

# Management Report

LEE A. TOLBERT COMMUNITY ACADEMY

For the period ended December 31, 2022

Prepared on

February 15, 2023

# Table of Contents

---

Monthly Financial Reports:I. Statement of Financial Position .....3

Monthly Financial Reports:II. Statement of Activities .....4

Monthly Financial Reports:III. Statement of Cash Flows.....10

Monthly Financial Reports:IV. Statement of Activities Monthly Actual vs Budget.....11

Monthly Financial Reports:V. Statement of Activities Year to Date Actual vs Budget .....17

# Monthly Financial Reports:I. Statement of Financial Position

As of December 31, 2022

|  | Total                 |
|--|-----------------------|
| <b>ASSETS</b>                          |                       |
| <b>Current Assets</b>                  |                       |
| <b>Bank Accounts</b>                   |                       |
| CD 1124                                | 2,545,944.72          |
| Commerce Fund Acct 2439                | 13,002.93             |
| Debit 1102                             | 1,032.76              |
| Federal Programs 5975                  | 989.43                |
| General Operating 4979                 | 735,018.71            |
| Liberty 1163                           | 30,192.00             |
| Payroll 4987                           | 942.78                |
| <b>Total Bank Accounts</b>             | <b>3,327,123.33</b>   |
| <b>Total Current Assets</b>            | <b>3,327,123.33</b>   |
| <b>Fixed Assets</b>                    |                       |
| Accumulated Depreciation               | (1,619,605.95)        |
| Fixed Assets                           | 2,256,327.74          |
| <b>Total Fixed Assets</b>              | <b>636,721.79</b>     |
| <b>TOTAL ASSETS</b>                    | <b>\$3,963,845.12</b> |
| <b>LIABILITIES AND EQUITY</b>          |                       |
| <b>Liabilities</b>                     |                       |
| <b>Current Liabilities</b>             |                       |
| <b>Accounts Payable</b>                |                       |
| Accounts Payable                       | (3,726.36)            |
| <b>Total Accounts Payable</b>          | <b>(3,726.36)</b>     |
| <b>Other Current Liabilities</b>       |                       |
| Other Payroll Deductions               | 44,551.13             |
| <b>Total Other Current Liabilities</b> | <b>44,551.13</b>      |
| <b>Total Current Liabilities</b>       | <b>40,824.77</b>      |
| <b>Total Liabilities</b>               | <b>40,824.77</b>      |
| <b>Equity</b>                          |                       |
| Capital Projects Fund Balance          | 65,254.00             |
| General Fund Balance                   | 1,961,032.22          |
| Opening Balance Equity                 | 491,705.71            |
| Teacher Fund Balance                   | 1,215,519.73          |
| Net Income                             | 189,508.69            |
| <b>Total Equity</b>                    | <b>3,923,020.35</b>   |
| <b>TOTAL LIABILITIES AND EQUITY</b>    | <b>\$3,963,845.12</b> |

# Monthly Financial Reports:II. Statement of Activities

December 2022

|                                      | Dec 2022          | Jul - Dec, 2022 (YTD) | Total               |
|--------------------------------------|-------------------|-----------------------|---------------------|
| <b>INCOME</b>                        |                   |                       |                     |
| Revenue                              |                   |                       |                     |
| Federal                              |                   |                       |                     |
| CARES ESSER I                        |                   |                       | 5,176.75            |
| CARES ESSER II                       |                   |                       | 174,651.51          |
| CARES ESSER III                      |                   |                       | 255,590.95          |
| CARES ESSER III Special Fund         | 389,402.47        |                       | 389,402.47          |
| Food Services Breakfast              |                   |                       | 8,219.24            |
| MO Department of Social Services     |                   |                       | 45,328.59           |
| Other Federal Revenue                |                   |                       | 125.00              |
| School Food Service                  |                   |                       | 17,419.38           |
| Title I Elementary and Secondary Ed. | 98,780.54         |                       | 134,379.45          |
| Title II (Eisenhower)                | 9,253.85          |                       | 13,139.04           |
| Title IV (Safe and Drug Free)        | 6,855.21          |                       | 9,800.04            |
| USAC Payments Medicaid               |                   |                       | 43,958.58           |
| <b>Total Federal</b>                 | <b>504,292.07</b> |                       | <b>1,097,191.00</b> |
| Local                                |                   |                       |                     |
| Admissions-Student Activities        | 934.04            |                       | 9,474.76            |
| Interest                             |                   |                       | 15,724.95           |
| Other                                |                   |                       |                     |
| Gifts/Donations                      | 1,000.00          |                       | 1,594.54            |
| Miscellaneous                        |                   |                       | 49,947.05           |
| <b>Total Other</b>                   | <b>1,000.00</b>   |                       | <b>51,541.59</b>    |
| Prop C                               |                   |                       |                     |
| General Fund                         | 37,142.06         |                       | 242,755.18          |
| Teacher Fund                         | 22,285.24         |                       | 145,653.10          |
| <b>Total Prop C</b>                  | <b>59,427.30</b>  |                       | <b>388,408.28</b>   |
| <b>Total Local</b>                   | <b>61,361.34</b>  |                       | <b>465,149.58</b>   |
| State                                |                   |                       |                     |
| Basic Formula                        |                   |                       |                     |
| General Fund                         | 61,943.75         |                       | 465,897.36          |
| Teacher Fund                         | 185,831.25        |                       | 1,397,692.10        |
| <b>Total Basic Formula</b>           | <b>247,775.00</b> |                       | <b>1,863,589.46</b> |
| Classroom Trust Fund                 | 18,072.35         |                       | 108,021.78          |
| Transportation                       | 12,267.00         |                       | 73,657.00           |
| <b>Total State</b>                   | <b>278,114.35</b> |                       | <b>2,045,268.24</b> |
| <b>Total Revenue</b>                 | <b>843,767.76</b> |                       | <b>3,607,608.82</b> |
| <b>Total Income</b>                  | <b>843,767.76</b> |                       | <b>3,607,608.82</b> |
| <b>GROSS PROFIT</b>                  | <b>843,767.76</b> |                       | <b>3,607,608.82</b> |

## EXPENSES

Capital Project Cost

|  |                  | <b>Total</b>                 |
|--|------------------|------------------------------|
|  | <b>Dec 2022</b>  | <b>Jul - Dec, 2022 (YTD)</b> |
| Other Capital Outlay                       | 14,509.00        | 87,054.00                    |
| <b>Total Capital Project Cost</b>          | <b>14,509.00</b> | <b>87,054.00</b>             |
| General                                    |                  |                              |
| Business Services                          |                  | 2,500.00                     |
| Non Certificated Salaries                  | 0.00             | 35,145.29                    |
| Purchased Services                         | 780.49           | 789.46                       |
| Dues and Subscriptions                     | 2,890.88         | 7,250.67                     |
| <b>Total Purchased Services</b>            | <b>3,671.37</b>  | <b>8,040.13</b>              |
| <b>Total Business Services</b>             | <b>3,671.37</b>  | <b>45,685.42</b>             |
| Contracted Transportation                  |                  | 47,444.16                    |
| Elementary                                 |                  |                              |
| Certificated Salaries                      | 2,642.71         | 8,951.95                     |
| Fringe Benefits                            |                  |                              |
| Employee Insurance                         |                  | 11,102.99                    |
| Other Employer Provided Benefits           | 40,455.46        | 42,269.65                    |
| <b>Total Fringe Benefits</b>               | <b>40,455.46</b> | <b>53,372.64</b>             |
| Non Certificated Salaries                  | 57,758.15        | 356,980.44                   |
| Purchased Services                         | 8,479.02         | 8,479.02                     |
| Cleaning Services                          | 525.61           | 4,464.28                     |
| Communication                              |                  |                              |
| Advertising                                |                  | 9,575.00                     |
| Food Services Contracted                   | 51.00            | 774.77                       |
| Printing                                   | 269.00           | 1,728.00                     |
| <b>Total Communication</b>                 | <b>320.00</b>    | <b>12,077.77</b>             |
| Communication/Telephone/Postage            |                  | 19,191.43                    |
| Data Processing Services                   | 871.28           | 12,247.20                    |
| Dues and Memberships                       |                  | 125.00                       |
| Dues and Subscriptions                     | 8,922.76         | 11,822.76                    |
| <b>Total Dues and Memberships</b>          | <b>8,922.76</b>  | <b>11,947.76</b>             |
| Equipment Rental                           | 809.03           | 809.03                       |
| Instructional Program Improvement Services | 2,300.00         | 4,167.08                     |
| Instructional Purchased Services           | 1,288.11         | 4,278.11                     |
| Liability Insurance                        |                  | 6,905.63                     |
| Mileage                                    |                  | 532.46                       |
| Other Professional/Technical Services      | 6,265.78         | 37,826.00                    |
| Other Property Services                    | 7,140.00         | 8,731.56                     |
| Other Purchased Service                    |                  |                              |
| Meeting and Conventions                    |                  | 437.77                       |
| Other Expenses                             |                  | 4,720.79                     |
| Other Purchased Svcs                       | 465.20           | 465.20                       |
| <b>Total Other Purchased Service</b>       | <b>465.20</b>    | <b>5,623.76</b>              |
| Other Purchased Services (deleted)         |                  |                              |
| Student Activity (deleted)                 |                  | 556.32                       |

