Statement of Assets, Liabilities and Net Assets - Modified Cash Basis

Assets	as of Dec	cember 31, 2021	as of Dec	ember 31, 2022
Cash - PNC Bank Cash - First Bank	\$	454,545	\$	427,669 210,195
Total Assets		454,545		637,864
Net Assets		454,545		637,864
Total Net Assets		454,545		637,864

2022-23 Revenue & Expenses Compared to Annual Budget

		 ctual as of 12.31.21	 tual as of 2.31.22	Approved Budget 08.24.22	Variance	% of Budget
Revenues						
5100	Local	\$ 111,468	\$ 104,438	\$ 172,700	\$ (68,262)	60%
5300	State	636,796	770,094	1,714,350	(944,256)	45%
5400	Federal	 303,167	 290,555	565,159	(274,639)	51%
5899	GRAND TOTAL REVENUES	 1,051,431	 1,165,087	2,452,209	(1,287,157)	48%
Expenditure	s					
1111	Classroom Instruction	384,970	340,534	727,812	387,278	47%
1221	Special Programs	60,820	74,081	139,433	65,352	53%
1251	Supplemental Education	57,913	61,832	150,617	88,785	41%
1411	Student Activity-Extracurricular	14,892	10,809	67,500	56,691	16%
1999	TOTAL INSTRUCTION	518,595	487,256	1,085,362	598,106	45%
2111	Support Services-Pupils	243,936	199,179	409,726	210,547	49%
2213	Professional Development	8,259	13,750	22,000	8,250	63%
2331	Technology Services	-	14,295	5,250	(9,045)	272%
2411	Building Principal Services	196,692	164,168	324,373	160,205	51%
2511	Business Support Services	130,799	169,264	249,540	80,276	68%
2541	Operation of Plant Services	100,445	116,236	230,000	113,764	51%
2562	Food Services	34,780	48,658	100,000	51,342	49%
2998	TOTAL SUPPORT SERVICES	714,911	725,550	1,340,889	615,339	54%
9999	GRAND TOTAL EXPENDITURES	1,233,506	 1,212,806	2,426,251	1,213,445	50%
Total Revenu	ue Over/(Under) Total Expenses	(182,075)	 (47,719)	25,958		
Beginning C	ash Balance, July 1	636,620	685,583	685,583		
Ending Cash	Balance, November 30	\$ 454,545	\$ 637,864	\$ 711,541		

2022-23 Revenue Compared to Annual Budget

Revenue		Actual as of 12.31.21		tual as of 2.31.22	Approved Budget 08.24.22		Variance		% of Budget
5100 Local Revenue									
5113 Prop C	\$	87,210	\$	95,326	\$	163,200	\$	(67,874)	58%
5171 Student Activities/Uniforms		9,797		5,144		9,500		(4,356)	54%
5194 Donations				· -				-	0%
5198 Other		14,461		3,968		-		3,968	NA
5100 Total Local Revenue		111,468		104,438		172,700		(68,262)	60%
5300 State Revenue									
5311-19 Basic Formula/CTF		636,796		770,094	1	1,691,150		(921,056)	46%
5397 Other State Revenue		-		-		23,200		(23,200)	0%
5300 State Revenue		636,796		770,094	1	1,714,350		(944,256)	45%
5400 Federal Revenue									
5412 Medicaid		15,303		22,340		35,000		(12,660)	64%
5422 CARES ESSER III		-		131,682		150,000		(18,318)	88%
5423 CARES ESSER II		75,727		35		-		-	NA
5424 CARES Funds Act		19,745		3,500		-		3,500	NA
5425 CARES Student Connectivity		9,000		-		-		-	-
5439 ARP Special Ed		-		-		6,273		(6,273)	0%
5441 Special Ed Part B		22,144		7,374		37,057		(29,683)	20%
5445 Lunch Program		15,509		26,154		67,000		(40,846)	39%
5446 Breakfast Program		3,696		4,826		23,000		(18,174)	21%
5448 Snack Programm		2,473		1,623		10,000		(8,377)	16%
5451-66 Consolidated Federal Funds		139,570		93,021		236,829		(143,808)	39%
5400 Federal Revenue		303,167		290,555		565,159		(274,639)	51%
5899 GRAND TOTAL REVENUES	1	1,051,431	1	,165,087		2,452,209		(1,287,157)	48%

2022-23 Expenses Compared to Annual Budget

Section Sect	Expenditures by Function		tual as of 2.31.21		tual as of 2.31.22		pproved Budget 08.24.22	\	/ariance	% of Budget
