

**Chaplin Elementary School**  
**Profit & Loss Budget vs. Actual**  
 July through December 2020

Ordinary Income/Expense	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
<b>Expense</b>				
<b>1000 · Regular Instruction</b>				
1000104 · Certified Staff - Regular	373,091.24	1,203,664.00	-830,572.76	31.0%
1000109 · Other Certified - Regular	0.00	300.00	-300.00	0.0%
1000110 · Substitutes - Regular	12,596.38	18,000.00	-5,403.62	70.0%
1000111 · Non-Certified - Regular	34,839.85	51,607.00	-16,767.15	67.5%
1000210 · Group Insurance	252,407.69	525,690.00	-273,282.31	48.0%
1000220 · FICA Taxes - Regular	10,196.76	22,782.00	-12,585.24	44.8%
1000230 · Retirement	15,189.14	0.00	15,189.14	100.0%
1000250 · Unemployment Compensation	3,363.08	2,000.00	1,363.08	168.2%
1000260 · Worker's Compensation	18,283.00	20,000.00	-1,717.00	91.4%
1000312 · Contracted Enrichment - Regular	-300.00	2,000.00	-2,300.00	-15.0%
1000315 · Standardized Testing - Regular	1,907.50	2,250.00	-342.50	84.8%
1000322 · In-Service - Regular	0.00	1,500.00	-1,500.00	0.0%
1000430 · Equipment Maintenance -Regular	2,556.97	4,000.00	-1,443.03	63.9%
1000441 · Equipment Rentals - Regular	0.00	15,000.00	-15,000.00	0.0%
1000580 · Travel - Regular	500.00	300.00	200.00	166.7%
1000602 · Professional Supplies - Regular	26.99	300.00	-273.01	9.0%
1000611 · Instructional Supplies -Regular	15,256.89	11,000.00	4,256.89	138.7%
1000613 · Supplies - COVID	63.72			
1000641 · Textbooks/Workbooks - Regular	4,055.67	15,000.00	-10,944.33	27.0%
1000642 · Class.Libraries/Period. - Reg	88.50	1,000.00	-911.50	8.9%
1000713 · Equipment - COVID	102.27			
1000731 · Instructional Equipment - Reg	284.63	3,000.00	-2,715.37	9.5%
1000733 · Non-Instructional Equipment	113.05	0.00	113.05	100.0%
1000735 · Non- Instruct Equipment - COVID	10,390.20			
1000810 · Dues & Fees - Regular Ed	2,663.97	900.00	1,763.97	296.0%
<b>Total 1000 · Regular Instruction</b>	<b>757,677.50</b>	<b>1,900,293.00</b>	<b>-1,142,615.50</b>	<b>39.9%</b>
<b>1210 · Special Education</b>				
1210104 · Certified Staff - Spec Ed	115,682.20	177,124.00	-61,441.80	65.3%
1210108 · Home Bound Tutor - Spec Ed	0.00	4,200.00	-4,200.00	0.0%
1210110 · Substitutes - Spec Ed	2,703.25	5,000.00	-2,296.75	54.1%
1210111 · Non-Certified - Spec Ed	38,957.56	126,908.00	-87,950.44	30.7%
1210114 · Non-Cert Staff-ESY	0.00	1,904.00	-1,904.00	0.0%
1210220 · FICA Taxes - Spec Ed	4,065.89	12,866.00	-8,800.11	31.6%
1210309 · Central Office - Spec Ed	41,003.50	80,007.00	-39,003.50	51.2%
1210315 · Standardized Test - Spec Ed	0.00	1,000.00	-1,000.00	0.0%
1210515 · Pupil Transportation	1,360.00	5,655.00	-4,295.00	24.0%
1210517 · Pupil Transport-ESY	0.00	1,500.00	-1,500.00	0.0%
1210611 · Instructional Supp - Spec Ed	42.52	500.00	-457.48	8.5%
1210613 · Supplies - COVID	824.94			
1210641 · Textbooks/Workbooks - Spec Ed	0.00	500.00	-500.00	0.0%
<b>Total 1210 · Special Education</b>	<b>204,639.86</b>	<b>417,164.00</b>	<b>-212,524.14</b>	<b>49.1%</b>
<b>1300 · Adult Ed</b>				
1300310 · Adult Education	5,228.00	6,000.00	-772.00	87.1%
<b>Total 1300 · Adult Ed</b>	<b>5,228.00</b>	<b>6,000.00</b>	<b>-772.00</b>	<b>87.1%</b>
<b>2110 · School Psychologist</b>				
2110104 · Certified Staff	22,804.37	67,765.00	-44,960.63	33.7%
2110220 · FICA Taxes	657.22	983.00	-325.78	66.9%
2110322 · In-Service	0.00	100.00	-100.00	0.0%
2110611 · Instruct Supp - Social Worker	0.00	100.00	-100.00	0.0%
<b>Total 2110 · School Psychologist</b>	<b>23,461.59</b>	<b>68,948.00</b>	<b>-45,486.41</b>	<b>34.0%</b>
<b>2130 · Health Office</b>				
2130110 · Substitutes - Health Office	0.00	500.00	-500.00	0.0%
2130116 · Nurse - Health Office	21,974.03	49,807.00	-27,832.97	44.1%
2130220 · FICA Taxes - Health Office	1,680.99	3,848.00	-2,167.01	43.7%
2130322 · In-Service - Health Office	0.00	200.00	-200.00	0.0%
2130331 · Physician - Health Office	700.00	700.00	0.00	100.0%
2130430 · Equip Maintenance - Health Offi	325.00	375.00	-50.00	86.7%
2130601 · General Supplies - Health Office	679.41	1,500.00	-820.59	45.3%
2130602 · Profess. Supp - Health Office	0.00	200.00	-200.00	0.0%
2130613 · Supplies - COVID	4,561.70	0.00	4,561.70	100.0%
2130810 · Dues & Fees	0.00	150.00	-150.00	0.0%
<b>Total 2130 · Health Office</b>	<b>29,921.13</b>	<b>57,280.00</b>	<b>-27,358.87</b>	<b>52.2%</b>