|   | Dec 2022          | Jul - Dec, 2022 (YTD) | Total             |
|---|-------------------|-----------------------|-------------------|
| <b>Total Other Purchased Services (deleted)</b> |                   |                       | <b>556.32</b>     |
| Postage   | 2,763.72          |                       | 2,869.32          |
| Pupil Services                                  | 120.00            |                       | 19,182.82         |
| Rent  | 58,365.12         |                       | 58,365.12         |
| Repairs and Maintenance                         | 1,260.00          |                       | 3,352.00          |
| Security  |                   |                       | 10,592.00         |
| Staff Development                               | 93.00             |                       | 1,357.78          |
| Staff Services                                  |                   |                       | 6,465.39          |
| Student Activity                                |                   |                       | 5,905.94          |
| Travel  |                   |                       | 106.95            |
| <b>Total Purchased Services</b>                 | <b>99,988.63</b>  |                       | <b>246,034.73</b> |
| Supplies  | 2,507.49          |                       | 4,419.74          |
| General Supplies                                | 2,332.32          |                       | 4,861.51          |
| Other Supplies and Materials                    | 767.53            |                       | 26,352.55         |
| Periodicals-Resource Materials                  |                   |                       | 945.00            |
| Technology Related Supplies                     | 15,001.25         |                       | 18,831.20         |
| Textbooks                                       | 3,111.25          |                       | 20,008.83         |
| <b>Total Supplies</b>                           | <b>23,719.84</b>  |                       | <b>75,418.83</b>  |
| <b>Total Elementary</b>                         | <b>224,564.79</b> |                       | <b>740,758.59</b> |
| Fiscal Services                                 | 12.34             |                       | 3,130.45          |
| Purchased Services                              |                   |                       | 3,870.83          |
| <b>Total Fiscal Services</b>                    | <b>12.34</b>      |                       | <b>7,001.28</b>   |
| Middle School                                   |                   |                       |                   |
| Non Certificated Salaries                       | 11,708.34         |                       | 54,110.22         |
| Purchased Services                              |                   |                       |                   |
| Other Professional/Technical Services           |                   |                       | 4,880.00          |
| Other Purchased Services                        |                   |                       | 31,914.67         |
| Staff Development                               |                   |                       | 22,068.41         |
| <b>Total Other Purchased Services</b>           |                   |                       | <b>53,983.08</b>  |
| Professional Instructional Services             | 15,000.00         |                       | 40,250.00         |
| Staff Services                                  |                   |                       | 354.90            |
| Student Activity                                |                   |                       | 1,595.00          |
| <b>Total Purchased Services</b>                 | <b>15,000.00</b>  |                       | <b>101,062.98</b> |
| Supplies  | 421.09            |                       | 421.09            |
| Classroom Materials                             | 6,513.58          |                       | 19,115.01         |
| Other Supplies and Materials                    |                   |                       | 4,492.07          |
| Technology Related Supplies                     |                   |                       | 248.95            |
| <b>Total Supplies</b>                           | <b>6,934.67</b>   |                       | <b>24,277.12</b>  |
| <b>Total Middle School</b>                      | <b>33,643.01</b>  |                       | <b>179,450.32</b> |
| Other Support Services                          |                   |                       |                   |
| Non Certificated Salaries                       | 49,287.59         |                       | 279,427.02        |
| <b>Total Other Support Services</b>             | <b>49,287.59</b>  |                       | <b>279,427.02</b> |
| Plant Operations                                |                   |                       | 611.43            |

|  | Dec 2022          | Jul - Dec, 2022 (YTD) | Total               |
|--|-------------------|-----------------------|---------------------|
| Electric Service                                   |                   |                       | 12,324.16           |
| Gas Service  |                   |                       | 4,843.31            |
| Non Certificated Salaries                          | 13,309.44         |                       | 95,480.49           |
| Property Services                                  | 474.95            |                       | 1,424.85            |
| Equipment Rental                                   | 615.24            |                       | 5,649.64            |
| Other Property Services                            | 34,073.21         |                       | 37,985.21           |
| Rent   |                   |                       | 292,561.60          |
| Repairs and Maintenance                            | 954.65            |                       | 15,197.13           |
| Security   | 11,520.00         |                       | 20,474.10           |
| Technology Repairs and Maintenance                 |                   |                       | 2,934.06            |
| Trash Removal                                      |                   |                       | 21,334.99           |
| Water and Sewer                                    |                   |                       | 2,014.41            |
| <b>Total Property Services</b>                     | <b>47,638.05</b>  |                       | <b>399,575.99</b>   |
| <b>Total Plant Operations</b>                      | <b>60,947.49</b>  |                       | <b>512,835.38</b>   |
| <b>Total General</b>                               | <b>372,126.59</b> |                       | <b>1,812,602.17</b> |
| Special  |                   |                       |                     |
| Area Director Instruction Improvement              |                   |                       |                     |
| Non Certificated Salaries                          | 1,552.00          |                       | 34,747.77           |
| <b>Total Area Director Instruction Improvement</b> | <b>1,552.00</b>   |                       | <b>34,747.77</b>    |
| Contracted Transportation                          |                   |                       |                     |
| Non Certificated Salaries                          | 2,833.34          |                       | 18,350.04           |
| Transportation Services                            |                   |                       |                     |
| Travel   |                   |                       | 164.54              |
| <b>Total Transportation Services</b>               |                   |                       | <b>164.54</b>       |
| <b>Total Contracted Transportation</b>             | <b>2,833.34</b>   |                       | <b>18,514.58</b>    |
| Early Childhood Spec Ed Transportation             |                   |                       | 3,929.00            |
| Elementary School                                  |                   |                       |                     |
| Certificated Salaries                              | 64,267.78         |                       | 412,223.12          |
| Payroll Clearing                                   | (4,851.95)        |                       | (73,853.62)         |
| <b>Total Certificated Salaries</b>                 | <b>59,415.83</b>  |                       | <b>338,369.50</b>   |
| Fringe Benefits                                    |                   |                       |                     |
| Employee Insurance                                 |                   |                       | 122,927.17          |
| Teacher Retirement                                 | 22,591.00         |                       | 107,903.44          |
| Workmen's Comp                                     | 1,907.99          |                       | 5,376.11            |
| <b>Total Fringe Benefits</b>                       | <b>24,498.99</b>  |                       | <b>236,206.72</b>   |
| Purchased Services                                 | 322.00            |                       | 322.00              |
| Instructional Program Improvement                  |                   |                       | 31,069.03           |
| Pupil Services                                     | 3,884.38          |                       | 15,289.07           |
| Purchased Instructional Services                   |                   |                       | 954.99              |
| <b>Total Purchased Services</b>                    | <b>4,206.38</b>   |                       | <b>47,635.09</b>    |
| <b>Total Elementary School</b>                     | <b>88,121.20</b>  |                       | <b>622,211.31</b>   |
| Executive Administration                           |                   |                       | 123.34              |
| Fiscal Services                                    |                   |                       | 150.00              |

