

**Chaplin Elementary School**  
**Profit & Loss Budget vs. Actual**  
 July through August 2021

Ordinary Income/Expense	<u>Jul - Aug 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
<b>1000 · Regular Instruction</b>				
1000104 · Certified Staff - Regular	38,865.30	1,141,338.00	-1,102,472.70	3.41%
1000109 · Other Certified - Regular	0.00	300.00	-300.00	0.0%
1000110 · Substitutes - Regular	0.00	21,000.00	-21,000.00	0.0%
1000111 · Non-Certified - Regular	0.00	27,805.00	-27,805.00	0.0%
1000210 · Group Insurance	83,175.75	491,000.00	-407,824.25	16.94%
1000220 · FICA Taxes - Regular	1,590.91	20,287.00	-18,696.09	7.84%
1000250 · Unemployment Compensation	0.00	2,000.00	-2,000.00	0.0%
1000260 · Worker's Compensation	17,368.00	17,369.00	-1.00	99.99%
1000312 · Contracted Enrichment - Regular	0.00	2,000.00	-2,000.00	0.0%
1000315 · Standardized Testing - Regular	1,907.50	2,250.00	-342.50	84.78%
1000322 · In-Service - Regular	0.00	1,500.00	-1,500.00	0.0%
1000430 · Equipment Maintenance -Regular	339.90	4,000.00	-3,660.10	8.5%
1000441 · Equipment Rentals - Regular	0.00	5,000.00	-5,000.00	0.0%
1000580 · Travel - Regular	0.00	300.00	-300.00	0.0%
1000602 · Professional Supplies - Regular	0.00	300.00	-300.00	0.0%
1000611 · Instructional Supplies -Regular	1,917.02	11,000.00	-9,082.98	17.43%
1000641 · Textbooks/Workbooks - Regular	7,461.27	15,000.00	-7,538.73	49.74%
1000642 · Class.Libraries/Period. - Reg	0.00	1,000.00	-1,000.00	0.0%
1000731 · Instructional Equipment - Reg	518.34	3,000.00	-2,481.66	17.28%
1000810 · Dues & Fees - Regular Ed	665.00	900.00	-235.00	73.89%
<b>Total 1000 · Regular Instruction</b>	<u>153,808.99</u>	<u>1,767,349.00</u>	<u>-1,613,540.01</u>	<u>8.7%</u>
<b>1210 · Special Education</b>				
1210104 · Certified Staff - Spec Ed	11,898.26	264,669.00	-252,770.74	4.5%
1210110 · Substitutes - Spec Ed	0.00	5,000.00	-5,000.00	0.0%
1210111 · Non-Certified - Spec Ed	0.00	186,846.00	-186,846.00	0.0%
1210220 · FICA Taxes - Spec Ed	171.80	18,956.00	-18,784.20	0.91%
1210309 · Central Office - Spec Ed	17,423.75	69,695.00	-52,271.25	25.0%
1210315 · Standardized Test - Spec Ed	315.00	600.00	-285.00	52.5%
1210580 · Travel - Spec Ed	415.30	0.00	415.30	100.0%
1210611 · Instructional Supp - Spec Ed	0.00	500.00	-500.00	0.0%
1210641 · Textbooks/Workbooks - Spec Ed	0.00	250.00	-250.00	0.0%
<b>Total 1210 · Special Education</b>	<u>30,224.11</u>	<u>546,516.00</u>	<u>-516,291.89</u>	<u>5.53%</u>
<b>1300 · Adult Ed</b>				
1300310 · Adult Education	3,249.00	7,000.00	-3,751.00	46.41%
<b>Total 1300 · Adult Ed</b>	<u>3,249.00</u>	<u>7,000.00</u>	<u>-3,751.00</u>	<u>46.41%</u>
<b>2110 · School Psychologist</b>				
2110104 · Certified Staff	2,444.58	63,559.00	-61,114.42	3.85%
2110220 · FICA Taxes	35.45	922.00	-886.55	3.85%
2110322 · In-Service	0.00	100.00	-100.00	0.0%
2110611 · Instruct Supp - Social Worker	0.00	100.00	-100.00	0.0%

