

Management Report

LEE A. TOLBERT COMMUNITY ACADEMY

For the period ended February 28, 2023

Table of Contents

Monthly Financial Reports:I. Statement of Financial Position3

Monthly Financial Reports:II. Statement of Activities4

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 Budget18

Monthly Financial Reports:I. Statement of Financial Position

As of February 28, 2023

	Total
ASSETS	
Current Assets	
Bank Accounts	
CD 1124	2,545,944.72
Commerce Fund Acct 2439	6,723.98
Debit 1102	527.90
Federal Programs 5975	739.43
General Operating 4979	787,067.29
Liberty 1163	29,102.86
Payroll 4987	792.78
Total Bank Accounts	3,370,898.96
Total Current Assets	3,370,898.96
Fixed Assets	
Accumulated Depreciation	(1,648,623.95)
Fixed Assets	2,256,327.74
Total Fixed Assets	607,703.79
TOTAL ASSETS	\$3,978,602.75
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	59,871.40
Total Accounts Payable	59,871.40
Other Current Liabilities	
Other Payroll Deductions	43,696.92
Total Other Current Liabilities	43,696.92
Total Current Liabilities	103,568.32
Total Liabilities	103,568.32
Equity	
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	141,522.77
Total Equity	3,875,034.43
TOTAL LIABILITIES AND EQUITY	\$3,978,602.75

Monthly Financial Reports:II. Statement of Activities

February 2023

	Feb 2023	Jul 2022 - Feb 2023 (YTD)	Total
INCOME			
Revenue			
Federal			
CARES ESSER I			5,176.75
CARES ESSER II			174,651.51
CARES ESSER III			378,440.29
CARES ESSER III Special Fund			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
Special Ed Part B Entitlement			27,729.04
Title I Elementary and Secondary Ed.			157,025.56
Title II (Eisenhower)			15,279.46
Title IV (Safe and Drug Free)			11,385.66
USAC Payments Medicaid			51,547.87
Total Federal			1,281,730.82
Local			
Admissions-Student Activities	1,896.97		13,551.83
Interest	3.35		15,735.81
Other			
Gifts/Donations			1,564.54
Miscellaneous			49,947.05
Total Other			51,511.59
Prop C			
General Fund	48,453.04		331,372.09
Teacher Fund	29,071.83		198,823.25
Total Prop C	77,524.87		530,195.34
Total Local	79,425.19		610,994.57
State			
Basic Formula			
General Fund	90,294.50		684,501.36
Teacher Fund	270,883.50		2,053,504.10
Total Basic Formula	361,178.00		2,738,005.46
Classroom Trust Fund	17,996.08		144,008.87
Transportation	12,280.00		98,215.00
Total State	391,454.08		2,980,229.33
Total Revenue	470,879.27		4,872,954.72
Total Income	470,879.27		4,872,954.72
GROSS PROFIT	470,879.27		4,872,954.72

EXPENSES

		Total
	Feb 2023	Jul 2022 - Feb 2023 (YTD)
Capital Project Cost		
Other Capital Outlay	14,509.00	116,072.00
Total Capital Project Cost	14,509.00	116,072.00
General		
Business Services		2,500.00
Fringe Benefits		
Health Insurance		41,295.68
Total Fringe Benefits		41,295.68
Non Certificated Salaries	120.00	35,265.29
Purchased Services		1,349.37
Dues and Subscriptions	55.00	7,379.91
Total Purchased Services	55.00	8,729.28
Total Business Services	175.00	87,790.25
Contracted Transportation	28,354.26	75,798.42
Elementary		
Certificated Salaries	5,142.72	15,161.63
Fringe Benefits		
Employee Insurance		11,102.99
Other Employer Provided Benefits	41,439.41	84,679.57
Total Fringe Benefits	41,439.41	95,782.56
Non Certificated Salaries	57,003.42	470,571.98
Purchased Services		8,604.02
Audit Services	15,000.00	15,000.00
Cleaning Services	694.67	5,158.95
Communication	2,615.00	2,615.00
Advertising		9,575.00
Food Services Contracted		774.77
Printing	250.00	1,978.00
Total Communication	2,865.00	14,942.77
Communication/Telephone/Postage	811.23	20,002.66
Data Processing Services	2,302.61	18,680.91
Dues and Memberships		125.00
Dues and Subscriptions	388.00	12,330.76
Total Dues and Memberships	388.00	12,455.76
Equipment Rental		809.03
Instructional Program Improvement Services	4,605.48	8,772.56
Instructional Purchased Services		5,754.11
Insurance Other than Employee Benefits	7,475.00	7,475.00
Liability Insurance		6,905.63
Mileage		532.46
Other Professional/Technical Services	9,006.68	48,971.07
Other Property Services	2,020.75	55,651.30
Other Purchased Service		