|   |                  | Total                 |
|---|------------------|-----------------------|
|   | Dec 2022         | Jul - Dec, 2022 (YTD) |
| Payroll Services                                      | 1,357.30         | 4,929.68              |
| Receiving and Disbursing Funds Services               | 208.83           | 845.34                |
| <b>Total Fiscal Services</b>                          | <b>1,566.13</b>  | <b>5,925.02</b>       |
| Food Preparation and Dispensing Services              |                  |                       |
| Food Services Contracted                              | 91,976.43        | 185,215.32            |
| Fringe Benefits                                       | 662.87           | 662.87                |
| <b>Total Food Preparation and Dispensing Services</b> | <b>92,639.30</b> | <b>185,878.19</b>     |
| Health Psych  |                  |                       |
| Non Certificated Salaries                             | 4,826.78         | 36,618.34             |
| <b>Total Health Psych</b>                             | <b>4,826.78</b>  | <b>36,618.34</b>      |
| Middle School   |                  |                       |
| Certificated Salaries                                 | 40,736.99        | 275,041.90            |
| Purchased Services                                    |                  |                       |
| Student Activity                                      |                  | 330.42                |
| <b>Total Purchased Services</b>                       |                  | <b>330.42</b>         |
| <b>Total Middle School</b>                            | <b>40,736.99</b> | <b>275,372.32</b>     |
| Occupational Therapy                                  |                  |                       |
| Pupil Services  | 556.88           | 1,713.13              |
| <b>Total Occupational Therapy</b>                     | <b>556.88</b>    | <b>1,713.13</b>       |
| Other Executive Administration Services               | 4,583.00         | 4,583.00              |
| Non Certificated Salaries                             | 18,875.02        | 132,557.86            |
| <b>Total Other Executive Administration Services</b>  | <b>23,458.02</b> | <b>137,140.86</b>     |
| Psychological Testing                                 |                  |                       |
| Other Professional/Technical Services                 | 950.00           | 4,987.50              |
| <b>Total Psychological Testing</b>                    | <b>950.00</b>    | <b>4,987.50</b>       |
| Special Education                                     |                  | 5,664.00              |
| Fringe Benefits                                       |                  |                       |
| Employee Insurance                                    |                  | 41,309.30             |
| <b>Total Fringe Benefits</b>                          |                  | <b>41,309.30</b>      |
| Payroll   |                  |                       |
| Certificate Salaries                                  | 13,385.90        | 55,330.25             |
| Non-Certificated Salaries                             |                  | 1,234.96              |
| <b>Total Payroll</b>                                  | <b>13,385.90</b> | <b>56,565.21</b>      |
| Purchased Services                                    |                  | 4,305.60              |
| Communication   |                  | 375.00                |
| Instructional Program Improvement Services            |                  | 3,392.94              |
| Other Purchased Services                              | 19,017.25        | 19,017.25             |
| Student Activity                                      | 99.51            | 99.51                 |
| <b>Total Purchased Services</b>                       | <b>19,116.76</b> | <b>27,190.30</b>      |
| <b>Total Special Education</b>                        | <b>32,502.66</b> | <b>130,728.81</b>     |
| System Support Guidance                               |                  |                       |
| Non Certificated Salaries                             | 7,166.68         | 46,443.79             |
| <b>Total System Support Guidance</b>                  | <b>7,166.68</b>  | <b>46,443.79</b>      |



|  |                     | <b>Total</b>                 |
|--|---------------------|------------------------------|
|  | <b>Dec 2022</b>     | <b>Jul - Dec, 2022 (YTD)</b> |
| Tuition Spec Ed Services Private Agencies              |                     |                              |
| Purchased Services                                     |                     |                              |
| Professional Instructional Services                    |                     | 14,110.00                    |
| <b>Total Purchased Services</b>                        |                     | <b>14,110.00</b>             |
| <b>Total Tuition Spec Ed Services Private Agencies</b> |                     | <b>14,110.00</b>             |
| <b>Total Special</b>                                   | <b>296,909.98</b>   | <b>1,518,443.96</b>          |
| <b>Total Expenses</b>                                  | <b>683,545.57</b>   | <b>3,418,100.13</b>          |
| NET OPERATING INCOME                                   | 160,222.19          | 189,508.69                   |
| NET INCOME   | <b>\$160,222.19</b> | <b>\$189,508.69</b>          |

# Monthly Financial Reports:III. Statement of Cash Flows

July - December, 2022

|  | <b>Total</b>          |
|--|-----------------------|
| <b>OPERATING ACTIVITIES</b>  |                       |
| Net Income   | 189,508.69            |
| Adjustments to reconcile Net Income to Net Cash provided by operations:              |                       |
| Accumulated Depreciation:Classroom Instructional Apparatus                           | 84,804.00             |
| Accounts Payable   | (5,433.89)            |
| Other Payroll Deductions   | 44,551.13             |
| <b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b> | <b>123,921.24</b>     |
| <b>Net cash provided by operating activities</b>                                     | <b>313,429.93</b>     |
| <b>INVESTING ACTIVITIES</b>  |                       |
| Fixed Assets:Classroom Instructional Apparatus                                       | (100,386.83)          |
| <b>Net cash provided by investing activities</b>                                     | <b>(100,386.83)</b>   |
| <b>NET CASH INCREASE FOR PERIOD</b>  | <b>213,043.10</b>     |
| Cash at beginning of period  | 3,114,080.23          |
| <b>CASH AT END OF PERIOD</b>   | <b>\$3,327,123.33</b> |

# Monthly Financial Reports:IV. Statement of Activities Monthly Actual vs Budget

December 2022

|                                      | Actual            | Budget            | over Budget        | Total<br>% of Budget |
|--------------------------------------|-------------------|-------------------|--------------------|----------------------|
| <b>INCOME</b>                        |                   |                   |                    |                      |
| Revenue                              |                   |                   |                    |                      |
| Federal                              |                   |                   |                    |                      |
| CARES ESSER III                      |                   | 170,158.00        | (170,158.00)       |                      |
| CARES ESSER III Special Fund         | 389,402.47        |                   | 389,402.47         |                      |
| Food Services Breakfast              |                   | 6,530.00          | (6,530.00)         |                      |
| Missouri Dept of Health              |                   | 5,596.00          | (5,596.00)         |                      |
| School Food Service                  |                   | 16,119.00         | (16,119.00)        |                      |
| Special Ed Part B Entitlement        |                   | 4,389.00          | (4,389.00)         |                      |
| Title I Elementary and Secondary Ed. | 98,780.54         | 10,282.00         | 88,498.54          | 960.71 %             |
| Title II (Eisenhower)                | 9,253.85          | 947.00            | 8,306.85           | 977.18 %             |
| Title IV (Safe and Drug Free)        | 6,855.21          | 838.00            | 6,017.21           | 818.04 %             |
| <b>Total Federal</b>                 | <b>504,292.07</b> | <b>214,859.00</b> | <b>289,433.07</b>  | <b>234.71 %</b>      |
| Local                                |                   |                   |                    |                      |
| Admissions-Student Activities        | 934.04            |                   | 934.04             |                      |
| Interest                             |                   | 354.00            | (354.00)           |                      |
| Other                                |                   | 15,957.00         | (15,957.00)        |                      |
| Gifts/Donations                      | 1,000.00          | 10,833.00         | (9,833.00)         | 9.23 %               |
| <b>Total Other</b>                   | <b>1,000.00</b>   | <b>26,790.00</b>  | <b>(25,790.00)</b> | <b>3.73 %</b>        |
| Prop C                               |                   |                   |                    |                      |
| General Fund                         | 37,142.06         | 21,392.00         | 15,750.06          | 173.63 %             |
| Teacher Fund                         | 22,285.24         | 7,131.00          | 15,154.24          | 312.51 %             |
| <b>Total Prop C</b>                  | <b>59,427.30</b>  | <b>28,523.00</b>  | <b>30,904.30</b>   | <b>208.35 %</b>      |
| <b>Total Local</b>                   | <b>61,361.34</b>  | <b>55,667.00</b>  | <b>5,694.34</b>    | <b>110.23 %</b>      |
| State                                |                   |                   |                    |                      |
| Basic Formula                        |                   |                   |                    |                      |
| General Fund                         | 61,943.75         | 73,372.00         | (11,428.25)        | 84.42 %              |
| Teacher Fund                         | 185,831.25        | 220,115.00        | (34,283.75)        | 84.42 %              |
| <b>Total Basic Formula</b>           | <b>247,775.00</b> | <b>293,487.00</b> | <b>(45,712.00)</b> | <b>84.42 %</b>       |

