

MAINE STATE LEGISLATURE

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Annual Report to the Legislature

February 2025

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The following information is presented to the joint standing committee of the Legislature having jurisdiction over the education and cultural affairs, the joint standing committee of the Legislature having jurisdiction over health and human services matters, and the joint standing committee of the Legislature having jurisdiction over the appropriations and financial affairs regarding the performance of the Child Development Services System. This report can also be found at <https://www.maine.gov/doe/learning/cds/reporting>.

The contents of this report include the requirements detailed in Maine Education Statue Title 20-A Part 4, Chapter 303, Section 7209, E as follows:

- (1) *The following financial information for the Child Development Services System in total and separately for the services provided to eligible children from birth to under 3 years of age and at least 3 years of age and under 6 years of age when the information can be separated for these age categories.***
 - (a) *Actual expenditures compared to the budget for each of the last 3 fiscal years*** for each regional site, the central office and the total Child Development Services System by function, including case management, direct services and administration.
 - (b) *Actual expenditures compared to the budget for each of the last 3 fiscal years*** for each regional site, the central office and the total Child Development Services System by expense type, including salaries, benefits, contracted services and transportation **(see Appendix A)**.
 - (c) *Actual revenues received compared to the budget for each of the last 3 fiscal years by revenue source***; and
 - (d) *The total dollar value of MaineCare claims paid through the Department of Health and Human Services for each of the last 3 fiscal years for services provided pursuant to children's individualized education programs or individualized family service plans that were billed directly to the MaineCare program by contracted service providers***

Currently, the Office of MaineCare Services is unable to provide information that differentiates reimbursement to contracted service providers for services provided per children's Individualized Education Programs or Individualized Family Service Plans and additional *medically necessary* services provided to children birth-to-5 years of age.

- (2) *The following data for the Child Development Services System in total and separately for the services provided to eligible children from birth to under 3 years of age and at least 3 years of age and under 6 years of age, including descriptions of any notable variations in this data among regional sites and any notable year-to-year trends over the past 5 years:***

| Revenue Type | Actual FY2024 | Budget FY2024 | Variance FY2024 | Actual FY2023 | Budget FY2023 | Variance FY2023 | Actual FY2022 | Budget FY2022 | Variance FY2022 |
|-----------------------------|-------------------|-------------------|--------------------|-------------------|-------------------|--------------------|-------------------|-------------------|--------------------|
| State Appropriation | 57,834,015 | 56,834,015 | 1,000,000 | 42,490,515 | 42,491,194 | (679) | 39,736,000 | 38,738,221 | 997,779 |
| Federal Part B 611 | 1,229,663 | 1,229,663 | 0 | 3,982,394 | 3,384,000 | 598,394 | 1,797,329 | 3,450,118 | (1,652,789) |
| Federal Part B 619 | 1,032,097 | 1,032,097 | (0) | 2,202,582 | 2,063,051 | 139,530 | 1,165,565 | 2,196,304 | (1,030,739) |
| Special Purpose Preschool * | 5,944,775 | 7,500,000 | (1,555,225) | - | - | - | - | - | - |
| Federal Part C | 2,587,723 | 2,587,723 | - | 2,433,483 | 2,433,483 | - | - | 2,369,091 | (2,369,091) |
| MaineCare Ins. Billing | 1,067,411 | 1,100,000 | (32,589) | 716,730 | 1,388,639 | (671,909) | 626,060 | 500,000 | 126,060 |
| Private Ins. Billing | 140,345 | 100,000 | 40,345 | - | 50,000 | (50,000) | 23,110 | 30,000 | (6,890) |
| Interest & Misc. | 83,559 | 100,000 | (16,441) | 114,950 | 3,000 | 111,950 | 203,202 | - | 203,202 |
| Chapter 676 | | | - | 975,000 | 975,000 | - | 975,000 | 975,000 | - |
| Grants - Admin 619 | | | - | - | 1,500,000 | (1,500,000) | 1,000,000 | 500,000 | 500,000 |
| State Agency Clients | 566,181 | 600,000 | (33,819) | 615,568 | 500,000 | 115,568 | 478,391 | 100,000 | 378,391 |
| MaineCare Seed | | | - | - | - | - | - | - | - |
| PY & Add'l Funding | 478,661 | 400,000 | 78,661 | - | - | - | - | - | - |
| CRF Reimb. | | | - | 388,121 | 400,000 | (11,880) | 207,817 | - | 207,817 |
| IDEA 611 ARP | | | - | 114,681 | 114,681 | (0) | - | 114,681 | (114,681) |
| IDEA 619 ARP | | | - | 13,362 | 13,362 | - | - | 13,362 | (13,362) |
| Part C ARP | 1,218,273 | 1,218,273 | - | - | 1,218,273 | (1,218,273) | - | 1,218,273 | (1,218,273) |
| CRF PreK Expansion | 883,930 | 850,000 | 33,930 | - | 750,000 | (750,000) | - | - | - |
| CRF PD Teacher Exp | 597,330 | 550,000 | 47,330 | - | 700,000 | (700,000) | - | - | - |
| A/R Accruals | | | - | 2,369,091 | 2,369,091 | - | 2,333,044 | - | 2,333,044 |
| TOTAL | 73,663,963 | 74,101,771 | (437,809) | 56,416,477 | 60,353,775 | (3,937,298) | 46,212,474 | 50,205,050 | (3,992,576) |

| Expense Type | Actual FY2024 | Budget FY2024 | Variance FY2024 | Actual FY2023 | Budget FY2023 | Variance FY2023 | Actual FY2022 | Budget FY2022 | Variance FY2022 |
|-----------------|-------------------|-------------------|--------------------|-------------------|-------------------|--------------------|-------------------|-------------------|--------------------|
| CM/CF | 10,628,587 | 11,553,546 | (924,959) | 11,302,902 | 10,420,970 | 881,932 | 9,272,112 | 10,754,660 | (1,482,548) |
| Direct Services | 49,487,976 | 41,558,831 | 7,929,145 | 41,886,586 | 38,803,237 | 3,083,349 | 30,498,383 | 33,799,049 | (3,300,666) |
| Admin | 12,368,032 | 8,008,410 | 4,359,622 | 9,761,060 | 11,129,569 | (1,368,509) | 8,138,895 | 8,471,173 | (332,278) |
| Total | 72,484,595 | 61,120,787 | 11,363,808 | 62,950,548 | 60,353,776 | 2,596,772 | 47,909,390 | 53,024,882 | (5,115,492) |

- (a) The **number of children referred** to the Child Development Services System in the prior year by referral source, including the screening programs in Title 22, sections 1532, 8824, and 8943, and the **percentage of children referred found eligible for services**.

| Federal Fiscal Year 2022-23 | Ages Birth – 5 | Ages Birth - 2 | Ages 3 – 5 |
|---|----------------|----------------|------------|
| All Referrals* | 8327 | 3919 | 4408 |
| Number Found Eligible | 3839 | 1455 | 2384 |
| Percent Evaluated Found Eligible | 80.3% | 74.5% | 84.4% |
| *Referral date 10/1/2023 – 9/30/2024 | | | |
| CDC Program | Ages Birth – 5 | Ages Birth - 2 | Ages 3 – 5 |
| DHHS - CSHN - Birth Defects Program | 44 | 44 | 0 |
| DHHS - CSHN - Newborn Bloodspot Program | 16 | 16 | 0 |
| DHHS - CSHN - Newborn Hearing Program | 6 | 6 | 0 |
| *Referral date 10/1/2023 – 9/30/2024 | | | |

- (b) The **number of children who entered** the Child Development Services System in the prior year, categorized by primary disability.

| (b) Children entering system | | |
|-----------------------------------|---------|---------|
| Disability | Age 0-2 | Age 3-5 |
| Autism | | 602 |
| Deaf-Blindness | | 0 |
| | | |
| Deafness | | 4 |
| Developmental Delay | 1416 | 365 |
| Developmental Delay Kindergarten | | 18 |
| Emotional Disturbance | | 10 |
| Hearing Impairment | | 18 |
| Intellectual Disability | | 3 |
| Multiple Disability | | 79 |
| Orthopedic Impairment | | 2 |
| Other Health Impairment | | 331 |
| Specific Learning Disability | | 1 |
| Speech or Language Impairment | | 1360 |
| Traumatic Brain Injury | | 2 |
| Visual Impairment incl. Blindness | | 2 |
| Total | 1416 | 2797 |

*Eligibility date 10/1/2023 – 9/30/2024

(c) The number of children who exited the Child Development Services System in the prior year, categorized by primary disability and the reason for exit;

| | | | | |
|--|---|---|---------|---------|
| (c) Children exiting system | Disability | All | Age 0-2 | Age 3-5 |
| | Autism | 671 | | 671 |
| | Deaf-Blindness | 0 | | 0 |
| | Deafness | 6 | | 6 |
| | Developmental Delay | 1781 | 1419 | 362 |
| | Developmental Delay | 23 | | 23 |
| | Emotional Disturbance | 31 | | 31 |
| | Hearing Impairment | 16 | | 16 |
| | Intellectual Disability | 8 | | 8 |
| | Multiple Disabilities | 97 | | 97 |
| | Orthopedic Impairment | 5 | | 5 |
| | Other Health Impairment | 459 | | 459 |
| | Specific Learning Disability | 1148 | | 1148 |
| | Speech and Language | 1416 | | 1416 |
| | Traumatic Brain Injury | 1 | | 1 |
| | Visual Impairment including | 1 | | 1 |
| | Total | 5663 | 1419 | 4244 |
| | *Children that exited early intervention and Part B 619 that had an IFSP or IEP between 10/1/2023-9/30/2024 | | | |
| | | | | |
| Exit Reason Age 0-2 | Total | Exit Reason Age 3-5 | Total | |
| 619 Eligibility Not Determined | 447 | Deceased | 1 | |
| 619 Eligible, Exiting Part C | 451 | Exited to Non-Public School Setting | 36 | |
| Attempts to Contact Unsuccessful | 87 | Exited to School Age Special Education | 2417 | |
| Deceased | 3 | Exited to School-Age Regular | 113 | |
| Moved Out of State | 41 | Moved Out-of-State, Known to Be | 44 | |
| No Longer Eligible for Part C, Under 3 | 40 | Moved Out-of-State, Not Known to Be | 58 | |
| Not Found Eligible for 619, Exit with No Referral | 47 | No Longer Eligible for 619, Exited to | 124 | |
| Not Found Eligible for 619, Exit with Referrals to Other Program | 21 | Not Found Eligible for 619, Exit with No Referral | 526 | |
| Not Found Eligible for Part C, Exit with No Referral | 5 | Not Found Eligible for 619, Exit with | 23 | |
| Not Found Eligible for Part C, Exit with Referrals to Other Program | 2 | Parents Refuse Services (CDS only) | 598 | |
| Screening Passed, Exit | 0 | Screening Passed, Exit | 133 | |
| Withdrawn by Parents | 275 | Status Unknown | 171 | |
| Total | 1419 | Total | 4244 | |
| *Children that exited early intervention & Part B 619 in all phases (referral, eligibility & those with an IFSP / IEP) between 10/1/2023-9/30/2024 | | | | |

(d) The number of children who transitioned, in the prior year, from early intervention services for children birth to under 3 years of age to special education and related services for children at least 3 years of age and under 6 years of age;

| Location | Number of Children |
|---|--------------------|
| Aroostook | 26 |
| Downeast | 22 |
| First Step | 63 |
| Midcoast | 50 |
| Opportunities | 17 |
| PEDS | 67 |
| Reach | 139 |
| Two Rivers | 66 |
| York | 153 |
| Total | 603 |
| *Determined eligible for Part B 619 10/1/2023 – 9/30/2024 | |

(e) The unduplicated count of children who received direct services as of December 1st in the prior year.

i. Child count is determined as of October 1 of each year.

| CDS Site | Child Count as of 10/1/2024 | | |
|---------------|-----------------------------|--------|-------|
| | Part B-619 | Part C | Total |
| Aroostook | 100 | 79 | 179 |
| Reach | 812 | 327 | 1139 |
| First Step | 295 | 126 | 421 |
| Two Rivers | 213 | 112 | 325 |
| Midcoast | 209 | 108 | 317 |
| Opportunities | 144 | 63 | 207 |
| PEDS | 242 | 127 | 369 |
| Downeast | 84 | 36 | 120 |
| York | 583 | 353 | 936 |
| Total | 2682 | 1331 | 4013 |

(f) The number of children who received direct services in the prior year by regional site and in total for the Child Development Services System, categorized by primary disability;

| Disability | Total | Age Group | Aroostook | Reach | First Step | Two Rivers | Midcoast | Opportunities | PEDS | Downeast | York |
|-----------------------------------|--------------|-----------|------------|-------------|-------------|-------------|-------------|---------------|-------------|------------|-------------|
| Autism | 2151 | 3-5 | 66 | 445 | 259 | 301 | 144 | 132 | 205 | 79 | 520 |
| Deaf-Blindness | 1 | 3-5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| Deafness | 15 | 3-5 | 0 | 3 | 4 | 1 | 2 | 3 | 0 | 0 | 2 |
| Developmental Delay | 3029 | 0-2 | 159 | 660 | 323 | 272 | 270 | 163 | 290 | 109 | 783 |
| Developmental Delay | 1515 | 3-5 | 58 | 390 | 50 | 42 | 169 | 25 | 30 | 16 | 271 |
| Emotional Disturbance | 47 | 3-5 | 1 | 11 | 3 | 11 | 1 | 2 | 1 | 2 | 15 |
| Hearing Impairment | 45 | 3-5 | 0 | 13 | 8 | 5 | 1 | 4 | 2 | 1 | 9 |
| Intellectual Disability | 16 | 3-5 | 2 | 3 | 5 | 1 | 0 | 1 | 1 | 2 | 1 |
| Multiple Disabilities | 279 | 3-5 | 16 | 39 | 42 | 32 | 16 | 13 | 60 | 14 | 47 |
| Orthopedic Impairment | 11 | 3-5 | 0 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 7 |
| Other Health Impairment | 1003 | 3-5 | 22 | 200 | 150 | 129 | 105 | 104 | 71 | 52 | 170 |
| Specific Learning Disability | 0 | 3-5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Speech or Language Impairment | 3536 | 3-5 | 165 | 977 | 413 | 375 | 296 | 231 | 347 | 162 | 470 |
| Traumatic Brain Injury | 6 | 3-5 | 0 | 2 | 1 | 2 | 0 | 1 | 0 | 1 | 0 |
| Visual Impairment incl. Blindness | 5 | 3-5 | 0 | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 2 |
| Total | 11194 | | 489 | 2747 | 1259 | 1173 | 1004 | 678 | 1007 | 439 | 2398 |

- (g) The **percentage of children who received direct services** in the prior year **who had Maine Care coverage** for all or some of the services specified in their individualized education programs or individualized family service plans and the **percentage of children who received direct services** in the prior year **who had private insurance coverage** for all or some of the services specified in their individualized education programs or individualized family service plans;

| | | Authorized Payment Source | | | Payment Source by Authorized Percentage | | | |
|--|----------------|---------------------------|-----------|-------------------|---|------------|-------------------|-------|
| | Total Children | CDS | MaineCare | Private Insurance | CDS | Maine Care | Private Insurance | |
| | Part C | 3029 | 1329 | 1238 | 462 | 43.9% | 40.8% | 15.3% |
| | Part B | 8165 | 4837 | 2568 | 760 | 59.2% | 31.4% | 9.3% |

*Children with active plans 10/1/23-9/30/24

| | | Authorized Payment Source | | | Payment Source by Authorized Percentage | | | |
|--|-----------------|---------------------------|-----------|-------------------|---|-----------|-------------------|-------|
| | Total Services | CDS | MaineCare | Private Insurance | CDS | MaineCare | Private Insurance | |
| | Part C Services | 48,905 | 40671 | 5556 | 2678 | 83.16% | 11.36% | 5.47% |
| | Part B Services | 390,707 | 286,881 | 93911 | 9915 | 73.43% | 24.03% | 2.54% |
| | | | | | | | | |

* Services delivered 10/1/2023 - 9/30/2024

(h) A listing of the regional sites and their locations and the following data for the Child Development Services System in total and by regional site, including descriptions of any notable variations in these statistics among regional sites and any notable year-to-year trends over the past 5 fiscal years:



(a) The **total number of employees by function** and **the number of new employees hired in the prior fiscal year by function**:

i. Totals include substitute teachers and educational technicians

| Active Employees as of 06/30/2024 Job Title | 22-23 | 22-23 | 23-24 | 23-24 | New Hires in Prior Fiscal Year 23-24 | | | |
|---|------------|---------------|------------|---------------|--------------------------------------|--------------|-----------|--------------|
| | Count | FTE | Count | FTE | Count | FTE | New | Replacements |
| Accounting Assistant | 1 | 1.00 | 1 | 1.00 | 0 | 0.00 | 0 | 0 |
| Accounts Payable Coordinator | 1 | 1.00 | 1 | 1.00 | 0 | 0.00 | 0 | 0 |
| Accounts Payable Processor | 3 | 2.50 | 3 | 2.50 | 0 | 0.00 | 0 | 0 |
| Accounts Receivables-Ins Billing Specialist | 4 | 4.00 | 4 | 4.00 | 0 | 0.00 | 0 | 0 |
| Assistant 619 Coordinator | 1 | 1.00 | 1 | 1.00 | 0 | 0.00 | 0 | 0 |
| Asst Preschool Prog Manager/Curriculum Coordinator | 3 | 3.00 | 2 | 2.00 | 0 | 0.00 | 0 | 0 |
| Board Certified Behavior Analyst | 2 | 2.00 | 1 | 1.00 | 0 | 0.00 | 0 | 0 |
| Case Manager/IEP Team Administrator | 35 | 34.21 | 34 | 33.48 | 8 | 8.00 | 1 | 7 |
| Case Manager/IEP Team Coordinator Level I | 24 | 24.00 | 23 | 22.50 | 11 | 10.75 | 0 | 11 |
| Case Manager/IEP Team Coordinator Level II | 14 | 13.80 | 15 | 14.48 | 7 | 7.00 | 0 | 7 |
| Contract/Grant Management/Referral Specialist | 1 | 1.00 | 1 | 1.00 | 1 | 1.00 | 0 | 1 |
| Data Manager | 1 | 1.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| Data System Support Specialist | 1 | 1.00 | 1 | 1.00 | 1 | 1.00 | 0 | 1 |
| Director (regional site) | 6 | 6.00 | 7 | 7.00 | 2 | 2.00 | 0 | 2 |
| Director of Preschool Programming | 1 | 1.00 | 1 | 1.00 | 0 | 0.00 | 0 | 0 |
| Distinguished Educator | 7 | 4.43 | 6 | 3.55 | 0 | 0.00 | 0 | 0 |
| Early Childhood Special Ed Program Manager | 6 | 6.00 | 8 | 8.00 | 4 | 4.00 | 0 | 4 |
| Early Intervention Program Manager | 7 | 7.00 | 7 | 7.00 | 1 | 1.00 | 0 | 1 |
| Ed Tech I | 3 | 2.01 | 5 | 3.10 | 4 | 2.46 | 3 | 1 |
| Ed Tech II | 3 | 1.00 | 1 | 0.00 | 0 | 0.00 | 0 | 0 |
| Ed Tech III | 61 | 42.60 | 57 | 42.68 | 15 | 10.37 | 4 | 11 |
| Educational Consultant | 8 | 7.80 | 8 | 7.80 | 1 | 1.00 | 0 | 1 |
| Executive Assistant / Transition Coordinator | 1 | 1.00 | 1 | 1.00 | 0 | 0.00 | 0 | 0 |
| Fiscal Director (Interim) | 1 | 1.00 | 1 | 1.00 | 1 | 1.00 | 0 | 1 |
| Human Resources Director | 1 | 1.00 | 1 | 1.00 | 1 | 1.00 | 0 | 1 |
| Human Resources Generalist | 1 | 1.00 | 1 | 1.00 | 0 | 0.00 | 0 | 0 |
| Licensed Clinical Social Worker | 3 | 3.00 | 2 | 2.00 | 0 | 0.00 | 0 | 0 |
| Licensed Social Worker | 3 | 3.00 | 3 | 3.00 | 0 | 0.00 | 0 | 0 |
| Occupational Therapist | 30 | 28.55 | 27 | 25.82 | 1 | 1.00 | 1 | 0 |
| Office Operations Assistant | 24 | 23.60 | 19 | 18.80 | 4 | 4.00 | 0 | 4 |
| Office Operations Manager | 8 | 8.00 | 9 | 9.00 | 4 | 4.00 | 0 | 4 |
| Part C State Coordinator | 1 | 1.00 | 1 | 1.00 | 1 | 1.00 | 0 | 1 |
| Payroll & Benefits Processor | 1 | 1.00 | 1 | 1.00 | 0 | 0.00 | 0 | 0 |
| Payroll & HR Assistant | 1 | 1.00 | 1 | 1.00 | 0 | 0.00 | 0 | 0 |
| Payroll and Benefits Specialist | 1 | 1.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0 |
| Payroll Processor & HR Assistant | 1 | 1.00 | 1 | 1.00 | 0 | 0.00 | 0 | 0 |
| Physical Therapist | 8 | 7.53 | 9 | 8.53 | 1 | 0.80 | 1 | 0 |
| Preschool Program Manager/Curriculum Coordinator | 0 | 0.00 | 1 | 1.00 | 1 | 1.00 | 0 | 1 |
| Preschool Teacher of Children with Disabilities/Case Mgr. | 6 | 6.00 | 10 | 10.00 | 6 | 6.00 | 3 | 3 |
| Service Coordinator Level I | 24 | 23.55 | 25 | 24.55 | 4 | 4.00 | 0 | 4 |
| Service Coordinator Level II | 11 | 11.00 | 12 | 12.00 | 1 | 1.00 | 0 | 1 |
| Speech-Language Pathologist | 26 | 23.21 | 26 | 22.74 | 5 | 3.91 | 3 | 2 |
| Speech-Language Pathology Assistant | 2 | 2.00 | 2 | 2.00 | 0 | 0.00 | 0 | 0 |
| Teacher of Children with Disabilities | 65 | 58.39 | 64 | 56.71 | 11 | 9.10 | 1 | 10 |
| Total* | 412 | 374.18 | 404 | 369.24 | 96 | 86.39 | 17 | 78 |