		Total
	Feb 2023	Jul 2022 - Feb 2023 (YTD)
Meeting and Conventions		712.77
Other Expenses	16,814.93	21,535.72
Other Purchased Svcs		790.20
Total Other Purchased Service	16,814.93	23,038.69
Other Purchased Services (deleted)		
Student Activity (deleted)		556.32
Total Other Purchased Services (deleted)		556.32
Postage	21.67	2,953.93
Pupil Services		19,526.83
Rent		116,730.24
Repairs and Maintenance	150.00	3,502.00
Security		13,664.00
Staff Development	61.39	17,419.17
Staff Services		6,465.39
Student Activity	3,027.70	10,861.45
Travel		106.95
Total Purchased Services	65,245.11	444,541.20
Supplies		4,419.74
General Supplies	2,735.09	8,317.17
Other Supplies and Materials	3,641.51	30,152.96
Periodicals-Resource Materials		945.00
Technology Related Supplies	50.78	18,901.97
Textbooks	4,018.57	28,939.94
Total Supplies	10,445.95	91,676.78
Total Elementary	179,276.61	1,117,734.15
Fiscal Services	9.97	3,149.73
Purchased Services	200.00	4,270.83
Total Fiscal Services	209.97	7,420.56
Middle School		
Non Certificated Salaries	9,208.34	72,526.90
Purchased Services		132.26
Other Professional/Technical Services		4,880.00
Other Purchased Services		31,914.67
Staff Development	47.20	26,240.61
Total Other Purchased Services	47.20	58,155.28
Professional Instructional Services		40,250.00
Repairs and Maintenance	3,194.11	3,194.11
Staff Services		354.90
Student Activity		1,665.64
Total Purchased Services	3,241.31	108,632.19
Supplies		435.29
Classroom Materials	706.63	20,436.13
Other Supplies and Materials		4,492.07

		Total
	Feb 2023	Jul 2022 - Feb 2023 (YTD)
Technology Related Supplies	549.30	798.25
Total Supplies	1,255.93	26,161.74
Total Middle School	13,705.58	207,320.83
Other Support Services		
Non Certificated Salaries	46,464.48	373,811.38
Total Other Support Services	46,464.48	373,811.38
Plant Operations		611.43
Electric Service	2,535.85	15,604.49
Gas Service	7,999.51	14,797.78
Non Certificated Salaries	13,989.44	123,707.37
Property Services		1,424.85
Equipment Rental	1,456.12	9,336.45
Other Property Services		37,985.21
Rent	58,365.12	350,926.72
Repairs and Maintenance	474.95	21,421.17
Security	4,379.40	29,683.20
Technology Repairs and Maintenance	3,249.96	6,184.02
Trash Removal		28,182.21
Water and Sewer	3,992.49	6,006.90
Total Property Services	71,918.04	491,150.73
Total Plant Operations	96,442.84	645,871.80
Principal Office	51.09	1,492.01
Non Certificated Salaries	7,916.68	15,833.36
Total Principal Office	7,967.77	17,325.37
Total General	372,596.51	2,533,072.76
Special		
Area Director Instruction Improvement		
Non Certificated Salaries	2,384.00	38,187.77
Total Area Director Instruction Improvement	2,384.00	38,187.77
Contracted Transportation		
Non Certificated Salaries	2,833.34	24,016.72
Transportation Services		
Travel		216.54
Total Transportation Services		216.54
Total Contracted Transportation	2,833.34	24,233.26
Early Childhood Spec Ed Transportation		3,929.00
Elementary School		
Certificated Salaries	64,907.78	540,998.68
Payroll Clearing	(1,553.53)	27,999.65
Total Certificated Salaries	63,354.25	568,998.33
Fringe Benefits		
Employee Insurance		163,382.63
Teacher Retirement	29,183.80	166,271.04

