

Management Report

LEE A. TOLBERT COMMUNITY ACADEMY

For the period ended February 29, 2024

Table of contents

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

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

Monthly Financial Reports:IV. Statement of Activities Monthly Actual vs Budget.....12

Monthly Financial Reports:I. Statement of Financial Position

As of February 29, 2024

	Total
ASSETS	
Current Assets	
Bank Accounts	
CD 1124	3,305,900.83
Debit 1102	597.44
Escrow Closing Reserve	75,000.00
Federal Programs 5975	244.43
General Operating 4979	643,490.25
Total Bank Accounts	4,025,232.95
Total Current Assets	4,025,232.95
Fixed Assets	
Accumulated Depreciation	(1,820,584.29)
Fixed Assets	2,377,703.86
Total Fixed Assets	557,119.57
TOTAL ASSETS	\$4,582,352.52
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	120,611.40
Total Accounts Payable	120,611.40
Other Current Liabilities	
Due to DESE	613,273.00
Other Payroll Deductions	31,883.02
Teacher Retirement	18,616.98
Total Other Current Liabilities	663,773.00
Total Current Liabilities	784,384.40
Total Liabilities	784,384.40
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	19,881.82
Total Equity	3,797,968.12
TOTAL LIABILITIES AND EQUITY	\$4,582,352.52

Monthly Financial Reports:II. Statement of Activities

February 2024

	Feb 2024	Jul 2023 - Feb 2024 (YTD)	Total
INCOME			
Revenue			
Federal	15,835.18		29,311.95
CARES ESSER II 84.425D			3,280.00
CARES ESSER III 84.425U			210,186.46
CARES ESSER III Special Fund 84.425U	4,050.00		213,986.04
CARES Student Access 10.559			80,536.90
ECSE Federal (619)	3,196.00		3,196.00
Food Services Breakfast 10.553			33,022.08
Kidergarten Entry Assessment			300.00
School Food Service 10.555			80,304.54
Special Ed Part B Entitlement 84.027A	86,589.00		86,589.00
Student Academic Enrichment 84.365A			3,802.47
Title I Elementary/Secondary Ed. 84.010A	103,054.03		143,775.66
Title II A 84.367A	10,038.81		14,207.38
Title IV (Safe/Drug Free) 84.424A	8,406.78		8,406.78
Total Federal	231,169.80		910,905.26
Local			
Admissions-Student Activities			76,709.06
Interest	13,417.64		170,962.10
Other			
Gifts/Donations	763.76		2,551.85
Miscellaneous			6,791.86
Total Other	763.76		9,343.71
Prop C			
General Fund	40,220.86		255,177.20
Teacher Fund	24,132.52		153,106.17
Total Prop C	64,353.38		408,283.37
Total Local	78,534.78		665,298.24
State			34,773.40
Basic Formula			
General Fund	90,018.75		718,891.75
Teacher Fund	270,056.25		2,156,475.25
Total Basic Formula	360,075.00		2,875,367.00
Classroom Trust Fund	12,640.09		101,194.16
Transportation	19,586.00		125,621.00
Total State	392,301.09		3,136,955.56

		Total
	Feb 2024	Jul 2023 - Feb 2024 (YTD)
Total Revenue	702,005.67	4,713,159.06
Total Income	702,005.67	4,713,159.06
GROSS PROFIT	702,005.67	4,713,159.06
EXPENSES		
Capital Project Cost		
Other Capital Outlay	14,509.00	117,302.00
Total Capital Project Cost	14,509.00	117,302.00
General		
Business Services		500.00
Classified Salaries	0.00	16,223.36
Fringe Benefits		
FICA Employer	0.00	999.82
Health Insurance		169,213.17
Total Fringe Benefits	0.00	170,212.99
Medicare Tax	0.00	173.42
Purchased Services		
Dues and Subscriptions	125.00	6,885.00
Total Purchased Services	125.00	6,885.00
Total Business Services	125.00	193,994.77
Care and Upkeep of Building	8,777.63	15,123.28
Classified Salaries	13,486.44	135,161.67
Electric Service	137.59	25,727.13
FRINGE BENEFITS		
FICA Employer	813.14	7,791.67
Medicare Tax	190.19	1,112.49
Total FRINGE BENEFITS	1,003.33	8,904.16
Gas Service	8,978.80	17,418.40
Property Insurance		2,433.00
Property Services		
Equipment Rental		7,612.65
Other Property Services		17,263.40
Rent	58,265.12	466,120.96
Repairs and Maintenance	915.00	23,076.55
Security		2,512.80
Technology Repairs and Maintenance		3,981.20
Trash Removal	4,080.49	35,885.76
Water and Sewer	105.49	6,857.40
Total Property Services	63,366.10	563,310.72
Supplies		11,928.66
General Supplies		1,525.96

