

Management Report

LEE A. TOLBERT COMMUNITY ACADEMY

For the period ended September 30, 2022

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Monthly Financial Reports:Statement of Financial Position

As of September 30, 2022

	Total
ASSETS	
Current Assets	
Bank Accounts	
CD 1124	2,530,238.43
Commerce Fund Acct 2439	9,385.96
Debit 1102	1,100.22
Federal Programs 5975	197.69
General Operating 4979	302,873.67
Liberty 1163	29,484.48
Payroll 4987	1,305.78
Total Bank Accounts	2,874,586.23
Total Current Assets	2,874,586.23
Fixed Assets	
Accumulated Depreciation	(1,574,277.75)
Fixed Assets	2,250,471.69
Total Fixed Assets	676,193.94
TOTAL ASSETS	\$3,550,780.17
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	85,612.52
Total Accounts Payable	85,612.52
Other Current Liabilities	
Other Payroll Deductions	68,251.85
Total Other Current Liabilities	68,251.85
Total Current Liabilities	153,864.37
Total Liabilities	153,864.37
Equity	
Capital Projects Fund Balance	65,254.00
General Fund Balance	1,962,713.42
Opening Balance Equity	491,705.71
Teacher Fund Balance	1,215,519.73
Net Income	(338,277.06)
Total Equity	3,396,915.80
TOTAL LIABILITIES AND EQUITY	\$3,550,780.17

Monthly Financial Reports:Statement of Activities

September 2022

	Sep 2022	Jul - Sep, 2022 (YTD)	Total
INCOME			
Revenue			
Federal			
CARES ESSER II	174,651.51		174,651.51
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.	35,598.91		35,598.91
Title II (Eisenhower)	3,885.19		3,885.19
Title IV (Safe and Drug Free)	2,944.83		2,944.83
USAC Payments Medicaid	13,872.24		43,958.58
Total Federal	230,952.68		332,131.23
Local			
Admissions-Student Activities	285.99		285.99
Interest	3.63		11.14
Other			
Gifts/Donations			571.98
Miscellaneous			42,851.00
Total Other			43,422.98
Prop C			
General Fund	37,865.58		129,784.54
Teacher Fund	22,719.35		77,870.72
Total Prop C	60,584.93		207,655.26
Total Local	60,874.55		251,375.37
State			
Basic Formula			
General Fund	67,307.75		190,856.00
Teacher Fund	201,923.25		572,568.00
Total Basic Formula	269,231.00		763,424.00
Classroom Trust Fund	18,069.35		54,197.09
Transportation	1,576.00		4,730.00
Total State	288,876.35		822,351.09
Total Revenue	580,703.58		1,405,857.69
Total Income	580,703.58		1,405,857.69
GROSS PROFIT	580,703.58		1,405,857.69
EXPENSES			
Capital Project Cost			
Other Capital Outlay	14,509.00		14,509.00
Equipment-Classroom Instructional Apparatus			29,018.00
Total Other Capital Outlay	14,509.00		43,527.00

		Total
	Sep 2022	Jul - Sep, 2022 (YTD)
Total Capital Project Cost	14,509.00	43,527.00
General		
Business Services		2,500.00
Non Certificated Salaries	6,375.00	25,582.79
Purchased Services		8.97
Dues and Subscriptions	55.00	4,234.43
Total Purchased Services	55.00	4,243.40
Total Business Services	6,430.00	32,326.19
Contracted Transportation	11,801.92	15,490.02
Elementary		
Certificated Salaries	50.00	3,050.54
Fringe Benefits		
Employee Insurance	1,639.15	10,165.60
Other Employer Provided Benefits	796.41	1,814.19
Total Fringe Benefits	2,435.56	11,979.79
Non Certificated Salaries	59,606.91	178,403.69
Purchased Services		
Cleaning Services	1,432.02	2,489.81
Communication		
Advertising		9,575.00
Printing		1,190.00
Total Communication		10,765.00
Communication/Telephone/Postage	1,229.13	16,554.15
Data Processing Services	3,384.30	11,375.92
Dues and Memberships		125.00
Dues and Subscriptions	2,625.00	2,900.00
Total Dues and Memberships	2,625.00	3,025.00
Instructional Program Improvement Services		1,867.08
Instructional Purchased Services		2,990.00
Other Professional/Technical Services	7,025.00	22,464.77
Other Purchased Service		
Meeting and Conventions		92.44
Other Expenses	1,980.00	2,922.63
Total Other Purchased Service	1,980.00	3,015.07
Other Purchased Services (deleted)		
Student Activity (deleted)	556.32	556.32
Total Other Purchased Services (deleted)	556.32	556.32
Pupil Services		19,062.82
Repairs and Maintenance	650.00	2,092.00
Security	2,560.00	3,456.00
Staff Services	275.94	6,415.39
Student Activity		3,689.34
Total Purchased Services	21,717.71	109,818.67