		Total
	Feb 2023	Jul 2022 - Feb 2023 (YTD)
Workmen's Comp	1,469.07	8,319.81
Total Fringe Benefits	30,652.87	337,973.48
Purchased Services		322.00
Instructional Program Improvement	9,341.03	40,410.06
Pupil Services		15,289.07
Purchased Instructional Services		954.99
Total Purchased Services	9,341.03	56,976.12
Total Elementary School	103,348.15	963,947.93
Executive Administration		123.34
Fiscal Services	11.56	173.38
Payroll Services	2,153.89	8,424.12
Receiving and Disbursing Funds Services		845.34
Total Fiscal Services	2,165.45	9,442.84
Food Preparation and Dispensing Services		
Food Services Contracted	24,559.59	216,763.75
Fringe Benefits		662.87
Total Food Preparation and Dispensing Services	24,559.59	217,426.62
Health Psych		
Non Certificated Salaries	4,826.78	46,271.90
Total Health Psych	4,826.78	46,271.90
Middle School		
Certificated Salaries	41,290.32	352,014.54
Purchased Services		
Student Activity		1,249.88
Total Purchased Services		1,249.88
Total Middle School	41,290.32	353,264.42
Occupational Therapy		
Pupil Services		1,713.13
Total Occupational Therapy		1,713.13
Other Executive Administration Services	1,242.00	12,508.00
Non Certificated Salaries	18,875.02	170,307.90
Total Other Executive Administration Services	20,117.02	182,815.90
Psychological Testing		
Other Professional/Technical Services	1,150.00	6,687.50
Total Psychological Testing	1,150.00	6,687.50
School Library Services		
Non-Certificated Salaries	1,666.66	3,333.32
Total School Library Services	1,666.66	3,333.32
Special Education	6,390.50	12,054.50
Fringe Benefits		
Employee Insurance		41,309.30
Total Fringe Benefits		41,309.30
Payroll		

		Total
	Feb 2023	Jul 2022 - Feb 2023 (YTD)
Certificate Salaries	8,385.90	72,102.05
Non-Certificated Salaries		1,234.96
Total Payroll	8,385.90	73,337.01
Purchased Services		6,437.60
Communication		375.00
Instructional Program Improvement Services		3,392.94
Other Purchased Services		19,017.25
Student Activity		99.51
Total Purchased Services		29,322.30
Total Special Education	14,776.40	156,023.11
System Support Guidance		
Non Certificated Salaries	7,166.68	60,777.15
Total System Support Guidance	7,166.68	60,777.15
Tuition Spec Ed Services Private Agencies		
Purchased Services		
Professional Instructional Services		14,110.00
Total Purchased Services		14,110.00
Total Tuition Spec Ed Services Private Agencies		14,110.00
Total Special	226,284.39	2,082,287.19
Total Expenses	613,389.90	4,731,431.95
NET OPERATING INCOME	(142,510.63)	141,522.77
NET INCOME	\$ (142,510.63)	\$141,522.77

Monthly Financial Reports:III. Statement of Cash Flows

July 2022 - February 2023

	Total
OPERATING ACTIVITIES	
Net Income	141,522.77
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Accumulated Depreciation:Classroom Instructional Apparatus	113,822.00
Accounts Payable	58,163.87
Other Payroll Deductions	43,696.92
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	215,682.79
Net cash provided by operating activities	357,205.56
INVESTING ACTIVITIES	
Fixed Assets:Classroom Instructional Apparatus	(100,386.83)
Net cash provided by investing activities	(100,386.83)
NET CASH INCREASE FOR PERIOD	256,818.73
Cash at beginning of period	3,114,080.23
CASH AT END OF PERIOD	\$3,370,898.96

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

February 2023

	Actual	Budget	over Budget	Total % of Budget
INCOME				
Revenue				
Federal				
CARES ESSER III		170,158.00	(170,158.00)	
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.		10,282.00	(10,282.00)	
Title II (Eisenhower)		947.00	(947.00)	
Title IV (Safe and Drug Free)		838.00	(838.00)	
Total Federal		214,859.00	(214,859.00)	
Local				
Admissions-Student Activities	1,896.97		1,896.97	
Interest	3.35	354.00	(350.65)	0.95 %
Other		15,957.00	(15,957.00)	
Gifts/Donations		10,833.00	(10,833.00)	
Total Other		26,790.00	(26,790.00)	
Prop C				
General Fund	48,453.04	21,392.00	27,061.04	226.50 %
Teacher Fund	29,071.83	7,131.00	21,940.83	407.68 %
Total Prop C	77,524.87	28,523.00	49,001.87	271.80 %
Total Local	79,425.19	55,667.00	23,758.19	142.68 %
State				
Basic Formula				
General Fund	90,294.50	73,372.00	16,922.50	123.06 %
Teacher Fund	270,883.50	220,115.00	50,768.50	123.06 %
Total Basic Formula	361,178.00	293,487.00	67,691.00	123.06 %
Classroom Trust Fund	17,996.08	13,395.00	4,601.08	134.35 %

