

Management Report

LEE A. TOLBERT COMMUNITY ACADEMY

For the period ended January 31, 2024

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Monthly Financial Reports:I. Statement of Financial Position

As of January 31, 2024

	Total
ASSETS	
Current Assets	
Bank Accounts	
CD 1124	3,692,483.19
Debit 1102	1,544.66
Escrow Closing Reserve	75,000.00
Federal Programs 5975	889.43
General Operating 4979	370,497.91
Total Bank Accounts	4,140,415.19
Total Current Assets	4,140,415.19
Fixed Assets	
Accumulated Depreciation	(1,806,075.29)
Fixed Assets	2,387,174.26
Total Fixed Assets	581,098.97
TOTAL ASSETS	\$4,721,514.16
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	146,376.67
Total Accounts Payable	146,376.67
Other Current Liabilities	
Due to DESE	973,348.00
Other Payroll Deductions	49,720.86
Teacher Retirement	18,616.98
Total Other Current Liabilities	1,041,685.84
Total Current Liabilities	1,188,062.51
Total Liabilities	1,188,062.51
Equity	
Capital Projects Fund Balance	65,254.00
General Fund Balance	2,005,606.86
Opening Balance Equity	491,705.71
Teacher Fund Balance	1,215,519.73
Net Income	(244,634.65)
Total Equity	3,533,451.65
TOTAL LIABILITIES AND EQUITY	\$4,721,514.16

Monthly Financial Reports:II. Statement of Activities

January 2024

		Total
	Jan 2024	Jul 2023 - Jan 2024 (YTD)
INCOME		
Revenue		
Federal		13,476.77
CARES ESSER II 84.425D		3,280.00
CARES ESSER III 84.425U		210,186.46
CARES ESSER III Special Fund 84.425U		209,936.04
CARES Student Access 10.559		80,536.90
Food Services Breakfast 10.553	7,548.45	33,022.08
Kidergarten Entry Assessment		300.00
School Food Service 10.555	19,862.10	80,304.54
Student Academic Enrichment 84.365A		3,802.47
Title I Elementary/Secondary Ed. 84.010A		40,721.63
Title II A 84.367A		4,168.57
Total Federal	27,410.55	679,735.46
Local		
Admissions-Student Activities		76,709.06
Interest	80,662.52	157,544.46
Other		
Gifts/Donations		1,788.09
Miscellaneous	2,294.34	6,791.86
Total Other	2,294.34	8,579.95
Prop C		
General Fund	26,582.32	214,956.34
Teacher Fund	15,949.22	128,973.65
Total Prop C	42,531.54	343,929.99
Total Local	125,488.40	586,763.46
State		34,773.40
Basic Formula		
General Fund	90,018.75	628,873.00
Teacher Fund	270,056.25	1,886,419.00
Total Basic Formula	360,075.00	2,515,292.00
Classroom Trust Fund	12,647.56	88,554.07
Transportation	15,394.00	106,035.00
Total State	388,116.56	2,744,654.47
Total Revenue	541,015.51	4,011,153.39
Total Income	541,015.51	4,011,153.39
GROSS PROFIT	541,015.51	4,011,153.39

	Jan 2024	Jul 2023 - Jan 2024 (YTD)	Total
EXPENSES			
Capital Project Cost			
Other Capital Outlay	14,509.00		102,793.00
Total Capital Project Cost	14,509.00		102,793.00
General			
Business Services			500.00
Classified Salaries	2,500.01		16,223.36
Fringe Benefits			
FICA Employer	155.00		999.82
Health Insurance			169,213.17
Total Fringe Benefits	155.00		170,212.99
Medicare Tax	36.25		173.42
Purchased Services			
Dues and Subscriptions			6,760.00
Total Purchased Services			6,760.00
Total Business Services	2,691.26		193,869.77
Care and Upkeep of Building	5,371.44		6,345.65
Classified Salaries	12,346.70		121,675.23
Electric Service	3,412.44		38,312.16
FRINGE BENEFITS			
FICA Employer	746.10		6,978.53
Medicare Tax	174.50		922.30
Total FRINGE BENEFITS	920.60		7,900.83
Gas Service			12,788.70
Property Insurance	988.95		2,433.00
Property Services			
Equipment Rental	622.34		7,612.65
Other Property Services			17,263.40
Rent	58,265.12		407,855.84
Repairs and Maintenance	1,237.78		22,161.55
Security	449.70		2,512.80
Technology Repairs and Maintenance			3,981.20
Trash Removal	3,892.01		31,805.27
Water and Sewer			11,185.85
Total Property Services	64,466.95		504,378.56
Supplies			11,928.66
General Supplies			1,525.96
Total Supplies			13,454.62
Total Care and Upkeep of Building	87,507.08		707,288.75