**Chaplin Elementary School**  
**Profit & Loss Budget vs. Actual**  
 July through December 2020

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
<b>2150 · PPT Services</b>				
2150104 · Certified Staff - Speech Path	28,549.36	51,306.00	-22,756.64	55.6%
2150110 · PPT Subs	0.00	3,150.00	-3,150.00	0.0%
2150220 · FICA Taxes - PPT Services	2,177.80	985.00	1,192.80	221.1%
2150313 · Summer Testing/PPT's COVID	4,660.77	0.00	4,660.77	100.0%
2150330 · Consultation Services	0.00	2,400.00	-2,400.00	0.0%
2150332 · Psychological Service - PPT Ser	900.00	8,250.00	-7,350.00	10.9%
2150530 · Communication	28.80	100.00	-71.20	28.8%
<b>Total 2150 · PPT Services</b>	<b>36,316.73</b>	<b>66,191.00</b>	<b>-29,874.27</b>	<b>54.9%</b>
<b>2220 · School Library/Computer Lab</b>				
2220110 · Library Substitute	50.00			
2220111 · Non-Certified Staff - Library	12,946.42	32,551.00	-19,604.58	39.8%
2220119 · Technology Coordinator	39,847.47	74,263.00	-34,415.53	53.7%
2220220 · FICA Taxes - Library	3,956.63	8,171.00	-4,214.37	48.4%
2220580 · Travel	152.95	0.00	152.95	100.0%
2220601 · General Supplies - Library	0.00	800.00	-800.00	0.0%
2220611 · Instructional Supp - Library	0.00	500.00	-500.00	0.0%
2220613 · Supplies - COVID	136.01	0.00	136.01	100.0%
2220642 · Library Books - Library	549.03	2,000.00	-1,450.97	27.5%
2220733 · Non-Instruct Equip - Library	7,845.11	9,000.00	-1,154.89	87.2%
2220810 · Dues & Fees - Library	43.00	200.00	-157.00	21.5%
<b>Total 2220 · School Library/Computer Lab</b>	<b>65,526.62</b>	<b>127,485.00</b>	<b>-61,958.38</b>	<b>51.4%</b>
<b>2310 · Board of Education</b>				
2310111 · Non-Certified - Board of Ed	11.13	700.00	-688.87	1.6%
2310220 · FICA Taxes - Board of Ed	0.85	54.00	-53.15	1.6%
2310601 · General Supplies - Board of Ed	0.00	175.00	-175.00	0.0%
2310810 · Dues & Fees - Board of Ed	1,577.00	2,000.00	-423.00	78.9%
<b>Total 2310 · Board of Education</b>	<b>1,588.98</b>	<b>2,929.00</b>	<b>-1,340.02</b>	<b>54.2%</b>
<b>2320 · Superintendent's Office</b>				
2320309 · Central Office - Superintendent	41,127.00	80,254.00	-39,127.00	51.2%
<b>Total 2320 · Superintendent's Office</b>	<b>41,127.00</b>	<b>80,254.00</b>	<b>-39,127.00</b>	<b>51.2%</b>
<b>2330 · General Administration</b>				
2330301 · Audit	0.00	500.00	-500.00	0.0%
2330302 · Legal Services - General Admin	25,455.35	29,169.00	-3,713.65	87.3%
2330520 · Insurance - General Adminis	18,315.00	16,548.00	1,767.00	110.7%
<b>Total 2330 · General Administration</b>	<b>43,770.35</b>	<b>46,217.00</b>	<b>-2,446.65</b>	<b>94.7%</b>
<b>2400 · School Office</b>				
2400102 · Administration - School Office	61,253.79	122,210.00	-60,956.21	50.1%
2400110 · Substitute - School Office	0.00	600.00	-600.00	0.0%
2400111 · Non-Certified Staff - School Of	24,268.77	46,611.00	-22,342.23	52.1%
2400220 · FICA Taxes - School Office	2,615.26	5,338.00	-2,722.74	49.0%
2400430 · Equip Main - School Office	0.00	2,000.00	-2,000.00	0.0%
2400441 · Equip Rentals - School Office	1,207.48	6,000.00	-4,792.52	20.1%
2400530 · Communication - School Office	2,280.39	1,250.00	1,030.39	182.4%
2400540 · Advertising - School Office	622.38	1,000.00	-377.62	62.2%
2400550 · Printing - School Office	255.00	600.00	-345.00	42.5%
2400580 · Travel - School Office	61.30	500.00	-438.70	12.3%
2400601 · General Supp - School Office	1,085.80	1,500.00	-414.20	72.4%
2400810 · Dues & Fees - School Office	947.04	650.00	297.04	145.7%
<b>Total 2400 · School Office</b>	<b>94,597.21</b>	<b>188,259.00</b>	<b>-93,661.79</b>	<b>50.2%</b>
<b>2510 · Business Office</b>				
2510304 · Payroll Service	2,813.14	6,000.00	-3,186.86	46.9%
2510307 · GASB 45 Provisions	3,150.00	3,000.00	150.00	105.0%
2510309 · Central Office - Business Office	38,278.50	74,557.00	-36,278.50	51.3%
<b>Total 2510 · Business Office</b>	<b>44,241.64</b>	<b>83,557.00</b>	<b>-39,315.36</b>	<b>52.9%</b>