6100 Salaries	1131 Classroom Instruction									
6200 Benefits 92.858 80.877 161.120 80.243 50% 6300 Purchased Services 17.386 14.066 40.000 25.343 35% 6400 Supplies & Materials 32.960 18.587 35.000 16.413 53% 6500 Equipment 7 10.000 340.534 727.812 387.278 47% 77.000 Salaries 27.509 28.875 55.128 26.253 52% 6200 Benefits 92.47 9.645 19.305 9.660 50% 6300 Purchased Services 24.064 35.561 65.000 29.439 55% 6400 Supplies & Materials 6.000 Equipment 6.000 Salaries 42.351 45.053 112.195 67.142 40% 6200 Benefits 15.562 11.854 38.422 26.568 37% 6400 Supplies & Materials 6.000 Equipment 7.000 Salaries 42.351 45.053 112.195 67.142 40% 6300 Purchased Services 4.925 -		\$	241 766	\$	227 004	\$	491 692	\$	264 688	46%
6300 Purchased Services 17,386 14,066 40,000 25,934 35% 6400 Supplies & Materials 32,960 18,587 35,000 16,413 53% 6500 Equipment		Ψ	,	Ψ		Ψ		Ψ	- ,	
6400 Supplies & Materials 6500 Equipment 7 c					,					
Section Programs										53%
Total Classroom Instruction 384,970 340,534 727,812 387,278 47%			-		-		-		-	0%
6100 Salaries			384,970		340,534		727,812		387,278	47%
6200 Benefits 9,247 9,645 19,305 9,660 50% 6300 Purchased Services 24,064 35,561 65,000 29,439 55% 6400 Supplies & Materials										
6300 Purchased Services 24,064 35,561 65,000 29,439 55% 6400 Supplies & Materials	6100 Salaries		,		,		•			52%
6400 Supplies & Materials -							•		•	
6500 Equipment -			24,064		35,561		65,000		29,439	55%
Total Special Programs	• •		-		-		-		-	0%
1251 Supplemental Education 6100 Salaries 42,351 45,053 112,195 67,142 40% 6200 Benefits 15,562 11,854 38,422 26,568 31% 6300 Purchased Services - 4,925 - (4,925) NA 6400 Supplies & Materials 0% 6500 Equipment 0% 6500 Equipment 0% 6100 Salaries 0% 6200 Benefits 0% 6200 Benefits 0% 6200 Benefits 0% 6300 Purchased Services 12,806 8,730 65,000 56,270 13% 6400 Supplies & Materials 2,086 2,079 2,500 421 83% 6500 Equipment 0% 6400 Supplies & Materials 2,086 2,079 2,500 421 83% 6500 Equipment 0% 67,500 67,			-		-		-		-	0%
6100 Salaries	Total Special Programs		60,820		74,081		139,433		65,352	53%
6200 Benefits 15,562 11,854 38,422 26,568 31% 6300 Purchased Services - 4,925 - (4,925) NA 6400 Supplies & Materials 0% 6500 Equipment Education 57,913 61,832 150,617 88,785 41% 41% 13 tudent Activity-Extracurricular 6100 Salaries 0% 6200 Benefits 0% 6300 Purchased Services 12,806 8,730 65,000 56,270 13% 6400 Supplies & Materials 2,086 2,079 2,500 421 83% 6500 Equipment 0										
6300 Purchased Services										
6400 Supplies & Materials 6500 Equipment Total Supplemental Education 57,913 61,832 150,617 88,785 41% 1411 Student Activity-Extracurricular 6100 Salaries 6200 Benefits			•				•			
1411 Student Activity-Extracurricular			-		4,925		-		(4,925)	
Total Supplemental Education 57,913 61,832 150,617 88,785 41%			-		-		-		-	
1411 Student Activity-Extracurricular 6100 Salaries -					-		-		-	
6100 Salaries 6200 Benefits 0% 6200 Benefits 0% 6300 Purchased Services 12,806 8,730 65,000 56,270 13% 6400 Supplies & Materials 2,086 2,079 2,500 421 83% 6500 Equipment 0% Total Student Activity-Extracurricular 14,892 10,809 67,500 56,691 16% 2111 Support Services-Pupils 6100 Salaries 84,568 84,313 168,625 84,312 50% 6200 Benefits 28,689 26,118 51,101 24,983 51% 6300 Purchased Services 127,887 81,383 175,000 93,617 47% 6400 Supplies & Materials 2,792 7,365 15,000 7,635 49% 6500 Equipment 0% Total Support Services-Pupils 243,936 199,179 409,726 210,547 49% 2213 Professional Development 6100 Salaries 0% 6200 Benefits 2,000 2,000 6,250 69% 6400 Supplies & Materials 2,000 2,000 0% 6500 Equipment 0% 6400 Supplies & Materials 2,000 2,000 0% 6500 Equipment 0% 6400 Supplies & Materials 0% 6400 Supplies & Materials 2,000 2,000 0% 6500 Equipment 0%	Total Supplemental Education		57,913		61,832		150,617		88,785	41%