				Total
	Actual	Budget	over Budget	% of Budget
Transportation	12,280.00	4,712.00	7,568.00	260.61 %
Total State	391,454.08	311,594.00	79,860.08	125.63 %
Total Revenue	470,879.27	582,120.00	(111,240.73)	80.89 %
Total Income	470,879.27	582,120.00	(111,240.73)	80.89 %
GROSS PROFIT	470,879.27	582,120.00	(111,240.73)	80.89 %
EXPENSES				
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)	
Total Other Capital Outlay	14,509.00	33,333.00	(18,824.00)	43.53 %
Total Capital Project Cost	14,509.00	33,333.00	(18,824.00)	43.53 %
General				
Business Services				
Non Certificated Salaries	120.00		120.00	
Purchased Services				
Dues and Subscriptions	55.00		55.00	
Total Purchased Services	55.00		55.00	
Total Business Services	175.00		175.00	
Contracted Transportation	28,354.26	23,210.00	5,144.26	122.16 %
Elementary				
Certificated Salaries	5,142.72	888.00	4,254.72	579.14 %
Fringe Benefits				
Employee Insurance		22,181.00	(22,181.00)	
Other Employer Provided Benefits	41,439.41	1,502.00	39,937.41	2,758.95 %
Teacher Retirement		29,412.00	(29,412.00)	
Workmen's Comp		1,250.00	(1,250.00)	
Total Fringe Benefits	41,439.41	54,345.00	(12,905.59)	76.25 %
Non Certificated Salaries	57,003.42	39,430.00	17,573.42	144.57 %
Purchased Services				

			Total	
	Actual	Budget	over Budget	% of Budget
Audit Services	15,000.00	1,542.00	13,458.00	972.76 %
Cleaning Services	694.67		694.67	
Communication	2,615.00		2,615.00	
Advertising		2,500.00	(2,500.00)	
Printing	250.00	500.00	(250.00)	50.00 %
Total Communication	2,865.00	3,000.00	(135.00)	95.50 %
Communication/Telephone/Postage	811.23	2,000.00	(1,188.77)	40.56 %
Data Processing Services	2,302.61	3,500.00	(1,197.39)	65.79 %
Dues and Memberships				
Dues and Subscriptions	388.00	2,100.00	(1,712.00)	18.48 %
Total Dues and Memberships	388.00	2,100.00	(1,712.00)	18.48 %
Instructional Program Improvement Services	4,605.48	5,833.00	(1,227.52)	78.96 %
Instructional Purchased Services		2,917.00	(2,917.00)	
Insurance Other than Employee Benefits	7,475.00		7,475.00	
Liability Insurance		4,000.00	(4,000.00)	
Other Professional/Technical Services	9,006.68	6,667.00	2,339.68	135.09 %
Other Property Services	2,020.75		2,020.75	
Other Purchased Service				
Other Expenses	16,814.93		16,814.93	
Other Purchased Svcs		10,250.00	(10,250.00)	
Total Other Purchased Service	16,814.93	10,250.00	6,564.93	164.05 %
Postage	21.67		21.67	
Pupil Services		1,250.00	(1,250.00)	
Repairs and Maintenance	150.00		150.00	
Staff Development	61.39		61.39	
Staff Services		250.00	(250.00)	
Student Activity	3,027.70		3,027.70	
Total Purchased Services	65,245.11	43,309.00	21,936.11	150.65 %
Supplies				
General Supplies	2,735.09		2,735.09	
Other Supplies and Materials	3,641.51	5,000.00	(1,358.49)	72.83 %

	Actual	Budget	over Budget	Total % of Budget
Periodicals-Resource Materials		250.00	(250.00)	
Technology Related Supplies	50.78	250.00	(199.22)	20.31 %
Textbooks	4,018.57	4,250.00	(231.43)	94.55 %
Total Supplies	10,445.95	9,750.00	695.95	107.14 %
Total Elementary	179,276.61	147,722.00	31,554.61	121.36 %
Fiscal Services	9.97		9.97	
Purchased Services	200.00		200.00	
Total Fiscal Services	209.97		209.97	
Middle School				
Non Certificated Salaries	9,208.34		9,208.34	
Purchased Services				
Other Purchased Services				
Staff Development	47.20		47.20	
Total Other Purchased Services	47.20		47.20	
Repairs and Maintenance	3,194.11		3,194.11	
Total Purchased Services	3,241.31		3,241.31	
Supplies				
Classroom Materials	706.63		706.63	
Technology Related Supplies	549.30		549.30	
Total Supplies	1,255.93		1,255.93	
Total Middle School	13,705.58		13,705.58	
Other Support Services				
Non Certificated Salaries	46,464.48		46,464.48	
Total Other Support Services	46,464.48		46,464.48	
Plant Operations				
Electric Service	2,535.85	4,000.00	(1,464.15)	63.40 %
Gas Service	7,999.51	1,200.00	6,799.51	666.63 %
Non Certificated Salaries	13,989.44		13,989.44	
Property Insurance		333.00	(333.00)	
Property Services				
Cleaning Services		500.00	(500.00)	