(b) The **number of private providers** that **contracted** with the Child Development Services System to **provide direct services, including transportation services**, and the **number of contracted providers delivering each type of service** in the prior fiscal year:

| Services | # | Notes |
|--------------------------------|-----|--|
| All provider contracts | 275 | Some contracts are for more than one service and contractors range from sole proprietors to those with numerous employees. |
| Specially Designed Instruction | 877 | |
| Speech and Language Services | 382 | |
| Occupational Therapy Services | 215 | |
| Physical Therapy Services | 58 | |
| Transportation | 5 | |
| Other | 748 | Includes: Psychologists, Board Certified Behavior Analysts, Educational Consultants, Interpreters, and other specialty providers |

(c) The **number of children who received direct services** provided by Child Development Services System **employees** in the prior fiscal year and the **number of children who received direct services** provided by **contracted private providers** in the prior fiscal year;

| Services provided by | Part C | Part B |
|-----------------------------|-------------|-------------|
| CDS Employees | 3468 | 3668 |
| Contracted Providers | 2007 | 5721 |

- (d)** *The number of preschool or day care programs operated by each regional site, the average enrollment in each program, the percentage of enrollees that are children receiving services under individualized education programs or individualized family service plans and expenses and revenues for the prior fiscal year associated with the programs in each site;*
- Preschool classrooms operated solely by CDS for children ages 3-to-5 are located in Oxford, Brewer, Biddeford, Rumford, and Rockland
 - Preschool programs have been established in the above listed locations and are identified with the label PS to differentiate them from those currently operated by CDS at the site-level.

| | # Preschool programs | # Children Enrolled | # Children with IEP | % of enrollment with IEP |
|-----------------------------------|----------------------|---------------------|---------------------|--------------------------|
| CDS Midcoast | 2 | 28 | 26+ | 92.85% |
| CDS Opps - Oxford | 1 | 11 | 11 | 100% |
| CDS Opps - Rumford | 1 | 9 | 9 | 100% |
| CDS Two Rivers - Brewer | 1 | 11 | 11 | 100% |
| Arundel PS | 1 | 10 | 10 | 100% |
| Biddeford PS | 1 | 14 | 14 | 100% |
| Bath PS | 1 | 6 | 6 | 100% |
| Gray PS | 1 | 14 | 14 | 100% |
| Lewiston PS | 1 | 5 | 5 | 100% |
| Totals | 10 | 108 | 106 | 98.14% |
| *Enrollment data as of 01/01/2025 | | | | |

- (e)** *The number of children who received direct services in the prior fiscal year while placed in preschool programs operated by public school systems;*

The CDS data system (the Child Information Network Connection (CINC)) does not differentiate public school placements from general public placements. Data has been determined to be incomplete, and as such, the CDS Data Manager and Department of Education Data Systems Manager will manually verify placement data for all children enrolled in CDS services.

- (i)** *Statistics and analysis of the following Child Development Services System performance measures for the prior fiscal year, including descriptions of any notable variations in these measures among regional sites and any notable year-to-year trends over the past 5 fiscal years;*

- Measures of compliance with key federal requirements related to timeliness, quality and effectiveness of service as set out in required annual federal reporting under the federal Individuals with Disabilities Education Act;
- Summary of site-specific indicator data for FFY 2013 through FFY 2017. Detailed information can be found in Annual Performance Reports located at <https://www.maine.gov/doe/cds/stateperformance>.
- Measures of compliance with key state requirements related to timeliness, quality and effectiveness of service as set out in statute and rules; Summary of site-specific indicator data for FFY 2013 through FFY 2017. Detailed information can be found in Annual Performance Reports located at <https://www.maine.gov/doe/cds/stateperformance>

Part C-Early Intervention FFY2024 Data Summary

The federal Part C regulations at 34 CFR §303.702(b) require each State to report annually to the public on the performance of each Early Intervention Service (EIS) program located in the State on the targets in the State's performance plan "as soon as practicable but no later than 120 days" following the State's Annual Performance Report (APR) submission. The following table will be disaggregated by regional site and posted on the CDS website at https://www.maine.gov/doe/cds/state_performance with the APR and serves as public reporting on the state targets and performance of each EIS program for Indicators 1-8 in FFY 2024.

| | C1 Target 100% | C2 Target 96% | C3a SS1 Target 64% | C3a SS2 Target 36% | C3b SS1 Target 68% | C3b SS2 Target 26% | C3c SS1 Target 69% | C3c SS2 Target 34% | C4a Target 93% | C4b Target 93% | C4c Target 93% | C5 Target 0.6% | C6 Target 2.60% | C7 Target 100% | C8a Target 100% | C8b Target 100% | C8c Target 100% |
|---------------------|----------------|---------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------|----------------|----------------|----------------|-----------------|----------------|-----------------|-----------------|-----------------|
| State Total: | 98.08% | 100% | 67.29% | 38.54% | 70.37% | 30% | 71.69% | 33.59% | 100% | 100% | 100% | 1.24% | 3.77% | 95.42% | 100% | 96.52% | 98.05% |

*Child Outcomes: A. Positive social-emotional skills (including social relationships); B. Acquisition and use of knowledge and skills (including early language/ communication and early literacy); and C. Use of appropriate behaviors to meet their needs

Summary Statement 1: Of those children who entered the program below age expectations in each Outcome, the percent substantially increased their rate of growth by the time they exited the program.

Summary Statement 2: The percentage of children who were functioning within age expectations in each Outcome by the time they exited the program.

Part C- Early Intervention FFY 2018-2023 State Data Summary

(Detailed information can be found at <https://www.maine.gov/doe/cds/stateperformance>.)

| | FFY2018 (%) | | | FFY2019 (%) | | | FFY2020(%) | | | FFY2021 (%) | | | FFY2022 (%) | | | FFY2023 (%) | | | Target | | |
|---------------------------------|-------------|----------|----------|-------------|----------|----------|------------|----------|----------|-------------|----------|----------|-------------|----------|----------|-------------|----------|----------|----------|----------|----------|
| C1 Timely Intervention | 93.17 | | | 97.38 | | | 95.88 | | | 98.80 | | | 98.54 | | | 98.54 | | | 100 | | |
| C2 Natural Environments | 99.23 | | | 99.36 | | | 99.11 | | | 100 | | | 100 | | | 100 | | | 95 | | |
| C3 Child Outcomes (0-2)* | A | B | C | A | B | C | A | B | C | A | B | C | A | B | C | A | B | C | A | B | C |
| Summary Statement 1 | 64.24 | 67.99 | 70.54 | 65.18 | 71.12 | 70.23 | 67.3 | 70.8 | 72.01 | 64.76 | 70.06 | 69.73 | 69.71 | 72.17 | 73.42 | 69.13 | 72.17 | 73.42 | 63 | 67 | 68 |
| Summary Statement 2 | 39.26 | 31.13 | 39.81 | 35.17 | 27.11 | 33.96 | 33.2 | 23.32 | 31.23 | 30.27 | 23.24 | 28.25 | 30.09 | 23.65 | 38.38 | 30.09 | 23.65 | 28.38 | 30 | 23 | 28 |
| C4 Family Outcomes** | 94.05 | 97.62 | 96.43 | 95.07 | 96.48 | 96.48 | 94.16 | 95.45 | 95.45 | 91.56 | 92.21 | 85.71 | 89.66 | 86.21 | 89.66 | 89.66 | 86.21 | 89.66 | 92 | 92 | 92 |
| C5 Child Find 0-1 | 0.61 | | | 0.60 | | | 0.64 | | | 0.54 | | | 0.87 | | | 0.87 | | | 0.53 | | |
| C6 Child Find 0-3 | 2.39 | | | 2.46 | | | 2.72 | | | 2.35 | | | 2.84 | | | 2.84 | | | 2.30 | | |
| C7 Timely Evaluation | 91.20 | | | 95.95 | | | 92.86 | | | 97.60 | | | 97.72 | | | 97.72 | | | 100 | | |
| C8 Transition | 100 | 100 | 97.45 | 100 | 100 | 6.63 | 100 | 100 | 97.35 | 100 | 100 | 96.29 | 100 | 100 | 97.34 | 100 | 100 | 97.34 | 100 | 100 | 100 |

*Child Outcomes: A. Positive social-emotional skills (including social relationships); B. Acquisition and use of knowledge and skills (including early language/ communication and early literacy); and C. Use of appropriate behaviors to meet their needs

Summary Statement 1: Of those children who entered the program below age expectations in each Outcome, the percent who substantially increased their rate of growth by the time they exited the program.

Summary Statement 2: The percent of children who were functioning within age expectations in each Outcome by the time they exited the program.

**Family Outcomes: A. Percent of families participating in Part C who report that early intervention services have helped the family know their rights; B. Percent of families participating in Part C who report that early intervention services have helped the family effectively communicate their children's needs; C. Percent of families participating in Part C who report that early intervention services have helped the family help, their children develop and learn

Part B/619 - Early Childhood Special Education FYI 2018-2023 State Data Summary
(Detailed information can be found at <https://www.maine.gov/doe/cds/stateperformance>.)

| | FFY208 (%) | | | FFY2019 (%) | | | FFY2020 (%) | | | FFY2021 (%) | | | FFY2022 (%) | | | FFY2023 (%) | | | Target | | |
|---|---------------|----------|---------------|---------------|----------|---------------|---------------|----------|---------------|---------------|----------|---------------|---------------|----------|---------------|---------------|----------|---------------|---------------|-----------|----------|
| B6 Least Restrictive Environment | 47.69 | 24.37 | | 47.88 | 21.07 | | 47.99 | 23.24 | | 33.45 | 25.91 | | 32.90 | 26.04 | | - | - | | A ≥ 45.15 | B < 19.54 | |
| B7 Child Outcomes (3-5)** | A | B | C | A | B | C | A | B | C | A | B | C | A | B | C | A | B | C | A | B | C |
| Summary Statement 1 | 67 .5 4 | 69.16 | 64 .5 3 | 69 .7 9 | 73.34 | 68 .4 8 | 73 .0 5 | 73.12 | 71 .9 3 | 67 .9 4 | 69.44 | 68 .5 2 | 64 .7 4 | 65.70 | 64 .5 1 | 71 .1 0 | 70.32 | 69 .0 5 | 66 .5 3 | 68.99 | 64 |
| Summary Statement 2 | 40 .9 1 | 40.46 | 55 .4 6 | 38 .5 3 | 40.90 | 55 .9 5 | 35 .5 5 | 38.98 | 53 .7 4 | 35 .2 8 | 35.85 | 51 .7 4 | 37 .0 6 | 41.70 | 54 .1 6 | 41 .5 7 | 46.02 | 55 .4 3 | 39 | 37 | 53 |
| B8 Parent Involvement | 96.81 | | | 94.96 | | | 94.68 | | | 92.46 | | | 78.48 | | | 82.75 | | | 91 | | |
| B11 Timely Evaluation | 90.09 | | | 92.56 | | | 89.60 | | | 76.46 | | | 68.18 | | | 55.77 | | | 100 | | |
| B12 Transition IEP by 3 | 80.00 | | | 89.72 | | | 88.44 | | | 69.19 | | | 65.12 | | | 58.13 | | | 100 | | |

* Represents CDS data only

**Child Outcomes:

A. Positive social-emotional skills (including social relationships);

B. Acquisition and use of knowledge and skills (including early language/ communication and early literacy); and

C. Use of appropriate behaviors to meet their needs

Summary Statement 1: Of those children who entered the program below age expectations in each Outcome, the percent who substantially increased their rate of growth by the time they exited the program.

Summary Statement 2: The percent of children who were functioning within age expectations in each Outcome by the time they exited the program.

Part B/619- Early Childhood Special Education FFY2024Data Summary

| | Least Restrictive Environment | Timely Evaluation | Child Outcome* | | | Child Outcome | | | Parent Involvement | Transition IEP by 3 |
|-------------|-------------------------------|-------------------|----------------|-------|-------|---------------|-------|-------|--------------------|---------------------|
| | | | Statement 1 | | | Statement 2 | | | | |
| | | | A | B | C | A | B | C | | |
| State Total | 36.55 | 51.07 | 74.89 | 71.66 | 72.54 | 41.53 | 42.85 | 51.48 | 76.58 | 50.87 |

*Child Outcomes:

A. Positive social-emotional skills (including social relationships);

B. Acquisition and use of knowledge and skills (including early language/ communication and early literacy); and

C. Use of appropriate behaviors to meet their needs

Summary Statement 1: Of those children who entered the program below age expectations in each Outcome, the percent who substantially increased their rate of growth by the time they exited the program.

Summary Statement 2: The percent of children who were functioning within age expectations in each Outcome by the time they exited the program.

(d) *Measures of productivity* for Child Development Services System *employees providing case management and direct services to children.*

| Direct Services | FTE CDS Therapists* | Number of CDS Therapists* | Overall Efficiency % | Efficiency w/Mileage % | Total Productivity Hours average monthly | Total Available Hours average monthly | Total Monthly Mileage Average |
|---------------------------------------|---------------------|---------------------------|----------------------|------------------------|--|---------------------------------------|-------------------------------|
| OT & COTA Count | 28 | 18 | 39.06 | 53.42 | 1981.75 | 3120 | 9,900.28 |
| PT Count | 9 | 8 | 40.51 | 52.67 | 1036.58 | 1386.67 | 4397.53 |
| SLP & SLPA Count | 26 | 20 | 44.04 | 56.44 | 1651 | 3466.67 | 7097.50 |
| SW/LCSW Count | 5 | 8 | 31.12 | 47.53 | 959.85 | 1326 | 5431.40 |
| Itinerant / Part B & C Teachers Count | 73 | 54 | 37.32 | 47.79 | 6111.83 | 9360 | 22096.18 |
| Itinerant Ed Tech Count | 73 | 31 | 50.34 | 66.56 | 2614.17 | 3255 | 14759.55 |

*Number of budgeted positions at beginning of FY24 and includes full and part time positions

**Full time equivalent (FTE) of budgeted positions at beginning of FY24

| Case Mgt. | FTE Positions FY24* | | | | FTE Positions FY24* | | | | FTE Positions FY24* | | | |
|--------------|-----------------------|-----------------|------------------------|-------------------|-----------------------|-----------|-----------------------|------------------|-----------------------|----------------------|-----------------------|-------------------|
| Site | Child Count Part B ** | IEP Coordinator | Case Load Expectations | Case Load per FTE | Child Count Part B ** | IEP Admin | Caseload expectations | Caseload per FTE | Child Count Part C ** | Service Coordinators | Case Load Expectation | Case Load per FTE |
| AR | 100 | 3 | 80 | 34 | 100 | 1 | 170 | 100 | 79 | 1 | 45 | 79 |
| DE | 84 | 1 | 80 | 84 | 84 | 4 | 170 | 21 | 36 | 4 | 45 | 9 |
| FS | 295 | 6 | 80 | 49.17 | 295 | 5 | 170 | 59 | 126 | 4 | 45 | 31.5 |
| MC | 209 | 7 | 80 | 29.86 | 209 | 4 | 170 | 52.25 | 108 | 3 | 45 | 36 |
| OP | 144 | 2 | 80 | 72 | 144 | 4 | 170 | 36 | 63 | 3 | 45 | 21 |
| PE | 242 | 6 | 80 | 36.5 | 242 | 3 | 170 | 80.67 | 127 | 7 | 45 | 18.14 |
| RE | 812 | 17 | 80 | 47.76 | 812 | 9 | 170 | 90.22 | 327 | 11 | 45 | 29.73 |
| TR | 213 | 6 | 80 | 35.5 | 213 | 3 | 170 | 71 | 112 | 3 | 45 | 37.33 |
| YO | 583 | 8 | 80 | 72.88 | 583 | 10 | 170 | 58.3 | 353 | 9 | 45 | 39.22 |
| Entire State | 2682 | 56 | 80 | 47.89 | 2682 | 43 | 170 | 62.37 | 1331 | 45 | 45 | 29.58 |

* Not all positions were filled all or part of year

** Child count based on 10/1/2024

- (e) *Measures of per unit costs, including the average cost of delivered services per child by primary disability type, the average cost per unit of each type of therapy or service delivered by Child Development Services System staff and the average cost per unit of each type of therapy or service delivered by contracted providers;*

| Service Type | Average Cost Per Hour CDS Employee | Standard Rate Contracted Provider | Average Non- Standard Rates Contracted Provider | No of Non- Standard Rates Contracted Provider |
|----------------------|---|---|---|---|
| Social Work | 35.83 | 60.00 | 101.69 | 1 |
| Physical Therapy | 36.99 | 103.00 | 121.80 | 3 |
| Speech Therapy | 37.80 | 117.26 | 112.98 | 3 |
| Occupational Therapy | 36.16 | 103.00 | 117.50 | 6 |
| LCPC | - | - | 70.00 | 2 |
| Psychological | 45.00 | 135.00 | 145.27 | 14 |
| BCBA | 37.03 | 100.00 | 117.50 | 3 |

- (f) *Beginning January 1, 2015, the average age, both in aggregate and by primary disability type, at which children who were born in the State began receiving services from the Child Development Services System and the average age, both in aggregate and by primary disability type, at which children who were born in the State and who were delivered at home began receiving services from the Child Development Services System;*
- i. This reporting feature is not yet available in the Child Information Network Connection (CINC) data system.
- (g) *Services System to monitor effectiveness, efficiency and the cost of the Child Development Services System, which may include results of surveys of parents and guardians on the quality and effectiveness of services.*
- (h) **A description of current and emerging trends and challenges that are having an effect on or are expected to have an effect on costs, services or service delivery methods of the Child Development Services System; and [2013, c. 338, §1 (NEW).]**

Persistent challenges inhibit adequate service provision to Pre-K students with special education needs in our state. These challenges span decades and are ultimately rooted in state laws that require an independent, quasi-governmental agency that does not operate any inclusive preschool programming to ensure free public education for pre-K children with disabilities. In all other states, these services are overseen by the public local education agencies - the school administrative units (SAUs), which receive both the funding and the responsibility for providing or procuring special education services for all children who qualify, regardless of grade level. In Maine, because CDS – this quasi-governmental agency - is responsible, programming and services for Pre-K students with disabilities are determined and managed differently from all other general education and special education programs. In the last legislative session, Public Law 2023, Chapter 643, Part W was enacted, which directs the responsibility for child find and free, appropriate public education (FAPE) to transition from CDS to SAUs over a four-year period.

Under existing laws, the Maine DOE allocates special education funding to public schools to ensure the provision of services to children in grades K-12 who qualify and then makes a separate allocation of funding to the quasi-governmental agency (CDS) to ensure the provision of special education services to Pre-K children. The CDS agency relies mainly on private schools and contracted service providers, procuring and managing hundreds of contracts statewide, with approximately 40% of CDS staff members working directly with students.

The number of children qualifying for Pre-K special education has outpaced the availability of services for over three decades.

Part C, birth to three:

CDS continued to work towards increasing public awareness and understanding of Maine's Part C system. CDS remains committed to finding and serving as many infants and toddlers as possible. Targeted outreach efforts beginning in 2021 have resulted in a significant increase in referrals between 2021 to present. Moreover, Maine's Part C program continues to demonstrate an increase in the number of infants (birth to one year of age) with Individual Family Service Plans (IFSPs) to increase Maine's participation in Part C to match national averages. In 2023, 1.24% of Maine's infants had an IFSP on October 1st, which falls just below the most recently available national average of 1.26%.