## Chaplin Elementary School Profit & Loss Budget vs. Actual

July through December 2020

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
<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	39,492.37	79,891.00	-40,398.63	49.4%
2600220 · FICA Taxes - Bldg & Grounds	2,753.32	6,196.00	-3,442.68	44.4%
2600410 · Electricity - Bldg & Grounds	21,370.24	70,000.00	-48,629.76	30.5%
2600430 · Equip Maint - Bldg & Grounds	9,116.49	11,000.00	-1,883.51	82.9%
2600434 · Maintenance - Bldg & Grounds	24,960.54	60,000.00	-35,039.46	41.6%
2600580 · Travel - Bldg & Grounds	0.00	300.00	-300.00	0.0%
2600613 · Supplies - COVID	817.86	0.00	817.86	100.0%
2600615 · Maint/Repair Sup - Bldg & Groun	1,579.08	9,000.00	-7,420.92	17.5%
2600624 · Heating Oil/Propane - Bldg & Gr	15,147.22	40,000.00	-24,852.78	37.9%
2600713 · Equipment - COVID	15,017.83	0.00	15,017.83	100.0%
<b>Total 2600 · Buildings &amp; Grounds</b>	<b>130,254.95</b>	<b>277,484.00</b>	<b>-147,229.05</b>	<b>46.9%</b>
<b>2700 · Pupil Transportation</b>				
2700510 · Pupil Transportation PreK - 6	25,200.00	113,500.00	-88,300.00	22.2%
2700511 · Pupil Transportation 7 - 12	25,200.00	113,500.00	-88,300.00	22.2%
2700613 · Transportation - COVID-19	6,550.00			
2700625 · Diesel Fuel - Pupil Trans PreK	2,299.44	13,000.00	-10,700.56	17.7%
2700626 · Diesel Fuel Pupil Tran 7 - 12	2,299.44	13,000.00	-10,700.56	17.7%
<b>Total 2700 · Pupil Transportation</b>	<b>61,548.88</b>	<b>253,000.00</b>	<b>-191,451.12</b>	<b>24.3%</b>
<b>2830 · Professional Development</b>				
2830306 · Professional Devel	278.12	1,000.00	-721.88	27.8%
<b>Total 2830 · Professional Development</b>	<b>278.12</b>	<b>1,000.00</b>	<b>-721.88</b>	<b>27.8%</b>
<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>	<b>0.00</b>	<b>2,153.00</b>	<b>-2,153.00</b>	<b>0.0%</b>
<b>6100 · OUT-OF DISTRICT TUTION/TRANSP</b>				
6100515 · Transportation -SPED	0.00	57,400.00	-57,400.00	0.0%
6100561 · TUITION/PRIVATE SPED	41,802.00	120,366.00	-78,564.00	34.7%
6100563 · Magnet School Tuition	56,255.42	74,970.00	-18,714.58	75.0%
6100564 · Magnet School Tuition-SpEd	13,700.00	6,644.00	7,056.00	206.2%
<b>Total 6100 · OUT-OF DISTRICT TUTION/TRANSP</b>	<b>111,757.42</b>	<b>259,380.00</b>	<b>-147,622.58</b>	<b>43.1%</b>
<b>Total Expense</b>	<b>1,651,935.98</b>	<b>3,837,594.00</b>	<b>-2,185,658.02</b>	<b>43.0%</b>
<b>Net Ordinary Income</b>	<b>-1,651,935.98</b>	<b>-3,837,594.00</b>	<b>2,185,658.02</b>	<b>43.0%</b>