		Total
	Jan 2024	Jul 2023 - Jan 2024 (YTD)
Contracted Food Services Supplies		14,082.60
Contracted Transportation	2,550.00	19,083.74
Early Childhood Spec Ed Transportation		12,115.52
Elementary		
Classified Salaries	62,255.11	461,669.20
Fringe Benefits		
Employee Insurance		135,463.33
Medicare Employer	839.20	3,797.64
Total Employee Insurance	839.20	139,260.97
FiCA Tax Employer	3,588.27	24,448.86
Other Employer Provided Benefits		15,850.73
Teacher Retirement		65,719.82
Total Fringe Benefits	4,427.47	245,280.38
Purchased Services		2,295.83
Audit Services		8,000.00
Cleaning Services	376.23	6,695.70
Communication		3,886.67
Advertising		6,650.00
Food Services Contracted	20,532.36	111,802.88
Printing		459.00
Total Communication	20,532.36	122,798.55
Communication/Telephone/Postage	875.53	6,010.41
Data Processing Services	2,879.98	24,636.82
Dues and Memberships		1,495.00
Dues and Subscriptions		14,783.14
Total Dues and Memberships		16,278.14
Equipment Rental		2,352.28
Instructional Purchased Services		1,411.35
Insurance Other than Employee Benefits		12,577.77
Liability Insurance	7,729.62	15,751.18
Mileage	2,819.13	5,601.13
Other Professional/Technical Services	2,342.25	31,709.07
Other Property Services		15,101.09
Other Purchased Service		
Meeting and Conventions		250.00
Other Expenses		5,927.98
Other Purchased Svcs		1,409.62
Total Other Purchased Service		7,587.60

		Total
	Jan 2024	Jul 2023 - Jan 2024 (YTD)
Postage		849.00
Pupil Services	12,870.00	12,995.00
Repairs and Maintenance		66,103.10
Security		25,900.00
Staff Development	60.00	14,940.82
Staff Services		5,922.76
Student Activity		3,485.90
Travel		4,211.05
Total Purchased Services	50,485.10	413,214.55
Regular Salaries	1,210.40	11,247.05
Supplies	40.00	55.64
Classroom Materials	118.80	9,781.08
General Supplies	4,390.00	7,909.60
Other Supplies and Materials	2,122.84	15,892.39
Periodicals-Resource Materials		3,668.00
Technology Related Supplies		4,539.19
Textbooks	250.42	20,919.40
Total Supplies	6,922.06	62,765.30
Total Elementary	125,300.14	1,194,176.48
Fiscal Services		
Purchased Services	200.00	1,395.00
Total Fiscal Services	200.00	1,395.00
Middle School		
Classified Salaries		25,805.02
Fringe Benefits		
FICA Tax Employer	576.02	3,133.18
Medicare Employer	134.73	502.97
Total Fringe Benefits	710.75	3,636.15
Purchased Services	95.92	145.92
Communication		
Printing	939.84	5,717.17
Total Communication	939.84	5,717.17
Other Purchased Services		2,500.50
Staff Development		8,461.65
Total Other Purchased Services		10,962.15
Pupil Services		230.70
Student Activity		9,803.95
Total Purchased Services	1,035.76	26,859.89
Regular Salaries	9,558.34	32,363.36