The MOU between CDS and DHHS (5/2022) continues to create a referral pathway that allows the Office of Child and Family Services (OCFS) to refer all Substance Exposed Infants (SEIs), who are automatically eligible for Part C services in Maine, to CDS. Per the MOU, OCFS also continues to refer all children under three years of age who are involved with substantiated cases of abuse and/or neglect to CDS per the Child Abuse Prevention Treatment Act (CAPTA). In addition, the Maine CDC continues to refer all infants identified with an established condition of risk, as well as all infants determined to be at risk for developmental delays, through the following programs: Newborn Bloodspot Screening, Newborn Hearing Screening, Birth Defects Screening, Public Health Nursing, and Women, Infants and Child Nutrition (WIC).

Maine continues to participate in the Cradle ME collaborative referral system, which involves sharing information about programs with all birthing families as they are discharged from the hospital. Through this program, hospitals obtain parental consent to refer families to Early Intervention for ME, Public Health Nursing, Maine Families Home Visiting, Women, Infants and Children (WIC), Help Me Grow and/or MaineMOM, a support for birthing parents in need of substance use treatment. This referral pathway resulted in 777 referrals to Early Intervention for ME in 2023.

At the end of the 2023, CDS Part C Services successfully rebranded with the name, Early Intervention for ME: A Brighter Start Birth to Three. Early Intervention for ME has completed a successfully publicity campaign, stressing the importance of infant and family health in the progression and development of life.

Legislation

Over the years, various legislative solutions have been proposed, but state laws continue to hold an inadequate service delivery system firmly in place. Finally in 2024, P.L. 2023, c. 643, part W was successfully passed in legislation, which directed the transition of early childhood special education to the SAU by 2028. A more detailed report on the activities around this transition will be provided in a separate report.

Prior to the passage of this law and despite the structural challenges and statutory restraints, the Maine Department of Education has been working with CDS to expand services through innovative ways. These efforts between 2020 and 2024 included the following:

- An increase in funding of just over \$3 million to fund positions and services to directly support CDS children in public schools.
- Opening and maintaining 13 CDS-run preschool classrooms to expand services for children.
- \$1.5 million in grant funding to certify CDS staff as Early Special Education Teachers with 40 staff completing this program over 2 years.
- Providing professional development and training to CDS staff to improve their understanding of special education laws.
- Increasing CDS staff salaries and benefits over the last three years.
- \$1.75 million in preschool expansion grant funding for CDS.
- Engaging multiple stakeholder groups to inform recommendations for CDS.
- Offering the partnership of DOE's Early Learning Team to support CDS in the provision of special education services as preschool expands in the Maine.
- Maintaining partnerships between CDS and 55 local public schools to expand special education services provided by SAUs for these children, serving approximately 20% of children in CDS.

Staffing

There have been some critical leadership positions that have experienced turnover in the last reporting period. CDS's State Director retired unexpectedly during the past reporting period, effective April 1, 2024. A new director was hired as of 12/2/24 and has brought a wealth of experience and vision to his position. Additionally, the HR Director for CDS who had been working at CDS for 19 years, retired in 2024. This position was replaced in January 2024, with a brief overlap of positions. There have also been changes in fiscal leadership in CDS. There were two interim fiscal directors during the past reporting period. Additionally, there have been several retirements in key fiscal positions for CDS. These positions are all filled currently and there has been expansion on the fiscal team based on the needs that have arisen from the complexity of the transition of early childhood special education to the SAUs.

Staffing at the sites continues to be challenging and has become more challenging given the expansion of Preschool early childhood special education to the SAUs. In an effort to recruit qualified candidates, CDS has participated in job fairs, sponsored job postings, advertised on industry-specific sites such as Serving Schools, and collaborated with the local colleges and the community to raise awareness about child development services. Much is being done to support staff morale during this transition and support the development of a robust CDS Service and Support Hub in the nine CDS sites.

Cost and fiscal impact:

CDS costs continue to trend upward, mainly due to increases in referrals, the costs of services provided in CDS/SAU partnerships – which are directly related to the needs of the students served, and the costs associated with daily tuition rates in special purpose private schools.

CDS is working to be able to offer competitive compensation and benefits. In the last year, the collective bargaining agreement was negotiated and led to increases of 6% for support staff and 4% for professional staff. Despite these efforts, CDS continue to be unable to fill vacant positions and to recruit qualified contracted providers. These challenges mirror those experienced by many of Maine's SAUs. As a result, there continues to be children waiting to receive some or all the services identified on their IEPs, although the expansion of preschool programming through CDS initiatives is working to reduce this number. Even though more services are being provided, CDS still has the challenge of providing preschool education in the least restrictive setting. Least restrictive environment (LRE) is a focus of IDEA as it presents an issue with equity and access. More restrictive placements in preschool have a lifelong impact on educational and functional performance.

Pathways Program

To increase the workforce for preschool aged children, CDS applied for and received a Federal Emergency Relief State Reservation Grant and was awarded a grant totaling 1.5 million dollars to support staff development. The graduate program, titled "CDS Pathways Project" is an accelerated program that allows qualified CDS employees to earn their special education teacher certification in one year. The first cohort graduated 12 candidates and there are 26 graduated in the final year of the program. Most have obtained master's degrees through this opportunity. At the end of the CDS Pathways Program there are now an additional 40 special education teachers in Maine certified with a 282B credential.

The Pathways project was included to continue in P.L. 2023 and 17 individuals participated in the first cohort to work to obtain a 282B. This final year of funding will allow an additional 18 individuals to complete this educational opportunity for the 2025-26 school year.

CDS Preschools Programming:

The CDS Preschool program has six locations in identified areas of need across the state. CDS preschool programs are licensed through the Department of Health and Human Services with program/curriculum approval through the Maine Office of Child and Family Services and in line with Maine Preschool regulations. CDS Preschool programs provide a typical and modified preschool curriculum, specially designed instruction, related services, and Board- Certified Behavior Analyst (BCBA) services in all locations. The development

of CDS Preschool programs has allowed children waiting for services to access needed services and programs and has allowed for the provision of compensatory services when required.

Preschool locations are in York County (Arundel & Biddeford), Cumberland County (Gray), Sagadahoc County (Bath), and Androscoggin County (Lewiston). An additional preschool is ready to open in Penobscot County (Brewer).

Staffing challenges in CDS Preschools persist and limit the number of children who can participate in programming.

CDS and SAU partnerships to provide services to preschoolers with disabilities:

Given the passage of P.L. 2023, Chapter 643, CDS has chosen not to expand SAU Partnerships after the 2024-25 school year. These partnerships cost CDS approximately \$3 million dollars per year and do not transfer the FAPE obligation to the SAU. There are 55 active contracts with SAUs and it is estimated that 20% of students in CDS are served by their local SAUs in preschool programming through these contracts. None of the SAUs in partnership with CDS were part of Cohort 1 in the 2024-25 school year. It is anticipated that 5 of these SAUs will be participating in Cohort 2 for the 2025-26 school year.

The CDS Director of Preschool Program Development oversees the CDS-SAU Partnerships and supports through infrastructure expansion, program curricular materials, support with MOUs, contracts, and technical assistance.

This model has contributed to the expansion of preschool programming available for children with disabilities. With the initiation of the transition of the responsibility for Pre-K children with IEPs from CDS to SAUs, Maine DOE has been assessing how to bring these SAUs into the cohorts. To that end, several benefits and challenges to this model have been identified, including:

Benefits:

- Districts have improved their capacity to serve more children with diverse needs; some districts have accepted children through their Pre-K lottery who have significant needs. Districts have been willing to contract with CDS to fund an educational technician position (s) to provide support so that children can continue to be educated with their typically developing peers. This creates a seamless transition to kindergarten.
- Participating districts are willing to provide specially designed instruction and many or all related services by district professionals and CDS reimburses the districts for those services.
- Some districts have opened special education preschool classrooms for children who require a separate classroom for at least part of their day. This allows for access to typically developing peers in the general education classrooms to the extent that the child can successfully access those experiences and focused, intensive skills building instruction in a separate classroom.

Challenges:

- SAUs do not have the ultimate responsibility for FAPE in their catchment area and therefore there may be continued unmet need if the child is determined to require a more significant level of programming.
- Changes in enrollments or disability status may lead to reductions in special education staff funded by CDS. This leads to overpayment by CDS to the SAU.

- Changes in enrollments or disability status may lead to increases in special education staff funded by CDS, which are not budgeted.
- Limited oversight of staffing by CDS when the responsibility for special education rests with CDS.

APPENDIX A (1 b) – See Attached

Appendix A (report designer report in GP)

| Agency All | Actual FY24 | Budget FY24 | Variance FY24 | Actual FY23 | Budget FY23 |
|-----------------------------------|-------------------|-------------------|--------------------|-------------------|-------------------|
| Case Management/Child Find | 10,586,661 | 11,914,935 | (1,328,274) | 11,265,601 | 10,336,526 |
| CM/CF Travel | 41,926 | 84,444 | (42,518) | 37,301 | 84,444 |
| CM/CF Total | 10,628,587 | 11,999,379 | (1,370,792) | 11,302,902 | 10,420,970 |
| Special Instruction Evals | 211,269 | 122,652 | 88,617 | 155,089 | 91,703 |
| Special Instruction | 9,732,295 | 8,067,949 | 1,664,346 | 7,335,044 | 5,946,323 |
| Early Childhood Tuition | 6,262,347 | 431,000 | 5,831,347 | 363,378 | 431,000 |
| McCare Premiums | - | - | - | - | - |
| SI Salary & Benefits | 8,652,919 | 10,314,241 | (1,661,322) | 10,166,048 | 10,900,000 |
| Social Work Evals | - | 3,771 | (3,771) | 132 | 3,771 |
| Social Work Therapy | 58,860 | 69,453 | (10,592) | 45,214 | 69,453 |
| Social Work/Psych/Nursing Sal/Ben | 528,590 | 493,246 | 35,344 | 596,994 | 350,394 |
| Psychological Evals | 1,193,589 | 1,322,561 | (128,972) | 1,157,916 | 879,362 |
| Psych Therapy | 17,824 | 3,172 | 14,651 | 7,400 | 2,538 |
| PT Evals | 118,195 | 73,908 | 44,288 | 103,497 | 54,344 |
| Physical Therapy | 440,897 | 336,102 | 104,794 | 431,856 | 268,882 |
| PT Salary & Benefits | 732,368 | 945,907 | (213,539) | 728,502 | 868,040 |
| Speech Evals | 1,206,763 | 1,128,377 | 78,386 | 1,112,670 | 902,702 |
| Speech Therapy | 6,423,249 | 7,002,801 | (579,552) | 5,574,341 | 5,284,781 |
| ST Salary & Benefits | 1,983,355 | 2,979,832 | (996,477) | 2,262,143 | 2,450,028 |
| OT Evals | 341,405 | 134,880 | 206,526 | 241,531 | 107,904 |
| OT Therapy | 2,048,609 | 910,290 | 1,138,319 | 1,589,249 | 647,858 |
| OT Salary & Benefits | 2,437,314 | 2,676,164 | (238,850) | 2,683,275 | 2,332,325 |
| BCBA Salaries/Benefits | 235,243 | 185,817 | 49,427 | 131,248 | 120,000 |
| SLP Salary & Benefits | - | - | - | - | - |
| Salaries Expense | - | - | - | - | - |
| Audio Evals | 78,823 | 92,134 | (13,311) | 81,669 | 68,247 |
| Eye Evals | - | - | - | 116 | - |
| Medical/Nutrition Evals | - | - | - | - | - |
| All Other Evals | 1,921 | 8,319 | (6,398) | 8,319 | - |
| All Other Therapies | 460,787 | 492,812 | (32,025) | 470,456 | 365,046 |
| Team Meeting | 1,005,655 | 950,726 | 54,929 | 913,947 | 699,064 |
| Direct Support-Building Costs | 1,417,087 | 1,362,032 | 55,055 | 1,362,032 | 1,129,001 |
| Direct Support-Facilities | - | - | - | 77 | - |
| Staff Travel Direct Support | 489,805 | 524,763 | (34,958) | 478,042 | 388,713 |
| Child Transportation | 935,466 | 760,358 | 175,108 | 792,313 | 760,358 |
| Provider Transportation | 1,371,466 | 1,461,814 | (90,349) | 1,132,030 | 1,082,825 |
| Commercial Transportation | 865,049 | 1,774,903 | (909,854) | 1,151,440 | 1,774,903 |
| Instructional Supplies | 165,948 | 103,112 | 62,836 | 92,792 | 75,818 |
| Screening Supplies | 34,048 | 92,706 | (58,658) | 48,068 | 92,706 |

| | | | | | |
|------------------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| Assistive Technology | 36,829 | 55,149 | (18,320) | 108,108 | 55,149 |
| Contract Admin/Monitoring DS | - | - | - | - | - |
| LRE Space | - | - | - | - | - |
| ARP Expenses DS | - | - | - | 561,650 | 600,000 |
| Total Direct Service | 49,487,976 | 44,880,952 | 4,607,025 | 41,886,586 | 38,803,238 |

| | | | | | |
|-----------------------------------|-----------|-----------|-----------|-----------|-----------|
| Contract Admin/Monitoring | 3,791,429 | 1,080,534 | 2,710,895 | 847,948 | 850,000 |
| Staff Training | (52,442) | 248,709 | (301,150) | 79,695 | 212,115 |
| Site Director Salaries & Benefits | 770,001 | 914,915 | (144,914) | 879,333 | 793,735 |
| All Admin Salaries & Benefits | 4,204,932 | 3,652,170 | 552,761 | 4,175,664 | 3,849,639 |
| Legal/Audit/Fiscal | 215,076 | 210,113 | 4,963 | 207,531 | 210,113 |
| Office Cleaning | 179,475 | 208,692 | (29,217) | 208,692 | 160,000 |
| Repairs & Maintenance | 47,601 | 300,338 | (252,737) | 33,296 | 350,000 |
| Rent | 99,717 | 171,527 | (71,810) | 102,478 | 121,866 |
| Equipment Rental | 64,267 | 69,692 | (5,425) | 67,246 | 69,507 |
| All Insurance | 311,046 | 90,000 | 221,046 | 64,229 | 90,000 |
| Postage | 77,118 | 65,590 | 11,528 | 65,590 | 62,857 |
| Telephone | 213,295 | 245,751 | (32,456) | 245,751 | 225,000 |
| Advertising | 283,845 | 452,000 | (168,155) | 1,020 | 52,000 |
| Staff & Admin Travel | 128,544 | 498,550 | (370,005) | 140,258 | 87,300 |
| Office Supplies | 223,383 | 204,621 | 18,762 | 193,971 | 202,444 |
| Equipment Repair & Maintenance | 1,504,204 | 1,158,291 | 345,913 | 1,044,355 | 1,031,849 |
| Electric/Heat/Water | 108,689 | 103,134 | 5,554 | 98,998 | 103,134 |
| Dues & Subscriptions | 122,477 | 189,977 | (67,500) | (59,458) | 189,977 |
| Capital Outlay | 1,057 | 55,000 | (53,943) | 35,738 | 55,000 |
| Payroll Fees | 96,280 | 89,709 | 6,572 | 97,709 | 80,883 |
| Other | (21,963) | 263,878 | (285,841) | (22,186) | 13,878 |
| Cares Act Funding Expenses | - | - | - | - | - |
| ARP Expenses | - | - | - | 1,253,204 | 2,318,273 |

| | | | | | |
|-----------------------------|-------------------|-------------------|------------------|------------------|-------------------|
| Total Administration | 12,368,032 | 10,273,191 | 2,094,841 | 9,761,062 | 11,129,570 |
|-----------------------------|-------------------|-------------------|------------------|------------------|-------------------|

| | | | | | |
|--------------|-------------------|-------------------|------------------|-------------------|-------------------|
| TOTAL | 72,484,596 | 67,153,522 | 5,331,074 | 62,950,550 | 60,353,778 |
|--------------|-------------------|-------------------|------------------|-------------------|-------------------|

| | | | | Actual | Budget |
|-----------|-------------|-------------|---------------|--------|--------|
| Aroostook | Actual FY24 | Budget FY24 | Variance FY24 | FY23 | FY23 |

| | | | | | |
|----------------------------|---------|---------|----------|---------|---------|
| Case Management/Child Find | 420,572 | 388,911 | 31,661 | 400,814 | 413,461 |
| CM/CF Travel | 3,104 | 15,391 | (12,287) | 2,986 | 15,354 |

| | | | | | |
|--------------------|----------------|----------------|---------------|----------------|----------------|
| CM/CF Total | 423,677 | 404,302 | 19,374 | 403,800 | 428,815 |
|--------------------|----------------|----------------|---------------|----------------|----------------|

| | | | | | |
|---------------------------|---------|---------|----------|---------|---------|
| Special Instruction Evals | - | - | - | - | - |
| Special Instruction | 569,997 | 630,527 | (60,530) | 525,974 | 464,717 |
| Early Childhood Tuition | 18,944 | 17,627 | 1,317 | 30,562 | 17,627 |
| McCare Premiums | - | - | - | - | - |
| SI Salary & Benefits | 210,039 | 237,650 | (27,611) | 271,599 | 218,000 |
| Social Work Evals | - | - | - | - | - |
| Social Work Therapy | 2,291 | 3,294 | (1,003) | 975 | 3,294 |

| | | | | | |
|-----------------------------------|------------------|------------------|----------------|------------------|------------------|
| Social Work/Psych/Nursing Sal/Ben | 31,154 | 76,197 | (45,043) | 44,901 | 36,170 |
| Psychological Evals | 18,752 | 30,727 | (11,975) | 22,300 | 20,430 |
| Psych Therapy | - | 1,212 | (1,212) | - | 970 |
| PT Evals | 111 | 873 | (762) | 360 | 642 |
| Physical Therapy | 2,205 | 1,002 | 1,202 | 1,427 | 802 |
| PT Salary & Benefits | - | - | - | - | - |
| Speech Evals | 40,759 | 47,140 | (6,380) | 38,717 | 37,712 |
| Speech Therapy | 217,982 | 139,613 | 78,369 | 164,390 | 102,657 |
| ST Salary & Benefits | 97,879 | 103,800 | (5,921) | 100,282 | 125,001 |
| OT Evals | 32,973 | 19,040 | 13,933 | 20,453 | 15,232 |
| OT Therapy | 211,780 | 75,313 | 136,467 | 152,389 | 53,601 |
| OT Salary & Benefits | - | - | - | - | - |
| BCBA Salaries/Benefits | - | - | - | - | - |
| SLP Salary & Benefits | - | - | - | - | - |
| Salaries Expense | - | - | - | - | - |
| Audio Evals | 182 | - | 182 | 124 | - |
| Eye Evals | - | - | - | - | - |
| Medical/Nutrition Evals | - | - | - | - | - |
| All Other Evals | - | - | - | - | - |
| All Other Therapies | 462 | 1,466 | (1,005) | 744 | 1,086 |
| Team Meeting | 56,952 | 41,051 | 15,901 | 35,063 | 30,184 |
| Direct Support-Building Costs | 43,441 | 48,847 | (5,406) | 64,766 | 38,660 |
| Direct Support-Facilities | - | - | - | - | - |
| Staff Travel Direct Support | 12,258 | 11,719 | 539 | 13,175 | 8,673 |
| Child Transportation | 32,353 | 16,244 | 16,109 | 17,130 | 16,292 |
| Provider Transportation | 137,746 | 89,634 | 48,111 | 105,105 | 66,396 |
| Commercial Transportation | 2,426 | 17,473 | (15,047) | 17,935 | 17,424 |
| Instructional Supplies | 171 | 1,775 | (1,605) | 438 | 1,296 |
| Screening Supplies | 1,230 | 1,442 | (212) | 1,195 | 1,442 |
| Assistive Technology | 187 | - | 187 | 2,136 | - |
| Contract Admin/Monitoring DS | - | - | - | - | - |
| LRE Space | - | - | - | - | - |
| Total Direct Service | 1,742,273 | 1,613,667 | 128,606 | 1,632,140 | 1,278,308 |
| Contract Admin/Monitoring | 685 | 781 | (96) | 2,234 | 614 |
| Staff Training | 7,481 | 11,858 | (4,377) | 6,187 | 10,113 |
| Site Director Salaries & Benefits | 94,447 | 111,910 | (17,463) | 105,995 | 63,417 |
| All Admin Salaries & Benefits | 121,258 | 91,658 | 29,600 | 70,458 | 57,610 |
| Legal/Audit/Fiscal | - | - | - | - | - |
| Office Cleaning | 5,340 | 13,414 | (8,074) | 6,700 | 10,413 |
| Repairs & Maintenance | 9,441 | 14,255 | (4,815) | 10,697 | 18,245 |
| Rent | 2,773 | 3,863 | (1,090) | 6,862 | 3,450 |
| Equipment Rental | 4,188 | 4,338 | (150) | 3,611 | 4,327 |
| All Insurance | 1,793 | 2,022 | (228) | 1,257 | 2,022 |