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	<u>Jul - Aug 21</u>	<u>Budget</u>	<u>S Over Budget</u>	<u>% of Budget</u>
<b>Total 2110 · School Psychologist</b>	2,480.03	64,681.00	-62,200.97	3.83%
<b>2130 · Health Office</b>				
2130110 · Substitutes - Health Office	0.00	500.00	-500.00	0.0%
2130116 · Nurse - Health Office	2,219.64	51,052.00	-48,832.36	4.35%
2130220 · FICA Taxes - Health Office	169.80	3,944.00	-3,774.20	4.31%
2130322 · In-Service - Health Office	0.00	200.00	-200.00	0.0%
2130331 · Physician - Health Office	0.00	700.00	-700.00	0.0%
2130430 · Equip Maintenance - Health Offi	75.00	375.00	-300.00	20.0%
2130601 · General Supplies - Health Offic	49.99	1,500.00	-1,450.01	3.33%
2130602 · Profess. Supp - Health Office	0.00	200.00	-200.00	0.0%
2130810 · Dues & Fees	0.00	150.00	-150.00	0.0%
<b>Total 2130 · Health Office</b>	<u>2,514.43</u>	<u>58,621.00</u>	<u>-56,106.57</u>	<u>4.29%</u>
<b>2150 · PPT Services</b>				
2150104 · Certified Staff - Speech Path	0.00	53,772.00	-53,772.00	0.0%
2150110 · PPT Subs	0.00	3,150.00	-3,150.00	0.0%
2150220 · FICA Taxes - PPT Services	0.00	1,021.00	-1,021.00	0.0%
2150330 · Consultation Services	0.00	5,000.00	-5,000.00	0.0%
2150332 · Psychological Service - PPT Ser	0.00	8,000.00	-8,000.00	0.0%
2150530 · Communication	0.00	100.00	-100.00	0.0%
<b>Total 2150 · PPT Services</b>	<u>0.00</u>	<u>71,043.00</u>	<u>-71,043.00</u>	<u>0.0%</u>
<b>2220 · School Library/Computer Lab</b>				
2220104 · Certified Staff	2,229.31			
2220111 · Non-Certified Staff - Library	0.00	50,893.00	-50,893.00	0.0%
2220119 · Technology Coordinator	13,076.92	82,085.00	-69,008.08	15.93%
2220220 · FICA Taxes - Library	1,032.71	10,173.00	-9,140.29	10.15%
2220601 · General Supplies - Library	0.00	800.00	-800.00	0.0%
2220611 · Instructional Supp - Library	0.00	500.00	-500.00	0.0%
2220642 · Library Books - Library	0.00	2,000.00	-2,000.00	0.0%
2220733 · Non-Instruct Equip - Library	2,463.62	9,000.00	-6,536.38	27.37%
2220810 · Dues & Fees - Library	0.00	200.00	-200.00	0.0%
<b>Total 2220 · School Library/Computer Lab</b>	<u>18,802.56</u>	<u>155,651.00</u>	<u>-136,848.44</u>	<u>12.08%</u>
<b>2310 · Board of Education</b>				
2310111 · Non-Certified - Board of Ed	120.00	700.00	-580.00	17.14%
2310220 · FICA Taxes - Board of Ed	9.18	54.00	-44.82	17.0%
2310601 · General Supplies - Board of Ed	0.00	175.00	-175.00	0.0%
2310810 · Dues & Fees - Board of Ed	1,608.00	2,000.00	-392.00	80.4%
<b>Total 2310 · Board of Education</b>	<u>1,737.18</u>	<u>2,929.00</u>	<u>-1,191.82</u>	<u>59.31%</u>
<b>2320 · Superintendent's Office</b>				
2320309 · Central Office - Superintendent	20,555.75	82,223.00	-61,667.25	25.0%
<b>Total 2320 · Superintendent's Office</b>	<u>20,555.75</u>	<u>82,223.00</u>	<u>-61,667.25</u>	<u>25.0%</u>
<b>2330 · General Administration</b>				
2330301 · Audit	0.00	500.00	-500.00	0.0%
2330302 · Legal Services - General Admin	627.00	45,000.00	-44,373.00	1.39%