		Total
	Jan 2024	Jul 2023 - Jan 2024 (YTD)
Supplies		1,077.00
Classroom Materials	765.84	33,596.23
General Supplies		34.00
Other Supplies and Materials	452.18	2,066.90
Technology Related Supplies	182.70	233.41
Total Supplies	1,400.72	37,007.54
Total Middle School	12,705.57	125,671.96
Other Support Services		
Classified Salaries	32,067.56	264,142.90
Fringe Benefits		
FICA Employer	1,929.52	13,946.99
Medicare Tax	451.26	2,024.83
Total Fringe Benefits	2,380.78	15,971.82
Total Other Support Services	34,448.34	280,114.72
Principal Office		400.00
Certificated Administrator	9,665.20	66,659.89
Fringe Benefits		
FICA Employer	590.78	3,671.37
Medicare Employer	138.16	566.07
Total Fringe Benefits	728.94	4,237.44
Other Purchased Services		1,101.90
Total Principal Office	10,394.14	72,399.23
Special Education		5,000.00
Supplies		1,845.84
General Supplies		665.50
Total Supplies		2,511.34
Total Special Education		7,511.34
Transportation		
Medicare Employer		51.96
Total Transportation		51.96
Total General	275,796.53	2,627,761.07
Special		
Area Director Instruction Improvement		
Certificated Administrator	1,152.00	11,840.00
Fringe Benefits		
FICA Employer	71.42	531.70
Total Fringe Benefits	71.42	531.70
Medicare Tax	16.70	91.86
Total Area Director Instruction Improvement	1,240.12	12,463.56

		Total
	Jan 2024	Jul 2023 - Jan 2024 (YTD)
Contracted Transportation		
Classified Salaries	2,833.34	21,573.38
Fringe Benefits		
FICA Employer	175.66	1,202.92
Medicare Tax	41.08	130.42
Total Fringe Benefits	216.74	1,333.34
Total Contracted Transportation	3,050.08	22,906.72
Elementary School		
Fringe Benefits		
Employee Insurance	2,313.28	53,617.55
FICA Tax Employer	4,055.02	26,654.93
Medicare Employer	948.40	4,025.91
Teacher Retirement		56,951.21
Total Fringe Benefits	7,316.70	141,249.60
Purchased Services		
Instructional Program Improvement		10,860.00
Pupil Services	825.00	4,186.50
Purchased Instructional Services		3,004.04
Total Purchased Services	825.00	18,050.54
Regular Salaries	68,026.28	507,826.13
Payroll Clearing	122.02	13,339.17
Total Regular Salaries	68,148.30	521,165.30
Total Elementary School	76,290.00	680,465.44
Fiscal Services		
Financial Accounting Services	21,100.00	36,689.45
Payroll Services	3,885.74	17,751.02
Receiving and Disbursing Funds Services	49.13	509.86
Total Fiscal Services	25,034.87	54,950.33
Food Preparation and Dispensing Services		
Food Services Contracted		54,379.78
Total Food Preparation and Dispensing Services		54,379.78
Health Psych		
Classified Salaries	4,826.78	36,867.55
Fringe Benefits		
FICA Employer	299.26	2,171.14
Medicare Tax	69.98	209.94
Total Fringe Benefits	369.24	2,381.08
Total Health Psych	5,196.02	39,248.63
Middle School		
Fringe Benefits		

		Total
	Jan 2024	Jul 2023 - Jan 2024 (YTD)
FICA Tax Employer	2,177.44	12,113.52
Medicare	509.25	1,876.23
Total Fringe Benefits	2,686.69	13,989.75
Regular Salaries	36,845.82	226,275.24
Total Middle School	39,532.51	240,264.99
Occupational Therapy		
Pupil Services	12,281.25	34,801.25
Total Occupational Therapy	12,281.25	34,801.25
Other Executive Administration Services		20,692.50
Classified Salaries	23,554.27	142,528.85
Fringe Benefits		
FICA Employer	1,028.00	5,741.53
Medicare	240.41	870.24
Total Fringe Benefits	1,268.41	6,611.77
Total Other Executive Administration Services	24,822.68	169,833.12
Psychological Testing		
Other Professional/Technical Services		6,405.00
Total Psychological Testing		6,405.00
School Library Services		
Classified Salaries	1,666.66	11,666.62
Total School Library Services	1,666.66	11,666.62
Special Education		100.00
Fringe Benefits		
FICA Tax Employer	902.82	6,282.94
Medicare 03	211.14	986.11
Total Fringe Benefits	1,113.96	7,269.05
Payroll		
Regular Salaries	15,048.40	120,319.13
Total Payroll	15,048.40	120,319.13
Total Special Education	16,162.36	127,688.18
System Support Guidance		
Classified Salaries		19,000.04
Fringe Benefits		
Fed Medicare	64.94	263.75
FICA Employer	277.70	1,793.34
Total Fringe Benefits	342.64	2,057.09
Regular Salaries	4,666.68	18,666.72
Total System Support Guidance	5,009.32	39,723.85
Tuition Spec Ed Services Private Agencies		
Purchased Services		