6200 Benefits										
6300 Purchased Services			-		-		-		-	
6400 Supplies & Materials 2,086 2,079 2,500 421 83% 6500 Equipment - - - - - 0% Total Student Activity-Extracurricular 14,892 10,809 67,500 56,691 16% 2111 Support Services-Pupils 100 Salaries 84,568 84,313 168,625 84,312 50% 6200 Benefits 28,689 26,118 51,101 24,983 51% 6300 Purchased Services 127,887 81,383 175,000 93,617 47% 6400 Supplies & Materials 2,792 7,365 15,000 7,635 49% 6500 Equipment - - - - - - 0% 6200 Benefits - - - - - 0% 6300 Purchased Services 8,259 13,750 20,000 6,250 69% 6400 Supplies & Materials - - - - - 0% 6500 Equipment - - <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td><u>-</u></td> <td></td>			-						<u>-</u>	
Color			-							
Total Student Activity-Extracurricular 14,892 10,809 67,500 56,691 16%			2,086		2,079		2,500			
2111 Support Services-Pupils 6100 Salaries 84,568 84,313 168,625 84,312 50% 6200 Benefits 28,689 26,118 51,101 24,983 51% 6300 Purchased Services 127,887 81,383 175,000 93,617 47% 6400 Supplies & Materials 2,792 7,365 15,000 7,635 49% 6500 Equipment - - - - - 0% 6500 Equipment - - - - 0% 6500 Equipment - - - - 0% 6200 Banefits - - - - 0% 6200 Benefits - - - - 0% 6400 Supplies & Materials - - - - 0% 6500 Equipment - - - - 0% 7000 Equipment - - - - 0% 8100 Salaries - -<			44.000		40.000		- C7 F00			
6100 Salaries 84,568 84,313 168,625 84,312 50% 6200 Benefits 28,689 26,118 51,101 24,983 51% 6300 Purchased Services 127,887 81,383 175,000 93,617 47% 6400 Supplies & Materials 2,792 7,365 15,000 7,635 49% 6500 Equipment - - - - - 0% 7 Total Support Services-Pupils 243,936 199,179 409,726 210,547 49% 2213 Professional Development - - - - - 0% 6200 Benefits - - - - 0% 6300 Purchased Services 8,259 13,750 20,000 6,250 69% 6400 Supplies & Materials - - - - 0% 6500 Equipment - - - - 0% 6200 Benefits - - - - 0% 6200 Benefits - - - - 0% 6200 Benefits -<	Total Student Activity-Extracumcular		14,092		10,009		67,500		30,091	10%
6200 Benefits 28,689 26,118 51,101 24,983 51% 6300 Purchased Services 127,887 81,383 175,000 93,617 47% 6400 Supplies & Materials 2,792 7,365 15,000 7,635 49% 6500 Equipment - - - - - 0% Total Support Services-Pupils 243,936 199,179 409,726 210,547 49% 2213 Professional Development - - - - - 0% 6100 Salaries - - - - 0% 6200 6200 Benefits - - - - 0% 6300 6250 69% 6400 Supplies & Materials - - - 2,000 2,000 0% 6500 6500 6200 8,250 63% 63% 2331 Technology Services - - - - - - 0% 6200 8,250 63% 2331 Techno										
6300 Purchased Services 127,887 81,383 175,000 93,617 47% 6400 Supplies & Materials 2,792 7,365 15,000 7,635 49% 6500 Equipment - - - - - 0% Total Support Services-Pupils 243,936 199,179 409,726 210,547 49% 2213 Professional Development - - - - - 0% 6100 Salaries - - - - - 0% 6200 Benefits - - - - 0% 6300 Purchased Services 8,259 13,750 20,000 6,250 69% 6400 Supplies & Materials - - - - 0% 6500 Equipment - - - - 0% 6200 Benefits - - - - 0% 6300 Purchased Services - - - - - 0% 6300 Purchased Service			-							