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2330520 · Insurance - General Adminis	18,864.00	18,864.00	0.00	100.0%
<b>Total 2330 · General Administration</b>	<b>19,491.00</b>	<b>64,364.00</b>	<b>-44,873.00</b>	<b>30.28%</b>
<b>2400 · School Office</b>				
2400102 · Administration - School Office	19,459.54	125,877.00	-106,417.46	15.46%
2400110 · Substitute - School Office	0.00	600.00	-600.00	0.0%
2400111 · Non-Certified Staff - School Of	5,628.00	53,423.00	-47,795.00	10.54%
2400220 · FICA Taxes - School Office	698.70	5,958.00	-5,259.30	11.73%
2400430 · Equip Main - School Office	232.93	2,000.00	-1,767.07	11.65%
2400441 · Equip Rentals - School Office	0.00	6,000.00	-6,000.00	0.0%
2400530 · Communication - School Office	317.84	2,000.00	-1,682.16	15.89%
2400540 · Advertising - School Office	0.00	1,000.00	-1,000.00	0.0%
2400550 · Printing - School Office	0.00	600.00	-600.00	0.0%
2400580 · Travel - School Office	0.00	500.00	-500.00	0.0%
2400601 · General Supp - School Office	253.79	1,500.00	-1,246.21	16.92%
2400810 · Dues & Fees - School Office	250.00	650.00	-400.00	38.46%
<b>Total 2400 · School Office</b>	<b>26,840.80</b>	<b>200,108.00</b>	<b>-173,267.20</b>	<b>13.41%</b>
<b>2510 · Business Office</b>				
2510304 · Payroll Service	0.00	6,000.00	-6,000.00	0.0%
2510307 · GASB 45 Provisions	0.00	3,000.00	-3,000.00	0.0%
2510309 · Central Office - Business Offic	22,225.75	88,903.00	-66,677.25	25.0%
<b>Total 2510 · Business Office</b>	<b>22,225.75</b>	<b>97,903.00</b>	<b>-75,677.25</b>	<b>22.7%</b>
<b>2600 · Buildings &amp; Grounds</b>				
2600110 · Substitute - Bldg & Grounds	0.00	1,097.00	-1,097.00	0.0%
2600111 · Non-Certified Staff - Bldg & Gr	12,684.00	80,000.00	-67,316.00	15.86%
2600220 · FICA Taxes - Bldg & Grounds	938.78	6,204.00	-5,265.22	15.13%
2600410 · Electricity - Bldg & Grounds	6,413.28	70,500.00	-64,086.72	9.1%
2600430 · Equip Maint - Bldg & Grounds	2,450.00	11,000.00	-8,550.00	22.27%
2600434 · Maintenance - Bldg & Grounds	6,994.35	60,000.00	-53,005.65	11.66%
2600580 · Travel - Bldg & Grounds	0.00	300.00	-300.00	0.0%
2600615 · Maint/Repair Sup - Bldg & Groun	0.00	9,000.00	-9,000.00	0.0%
2600624 · Heating Oil/Propane - Bldg & Gr	21,543.24	35,000.00	-13,456.76	61.55%
2600733 · Non-Instructional Equipment	2,454.48	15,000.00	-12,545.52	16.36%
2600 · Buildings & Grounds - Other	1,500.00			
<b>Total 2600 · Buildings &amp; Grounds</b>	<b>54,978.13</b>	<b>288,101.00</b>	<b>-233,122.87</b>	<b>19.08%</b>
<b>2700 · Pupil Transportation</b>				
2700510 · Pupil Transportation PreK - 6	0.00	115,000.00	-115,000.00	0.0%
2700511 · Pupil Transportation 7 - 12	0.00	115,000.00	-115,000.00	0.0%
2700515 · Transportation/ Spec Ed	0.00	5,655.00	-5,655.00	0.0%
2700625 · Diesel Fuel - Pupil Trans PreK	0.00	10,500.00	-10,500.00	0.0%
2700626 · Diesel Fuel Pupil Tran 7 - 12	0.00	10,500.00	-10,500.00	0.0%
<b>Total 2700 · Pupil Transportation</b>	<b>0.00</b>	<b>256,655.00</b>	<b>-256,655.00</b>	<b>0.0%</b>
<b>2830 · Professional Development</b>				
2830306 · Professional Devel	0.00	1,000.00	-1,000.00	0.0%

