Central Virginia Planning District Commission

Profit & Loss Budget vs. Actual

July 2025 through May 2026

9:24 AM
07/07/2026
Accrual Basis

	Jul '25 - May 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Miscellaneous Revenue	1,100.38	0.00	1,100.38	100.0%
4100 · Dues	185,330.00	185,330.00	0.00	100.0%
4150 · DHCD	114,971.00	114,971.00	0.00	100.0%
4200 · Grant Revenue				
0000003 · CEDS	16,470.06	30,000.00	-13,529.94	54.9%
0000004 · Brownfields EPA	5,663.85	11,000.00	-5,336.15	51.49%
0000005 · Chesapeake Bay WIP III - DEQ	96,500.00	73,000.00	23,500.00	132.19%
0000007 · DRPT/FTA	124,234.79	294,350.00	-170,115.21	42.21%
0000008 · Natl Fish & Wldlfe-Middle James	0.00	75,000.00	-75,000.00	0.0%
0000011 · USDOT Safe Streets & Roads 4A	27,427.28	88,000.00	-60,572.72	31.17%
0000012 · VDOT PL	90,456.82	552,818.00	-462,361.18	16.36%
0000013 · VDOT Rural	44,623.28	58,000.00	-13,376.72	76.94%
0000014 · Virginia Housing	5,761.51	50,000.00	-44,238.49	11.52%
0000020 · SCRC	3,588.83	15,000.00	-11,411.17	23.93%
0000023 · Altavista Planning Grant - CDBG	3,500.00	6,500.00	-3,000.00	53.85%
0000025 · Amherst Co Madison Heights PG	10,290.85	9,283.00	1,007.85	110.86%
0000026 · Appomattox CVCC welding - GoVA	7,775.56	7,500.00	275.56	103.67%
0000027 · Appomattox CVCC Welding - TRRC	161,211.71	5,000.00	156,211.71	3,224.23%
0000029 · FEMA Hazard Mitigation Plan	0.00	116,000.00	-116,000.00	0.0%
0000030 · Bedford Hilltop Phase II	28,920.00	34,500.00	-5,580.00	83.83%
0000031 · Agribusiness Planning TRRC	0.00	10,000.00	-10,000.00	0.0%
0000034 · DRPT - CAP	24,929.71	64,000.00	-39,070.29	38.95%
0000038 · Thriving Communities	0.00	50,000.00	-50,000.00	0.0%
0000039 · Water Supply Plan	11,340.00	11,340.00	0.00	100.0%
0000040 · Appomattox Comp Plan	10,614.55	0.00	10,614.55	100.0%

	Jul '25 - May 26	Budget	$ Over Budget	% of Budget
0000041 · Chesapeake Bay Small Watershed	4,500.00	0.00	4,500.00	100.0%
Total 4200 · Grant Revenue	677,808.80	1,561,291.00	-883,482.20	43.41%
4201 · Housing Summit sponsorship	3,094.59			
4250 · Revenue - WIOA services billed	39,820.44	60,000.00	-20,179.56	66.37%
4255 · Revenue - SA services	101,660.61	164,165.00	-62,504.39	61.93%
4260 · Revenue - Radio Board services	37,014.34	36,000.00	1,014.34	102.82%
4300 · Interest Income	12,393.98	10,000.00	2,393.98	123.94%
Total Income	1,173,194.14	2,131,757.00	-958,562.86	55.03%
Gross Profit	1,173,194.14	2,131,757.00	-958,562.86	55.03%
Expense				
5100 · Operations				
5002 · Full Time Salary	454,185.82	605,902.00	-151,716.18	74.96%
5040 · Part-time	18,070.08	26,899.00	-8,828.92	67.18%
5050 · Benefits	112,864.95	172,394.00	-59,529.05	65.47%
5101 · Accounting Services	7,681.02	12,000.00	-4,318.98	64.01%
5102 · Auditing Services	10,264.00	16,000.00	-5,736.00	64.15%
5103 · Printing and Binding	69.99	1,000.00	-930.01	7.0%
5104 · Legal Services	385.00	3,000.00	-2,615.00	12.83%
5106 · Advertising	0.00	1,500.00	-1,500.00	0.0%
5120 · Contractual Services	22,184.29	22,000.00	184.29	100.84%
5140 · Insurance	3,550.34	4,000.00	-449.66	88.76%
5150 · Communication - Internet svcs	2,970.54	2,800.00	170.54	106.09%
5152 · Telephone	4,960.83	4,500.00	460.83	110.24%
5153 · Postage	1,107.35	1,100.00	7.35	100.67%
5161 · Lease/ Rent of Building	70,050.00	76,435.00	-6,385.00	91.65%
5170 · Lease/Rent of Equipment	2,923.35	4,000.00	-1,076.65	73.08%
5210 · Furniture and Fixtures	14,876.00	16,000.00	-1,124.00	92.98%
5220 · Computer Equipment & Software	22,284.34	33,000.00	-10,715.66	67.53%
5230 · Office Expenses	2,692.92	5,000.00	-2,307.08	53.86%
5240 · Books and Subscriptions	492.99	500.00	-7.01	98.6%