|   |                   |                   |                    | Total           |
|---|-------------------|-------------------|--------------------|-----------------|
|   | Actual            | Budget            | over Budget        | % of Budget     |
| Classroom Trust Fund                        | 18,072.35         | 13,395.00         | 4,677.35           | 134.92 %        |
| Transportation                              | 12,267.00         | 4,712.00          | 7,555.00           | 260.34 %        |
| <b>Total State</b>                          | <b>278,114.35</b> | <b>311,594.00</b> | <b>(33,479.65)</b> | <b>89.26 %</b>  |
| <b>Total Revenue</b>                        | <b>843,767.76</b> | <b>582,120.00</b> | <b>261,647.76</b>  | <b>144.95 %</b> |
| <b>Total Income</b>                         | <b>843,767.76</b> | <b>582,120.00</b> | <b>261,647.76</b>  | <b>144.95 %</b> |
| <b>GROSS PROFIT</b>                         | <b>843,767.76</b> | <b>582,120.00</b> | <b>261,647.76</b>  | <b>144.95 %</b> |
| <b>EXPENSES</b>                             |                   |                   |                    |                 |
| Capital Project Cost                        |                   |                   |                    |                 |
| Other Capital Outlay                        | 14,509.00         |                   | 14,509.00          |                 |
| Equipment-Classroom Instructional Apparatus |                   | 20,833.00         | (20,833.00)        |                 |
| Technology Related Hardware                 |                   | 6,250.00          | (6,250.00)         |                 |
| Technology Software                         |                   | 6,250.00          | (6,250.00)         |                 |
| <b>Total Other Capital Outlay</b>           | <b>14,509.00</b>  | <b>33,333.00</b>  | <b>(18,824.00)</b> | <b>43.53 %</b>  |
| <b>Total Capital Project Cost</b>           | <b>14,509.00</b>  | <b>33,333.00</b>  | <b>(18,824.00)</b> | <b>43.53 %</b>  |
| General                                     |                   |                   |                    |                 |
| Business Services                           |                   |                   |                    |                 |
| Purchased Services                          | 780.49            |                   | 780.49             |                 |
| Dues and Subscriptions                      | 2,890.88          |                   | 2,890.88           |                 |
| <b>Total Purchased Services</b>             | <b>3,671.37</b>   |                   | <b>3,671.37</b>    |                 |
| <b>Total Business Services</b>              | <b>3,671.37</b>   |                   | <b>3,671.37</b>    |                 |
| Contracted Transportation                   |                   | 23,210.00         | (23,210.00)        |                 |
| Elementary                                  |                   |                   |                    |                 |
| Certificated Salaries                       | 2,642.71          | 888.00            | 1,754.71           | 297.60 %        |
| Fringe Benefits                             |                   |                   |                    |                 |
| Employee Insurance                          |                   | 22,181.00         | (22,181.00)        |                 |
| Other Employer Provided Benefits            | 40,455.46         | 1,502.00          | 38,953.46          | 2,693.44 %      |
| Teacher Retirement                          |                   | 29,412.00         | (29,412.00)        |                 |
| Workmen's Comp                              |                   | 1,250.00          | (1,250.00)         |                 |
| <b>Total Fringe Benefits</b>                | <b>40,455.46</b>  | <b>54,345.00</b>  | <b>(13,889.54)</b> | <b>74.44 %</b>  |
| Non Certificated Salaries                   | 57,758.15         | 39,430.00         | 18,328.15          | 146.48 %        |
| Purchased Services                          | 8,479.02          |                   | 8,479.02           |                 |

|  |                  |                  |                   | Total           |
|--|------------------|------------------|-------------------|-----------------|
|  | Actual           | Budget           | over Budget       | % of Budget     |
| Audit Services                             |                  | 1,542.00         | (1,542.00)        |                 |
| Cleaning Services                          | 525.61           |                  | 525.61            |                 |
| Communication                              |                  |                  |                   |                 |
| Advertising                                |                  | 2,500.00         | (2,500.00)        |                 |
| Food Services Contracted                   | 51.00            |                  | 51.00             |                 |
| Printing                                   | 269.00           | 500.00           | (231.00)          | 53.80 %         |
| <b>Total Communication</b>                 | <b>320.00</b>    | <b>3,000.00</b>  | <b>(2,680.00)</b> | <b>10.67 %</b>  |
| Communication/Telephone/Postage            |                  | 2,000.00         | (2,000.00)        |                 |
| Data Processing Services                   | 871.28           | 3,500.00         | (2,628.72)        | 24.89 %         |
| Dues and Memberships                       |                  |                  |                   |                 |
| Dues and Subscriptions                     | 8,922.76         | 2,100.00         | 6,822.76          | 424.89 %        |
| <b>Total Dues and Memberships</b>          | <b>8,922.76</b>  | <b>2,100.00</b>  | <b>6,822.76</b>   | <b>424.89 %</b> |
| Equipment Rental                           | 809.03           |                  | 809.03            |                 |
| Instructional Program Improvement Services | 2,300.00         | 5,833.00         | (3,533.00)        | 39.43 %         |
| Instructional Purchased Services           | 1,288.11         | 2,917.00         | (1,628.89)        | 44.16 %         |
| Liability Insurance                        |                  | 4,000.00         | (4,000.00)        |                 |
| Other Professional/Technical Services      | 6,265.78         | 6,667.00         | (401.22)          | 93.98 %         |
| Other Property Services                    | 7,140.00         |                  | 7,140.00          |                 |
| Other Purchased Service                    |                  |                  |                   |                 |
| Other Purchased Svcs                       | 465.20           | 10,250.00        | (9,784.80)        | 4.54 %          |
| <b>Total Other Purchased Service</b>       | <b>465.20</b>    | <b>10,250.00</b> | <b>(9,784.80)</b> | <b>4.54 %</b>   |
| Postage                                    | 2,763.72         |                  | 2,763.72          |                 |
| Pupil Services                             | 120.00           | 1,250.00         | (1,130.00)        | 9.60 %          |
| Rent                                       | 58,365.12        |                  | 58,365.12         |                 |
| Repairs and Maintenance                    | 1,260.00         |                  | 1,260.00          |                 |
| Staff Development                          | 93.00            |                  | 93.00             |                 |
| Staff Services                             |                  | 250.00           | (250.00)          |                 |
| <b>Total Purchased Services</b>            | <b>99,988.63</b> | <b>43,309.00</b> | <b>56,679.63</b>  | <b>230.87 %</b> |
| Supplies                                   | 2,507.49         |                  | 2,507.49          |                 |
| General Supplies                           | 2,332.32         |                  | 2,332.32          |                 |
| Other Supplies and Materials               | 767.53           | 5,000.00         | (4,232.47)        | 15.35 %         |

|                                     |                   |                   |                  | Total           |
|-------------------------------------|-------------------|-------------------|------------------|-----------------|
|                                     | Actual            | Budget            | over Budget      | % of Budget     |
| Periodicals-Resource Materials      |                   | 250.00            | (250.00)         |                 |
| Technology Related Supplies         | 15,001.25         | 250.00            | 14,751.25        | 6,000.50 %      |
| Textbooks                           | 3,111.25          | 4,250.00          | (1,138.75)       | 73.21 %         |
| <b>Total Supplies</b>               | <b>23,719.84</b>  | <b>9,750.00</b>   | <b>13,969.84</b> | <b>243.28 %</b> |
| <b>Total Elementary</b>             | <b>224,564.79</b> | <b>147,722.00</b> | <b>76,842.79</b> | <b>152.02 %</b> |
| Fiscal Services                     | 12.34             |                   | 12.34            |                 |
| Middle School                       |                   |                   |                  |                 |
| Non Certificated Salaries           | 11,708.34         |                   | 11,708.34        |                 |
| Purchased Services                  |                   |                   |                  |                 |
| Professional Instructional Services | 15,000.00         |                   | 15,000.00        |                 |
| <b>Total Purchased Services</b>     | <b>15,000.00</b>  |                   | <b>15,000.00</b> |                 |
| Supplies                            | 421.09            |                   | 421.09           |                 |
| Classroom Materials                 | 6,513.58          |                   | 6,513.58         |                 |
| <b>Total Supplies</b>               | <b>6,934.67</b>   |                   | <b>6,934.67</b>  |                 |
| <b>Total Middle School</b>          | <b>33,643.01</b>  |                   | <b>33,643.01</b> |                 |
| Other Support Services              |                   |                   |                  |                 |
| Non Certificated Salaries           | 49,287.59         |                   | 49,287.59        |                 |
| <b>Total Other Support Services</b> | <b>49,287.59</b>  |                   | <b>49,287.59</b> |                 |
| Plant Operations                    |                   |                   |                  |                 |
| Electric Service                    |                   | 4,000.00          | (4,000.00)       |                 |
| Gas Service                         |                   | 1,200.00          | (1,200.00)       |                 |
| Non Certificated Salaries           | 13,309.44         |                   | 13,309.44        |                 |
| Property Insurance                  |                   | 333.00            | (333.00)         |                 |
| Property Services                   | 474.95            |                   | 474.95           |                 |
| Cleaning Services                   |                   | 500.00            | (500.00)         |                 |
| Equipment Rental                    | 615.24            | 1,000.00          | (384.76)         | 61.52 %         |
| Other Property Services             | 34,073.21         | 600.00            | 33,473.21        | 5,678.87 %      |
| Rent                                |                   | 58,365.00         | (58,365.00)      |                 |
| Repairs and Maintenance             | 954.65            | 15,000.00         | (14,045.35)      | 6.36 %          |
| Security                            | 11,520.00         | 2,500.00          | 9,020.00         | 460.80 %        |
| Technology Repairs and Maintenance  |                   | 567.00            | (567.00)         |                 |