6400 Supplies & Materials 2,792 7,365 15,000 7,635 49% 6500 Equipment - - - - - 0% Total Support Services-Pupils 243,936 199,179 409,726 210,547 49% 2213 Professional Development 6100 Salaries - - - - - 0% 6200 Benefits - - - - - 0% 6300 Purchased Services 8,259 13,750 20,000 6,250 69% 6400 Supplies & Materials - - - - - 0% 6500 Equipment - - - - - 0% 6200 Benefits - - - - 0% 6200 Benefits - - - - 0% 6200 Benefits - - - - 0% 6300 Purchased Services - 8,500 5,250 (3,250)			-							
6500 Equipment - - - - 0% Total Support Services-Pupils 243,936 199,179 409,726 210,547 49% 2213 Professional Development 6100 Salaries - - - - 0% 6200 Benefits - - - - 0% 6300 Purchased Services 8,259 13,750 20,000 6,250 69% 6400 Supplies & Materials - - - 2,000 2,000 0% 6500 Equipment - - - - - 0% 6301 Professional Development 8,259 13,750 22,000 8,250 63% 2331 Technology Services - - - - - 0% 6200 Benefits - - - - - 0% 6300 Purchased Services - 8,500 5,250 (3,250) 162% 6400 Supplies & Materials - - -							,			
Total Support Services-Pupils 243,936 199,179 409,726 210,547 49% 2213 Professional Development 6100 Salaries - - - - 0% 6200 Benefits - - - - 0% 6300 Purchased Services 8,259 13,750 20,000 6,250 69% 6400 Supplies & Materials - - - 2,000 2,000 0% 6500 Equipment - - - - - 0% 7 Total Professional Development 8,259 13,750 22,000 8,250 63% 2331 Technology Services - - - - - 0% 6200 Benefits - - - - 0% 6300 Purchased Services - 8,500 5,250 (3,250) 162% 6400 Supplies & Materials - - - - - - - - - - - - - - </td <td></td> <td></td> <td>2,792</td> <td></td> <td>7,365</td> <td></td> <td>15,000</td> <td></td> <td>7,635</td> <td></td>			2,792		7,365		15,000		7,635	
2213 Professional Development 6100 Salaries - - - - 0% 6200 Benefits - - - - 0% 6300 Purchased Services 8,259 13,750 20,000 6,250 69% 6400 Supplies & Materials - - 2,000 2,000 0% 6500 Equipment - - - - 0% 7 Total Professional Development 8,259 13,750 22,000 8,250 63% 2331 Technology Services - - - - 0% 6200 Benefits - - - - 0% 6200 Benefits - - - - 0% 6300 Purchased Services - 8,500 5,250 (3,250) 162% 6400 Supplies & Materials - 5,795 - (5,795) NA 6500 Equipment - - - - - - - - - - - - - - - - - <td< td=""><td>• •</td><td></td><td>243.936</td><td></td><td>199,179</td><td></td><td>409.726</td><td></td><td>210.547</td><td>49%</td></td<>	• •		243.936		199,179		409.726		210.547	49%
6100 Salaries 0% 6200 Benefits 0% 6300 Purchased Services 8,259 13,750 20,000 6,250 69% 6400 Supplies & Materials 2,000 2,000 0% 6500 Equipment 0% Total Professional Development 8,259 13,750 22,000 8,250 63% 2331 Technology Services 6100 Salaries 0% 6200 Benefits 0% 6300 Purchased Services - 8,500 5,250 (3,250) 162% 6400 Supplies & Materials - 5,795 - (5,795) NA 6500 Equipment 0%			,		,		•		,	
6200 Benefits - - - - 0% 6300 Purchased Services 8,259 13,750 20,000 6,250 69% 6400 Supplies & Materials - - - 2,000 2,000 0% 6500 Equipment - - - - - 0% Total Professional Development 8,259 13,750 22,000 8,250 63% 2331 Technology Services 6100 Salaries - - - - - 0% 6200 Benefits - - - - 0% 0% 6300 Purchased Services - 8,500 5,250 (3,250) 162% 0% 6400 Supplies & Materials - 5,795 - (5,795) NA 6500 Equipment - - - - - - - - - - - - - - - - - - -			_		_		_		_	∩0/₋