		Total
	Sep 2022	Jul - Sep, 2022 (YTD)
Supplies	1,089.87	1,131.53
General Supplies	521.96	2,517.36
Other Supplies and Materials	7,837.88	20,781.96
Periodicals-Resource Materials	945.00	945.00
Technology Related Supplies	14.99	3,794.97
Textbooks	3,916.39	11,813.53
Total Supplies	14,326.09	40,984.35
Total Elementary	98,136.27	344,237.04
Fiscal Services	12.29	3,095.05
Purchased Services		3,870.83
Total Fiscal Services	12.29	6,965.88
Middle School		
Non Certificated Salaries	10,369.20	23,274.35
Purchased Services		
Other Purchased Services	7,866.20	22,741.19
Staff Development		10,014.81
Total Other Purchased Services	7,866.20	32,756.00
Staff Services		354.90
Student Activity	1,595.00	1,595.00
Total Purchased Services	9,461.20	34,705.90
Supplies		
Classroom Materials	1,441.22	5,730.89
Total Supplies	1,441.22	5,730.89
Total Middle School	21,271.62	63,711.14
Other Support Services		
Non Certificated Salaries	45,999.73	140,087.82
Total Other Support Services	45,999.73	140,087.82
Plant Operations	72.00	611.43
Electric Service	5,602.61	8,009.60
Gas Service	3,141.94	4,714.20
Non Certificated Salaries	15,079.61	52,138.67
Property Services		
Equipment Rental	2,388.80	3,802.59
Other Property Services	1,425.00	3,515.00
Rent	58,365.12	175,095.36
Repairs and Maintenance	2,188.33	14,242.48
Security	7,680.00	8,954.10
Technology Repairs and Maintenance	508.36	1,249.06
Trash Removal	7,342.08	14,441.09
Total Property Services	79,897.69	221,299.68
Total Plant Operations	103,793.85	286,773.58
Total General	287,445.68	889,591.67
Special		

		Total
	Sep 2022	Jul - Sep, 2022 (YTD)
Area Director Instruction Improvement		
Non Certificated Salaries	2,448.00	29,291.77
Total Area Director Instruction Improvement	2,448.00	29,291.77
Contracted Transportation		
Non Certificated Salaries	2,833.34	9,850.02
Total Contracted Transportation	2,833.34	9,850.02
Early Childhood Spec Ed Transportation	1,784.80	2,270.60
Elementary School		
Certificated Salaries	59,409.44	216,649.78
Payroll Clearing	(2,963.05)	(24,896.74)
Total Certificated Salaries	56,446.39	191,753.04
Fringe Benefits		
Employee Insurance	4,127.05	45,436.35
Teacher Retirement	26,160.53	58,313.77
Workmen's Comp	1,319.51	4,252.36
Total Fringe Benefits	31,607.09	108,002.48
Purchased Services		
Instructional Program Improvement		31,069.03
Pupil Services	641.80	11,404.69
Purchased Instructional Services		954.99
Total Purchased Services	641.80	43,428.71
Total Elementary School	88,695.28	343,184.23
Fiscal Services	150.00	150.00
Payroll Services	1,327.15	1,327.15
Receiving and Disbursing Funds Services	213.51	213.51
Total Fiscal Services	1,690.66	1,690.66
Food Preparation and Dispensing Services		
Food Services Contracted	47,742.32	66,363.82
Total Food Preparation and Dispensing Services	47,742.32	66,363.82
Health Psych		
Non Certificated Salaries	4,826.78	22,012.00
Total Health Psych	4,826.78	22,012.00
Middle School		
Certificated Salaries	42,480.74	146,939.43
Total Middle School	42,480.74	146,939.43
Occupational Therapy		
Pupil Services	506.25	1,156.25
Total Occupational Therapy	506.25	1,156.25
Other Executive Administration Services		
Non Certificated Salaries	19,125.02	75,932.80
Total Other Executive Administration Services	19,125.02	75,932.80
Special Education	5,664.00	5,664.00
Fringe Benefits		