|   | Actual            | Budget            | over Budget        | Total<br>% of Budget |
|---|-------------------|-------------------|--------------------|----------------------|
| Trash Removal   |                   | 3,000.00          | (3,000.00)         |                      |
| <b>Total Property Services</b>                        | <b>47,638.05</b>  | <b>81,532.00</b>  | <b>(33,893.95)</b> | <b>58.43 %</b>       |
| <b>Total Plant Operations</b>                         | <b>60,947.49</b>  | <b>87,065.00</b>  | <b>(26,117.51)</b> | <b>70.00 %</b>       |
| <b>Total General</b>                                  | <b>372,126.59</b> | <b>257,997.00</b> | <b>114,129.59</b>  | <b>144.24 %</b>      |
| Special   |                   |                   |                    |                      |
| Area Director Instruction Improvement                 |                   |                   |                    |                      |
| Non Certificated Salaries                             | 1,552.00          |                   | 1,552.00           |                      |
| <b>Total Area Director Instruction Improvement</b>    | <b>1,552.00</b>   |                   | <b>1,552.00</b>    |                      |
| Contracted Transportation                             |                   |                   |                    |                      |
| Non Certificated Salaries                             | 2,833.34          |                   | 2,833.34           |                      |
| <b>Total Contracted Transportation</b>                | <b>2,833.34</b>   |                   | <b>2,833.34</b>    |                      |
| Elementary School                                     |                   |                   |                    |                      |
| Certificated Salaries                                 | 64,267.78         | 56,480.00         | 7,787.78           | 113.79 %             |
| Payroll Clearing                                      | (4,851.95)        |                   | (4,851.95)         |                      |
| <b>Total Certificated Salaries</b>                    | <b>59,415.83</b>  | <b>56,480.00</b>  | <b>2,935.83</b>    | <b>105.20 %</b>      |
| Fringe Benefits                                       |                   |                   |                    |                      |
| Teacher Retirement                                    | 22,591.00         |                   | 22,591.00          |                      |
| Workmen's Comp  | 1,907.99          |                   | 1,907.99           |                      |
| <b>Total Fringe Benefits</b>                          | <b>24,498.99</b>  |                   | <b>24,498.99</b>   |                      |
| Purchased Services                                    | 322.00            |                   | 322.00             |                      |
| Pupil Services  | 3,884.38          |                   | 3,884.38           |                      |
| <b>Total Purchased Services</b>                       | <b>4,206.38</b>   |                   | <b>4,206.38</b>    |                      |
| <b>Total Elementary School</b>                        | <b>88,121.20</b>  | <b>56,480.00</b>  | <b>31,641.20</b>   | <b>156.02 %</b>      |
| Fiscal Services                                       |                   |                   |                    |                      |
| Payroll Services                                      | 1,357.30          |                   | 1,357.30           |                      |
| Receiving and Disbursing Funds Services               | 208.83            |                   | 208.83             |                      |
| <b>Total Fiscal Services</b>                          | <b>1,566.13</b>   |                   | <b>1,566.13</b>    |                      |
| Food Preparation and Dispensing Services              |                   |                   |                    |                      |
| Food Services Contracted                              | 91,976.43         |                   | 91,976.43          |                      |
| Fringe Benefits                                       | 662.87            |                   | 662.87             |                      |
| <b>Total Food Preparation and Dispensing Services</b> | <b>92,639.30</b>  |                   | <b>92,639.30</b>   |                      |

|  | Actual              | Budget              | over Budget           | Total<br>% of Budget |
|--|---------------------|---------------------|-----------------------|----------------------|
| Health Psych   |                     |                     |                       |                      |
| Non Certificated Salaries                            | 4,826.78            |                     | 4,826.78              |                      |
| <b>Total Health Psych</b>                            | <b>4,826.78</b>     |                     | <b>4,826.78</b>       |                      |
| Middle School  |                     |                     |                       |                      |
| Certificated Salaries                                | 40,736.99           | 37,083.00           | 3,653.99              | 109.85 %             |
| <b>Total Middle School</b>                           | <b>40,736.99</b>    | <b>37,083.00</b>    | <b>3,653.99</b>       | <b>109.85 %</b>      |
| Occupational Therapy                                 |                     |                     |                       |                      |
| Pupil Services                                       | 556.88              |                     | 556.88                |                      |
| <b>Total Occupational Therapy</b>                    | <b>556.88</b>       |                     | <b>556.88</b>         |                      |
| Other Executive Administration Services              | 4,583.00            |                     | 4,583.00              |                      |
| Non Certificated Salaries                            | 18,875.02           |                     | 18,875.02             |                      |
| <b>Total Other Executive Administration Services</b> | <b>23,458.02</b>    |                     | <b>23,458.02</b>      |                      |
| Psychological Testing                                |                     |                     |                       |                      |
| Other Professional/Technical Services                | 950.00              |                     | 950.00                |                      |
| <b>Total Psychological Testing</b>                   | <b>950.00</b>       |                     | <b>950.00</b>         |                      |
| Special Education                                    |                     |                     |                       |                      |
| Payroll  |                     |                     |                       |                      |
| Certificate Salaries                                 | 13,385.90           | 16,820.00           | (3,434.10)            | 79.58 %              |
| <b>Total Payroll</b>                                 | <b>13,385.90</b>    | <b>16,820.00</b>    | <b>(3,434.10)</b>     | <b>79.58 %</b>       |
| Purchased Services                                   |                     |                     |                       |                      |
| Other Purchased Services                             | 19,017.25           |                     | 19,017.25             |                      |
| Student Activity                                     | 99.51               |                     | 99.51                 |                      |
| <b>Total Purchased Services</b>                      | <b>19,116.76</b>    |                     | <b>19,116.76</b>      |                      |
| <b>Total Special Education</b>                       | <b>32,502.66</b>    | <b>16,820.00</b>    | <b>15,682.66</b>      | <b>193.24 %</b>      |
| System Support Guidance                              |                     |                     |                       |                      |
| Non Certificated Salaries                            | 7,166.68            |                     | 7,166.68              |                      |
| <b>Total System Support Guidance</b>                 | <b>7,166.68</b>     |                     | <b>7,166.68</b>       |                      |
| <b>Total Special</b>                                 | <b>296,909.98</b>   | <b>110,383.00</b>   | <b>186,526.98</b>     | <b>268.98 %</b>      |
| <b>Total Expenses</b>                                | <b>683,545.57</b>   | <b>401,713.00</b>   | <b>281,832.57</b>     | <b>170.16 %</b>      |
| <b>NET OPERATING INCOME</b>                          | <b>160,222.19</b>   | <b>180,407.00</b>   | <b>(20,184.81)</b>    | <b>88.81 %</b>       |
| <b>NET INCOME</b>                                    | <b>\$160,222.19</b> | <b>\$180,407.00</b> | <b>\$ (20,184.81)</b> | <b>88.81 %</b>       |