6300 Purchased Services 8,259 13,750 20,000 6,250 69% 6400 Supplies & Materials - - 2,000 2,000 0% 6500 Equipment - - - - - 0% Total Professional Development 8,259 13,750 22,000 8,250 63% 2331 Technology Services - - - - - 0% 6200 Benefits - - - - 0% 6300 Purchased Services - 8,500 5,250 (3,250) 162% 6400 Supplies & Materials - 5,795 - (5,795) NA 6500 Equipment - - - - - 0%			_		_		_		_	
6400 Supplies & Materials - - 2,000 2,000 0% 6500 Equipment - - - - - 0% Total Professional Development 8,259 13,750 22,000 8,250 63% 2331 Technology Services 6100 Salaries - - - - - 0% 6200 Benefits - - - - 0% 6300 Purchased Services - 8,500 5,250 (3,250) 162% 6400 Supplies & Materials - 5,795 - (5,795) NA 6500 Equipment - - - - - 0%			8 259		13 750		20.000		6 250	
6500 Equipment - - - - 0% Total Professional Development 8,259 13,750 22,000 8,250 63% 2331 Technology Services 6100 Salaries - - - - 0% 6200 Benefits - - - - 0% 6300 Purchased Services - 8,500 5,250 (3,250) 162% 6400 Supplies & Materials - 5,795 - (5,795) NA 6500 Equipment - - - - - 0%			-		-		•			
Total Professional Development 8,259 13,750 22,000 8,250 63% 2331 Technology Services 6100 Salaries - - - - - 0% 6200 Benefits - - - - - 0% 6300 Purchased Services - 8,500 5,250 (3,250) 162% 6400 Supplies & Materials - 5,795 - (5,795) NA 6500 Equipment - - - - - 0%			_		_		-		-	
6100 Salaries 0% 6200 Benefits 0% 6300 Purchased Services - 8,500 5,250 (3,250) 162% 6400 Supplies & Materials - 5,795 - (5,795) NA 6500 Equipment 0%			8,259		13,750		22,000		8,250	63%
6100 Salaries 0% 6200 Benefits 0% 6300 Purchased Services - 8,500 5,250 (3,250) 162% 6400 Supplies & Materials - 5,795 - (5,795) NA 6500 Equipment 0%	2331 Technology Services									
6200 Benefits - - - - 0% 6300 Purchased Services - 8,500 5,250 (3,250) 162% 6400 Supplies & Materials - 5,795 - (5,795) NA 6500 Equipment - - - - 0%			-		-		-		-	0%
6300 Purchased Services - 8,500 5,250 (3,250) 162% 6400 Supplies & Materials - 5,795 - (5,795) NA 6500 Equipment 0%			-		-		-		-	0%
6400 Supplies & Materials - 5,795 - (5,795) NA 6500 Equipment 0%			-		8.500		5,250		(3,250)	162%
6500 Equipment 0%			-				-,			
Total Technology Services - 14,295 5,250 (9,045) 272%	6500 Equipment		-		-		-		-	0%
	Total Technology Services		-		14,295		5,250		(9,045)	272%

2411 Building Principal Services					
6100 Salaries	151,228	121,058	257,587	136,529	47%
6200 Benefits	45,308	33,197	65,786	32,589	50%
6300 Purchased Services	156	9,913	1,000	(8,913)	991%
6400 Supplies & Materials	-	-	-	-	0%
6500 Equipment	-	-	-	-	0%
Total Building Principal Services	196,692	164,168	324,373	160,205	51%
2511 Business Support Services					
6100 Salaries	68,185	76,562	142,525	65,963	54%
6200 Benefits	21,366	23,835	45,515	21,680	52%
6300 Purchased Services	41,248	68,272	60,000	(8,272)	114%
6400 Supplies & Materials	-	595	1,500	905	40%
6500 Equipment	-	-	-	-	0%
Total Business Support Services	130,799	169,264	249,540	80,276	68%
2541 Operation of Plant Services					
6100 Salaries	_	_	-	-	0%
6200 Benefits	-	-	=	-	0%
6300 Purchased Services	70,589	87,108	160,000	72,892	54%
6400 Supplies & Materials	29,856	29,128	70,000	40,872	42%
6500 Equipment	· -	-	-	· <u>-</u>	0%
Total Operation of Plant Services	100,445	116,236	230,000	113,764	51%
2562 Food Services					
6100 Salaries	-	-	-	-	0%
6200 Benefits	-	-	-	-	0%
6300 Purchased Services	19,843	30,767	55,000	24,233	56%
6400 Supplies & Materials	14,937	17,891	45,000	27,109	40%
6500 Equipment	-	-	-	-	0%
Total Food Services	34,780	48,658	100,000	51,342	49%
9999 GRAND TOTAL EXPENDITURES	\$ 1,233,506	\$ 1,212,806	\$ 2,426,251	\$ 1,213,445	50%