		Total
	Feb 2024	Jul 2023 - Feb 2024 (YTD)
Total Supplies		13,454.62
Total Care and Upkeep of Building	95,749.89	781,532.98
Contracted Food Services Supplies		14,082.60
Contracted Transportation	2,792.00	21,875.74
Early Childhood Spec Ed Transportation		12,115.52
Elementary		
Classified Salaries	55,781.80	515,416.00
Fringe Benefits		
Employee Insurance		135,463.33
Medicare Employer	768.18	4,565.82
Total Employee Insurance	768.18	140,029.15
FiCA Tax Employer	3,284.54	27,733.40
Other Employer Provided Benefits	5,138.19	20,988.92
Teacher Retirement		65,719.82
Total Fringe Benefits	9,190.91	254,471.29
Purchased Services		1,511.79
Audit Services	16,150.00	24,150.00
Cleaning Services	956.54	7,652.24
Communication		3,886.67
Advertising		2,000.00
Food Services Contracted	16,549.94	128,352.82
Printing		459.00
Total Communication	16,549.94	134,698.49
Communication/Telephone/Postage	1,065.59	6,827.47
Data Processing Services	3,996.41	28,633.23
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		15,751.18
Mileage	182.70	4,733.83
Other Professional/Technical Services	1,838.28	33,209.73
Other Property Services		11,582.54
Other Purchased Service		
Meeting and Conventions		250.00
Other Expenses		5,566.98
Other Purchased Svcs	188.89	1,598.51

		Total
	Feb 2024	Jul 2023 - Feb 2024 (YTD)
Total Other Purchased Service	188.89	7,415.49
Postage		849.00
Pupil Services		12,995.00
Repairs and Maintenance		66,103.10
Security	8,408.00	34,308.00
Staff Development		14,880.82
Staff Services		5,922.76
Student Activity	933.77	4,419.67
Travel	1,167.08	5,378.13
Total Purchased Services	51,437.20	453,642.01
Regular Salaries	270.97	11,268.02
Supplies		55.64
Classroom Materials	267.53	10,048.61
General Supplies		7,909.60
Other Supplies and Materials	1,954.38	21,420.14
Periodicals-Resource Materials		3,668.00
Technology Related Supplies		1,789.19
Textbooks	1,657.60	22,577.00
Total Supplies	3,879.51	67,468.18
Total Elementary	120,560.39	1,302,265.50
Fiscal Services		
Purchased Services	200.00	1,595.00
Total Fiscal Services	200.00	1,595.00
Middle School		
Classified Salaries		25,805.02
Fringe Benefits		
FICA Tax Employer	421.02	3,554.20
Medicare Employer	98.48	601.45
Total Fringe Benefits	519.50	4,155.65
Purchased Services		145.92
Communication		
Printing	62.00	5,779.17
Total Communication	62.00	5,779.17
Other Purchased Services		2,500.50
Staff Development		8,461.65
Total Other Purchased Services		10,962.15
Pupil Services		230.70
Student Activity	364.72	10,168.67
Total Purchased Services	426.72	27,286.61