| | | | | | |
|-----------------------------------|--------------------|--------------------|----------------------|--------------------|--------------------|
| Postage | 2,891 | 1,349 | 1,542 | 2,010 | 1,321 |
| Telephone | 10,135 | 9,797 | 338 | 8,164 | 8,969 |
| Advertising | 160 | - | 160 | - | - |
| Staff & Admin Travel | 5,001 | 11,422 | (6,421) | 6,306 | 2,000 |
| Office Supplies | 7,524 | 6,231 | 1,294 | 5,064 | 2,418 |
| Equipment Repair & Maintenance | 42,675 | - | 42,675 | 23,893 | 28,118 |
| Electric/Heat/Water | 19,699 | 12,086 | 7,613 | 16,641 | 18,168 |
| Dues & Subscriptions | 2,485 | 3,024 | (539) | (2,657) | 3,024 |
| Capital Outlay | - | - | - | - | - |
| Payroll Fees | 2,845 | 2,639 | 206 | 2,580 | 2,342 |
| Other | - | 3,594 | (3,594) | - | 750 |
| Cares Act Funding Expenses | - | - | - | - | - |
| ARP Expenses | - | - | - | 17,044 | 20,000 |
| Total Administration | 340,822 | 304,240 | 36,582 | 293,046 | 257,321 |
| TOTAL | 2,506,772 | 2,322,210 | 184,562 | 2,328,986 | 1,964,444 |
| | | | | | |
| DownEast | Actual FY24 | Budget FY24 | Variance FY24 | Actual FY23 | Budget FY23 |
| Case Management/Child Find | 731,581 | 873,703 | (142,123) | 750,905 | 826,922 |
| CM/CF Travel | 3,847 | 19,004 | (15,156) | 3,080 | 18,958 |
| CM/CF Total | 735,428 | 892,707 | (157,279) | 753,985 | 845,880 |
| | | | | | |
| Special Instruction Evals | 4,206 | 4,295 | (88) | 4,354 | 3,211 |
| Special Instruction | 350,580 | 122,078 | 228,502 | 183,138 | 89,975 |
| Early Childhood Tuition | 48,808 | 78,770 | (29,963) | 51,426 | 78,771 |
| McCare Premiums | - | - | - | - | - |
| SI Salary & Benefits | 676,797 | 683,108 | (6,312) | 851,803 | 872,000 |
| Social Work Evals | - | - | - | - | - |
| Social Work Therapy | 2,906 | 586 | 2,320 | 1,706 | 586 |
| Social Work/Psych/Nursing Sal/Ben | - | - | - | - | - |
| Psychological Evals | 35,373 | 71,382 | (36,010) | 44,675 | 47,461 |
| Psych Therapy | - | 748 | (748) | - | 598 |
| PT Evals | - | - | - | - | - |
| Physical Therapy | 1,306 | 106 | 1,201 | 999 | 85 |
| PT Salary & Benefits | - | 63,197 | (63,197) | 72,129 | 156,247 |
| Speech Evals | 56,631 | 55,999 | 632 | 72,705 | 44,799 |
| Speech Therapy | 212,555 | 414,129 | (201,574) | 291,304 | 304,507 |
| ST Salary & Benefits | - | 62,316 | (62,316) | 16,235 | 25,000 |
| OT Evals | 10,322 | 1,348 | 8,974 | 7,275 | 1,078 |
| OT Therapy | 15,322 | 6,534 | 8,789 | 25,669 | 4,648 |
| OT Salary & Benefits | 85,915 | 85,623 | 293 | 112,551 | 163,263 |
| BCBA Salaries/Benefits | - | - | - | - | - |
| SLP Salary & Benefits | - | - | - | - | - |
| Salaries Expense | - | - | - | - | - |
| Audio Evals | 91 | 1,038 | (946) | 218 | 769 |

| | | | | | |
|-----------------------------------|--------------------|--------------------|----------------------|--------------------|--------------------|
| Eye Evals | - | - | - | - | - |
| Medical/Nutrition Evals | - | - | - | - | - |
| All Other Evals | - | 5,179 | (5,179) | - | - |
| All Other Therapies | 4,844 | 6,459 | (1,615) | 3,541 | 4,784 |
| Team Meeting | 42,443 | 78,681 | (36,238) | 66,293 | 57,854 |
| Direct Support-Building Costs | 46,755 | 64,056 | (17,300) | 71,036 | 50,761 |
| Direct Support-Facilities | - | - | - | - | - |
| Staff Travel Direct Support | 36,990 | 35,030 | 1,960 | 50,306 | 25,925 |
| Child Transportation | 41,331 | 18,634 | 22,697 | 44,422 | 18,689 |
| Provider Transportation | 38,992 | 76,439 | (37,448) | 58,950 | 56,622 |
| Commercial Transportation | 451 | - | 451 | - | - |
| Instructional Supplies | 50,051 | 6,282 | 43,770 | 1,338 | - |
| Screening Supplies | 1,932 | 7,533 | (5,601) | 1,856 | 2,055 |
| Assistive Technology | - | 959 | (959) | 3,469 | 1,000 |
| Contract Admin/Monitoring DS | - | - | - | - | - |
| LRE Space | - | - | - | - | - |
| Total Direct Service | 1,764,601 | 1,950,508 | (185,907) | 2,037,398 | 2,010,688 |
| Contract Admin/Monitoring | 3,763 | 9,170 | (5,407) | 32,309 | 7,213 |
| Staff Training | 10,297 | 14,618 | (4,321) | 5,750 | 12,468 |
| Site Director Salaries & Benefits | - | - | - | 49,951 | 87,198 |
| All Admin Salaries & Benefits | 117,762 | 87,115 | 30,646 | 138,573 | 115,219 |
| Legal/Audit/Fiscal | - | - | - | - | - |
| Office Cleaning | 8,507 | 14,745 | (6,239) | 13,025 | 11,446 |
| Repairs & Maintenance | - | 10,591 | (10,591) | 4,346 | 6,909 |
| Rent | 4,980 | 5,168 | (188) | 7,893 | 4,659 |
| Equipment Rental | 1,468 | 3,900 | (2,432) | 3,043 | 3,890 |
| All Insurance | 6,389 | 5,994 | 395 | 3,773 | 5,994 |
| Postage | 3,873 | 5,188 | (1,315) | 2,906 | 4,590 |
| Telephone | 15,562 | 20,192 | (4,630) | 20,875 | 18,487 |
| Advertising | 240 | - | 240 | - | - |
| Staff & Admin Travel | 4,018 | 15,705 | (11,686) | 3,065 | 500 |
| Office Supplies | 8,653 | 17,471 | (8,818) | 10,064 | 7,808 |
| Equipment Repair & Maintenance | 66,942 | - | 66,942 | 79,492 | 76,598 |
| Electric/Heat/Water | 475 | 510 | (35) | 569 | 694 |
| Dues & Subscriptions | 2,177 | 7,162 | (4,985) | (6,632) | 7,162 |
| Capital Outlay | - | - | - | - | - |
| Payroll Fees | 5,107 | 6,693 | (1,586) | 5,779 | 5,939 |
| Other | 46 | 4,792 | (4,746) | 30 | 1,000 |
| Cares Act Funding Expenses | - | - | - | 6,343 | 6,500 |
| Total Administration | 260,259 | 229,014 | 31,245 | 381,154 | 384,274 |
| TOTAL | 2,760,289 | 3,072,229 | (311,941) | 3,172,537 | 3,240,842 |
| | | | | | |
| First Step | Actual FY24 | Budget FY24 | Variance FY24 | Actual FY23 | Budget FY23 |

| | | | | | |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| Case Management/Child Find | 1,149,909 | 1,244,838 | (94,929) | 1,135,589 | 1,137,018 |
| CM/CF Travel | 3,756 | 1,812 | 1,944 | 4,099 | 1,808 |
| CM/CF Total | 1,153,665 | 1,246,650 | (92,985) | 1,139,688 | 1,138,826 |
| Special Instruction Evals | 74,015 | 9,930 | 64,085 | 37,971 | 7,424 |
| Special Instruction | 1,004,225 | 1,197,690 | (193,465) | 1,001,836 | 709,116 |
| Early Childhood Tuition | - | 3,435 | (3,435) | 840 | 3,435 |
| McCare Premiums | - | - | - | - | - |
| SI Salary & Benefits | 357,244 | 777,388 | (420,144) | 746,997 | 1,199,000 |
| Social Work Evals | - | - | - | - | - |
| Social Work Therapy | 4,285 | 520 | 3,765 | 769 | 520 |
| Social Work/Psych/Nursing Sal/Ben | - | - | - | - | - |
| Psychological Evals | 200,794 | 183,019 | 17,774 | 183,323 | 121,688 |
| Psych Therapy | 1,725 | - | 1,725 | 150 | - |
| PT Evals | 8,496 | 2,078 | 6,418 | 9,220 | 1,528 |
| Physical Therapy | 33,257 | 13,057 | 20,199 | 28,557 | 10,446 |
| PT Salary & Benefits | - | - | - | - | - |
| Speech Evals | 36,701 | 17,834 | 18,867 | 12,468 | 14,268 |
| Speech Therapy | 501,794 | 549,592 | (47,798) | 490,325 | 500,000 |
| ST Salary & Benefits | 288,993 | 360,988 | (71,994) | 396,236 | 500,006 |
| OT Evals | 22,194 | 6,520 | 15,674 | 16,107 | 5,216 |
| OT Therapy | 151,105 | 48,266 | 102,840 | 112,904 | 34,351 |
| OT Salary & Benefits | 195,574 | 248,393 | (52,819) | 213,077 | 186,586 |
| BCBA Salaries/Benefits | - | - | - | - | - |
| SLP Salary & Benefits | - | - | - | - | - |
| Salaries Expense | - | - | - | - | - |
| Audio Evals | 2,629 | 2,381 | 248 | 4,914 | 1,764 |
| Eye Evals | - | - | - | - | - |
| Medical/Nutrition Evals | - | - | - | - | - |
| All Other Evals | 1,088 | 959 | 129 | - | - |
| All Other Therapies | 30,719 | 35,361 | (4,642) | 30,740 | 26,193 |
| Team Meeting | 84,764 | 69,491 | 15,272 | 81,839 | 51,097 |
| Direct Support-Building Costs | 19,737 | 125,123 | (105,386) | 22,023 | 99,346 |
| Direct Support-Facilities | - | - | - | - | - |
| Staff Travel Direct Support | 34,660 | 38,325 | (3,665) | 35,873 | 28,363 |
| Child Transportation | 78,946 | 66,244 | 12,702 | 84,584 | 66,440 |
| Provider Transportation | 52,483 | 56,474 | (3,991) | 38,814 | 41,833 |
| Commercial Transportation | 214,474 | 224,795 | (10,320) | 133,731 | 224,163 |
| Instructional Supplies | 10 | 2,540 | (2,530) | 7,203 | 1,855 |
| Screening Supplies | 2,690 | 5,188 | (2,498) | 3,876 | 5,188 |
| Assistive Technology | 2,002 | 9,421 | (7,420) | 14,443 | 9,822 |
| Contract Admin/Monitoring DS | - | - | - | - | - |
| LRE Space | - | - | - | - | - |
| Total Direct Service | 3,404,604 | 4,055,012 | (650,409) | 3,708,820 | 3,849,648 |

| | | | | | |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| Contract Admin/Monitoring | 1,353 | 80,927 | (79,574) | 26,032 | 63,661 |
| Staff Training | 10,138 | 11,031 | (893) | 7,969 | 9,408 |
| Site Director Salaries & Benefits | 87,174 | 134,910 | (47,735) | 85,373 | 79,271 |
| All Admin Salaries & Benefits | 146,076 | 133,209 | 12,867 | 158,103 | 115,219 |
| Legal/Audit/Fiscal | - | 18,507 | (18,507) | - | - |
| Office Cleaning | 15,340 | 13,894 | 1,446 | 24,866 | 10,786 |
| Repairs & Maintenance | 1,379 | 151,225 | (149,846) | (72,452) | 193,346 |
| Rent | 21,146 | 12,937 | 8,209 | 19,545 | 11,851 |
| Equipment Rental | 5,804 | 4,208 | 1,597 | 10,154 | 4,196 |
| All Insurance | 8,269 | 7,687 | 582 | 5,402 | 7,687 |
| Postage | 3,431 | 11,887 | (8,455) | 11,666 | 11,634 |
| Telephone | 18,505 | 25,282 | (6,777) | 24,525 | 23,147 |
| Advertising | - | - | - | 686 | - |
| Staff & Admin Travel | 3,762 | 2,855 | 907 | 5,512 | 500 |
| Office Supplies | 12,304 | - | 12,304 | 27,387 | 27,046 |
| Equipment Repair & Maintenance | 103,196 | - | 103,196 | 102,085 | 108,400 |
| Electric/Heat/Water | 16,188 | 12,812 | 3,376 | 17,932 | 19,157 |
| Dues & Subscriptions | 345 | 13,423 | (13,079) | (10,318) | 13,423 |
| Capital Outlay | - | - | - | 14,542 | - |
| Payroll Fees | 7,902 | 9,825 | (1,923) | 7,361 | 8,718 |
| Other | - | 4,792 | (4,792) | - | 1,000 |
| Cares Act Funding Expenses | - | - | - | 104,148 | 110,000 |
| Total Administration | 462,311 | 649,410 | (187,099) | 570,518 | 818,450 |
| TOTAL | 5,020,580 | 5,951,072 | (930,493) | 5,419,026 | 5,806,924 |

| MidCoast | Actual FY24 | Budget FY24 | Variance FY24 | Actual FY23 | Budget FY23 |
|-----------------------------------|------------------|------------------|-----------------|------------------|------------------|
| Case Management/Child Find | 1,131,716 | 1,205,234 | (73,518) | 1,199,997 | 1,033,653 |
| CM/CF Travel | 3,792 | 9,381 | (5,588) | 3,881 | 9,358 |
| CM/CF Total | 1,135,508 | 1,214,614 | (79,106) | 1,203,878 | 1,043,011 |
| | | | | | |
| Special Instruction Evals | 14,655 | 15,103 | (449) | 27,261 | 11,292 |
| Special Instruction | 530,094 | 547,273 | (17,179) | 607,207 | 403,357 |
| Early Childhood Tuition | 195,637 | 169,034 | 26,602 | 145,707 | 169,034 |
| MeCare Premiums | - | - | - | - | - |
| SI Salary & Benefits | 1,358,791 | 1,494,571 | (135,780) | 1,270,129 | 1,199,000 |
| Social Work Evals | - | - | - | - | - |
| Social Work Therapy | 2,674 | 3,010 | (336) | 2,420 | 3,010 |
| Social Work/Psych/Nursing Sal/Ben | 95,167 | 98,574 | (3,407) | 60,512 | 33,156 |
| Psychological Evals | 27,617 | 30,199 | (2,583) | 35,009 | 20,079 |
| Psych Therapy | - | - | - | 300 | - |
| PT Evals | 1,627 | 668 | 960 | 721 | 491 |
| Physical Therapy | 17,889 | 7,895 | 9,994 | 8,840 | 6,316 |
| PT Salary & Benefits | 100,850 | 170,754 | (69,905) | 112,681 | 147,567 |

| | | | | | |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| Speech Evals | 48,240 | 29,966 | 18,275 | 46,970 | 23,973 |
| Speech Therapy | 583,287 | 373,339 | 209,948 | 312,892 | 350,000 |
| ST Salary & Benefits | 261,440 | 466,426 | (204,986) | 279,398 | 300,003 |
| OT Evals | 11,139 | 2,524 | 8,616 | 6,221 | 2,019 |
| OT Therapy | 28,159 | 18,932 | 9,227 | 30,477 | 13,474 |
| OT Salary & Benefits | 106,840 | 225,455 | (118,615) | 168,073 | 209,909 |
| BCBA Salaries/Benefits | - | - | - | - | - |
| SLP Salary & Benefits | - | - | - | - | - |
| Salaries Expense | - | - | - | - | - |
| Audio Evals | 3,880 | 8,333 | (4,453) | 7,754 | 6,173 |
| Eye Evals | - | - | - | - | - |
| Medical/Nutrition Evals | - | - | - | - | - |
| All Other Evals | 834 | - | 834 | 2,936 | - |
| All Other Therapies | 51,974 | 102,590 | (50,616) | 53,399 | 75,992 |
| Team Meeting | 70,803 | 55,715 | 15,088 | 66,985 | 40,967 |
| Direct Support-Building Costs | 55,833 | 214,544 | (158,710) | 50,138 | 170,489 |
| Direct Support-Facilities | - | - | - | - | - |
| Staff Travel Direct Support | 82,126 | 85,058 | (2,932) | 80,304 | 62,949 |
| Child Transportation | 105,465 | 38,117 | 67,348 | 59,337 | 38,230 |
| Provider Transportation | 31,633 | 41,909 | (10,276) | 40,328 | 31,044 |
| Commercial Transportation | 15,400 | 206,262 | (190,862) | 58,035 | 205,682 |
| Instructional Supplies | 162 | 1,791 | (1,629) | 1,917 | 1,308 |
| Screening Supplies | 782 | 1,501 | (719) | 509 | 1,501 |
| Assistive Technology | 1,903 | 8,751 | (6,848) | 11,727 | 9,123 |
| Contract Admin/Monitoring DS | - | - | - | - | - |
| LRE Space | - | - | - | - | - |
| Total Direct Service | 3,804,902 | 4,418,296 | (613,394) | 3,548,187 | 3,536,138 |
| Contract Admin/Monitoring | - | - | - | - | - |
| Staff Training | 7,501 | 17,363 | (9,862) | 9,414 | 14,808 |
| Site Director Salaries & Benefits | 98,041 | 126,744 | (28,703) | 131,148 | 87,198 |
| All Admin Salaries & Benefits | 134,760 | 133,943 | 817 | 153,932 | 115,219 |
| Legal/Audit/Fiscal | - | - | - | - | - |
| Office Cleaning | 14,380 | 13,643 | 737 | 9,077 | 10,591 |
| Repairs & Maintenance | 390 | 2,301 | (1,911) | 345 | 3,032 |
| Rent | 12,865 | 12,756 | 109 | 11,366 | 11,683 |
| Equipment Rental | 7,774 | 6,806 | 968 | 6,238 | 6,788 |
| All Insurance | 9,534 | 10,355 | (821) | 6,601 | 10,355 |
| Postage | 3,927 | 4,846 | (919) | 4,519 | 4,743 |
| Telephone | 22,596 | 26,527 | (3,930) | 25,698 | 24,287 |
| Advertising | - | 53,628 | (53,628) | - | 6,170 |
| Staff & Admin Travel | 2,502 | 11,422 | (8,919) | 3,888 | 2,000 |
| Office Supplies | 10,724 | 26,953 | (16,229) | 16,524 | 16,572 |
| Equipment Repair & Maintenance | 165,857 | - | 165,857 | 117,673 | 121,639 |