# Monthly Financial Reports:V. Statement of Activities Year to Date Actual vs Budget

July - December, 2022

|                                      | Actual              | Budget              | over Budget         | Total<br>% of Budget |
|--------------------------------------|---------------------|---------------------|---------------------|----------------------|
| <b>INCOME</b>                        |                     |                     |                     |                      |
| Revenue                              |                     |                     |                     |                      |
| Federal                              |                     |                     |                     |                      |
| CARES ESSER I                        | 5,176.75            |                     | 5,176.75            |                      |
| CARES ESSER II                       | 174,651.51          |                     | 174,651.51          |                      |
| CARES ESSER III                      | 255,590.95          | 1,020,948.00        | (765,357.05)        | 25.03 %              |
| CARES ESSER III Special Fund         | 389,402.47          |                     | 389,402.47          |                      |
| Food Services Breakfast              | 8,219.24            | 39,180.00           | (30,960.76)         | 20.98 %              |
| Missouri Dept of Health              |                     | 33,576.00           | (33,576.00)         |                      |
| MO Department of Social Services     | 45,328.59           |                     | 45,328.59           |                      |
| Other Federal Revenue                | 125.00              |                     | 125.00              |                      |
| School Food Service                  | 17,419.38           | 96,714.00           | (79,294.62)         | 18.01 %              |
| Special Ed Part B Entitlement        |                     | 26,334.00           | (26,334.00)         |                      |
| Title I Elementary and Secondary Ed. | 134,379.45          | 61,692.00           | 72,687.45           | 217.82 %             |
| Title II (Eisenhower)                | 13,139.04           | 5,682.00            | 7,457.04            | 231.24 %             |
| Title IV (Safe and Drug Free)        | 9,800.04            | 5,028.00            | 4,772.04            | 194.91 %             |
| USAC Payments Medicaid               | 43,958.58           |                     | 43,958.58           |                      |
| <b>Total Federal</b>                 | <b>1,097,191.00</b> | <b>1,289,154.00</b> | <b>(191,963.00)</b> | <b>85.11 %</b>       |
| Local                                |                     |                     |                     |                      |
| Admissions-Student Activities        | 9,474.76            |                     | 9,474.76            |                      |
| Interest                             | 15,724.95           | 2,124.00            | 13,600.95           | 740.35 %             |
| Other                                |                     | 95,742.00           | (95,742.00)         |                      |
| Gifts/Donations                      | 1,594.54            | 64,998.00           | (63,403.46)         | 2.45 %               |
| Miscellaneous                        | 49,947.05           |                     | 49,947.05           |                      |
| <b>Total Other</b>                   | <b>51,541.59</b>    | <b>160,740.00</b>   | <b>(109,198.41)</b> | <b>32.07 %</b>       |
| Prop C                               |                     |                     |                     |                      |
| General Fund                         | 242,755.18          | 128,352.00          | 114,403.18          | 189.13 %             |
| Teacher Fund                         | 145,653.10          | 42,786.00           | 102,867.10          | 340.42 %             |
| <b>Total Prop C</b>                  | <b>388,408.28</b>   | <b>171,138.00</b>   | <b>217,270.28</b>   | <b>226.96 %</b>      |

|   | Actual              | Budget              | over Budget         | Total<br>% of Budget |
|---|---------------------|---------------------|---------------------|----------------------|
| <b>Total Local</b>                          | <b>465,149.58</b>   | <b>334,002.00</b>   | <b>131,147.58</b>   | <b>139.27 %</b>      |
| State                                       |                     |                     |                     |                      |
| Basic Formula                               |                     |                     |                     |                      |
| General Fund                                | 465,897.36          | 440,232.00          | 25,665.36           | 105.83 %             |
| Teacher Fund                                | 1,397,692.10        | 1,320,690.00        | 77,002.10           | 105.83 %             |
| <b>Total Basic Formula</b>                  | <b>1,863,589.46</b> | <b>1,760,922.00</b> | <b>102,667.46</b>   | <b>105.83 %</b>      |
| Classroom Trust Fund                        | 108,021.78          | 80,370.00           | 27,651.78           | 134.41 %             |
| Transportation                              | 73,657.00           | 28,272.00           | 45,385.00           | 260.53 %             |
| <b>Total State</b>                          | <b>2,045,268.24</b> | <b>1,869,564.00</b> | <b>175,704.24</b>   | <b>109.40 %</b>      |
| <b>Total Revenue</b>                        | <b>3,607,608.82</b> | <b>3,492,720.00</b> | <b>114,888.82</b>   | <b>103.29 %</b>      |
| <b>Total Income</b>                         | <b>3,607,608.82</b> | <b>3,492,720.00</b> | <b>114,888.82</b>   | <b>103.29 %</b>      |
| <b>GROSS PROFIT</b>                         | <b>3,607,608.82</b> | <b>3,492,720.00</b> | <b>114,888.82</b>   | <b>103.29 %</b>      |
| <b>EXPENSES</b>                             |                     |                     |                     |                      |
| Capital Project Cost                        |                     |                     |                     |                      |
| Other Capital Outlay                        | 87,054.00           |                     | 87,054.00           |                      |
| Equipment-Classroom Instructional Apparatus |                     | 125,002.00          | (125,002.00)        |                      |
| Technology Related Hardware                 |                     | 37,500.00           | (37,500.00)         |                      |
| Technology Software                         |                     | 37,500.00           | (37,500.00)         |                      |
| <b>Total Other Capital Outlay</b>           | <b>87,054.00</b>    | <b>200,002.00</b>   | <b>(112,948.00)</b> | <b>43.53 %</b>       |
| <b>Total Capital Project Cost</b>           | <b>87,054.00</b>    | <b>200,002.00</b>   | <b>(112,948.00)</b> | <b>43.53 %</b>       |
| General                                     |                     |                     |                     |                      |
| Business Services                           | 2,500.00            |                     | 2,500.00            |                      |
| Non Certificated Salaries                   | 35,145.29           |                     | 35,145.29           |                      |
| Purchased Services                          | 789.46              |                     | 789.46              |                      |
| Dues and Subscriptions                      | 7,250.67            |                     | 7,250.67            |                      |
| <b>Total Purchased Services</b>             | <b>8,040.13</b>     |                     | <b>8,040.13</b>     |                      |
| <b>Total Business Services</b>              | <b>45,685.42</b>    |                     | <b>45,685.42</b>    |                      |
| Contracted Transportation                   | 47,444.16           | 139,260.00          | (91,815.84)         | 34.07 %              |
| Elementary                                  |                     |                     |                     |                      |
| Certificated Salaries                       | 8,951.95            | 5,328.00            | 3,623.95            | 168.02 %             |
| Fringe Benefits                             |                     |                     |                     |                      |

|  | Actual           | Budget            | over Budget         | Total<br>% of Budget |
|--|------------------|-------------------|---------------------|----------------------|
| Employee Insurance                         | 11,102.99        | 133,086.00        | (121,983.01)        | 8.34 %               |
| Other Employer Provided Benefits           | 42,269.65        | 9,012.00          | 33,257.65           | 469.04 %             |
| Teacher Retirement                         |                  | 176,472.00        | (176,472.00)        |                      |
| Workmen's Comp                             |                  | 7,500.00          | (7,500.00)          |                      |
| <b>Total Fringe Benefits</b>               | <b>53,372.64</b> | <b>326,070.00</b> | <b>(272,697.36)</b> | <b>16.37 %</b>       |
| Non Certificated Salaries                  | 356,980.44       | 236,580.00        | 120,400.44          | 150.89 %             |
| Purchased Services                         | 8,479.02         |                   | 8,479.02            |                      |
| Audit Services                             |                  | 9,252.00          | (9,252.00)          |                      |
| Cleaning Services                          | 4,464.28         |                   | 4,464.28            |                      |
| Communication                              |                  |                   |                     |                      |
| Advertising                                | 9,575.00         | 15,000.00         | (5,425.00)          | 63.83 %              |
| Food Services Contracted                   | 774.77           |                   | 774.77              |                      |
| Printing                                   | 1,728.00         | 3,000.00          | (1,272.00)          | 57.60 %              |
| <b>Total Communication</b>                 | <b>12,077.77</b> | <b>18,000.00</b>  | <b>(5,922.23)</b>   | <b>67.10 %</b>       |
| Communication/Telephone/Postage            | 19,191.43        | 12,000.00         | 7,191.43            | 159.93 %             |
| Data Processing Services                   | 12,247.20        | 21,000.00         | (8,752.80)          | 58.32 %              |
| Dues and Memberships                       | 125.00           |                   | 125.00              |                      |
| Dues and Subscriptions                     | 11,822.76        | 12,600.00         | (777.24)            | 93.83 %              |
| <b>Total Dues and Memberships</b>          | <b>11,947.76</b> | <b>12,600.00</b>  | <b>(652.24)</b>     | <b>94.82 %</b>       |
| Equipment Rental                           | 809.03           |                   | 809.03              |                      |
| Instructional Program Improvement Services | 4,167.08         | 34,998.00         | (30,830.92)         | 11.91 %              |
| Instructional Purchased Services           | 4,278.11         | 17,502.00         | (13,223.89)         | 24.44 %              |
| Liability Insurance                        | 6,905.63         | 24,000.00         | (17,094.37)         | 28.77 %              |
| Mileage                                    | 532.46           |                   | 532.46              |                      |
| Other Professional/Technical Services      | 37,826.00        | 40,002.00         | (2,176.00)          | 94.56 %              |
| Other Property Services                    | 8,731.56         |                   | 8,731.56            |                      |
| Other Purchased Service                    |                  |                   |                     |                      |
| Meeting and Conventions                    | 437.77           |                   | 437.77              |                      |
| Other Expenses                             | 4,720.79         |                   | 4,720.79            |                      |
| Other Purchased Svcs                       | 465.20           | 61,500.00         | (61,034.80)         | 0.76 %               |
| <b>Total Other Purchased Service</b>       | <b>5,623.76</b>  | <b>61,500.00</b>  | <b>(55,876.24)</b>  | <b>9.14 %</b>        |