		Total
	Sep 2022	Jul - Sep, 2022 (YTD)
Employee Insurance		41,309.30
Total Fringe Benefits		41,309.30
Payroll		
Certificate Salaries	9,045.50	25,064.55
Non-Certificated Salaries		1,234.96
Total Payroll	9,045.50	26,299.51
Purchased Services	820.00	820.00
Communication	375.00	375.00
Instructional Program Improvement Services		3,392.94
Total Purchased Services	1,195.00	4,587.94
Total Special Education	15,904.50	77,860.75
System Support Guidance		
Non Certificated Salaries	7,166.68	24,943.75
Total System Support Guidance	7,166.68	24,943.75
Tuition Spec Ed Services Private Agencies		
Purchased Services		
Professional Instructional Services	3,400.00	9,520.00
Total Purchased Services	3,400.00	9,520.00
Total Tuition Spec Ed Services Private Agencies	3,400.00	9,520.00
Total Special	238,604.37	811,016.08
Total Expenses	540,559.05	1,744,134.75
NET OPERATING INCOME	40,144.53	(338,277.06)
NET INCOME	\$40,144.53	\$ (338,277.06)

Monthly Financial Reports:Statement of Cash Flows

July - September, 2022

	Total
OPERATING ACTIVITIES	
Net Income	(338,277.06)
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Accumulated Depreciation:Classroom Instructional Apparatus	41,277.00
Accounts Payable	83,904.99
Other Payroll Deductions	68,251.85
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	193,433.84
Net cash provided by operating activities	(144,843.22)
INVESTING ACTIVITIES	
Fixed Assets:Classroom Instructional Apparatus	(94,281.83)
Fixed Assets:Technology Related Hardware	(248.95)
Net cash provided by investing activities	(94,530.78)
NET CASH INCREASE FOR PERIOD	(239,374.00)
Cash at beginning of period	3,113,960.23
CASH AT END OF PERIOD	\$2,874,586.23

Monthly Financial Reports:Statement of Activities Monthly Actual vs Budget

September 2022

	Actual	Budget	over Budget	Total % of Budget
INCOME				
Revenue				
Federal				
CARES ESSER II	174,651.51		174,651.51	
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.	35,598.91	10,282.00	25,316.91	346.23 %
Title II (Eisenhower)	3,885.19	947.00	2,938.19	410.26 %
Title IV (Safe and Drug Free)	2,944.83	838.00	2,106.83	351.41 %
USAC Payments Medicaid	13,872.24		13,872.24	
Total Federal	230,952.68	214,859.00	16,093.68	107.49 %
Local				
Admissions-Student Activities	285.99		285.99	
Interest	3.63	354.00	(350.37)	1.03 %
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	37,865.58	21,392.00	16,473.58	177.01 %
Teacher Fund	22,719.35	7,131.00	15,588.35	318.60 %
Total Prop C	60,584.93	28,523.00	32,061.93	212.41 %
Total Local	60,874.55	55,667.00	5,207.55	109.35 %
State				
Basic Formula				
General Fund	67,307.75	73,372.00	(6,064.25)	91.73 %
Teacher Fund	201,923.25	220,115.00	(18,191.75)	91.74 %