| | | | | | |
|-----------------------------------|--------------------|--------------------|----------------------|--------------------|--------------------|
| Electric/Heat/Water | 9,249 | 4,604 | 4,644 | 7,122 | 7,193 |
| Dues & Subscriptions | 623 | 13,589 | (12,966) | (12,254) | 13,589 |
| Capital Outlay | - | - | - | - | - |
| Payroll Fees | 11,522 | 12,795 | (1,273) | 11,277 | 11,354 |
| Other | - | 6,605 | (6,605) | - | 1,378 |
| Cares Act Funding Expenses | - | - | - | 13,300 | 15,000 |
| Total Administration | 512,245 | 484,880 | 27,366 | 515,868 | 483,599 |
| TOTAL | 5,452,655 | 6,117,790 | (665,135) | 5,267,933 | 5,062,748 |
| | | | | | |
| Opportunities | Actual FY24 | Budget FY24 | Variance FY24 | Actual FY23 | Budget FY23 |
| Case Management/Child Find | 574,292 | 468,379 | 105,913 | 548,799 | 620,192 |
| CM/CF Travel | 1,892 | 1,679 | 213 | 1,962 | 1,675 |
| CM/CF Total | 576,184 | 470,058 | 106,126 | 550,761 | 621,867 |
| | | | | | |
| Special Instruction Evals | 9,150 | 5,981 | 3,169 | 1,420 | 4,472 |
| Special Instruction | 282,212 | 286,104 | (3,892) | 262,837 | 210,868 |
| Early Childhood Tuition | 6,585 | 157 | 6,428 | 1,677 | 157 |
| McCare Premiums | - | - | - | - | - |
| SI Salary & Benefits | 305,966 | 641,802 | (335,836) | 354,806 | 327,000 |
| Social Work Evals | - | - | - | - | - |
| Social Work Therapy | 1,964 | 119 | 1,845 | 280 | 119 |
| Social Work/Psych/Nursing Sal/Ben | - | - | - | - | - |
| Psychological Evals | 136,261 | 78,875 | 57,386 | 109,057 | 52,443 |
| Psych Therapy | - | - | - | - | - |
| PT Evals | 3,103 | 1,281 | 1,822 | 1,969 | 942 |
| Physical Therapy | 8,030 | 1,138 | 6,892 | 8,124 | 910 |
| PT Salary & Benefits | - | - | - | - | - |
| Speech Evals | 130,241 | 92,069 | 38,172 | 109,510 | 60,588 |
| Speech Therapy | 320,817 | 365,997 | (45,180) | 304,324 | 269,115 |
| ST Salary & Benefits | - | 84,208 | (84,208) | 122 | 25,000 |
| OT Evals | 20,092 | 9,929 | 10,163 | 18,894 | 7,943 |
| OT Therapy | 81,541 | 39,803 | 41,738 | 44,161 | 28,330 |
| OT Salary & Benefits | 183,197 | 168,170 | 15,027 | 212,996 | 186,586 |
| BCBA Salaries/Benefits | - | - | - | - | - |
| SLP Salary & Benefits | - | - | - | - | - |
| Salaries Expense | - | - | - | - | - |
| Audio Evals | 1,901 | 1,498 | 403 | 2,706 | 1,109 |
| Eye Evals | - | - | - | - | - |
| Medical/Nutrition Evals | - | - | - | - | - |
| All Other Evals | - | - | - | 5,293 | - |
| All Other Therapies | 85,848 | 4,005 | 81,843 | 32,811 | 2,967 |
| Team Meeting | 46,334 | 44,395 | 1,939 | 41,905 | 32,644 |
| Direct Support-Building Costs | - | 42,826 | (42,826) | - | 29,728 |
| Direct Support-Facilities | - | - | - | - | - |

| | | | | | |
|-----------------------------------|--------------------|--------------------|----------------------|--------------------|--------------------|
| Staff Travel Direct Support | 11,484 | 17,366 | (5,882) | 11,981 | 12,852 |
| Child Transportation | 89,506 | 93,618 | (4,112) | 90,716 | 93,895 |
| Provider Transportation | 91,267 | 97,650 | (6,382) | 94,514 | 72,333 |
| Commercial Transportation | 4,408 | 80,792 | (76,385) | 68,092 | 80,565 |
| Instructional Supplies | 336 | 718 | (383) | 1,528 | 525 |
| Screening Supplies | 265 | 176 | 89 | - | 176 |
| Assistive Technology | 3,175 | 2,703 | 472 | 5,502 | 2,817 |
| Contract Admin/Monitoring DS | - | - | - | - | - |
| LRE Space | - | - | - | - | - |
| Total Direct Service | 1,823,682 | 2,161,378 | (337,696) | 1,785,225 | 1,504,084 |
| Contract Admin/Monitoring | 3,344 | 394 | 2,950 | 292 | 310 |
| Staff Training | 7,359 | 9,534 | (2,175) | 6,516 | 8,131 |
| Site Director Salaries & Benefits | (39) | - | (39) | (118) | 23,781 |
| All Admin Salaries & Benefits | 147,798 | 102,259 | 45,539 | 158,087 | 115,219 |
| Legal/Audit/Fiscal | 3,745 | - | 3,745 | - | - |
| Office Cleaning | 13,155 | 21,025 | (7,871) | 17,201 | 16,322 |
| Repairs & Maintenance | 3,155 | 8,170 | (5,014) | 4,170 | 9,240 |
| Rent | 9,858 | 13,299 | (3,441) | 11,164 | 12,572 |
| Equipment Rental | 4,624 | 3,067 | 1,557 | 4,697 | 3,059 |
| All Insurance | 3,949 | 3,773 | 177 | 3,382 | 3,773 |
| Postage | 15,376 | 4,428 | 10,948 | 7,827 | 4,334 |
| Telephone | 12,215 | 13,780 | (1,565) | 12,634 | 12,616 |
| Advertising | - | - | - | - | - |
| Staff & Admin Travel | 1,427 | 14,277 | (12,849) | 1,419 | 2,500 |
| Office Supplies | 8,851 | 10,762 | (1,911) | 8,985 | 11,456 |
| Equipment Repair & Maintenance | 63,165 | - | 63,165 | 46,555 | 48,567 |
| Electric/Heat/Water | 13,896 | 7,654 | 6,242 | 9,343 | 10,990 |
| Dues & Subscriptions | 359 | 5,293 | (4,934) | (4,912) | 5,293 |
| Capital Outlay | - | 1,336 | (1,336) | - | 1,494 |
| Payroll Fees | 4,436 | 5,085 | (648) | 4,073 | 4,512 |
| Other | 103 | 3,594 | (3,491) | - | 750 |
| Cares Act Funding Expenses | - | - | - | 3,378 | 3,500 |
| Total Administration | 316,778 | 227,730 | 89,047 | 294,693 | 298,419 |
| TOTAL | 2,716,644 | 2,859,167 | (142,523) | 2,630,679 | 2,424,370 |
| | | | | | |
| PEDS | Actual FY24 | Budget FY24 | Variance FY24 | Actual FY23 | Budget FY23 |
| Case Management/Child Find | 767,034 | 1,126,747 | (359,713) | 981,725 | 930,287 |
| CM/CF Travel | 5,626 | 9,451 | (3,825) | 5,838 | 9,429 |
| CM/CF Total | 772,660 | 1,136,198 | (363,538) | 987,563 | 939,716 |
| Special Instruction Evals | 827 | 548 | 279 | 1,666 | 409 |
| Special Instruction | 370,159 | 106,237 | 263,922 | 265,330 | 251,918 |
| Early Childhood Tuition | 3,376 | 58,322 | (54,946) | 40,170 | 58,322 |

| | | | | | |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| MeCare Premiums | - | - | - | - | - |
| SI Salary & Benefits | 892,069 | 1,111,370 | (219,300) | 1,153,414 | 981,000 |
| Social Work Evals | - | - | - | - | - |
| Social Work Therapy | 6,961 | 3,980 | 2,981 | 4,106 | 3,980 |
| Social Work/Psych/Nursing Sal/Ben | 142,849 | 81,597 | 61,252 | 242,576 | 90,425 |
| Psychological Evals | 92,368 | 139,253 | (46,885) | 89,534 | 92,588 |
| Psych Therapy | 264 | - | 264 | 900 | - |
| PT Evals | 1,970 | 4,263 | (2,293) | 6,700 | 3,135 |
| Physical Therapy | 13,177 | 11,691 | 1,486 | 14,664 | 9,353 |
| PT Salary & Benefits | - | - | - | - | - |
| Speech Evals | 78,648 | 63,181 | 15,467 | 73,939 | 78,300 |
| Speech Therapy | 348,025 | 371,842 | (23,817) | 331,967 | 300,000 |
| ST Salary & Benefits | 140,545 | 267,958 | (127,413) | 178,178 | 250,003 |
| OT Evals | 777 | 214 | 563 | 222 | 171 |
| OT Therapy | 14,965 | 4,223 | 10,742 | 13,621 | 3,005 |
| OT Salary & Benefits | 167,417 | 160,122 | 7,295 | 164,775 | 139,939 |
| BCBA Salaries/Benefits | - | - | - | - | - |
| SLP Salary & Benefits | - | - | - | - | - |
| Salaries Expense | - | - | - | - | - |
| Audio Evals | 2,381 | 4,944 | (2,564) | 4,036 | 3,663 |
| Eye Evals | - | - | - | - | - |
| Medical/Nutrition Evals | - | - | - | - | - |
| All Other Evals | - | - | - | 90 | - |
| All Other Therapies | 1,383 | 16,311 | (14,929) | 1,251 | 12,082 |
| Team Meeting | 49,868 | 61,737 | (11,869) | 49,964 | 45,395 |
| Direct Support-Building Costs | 84,894 | 142,159 | (57,265) | 74,315 | 116,749 |
| Direct Support-Facilities | - | - | - | - | - |
| Staff Travel Direct Support | 62,367 | 75,057 | (12,689) | 57,926 | 55,548 |
| Child Transportation | 76,276 | 76,187 | 89 | 51,459 | 76,413 |
| Provider Transportation | 24,248 | 39,511 | (15,263) | 30,216 | 29,267 |
| Commercial Transportation | 36,002 | 7,482 | 28,519 | 21,427 | 7,461 |
| Instructional Supplies | 1,369 | 3,180 | (1,811) | 979 | 2,323 |
| Screening Supplies | 970 | 3,421 | (2,451) | 5,867 | 3,421 |
| Assistive Technology | 1,166 | 759 | 406 | 12,890 | 791 |
| Contract Admin/Monitoring DS | - | - | - | - | - |
| LRE Space | - | - | - | - | - |
| Total Direct Service | 2,615,319 | 2,815,550 | (200,231) | 2,892,182 | 2,615,661 |
| Contract Admin/Monitoring | 315 | 642 | (327) | 4,523 | 505 |
| Staff Training | 9,375 | 9,530 | (155) | 11,483 | 8,128 |
| Site Director Salaries & Benefits | 144,882 | 119,639 | 25,243 | 78,957 | 87,198 |
| All Admin Salaries & Benefits | 256,025 | 138,681 | 117,344 | 254,192 | 172,829 |
| Legal/Audit/Fiscal | 3,000 | - | 3,000 | - | - |
| Office Cleaning | 25,761 | 5,091 | 20,670 | 31,111 | 3,952 |

| | | | | | |
|-----------------------------------|-------------|-------------|---------------|-------------|-------------|
| Repairs & Maintenance | 64 | 540 | (476) | 454 | 687 |
| Rent | 14,981 | 23,830 | (8,849) | 8,708 | 22,120 |
| Equipment Rental | 3,938 | 4,753 | (815) | 4,778 | 4,740 |
| All Insurance | 7,271 | 6,950 | 322 | 4,217 | 6,950 |
| Postage | 7,467 | 5,765 | 1,702 | 6,712 | 5,642 |
| Telephone | 16,433 | 19,278 | (2,845) | 20,104 | 17,650 |
| Advertising | 100 | 87,900 | (87,800) | - | 10,112 |
| Staff & Admin Travel | 1,451 | 31,409 | (29,958) | 3,325 | 5,500 |
| Office Supplies | 13,717 | 18,905 | (5,188) | 10,224 | 15,493 |
| Equipment Repair & Maintenance | 105,767 | - | 105,767 | 105,333 | 85,320 |
| Electric/Heat/Water | 6,263 | 9,349 | (3,085) | 4,476 | 3,981 |
| Dues & Subscriptions | 729 | 9,592 | (8,863) | (8,842) | 9,592 |
| Capital Outlay | - | 1,493 | (1,493) | - | - |
| Payroll Fees | 7,337 | 8,549 | (1,212) | 7,580 | 7,586 |
| Other | 51 | 4,792 | (4,740) | 20 | 1,000 |
| Cares Act Funding Expenses | - | - | - | 2,035 | 2,500 |
| Total Administration | 624,928 | 506,686 | 118,242 | 549,390 | 471,485 |
| TOTAL | 4,012,906 | 4,458,434 | (445,528) | 4,429,135 | 4,026,862 |
| | | | | | |
| Reach | Actual FY24 | Budget FY24 | Variance FY24 | Actual FY23 | Budget FY23 |
| Case Management/Child Find | 2,492,945 | 3,070,967 | (578,022) | 2,667,556 | 2,274,036 |
| CM/CF Travel | 9,990 | 7,296 | 2,694 | 7,929 | 7,278 |
| CM/CF Total | 2,502,935 | 3,078,262 | (575,327) | 2,675,485 | 2,281,314 |
| Special Instruction Evals | 87,991 | 77,521 | 10,470 | 69,862 | 57,959 |
| Special Instruction | 3,034,409 | 2,977,834 | 56,575 | 2,566,101 | 2,194,754 |
| Early Childhood Tuition | 26,616 | 40,590 | (13,974) | 30,751 | 40,589 |
| McCare Premiums | - | - | - | - | - |
| SI Salary & Benefits | 1,239,838 | 1,398,578 | (158,740) | 1,574,493 | 1,635,000 |
| Social Work Evals | - | 3,771 | (3,771) | 132 | 3,771 |
| Social Work Therapy | 5,733 | 35,723 | (29,990) | 11,460 | 35,723 |
| Social Work/Psych/Nursing Sal/Ben | 100,804 | 103,800 | (2,996) | 26,591 | - |
| Psychological Evals | 259,204 | 335,058 | (75,854) | 281,043 | 222,778 |
| Psych Therapy | 14,273 | 1,212 | 13,060 | 6,050 | 970 |
| PT Evals | 93,314 | 50,158 | 43,155 | 72,900 | 36,881 |
| Physical Therapy | 215,340 | 191,700 | 23,640 | 218,701 | 153,360 |
| PT Salary & Benefits | 259,064 | 269,733 | (10,669) | 239,829 | 260,412 |
| Speech Evals | 535,229 | 591,983 | (56,754) | 526,106 | 400,000 |
| Speech Therapy | 2,494,539 | 3,000,338 | (505,799) | 2,294,538 | 2,260,001 |
| ST Salary & Benefits | - | 124,863 | (124,863) | 24,488 | 250,003 |
| OT Evals | 144,207 | 52,227 | 91,981 | 109,537 | 41,781 |
| OT Therapy | 893,465 | 383,284 | 510,181 | 644,998 | 272,785 |
| OT Salary & Benefits | 346,857 | 365,081 | (18,224) | 324,620 | 279,879 |
| BCBA Salaries/Benefits | - | - | - | - | - |

| | | | | | |
|-----------------------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| SLP Salary & Benefits | - | - | - | - | - |
| Salaries Expense | - | - | - | - | - |
| Audio Evals | 35,926 | 57,387 | (21,461) | 44,221 | 42,509 |
| Eye Evals | - | - | - | - | - |
| Medical/Nutrition Evals | - | - | - | - | - |
| All Other Evals | - | - | - | - | - |
| All Other Therapies | 183,944 | 243,740 | (59,797) | 175,252 | 180,548 |
| Team Meeting | 369,317 | 336,094 | 33,222 | 318,221 | 247,128 |
| Direct Support-Building Costs | 158,188 | 213,112 | (54,924) | 160,393 | 170,933 |
| Direct Support-Facilities | - | - | - | - | - |
| Staff Travel Direct Support | 71,998 | 84,632 | (12,634) | 54,849 | 62,634 |
| Child Transportation | 208,477 | 162,340 | 46,137 | 178,450 | 162,821 |
| Provider Transportation | 529,995 | 697,490 | (167,496) | 452,605 | 516,660 |
| Commercial Transportation | 320,157 | 576,443 | (256,286) | 478,917 | 574,823 |
| Instructional Supplies | 32,253 | 3,389 | 28,864 | 2,976 | 2,475 |
| Screening Supplies | 1,315 | 4,695 | (3,380) | 13,627 | 4,695 |
| Assistive Technology | 10,217 | 22,588 | (12,371) | 23,940 | 23,548 |
| Contract Admin/Monitoring DS | - | - | - | - | - |
| LRE Space | - | - | - | - | - |
| Total Direct Service | 11,672,668 | 12,405,363 | (732,696) | 10,925,651 | 10,135,420 |
| Contract Admin/Monitoring | 65,703 | - | 65,703 | 20,993 | - |
| Staff Training | 20,127 | 58,126 | (37,999) | 4,513 | 49,574 |
| Site Director Salaries & Benefits | 126,315 | 146,397 | (20,082) | 139,900 | 118,907 |
| All Admin Salaries & Benefits | 221,546 | 145,140 | 76,406 | 233,700 | 230,439 |
| Legal/Audit/Fiscal | 5,500 | - | 5,500 | 10,286 | - |
| Office Cleaning | 8,851 | 10,846 | (1,995) | 14,832 | 8,419 |
| Repairs & Maintenance | 2,527 | 5,419 | (2,892) | 18,290 | 5,839 |
| Rent | 8,326 | 10,667 | (2,341) | 6,258 | 9,659 |
| Equipment Rental | 8,247 | 14,502 | (6,255) | 12,166 | 14,464 |
| All Insurance | 12,033 | 12,566 | (533) | 7,607 | 12,566 |
| Postage | 8,325 | 10,182 | (1,857) | 4,878 | 9,966 |
| Telephone | 34,913 | 39,027 | (4,114) | 37,428 | 35,732 |
| Advertising | - | - | - | - | - |
| Staff & Admin Travel | 10,649 | 20,559 | (9,910) | 3,572 | 3,600 |
| Office Supplies | 16,696 | 38,713 | (22,017) | 32,079 | 37,578 |
| Equipment Repair & Maintenance | 199,394 | 3,034 | 196,360 | 78,390 | 174,711 |
| Electric/Heat/Water | - | 282 | (282) | 162 | 383 |
| Dues & Subscriptions | 1,691 | 17,317 | (15,625) | (11,991) | 17,317 |
| Capital Outlay | - | 1,493 | (1,493) | - | 1,802 |
| Payroll Fees | 13,387 | 15,397 | (2,010) | 13,380 | 13,663 |
| Other | 67 | 9,583 | (9,516) | 24 | 2,000 |
| Cares Act Funding Expenses | - | - | - | 171,452 | 200,000 |
| Total Administration | 764,298 | 559,250 | 205,048 | 797,919 | 946,619 |

| | TOTAL | 14,939,901 | 16,042,876 | (1,102,975) | 14,399,055 | 13,363,353 |
|-----------------------------------|-------------|-------------|---------------|-------------|-------------|-------------|
| | | | | | | |
| Two Rivers | Actual FY24 | Budget FY24 | Variance FY24 | | Actual FY23 | Budget FY23 |
| Case Management/Child Find | 1,190,764 | 1,247,416 | (56,652) | | 1,304,262 | 1,240,383 |
| CM/CF Travel | 7,271 | 13,187 | (5,916) | | 5,900 | 13,155 |
| CM/CF Total | 1,198,035 | 1,260,603 | (62,568) | | 1,310,162 | 1,253,538 |
| Special Instruction Evals | 1,837 | 5,162 | (3,325) | | 4,370 | 3,860 |
| Special Instruction | 608,781 | 432,244 | 176,537 | | 413,414 | 318,577 |
| Early Childhood Tuition | 116,791 | 48,220 | 68,571 | | 32,695 | 48,220 |
| MeCare Premiums | - | - | - | | - | - |
| SI Salary & Benefits | 704,002 | 886,403 | (182,401) | | 765,720 | 872,000 |
| Social Work Evals | - | - | - | | - | - |
| Social Work Therapy | 1,594 | 2,843 | (1,250) | | 2,306 | 2,843 |
| Social Work/Psych/Nursing Sal/Ben | - | - | - | | - | - |
| Psychological Evals | 126,038 | 200,989 | (74,951) | | 113,459 | 133,636 |
| Psych Therapy | 1,563 | - | 1,563 | | - | - |
| PT Evals | 111 | - | 111 | | - | - |
| Physical Therapy | 1,437 | 9,345 | (7,909) | | 491 | 7,476 |
| PT Salary & Benefits | 70,420 | 117,504 | (47,084) | | 71,476 | 104,165 |
| Speech Evals | 13,431 | 8,555 | 4,876 | | 7,407 | 10,000 |
| Speech Therapy | 270,015 | 385,023 | (115,008) | | 158,158 | 200,000 |
| ST Salary & Benefits | 347,771 | 503,584 | (155,813) | | 351,746 | 275,003 |
| OT Evals | 13,525 | 71 | 13,454 | | 3,508 | 57 |
| OT Therapy | 38,532 | 30,991 | 7,541 | | 23,948 | 22,057 |
| OT Salary & Benefits | 240,212 | 272,440 | (32,228) | | 277,056 | 256,556 |
| BCBA Salaries/Benefits | - | - | - | | - | - |
| SLP Salary & Benefits | - | - | - | | - | - |
| Salaries Expense | - | - | - | | - | - |
| Audio Evals | 364 | 1,115 | (751) | | 543 | 826 |
| Eye Evals | - | - | - | | - | - |
| Medical/Nutrition Evals | - | - | - | | - | - |
| All Other Evals | - | - | - | | - | - |
| All Other Therapies | 39,330 | 37,084 | 2,246 | | 5,813 | 27,469 |
| Team Meeting | 36,341 | 36,157 | 184 | | 34,561 | 26,586 |
| Direct Support-Building Costs | 14,454 | - | 14,454 | | 27,998 | 48,878 |
| Direct Support-Facilities | - | - | - | | - | - |
| Staff Travel Direct Support | 59,502 | 66,324 | (6,821) | | 56,613 | 49,085 |
| Child Transportation | 67,840 | 54,668 | 13,173 | | 46,512 | 54,830 |
| Provider Transportation | 24,166 | 72,128 | (47,963) | | 28,205 | 53,428 |
| Commercial Transportation | 18,069 | 46,504 | (28,435) | | 22,485 | 46,374 |
| Instructional Supplies | 6,915 | 513 | 6,401 | | 299 | 375 |
| Screening Supplies | 833 | 5,159 | (4,325) | | 8,827 | 5,159 |
| Assistive Technology | 1,451 | 959 | 492 | | 7,095 | 1,000 |