	Jul '25 - May 26	Budget	$ Over Budget	% of Budget
5300 · Travel	5,276.70	10,000.00	-4,723.30	52.77%
5303 · Education and Seminars	-1,091.41	5,000.00	-6,091.41	-21.83%
5403 · Special Meetings	545.78	5,000.00	-4,454.22	10.92%
5404 · Dues and Subscriptions	12,189.50	10,000.00	2,189.50	121.9%
5405 · Miscellaneous Expenses	380.97	1,000.00	-619.03	38.1%
5411 · Outreach	500.00			
Total 5100 · Operations	769,415.35	1,039,030.00	-269,614.65	74.05%
6200 · Direct project expenses				
6201 · Consultants	192,165.60			
6202 · Contracted services	14,480.30			
6203 · Advertising	5,040.10			
6240 · Miscellaneous	12,857.15			
6280 · Website maintenance	7,710.72			
6200 · Direct project expenses - Other	161,211.71	997,782.00	-836,570.29	16.16%
Total 6200 · Direct project expenses	393,465.58	997,782.00	-604,316.42	39.43%
Total Expense	1,162,880.93	2,036,812.00	-873,931.07	57.09%
Net Ordinary Income	10,313.21	94,945.00	-84,631.79	10.86%
Net Income	**10,313.21**	**94,945.00**	**-84,631.79**	**10.86%**

Central Virginia Planning District Commission
Balance Sheet
As of May 31, 2026

	May 31, 26
ASSETS	
Current Assets	
Checking/Savings	
1010 · Local Govt Investment Pool	340,802.30
1012 · LGIP - Radio Communications	330,576.45
1012A · Regional Radio - Campbell Count	154,814.16
1012B · No Business Mtn Planning	441,601.19
1013 · VIP - Radio	234,153.21
1020 · Petty Cash	79.32
1021 · Truist Bank	439,799.24
1027 · No Business Mountain Escrow Acc	250,000.00
1028 · Regional Radio Bank of the Jame	414,108.81
Total Checking/Savings	2,605,934.68
Accounts Receivable	66,564.82
Other Current Assets	
1600 · Pre-paid Expenses	1,846.50
Total Other Current Assets	1,846.50
Total Current Assets	2,674,346.00
Fixed Assets	
1800 · Fixed Assets	92,412.72
1815 · Regional Radio CIP	0.00
1820 · Regional Radio Fixed Assets	10,049,438.03
1831 · Leased Land GASB 87	193,430.19
1832 · Leased Building GASB 87	667,380.80
1850 · Accumulated Depreciation	-92,412.72
1851 · Accumulated Amortization GASB 8	-186,119.16
1852 · Accumulated Depreciation GASB 8	-323,545.46
Total Fixed Assets	10,400,584.40
Other Assets	
1750 · Deferred Outflow - pension	33,108.00
1752 · Def Outflow group life contribu	7,871.00
1753 · Deferred Outflow OPEB Health In	116.00
Total Other Assets	41,095.00
TOTAL ASSETS	**13,116,025.40**

	May 31, 26
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	164,535.22
Other Current Liabilities	
2040 · Prepayment of Contract Services	10,271.00
2050 · Funds held for others	5,071.89
2060 · Accrued Leave	62,073.84
2073 · Deferred inflow - diff between	57,967.00
2076 · OPEB Group life Liab	27,932.00
2077 · Def inflows - Group life	12,543.00
2080 · Accrued Radio Bond Int Payable	4,772.17
2100 · Payroll Liabilities	8,495.25
2200 · 2012 Bond Debt Payable-RegRadio	1,053,000.00
2501 · Current Lease Liability GASB 87	91,773.45
Total Other Current Liabilities	1,333,899.60
Total Current Liabilities	1,498,434.82
Long Term Liabilities	
2070 · OPEB Liability	10,394.45
2071 · Net Pension Liability	-699,796.00
2075 · Def Inflow - OPEB Chg Assumptio	32,689.00
2502 · Noncurrent Lease Liability GASB	289,956.56
Total Long Term Liabilities	-366,755.99
Total Liabilities	1,131,678.83
Equity	
2900 · Radio Planning Reserves	237,500.00
3000 · Opening Bal Equity	157,600.08
3900 · Retained Earnings	10,309,738.45
Net Income	1,279,508.04
Total Equity	11,984,346.57
TOTAL LIABILITIES & EQUITY	**13,116,025.40**