>49.84%</b>               |
| <b>Total Expenses</b>                                | <b>\$4,423,407</b>                  | <b>\$3,896,506</b>     | <b>\$1,616,646</b>                   | <b>\$2,279,503</b>                                  | <b>41.49%</b>               |

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**Actual as of November 30, 2020**

|   | <u>Actual<br/>as of<br/>6/30/20</u> | <u>FY21<br/>Budget</u> | <u>Actual<br/>as of<br/>11/30/20</u> | <u>Diff<br/>Between<br/>Budget &amp;<br/>Actual</u> | <u>% Of Budget<br/>Received</u> |
|---|-------------------------------------|------------------------|--------------------------------------|---|---------------------------------|
| <b>Revenues</b>                                       |                                     |                        |                                      |   |                                 |
| <b>OPERATIONS FUND (REVENUE)</b>                      |                                     |                        |                                      |   |                                 |
| Dues  | 155,420                             | 156,242                | 156,242                              | 0   | 100.00%                         |
| Miscellaneous Revenue                                 | 10,868                              | 12,000                 |                                      | 12,000  | 0.00%                           |
| <b>Total Operations Revenue</b>                       | <b>166,287</b>                      | <b>168,242</b>         | <b>156,242</b>                       | <b>12,000</b>                                       | <b>92.87%</b>                   |
| <b>Direct Project Revenues</b>                        |                                     |                        |                                      |   |                                 |
| Amherst County - Old Town Madison Heights             |                                     | 30,000                 | 3,350                                | 26,650  | 11.17%                          |
| Appomattox CDBG - Meadow Lark                         | 24,000                              |                        |                                      | 0   | 0.00%                           |
| Appomattox Town Comp Plan                             | 15,431                              |                        |                                      | 0   | 0.00%                           |
| Appomattox Recovery Planning & construction C         | 12,825                              |                        |                                      | 0   | 0.00%                           |
| Bedford County CDBG                                   |                                     | 6,000                  |                                      | 6,000   | 0.00%                           |
| Chesapeake Bay  | 21,500                              | 52,000                 |                                      | 52,000  | 0.00%                           |
| DHCD  | 75,971                              | 75,971                 | 37,985                               | 37,986  | 50.00%                          |
| DRPT / FTA  | 97,037                              | 125,262                | 36,918                               | 88,344  | 29.47%                          |
| Hazard Mitigation                                     | 82,236                              | 31,331                 |                                      | 31,331  | 0.00%                           |
| Pamplin VDH Water                                     |                                     | 0                      |                                      | 0   | 0.00%                           |
| Regional Radio Board                                  | 25,000                              | 26,000                 | 8,821                                | 17,179  | 33.93%                          |
| Region 2000 Services Authority                        | 153,123                             | 175,963                | 57,028                               | 118,935   | 32.41%                          |
| RideSolutions   | 30,889                              | 56,080                 | 4,725                                | 51,355  | 8.43%                           |
| RideSolutions - Mobility                              |                                     | 12,000                 |                                      | 12,000  | 0.00%                           |
| VDOT-PL   | 132,720                             | 123,158                | 39,659                               | 83,499  | 32.20%                          |
| VDOT-Rural  | 58,000                              | 58,000                 | 14,012                               | 43,988  | 24.16%                          |
| WIOA  | 353,900                             | 609,004                | 136,945                              | 472,059   | 22.49%                          |
| <b>Total Direct Project Revenues</b>                  | <b>1,082,632</b>                    | <b>1,380,769</b>       | <b>339,444</b>                       | <b>1,041,326</b>                                    | <b>24.58%</b>                   |
| Interest  | 11,150                              | 7,000                  | 351                                  | 6,649   | 5.02%                           |
| <b>TOTAL OPERATIONS &amp; DIRECT PROJECT REVENUES</b> | <b>1,260,069</b>                    | <b>1,556,012</b>       | <b>496,038</b>                       | <b>1,059,974</b>                                    | <b>31.88%</b>                   |
| <b>Surplus/(Use of Fund) Balance</b>                  | <b>(152,324)</b>                    | <b>(114,506)</b>       | <b>(11,212)</b>                      | <b>(102,937)</b>                                    |                                 |
| Funding from Fund Balance                             | 150,000                             | 134,000                |                                      | 134,000   |                                 |
| <b>Funding from Fund Balance</b>                      | <b>150,000</b>                      | <b>134,000</b>         | <b>0</b>                             | <b>134,000</b>                                      |                                 |
|   | <b>(\$2,324)</b>                    | <b>\$19,494</b>        | <b>(\$11,212)</b>                    | <b>\$31,063</b>                                     |                                 |
| <b>Pass Thru Revenue</b>                              |                                     |                        |                                      |   |                                 |
| Regional Radio Board                                  | 1,179,981                           | 1,149,988              | 2,537,408                            | (1,387,420)   | 220.65%                         |
| VDOT - PL   | 89,100                              | 126,000                | 45,923                               | 80,078  | 36.45%                          |
| WIOA  | 1,019,211                           | 950,000                | 440,103                              | 509,897   | 46.33%                          |
| <b>Total Pass Thru Revenues</b>                       | <b>\$2,288,291</b>                  | <b>\$2,225,988</b>     | <b>\$3,023,433</b>                   | <b>(\$797,445)</b>                                  | <b>135.82%</b>                  |
| <b>Total Revenue</b>                                  | <b>3,698,360</b>                    | <b>3,916,000</b>       | <b>3,519,471</b>                     | <b>396,529</b>                                      | <b>89.87%</b>                   |
| <b>Net Surplus/(Use of Fund) Balance</b>              | <b>(725,047)</b>                    | <b>19,494</b>          | <b>1,902,825</b>                     |   |                                 |

**Central Virginia Planning District Commission**

Attachment #3

**Cash and Estimated Fund Balance**

**November 30, 2020**

**CASH ON HAND**

|                        |  |                   |
|------------------------|--|-------------------|
| Sun Trust Checking     |  |                   |
| CVPDC Funds            |  | 133,170           |
| WIA Trainit Funds      |  | 4,081             |
| Petty Cash             |  | 130               |
| Local Govt Invest Pool |  | 403,074           |
| <b>Cash on Hand</b>    |  | <b>\$ 540,455</b> |

**CALCULATION OF ESTIMATED YEAR-END FUND BALANCE**

|  |  |                   |
|--|--|-------------------|
| <b>Estimated Year-end Fund Balance</b> |  | <b>\$ 722,305</b> |
|--|--|-------------------|

**Ending Fund Balance**