| | | | | | |
|-----------------------------------|--------------------|--------------------|----------------------|--------------------|--------------------|
| Contract Admin/Monitoring DS | - | - | - | - | - |
| LRE Space | - | - | - | - | - |
| Total Direct Service | 2,825,325 | 3,223,987 | (398,661) | 2,464,705 | 2,568,460 |
| Contract Admin/Monitoring | 10,680 | - | 10,680 | 21,628 | - |
| Staff Training | 12,508 | 11,169 | 1,338 | 9,632 | 9,526 |
| Site Director Salaries & Benefits | 114,827 | 140,105 | (25,278) | 149,162 | 95,125 |
| All Admin Salaries & Benefits | 158,099 | 160,442 | (2,343) | 217,317 | 201,634 |
| Legal/Audit/Fiscal | - | - | - | - | - |
| Office Cleaning | 6,360 | 14,673 | (8,313) | 6,528 | 9,387 |
| Repairs & Maintenance | 11,113 | 96,899 | (85,786) | 7,478 | 26,455 |
| Rent | 5,832 | 12,747 | (6,915) | 16,311 | 21,045 |
| Equipment Rental | 214 | 3,682 | (3,468) | 1,150 | 3,672 |
| All Insurance | 8,015 | 7,542 | 473 | 5,830 | 7,542 |
| Postage | 13,362 | 9,368 | 3,994 | 8,218 | 7,830 |
| Telephone | 19,021 | 22,943 | (3,922) | 26,049 | 21,006 |
| Advertising | - | 48,292 | (48,292) | - | 5,556 |
| Staff & Admin Travel | 6,427 | 6,853 | (426) | 5,897 | 1,200 |
| Office Supplies | 2,534 | 20,577 | (18,044) | 10,167 | 11,495 |
| Equipment Repair & Maintenance | 117,782 | - | 117,782 | 101,489 | 92,866 |
| Electric/Heat/Water | 7,552 | 36,533 | (28,981) | 8,623 | 13,600 |
| Dues & Subscriptions | 110 | 11,656 | (11,546) | (10,400) | 11,656 |
| Capital Outlay | - | 943 | (943) | 15,000 | 833 |
| Payroll Fees | 9,057 | 8,415 | 642 | 8,600 | 8,744 |
| Other | 35 | 4,792 | (4,757) | - | 1,000 |
| Cares Act Funding Expenses | - | - | - | 8,508 | 10,000 |
| Total Administration | 503,528 | 617,630 | (114,102) | 617,187 | 560,172 |
| TOTAL | 4,526,889 | 5,102,220 | (575,331) | 4,392,054 | 4,382,170 |
| | | | | | |
| York | Actual FY24 | Budget FY24 | Variance FY24 | Actual FY23 | Budget FY23 |
| Case Management/Child Find | 1,858,652 | 2,076,208 | (217,556) | 1,904,133 | 1,653,844 |
| CM/CF Travel | 2,286 | 5,612 | (3,326) | 1,627 | 5,599 |
| CM/CF Total | 1,860,938 | 2,081,820 | (220,882) | 1,905,760 | 1,659,443 |
| Special Instruction Evals | 18,590 | 4,055 | 14,535 | 8,185 | 3,032 |
| Special Instruction | 1,744,202 | 1,475,540 | 268,662 | 1,498,417 | 1,087,517 |
| Early Childhood Tuition | 45,590 | 14,844 | 30,746 | 29,549 | 14,844 |
| McCare Premiums | - | - | - | - | - |
| SI Salary & Benefits | 1,180,436 | 1,553,292 | (372,855) | 1,557,461 | 1,526,000 |
| Social Work Evals | - | - | - | - | - |
| Social Work Therapy | 30,453 | 19,152 | 11,301 | 21,191 | 19,152 |
| Social Work/Psych/Nursing Sal/Ben | 158,616 | 133,078 | 25,538 | 222,414 | 140,642 |
| Psychological Evals | 297,184 | 247,904 | 49,280 | 279,516 | 164,830 |
| Psych Therapy | - | - | - | - | - |

| | | | | | |
|-----------------------------------|------------------|------------------|----------------|------------------|------------------|
| PT Evals | 9,464 | 14,587 | (5,123) | 11,628 | 10,726 |
| Physical Therapy | 148,255 | 98,609 | 49,646 | 150,055 | 78,887 |
| PT Salary & Benefits | 224,412 | 244,653 | (20,241) | 175,652 | 199,649 |
| Speech Evals | 266,881 | 220,397 | 46,484 | 224,848 | 200,000 |
| Speech Therapy | 1,474,235 | 1,357,962 | 116,273 | 1,226,443 | 998,502 |
| ST Salary & Benefits | 670,324 | 817,909 | (147,586) | 718,388 | 700,008 |
| OT Evals | 86,176 | 42,651 | 43,524 | 59,315 | 34,121 |
| OT Therapy | 613,740 | 300,636 | 313,104 | 541,081 | 213,964 |
| OT Salary & Benefits | 717,355 | 751,168 | (33,813) | 739,369 | 583,081 |
| BCBA Salaries/Benefits | - | - | - | - | - |
| SLP Salary & Benefits | - | - | - | - | - |
| Salaries Expense | - | - | - | - | - |
| Audio Evals | 31,469 | 15,438 | 16,032 | 17,153 | 11,435 |
| Eye Evals | - | - | - | 116 | - |
| Medical/Nutrition Evals | - | - | - | - | - |
| All Other Evals | - | 2,181 | (2,181) | - | - |
| All Other Therapies | 60,844 | 26,436 | 34,408 | 48,974 | 19,582 |
| Team Meeting | 248,834 | 222,497 | 26,337 | 219,117 | 163,601 |
| Direct Support-Building Costs | 12,000 | 113,778 | (101,778) | 18,751 | 88,410 |
| Direct Support-Facilities | - | - | - | - | - |
| Staff Travel Direct Support | 100,935 | 107,476 | (6,541) | 100,714 | 79,540 |
| Child Transportation | 235,272 | 232,059 | 3,213 | 219,702 | 232,747 |
| Provider Transportation | 436,174 | 285,537 | 150,637 | 283,294 | 211,509 |
| Commercial Transportation | 253,663 | 600,147 | (346,484) | 350,818 | 598,460 |
| Instructional Supplies | - | 8,240 | (8,240) | 631 | 6,018 |
| Screening Supplies | 675 | 3,337 | (2,662) | 943 | 3,337 |
| Assistive Technology | 13,477 | 1,058 | 12,419 | 21,419 | (1,242) |
| Contract Admin/Monitoring DS | - | - | - | - | - |
| LRE Space | - | - | - | - | - |
| Total Direct Service | 9,079,256 | 8,914,620 | 164,637 | 8,745,144 | 7,388,352 |
| Contract Admin/Monitoring | 141 | 121,068 | (120,927) | 47,428 | 95,238 |
| Staff Training | 18,798 | 23,302 | (4,504) | 8,333 | 19,873 |
| Site Director Salaries & Benefits | 104,354 | 135,209 | (30,855) | 138,964 | 150,615 |
| All Admin Salaries & Benefits | 419,841 | 358,623 | 61,217 | 426,315 | 316,854 |
| Legal/Audit/Fiscal | 11,250 | - | 11,250 | 6,500 | - |
| Office Cleaning | 14,820 | 26,229 | (11,409) | 19,522 | 20,361 |
| Repairs & Maintenance | 4,952 | 8,170 | (3,218) | 3,558 | 11,522 |
| Rent | 13,630 | 23,830 | (10,200) | 13,762 | 22,035 |
| Equipment Rental | 8,752 | 14,390 | (5,637) | 7,937 | 14,351 |
| All Insurance | 12,284 | 11,099 | 1,185 | 10,169 | 11,099 |
| Postage | 1,275 | 4,357 | (3,082) | 2,231 | 4,265 |
| Telephone | 37,698 | 44,902 | (7,204) | 36,706 | 41,110 |
| Advertising | - | 47,981 | (47,981) | - | 5,520 |

| | | | | | |
|--------------------------------|-------------------|-------------------|-----------------|-------------------|-------------------|
| Staff & Admin Travel | 2,386 | 2,855 | (469) | 6,482 | 500 |
| Office Supplies | 9,454 | 44,103 | (34,650) | 18,212 | 31,968 |
| Equipment Repair & Maintenance | 273,607 | 42,376 | 231,231 | 137,863 | 199,038 |
| Electric/Heat/Water | 2,166 | 1,593 | 573 | 2,568 | 3,427 |
| Dues & Subscriptions | 1,483 | 17,245 | (15,762) | (15,520) | 17,245 |
| Capital Outlay | - | 2,043 | (2,043) | - | 1,935 |
| Payroll Fees | 14,653 | 14,884 | (231) | 14,692 | 13,208 |
| Other | 38 | - | 38 | 38 | 2,000 |
| Cares Act Funding Expenses | - | - | - | 22,811 | 30,000 |
| Total Administration | 951,580 | 944,258 | 7,323 | 908,571 | 1,012,164 |
| TOTAL | 11,891,775 | 11,940,697 | (48,923) | 11,559,475 | 10,059,959 |

| | | | | | |
|-------------------|--------------------|--------------------|----------------------|--------------------|--------------------|
| | | | | | |
| PreSchools | Actual FY24 | Budget FY24 | Variance FY24 | Actual FY23 | Budget FY23 |

| | | | | | |
|----------------------------|----------------|----------------|---------------|----------------|----------------|
| Case Management/Child Find | 269,196 | 212,533 | 56,664 | 371,822 | 206,731 |
| CM/CF Travel | 361 | 1,630 | (1,270) | - | 1,830 |
| CM/CF Total | 269,557 | 214,163 | 55,394 | 371,822 | 208,561 |

| | | | | | |
|-----------------------------------|-----------|-----------|-----------|-----------|-----------|
| Special Instruction Evals | - | 59 | (59) | - | 44 |
| Special Instruction | 1,350,453 | 292,421 | 1,058,032 | 10,789 | 215,523 |
| Early Childhood Tuition | - | - | - | - | - |
| MeCare Premiums | - | - | - | - | - |
| SI Salary & Benefits | 1,727,737 | 1,530,080 | 197,657 | 1,619,626 | 2,071,000 |
| Social Work Evals | - | - | - | - | - |
| Social Work Therapy | - | 225 | (225) | - | 225 |
| Social Work/Psych/Nursing Sal/Ben | - | - | - | - | 50,001 |
| Psychological Evals | - | 5,156 | (5,156) | - | 3,428 |
| Psych Therapy | - | - | - | - | - |
| PT Evals | - | - | - | - | - |
| Physical Therapy | - | 1,558 | (1,558) | - | 1,246 |
| PT Salary & Benefits | 77,622 | 80,065 | (2,443) | 56,735 | - |
| Speech Evals | - | 1,253 | (1,253) | - | 33,063 |
| Speech Therapy | - | 44,966 | (44,966) | - | - |
| ST Salary & Benefits | 176,402 | 187,780 | (11,377) | 197,071 | - |
| OT Evals | - | 356 | (356) | - | 285 |
| OT Therapy | - | 2,308 | (2,308) | - | 1,643 |
| OT Salary & Benefits | 393,947 | 399,714 | (5,767) | 470,758 | 326,525 |
| BCBA Salaries/Benefits | 235,243 | 185,817 | 49,427 | 131,248 | 120,000 |
| SLP Salary & Benefits | - | - | - | - | - |
| Salaries Expense | - | - | - | - | - |
| Audio Evals | - | - | - | - | - |
| Eye Evals | - | - | - | - | - |
| Medical/Nutrition Evals | - | - | - | - | - |
| All Other Evals | - | - | - | - | - |
| All Other Therapies | 1,440 | 19,361 | (17,921) | 1,835 | 14,341 |

| | | | | | |
|-----------------------------------|--------------------|--------------------|----------------------|--------------------|--------------------|
| Team Meeting | - | 4,908 | (4,908) | - | 3,609 |
| Direct Support-Building Costs | 981,785 | 397,588 | 584,198 | 872,613 | 315,047 |
| Direct Support-Facilities | - | - | - | 77 | - |
| Staff Travel Direct Support | 16,140 | 3,776 | 12,364 | 15,840 | 3,144 |
| Child Transportation | - | 2,247 | (2,247) | - | - |
| Provider Transportation | 4,761 | 5,040 | (279) | - | 3,734 |
| Commercial Transportation | - | 15,005 | (15,005) | - | 19,951 |
| Instructional Supplies | 74,682 | 74,683 | (2) | 75,483 | 59,643 |
| Screening Supplies | 23,355 | 60,255 | (36,899) | 11,368 | 65,732 |
| Assistive Technology | 3,252 | 7,951 | (4,699) | 5,486 | 8,289 |
| Contract Admin/Monitoring DS | - | - | - | - | - |
| Cares Act Expenses DS | - | - | - | 561,650 | - |
| Total Direct Service | 5,066,820 | 3,322,570 | 1,744,250 | 4,030,579 | 3,316,473 |
| Contract Admin/Monitoring | 21,269 | 23,763 | (2,494) | 42,630 | 18,694 |
| Staff Training | 17,152 | 6,783 | 10,369 | 6,939 | 5,784 |
| Site Director Salaries & Benefits | - | - | - | - | - |
| All Admin Salaries & Benefits | 396,595 | 203,250 | 193,345 | 303,972 | 230,439 |
| Legal/Audit/Fiscal | - | - | - | - | - |
| Office Cleaning | 66,961 | 75,131 | (8,169) | 65,831 | 58,322 |
| Repairs & Maintenance | 14,579 | 2,769 | 11,811 | 56,409 | 74,727 |
| Rent | 2,268 | 52,431 | (50,163) | 275 | 2,792 |
| Equipment Rental | 19,258 | 10,047 | 9,211 | 13,471 | 10,021 |
| All Insurance | 9,834 | 19,181 | (9,348) | 8,686 | 19,181 |
| Postage | 8,927 | 4,985 | 3,943 | 10,861 | 5,367 |
| Telephone | 16,015 | 14,230 | 1,785 | 18,378 | 13,028 |
| Advertising | - | - | - | - | - |
| Staff & Admin Travel | 13,043 | 38,548 | (25,506) | 17,901 | 9,000 |
| Office Supplies | 54,567 | 6,470 | 48,097 | 31,434 | 14,515 |
| Equipment Repair & Maintenance | 126,229 | - | 126,229 | 73,136 | 31,444 |
| Electric/Heat/Water | 33,201 | 15,410 | 17,790 | 31,564 | 22,405 |
| Dues & Subscriptions | 1,467 | 8,051 | (6,584) | (6,414) | 8,051 |
| Capital Outlay | 1,057 | 47,693 | (46,636) | 4,738 | 47,964 |
| Payroll Fees | 9,468 | 4,964 | 4,504 | 6,446 | 4,405 |
| Other | - | 7,188 | (7,188) | - | 1,500 |
| Cares Act Funding Expenses | - | - | - | 453,806 | 500,000 |
| Total Administration | 811,888 | 540,892 | 270,997 | 1,140,063 | 1,077,639 |
| TOTAL | 6,148,265 | 4,077,625 | 2,070,640 | 5,542,464 | 4,602,673 |
| | | | | | |
| State IEU | Actual FY24 | Budget FY24 | Variance FY24 | Actual FY23 | Budget FY23 |
| Case Management/Child Find | - | - | - | - | - |
| CM/CF Travel | - | - | - | - | - |
| CM/CF Total | - | - | - | - | - |

| | | | | | |
|-----------------------------------|------------------|-----------|------------------|----------------|-----------|
| Special Instruction Evals | - | - | - | - | - |
| Special Instruction | (112,818) | - | (112,818) | - | - |
| Early Childhood Tuition | 5,800,000 | - | 5,800,000 | - | - |
| MeCare Premiums | - | - | - | - | - |
| SI Salary & Benefits | - | - | - | - | - |
| Social Work Evals | - | - | - | - | - |
| Social Work Therapy | - | - | - | - | - |
| Social Work/Psych/Nursing Sal/Ben | - | - | - | - | - |
| Psychological Evals | - | - | - | - | - |
| Psych Therapy | - | - | - | - | - |
| PT Evals | - | - | - | - | - |
| Physical Therapy | - | - | - | - | - |
| PT Salary & Benefits | - | - | - | - | - |
| Speech Evals | - | - | - | - | - |
| Speech Therapy | - | - | - | - | - |
| ST Salary & Benefits | - | - | - | - | - |
| OT Evals | - | - | - | - | - |
| OT Therapy | - | - | - | - | - |
| OT Salary & Benefits | - | - | - | - | - |
| BCBA Salaries/Benefits | - | - | - | - | - |
| SLP Salary & Benefits | - | - | - | - | - |
| Salaries Expense | - | - | - | - | - |
| Audio Evals | - | - | - | - | - |
| Eye Evals | - | - | - | - | - |
| Medical/Nutrition Evals | - | - | - | - | - |
| All Other Evals | - | - | - | - | - |
| All Other Therapies | - | - | - | 116,096 | - |
| Team Meeting | - | - | - | - | - |
| Direct Support-Building Costs | - | - | - | - | - |
| Direct Support-Facilities | - | - | - | - | - |
| Staff Travel Direct Support | 1,345 | - | 1,345 | 461 | - |
| Child Transportation | - | - | - | - | - |
| Provider Transportation | - | - | - | - | - |
| Commercial Transportation | - | - | - | - | - |
| Instructional Supplies | - | - | - | - | - |
| Screening Supplies | - | - | - | - | - |
| Assistive Technology | - | - | - | - | - |
| Contract Admin/Monitoring DS | - | - | - | - | - |
| Total Direct Service | 5,688,526 | - | 5,688,526 | 116,557 | - |
| Contract Admin/Monitoring | 3,684,177 | 843,790 | 2,840,387 | 649,879 | 663,765 |
| Staff Training | (173,176) | 75,395 | (248,571) | 2,960 | 64,301 |
| Site Director Salaries & Benefits | - | - | - | - | - |
| All Admin Salaries & Benefits | 2,085,172 | 2,097,849 | (12,677) | 2,061,016 | 2,179,980 |

| | | | | | |
|--------------------------------|-------------------|------------------|------------------|------------------|------------------|
| Legal/Audit/Fiscal | 191,581 | 191,605 | (24) | 190,745 | 210,113 |
| Office Cleaning | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - |
| Rent | 3,058 | - | 3,058 | 333 | - |
| Equipment Rental | - | - | - | - | - |
| All Insurance | 231,675 | 2,832 | 228,843 | 7,305 | 2,832 |
| Postage | 8,262 | 3,235 | 5,027 | 3,763 | 3,167 |
| Telephone | 10,202 | 9,795 | 407 | 15,190 | 8,968 |
| Advertising | 283,345 | 214,200 | 69,145 | 333 | 24,642 |
| Staff & Admin Travel | 77,877 | 342,645 | (264,768) | 82,892 | 60,000 |
| Office Supplies | 78,360 | 14,436 | 63,924 | 23,831 | 26,093 |
| Equipment Repair & Maintenance | 239,591 | 1,112,881 | (873,290) | 178,446 | 65,149 |
| Electric/Heat/Water | - | 2,301 | (2,301) | - | 3,134 |
| Dues & Subscriptions | 111,008 | 83,625 | 27,383 | 30,483 | 83,625 |
| Capital Outlay | - | - | - | 1,458 | 972 |
| Payroll Fees | 10,567 | 464 | 10,103 | 15,941 | 412 |
| Other | (22,304) | 214,148 | (236,452) | (22,298) | 1,500 |
| Cares Act Funding Expenses | - | - | - | 450,379 | 2,020,773 |
| Total Administration | 6,819,395 | 5,209,201 | 1,610,193 | 3,692,656 | 5,419,426 |
| TOTAL | 12,507,921 | 5,209,201 | 7,298,719 | 3,809,213 | 5,419,426 |