|   | Actual            | Budget            | over Budget         | Total<br>% of Budget |
|---|-------------------|-------------------|---------------------|----------------------|
| Other Purchased Services (deleted)              |                   |                   |                     |                      |
| Student Activity (deleted)                      | 556.32            |                   | 556.32              |                      |
| <b>Total Other Purchased Services (deleted)</b> | <b>556.32</b>     |                   | <b>556.32</b>       |                      |
| Postage   | 2,869.32          |                   | 2,869.32            |                      |
| Pupil Services                                  | 19,182.82         | 7,500.00          | 11,682.82           | 255.77 %             |
| Rent  | 58,365.12         |                   | 58,365.12           |                      |
| Repairs and Maintenance                         | 3,352.00          |                   | 3,352.00            |                      |
| Security  | 10,592.00         |                   | 10,592.00           |                      |
| Staff Development                               | 1,357.78          |                   | 1,357.78            |                      |
| Staff Services                                  | 6,465.39          | 1,500.00          | 4,965.39            | 431.03 %             |
| Student Activity                                | 5,905.94          |                   | 5,905.94            |                      |
| Travel  | 106.95            |                   | 106.95              |                      |
| <b>Total Purchased Services</b>                 | <b>246,034.73</b> | <b>259,854.00</b> | <b>(13,819.27)</b>  | <b>94.68 %</b>       |
| Supplies  | 4,419.74          |                   | 4,419.74            |                      |
| General Supplies                                | 4,861.51          |                   | 4,861.51            |                      |
| Other Supplies and Materials                    | 26,352.55         | 30,000.00         | (3,647.45)          | 87.84 %              |
| Periodicals-Resource Materials                  | 945.00            | 1,500.00          | (555.00)            | 63.00 %              |
| Technology Related Supplies                     | 18,831.20         | 1,500.00          | 17,331.20           | 1,255.41 %           |
| Textbooks                                       | 20,008.83         | 25,500.00         | (5,491.17)          | 78.47 %              |
| <b>Total Supplies</b>                           | <b>75,418.83</b>  | <b>58,500.00</b>  | <b>16,918.83</b>    | <b>128.92 %</b>      |
| <b>Total Elementary</b>                         | <b>740,758.59</b> | <b>886,332.00</b> | <b>(145,573.41)</b> | <b>83.58 %</b>       |
| Fiscal Services                                 | 3,130.45          |                   | 3,130.45            |                      |
| Purchased Services                              | 3,870.83          |                   | 3,870.83            |                      |
| <b>Total Fiscal Services</b>                    | <b>7,001.28</b>   |                   | <b>7,001.28</b>     |                      |
| Middle School                                   |                   |                   |                     |                      |
| Non Certificated Salaries                       | 54,110.22         |                   | 54,110.22           |                      |
| Purchased Services                              |                   |                   |                     |                      |
| Other Professional/Technical Services           | 4,880.00          |                   | 4,880.00            |                      |
| Other Purchased Services                        | 31,914.67         |                   | 31,914.67           |                      |
| Staff Development                               | 22,068.41         |                   | 22,068.41           |                      |
| <b>Total Other Purchased Services</b>           | <b>53,983.08</b>  |                   | <b>53,983.08</b>    |                      |

|                                     | Actual              | Budget              | over Budget        | Total<br>% of Budget |
|-------------------------------------|---------------------|---------------------|--------------------|----------------------|
| Professional Instructional Services | 40,250.00           |                     | 40,250.00          |                      |
| Staff Services                      | 354.90              |                     | 354.90             |                      |
| Student Activity                    | 1,595.00            |                     | 1,595.00           |                      |
| <b>Total Purchased Services</b>     | <b>101,062.98</b>   |                     | <b>101,062.98</b>  |                      |
| Supplies                            | 421.09              |                     | 421.09             |                      |
| Classroom Materials                 | 19,115.01           |                     | 19,115.01          |                      |
| Other Supplies and Materials        | 4,492.07            |                     | 4,492.07           |                      |
| Technology Related Supplies         | 248.95              |                     | 248.95             |                      |
| <b>Total Supplies</b>               | <b>24,277.12</b>    |                     | <b>24,277.12</b>   |                      |
| <b>Total Middle School</b>          | <b>179,450.32</b>   |                     | <b>179,450.32</b>  |                      |
| Other Support Services              |                     |                     |                    |                      |
| Non Certificated Salaries           | 279,427.02          |                     | 279,427.02         |                      |
| <b>Total Other Support Services</b> | <b>279,427.02</b>   |                     | <b>279,427.02</b>  |                      |
| Plant Operations                    | 611.43              |                     | 611.43             |                      |
| Electric Service                    | 12,324.16           | 24,000.00           | (11,675.84)        | 51.35 %              |
| Gas Service                         | 4,843.31            | 7,200.00            | (2,356.69)         | 67.27 %              |
| Non Certificated Salaries           | 95,480.49           |                     | 95,480.49          |                      |
| Property Insurance                  |                     | 1,998.00            | (1,998.00)         |                      |
| Property Services                   | 1,424.85            |                     | 1,424.85           |                      |
| Cleaning Services                   |                     | 3,000.00            | (3,000.00)         |                      |
| Equipment Rental                    | 5,649.64            | 6,000.00            | (350.36)           | 94.16 %              |
| Other Property Services             | 37,985.21           | 3,600.00            | 34,385.21          | 1,055.14 %           |
| Rent                                | 292,561.60          | 350,190.00          | (57,628.40)        | 83.54 %              |
| Repairs and Maintenance             | 15,197.13           | 90,000.00           | (74,802.87)        | 16.89 %              |
| Security                            | 20,474.10           | 15,000.00           | 5,474.10           | 136.49 %             |
| Technology Repairs and Maintenance  | 2,934.06            | 3,402.00            | (467.94)           | 86.25 %              |
| Trash Removal                       | 21,334.99           | 18,000.00           | 3,334.99           | 118.53 %             |
| Water and Sewer                     | 2,014.41            |                     | 2,014.41           |                      |
| <b>Total Property Services</b>      | <b>399,575.99</b>   | <b>489,192.00</b>   | <b>(89,616.01)</b> | <b>81.68 %</b>       |
| <b>Total Plant Operations</b>       | <b>512,835.38</b>   | <b>522,390.00</b>   | <b>(9,554.62)</b>  | <b>98.17 %</b>       |
| <b>Total General</b>                | <b>1,812,602.17</b> | <b>1,547,982.00</b> | <b>264,620.17</b>  | <b>117.09 %</b>      |