				Total
	Actual	Budget	over Budget	% of Budget
Total Basic Formula	269,231.00	293,487.00	(24,256.00)	91.74 %
Classroom Trust Fund	18,069.35	13,395.00	4,674.35	134.90 %
Transportation	1,576.00	4,712.00	(3,136.00)	33.45 %
Total State	288,876.35	311,594.00	(22,717.65)	92.71 %
Total Revenue	580,703.58	582,120.00	(1,416.42)	99.76 %
Total Income	580,703.58	582,120.00	(1,416.42)	99.76 %
GROSS PROFIT	580,703.58	582,120.00	(1,416.42)	99.76 %
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	6,375.00		6,375.00	
Purchased Services				
Dues and Subscriptions	55.00		55.00	
Total Purchased Services	55.00		55.00	
Total Business Services	6,430.00		6,430.00	
Contracted Transportation	11,801.92	23,210.00	(11,408.08)	50.85 %
Elementary				
Certificated Salaries	50.00	888.00	(838.00)	5.63 %
Fringe Benefits				
Employee Insurance	1,639.15	22,181.00	(20,541.85)	7.39 %
Other Employer Provided Benefits	796.41	1,502.00	(705.59)	53.02 %
Teacher Retirement		29,412.00	(29,412.00)	
Workmen's Comp		1,250.00	(1,250.00)	
Total Fringe Benefits	2,435.56	54,345.00	(51,909.44)	4.48 %

	Actual	Budget	over Budget	Total % of Budget
Non Certificated Salaries	59,606.91	39,430.00	20,176.91	151.17 %
Purchased Services				
Audit Services		1,542.00	(1,542.00)	
Cleaning Services	1,432.02		1,432.02	
Communication				
Advertising		2,500.00	(2,500.00)	
Printing		500.00	(500.00)	
Total Communication		3,000.00	(3,000.00)	
Communication/Telephone/Postage	1,229.13	2,000.00	(770.87)	61.46 %
Data Processing Services	3,384.30	3,500.00	(115.70)	96.69 %
Dues and Memberships				
Dues and Subscriptions	2,625.00	2,100.00	525.00	125.00 %
Total Dues and Memberships	2,625.00	2,100.00	525.00	125.00 %
Instructional Program Improvement Services		5,833.00	(5,833.00)	
Instructional Purchased Services		2,917.00	(2,917.00)	
Liability Insurance		4,000.00	(4,000.00)	
Other Professional/Technical Services	7,025.00	6,667.00	358.00	105.37 %
Other Purchased Service				
Other Expenses	1,980.00		1,980.00	
Other Purchased Svcs		10,250.00	(10,250.00)	
Total Other Purchased Service	1,980.00	10,250.00	(8,270.00)	19.32 %
Other Purchased Services (deleted)				
Student Activity (deleted)	556.32		556.32	
Total Other Purchased Services (deleted)	556.32		556.32	
Pupil Services		1,250.00	(1,250.00)	
Repairs and Maintenance	650.00		650.00	
Security	2,560.00		2,560.00	
Staff Services	275.94	250.00	25.94	110.38 %
Total Purchased Services	21,717.71	43,309.00	(21,591.29)	50.15 %
Supplies	1,089.87		1,089.87	
General Supplies	521.96		521.96	

				Total
	Actual	Budget	over Budget	% of Budget
Other Supplies and Materials	7,837.88	5,000.00	2,837.88	156.76 %
Periodicals-Resource Materials	945.00	250.00	695.00	378.00 %
Technology Related Supplies	14.99	250.00	(235.01)	6.00 %
Textbooks	3,916.39	4,250.00	(333.61)	92.15 %
Total Supplies	14,326.09	9,750.00	4,576.09	146.93 %
Total Elementary	98,136.27	147,722.00	(49,585.73)	66.43 %
Fiscal Services	12.29		12.29	
Middle School				
Non Certificated Salaries	10,369.20		10,369.20	
Purchased Services				
Other Purchased Services	7,866.20		7,866.20	
Student Activity	1,595.00		1,595.00	
Total Purchased Services	9,461.20		9,461.20	
Supplies				
Classroom Materials	1,441.22		1,441.22	
Total Supplies	1,441.22		1,441.22	
Total Middle School	21,271.62		21,271.62	
Other Support Services				
Non Certificated Salaries	45,999.73		45,999.73	
Total Other Support Services	45,999.73		45,999.73	
Plant Operations	72.00		72.00	
Electric Service	5,602.61	4,000.00	1,602.61	140.07 %
Gas Service	3,141.94	1,200.00	1,941.94	261.83 %
Non Certificated Salaries	15,079.61		15,079.61	
Property Insurance		333.00	(333.00)	
Property Services				
Cleaning Services		500.00	(500.00)	
Equipment Rental	2,388.80	1,000.00	1,388.80	238.88 %
Other Property Services	1,425.00	600.00	825.00	237.50 %
Rent	58,365.12	58,365.00	0.12	100.00 %
Repairs and Maintenance	2,188.33	15,000.00	(12,811.67)	14.59 %