		Total
	Jan 2024	Jul 2023 - Jan 2024 (YTD)
Professional Instructional Services Federal	7,960.00	30,436.50
Total Purchased Services	7,960.00	30,436.50
Total Tuition Spec Ed Services Private Agencies	7,960.00	30,436.50
Total Special	218,245.87	1,525,233.97
Total Expenses	508,551.40	4,255,788.04
NET OPERATING INCOME	32,464.11	(244,634.65)
NET INCOME	\$32,464.11	\$ (244,634.65)

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

January 2024

	Actual	Budget	Total over Budget
INCOME			
Revenue			
Federal			
CARES ESSER III 84.425U		22,916.67	(22,916.67)
Food Services Breakfast 10.553	7,548.45	3,236.58	4,311.87
Missouri Dept of Health		4,670.08	(4,670.08)
School Food Service 10.555	19,862.10	7,682.08	12,180.02
Special Ed Part B Entitlement 84.027A		7,439.92	(7,439.92)
Student Academic Enrichment 84.365A		626.67	(626.67)
Title I Elementary/Secondary Ed. 84.010A		22,374.67	(22,374.67)
Title II A 84.367A		2,282.50	(2,282.50)
Title IV (Safe/Drug Free) 84.424A		1,953.25	(1,953.25)
USAC Payments Medicaid 94.778		2,933.67	(2,933.67)
Total Federal	27,410.55	76,116.09	(48,705.54)
Local			
Interest	80,662.52		80,662.52
Other			
Gifts/Donations		8,333.33	(8,333.33)
Miscellaneous	2,294.34	12,500.00	(10,205.66)
Total Other	2,294.34	20,833.33	(18,538.99)
Prop C			
General Fund	26,582.32	33,602.83	(7,020.51)
Teacher Fund	15,949.22	20,559.50	(4,610.28)
Total Prop C	42,531.54	54,162.33	(11,630.79)
Total Local	125,488.40	74,995.66	50,492.74
State			
Basic Formula			
General Fund	90,018.75	115,343.17	(25,324.42)
Teacher Fund	270,056.25	277,567.17	(7,510.92)
Total Basic Formula	360,075.00	392,910.34	(32,835.34)
Classroom Trust Fund	12,647.56	16,576.42	(3,928.86)
Transportation	15,394.00	10,911.67	4,482.33
Total State	388,116.56	420,398.43	(32,281.87)
Total Revenue	541,015.51	571,510.18	(30,494.67)
Total Income	541,015.51	571,510.18	(30,494.67)
GROSS PROFIT	541,015.51	571,510.18	(30,494.67)