<b>Net Income</b>	<b>-1,651,935.98</b>	<b>-3,837,594.00</b>	<b>2,185,658.02</b>	<b>43.0%</b>

**Chaplin Elementary School**  
**Profit & Loss**  
 July through December 2020

	Jul - Dec 20
Ordinary Income/Expense	
Expense	
1000 · Regular Instruction	
1000104 · Certified Staff - Regular	373,091.24
1000110 · Substitutes - Regular	12,596.38
1000111 · Non-Certified - Regular	34,839.85
1000210 · Group Insurance	252,407.69
1000220 · FICA Taxes - Regular	10,196.76
1000230 · Retirement	15,189.14
1000250 · Unemployment Compensation	3,363.08
1000260 · Worker's Compensation	18,283.00
1000312 · Contracted Enrichment - Regular	-300.00
1000315 · Standardized Testing - Regular	1,907.50
1000322 · In-Service - Regular	0.00
1000430 · Equipment Manintenance -Regular	2,556.97
1000580 · Travel - Regular	500.00
1000602 · Professional Supplies - Regular	26.99
1000611 · Instructional Supplies -Regular	15,256.89
1000613 · Supplies - COVID	63.72
1000641 · Textbooks/Workbooks - Regular	4,055.67
1000642 · Class.Libraries/Period. - Reg	88.50
1000713 · Equipment - COVID	102.27
1000731 · Instructional Equipment - Reg	284.63
1000733 · Non-Instructional Equipment	113.05
1000735 · Non- Instruct Equipment - COVID	10,390.20
1000810 · Dues & Fees - Regular Ed	2,663.97
	757,677.50
Total 1000 · Regular Instruction	
1210 · Special Education	
1210104 · Certified Staff - Spec Ed	115,682.20
1210110 · Substitutes - Spec Ed	2,703.25
1210111 · Non-Certified - Spec Ed	38,957.56
1210220 · FICA Taxes - Spec Ed	4,065.89
1210309 · Central Office - Spec Ed	41,003.50
1210510 · Student Transportation	0.00
1210515 · Pupil Transportation	1,360.00
1210611 · Instructional Supp - Spec Ed	42.52
1210613 · Supplies - COVID	824.94
1210733 · Non-Instructional Equipment	0.00
	204,639.86
Total 1210 · Special Education	
1300 · Adult Ed	
1300310 · Adult Education	5,228.00
	5,228.00
Total 1300 · Adult Ed	
2110 · School Psychologist	
2110104 · Certified Staff	22,804.37
2110220 · FICA Taxes	657.22
	23,461.59
Total 2110 · School Psychologist	
2130 · Health Office	
2130116 · Nurse - Health Office	21,974.03
2130220 · FICA Taxes - Health Office	1,680.99
2130331 · Physician - Health Office	700.00
2130430 · Equip Maintenance - Health Offi	325.00
2130601 · General Supplies - Health Office	679.41
2130613 · Supplies - COVID	4,561.70
	29,921.13
Total 2130 · Health Office	