				Total
	Actual	Budget	over Budget	% of Budget
Security	7,680.00	2,500.00	5,180.00	307.20 %
Technology Repairs and Maintenance	508.36	567.00	(58.64)	89.66 %
Trash Removal	7,342.08	3,000.00	4,342.08	244.74 %
Total Property Services	79,897.69	81,532.00	(1,634.31)	98.00 %
Total Plant Operations	103,793.85	87,065.00	16,728.85	119.21 %
Total General	287,445.68	257,997.00	29,448.68	111.41 %
Special				
Area Director Instruction Improvement				
Non Certificated Salaries	2,448.00		2,448.00	
Total Area Director Instruction Improvement	2,448.00		2,448.00	
Contracted Transportation				
Non Certificated Salaries	2,833.34		2,833.34	
Total Contracted Transportation	2,833.34		2,833.34	
Early Childhood Spec Ed Transportation	1,784.80		1,784.80	
Elementary School				
Certificated Salaries	59,409.44	56,480.00	2,929.44	105.19 %
Payroll Clearing	(2,963.05)		(2,963.05)	
Total Certificated Salaries	56,446.39	56,480.00	(33.61)	99.94 %
Fringe Benefits				
Employee Insurance	4,127.05		4,127.05	
Teacher Retirement	26,160.53		26,160.53	
Workmen's Comp	1,319.51		1,319.51	
Total Fringe Benefits	31,607.09		31,607.09	
Purchased Services				
Pupil Services	641.80		641.80	
Total Purchased Services	641.80		641.80	
Total Elementary School	88,695.28	56,480.00	32,215.28	157.04 %
Fiscal Services	150.00		150.00	
Payroll Services	1,327.15		1,327.15	
Receiving and Disbursing Funds Services	213.51		213.51	
Total Fiscal Services	1,690.66		1,690.66	

	Actual	Budget	over Budget	Total % of Budget
Food Preparation and Dispensing Services				
Food Services Contracted	47,742.32		47,742.32	
Total Food Preparation and Dispensing Services	47,742.32		47,742.32	
Health Psych				
Non Certificated Salaries	4,826.78		4,826.78	
Total Health Psych	4,826.78		4,826.78	
Middle School				
Certificated Salaries	42,480.74	37,083.00	5,397.74	114.56 %
Total Middle School	42,480.74	37,083.00	5,397.74	114.56 %
Occupational Therapy				
Pupil Services	506.25		506.25	
Total Occupational Therapy	506.25		506.25	
Other Executive Administration Services				
Non Certificated Salaries	19,125.02		19,125.02	
Total Other Executive Administration Services	19,125.02		19,125.02	
Special Education	5,664.00		5,664.00	
Payroll				
Certificate Salaries	9,045.50	16,820.00	(7,774.50)	53.78 %
Total Payroll	9,045.50	16,820.00	(7,774.50)	53.78 %
Purchased Services	820.00		820.00	
Communication	375.00		375.00	
Total Purchased Services	1,195.00		1,195.00	
Total Special Education	15,904.50	16,820.00	(915.50)	94.56 %
System Support Guidance				
Non Certificated Salaries	7,166.68		7,166.68	
Total System Support Guidance	7,166.68		7,166.68	
Tuition Spec Ed Services Private Agencies				
Purchased Services				
Professional Instructional Services	3,400.00		3,400.00	
Total Purchased Services	3,400.00		3,400.00	
Total Tuition Spec Ed Services Private Agencies	3,400.00		3,400.00	

	Actual	Budget	over Budget	Total % of Budget
Total Special	238,604.37	110,383.00	128,221.37	216.16 %
Total Expenses	540,559.05	401,713.00	138,846.05	134.56 %
NET OPERATING INCOME	40,144.53	180,407.00	(140,262.47)	22.25 %
NET INCOME	\$40,144.53	\$180,407.00	\$ (140,262.47)	22.25 %