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	<u>Jul - Aug 21</u>	<u>Budget</u>	<u>S Over Budget</u>	<u>% of Budget</u>
<b>Total 2830 · Professional Development</b>	0.00	1,000.00	-1,000.00	0.0%
<b>3210 · Activities</b>				
3210119 · Other Non-Certified -Activities	0.00	2,000.00	-2,000.00	0.0%
3210220 · FICA Taxes - Activities	0.00	153.00	-153.00	0.0%
<b>Total 3210 · Activities</b>	0.00	2,153.00	-2,153.00	0.0%
<b>6100 · OUT-OF DISTRICT TUTION/TRANSP</b>				
6100515 · Transportation -SPED	-4,200.00	57,400.00	-53,200.00	7.32%
6100561 · TUITION/PRIVATE SPED	10,346.50	120,366.00	-110,019.50	8.6%
6100563 · Magnet School Tuition	0.00	56,100.00	-56,100.00	0.0%
6100564 · Magnet School Tuition-SpEd	0.00	6,644.00	-6,644.00	0.0%
<b>Total 6100 · OUT-OF DISTRICT TUTION/TRANSP</b>	14,546.50	240,510.00	-225,963.50	6.05%
<b>Total Expense</b>	371,454.23	3,906,807.00	-3,535,352.77	9.51%
<b>Net Ordinary Income</b>	-371,454.23	-3,906,807.00	3,535,352.77	9.51%
<b>Net Income</b>	-371,454.23	-3,906,807.00	3,535,352.77	9.51%

**Chaplin Elementary School**  
**Balance Sheet**  
**As of August 31, 2021**

	Aug 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000011 · SI/Berkshire	-12,891,552.45
1000012 · Webster Bank - 3143	-5,888,787.88
<b>Total Checking/Savings</b>	-18,780,340.33
<b>Accounts Receivable</b>	
1000015 · Accounts Receivable	4,527.75
<b>Total Accounts Receivable</b>	4,527.75
<b>Other Current Assets</b>	
1600016 · Due From Other Funds (Grants)	7,198.89
1690016 · Due From Other Funds (Cafe)	14,957.10
<b>Total Other Current Assets</b>	22,155.99
<b>Total Current Assets</b>	-18,753,656.59
<b>TOTAL ASSETS</b>	<b>-18,753,656.59</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
1000020 · Accounts Payable	130,216.22
<b>Total Accounts Payable</b>	130,216.22
<b>Other Current Liabilities</b>	
2000030 · TRB Insurance	1,430.00
2000031 · P/W Annuities	800.00
2000037 · P/W Income Tax	-276.42
2000039 · P/W Medicare	0.02
2000041 · Health Equity	50.00
2000042 · Families FMLA -PSL Payment Cred	-200.83
2000044 · Family Leave Insurance	-2.23
2000045 · Federal Unemployment Tax	-168.52
<b>Total Other Current Liabilities</b>	1,632.02
<b>Total Current Liabilities</b>	131,848.24
<b>Total Liabilities</b>	131,848.24
<b>Equity</b>	
32000 · Unrestricted Net Assets	-18,514,050.60
Net Income	-371,454.23
<b>Total Equity</b>	-18,885,504.83
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>-18,753,656.59</b>

