

UNAUDITED

Early Childhood Development and Health Board (FIRST THINGS FIRST)

fs FY23 Financial Statements

(As of June 30th, 2023)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	<i>Tobacco Funds</i>			<i>Restricted Funds</i>				<i>Total</i>
	Fund 2542 Tobacco Program	Fund 2543 Tobacco Admin	Total	Fund 2000 Federal Grants	Fund 2544 Private Gifts	Fund 2545 Other Grants	Total	Total All Funds
BEGINNING FUND BALANCE	\$ 256,658,650.43	\$ 59,131,261.77	\$ 315,789,912.20	\$ 184,643.49	\$ 559,227.46	\$ 135,994.58	\$ 879,865.53	\$ 316,669,777.73
REVENUE								
4100 Taxes	91,123,020.63	10,124,779.60	101,247,800.23	-	-	-	-	101,247,800.23
4200 Intergovernmental Revenue	-	-	-	4,136,592.00	-	-	4,136,592.00	4,136,592.00
4600 Other Revenue	5,844,037.24	649,337.47	6,493,374.71	-	114,458.66	16,086.00	130,544.66	6,623,919.37
4800 Non-Revenue Cash Receipts	-	-	-	65,222,893.92	5,025.80	(5,025.80)	65,222,893.92	65,222,893.92
4900 Transfers-In	-	-	-	-	-	48,960.00	48,960.00	48,960.00
TOTAL REVENUE	96,967,057.87	10,774,117.07	107,741,174.94	69,359,485.92	119,484.46	60,020.20	69,538,990.58	177,280,165.52
EXPENDITURES								
6000 Personnel Services	1,899,213.19	8,733,809.16	10,633,022.35	179,631.38	-	-	179,631.38	10,812,653.73
6100 Employee Related Expenditures	737,554.48	3,389,950.11	4,127,504.59	65,262.23	-	-	65,262.23	4,192,766.82
6200 Professional & Outside Services	2,397,335.13	934,729.33	3,332,064.46	3,256,086.51	5,205.18	-	3,261,291.69	6,593,356.15
6500 Travel In-State	35,416.48	151,915.17	187,331.65	7,220.79	-	-	7,220.79	194,552.44
6600 Travel Out-of-State	5,621.53	26,512.54	32,134.07	64.52	-	-	64.52	32,198.59
6700 Food	-	-	-	-	-	-	-	-
6800 Aid to Organizations & Individuals	110,387,964.59	382,890.00	110,770,854.59	37,772,696.61	8,602.00	11,800.00	37,793,098.61	148,563,953.20
7000 Other Operating Expenses	2,047,579.88	1,920,251.43	3,967,831.31	26,576,987.88	3,345.19	-	26,580,333.07	30,548,164.38
8400 Capital Equipment	-	-	-	-	-	-	-	-
8500 Non- Capital Equipment	1,118.57	111,949.95	113,068.52	-	-	-	-	113,068.52
8600 Debt Service (GASB 87)	-	561,520.20	561,520.20	-	-	-	-	561,520.20
9100 Transfers Out/ Aid to State Agencies	493,466.51	190,000.00	683,466.51	-	-	-	-	683,466.51
TOTAL EXPENDITURES	118,005,270.36	16,403,527.89	134,408,798.25	67,857,949.92	17,152.37	11,800.00	67,886,902.29	202,295,700.54
Excess (deficiency) of Revenues over Expenditures	(21,038,212.49)	(5,629,410.82)	(26,667,623.31)	1,501,536.00	102,332.09	48,220.20	1,652,088.29	(25,015,535.02)
NET ENDING FUND BALANCE	235,620,437.94	53,501,850.95	289,122,288.89	1,686,179.49	661,559.55	184,214.78	2,531,953.82	291,654,242.71

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BALANCE SHEET

	<i>Tobacco Fund</i>			<i>Grants and Gifts Fund</i>				<i>Total</i>
	Fund 2542 Tobacco Program	Fund 2543 Tobacco Admin	Total	Fund 2000 Federal Grants	Fund 2544 Private Gifts	Fund 2545 Other Grants	Total	Total All Funds
ASSETS								
Cash on Deposit With Treasurer	10,452,766.02	2,867,939.69	13,320,705.71	10,465,465.13	57,019.89	188,835.78	10,711,320.80	24,032,026.51
Cash Invested With Treasurer	189,993,486.99	27,876,901.90	217,870,388.89	-	612,801.66	-	612,801.66	218,483,190.55
Cash Endowment Fund Investment	36,000,000.00	4,000,000.00	40,000,000.00	-	-	-	-	40,000,000.00
Tobacco Luxury Taxes Receivable	5,730,912.00	636,768.00	6,367,680.00	-	-	-	-	6,367,680.00
Reimbursable Expenditures	8,160,077.53	-	8,160,077.53	3,537,143.88	(8,602.00)	-	3,528,541.88	11,688,619.41
Due From Federal Government	-	-	-	18,478,237.28	-	-	18,478,237.28	18,478,237.28
Due From Other Funds	919,844.09	18,735,684.09	19,655,528.18	-	340.00	-	340.00	19,655,868.18
TOTAL ASSETS	251,257,086.63	54,117,293.68	305,374,380.31	32,480,846.29	661,559.55	188,835.78	33,331,241.62	338,705,621.93
LIABILITIES								
Claims Payable	15,584,123.10	382,430.76	15,966,553.86	11,133,772.37	-	4,621.00	11,138,393.37	27,104,947.23
Accrued Wages & Withholdings	52,525.59	233,011.97	285,537.56	5,026.25	-	-	5,026.25	290,563.81
Due to Other Funds	-	-	-	19,655,868.18	-	-	19,655,868.18	19,655,868.18
TOTAL LIABILITIES	15,636,648.69	615,442.73	16,252,091.42	30,794,666.80	-	4,621.00	30,799,287.80	47,051,379.22
Fund Balances, Unreserved	\$ 235,620,437.94	\$ 53,501,850.95	\$ 289,122,288.89	\$ 1,686,179.49	\$ 661,559.55	\$ 184,214.78	\$ 2,531,953.82	\$ 291,654,242.71