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

July - September, 2022

	Actual	Budget	over Budget	Total % of Budget
INCOME				
Revenue				
Federal				
CARES ESSER II	174,651.51		174,651.51	
CARES ESSER III		510,474.00	(510,474.00)	
Food Services Breakfast	8,219.24	19,590.00	(11,370.76)	41.96 %
Missouri Dept of Health		16,788.00	(16,788.00)	
MO Department of Social Services	45,328.59		45,328.59	
Other Federal Revenue	125.00		125.00	
School Food Service	17,419.38	48,357.00	(30,937.62)	36.02 %
Special Ed Part B Entitlement		13,167.00	(13,167.00)	
Title I Elementary and Secondary Ed.	35,598.91	30,846.00	4,752.91	115.41 %
Title II (Eisenhower)	3,885.19	2,841.00	1,044.19	136.75 %
Title IV (Safe and Drug Free)	2,944.83	2,514.00	430.83	117.14 %
USAC Payments Medicaid	43,958.58		43,958.58	
Total Federal	332,131.23	644,577.00	(312,445.77)	51.53 %
Local				
Admissions-Student Activities	285.99		285.99	
Interest	11.14	1,062.00	(1,050.86)	1.05 %
Other		47,871.00	(47,871.00)	
Gifts/Donations	571.98	32,499.00	(31,927.02)	1.76 %
Miscellaneous	42,851.00		42,851.00	
Total Other	43,422.98	80,370.00	(36,947.02)	54.03 %
Prop C				
General Fund	129,784.54	64,176.00	65,608.54	202.23 %
Teacher Fund	77,870.72	21,393.00	56,477.72	364.00 %
Total Prop C	207,655.26	85,569.00	122,086.26	242.68 %
Total Local	251,375.37	167,001.00	84,374.37	150.52 %
State				

	Actual	Budget	over Budget	Total % of Budget
Basic Formula				
General Fund	190,856.00	220,116.00	(29,260.00)	86.71 %
Teacher Fund	572,568.00	660,345.00	(87,777.00)	86.71 %
Total Basic Formula	763,424.00	880,461.00	(117,037.00)	86.71 %
Classroom Trust Fund	54,197.09	40,185.00	14,012.09	134.87 %
Transportation	4,730.00	14,136.00	(9,406.00)	33.46 %
Total State	822,351.09	934,782.00	(112,430.91)	87.97 %
Total Revenue	1,405,857.69	1,746,360.00	(340,502.31)	80.50 %
Total Income	1,405,857.69	1,746,360.00	(340,502.31)	80.50 %
GROSS PROFIT	1,405,857.69	1,746,360.00	(340,502.31)	80.50 %
EXPENSES				
Capital Project Cost				
Other Capital Outlay	14,509.00		14,509.00	
Equipment-Classroom Instructional Apparatus	29,018.00	62,503.00	(33,485.00)	46.43 %
Technology Related Hardware		18,750.00	(18,750.00)	
Technology Software		18,750.00	(18,750.00)	
Total Other Capital Outlay	43,527.00	100,003.00	(56,476.00)	43.53 %
Total Capital Project Cost	43,527.00	100,003.00	(56,476.00)	43.53 %
General				
Business Services	2,500.00		2,500.00	
Non Certificated Salaries	25,582.79		25,582.79	
Purchased Services	8.97		8.97	
Dues and Subscriptions	4,234.43		4,234.43	
Total Purchased Services	4,243.40		4,243.40	
Total Business Services	32,326.19		32,326.19	
Contracted Transportation	15,490.02	69,630.00	(54,139.98)	22.25 %
Elementary				
Certificated Salaries	3,050.54	2,664.00	386.54	114.51 %
Fringe Benefits				
Employee Insurance	10,165.60	66,543.00	(56,377.40)	15.28 %
Other Employer Provided Benefits	1,814.19	4,506.00	(2,691.81)	40.26 %