	Actual	Budget	Total over Budget
EXPENSES			
Capital Project Cost			
Other Capital Outlay	14,509.00	14,714.00	(205.00)
Total Capital Project Cost	14,509.00	14,714.00	(205.00)
General			
Business Services			
Classified Salaries	2,500.01	2,287.25	212.76
Fringe Benefits			
FICA Employer	155.00	140.83	14.17
Health Insurance		28,202.17	(28,202.17)
Total Fringe Benefits	155.00	28,343.00	(28,188.00)
Medicare Tax	36.25	31.17	5.08
Purchased Services			
Dues and Subscriptions		1,190.83	(1,190.83)
Total Purchased Services		1,190.83	(1,190.83)
Total Business Services	2,691.26	31,852.25	(29,160.99)
Care and Upkeep of Building	5,371.44		5,371.44
Classified Salaries	12,346.70	18,221.42	(5,874.72)
Electric Service	3,412.44	5,816.58	(2,404.14)
FRINGE BENEFITS			
FICA Employer	746.10	1,038.75	(292.65)
Medicare Tax	174.50	124.67	49.83
Total FRINGE BENEFITS	920.60	1,163.42	(242.82)
Gas Service		2,131.42	(2,131.42)
Property Insurance	988.95	240.67	748.28
Property Services			
Equipment Rental	622.34	1,165.08	(542.74)
Other Property Services		2,877.25	(2,877.25)
Rent	58,265.12	58,365.17	(100.05)
Repairs and Maintenance	1,237.78	3,487.33	(2,249.55)
Security	449.70	5,833.33	(5,383.63)
Technology Repairs and Maintenance		663.50	(663.50)
Trash Removal	3,892.01	4,652.17	(760.16)
Water and Sewer		1,864.25	(1,864.25)
Total Property Services	64,466.95	78,908.08	(14,441.13)
Supplies			
General Supplies		2,242.42	(2,242.42)
Total Supplies		2,242.42	(2,242.42)
Total Care and Upkeep of Building	87,507.08	108,724.01	(21,216.93)

			Total
	Actual	Budget	over Budget
Contracted Food Services Supplies		2,347.08	(2,347.08)
Food Supplies-Excludes Non Food		23,005.08	(23,005.08)
Total Contracted Food Services Supplies		25,352.16	(25,352.16)
Contracted Transportation	2,550.00	2,755.58	(205.58)
Early Childhood Spec Ed Transportation		2,019.25	(2,019.25)
Elementary			
Classified Salaries	62,255.11	66,693.75	(4,438.64)
Fringe Benefits			
Employee Insurance		22,577.17	(22,577.17)
Medicare Employer	839.20	493.00	346.20
Total Employee Insurance	839.20	23,070.17	(22,230.97)
FiCA Tax Employer	3,588.27	3,476.75	111.52
Teacher Retirement		10,953.25	(10,953.25)
Total Fringe Benefits	4,427.47	37,500.17	(33,072.70)
Purchased Services		382.58	(382.58)
Audit Services		1,333.33	(1,333.33)
Cleaning Services	376.23	1,053.17	(676.94)
Communication		647.75	(647.75)
Advertising		1,108.33	(1,108.33)
Food Services Contracted	20,532.36	15,211.75	5,320.61
Printing		76.50	(76.50)
Total Communication	20,532.36	17,044.33	3,488.03
Communication/Telephone/Postage	875.53	855.75	19.78
Data Processing Services	2,879.98	3,626.08	(746.10)
Dues and Memberships		249.17	(249.17)
Dues and Subscriptions		2,463.83	(2,463.83)
Total Dues and Memberships		2,713.00	(2,713.00)
Equipment Rental		392.00	(392.00)
Instructional Purchased Services		235.17	(235.17)
Insurance Other than Employee Benefits		2,096.25	(2,096.25)
Liability Insurance	7,729.62	1,336.92	6,392.70
Mileage	2,819.13	479.58	2,339.55
Other Professional/Technical Services	2,342.25	4,894.42	(2,552.17)
Other Property Services		2,516.83	(2,516.83)
Other Purchased Service			
Meeting and Conventions		41.67	(41.67)
Other Expenses		987.92	(987.92)
Other Purchased Svcs		259.92	(259.92)