		Total
	Feb 2024	Jul 2023 - Feb 2024 (YTD)
Regular Salaries	7,058.34	39,421.70
Supplies	2,285.00	3,362.00
Classroom Materials	3,351.80	36,948.03
General Supplies		34.00
Other Supplies and Materials		2,066.90
Technology Related Supplies		233.41
Total Supplies	5,636.80	42,644.34
Total Middle School	13,641.36	139,313.32
Other Support Services		
Classified Salaries	33,680.55	297,823.45
Fringe Benefits		
FICA Employer	2,029.53	15,976.52
Medicare Tax	474.65	2,499.48
Total Fringe Benefits	2,504.18	18,476.00
Total Other Support Services	36,184.73	316,299.45
Principal Office		400.00
Certificated Administrator	9,905.20	76,565.09
Fringe Benefits		
FICA Employer	605.66	4,277.03
Medicare Employer	141.64	707.71
Total Fringe Benefits	747.30	4,984.74
Other Purchased Services		1,101.90
Total Principal Office	10,652.50	83,051.73
Special Education		5,000.00
Supplies	262.00	2,107.84
General Supplies		665.50
Total Supplies	262.00	2,773.34
Total Special Education	262.00	7,773.34
Transportation		
Medicare Employer		51.96
Total Transportation		51.96
Total General	280,167.87	2,873,951.91
Special		
Area Director Instruction Improvement		
Certificated Administrator	2,304.00	14,144.00
Fringe Benefits		
FICA Employer	142.85	674.55
Total Fringe Benefits	142.85	674.55
Medicare Tax	33.41	125.27
Total Area Director Instruction Improvement	2,480.26	14,943.82

		Total
	Feb 2024	Jul 2023 - Feb 2024 (YTD)
Contracted Transportation		
Classified Salaries	2,833.34	24,406.72
Fringe Benefits		
FICA Employer	175.66	1,378.58
Medicare Tax	41.08	171.50
Total Fringe Benefits	216.74	1,550.08
Total Contracted Transportation	3,050.08	25,956.80
Elementary School		
Fringe Benefits		
Employee Insurance	1,510.24	55,127.79
FICA Tax Employer	4,145.29	30,800.22
Medicare Employer	969.52	4,995.43
Teacher Retirement		56,951.21
Total Fringe Benefits	6,625.05	147,874.65
Purchased Services		
Instructional Program Improvement		10,860.00
Pupil Services	3,635.00	7,821.50
Purchased Instructional Services		3,004.04
Total Purchased Services	3,635.00	21,685.54
Regular Salaries	69,482.28	577,308.41
Payroll Clearing		13,339.17
Total Regular Salaries	69,482.28	590,647.58
Total Elementary School	79,742.33	760,207.77
Fiscal Services		
Financial Accounting Services	6,087.50	26,626.95
Payroll Services	3,588.78	21,339.80
Receiving and Disbursing Funds Services	35.00	544.86
Total Fiscal Services	9,711.28	48,511.61
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	41,694.33
Fringe Benefits		
FICA Employer	299.26	2,470.40
Medicare Tax	69.98	279.92
Total Fringe Benefits	369.24	2,750.32
Total Health Psych	5,196.02	44,444.65
Middle School		
Fringe Benefits		

		Total
	Feb 2024	Jul 2023 - Feb 2024 (YTD)
FICA Tax Employer	2,535.18	14,648.70
Medicare	592.92	2,469.15
Total Fringe Benefits	3,128.10	17,117.85
Regular Salaries	42,701.36	268,976.60
Total Middle School	45,829.46	286,094.45
Occupational Therapy		
Pupil Services		34,801.25
Total Occupational Therapy		34,801.25
Other Executive Administration Services		20,692.50
Classified Salaries	26,054.28	168,583.13
Fringe Benefits		
FICA Employer	1,183.00	6,924.53
Medicare	276.66	1,146.90
Total Fringe Benefits	1,459.66	8,071.43
Total Other Executive Administration Services	27,513.94	197,347.06
Psychological Testing		
Other Professional/Technical Services		6,405.00
Total Psychological Testing		6,405.00
School Library Services		
Classified Salaries	1,666.66	13,333.28
Total School Library Services	1,666.66	13,333.28
Special Education		100.00
Fringe Benefits		
FICA Tax Employer	909.02	7,191.96
Medicare 03	212.59	1,198.70
Total Fringe Benefits	1,121.61	8,390.66
Payroll		
Regular Salaries	15,148.40	135,467.53
Total Payroll	15,148.40	135,467.53
Total Special Education	16,270.01	143,958.19
System Support Guidance		
Classified Salaries		19,000.04
Fringe Benefits		
Fed Medicare	64.94	328.69
FICA Employer	277.70	2,071.04
Total Fringe Benefits	342.64	2,399.73
Regular Salaries	4,666.68	23,333.40
Total System Support Guidance	5,009.32	44,733.17
Tuition Spec Ed Services Private Agencies		