				Total
	Actual	Budget	over Budget	% of Budget
Equipment Rental	1,456.12	1,000.00	456.12	145.61 %
Other Property Services		600.00	(600.00)	
Rent	58,365.12	58,365.00	0.12	100.00 %
Repairs and Maintenance	474.95	15,000.00	(14,525.05)	3.17 %
Security	4,379.40	2,500.00	1,879.40	175.18 %
Technology Repairs and Maintenance	3,249.96	567.00	2,682.96	573.19 %
Trash Removal		3,000.00	(3,000.00)	
Water and Sewer	3,992.49		3,992.49	
Total Property Services	71,918.04	81,532.00	(9,613.96)	88.21 %
Total Plant Operations	96,442.84	87,065.00	9,377.84	110.77 %
Principal Office	51.09		51.09	
Non Certificated Salaries	7,916.68		7,916.68	
Total Principal Office	7,967.77		7,967.77	
Total General	372,596.51	257,997.00	114,599.51	144.42 %
Special				
Area Director Instruction Improvement				
Non Certificated Salaries	2,384.00		2,384.00	
Total Area Director Instruction Improvement	2,384.00		2,384.00	
Contracted Transportation				
Non Certificated Salaries	2,833.34		2,833.34	
Total Contracted Transportation	2,833.34		2,833.34	
Elementary School				
Certificated Salaries	64,907.78	56,480.00	8,427.78	114.92 %
Payroll Clearing	(1,553.53)		(1,553.53)	
Total Certificated Salaries	63,354.25	56,480.00	6,874.25	112.17 %
Fringe Benefits				
Teacher Retirement	29,183.80		29,183.80	
Workmen's Comp	1,469.07		1,469.07	
Total Fringe Benefits	30,652.87		30,652.87	
Purchased Services				
Instructional Program Improvement	9,341.03		9,341.03	

	Actual	Budget	over Budget	Total % of Budget
Total Purchased Services	9,341.03		9,341.03	
Total Elementary School	103,348.15	56,480.00	46,868.15	182.98 %
Fiscal Services	11.56		11.56	
Payroll Services	2,153.89		2,153.89	
Total Fiscal Services	2,165.45		2,165.45	
Food Preparation and Dispensing Services				
Food Services Contracted	24,559.59		24,559.59	
Total Food Preparation and Dispensing Services	24,559.59		24,559.59	
Health Psych				
Non Certificated Salaries	4,826.78		4,826.78	
Total Health Psych	4,826.78		4,826.78	
Middle School				
Certificated Salaries	41,290.32	37,083.00	4,207.32	111.35 %
Total Middle School	41,290.32	37,083.00	4,207.32	111.35 %
Other Executive Administration Services	1,242.00		1,242.00	
Non Certificated Salaries	18,875.02		18,875.02	
Total Other Executive Administration Services	20,117.02		20,117.02	
Psychological Testing				
Other Professional/Technical Services	1,150.00		1,150.00	
Total Psychological Testing	1,150.00		1,150.00	
School Library Services				
Non-Certificated Salaries	1,666.66		1,666.66	
Total School Library Services	1,666.66		1,666.66	
Special Education	6,390.50		6,390.50	
Payroll				
Certificate Salaries	8,385.90	16,820.00	(8,434.10)	49.86 %
Total Payroll	8,385.90	16,820.00	(8,434.10)	49.86 %
Total Special Education	14,776.40	16,820.00	(2,043.60)	87.85 %
System Support Guidance				
Non Certificated Salaries	7,166.68		7,166.68	
Total System Support Guidance	7,166.68		7,166.68	

	Actual	Budget	over Budget	Total % of Budget
Total Special	226,284.39	110,383.00	115,901.39	205.00 %
Total Expenses	613,389.90	401,713.00	211,676.90	152.69 %
NET OPERATING INCOME	(142,510.63)	180,407.00	(322,917.63)	(78.99 %)
NET INCOME	\$ (142,510.63)	\$180,407.00	\$ (322,917.63)	(78.99 %)