				Total
	Actual	Budget	over Budget	% of Budget
Teacher Retirement		88,236.00	(88,236.00)	
Workmen's Comp		3,750.00	(3,750.00)	
Total Fringe Benefits	11,979.79	163,035.00	(151,055.21)	7.35 %
Non Certificated Salaries	178,403.69	118,290.00	60,113.69	150.82 %
Purchased Services				
Audit Services		4,626.00	(4,626.00)	
Cleaning Services	2,489.81		2,489.81	
Communication				
Advertising	9,575.00	7,500.00	2,075.00	127.67 %
Printing	1,190.00	1,500.00	(310.00)	79.33 %
Total Communication	10,765.00	9,000.00	1,765.00	119.61 %
Communication/Telephone/Postage	16,554.15	6,000.00	10,554.15	275.90 %
Data Processing Services	11,375.92	10,500.00	875.92	108.34 %
Dues and Memberships	125.00		125.00	
Dues and Subscriptions	2,900.00	6,300.00	(3,400.00)	46.03 %
Total Dues and Memberships	3,025.00	6,300.00	(3,275.00)	48.02 %
Instructional Program Improvement Services	1,867.08	17,499.00	(15,631.92)	10.67 %
Instructional Purchased Services	2,990.00	8,751.00	(5,761.00)	34.17 %
Liability Insurance		12,000.00	(12,000.00)	
Other Professional/Technical Services	22,464.77	20,001.00	2,463.77	112.32 %
Other Purchased Service				
Meeting and Conventions	92.44		92.44	
Other Expenses	2,922.63		2,922.63	
Other Purchased Svcs		30,750.00	(30,750.00)	
Total Other Purchased Service	3,015.07	30,750.00	(27,734.93)	9.81 %
Other Purchased Services (deleted)				
Student Activity (deleted)	556.32		556.32	
Total Other Purchased Services (deleted)	556.32		556.32	
Pupil Services	19,062.82	3,750.00	15,312.82	508.34 %
Repairs and Maintenance	2,092.00		2,092.00	
Security	3,456.00		3,456.00	

	Actual	Budget	over Budget	Total % of Budget
Staff Services	6,415.39	750.00	5,665.39	855.39 %
Student Activity	3,689.34		3,689.34	
Total Purchased Services	109,818.67	129,927.00	(20,108.33)	84.52 %
Supplies	1,131.53		1,131.53	
General Supplies	2,517.36		2,517.36	
Other Supplies and Materials	20,781.96	15,000.00	5,781.96	138.55 %
Periodicals-Resource Materials	945.00	750.00	195.00	126.00 %
Technology Related Supplies	3,794.97	750.00	3,044.97	506.00 %
Textbooks	11,813.53	12,750.00	(936.47)	92.66 %
Total Supplies	40,984.35	29,250.00	11,734.35	140.12 %
Total Elementary	344,237.04	443,166.00	(98,928.96)	77.68 %
Fiscal Services	3,095.05		3,095.05	
Purchased Services	3,870.83		3,870.83	
Total Fiscal Services	6,965.88		6,965.88	
Middle School				
Non Certificated Salaries	23,274.35		23,274.35	
Purchased Services				
Other Purchased Services	22,741.19		22,741.19	
Staff Development	10,014.81		10,014.81	
Total Other Purchased Services	32,756.00		32,756.00	
Staff Services	354.90		354.90	
Student Activity	1,595.00		1,595.00	
Total Purchased Services	34,705.90		34,705.90	
Supplies				
Classroom Materials	5,730.89		5,730.89	
Total Supplies	5,730.89		5,730.89	
Total Middle School	63,711.14		63,711.14	
Other Support Services				
Non Certificated Salaries	140,087.82		140,087.82	
Total Other Support Services	140,087.82		140,087.82	
Plant Operations	611.43		611.43	