			Total
	Actual	Budget	over Budget
Total Other Purchased Service		1,289.51	(1,289.51)
Postage		141.50	(141.50)
Pupil Services	12,870.00		12,870.00
Repairs and Maintenance		11,017.17	(11,017.17)
Security		4,316.67	(4,316.67)
Staff Development	60.00	2,618.08	(2,558.08)
Staff Services		987.08	(987.08)
Student Activity		858.42	(858.42)
Travel		701.83	(701.83)
Total Purchased Services	50,485.10	60,889.67	(10,404.57)
Regular Salaries	1,210.40	1,989.42	(779.02)
Supplies	40.00		40.00
Classroom Materials	118.80	1,610.33	(1,491.53)
General Supplies	4,390.00	1,173.17	3,216.83
Other Supplies and Materials	2,122.84	2,294.92	(172.08)
Periodicals-Resource Materials		611.33	(611.33)
Technology Related Supplies		756.50	(756.50)
Textbooks	250.42	3,444.75	(3,194.33)
Total Supplies	6,922.06	9,891.00	(2,968.94)
Total Elementary	125,300.14	176,964.01	(51,663.87)
Fiscal Services			
Purchased Services	200.00	199.17	0.83
Total Fiscal Services	200.00	199.17	0.83
Middle School			
Classified Salaries		4,300.83	(4,300.83)
Fringe Benefits			
FICA Tax Employer	576.02	426.17	149.85
Medicare Employer	134.73	61.33	73.40
Total Fringe Benefits	710.75	487.50	223.25
Purchased Services	95.92		95.92
Communication			
Printing	939.84	796.17	143.67
Total Communication	939.84	796.17	143.67
Other Purchased Services		416.75	(416.75)
Staff Development		1,440.25	(1,440.25)
Total Other Purchased Services		1,857.00	(1,857.00)
Professional Instructional Services		75.00	(75.00)
Pupil Services		38.42	(38.42)
Student Activity		1,633.92	(1,633.92)

			Total
	Actual	Budget	over Budget
Total Purchased Services	1,035.76	4,400.51	(3,364.75)
Regular Salaries	9,558.34	3,800.83	5,757.51
Supplies			
Classroom Materials	765.84	5,471.67	(4,705.83)
General Supplies		185.17	(185.17)
Other Supplies and Materials	452.18	269.17	183.01
Technology Related Supplies	182.70	8.42	174.28
Total Supplies	1,400.72	5,934.43	(4,533.71)
Total Middle School	12,705.57	18,924.10	(6,218.53)
Other Support Services			
Classified Salaries	32,067.56	38,679.25	(6,611.69)
Fringe Benefits			
FICA Employer	1,929.52	2,002.92	(73.40)
Medicare Tax	451.26	262.25	189.01
Total Fringe Benefits	2,380.78	2,265.17	115.61
Total Other Support Services	34,448.34	40,944.42	(6,496.08)
Principal Office			
Certificated Administrator	9,665.20	9,499.08	166.12
Fringe Benefits			
FICA Employer	590.78	513.42	77.36
Medicare Employer	138.16	71.33	66.83
Total Fringe Benefits	728.94	584.75	144.19
Other Purchased Services		183.67	(183.67)
Total Principal Office	10,394.14	10,267.50	126.64
Special Education			
Supplies			
General Supplies		1,251.83	(1,251.83)
Total Supplies		1,251.83	(1,251.83)
Total Special Education		1,251.83	(1,251.83)
Total General	275,796.53	419,254.28	(143,457.75)
Special			
Area Director Instruction Improvement			
Certificated Administrator	1,152.00	1,781.33	(629.33)
Fringe Benefits			
FICA Employer	71.42	76.75	(5.33)
Total Fringe Benefits	71.42	76.75	(5.33)
Medicare Tax	16.70	12.50	4.20
Total Area Director Instruction Improvement	1,240.12	1,870.58	(630.46)
Contracted Transportation			
Classified Salaries	2,833.34	3,123.33	(289.99)