		Total
	Feb 2024	Jul 2023 - Feb 2024 (YTD)
Purchased Services		
Professional Instructional Services Federal	450.00	26,906.50
Total Purchased Services	450.00	26,906.50
Total Tuition Spec Ed Services Private Agencies	450.00	26,906.50
Total Special	196,919.36	1,702,023.33
Total Expenses	491,596.23	4,693,277.24
NET OPERATING INCOME	210,409.44	19,881.82
NET INCOME	\$210,409.44	\$19,881.82

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

February 2024

	Actual	Budget	Total over Budget
INCOME			
Revenue			
Federal	15,835.18		15,835.18
CARES ESSER III 84.425U		22,916.67	(22,916.67)
CARES ESSER III Special Fund 84.425U	4,050.00		4,050.00
ECSE Federal (619)	3,196.00		3,196.00
Food Services Breakfast 10.553		3,236.58	(3,236.58)
Missouri Dept of Health		4,670.08	(4,670.08)
School Food Service 10.555		7,682.08	(7,682.08)
Special Ed Part B Entitlement 84.027A	86,589.00	7,439.92	79,149.08
Student Academic Enrichment 84.365A		626.67	(626.67)
Title I Elementary/Secondary Ed. 84.010A	103,054.03	22,374.67	80,679.36
Title II A 84.367A	10,038.81	2,282.50	7,756.31
Title IV (Safe/Drug Free) 84.424A	8,406.78	1,953.25	6,453.53
USAC Payments Medicaid 94.778		2,933.67	(2,933.67)
Total Federal	231,169.80	76,116.09	155,053.71
Local			
Interest	13,417.64		13,417.64
Other			
Gifts/Donations	763.76	8,333.33	(7,569.57)
Miscellaneous		12,500.00	(12,500.00)
Total Other	763.76	20,833.33	(20,069.57)
Prop C			
General Fund	40,220.86	33,602.83	6,618.03
Teacher Fund	24,132.52	20,559.50	3,573.02
Total Prop C	64,353.38	54,162.33	10,191.05
Total Local	78,534.78	74,995.66	3,539.12
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	12,640.09	16,576.42	(3,936.33)
Transportation	19,586.00	10,911.67	8,674.33
Total State	392,301.09	420,398.43	(28,097.34)
Total Revenue	702,005.67	571,510.18	130,495.49

			Total
	Actual	Budget	over Budget
Total Income	702,005.67	571,510.18	130,495.49
GROSS PROFIT	702,005.67	571,510.18	130,495.49
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	0.00	2,287.25	(2,287.25)
Fringe Benefits			
FICA Employer	0.00	140.83	(140.83)
Health Insurance		28,202.17	(28,202.17)
Total Fringe Benefits	0.00	28,343.00	(28,343.00)
Medicare Tax	0.00	31.17	(31.17)
Purchased Services			
Dues and Subscriptions	125.00	1,190.83	(1,065.83)
Total Purchased Services	125.00	1,190.83	(1,065.83)
Total Business Services	125.00	31,852.25	(31,727.25)
Care and Upkeep of Building	8,777.63		8,777.63
Classified Salaries	13,486.44	18,221.42	(4,734.98)
Electric Service	137.59	5,816.58	(5,678.99)
FRINGE BENEFITS			
FICA Employer	813.14	1,038.75	(225.61)
Medicare Tax	190.19	124.67	65.52
Total FRINGE BENEFITS	1,003.33	1,163.42	(160.09)
Gas Service	8,978.80	2,131.42	6,847.38
Property Insurance		240.67	(240.67)
Property Services			
Equipment Rental		1,165.08	(1,165.08)
Other Property Services		2,877.25	(2,877.25)
Rent	58,265.12	58,365.17	(100.05)
Repairs and Maintenance	915.00	3,487.33	(2,572.33)
Security		5,833.33	(5,833.33)
Technology Repairs and Maintenance		663.50	(663.50)
Trash Removal	4,080.49	4,652.17	(571.68)
Water and Sewer	105.49	1,864.25	(1,758.76)
Total Property Services	63,366.10	78,908.08	(15,541.98)
Supplies			
General Supplies		2,242.42	(2,242.42)