				Total
	Actual	Budget	over Budget	% of Budget
Electric Service	8,009.60	12,000.00	(3,990.40)	66.75 %
Gas Service	4,714.20	3,600.00	1,114.20	130.95 %
Non Certificated Salaries	52,138.67		52,138.67	
Property Insurance		999.00	(999.00)	
Property Services				
Cleaning Services		1,500.00	(1,500.00)	
Equipment Rental	3,802.59	3,000.00	802.59	126.75 %
Other Property Services	3,515.00	1,800.00	1,715.00	195.28 %
Rent	175,095.36	175,095.00	0.36	100.00 %
Repairs and Maintenance	14,242.48	45,000.00	(30,757.52)	31.65 %
Security	8,954.10	7,500.00	1,454.10	119.39 %
Technology Repairs and Maintenance	1,249.06	1,701.00	(451.94)	73.43 %
Trash Removal	14,441.09	9,000.00	5,441.09	160.46 %
Total Property Services	221,299.68	244,596.00	(23,296.32)	90.48 %
Total Plant Operations	286,773.58	261,195.00	25,578.58	109.79 %
Total General	889,591.67	773,991.00	115,600.67	114.94 %
Special				
Area Director Instruction Improvement				
Non Certificated Salaries	29,291.77		29,291.77	
Total Area Director Instruction Improvement	29,291.77		29,291.77	
Contracted Transportation				
Non Certificated Salaries	9,850.02		9,850.02	
Total Contracted Transportation	9,850.02		9,850.02	
Early Childhood Spec Ed Transportation	2,270.60		2,270.60	
Elementary School				
Certificated Salaries	216,649.78	169,440.00	47,209.78	127.86 %
Payroll Clearing	(24,896.74)		(24,896.74)	
Total Certificated Salaries	191,753.04	169,440.00	22,313.04	113.17 %
Fringe Benefits				
Employee Insurance	45,436.35		45,436.35	
Teacher Retirement	58,313.77		58,313.77	

	Actual	Budget	over Budget	Total % of Budget
Workmen's Comp	4,252.36		4,252.36	
Total Fringe Benefits	108,002.48		108,002.48	
Purchased Services				
Instructional Program Improvement	31,069.03		31,069.03	
Pupil Services	11,404.69		11,404.69	
Purchased Instructional Services	954.99		954.99	
Total Purchased Services	43,428.71		43,428.71	
Total Elementary School	343,184.23	169,440.00	173,744.23	202.54 %
Fiscal Services	150.00		150.00	
Payroll Services	1,327.15		1,327.15	
Receiving and Disbursing Funds Services	213.51		213.51	
Total Fiscal Services	1,690.66		1,690.66	
Food Preparation and Dispensing Services				
Food Services Contracted	66,363.82		66,363.82	
Total Food Preparation and Dispensing Services	66,363.82		66,363.82	
Health Psych				
Non Certificated Salaries	22,012.00		22,012.00	
Total Health Psych	22,012.00		22,012.00	
Middle School				
Certificated Salaries	146,939.43	111,249.00	35,690.43	132.08 %
Total Middle School	146,939.43	111,249.00	35,690.43	132.08 %
Occupational Therapy				
Pupil Services	1,156.25		1,156.25	
Total Occupational Therapy	1,156.25		1,156.25	
Other Executive Administration Services				
Non Certificated Salaries	75,932.80		75,932.80	
Total Other Executive Administration Services	75,932.80		75,932.80	
Special Education	5,664.00		5,664.00	
Fringe Benefits				
Employee Insurance	41,309.30		41,309.30	
Total Fringe Benefits	41,309.30		41,309.30	

	Actual	Budget	over Budget	Total % of Budget
Payroll				
Certificate Salaries	25,064.55	50,460.00	(25,395.45)	49.67 %
Non-Certificated Salaries	1,234.96		1,234.96	
Total Payroll	26,299.51	50,460.00	(24,160.49)	52.12 %
Purchased Services	820.00		820.00	
Communication	375.00		375.00	
Instructional Program Improvement Services	3,392.94		3,392.94	
Total Purchased Services	4,587.94		4,587.94	
Total Special Education	77,860.75	50,460.00	27,400.75	154.30 %
System Support Guidance				
Non Certificated Salaries	24,943.75		24,943.75	
Total System Support Guidance	24,943.75		24,943.75	
Tuition Spec Ed Services Private Agencies				
Purchased Services				
Professional Instructional Services	9,520.00		9,520.00	
Total Purchased Services	9,520.00		9,520.00	
Total Tuition Spec Ed Services Private Agencies	9,520.00		9,520.00	
Total Special	811,016.08	331,149.00	479,867.08	244.91 %
Total Expenses	1,744,134.75	1,205,143.00	538,991.75	144.72 %
NET OPERATING INCOME	(338,277.06)	541,217.00	(879,494.06)	(62.50 %)
NET INCOME	\$ (338,277.06)	\$541,217.00	\$ (879,494.06)	(62.50 %)