	Actual	Budget	Total over Budget
Fringe Benefits			
FICA Employer	175.66	171.25	4.41
Medicare Tax	41.08	14.92	26.16
Total Fringe Benefits	216.74	186.17	30.57
Total Contracted Transportation	3,050.08	3,309.50	(259.42)
Elementary School			
Fringe Benefits			
Employee Insurance	2,313.28	8,550.75	(6,237.47)
FICA Tax Employer	4,055.02	3,766.67	288.35
Medicare Employer	948.40	512.92	435.48
Teacher Retirement		9,491.83	(9,491.83)
Total Fringe Benefits	7,316.70	22,322.17	(15,005.47)
Purchased Services			
Instructional Program Improvement		1,810.00	(1,810.00)
Pupil Services	825.00	560.25	264.75
Purchased Instructional Services		500.67	(500.67)
Total Purchased Services	825.00	2,870.92	(2,045.92)
Regular Salaries	68,026.28	73,300.00	(5,273.72)
Payroll Clearing	122.02		122.02
Total Regular Salaries	68,148.30	73,300.00	(5,151.70)
Total Elementary School	76,290.00	98,493.09	(22,203.09)
Fiscal Services			
Financial Accounting Services	21,100.00	6,000.00	15,100.00
Payroll Services	3,885.74	2,310.92	1,574.82
Receiving and Disbursing Funds Services	49.13	76.83	(27.70)
Total Fiscal Services	25,034.87	8,387.75	16,647.12
Food Preparation and Dispensing Services			
Food Services Contracted		9,063.33	(9,063.33)
Total Food Preparation and Dispensing Services		9,063.33	(9,063.33)
Health Psych			
Classified Salaries	4,826.78	5,340.17	(513.39)
Fringe Benefits			
FICA Employer	299.26	311.92	(12.66)
Medicare Tax	69.98	23.33	46.65
Total Fringe Benefits	369.24	335.25	33.99
Total Health Psych	5,196.02	5,675.42	(479.40)
Middle School			
Fringe Benefits			
FICA Tax Employer	2,177.44	1,656.00	521.44
Medicare	509.25	227.83	281.42

			Total
	Actual	Budget	over Budget
Total Fringe Benefits	2,686.69	1,883.83	802.86
Regular Salaries	36,845.82	31,571.58	5,274.24
Total Middle School	39,532.51	33,455.41	6,077.10
Occupational Therapy			
Pupil Services	12,281.25	3,753.33	8,527.92
Total Occupational Therapy	12,281.25	3,753.33	8,527.92
Other Executive Administration Services			
Classified Salaries	23,554.27	23,277.83	276.44
Fringe Benefits			
FICA Employer	1,028.00	785.58	242.42
Medicare	240.41	105.00	135.41
Total Fringe Benefits	1,268.41	890.58	377.83
Total Other Executive Administration Services	24,822.68	24,168.41	654.27
Psychological Testing			
Other Professional/Technical Services		1,067.50	(1,067.50)
Total Psychological Testing		1,067.50	(1,067.50)
School Library Services			
Classified Salaries	1,666.66	1,666.67	(0.01)
Total School Library Services	1,666.66	1,666.67	(0.01)
Special Education			
Fringe Benefits			
FICA Tax Employer	902.82	896.67	6.15
Medicare 03	211.14	129.17	81.97
Total Fringe Benefits	1,113.96	1,025.84	88.12
Payroll			
Regular Salaries	15,048.40	17,545.08	(2,496.68)
Total Payroll	15,048.40	17,545.08	(2,496.68)
Total Special Education	16,162.36	18,570.92	(2,408.56)
System Support Guidance			
Classified Salaries		3,166.67	(3,166.67)
Fringe Benefits			
Fed Medicare	64.94	33.17	31.77
FICA Employer	277.70	252.58	25.12
Total Fringe Benefits	342.64	285.75	56.89
Regular Salaries	4,666.68	2,333.33	2,333.35
Total System Support Guidance	5,009.32	5,785.75	(776.43)
Tuition Spec Ed Services Private Agencies			
Purchased Services			
Professional Instructional Services Federal	7,960.00	3,746.08	4,213.92
Total Purchased Services	7,960.00	3,746.08	4,213.92

	Actual	Budget	Total over Budget
Total Tuition Spec Ed Services Private Agencies	7,960.00	3,746.08	4,213.92
Total Special	218,245.87	219,013.74	(767.87)
Total Expenses	508,551.40	652,982.02	(144,430.62)
NET OPERATING INCOME	32,464.11	(81,471.84)	113,935.95
NET INCOME	\$32,464.11	\$ (81,471.84)	\$113,935.95