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

July 2022 - February 2023

	Actual	Budget	over Budget	Total % of Budget
INCOME				
Revenue				
Federal				
CARES ESSER I	5,176.75		5,176.75	
CARES ESSER II	174,651.51		174,651.51	
CARES ESSER III	378,440.29	1,361,264.00	(982,823.71)	27.80 %
CARES ESSER III Special Fund	389,402.47		389,402.47	
Food Services Breakfast	8,219.24	52,240.00	(44,020.76)	15.73 %
Missouri Dept of Health		44,768.00	(44,768.00)	
MO Department of Social Services	45,328.59		45,328.59	
Other Federal Revenue	125.00		125.00	
School Food Service	17,419.38	128,952.00	(111,532.62)	13.51 %
Special Ed Part B Entitlement	27,729.04	35,112.00	(7,382.96)	78.97 %
Title I Elementary and Secondary Ed.	157,025.56	82,256.00	74,769.56	190.90 %
Title II (Eisenhower)	15,279.46	7,576.00	7,703.46	201.68 %
Title IV (Safe and Drug Free)	11,385.66	6,704.00	4,681.66	169.83 %
USAC Payments Medicaid	51,547.87		51,547.87	
Total Federal	1,281,730.82	1,718,872.00	(437,141.18)	74.57 %
Local				
Admissions-Student Activities	13,551.83		13,551.83	
Interest	15,735.81	2,832.00	12,903.81	555.64 %
Other		127,656.00	(127,656.00)	
Gifts/Donations	1,564.54	86,664.00	(85,099.46)	1.81 %
Miscellaneous	49,947.05		49,947.05	
Total Other	51,511.59	214,320.00	(162,808.41)	24.03 %
Prop C				
General Fund	331,372.09	171,136.00	160,236.09	193.63 %
Teacher Fund	198,823.25	57,048.00	141,775.25	348.52 %
Total Prop C	530,195.34	228,184.00	302,011.34	232.35 %

	Actual	Budget	over Budget	Total % of Budget
Total Local	610,994.57	445,336.00	165,658.57	137.20 %
State				
Basic Formula				
General Fund	684,501.36	586,976.00	97,525.36	116.61 %
Teacher Fund	2,053,504.10	1,760,920.00	292,584.10	116.62 %
Total Basic Formula	2,738,005.46	2,347,896.00	390,109.46	116.62 %
Classroom Trust Fund	144,008.87	107,160.00	36,848.87	134.39 %
Transportation	98,215.00	37,696.00	60,519.00	260.54 %
Total State	2,980,229.33	2,492,752.00	487,477.33	119.56 %
Total Revenue	4,872,954.72	4,656,960.00	215,994.72	104.64 %
Total Income	4,872,954.72	4,656,960.00	215,994.72	104.64 %
GROSS PROFIT	4,872,954.72	4,656,960.00	215,994.72	104.64 %
EXPENSES				
Capital Project Cost				
Other Capital Outlay	116,072.00		116,072.00	
Equipment-Classroom Instructional Apparatus		166,668.00	(166,668.00)	
Technology Related Hardware		50,000.00	(50,000.00)	
Technology Software		50,000.00	(50,000.00)	
Total Other Capital Outlay	116,072.00	266,668.00	(150,596.00)	43.53 %
Total Capital Project Cost	116,072.00	266,668.00	(150,596.00)	43.53 %
General				
Business Services	2,500.00		2,500.00	
Fringe Benefits				
Health Insurance	41,295.68		41,295.68	
Total Fringe Benefits	41,295.68		41,295.68	
Non Certificated Salaries	35,265.29		35,265.29	
Purchased Services	1,349.37		1,349.37	
Dues and Subscriptions	7,379.91		7,379.91	
Total Purchased Services	8,729.28		8,729.28	
Total Business Services	87,790.25		87,790.25	
Contracted Transportation	75,798.42	185,680.00	(109,881.58)	40.82 %

	Actual	Budget	over Budget	Total % of Budget
Elementary				
Certificated Salaries	15,161.63	7,104.00	8,057.63	213.42 %
Fringe Benefits				
Employee Insurance	11,102.99	177,448.00	(166,345.01)	6.26 %
Other Employer Provided Benefits	84,679.57	12,016.00	72,663.57	704.72 %
Teacher Retirement		235,296.00	(235,296.00)	
Workmen's Comp		10,000.00	(10,000.00)	
Total Fringe Benefits	95,782.56	434,760.00	(338,977.44)	22.03 %
Non Certificated Salaries	470,571.98	315,440.00	155,131.98	149.18 %
Purchased Services	8,604.02		8,604.02	
Audit Services	15,000.00	12,336.00	2,664.00	121.60 %
Cleaning Services	5,158.95		5,158.95	
Communication	2,615.00		2,615.00	
Advertising	9,575.00	20,000.00	(10,425.00)	47.88 %
Food Services Contracted	774.77		774.77	
Printing	1,978.00	4,000.00	(2,022.00)	49.45 %
Total Communication	14,942.77	24,000.00	(9,057.23)	62.26 %
Communication/Telephone/Postage	20,002.66	16,000.00	4,002.66	125.02 %
Data Processing Services	18,680.91	28,000.00	(9,319.09)	66.72 %
Dues and Memberships	125.00		125.00	
Dues and Subscriptions	12,330.76	16,800.00	(4,469.24)	73.40 %
Total Dues and Memberships	12,455.76	16,800.00	(4,344.24)	74.14 %
Equipment Rental	809.03		809.03	
Instructional Program Improvement Services	8,772.56	46,664.00	(37,891.44)	18.80 %
Instructional Purchased Services	5,754.11	23,336.00	(17,581.89)	24.66 %
Insurance Other than Employee Benefits	7,475.00		7,475.00	
Liability Insurance	6,905.63	32,000.00	(25,094.37)	21.58 %
Mileage	532.46		532.46	
Other Professional/Technical Services	48,971.07	53,336.00	(4,364.93)	91.82 %
Other Property Services	55,651.30		55,651.30	
Other Purchased Service				