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| Variance FY23 | Actual FY22 | Budget FY22 | Variance FY22 |
|------------------|------------------|-------------------|--------------------|
| 929,075 | 9,336,526 | 10,710,281 | (1,373,755) |
| (47,143) | 21,164 | 140,444 | (119,280) |
| 881,932 | 9,357,690 | 10,850,725 | (1,493,035) |
| 63,386 | 85,107 | 60,640 | 24,467 |
| 1,388,721 | 4,967,003 | 5,306,323 | (339,320) |
| (67,622) | - | - | - |
| - | - | 6,576 | (6,576) |
| (733,952) | 8,910,080 | 11,371,330 | (2,461,250) |
| (3,639) | 83 | 3,500 | (3,417) |
| (24,239) | 64,457 | 48,700 | 15,757 |
| 246,600 | 279,737 | 280,127 | (390) |
| 278,554 | 816,114 | 647,000 | 169,114 |
| 4,862 | 2,355 | - | 2,355 |
| 49,153 | 50,435 | 34,200 | 16,235 |
| 162,974 | 240,103 | 201,942 | 38,161 |
| (139,538) | 576,993 | 868,039 | (291,046) |
| 209,968 | 837,774 | 580,600 | 257,174 |
| 289,560 | 4,778,764 | 2,801,290 | 1,977,474 |
| (187,885) | 1,842,713 | 2,700,029 | (857,316) |
| 133,627 | 100,143 | 70,250 | 29,893 |
| 941,391 | 601,260 | 585,142 | 16,118 |
| 350,950 | 2,196,913 | 2,199,717 | (2,804) |
| 11,248 | 8,734 | - | 8,734 |
| - | - | - | - |
| - | - | - | - |
| 13,422 | 63,339 | 47,795 | 15,544 |
| 116 | - | 200 | (200) |
| - | - | 4,000 | (4,000) |
| 8,319 | 2,213 | 4,000 | (1,787) |
| 105,410 | 453,268 | 142,648 | 310,620 |
| 214,883 | 648,783 | 475,500 | 173,283 |
| 233,031 | 1,037,135 | 1,048,468 | (11,333) |
| 77 | 156 | - | 156 |
| 89,329 | 348,648 | 457,755 | (109,107) |
| 31,955 | 705,669 | 379,000 | 326,669 |
| 49,205 | 724,136 | 925,000 | (200,864) |
| (623,463) | 1,070,248 | 1,422,242 | (351,994) |
| 16,974 | 70,365 | 12,000 | 58,365 |
| (44,638) | 86,038 | 31,575 | 54,463 |

| | | | |
|--------------------------|------------------------|------------------------|--------------------------|
| 52,959 | 47,686 | 18,775 | 28,911 |
| - | - | - | - |
| - | 378,078 | 391,500 | (13,422) |
| (38,350) | - | - | - |
| 3,083,348 | 31,994,530 | 33,125,863 | (1,131,333) |
| (2,052) | 685,054 | 1,074,941 | (389,887) |
| (132,420) | 160,571 | 95,270 | 65,301 |
| 85,598 | 778,273 | 792,711 | (14,438) |
| 326,025 | 2,633,464 | 2,880,486 | (247,022) |
| (2,582) | 131,693 | 130,313 | 1,380 |
| 48,692 | 157,463 | 71,987 | 85,476 |
| (316,704) | 144,126 | 33,035 | 111,091 |
| (19,388) | 106,955 | 94,500 | 12,455 |
| (2,261) | 56,461 | 57,228 | (767) |
| (25,771) | 53,425 | 415,521 | (362,096) |
| 2,733 | 65,028 | 59,688 | 5,340 |
| 20,751 | 225,593 | 200,633 | 24,960 |
| (50,980) | 4,173 | - | 4,173 |
| 52,958 | 27,760 | 22,725 | 5,035 |
| (8,473) | 187,883 | 105,965 | 81,918 |
| 12,506 | 957,632 | 773,609 | 184,023 |
| (4,136) | 93,915 | 66,845 | 27,070 |
| (249,435) | 176,313 | 26,862 | 149,451 |
| (19,262) | 50,110 | - | 50,110 |
| 16,826 | 76,189 | 73,306 | 2,883 |
| (36,064) | 252 | 7 | 245 |
| - | - | - | - |
| (1,065,069) | 3,498 | - | 3,498 |
| (1,368,508) | 6,775,831 | 6,975,632 | (199,801) |
| 2,596,772 | 48,128,051 | 50,952,220 | (2,824,169) |
| | | | |
| Variance FY23 | Actual FY22 | Budget FY22 | Variance FY22 |
| (12,647) | 373,461 | 399,412 | (25,951) |
| (12,368) | 3,848 | 17,000 | (13,152) |
| (25,015) | 377,309 | 416,412 | (39,103) |
| - | - | - | - |
| 61,257 | 388,181 | 425,000 | (36,819) |
| 12,935 | - | - | - |
| - | - | - | - |
| 53,599 | 178,202 | 261,561 | (83,359) |
| - | - | - | - |
| (2,319) | 3,058 | - | 3,058 |

| | | | |
|----------------|------------------|------------------|------------------|
| 8,731 | 34,555 | 30,606 | 3,949 |
| 1,870 | 18,960 | 40,000 | (21,040) |
| (970) | 900 | - | 900 |
| (282) | 596 | 200 | 396 |
| 625 | 716 | 10,000 | (9,284) |
| - | - | - | - |
| 1,005 | 34,999 | 25,000 | 9,999 |
| 61,733 | 95,273 | 65,000 | 30,273 |
| (24,719) | 92,136 | 152,651 | (60,515) |
| 5,221 | 14,137 | 10,000 | 4,137 |
| 98,788 | 49,745 | 85,000 | (35,255) |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| 124 | - | 400 | (400) |
| - | - | 200 | (200) |
| - | - | - | - |
| - | - | - | - |
| (342) | 1,008 | 500 | 508 |
| 4,879 | 28,013 | 12,000 | 16,013 |
| 26,106 | 35,515 | 40,351 | (4,836) |
| - | - | - | - |
| 4,502 | 7,779 | 10,000 | (2,221) |
| 838 | 15,120 | 15,000 | 120 |
| 38,709 | 44,399 | 55,000 | (10,601) |
| 511 | 10,506 | 35,000 | (24,494) |
| (858) | 1,203 | 1,000 | 203 |
| (247) | 1,338 | 4,000 | (2,662) |
| 2,136 | - | 500 | (500) |
| - | - | - | - |
| - | 15,463 | 10,000 | 5,463 |
| 353,832 | 1,071,802 | 1,288,969 | (217,167) |
| 1,620 | 495 | - | 495 |
| (3,926) | 10,113 | 3,424 | 6,689 |
| 42,578 | 62,262 | 43,649 | 18,613 |
| 12,848 | 52,669 | 67,038 | (14,369) |
| - | - | - | - |
| (3,713) | 10,248 | 4,500 | 5,748 |
| (7,548) | 7,513 | 6,500 | 1,013 |
| 3,412 | 2,952 | 2,649 | 303 |
| (716) | 3,515 | 4,000 | (485) |
| (765) | 1,200 | 1,880 | (680) |

| | | | |
|--------------------------|------------------------|------------------------|--------------------------|
| 689 | 1,366 | 2,335 | (969) |
| (805) | 8,993 | 7,610 | 1,383 |
| - | - | - | - |
| 4,306 | 1,897 | 6,500 | (4,603) |
| 2,646 | 2,244 | 4,000 | (1,756) |
| (4,225) | 26,096 | 25,872 | 224 |
| (1,527) | 17,062 | 1,900 | 15,162 |
| (5,681) | 2,807 | 200 | 2,607 |
| - | - | - | - |
| 238 | 2,206 | 2,700 | (494) |
| (750) | - | - | - |
| - | - | - | - |
| (2,956) | - | - | - |
| 35,725 | 213,638 | 184,757 | 28,881 |
| 364,542 | 1,662,749 | 1,890,138 | (227,389) |
| | | | |
| Variance FY23 | Actual FY22 | Budget FY22 | Variance FY22 |
| (76,017) | 746,922 | 764,247 | (17,325) |
| (15,878) | 4,751 | 13,155 | (8,404) |
| (91,895) | 751,673 | 777,402 | (25,729) |
| | | | |
| 1,143 | 2,980 | 2,500 | 480 |
| 93,163 | 75,157 | 208,480 | (133,323) |
| (27,345) | - | - | - |
| - | - | - | - |
| (20,197) | 712,806 | 736,669 | (23,863) |
| - | - | - | - |
| 1,120 | 544 | - | 544 |
| - | - | - | - |
| (2,786) | 44,048 | 37,000 | 7,048 |
| (598) | 555 | - | 555 |
| - | - | 5,000 | (5,000) |
| 914 | 76 | 37,845 | (37,769) |
| (84,118) | 103,859 | 98,785 | 5,074 |
| 27,906 | 41,577 | 40,000 | 1,577 |
| (13,203) | 282,605 | 187,000 | 95,605 |
| (8,765) | 18,427 | 163,935 | (145,508) |
| 6,197 | 1,001 | 8,750 | (7,749) |
| 21,021 | 4,316 | 61,000 | (56,684) |
| (50,712) | 153,784 | 77,591 | 76,193 |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| (551) | 713 | 1,595 | (882) |

| | | | |
|--------------------------|------------------------|------------------------|--------------------------|
| - | - | - | - |
| - | - | - | - |
| - | 1,378 | - | 1,378 |
| (1,243) | 4,440 | 2,148 | 2,292 |
| 8,439 | 53,693 | 30,000 | 23,693 |
| 20,275 | 46,630 | 58,320 | (11,690) |
| - | - | - | - |
| 24,381 | 23,253 | 60,000 | (36,747) |
| 25,733 | 17,345 | 35,000 | (17,655) |
| 2,328 | 37,863 | 65,000 | (27,137) |
| - | - | 25,000 | (25,000) |
| 1,338 | - | 1,500 | (1,500) |
| (199) | 1,907 | 3,375 | (1,468) |
| 2,469 | (1,155) | 625 | (1,780) |
| - | - | - | - |
| - | 69,099 | 75,000 | (5,901) |
| 26,710 | 1,696,901 | 2,022,118 | (325,217) |
| 25,096 | 5,813 | - | 5,813 |
| (6,718) | 12,468 | 8,115 | 4,353 |
| (37,247) | 85,610 | 94,125 | (8,515) |
| 23,354 | 105,339 | 103,384 | 1,955 |
| - | - | - | - |
| 1,579 | 11,265 | 8,000 | 3,265 |
| (2,563) | 2,845 | 4,200 | (1,355) |
| 3,234 | 3,986 | 8,715 | (4,729) |
| (847) | 3,160 | 6,300 | (3,140) |
| (2,221) | 3,558 | 4,665 | (1,107) |
| (1,684) | 4,749 | 4,000 | 749 |
| 2,388 | 18,535 | 17,465 | 1,070 |
| - | - | - | - |
| 2,565 | 385 | 2,000 | (1,615) |
| 2,256 | 7,247 | 7,000 | 247 |
| 2,894 | 71,089 | 58,743 | 12,346 |
| (125) | 652 | - | 652 |
| (13,794) | 6,647 | 467 | 6,180 |
| - | - | - | - |
| (160) | 5,595 | 6,165 | (570) |
| (970) | 55 | - | 55 |
| (157) | - | - | - |
| (3,120) | 348,998 | 333,344 | 15,654 |
| (68,305) | 2,797,572 | 3,132,864 | (335,292) |
| | | | |
| Variance FY23 | Actual FY22 | Budget FY22 | Variance FY22 |

| | | | |
|------------------|------------------|------------------|------------------|
| (1,429) | 1,027,018 | 1,260,568 | (233,550) |
| 2,291 | 453 | 14,000 | (13,547) |
| 862 | 1,027,471 | 1,274,568 | (247,097) |
| 30,547 | 6,890 | 2,200 | 4,690 |
| 292,720 | 737,354 | 800,000 | (62,646) |
| (2,595) | - | - | - |
| - | - | 1,233 | (1,233) |
| (452,003) | 980,109 | 1,152,358 | (172,249) |
| - | - | - | - |
| 249 | 483 | 400 | 83 |
| - | - | - | - |
| 61,635 | 112,936 | 75,000 | 37,936 |
| 150 | - | - | - |
| 7,692 | 1,418 | 2,000 | (582) |
| 18,111 | 9,328 | 13,000 | (3,672) |
| - | - | - | - |
| (1,800) | 13,241 | 12,500 | 741 |
| (9,675) | 375,045 | 200,810 | 174,235 |
| (103,770) | 368,543 | 469,462 | (100,919) |
| 10,891 | 4,841 | 4,000 | 841 |
| 78,553 | 31,880 | 34,000 | (2,120) |
| 26,491 | 175,753 | 162,481 | 13,272 |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| 3,150 | 1,637 | 3,000 | (1,363) |
| - | - | - | - |
| - | - | - | - |
| - | 255 | - | 255 |
| 4,547 | 24,309 | 17,000 | 7,309 |
| 30,742 | 47,422 | 27,000 | 20,422 |
| (77,323) | 91,263 | 124,091 | (32,828) |
| - | - | - | - |
| 7,510 | 25,440 | 41,000 | (15,560) |
| 18,144 | 61,662 | 16,000 | 45,662 |
| (3,019) | 27,974 | 43,000 | (15,026) |
| (90,432) | 135,168 | 330,000 | (194,832) |
| 5,348 | 1,722 | 1,000 | 722 |
| (1,312) | 4,815 | 2,400 | 2,415 |
| 4,621 | 9,115 | 5,000 | 4,115 |
| - | - | - | - |
| - | 3,013 | 1,000 | 2,013 |
| (140,828) | 3,251,616 | 3,539,935 | (288,319) |

26,888.91

| | | | |
|------------------|------------------|------------------|------------------|
| (37,629) | 51,307 | - | 51,307 |
| (1,439) | 9,408 | 10,500 | (1,092) |
| 6,102 | 77,827 | 65,829 | 11,998 |
| 42,884 | 105,339 | 186,956 | (81,617) |
| - | - | - | - |
| 14,080 | 10,615 | 8,700 | 1,915 |
| (265,798) | 79,618 | 100 | 79,518 |
| 7,694 | 10,140 | 13,309 | (3,169) |
| 5,958 | 3,409 | 3,100 | 309 |
| (2,285) | 4,563 | 5,310 | (747) |
| 32 | 12,036 | 6,000 | 6,036 |
| 1,378 | 23,208 | 21,084 | 2,124 |
| 686 | - | - | - |
| 5,012 | 317 | 1,000 | (683) |
| 341 | 25,101 | 12,000 | 13,101 |
| (6,315) | 100,604 | 81,129 | 19,475 |
| (1,225) | 17,992 | 12,000 | 5,992 |
| (23,741) | 12,458 | - | 12,458 |
| 14,542 | - | - | - |
| (1,357) | 8,212 | 7,800 | 412 |
| (1,000) | 2 | - | 2 |
| (5,852) | - | - | - |
| (247,932) | 552,156 | 434,817 | 117,339 |
| (387,898) | 4,831,243 | 5,249,320 | (418,077) |
| | | | |
| Variance | Actual | Budget | Variance |
| FY23 | FY22 | FY22 | FY22 |
| 166,344 | 933,653 | 1,077,626 | (143,973) |
| (5,477) | 2,345 | 16,000 | (13,655) |
| 160,867 | 935,998 | 1,093,626 | (157,628) |
| | | | |
| 15,969 | 10,480 | 14,000 | (3,520) |
| 203,850 | 336,927 | 493,963 | (157,036) |
| (23,327) | - | - | - |
| - | - | - | - |
| 71,129 | 980,109 | 1,024,996 | (44,887) |
| - | - | 3,500 | (3,500) |
| (590) | 2,794 | 8,000 | (5,206) |
| 27,356 | 32,072 | 25,872 | 6,200 |
| 14,930 | 18,635 | 25,000 | (6,365) |
| 300 | - | - | - |
| 230 | 456 | - | 456 |
| 2,524 | 5,640 | 5,000 | 640 |
| (34,886) | 98,089 | 91,559 | 6,530 |

| | | | |
|---------------|------------------|------------------|------------------|
| 22,997 | 22,248 | 23,100 | (852) |
| (37,108) | 254,770 | 83,783 | 170,987 |
| (20,605) | 221,126 | 369,809 | (148,683) |
| 4,202 | 1,874 | - | 1,874 |
| 17,003 | 12,505 | - | 12,505 |
| (41,836) | 197,722 | 244,330 | (46,608) |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| 1,581 | 5,729 | 5,000 | 729 |
| - | - | - | - |
| - | - | - | - |
| 2,936 | - | - | - |
| (22,593) | 70,526 | 50,000 | 20,526 |
| 26,018 | 38,020 | 20,000 | 18,020 |
| (120,351) | 156,617 | 85,672 | 70,945 |
| - | - | - | - |
| 17,355 | 56,461 | 85,000 | (28,539) |
| 21,107 | 35,481 | 28,000 | 7,481 |
| 9,284 | 20,759 | 40,000 | (19,241) |
| (147,647) | 124,024 | 200,000 | (75,976) |
| 609 | 1,214 | 3,000 | (1,786) |
| (992) | 1,393 | 1,000 | 393 |
| 2,604 | 8,467 | 150 | 8,317 |
| - | - | - | - |
| - | 148,278 | 200,000 | (51,722) |
| 12,049 | 2,862,416 | 3,130,734 | (268,318) |
| - | - | - | - |
| (5,394) | 14,808 | 12,000 | 2,808 |
| 43,950 | 85,610 | 77,617 | 7,993 |
| 38,713 | 105,339 | 135,650 | (30,311) |
| - | - | - | - |
| (1,514) | 10,423 | 10,000 | 423 |
| (2,687) | 1,248 | 750 | 498 |
| (317) | 9,997 | 15,199 | (5,202) |
| (550) | 5,514 | 5,000 | 514 |
| (3,754) | 6,147 | 8,800 | (2,653) |
| (224) | 4,907 | 4,000 | 907 |
| 1,411 | 24,351 | 19,246 | 5,105 |
| (6,170) | 495 | - | 495 |
| 1,888 | (49,985) | 500 | (50,485) |
| (48) | 15,380 | 13,000 | 2,380 |
| (3,966) | 112,890 | 92,051 | 20,839 |

| | | | |
|--------------------------|------------------------|------------------------|--------------------------|
| (71) | 6,756 | 7,000 | (244) |
| (25,843) | 12,612 | 500 | 12,112 |
| - | - | - | - |
| (77) | 10,695 | 10,000 | 695 |
| (1,378) | 35 | - | 35 |
| (1,700) | - | - | - |
| 32,269 | 377,222 | 411,313 | (34,091) |
| 205,185 | 4,175,636 | 4,635,673 | (460,037) |
| | | | |
| Variance FY23 | Actual FY22 | Budget FY22 | Variance FY22 |
| (71,393) | 560,192 | 716,529 | (156,337) |
| 287 | 420 | 7,000 | (6,580) |
| (71,106) | 560,612 | 723,529 | (162,917) |
| | | | |
| (3,052) | 4,150 | 2,400 | 1,750 |
| 51,969 | 176,139 | 250,000 | (73,861) |
| 1,520 | - | - | - |
| - | - | 174 | (174) |
| 27,806 | 267,302 | 212,182 | 55,120 |
| - | - | - | - |
| 161 | 110 | - | 110 |
| - | - | - | - |
| 56,614 | 48,671 | 50,000 | (1,329) |
| - | - | - | - |
| 1,027 | 874 | - | 874 |
| 7,214 | 813 | 500 | 313 |
| - | - | 32,415 | (32,415) |
| 48,922 | 68,357 | 53,000 | 15,357 |
| 35,209 | 249,759 | 113,152 | 136,607 |
| (24,878) | 18,427 | 46,613 | (28,186) |
| 10,951 | 7,372 | - | 7,372 |
| 15,831 | 26,290 | - | 26,290 |
| 26,410 | 175,753 | 156,653 | 19,100 |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| 1,597 | 1,030 | 1,000 | 30 |
| - | - | - | - |
| - | - | 4,000 | (4,000) |
| 5,293 | - | 1,000 | (1,000) |
| 29,844 | 2,753 | 2,000 | 753 |
| 9,261 | 30,296 | 25,000 | 5,296 |
| (29,728) | 27,309 | 89,163 | (61,854) |
| - | - | - | - |