**Chaplin Elementary School**  
**Profit & Loss**  
 July through December 2020

01/11/21

Accrual Basis

	Jul - Dec 20
<b>2150 · PPT Services</b>	
2150104 · Certified Staff - Speech Path	28,549.36
2150220 · FICA Taxes - PPT Services	2,177.80
2150313 · Summer Testing/PPT's COVID	4,660.77
2150332 · Psychological Service - PPT Ser	900.00
2150530 · Communication	28.80
2150611 · Instructional Supp - PPT Servic	0.00
2150810 · Dues & Fees - PPT Services	0.00
<b>Total 2150 · PPT Services</b>	<b>36,316.73</b>
<b>2220 · School Library/Computer Lab</b>	
2220110 · Library Substitute	50.00
2220111 · Non-Certified Staff - Library	12,946.42
2220119 · Technology Coordinator	39,847.47
2220220 · FICA Taxes - Library	3,956.63
2220580 · Travel	152.95
2220611 · Instructional Supp - Library	0.00
2220613 · Supplies - COVID	136.01
2220642 · Library Books - Library	549.03
2220733 · Non-Instruct Equip - Library	7,845.11
2220810 · Dues & Fees - Library	43.00
<b>Total 2220 · School Library/Computer Lab</b>	<b>65,526.62</b>
<b>2310 · Board of Education</b>	
2310111 · Non-Certified - Board of Ed	11.13
2310220 · FICA Taxes - Board of Ed	0.85
2310810 · Dues & Fees - Board of Ed	1,577.00
<b>Total 2310 · Board of Education</b>	<b>1,588.98</b>
<b>2320 · Superintendent's Office</b>	
2320309 · Central Office - Superintendent	41,127.00
<b>Total 2320 · Superintendent's Office</b>	<b>41,127.00</b>
<b>2330 · General Administration</b>	
2330302 · Legal Services - General Admin	25,455.35
2330520 · Insurance - General Adminis	18,315.00
<b>Total 2330 · General Administration</b>	<b>43,770.35</b>
<b>2400 · School Office</b>	
2400102 · Administration - School Office	61,253.79
2400111 · Non-Certified Staff - School Of	24,268.77
2400220 · FICA Taxes - School Office	2,615.26
2400441 · Equip Rentals - School Office	1,207.48
2400530 · Communication - School Office	2,280.39
2400540 · Advertising - School Office	622.38
2400550 · Printing - School Office	255.00
2400580 · Travel - School Office	61.30
2400601 · General Supp - School Office	1,085.80
2400810 · Dues & Fees - School Office	947.04
<b>Total 2400 · School Office</b>	<b>94,597.21</b>
<b>2510 · Business Office</b>	
2510304 · Payroll Service	2,813.14
2510307 · GASB 45 Provisions	3,150.00
2510309 · Central Office - Business Offic	38,278.50
<b>Total 2510 · Business Office</b>	<b>44,241.64</b>