			Total
	Actual	Budget	over Budget
Total Supplies		2,242.42	(2,242.42)
Total Care and Upkeep of Building	95,749.89	108,724.01	(12,974.12)
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	2,792.00	2,755.58	36.42
Early Childhood Spec Ed Transportation		2,019.25	(2,019.25)
Elementary			
Classified Salaries	55,781.80	66,693.75	(10,911.95)
Fringe Benefits			
Employee Insurance		22,577.17	(22,577.17)
Medicare Employer	768.18	493.00	275.18
Total Employee Insurance	768.18	23,070.17	(22,301.99)
FiCA Tax Employer	3,284.54	3,476.75	(192.21)
Other Employer Provided Benefits	5,138.19		5,138.19
Teacher Retirement		10,953.25	(10,953.25)
Total Fringe Benefits	9,190.91	37,500.17	(28,309.26)
Purchased Services		382.58	(382.58)
Audit Services	16,150.00	1,333.33	14,816.67
Cleaning Services	956.54	1,053.17	(96.63)
Communication		647.75	(647.75)
Advertising		1,108.33	(1,108.33)
Food Services Contracted	16,549.94	15,211.75	1,338.19
Printing		76.50	(76.50)
Total Communication	16,549.94	17,044.33	(494.39)
Communication/Telephone/Postage	1,065.59	855.75	209.84
Data Processing Services	3,996.41	3,626.08	370.33
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		1,336.92	(1,336.92)
Mileage	182.70	479.58	(296.88)
Other Professional/Technical Services	1,838.28	4,894.42	(3,056.14)
Other Property Services		2,516.83	(2,516.83)
Other Purchased Service			
Meeting and Conventions		41.67	(41.67)

			Total
	Actual	Budget	over Budget
Other Expenses		987.92	(987.92)
Other Purchased Svcs	188.89	259.92	(71.03)
Total Other Purchased Service	188.89	1,289.51	(1,100.62)
Postage		141.50	(141.50)
Repairs and Maintenance		11,017.17	(11,017.17)
Security	8,408.00	4,316.67	4,091.33
Staff Development		2,618.08	(2,618.08)
Staff Services		987.08	(987.08)
Student Activity	933.77	858.42	75.35
Travel	1,167.08	701.83	465.25
Total Purchased Services	51,437.20	60,889.67	(9,452.47)
Regular Salaries	270.97	1,989.42	(1,718.45)
Supplies			
Classroom Materials	267.53	1,610.33	(1,342.80)
General Supplies		1,173.17	(1,173.17)
Other Supplies and Materials	1,954.38	2,294.92	(340.54)
Periodicals-Resource Materials		611.33	(611.33)
Technology Related Supplies		756.50	(756.50)
Textbooks	1,657.60	3,444.75	(1,787.15)
Total Supplies	3,879.51	9,891.00	(6,011.49)
Total Elementary	120,560.39	176,964.01	(56,403.62)
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	421.02	426.17	(5.15)
Medicare Employer	98.48	61.33	37.15
Total Fringe Benefits	519.50	487.50	32.00
Purchased Services			
Communication			
Printing	62.00	796.17	(734.17)
Total Communication	62.00	796.17	(734.17)
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)