| | | | |
|--------------------------|------------------------|------------------------|--------------------------|
| (871) | 11,528 | 17,000 | (5,472) |
| (3,179) | 87,142 | 40,000 | 47,142 |
| 22,181 | 48,370 | 74,000 | (25,630) |
| (12,473) | 48,580 | 50,000 | (1,420) |
| 1,003 | 487 | 1,000 | (513) |
| (176) | 163 | 1,300 | (1,137) |
| 2,685 | 2,615 | 5,000 | (2,385) |
| - | - | - | - |
| - | 138 | 500 | (362) |
| 281,141 | 1,304,428 | 1,228,052 | 76,376 |
| (18) | 250 | - | 250 |
| (1,615) | 8,131 | 4,871 | 3,260 |
| (23,899) | 23,348 | 43,886 | (20,538) |
| 42,868 | 105,339 | 135,557 | (30,218) |
| - | - | - | - |
| 879 | 16,063 | 12,500 | 3,563 |
| (5,070) | 3,805 | 8,000 | (4,195) |
| (1,408) | 10,757 | 7,168 | 3,589 |
| 1,638 | 2,485 | 4,000 | (1,515) |
| (391) | 2,240 | 2,995 | (755) |
| 3,493 | 4,484 | 3,300 | 1,184 |
| 18 | 12,650 | 11,669 | 981 |
| - | - | - | - |
| (1,081) | 1,194 | 750 | 444 |
| (2,471) | 10,632 | 9,200 | 1,432 |
| (2,012) | 45,074 | 46,180 | (1,106) |
| (1,647) | 10,321 | 8,000 | 2,321 |
| (10,205) | 4,912 | 36 | 4,876 |
| (1,494) | 1,361 | - | 1,361 |
| (439) | 4,250 | 4,800 | (550) |
| (750) | - | - | - |
| (122) | - | - | - |
| (3,726) | 267,296 | 302,912 | (35,616) |
| 206,309 | 2,132,336 | 2,254,493 | (122,157) |
| | | | |
| Variance FY23 | Actual FY22 | Budget FY22 | Variance FY22 |
| 51,438 | 840,287 | 921,439 | (81,152) |
| (3,591) | 2,363 | 7,000 | (4,637) |
| 47,847 | 842,650 | 928,439 | (85,789) |
| 1,257 | 380 | 1,000 | (620) |
| 13,412 | 65,404 | 184,847 | (119,443) |
| (18,152) | - | - | - |

| | | | |
|----------------|------------------|------------------|-----------------|
| - | - | 1,000 | (1,000) |
| 172,414 | 801,907 | 930,885 | (128,978) |
| - | - | - | - |
| 126 | 3,694 | - | 3,694 |
| 152,151 | 82,584 | 77,425 | 5,159 |
| (3,054) | 85,929 | 40,000 | 45,929 |
| 900 | - | - | - |
| 3,565 | 2,909 | 500 | 2,409 |
| 5,311 | 8,352 | - | 8,352 |
| - | - | 72,546 | (72,546) |
| (4,361) | 46,910 | 35,000 | 11,910 |
| 31,967 | 253,748 | 75,000 | 178,748 |
| (71,825) | 184,271 | 248,246 | (63,975) |
| 51 | 159 | - | 159 |
| 10,616 | 2,789 | 1,000 | 1,789 |
| 24,836 | 131,815 | 132,967 | (1,152) |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| 373 | 3,399 | 1,500 | 1,899 |
| - | - | - | - |
| - | - | - | - |
| 90 | - | - | - |
| (10,831) | 11,213 | 3,000 | 8,213 |
| 4,569 | 42,130 | 26,000 | 16,130 |
| (42,434) | 107,249 | 100,891 | 6,358 |
| - | - | - | - |
| 2,378 | 49,822 | 58,755 | (8,933) |
| (24,954) | 70,917 | 30,000 | 40,917 |
| 949 | 19,571 | 30,000 | (10,429) |
| 13,966 | 4,499 | 57,242 | (52,743) |
| (1,344) | 2,156 | 500 | 1,656 |
| 2,446 | 3,175 | 1,500 | 1,675 |
| 12,099 | 735 | 500 | 235 |
| - | - | - | - |
| - | 51,161 | 5,000 | 46,161 |
| 276,521 | 2,036,878 | 2,115,304 | (78,426) |
| 4,018 | 407 | - | 407 |
| 3,355 | 8,128 | 9,295 | (1,167) |
| (8,241) | 85,610 | 69,321 | 16,289 |
| 81,363 | 158,008 | 171,895 | (13,887) |
| - | - | - | - |
| 27,159 | 3,889 | - | 3,889 |

| | | | |
|--------------------------|------------------------|------------------------|--------------------------|
| (233) | 283 | - | 283 |
| (13,412) | 18,926 | 18,000 | 926 |
| 38 | 3,850 | 4,000 | (150) |
| (2,733) | 4,125 | 5,795 | (1,670) |
| 1,070 | 5,837 | 5,000 | 837 |
| 2,454 | 17,696 | 17,275 | 421 |
| (10,112) | 812 | - | 812 |
| (2,175) | 5,344 | 5,000 | 344 |
| (5,269) | 14,379 | 8,000 | 6,379 |
| 20,013 | 79,183 | 75,262 | 3,921 |
| 495 | 3,739 | 3,000 | 739 |
| (18,434) | 8,902 | - | 8,902 |
| - | - | - | - |
| (6) | 7,146 | 7,000 | 146 |
| (980) | 20 | - | 20 |
| (465) | - | - | - |
| 77,905 | 426,284 | 398,843 | 27,441 |
| 402,273 | 3,305,812 | 3,442,586 | (136,774) |
| | | | |
| Variance FY23 | Actual FY22 | Budget FY22 | Variance FY22 |
| 393,520 | 2,054,036 | 2,544,513 | (490,477) |
| 651 | 1,824 | 24,000 | (22,176) |
| 394,171 | 2,055,860 | 2,568,513 | (512,653) |
| | | | |
| 11,903 | 53,790 | 29,440 | 24,350 |
| 371,347 | 1,833,293 | 2,300,000 | (466,707) |
| (9,838) | - | - | - |
| - | - | 4,169 | (4,169) |
| (60,507) | 1,336,512 | 1,378,478 | (41,966) |
| (3,639) | 83 | - | 83 |
| (24,263) | 33,154 | 10,000 | 23,154 |
| 26,591 | - | - | - |
| 58,265 | 206,754 | 150,000 | 56,754 |
| 5,080 | 900 | - | 900 |
| 36,019 | 34,228 | 16,000 | 18,228 |
| 65,341 | 136,946 | 80,597 | 56,349 |
| (20,583) | 173,098 | 218,886 | (45,788) |
| 126,106 | 439,523 | 260,000 | 179,523 |
| 34,537 | 2,047,453 | 1,332,219 | 715,234 |
| (225,515) | 184,271 | 285,371 | (101,100) |
| 67,756 | 38,776 | 30,000 | 8,776 |
| 372,213 | 253,165 | 205,000 | 48,165 |
| 44,741 | 263,630 | 307,755 | (44,125) |
| - | - | - | - |

| | | | |
|------------------|------------------|------------------|----------------|
| - | - | - | - |
| - | - | - | - |
| 1,712 | 39,451 | 27,000 | 12,451 |
| - | - | - | - |
| - | - | - | - |
| - | - | 1,500 | (1,500) |
| (5,296) | 167,562 | 33,000 | 134,562 |
| 71,093 | 229,353 | 195,000 | 34,353 |
| (10,540) | 157,024 | 149,226 | 7,798 |
| - | - | - | - |
| (7,785) | 56,178 | 55,000 | 1,178 |
| 15,629 | 151,110 | 55,000 | 96,110 |
| (64,055) | 345,495 | 375,000 | (29,505) |
| (95,906) | 346,612 | 430,000 | (83,388) |
| 501 | 2,297 | 1,000 | 1,297 |
| 8,932 | 4,357 | 6,000 | (1,643) |
| 392 | 21,854 | 2,000 | 19,854 |
| - | - | - | - |
| - | 35,606 | 60,000 | (24,394) |
| 790,231 | 8,592,475 | 7,997,641 | 594,834 |
| 20,993 | - | - | - |
| (45,061) | 49,574 | 18,191 | 31,383 |
| 20,993 | 116,741 | 101,910 | 14,831 |
| 3,261 | 210,677 | 286,581 | (75,904) |
| 10,286 | 345 | - | 345 |
| 6,413 | 8,286 | 8,000 | 286 |
| 12,451 | 2,404 | 2,000 | 404 |
| (3,401) | 8,264 | 8,436 | (172) |
| (2,298) | 11,749 | 10,200 | 1,549 |
| (4,959) | 7,459 | 8,560 | (1,101) |
| (5,088) | 10,310 | 14,000 | (3,690) |
| 1,696 | 35,826 | 32,092 | 3,734 |
| - | - | - | - |
| (28) | 3,420 | 2,410 | 1,010 |
| (5,499) | 34,876 | 22,000 | 12,876 |
| (96,321) | 162,144 | 131,335 | 30,809 |
| (221) | 360 | - | 360 |
| (29,308) | 16,071 | 300 | 15,771 |
| (1,802) | 1,642 | - | 1,642 |
| (283) | 12,870 | 11,500 | 1,370 |
| (1,976) | - | - | - |
| (28,548) | - | - | - |
| (148,700) | 693,018 | 657,515 | 35,503 |

| 1,035,702 | 11,341,353 | 11,223,669 | 117,684 |
|------------------|------------------|------------------|------------------|
| | | | |
| Variance FY23 | Actual FY22 | Budget FY22 | Variance FY22 |
| 63,879 | 1,120,383 | 1,000,777 | 119,606 |
| (7,255) | 3,297 | 16,500 | (13,203) |
| 56,624 | 1,123,680 | 1,017,277 | 106,403 |
| 510 | 3,582 | 1,600 | 1,982 |
| 94,837 | 266,110 | 393,206 | (127,096) |
| (15,525) | - | - | - |
| - | - | - | - |
| (106,280) | 712,806 | 1,012,973 | (300,167) |
| - | - | - | - |
| (537) | 2,639 | 300 | 2,339 |
| - | - | - | - |
| (20,177) | 124,025 | 90,000 | 34,025 |
| - | - | - | - |
| - | - | - | - |
| (6,985) | 6,676 | - | 6,676 |
| (32,689) | 69,239 | 140,693 | (71,454) |
| (2,593) | 6,352 | 8,000 | (1,648) |
| (41,842) | 262,742 | 110,000 | 152,742 |
| 76,743 | 202,698 | 282,925 | (80,227) |
| 3,451 | 53 | 500 | (447) |
| 1,891 | 20,470 | 13,000 | 7,470 |
| 20,500 | 241,660 | 213,226 | 28,434 |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| (283) | 767 | 800 | (33) |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| (21,656) | 25,494 | 5,000 | 20,494 |
| 7,975 | 24,674 | 18,500 | 6,174 |
| (20,880) | 44,900 | 46,036 | (1,136) |
| - | - | - | - |
| 7,528 | 44,025 | 47,000 | (2,975) |
| (8,318) | 50,886 | 30,000 | 20,886 |
| (25,223) | 35,728 | 43,000 | (7,272) |
| (23,889) | 27,963 | 80,000 | (52,037) |
| (76) | 348 | 2,000 | (1,652) |
| 3,668 | 4,788 | 6,500 | (1,712) |
| 6,095 | (485) | 3,000 | (3,485) |

| | | | |
|--------------------------|------------------------|------------------------|--------------------------|
| - | - | - | - |
| - | 42,299 | 40,000 | 2,299 |
| (103,755) | 2,220,439 | 2,588,259 | (367,820) |
| 21,628 | - | - | - |
| 106 | 9,526 | 10,500 | (974) |
| 54,037 | 93,393 | 81,731 | 11,662 |
| 15,683 | 184,342 | 185,693 | (1,351) |
| - | - | - | - |
| (2,859) | 9,239 | 13,087 | (3,848) |
| (18,977) | 10,894 | 10,484 | 410 |
| (4,734) | 18,007 | 17,428 | 579 |
| (2,522) | 2,983 | 3,628 | (645) |
| (1,712) | 4,477 | 6,400 | (1,923) |
| 388 | 8,100 | 7,000 | 1,100 |
| 5,043 | 21,061 | 20,571 | 490 |
| (5,556) | 446 | - | 446 |
| 4,697 | 1,000 | 4,000 | (3,000) |
| (1,328) | 10,669 | 10,000 | 669 |
| 8,623 | 86,186 | 60,880 | 25,306 |
| (4,977) | 12,772 | 12,845 | (73) |
| (22,056) | 10,818 | 775 | 10,043 |
| 14,167 | 759 | - | 759 |
| (144) | 8,237 | 7,900 | 337 |
| (1,000) | 43 | - | 43 |
| (1,492) | 3,498 | - | 3,498 |
| 57,015 | 496,450 | 452,922 | 43,528 |
| 9,884 | 3,840,569 | 4,058,458 | (217,889) |
| | | | |
| Variance FY23 | Actual FY22 | Budget FY22 | Variance FY22 |
| 250,289 | 1,493,844 | 1,930,262 | (436,418) |
| (3,972) | 1,403 | 25,789 | (24,386) |
| 246,317 | 1,495,247 | 1,956,051 | (460,804) |
| 5,153 | 2,814 | 7,500 | (4,686) |
| 410,900 | 908,411 | 250,827 | 657,584 |
| 14,705 | - | - | - |
| - | - | - | - |
| 31,461 | 1,247,411 | 1,331,199 | (83,788) |
| - | - | - | - |
| 2,039 | 17,775 | 30,000 | (12,225) |
| 81,772 | 130,527 | 146,224 | (15,697) |
| 114,686 | 152,974 | 140,000 | 12,974 |
| - | - | - | - |

| | | | |
|------------------|------------------|------------------|------------------|
| 902 | 9,954 | 10,500 | (546) |
| 71,168 | 70,444 | 55,000 | 15,444 |
| (23,997) | 132,708 | 140,608 | (7,900) |
| 24,848 | 163,636 | 124,000 | 39,636 |
| 227,941 | 926,684 | 634,326 | 292,358 |
| 18,380 | 515,960 | 569,178 | (53,218) |
| 25,194 | 31,667 | 17,000 | 14,667 |
| 327,117 | 198,574 | 86,142 | 112,432 |
| 156,288 | 549,228 | 500,479 | 48,749 |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| 5,718 | 10,613 | 7,500 | 3,113 |
| 116 | - | - | - |
| - | - | - | - |
| - | 580 | 1,500 | (920) |
| 29,392 | 18,174 | 30,000 | (11,826) |
| 55,516 | 151,834 | 122,000 | 29,834 |
| (69,659) | 81,216 | 29,218 | 51,998 |
| - | - | - | - |
| 21,174 | 71,342 | 84,000 | (12,658) |
| (13,045) | 216,006 | 130,000 | 86,006 |
| 71,785 | 141,438 | 200,000 | (58,562) |
| (247,642) | 360,865 | 215,000 | 145,865 |
| (5,387) | 5,585 | 1,000 | 4,585 |
| (2,394) | 3,097 | 5,500 | (2,403) |
| 22,661 | (1,152) | 2,000 | (3,152) |
| - | - | - | - |
| - | 13,022 | - | 13,022 |
| 1,356,792 | 6,131,387 | 4,870,701 | 1,260,686 |
| (47,810) | 76,756 | - | 76,756 |
| (11,540) | 19,873 | 13,500 | 6,373 |
| (11,651) | 147,872 | 98,412 | 49,460 |
| 109,461 | 289,681 | 216,592 | 73,089 |
| 6,500 | 4,818 | - | 4,818 |
| (839) | 20,038 | 7,200 | 12,838 |
| (7,964) | 4,744 | 1,000 | 3,744 |
| (8,273) | 18,854 | 2,356 | 16,498 |
| (6,414) | 11,658 | 17,000 | (5,342) |
| (930) | 6,588 | 7,900 | (1,312) |
| (2,034) | 4,412 | 12,000 | (7,588) |
| (4,404) | 41,218 | 38,335 | 2,883 |
| (5,520) | 443 | - | 443 |

| | | | |
|--------------------------|------------------------|------------------------|--------------------------|
| 5,982 | 301 | 3,000 | (2,699) |
| (13,756) | 29,669 | 17,000 | 12,669 |
| (61,175) | 184,722 | 124,209 | 60,513 |
| (859) | 3,219 | 5,000 | (1,781) |
| (32,765) | 16,004 | 600 | 15,404 |
| (1,935) | 1,763 | - | 1,763 |
| 1,484 | 12,441 | 9,500 | 2,941 |
| (1,962) | 30 | - | 30 |
| (7,189) | - | - | - |
| (103,593) | 895,104 | 573,604 | 321,500 |
| 1,499,516 | 8,521,738 | 7,400,356 | 1,121,382 |
| | | | |
| Variance FY23 | Actual FY22 | Budget FY22 | Variance FY22 |
| 165,091 | 186,731 | 94,908 | 91,823 |
| (1,830) | 459 | - | 459 |
| 163,261 | 187,190 | 94,908 | 92,282 |
| | | | |
| (44) | 41 | - | 41 |
| (204,734) | 180,028 | - | 180,028 |
| - | - | - | - |
| - | - | - | - |
| (451,374) | 1,692,915 | 3,330,027 | (1,637,112) |
| - | - | - | - |
| (225) | 209 | - | 209 |
| (50,001) | - | - | - |
| (3,428) | 3,181 | - | 3,181 |
| - | - | - | - |
| - | - | - | - |
| (1,246) | 1,113 | - | 1,113 |
| 56,735 | - | 72,546 | (72,546) |
| (33,063) | 931 | - | 931 |
| - | 30,685 | - | 30,685 |
| 197,071 | 36,854 | 111,838 | (74,984) |
| (285) | 264 | - | 264 |
| (1,643) | 1,525 | - | 1,525 |
| 144,233 | 307,568 | 404,235 | (96,667) |
| 11,248 | 8,734 | - | 8,734 |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| (12,506) | 13,310 | - | 13,310 |

| | | | | |
|--------------------------|------------------------|------------------------|--------------------------|------------|
| (3,609) | 3,349 | - | 3,349 | |
| 557,566 | 289,411 | 325,500 | (36,089) | |
| 77 | 156 | - | 156 | |
| 12,696 | 2,820 | - | 2,820 | |
| - | - | - | - | |
| (3,734) | 2,497 | - | 2,497 | |
| (19,951) | 12,030 | - | 12,030 | |
| 15,840 | 55,353 | - | 55,353 | |
| (54,364) | 61,004 | - | 61,004 | |
| (2,803) | 7,693 | - | 7,693 | |
| - | - | - | - | |
| 561,650 | - | - | - | |
| 714,106 | 2,711,671 | 4,244,146 | (1,532,475) | |
| 23,936 | 15,066 | - | 15,066 | |
| 1,155 | 4,379 | - | 4,379 | |
| - | - | 116,232 | (116,232) | |
| 73,533 | 210,677 | 100,102 | 110,575 | |
| - | - | - | - | |
| 7,509 | 57,398 | - | 57,398 | |
| (18,318) | 30,772 | - | 30,772 | |
| (2,517) | 2,389 | - | 2,389 | |
| 3,450 | 8,140 | - | 8,140 | |
| (10,495) | 11,387 | - | 11,387 | |
| 5,494 | 5,552 | - | 5,552 | |
| 5,350 | 13,063 | 7,460 | 5,603 | |
| - | - | - | - | |
| 8,901 | 7,277 | - | 7,277 | |
| 16,919 | 13,471 | - | 13,471 | |
| 41,692 | 29,182 | 19,995 | 9,187 | |
| 9,159 | 21,042 | - | 21,042 | |
| (14,465) | 7,472 | - | 7,472 | |
| (43,226) | 43,700 | - | 43,700 | |
| 2,041 | 4,149 | - | 4,149 | |
| (1,500) | 46 | - | 46 | |
| (46,194) | - | - | - | |
| 62,424 | 485,162 | 243,789 | 241,373 | |
| 939,791 | 3,384,023 | 4,582,843 | (1,198,820) | 322,615.29 |
| | | | | |
| Variance FY23 | Actual FY22 | Budget FY22 | Variance FY22 | |
| - | - | - | - | |
| - | - | - | - | |
| - | - | - | - | |

| | | | |
|--------------------|------------------|------------------|------------------|
| (19,368) | 126,530 | 130,313 | (3,783) |
| - | - | - | - |
| - | - | - | - |
| 333 | 2,682 | 1,320 | 1,362 |
| - | - | - | - |
| 4,473 | 1,681 | 363,216 | (361,535) |
| 596 | 3,276 | 2,052 | 1,224 |
| 6,222 | 8,992 | 7,826 | 1,166 |
| (24,309) | 1,978 | - | 1,978 |
| 22,892 | 56,610 | 2,065 | 54,545 |
| (2,262) | 24,216 | 3,765 | 20,451 |
| 113,297 | 60,463 | 57,952 | 2,511 |
| (3,134) | - | - | - |
| (53,142) | 77,610 | 23,984 | 53,626 |
| 486 | 886 | - | 886 |
| 15,529 | 388 | 5,941 | (5,553) |
| (23,798) | 22 | 7 | 15 |
| (1,570,394) | - | - | - |
| (1,726,770) | 2,020,511 | 2,969,295 | (948,784) |
| (1,610,213) | 2,135,031 | 2,969,295 | (834,264) |

15

11

(112,525)

112,536