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# Chaplin Elementary School FOOD SERVICE

## Profit & Loss

July through August 2021

09/01/21

Accrual Basis

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	<u>Jul - Aug 21</u>
Ordinary Income/Expense	
Expense	
3100117 · Cafeteria Staff	2,636.06
3100220 · FICA Taxes	201.66
3100810 · Dues & Fees	<u>100.00</u>
Total Expense	<u>2,937.72</u>
Net Ordinary Income	<u>-2,937.72</u>
Net Income	<u><u>-2,937.72</u></u>

## Chaplin Elementary School FOOD SERVICE

## Balance Sheet

As of August 31, 2021

09/01/21  
Accrual Basis

	<u>Aug 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
310012 · Webster Bank - 3208	8,889.91
<b>Total Checking/Savings</b>	8,889.91
<b>Other Current Assets</b>	
12100 · Inventory Asset	
12101 · Food	311.30
12102 · Government Commodities	1,674.60
12103 · Paper Supplies	567.02
<b>Total 12100 · Inventory Asset</b>	2,552.92
<b>Total Other Current Assets</b>	2,552.92
<b>Total Current Assets</b>	11,442.83
<b>TOTAL ASSETS</b>	<u>11,442.83</u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
3100021 · Due To Other Funds (024)	14,957.10
<b>Total Other Current Liabilities</b>	14,957.10
<b>Total Current Liabilities</b>	14,957.10
<b>Total Liabilities</b>	14,957.10
<b>Equity</b>	
3100061 · Fund Balance-Reserved	1,564.25
32000 · Unrestricted Net Assets	-2,140.80
Net Income	-2,937.72
<b>Total Equity</b>	-3,514.27
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u>11,442.83</u>

**Chaplin Elementary School Grant Fund**  
**Profit & Loss Budget vs. Actual**  
 July through August 2021

	<u>Jul - Aug 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4900070 · IDEA - Revenue</b>				
4900071 · IDEA 619 Revenue	0.00	4,931.00	-4,931.00	0.0%
4900072 · IDEA - 611 Revenue	0.00	39,621.50	-39,621.50	0.0%
<b>Total 4900070 · IDEA - Revenue</b>	<u>0.00</u>	<u>44,552.50</u>	<u>-44,552.50</u>	<u>0.0%</u>
<b>Total Income</b>	<u>0.00</u>	<u>44,552.50</u>	<u>-44,552.50</u>	<u>0.0%</u>
<b>Gross Profit</b>	0.00	44,552.50	-44,552.50	0.0%
<b>Expense</b>				
<b>4801 · School Readiness</b>				
4801104 · School Readiness - Certified	3,466.19			
<b>Total 4801 · School Readiness</b>	<u>3,466.19</u>			
<b>4901 · IDEA 611 and 619</b>				
4901323 · Pupil Services-Non-Payroll 611	3,651.66	30,213.00	-26,561.34	12.09%
4901324 · Pupil Services-Non-Payroll 619	2,245.20	3,468.04	-1,222.84	64.74%
4901330 · Employee Train-Non-Direct 611	134.00	500.00	-366.00	26.8%
4901331 · Employee Train (Non-Direct) 619	250.00	500.00	-250.00	50.0%
4901511 · Technology Software-611	3,000.00	3,787.50	-787.50	79.21%
4901512 · Technology Software-619	0.00	462.96	-462.96	0.0%
4901611 · Supplies-Tech./Instruct. 611	0.00	5,121.00	-5,121.00	0.0%
4901612 · Supplies-Tech/Instruct 619	462.96	500.00	-37.04	92.59%
<b>Total 4901 · IDEA 611 and 619</b>	<u>9,743.82</u>	<u>44,552.50</u>	<u>-34,808.68</u>	<u>21.87%</u>
<b>5200 · ESSER II COVID</b>				
5200111 · Personal Services	23,256.54	41,170.50	-17,913.96	56.49%
5200611 · Supplies	0.00	9,560.00	-9,560.00	0.0%
<b>Total 5200 · ESSER II COVID</b>	<u>23,256.54</u>	<u>50,730.50</u>	<u>-27,473.96</u>	<u>45.84%</u>
<b>5203 · ESSER III COVID</b>				
5203111 · Personal Services	3,785.87	155,114.00	-151,328.13	2.44%
5203300 · Other Purchase Services	2,610.00	2,900.00	-290.00	90.0%
5203700 · Property	0.00	45,000.00	-45,000.00	0.0%
<b>Total 5203 · ESSER III COVID</b>	<u>6,395.87</u>	<u>203,014.00</u>	<u>-196,618.13</u>	<u>3.15%</u>
<b>Total Expense</b>	<u>42,862.42</u>	<u>298,297.00</u>	<u>-255,434.58</u>	<u>14.37%</u>
<b>Net Ordinary Income</b>	<u>-42,862.42</u>	<u>-253,744.50</u>	<u>210,882.08</u>	<u>16.89%</u>
<b>Net Income</b>	<u>-42,862.42</u>	<u>-253,744.50</u>	<u>210,882.08</u>	<u>16.89%</u>