			Total
	Actual	Budget	over Budget
Student Activity	364.72	1,633.92	(1,269.20)
Total Purchased Services	426.72	4,400.51	(3,973.79)
Regular Salaries	7,058.34	3,800.83	3,257.51
Supplies	2,285.00		2,285.00
Classroom Materials	3,351.80	5,471.67	(2,119.87)
General Supplies		185.17	(185.17)
Other Supplies and Materials		269.17	(269.17)
Technology Related Supplies		8.42	(8.42)
Total Supplies	5,636.80	5,934.43	(297.63)
Total Middle School	13,641.36	18,924.10	(5,282.74)
Other Support Services			
Classified Salaries	33,680.55	38,679.25	(4,998.70)
Fringe Benefits			
FICA Employer	2,029.53	2,002.92	26.61
Medicare Tax	474.65	262.25	212.40
Total Fringe Benefits	2,504.18	2,265.17	239.01
Total Other Support Services	36,184.73	40,944.42	(4,759.69)
Principal Office			
Certificated Administrator	9,905.20	9,499.08	406.12
Fringe Benefits			
FICA Employer	605.66	513.42	92.24
Medicare Employer	141.64	71.33	70.31
Total Fringe Benefits	747.30	584.75	162.55
Other Purchased Services		183.67	(183.67)
Total Principal Office	10,652.50	10,267.50	385.00
Special Education			
Supplies	262.00		262.00
General Supplies		1,251.83	(1,251.83)
Total Supplies	262.00	1,251.83	(989.83)
Total Special Education	262.00	1,251.83	(989.83)
Total General	280,167.87	419,254.28	(139,086.41)
Special			
Area Director Instruction Improvement			
Certificated Administrator	2,304.00	1,781.33	522.67
Fringe Benefits			
FICA Employer	142.85	76.75	66.10
Total Fringe Benefits	142.85	76.75	66.10
Medicare Tax	33.41	12.50	20.91
Total Area Director Instruction Improvement	2,480.26	1,870.58	609.68
Contracted Transportation			

			Total
	Actual	Budget	over Budget
Classified Salaries	2,833.34	3,123.33	(289.99)
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	1,510.24	8,550.75	(7,040.51)
FICA Tax Employer	4,145.29	3,766.67	378.62
Medicare Employer	969.52	512.92	456.60
Teacher Retirement		9,491.83	(9,491.83)
Total Fringe Benefits	6,625.05	22,322.17	(15,697.12)
Purchased Services			
Instructional Program Improvement		1,810.00	(1,810.00)
Pupil Services	3,635.00	560.25	3,074.75
Purchased Instructional Services		500.67	(500.67)
Total Purchased Services	3,635.00	2,870.92	764.08
Regular Salaries	69,482.28	73,300.00	(3,817.72)
Total Elementary School	79,742.33	98,493.09	(18,750.76)
Fiscal Services			
Financial Accounting Services	6,087.50	6,000.00	87.50
Payroll Services	3,588.78	2,310.92	1,277.86
Receiving and Disbursing Funds Services	35.00	76.83	(41.83)
Total Fiscal Services	9,711.28	8,387.75	1,323.53
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	2,535.18	1,656.00	879.18
Medicare	592.92	227.83	365.09
Total Fringe Benefits	3,128.10	1,883.83	1,244.27

			Total
	Actual	Budget	over Budget
Regular Salaries	42,701.36	31,571.58	11,129.78
Total Middle School	45,829.46	33,455.41	12,374.05
Occupational Therapy			
Pupil Services		3,753.33	(3,753.33)
Total Occupational Therapy		3,753.33	(3,753.33)
Other Executive Administration Services			
Classified Salaries	26,054.28	23,277.83	2,776.45
Fringe Benefits			
FICA Employer	1,183.00	785.58	397.42
Medicare	276.66	105.00	171.66
Total Fringe Benefits	1,459.66	890.58	569.08
Total Other Executive Administration Services	27,513.94	24,168.41	3,345.53
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	909.02	896.67	12.35
Medicare 03	212.59	129.17	83.42
Total Fringe Benefits	1,121.61	1,025.84	95.77
Payroll			
Regular Salaries	15,148.40	17,545.08	(2,396.68)
Total Payroll	15,148.40	17,545.08	(2,396.68)
Total Special Education	16,270.01	18,570.92	(2,300.91)
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	450.00	3,746.08	(3,296.08)
Total Purchased Services	450.00	3,746.08	(3,296.08)

	Actual	Budget	Total over Budget
Total Tuition Spec Ed Services Private Agencies	450.00	3,746.08	(3,296.08)
Total Special	196,919.36	219,013.74	(22,094.38)
Total Expenses	491,596.23	652,982.02	(161,385.79)
NET OPERATING INCOME	210,409.44	(81,471.84)	291,881.28
NET INCOME	\$210,409.44	\$ (81,471.84)	\$291,881.28