	Actual	Budget	over Budget	Total % of Budget
Meeting and Conventions	712.77		712.77	
Other Expenses	21,535.72		21,535.72	
Other Purchased Svcs	790.20	82,000.00	(81,209.80)	0.96 %
Total Other Purchased Service	23,038.69	82,000.00	(58,961.31)	28.10 %
Other Purchased Services (deleted)				
Student Activity (deleted)	556.32		556.32	
Total Other Purchased Services (deleted)	556.32		556.32	
Postage	2,953.93		2,953.93	
Pupil Services	19,526.83	10,000.00	9,526.83	195.27 %
Rent	116,730.24		116,730.24	
Repairs and Maintenance	3,502.00		3,502.00	
Security	13,664.00		13,664.00	
Staff Development	17,419.17		17,419.17	
Staff Services	6,465.39	2,000.00	4,465.39	323.27 %
Student Activity	10,861.45		10,861.45	
Travel	106.95		106.95	
Total Purchased Services	444,541.20	346,472.00	98,069.20	128.31 %
Supplies	4,419.74		4,419.74	
General Supplies	8,317.17		8,317.17	
Other Supplies and Materials	30,152.96	40,000.00	(9,847.04)	75.38 %
Periodicals-Resource Materials	945.00	2,000.00	(1,055.00)	47.25 %
Technology Related Supplies	18,901.97	2,000.00	16,901.97	945.10 %
Textbooks	28,939.94	34,000.00	(5,060.06)	85.12 %
Total Supplies	91,676.78	78,000.00	13,676.78	117.53 %
Total Elementary	1,117,734.15	1,181,776.00	(64,041.85)	94.58 %
Fiscal Services	3,149.73		3,149.73	
Purchased Services	4,270.83		4,270.83	
Total Fiscal Services	7,420.56		7,420.56	
Middle School				
Non Certificated Salaries	72,526.90		72,526.90	
Purchased Services	132.26		132.26	

	Actual	Budget	over Budget	Total % of Budget
Other Professional/Technical Services	4,880.00		4,880.00	
Other Purchased Services	31,914.67		31,914.67	
Staff Development	26,240.61		26,240.61	
Total Other Purchased Services	58,155.28		58,155.28	
Professional Instructional Services	40,250.00		40,250.00	
Repairs and Maintenance	3,194.11		3,194.11	
Staff Services	354.90		354.90	
Student Activity	1,665.64		1,665.64	
Total Purchased Services	108,632.19		108,632.19	
Supplies	435.29		435.29	
Classroom Materials	20,436.13		20,436.13	
Other Supplies and Materials	4,492.07		4,492.07	
Technology Related Supplies	798.25		798.25	
Total Supplies	26,161.74		26,161.74	
Total Middle School	207,320.83		207,320.83	
Other Support Services				
Non Certificated Salaries	373,811.38		373,811.38	
Total Other Support Services	373,811.38		373,811.38	
Plant Operations	611.43		611.43	
Electric Service	15,604.49	32,000.00	(16,395.51)	48.76 %
Gas Service	14,797.78	9,600.00	5,197.78	154.14 %
Non Certificated Salaries	123,707.37		123,707.37	
Property Insurance		2,664.00	(2,664.00)	
Property Services	1,424.85		1,424.85	
Cleaning Services		4,000.00	(4,000.00)	
Equipment Rental	9,336.45	8,000.00	1,336.45	116.71 %
Other Property Services	37,985.21	4,800.00	33,185.21	791.36 %
Rent	350,926.72	466,920.00	(115,993.28)	75.16 %
Repairs and Maintenance	21,421.17	120,000.00	(98,578.83)	17.85 %
Security	29,683.20	20,000.00	9,683.20	148.42 %
Technology Repairs and Maintenance	6,184.02	4,536.00	1,648.02	136.33 %