## Chaplin Elementary School Grant Fund

## Balance Sheet

As of August 31, 2021

09/01/21  
Accrual Basis

	<u>Aug 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
6000013 · Webster Bank - 3217	25,437.38
<b>Total Checking/Savings</b>	<u>25,437.38</u>
Accounts Receivable	
6000015 · Accounts Receivable	-2,909.00
<b>Total Accounts Receivable</b>	<u>-2,909.00</u>
<b>Total Current Assets</b>	<u>22,528.38</u>
<b>TOTAL ASSETS</b>	<u>22,528.38</u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
6000020 · Accounts Payable	977.50
<b>Total Accounts Payable</b>	<u>977.50</u>
Other Current Liabilities	
6000021 · Due To General Fund	7,198.89
<b>Total Other Current Liabilities</b>	<u>7,198.89</u>
<b>Total Current Liabilities</b>	<u>8,176.39</u>
<b>Total Liabilities</b>	8,176.39
<b>Equity</b>	
32000 · Unrestricted Net Assets	57,214.41
Net Income	-42,862.42
<b>Total Equity</b>	<u>14,351.99</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u>22,528.38</u>

11:21 AM

09/01/21

Accrual Basis

**Chaplin PreSchool**  
**Profit & Loss**  
July through August 2021

	<u>Jul - Aug 21</u>
Ordinary Income/Expense	
Expense	
6100 · Preschool Expenses	
6100601 · General Supplies	<u>98.20</u>
Total 6100 · Preschool Expenses	<u>98.20</u>
Total Expense	<u>98.20</u>
Net Ordinary Income	<u>-98.20</u>
Net Income	<u><u>-98.20</u></u>

Chaplin PreSchool  
Balance Sheet  
As of August 31, 2021

	<u>Aug 31, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1002 · Webster Bank - 3224	33,102.58
Total Checking/Savings	33,102.58
Accounts Receivable	
600015 · Accounts Receivable - PreK	2,913.57
610015 · Accounts Receivable - PreSchool	
610016 · Allowance for Doubtful	-2,195.51
610015 · Accounts Receivable - PreSchool - Other	2,195.51
Total 610015 · Accounts Receivable - PreSchool	0.00
Total Accounts Receivable	2,913.57
Total Current Assets	36,016.15
<b>TOTAL ASSETS</b>	<b>36,016.15</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Unrestricted Net Assets- Presch	24,853.25
6100050 · Fund Balance - After School	11,261.10
Net Income	-98.20
Total Equity	36,016.15
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>36,016.15</b>