|  | Actual            | Budget            | over Budget       | Total<br>% of Budget |
|--|-------------------|-------------------|-------------------|----------------------|
| Special  |                   |                   |                   |                      |
| Area Director Instruction Improvement              |                   |                   |                   |                      |
| Non Certificated Salaries                          | 34,747.77         |                   | 34,747.77         |                      |
| <b>Total Area Director Instruction Improvement</b> | <b>34,747.77</b>  |                   | <b>34,747.77</b>  |                      |
| Contracted Transportation                          |                   |                   |                   |                      |
| Non Certificated Salaries                          | 18,350.04         |                   | 18,350.04         |                      |
| Transportation Services                            |                   |                   |                   |                      |
| Travel   | 164.54            |                   | 164.54            |                      |
| <b>Total Transportation Services</b>               | <b>164.54</b>     |                   | <b>164.54</b>     |                      |
| <b>Total Contracted Transportation</b>             | <b>18,514.58</b>  |                   | <b>18,514.58</b>  |                      |
| Early Childhood Spec Ed Transportation             | 3,929.00          |                   | 3,929.00          |                      |
| Elementary School                                  |                   |                   |                   |                      |
| Certificated Salaries                              | 412,223.12        | 338,880.00        | 73,343.12         | 121.64 %             |
| Payroll Clearing                                   | (73,853.62)       |                   | (73,853.62)       |                      |
| <b>Total Certificated Salaries</b>                 | <b>338,369.50</b> | <b>338,880.00</b> | <b>(510.50)</b>   | <b>99.85 %</b>       |
| Fringe Benefits                                    |                   |                   |                   |                      |
| Employee Insurance                                 | 122,927.17        |                   | 122,927.17        |                      |
| Teacher Retirement                                 | 107,903.44        |                   | 107,903.44        |                      |
| Workmen's Comp                                     | 5,376.11          |                   | 5,376.11          |                      |
| <b>Total Fringe Benefits</b>                       | <b>236,206.72</b> |                   | <b>236,206.72</b> |                      |
| Purchased Services                                 | 322.00            |                   | 322.00            |                      |
| Instructional Program Improvement                  | 31,069.03         |                   | 31,069.03         |                      |
| Pupil Services                                     | 15,289.07         |                   | 15,289.07         |                      |
| Purchased Instructional Services                   | 954.99            |                   | 954.99            |                      |
| <b>Total Purchased Services</b>                    | <b>47,635.09</b>  |                   | <b>47,635.09</b>  |                      |
| <b>Total Elementary School</b>                     | <b>622,211.31</b> | <b>338,880.00</b> | <b>283,331.31</b> | <b>183.61 %</b>      |
| Executive Administration                           | 123.34            |                   | 123.34            |                      |
| Fiscal Services                                    | 150.00            |                   | 150.00            |                      |
| Payroll Services                                   | 4,929.68          |                   | 4,929.68          |                      |
| Receiving and Disbursing Funds Services            | 845.34            |                   | 845.34            |                      |
| <b>Total Fiscal Services</b>                       | <b>5,925.02</b>   |                   | <b>5,925.02</b>   |                      |

|   | Actual            | Budget            | over Budget        | Total<br>% of Budget |
|---|-------------------|-------------------|--------------------|----------------------|
| Food Preparation and Dispensing Services              |                   |                   |                    |                      |
| Food Services Contracted                              | 185,215.32        |                   | 185,215.32         |                      |
| Fringe Benefits                                       | 662.87            |                   | 662.87             |                      |
| <b>Total Food Preparation and Dispensing Services</b> | <b>185,878.19</b> |                   | <b>185,878.19</b>  |                      |
| Health Psych  |                   |                   |                    |                      |
| Non Certificated Salaries                             | 36,618.34         |                   | 36,618.34          |                      |
| <b>Total Health Psych</b>                             | <b>36,618.34</b>  |                   | <b>36,618.34</b>   |                      |
| Middle School   |                   |                   |                    |                      |
| Certificated Salaries                                 | 275,041.90        | 222,498.00        | 52,543.90          | 123.62 %             |
| Purchased Services                                    |                   |                   |                    |                      |
| Student Activity                                      | 330.42            |                   | 330.42             |                      |
| <b>Total Purchased Services</b>                       | <b>330.42</b>     |                   | <b>330.42</b>      |                      |
| <b>Total Middle School</b>                            | <b>275,372.32</b> | <b>222,498.00</b> | <b>52,874.32</b>   | <b>123.76 %</b>      |
| Occupational Therapy                                  |                   |                   |                    |                      |
| Pupil Services  | 1,713.13          |                   | 1,713.13           |                      |
| <b>Total Occupational Therapy</b>                     | <b>1,713.13</b>   |                   | <b>1,713.13</b>    |                      |
| Other Executive Administration Services               | 4,583.00          |                   | 4,583.00           |                      |
| Non Certificated Salaries                             | 132,557.86        |                   | 132,557.86         |                      |
| <b>Total Other Executive Administration Services</b>  | <b>137,140.86</b> |                   | <b>137,140.86</b>  |                      |
| Psychological Testing                                 |                   |                   |                    |                      |
| Other Professional/Technical Services                 | 4,987.50          |                   | 4,987.50           |                      |
| <b>Total Psychological Testing</b>                    | <b>4,987.50</b>   |                   | <b>4,987.50</b>    |                      |
| Special Education                                     | 5,664.00          |                   | 5,664.00           |                      |
| Fringe Benefits                                       |                   |                   |                    |                      |
| Employee Insurance                                    | 41,309.30         |                   | 41,309.30          |                      |
| <b>Total Fringe Benefits</b>                          | <b>41,309.30</b>  |                   | <b>41,309.30</b>   |                      |
| Payroll   |                   |                   |                    |                      |
| Certificate Salaries                                  | 55,330.25         | 100,920.00        | (45,589.75)        | 54.83 %              |
| Non-Certificated Salaries                             | 1,234.96          |                   | 1,234.96           |                      |
| <b>Total Payroll</b>                                  | <b>56,565.21</b>  | <b>100,920.00</b> | <b>(44,354.79)</b> | <b>56.05 %</b>       |
| Purchased Services                                    | 4,305.60          |                   | 4,305.60           |                      |

|  | <b>Actual</b>       | <b>Budget</b>         | <b>over Budget</b>     | <b>Total<br/>% of Budget</b> |
|--|---------------------|-----------------------|------------------------|------------------------------|
| Communication  | 375.00              |                       | 375.00                 |                              |
| Instructional Program Improvement Services             | 3,392.94            |                       | 3,392.94               |                              |
| Other Purchased Services                               | 19,017.25           |                       | 19,017.25              |                              |
| Student Activity                                       | 99.51               |                       | 99.51                  |                              |
| <b>Total Purchased Services</b>                        | <b>27,190.30</b>    |                       | <b>27,190.30</b>       |                              |
| <b>Total Special Education</b>                         | <b>130,728.81</b>   | <b>100,920.00</b>     | <b>29,808.81</b>       | <b>129.54 %</b>              |
| System Support Guidance                                |                     |                       |                        |                              |
| Non Certificated Salaries                              | 46,443.79           |                       | 46,443.79              |                              |
| <b>Total System Support Guidance</b>                   | <b>46,443.79</b>    |                       | <b>46,443.79</b>       |                              |
| Tuition Spec Ed Services Private Agencies              |                     |                       |                        |                              |
| Purchased Services                                     |                     |                       |                        |                              |
| Professional Instructional Services                    | 14,110.00           |                       | 14,110.00              |                              |
| <b>Total Purchased Services</b>                        | <b>14,110.00</b>    |                       | <b>14,110.00</b>       |                              |
| <b>Total Tuition Spec Ed Services Private Agencies</b> | <b>14,110.00</b>    |                       | <b>14,110.00</b>       |                              |
| <b>Total Special</b>                                   | <b>1,518,443.96</b> | <b>662,298.00</b>     | <b>856,145.96</b>      | <b>229.27 %</b>              |
| <b>Total Expenses</b>                                  | <b>3,418,100.13</b> | <b>2,410,282.00</b>   | <b>1,007,818.13</b>    | <b>141.81 %</b>              |
| <b>NET OPERATING INCOME</b>                            | <b>189,508.69</b>   | <b>1,082,438.00</b>   | <b>(892,929.31)</b>    | <b>17.51 %</b>               |
| <b>NET INCOME</b>                                      | <b>\$189,508.69</b> | <b>\$1,082,438.00</b> | <b>\$ (892,929.31)</b> | <b>17.51 %</b>               |