	Actual	Budget	over Budget	Total % of Budget
Trash Removal	28,182.21	24,000.00	4,182.21	117.43 %
Water and Sewer	6,006.90		6,006.90	
Total Property Services	491,150.73	652,256.00	(161,105.27)	75.30 %
Total Plant Operations	645,871.80	696,520.00	(50,648.20)	92.73 %
Principal Office	1,492.01		1,492.01	
Non Certificated Salaries	15,833.36		15,833.36	
Total Principal Office	17,325.37		17,325.37	
Total General	2,533,072.76	2,063,976.00	469,096.76	122.73 %
Special				
Area Director Instruction Improvement				
Non Certificated Salaries	38,187.77		38,187.77	
Total Area Director Instruction Improvement	38,187.77		38,187.77	
Contracted Transportation				
Non Certificated Salaries	24,016.72		24,016.72	
Transportation Services				
Travel	216.54		216.54	
Total Transportation Services	216.54		216.54	
Total Contracted Transportation	24,233.26		24,233.26	
Early Childhood Spec Ed Transportation	3,929.00		3,929.00	
Elementary School				
Certificated Salaries	540,998.68	451,840.00	89,158.68	119.73 %
Payroll Clearing	27,999.65		27,999.65	
Total Certificated Salaries	568,998.33	451,840.00	117,158.33	125.93 %
Fringe Benefits				
Employee Insurance	163,382.63		163,382.63	
Teacher Retirement	166,271.04		166,271.04	
Workmen's Comp	8,319.81		8,319.81	
Total Fringe Benefits	337,973.48		337,973.48	
Purchased Services	322.00		322.00	
Instructional Program Improvement	40,410.06		40,410.06	
Pupil Services	15,289.07		15,289.07	

	Actual	Budget	over Budget	Total % of Budget
Purchased Instructional Services	954.99		954.99	
Total Purchased Services	56,976.12		56,976.12	
Total Elementary School	963,947.93	451,840.00	512,107.93	213.34 %
Executive Administration	123.34		123.34	
Fiscal Services	173.38		173.38	
Payroll Services	8,424.12		8,424.12	
Receiving and Disbursing Funds Services	845.34		845.34	
Total Fiscal Services	9,442.84		9,442.84	
Food Preparation and Dispensing Services				
Food Services Contracted	216,763.75		216,763.75	
Fringe Benefits	662.87		662.87	
Total Food Preparation and Dispensing Services	217,426.62		217,426.62	
Health Psych				
Non Certificated Salaries	46,271.90		46,271.90	
Total Health Psych	46,271.90		46,271.90	
Middle School				
Certificated Salaries	352,014.54	296,664.00	55,350.54	118.66 %
Purchased Services				
Student Activity	1,249.88		1,249.88	
Total Purchased Services	1,249.88		1,249.88	
Total Middle School	353,264.42	296,664.00	56,600.42	119.08 %
Occupational Therapy				
Pupil Services	1,713.13		1,713.13	
Total Occupational Therapy	1,713.13		1,713.13	
Other Executive Administration Services	12,508.00		12,508.00	
Non Certificated Salaries	170,307.90		170,307.90	
Total Other Executive Administration Services	182,815.90		182,815.90	
Psychological Testing				
Other Professional/Technical Services	6,687.50		6,687.50	
Total Psychological Testing	6,687.50		6,687.50	
School Library Services				

	Actual	Budget	over Budget	Total % of Budget
Non-Certificated Salaries	3,333.32		3,333.32	
Total School Library Services	3,333.32		3,333.32	
Special Education	12,054.50		12,054.50	
Fringe Benefits				
Employee Insurance	41,309.30		41,309.30	
Total Fringe Benefits	41,309.30		41,309.30	
Payroll				
Certificate Salaries	72,102.05	134,560.00	(62,457.95)	53.58 %
Non-Certificated Salaries	1,234.96		1,234.96	
Total Payroll	73,337.01	134,560.00	(61,222.99)	54.50 %
Purchased Services	6,437.60		6,437.60	
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	
Total Purchased Services	29,322.30		29,322.30	
Total Special Education	156,023.11	134,560.00	21,463.11	115.95 %
System Support Guidance				
Non Certificated Salaries	60,777.15		60,777.15	
Total System Support Guidance	60,777.15		60,777.15	
Tuition Spec Ed Services Private Agencies				
Purchased Services				
Professional Instructional Services	14,110.00		14,110.00	
Total Purchased Services	14,110.00		14,110.00	
Total Tuition Spec Ed Services Private Agencies	14,110.00		14,110.00	
Total Special	2,082,287.19	883,064.00	1,199,223.19	235.80 %
Total Expenses	4,731,431.95	3,213,708.00	1,517,723.95	147.23 %
NET OPERATING INCOME	141,522.77	1,443,252.00	(1,301,729.23)	9.81 %
NET INCOME	\$141,522.77	\$1,443,252.00	\$ (1,301,729.23)	9.81 %