**Chaplin Elementary School**  
**Profit & Loss**  
**July through December 2020**

	Jul - Dec 20
<b>2600 · Buildings &amp; Grounds</b>	
2600111 · Non-Certified Staff - Bldg & Gr	39,492.37
2600220 · FICA Taxes - Bldg & Grounds	2,753.32
2600410 · Electricity - Bldg & Grounds	21,370.24
2600430 · Equip Maint - Bldg & Grounds	9,116.49
2600434 · Maintenance - Bldg & Grounds	24,960.54
2600613 · Supplies - COVID	817.86
2600615 · Maint/Repair Sup - Bldg & Groun	1,579.08
2600624 · Heating Oil/Propane - Bldg & Gr	15,147.22
2600713 · Equipment - COVID	15,017.83
	130,254.95
<b>2700 · Pupil Transportation</b>	
2700510 · Pupil Transportation PreK - 6	25,200.00
2700511 · Pupil Transportation 7 - 12	25,200.00
2700613 · Transportation - COVID-19	6,550.00
2700625 · Diesel Fuel - Pupil Trans PreK	2,299.44
2700626 · Diesel Fuel Pupil Tran 7 - 12	2,299.44
	61,548.88
<b>2830 · Professional Development</b>	
2830306 · Professional Devel	278.12
	278.12
<b>6100 · OUT-OF DISTRICT TUTION/TRANSP</b>	
6100561 · TUITION/PRIVATE SPED	41,802.00
6100563 · Magnet School Tuition	56,255.42
6100564 · Magnet School Tuition-SpEd	13,700.00
	111,757.42
<b>Total Expense</b>	1,651,935.98
<b>Net Ordinary Income</b>	-1,651,935.98
<b>Net Income</b>	-1,651,935.98

## Chaplin Elementary School

## Balance Sheet

01/11/21

As of December 31, 2020

Accrual Basis

	<u>Dec 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1000011 · Savings Institute Bank & Trust	-12,858,885.17
1000012 · Webster Bank - 3143	-3,525,279.20
Total Checking/Savings	<u>-16,384,164.37</u>
Other Current Assets	
1000013 · Due from Others	5,000.00
1600016 · Due From Other Funds (Grants)	58,710.52
1610016 · Due From Other Funds (PreSchool)	3,518.85
1690016 · Due From Other Funds (Cafe)	40,505.66
Total Other Current Assets	<u>107,735.03</u>
Total Current Assets	<u>-16,276,429.34</u>
<b>TOTAL ASSETS</b>	<u><b>-16,276,429.34</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
1000020 · Accounts Payable	56,976.07
Total Accounts Payable	<u>56,976.07</u>
Other Current Liabilities	
2000030 · TRB Insurance	2,090.00
2000031 · P/W Annuities	5,080.00
2000032 · P/W Teachers Retirement	12,928.22
2000033 · P/W Union Dues	41.15
2000034 · P/W Union Dues (Non-Certified)	666.00
2000035 · P/W Insurance PreTax	-0.02
2000037 · P/W Income Tax	-225.32
2000038 · P/W Social Security	188.51
2000039 · P/W Medicare	-22.12
2000041 · Health Equity	1,490.00
2000042 · Families FMLA -PSL Payment Cred	2,634.34
2000043 · Families First ER Medicare Cred	29.22
2000044 · Federal Unemployment Tax	-18.68
Total Other Current Liabilities	<u>24,881.30</u>
Total Current Liabilities	<u>81,857.37</u>
Total Liabilities	81,857.37
Equity	
32000 · Unrestricted Net Assets	-14,706,350.73
Net Income	-1,651,935.98
Total Equity	<u>-16,358,286.71</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>-16,276,429.34</b></u>

## Profit &amp; Loss

July through December 2020

	<u>Jul - Dec 20</u>
Ordinary Income/Expense	
Income	
3100070 · Revenue - State	-1,306.25
3100080 · Revenue - Local	172.25
	<hr/>
Total Income	-1,134.00
	<hr/>
Gross Profit	-1,134.00
Expense	
3100117 · Cafeteria Staff	19,270.51
3100220 · FICA Taxes	1,474.22
3100601 · General Supplies	947.72
3100631 · Food	8,723.94
3100632 · Milk	3,045.30
	<hr/>
Total Expense	33,461.69
	<hr/>
Net Ordinary Income	-34,595.69
	<hr/>
Net Income	<u><u>-34,595.69</u></u>



## Chaplin Elementary School FOOD SERVICE

01/11/21

## Balance Sheet

Accrual Basis

As of December 31, 2020

	<u>Dec 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
310012 · Webster Bank - 3208	4,064.96
Total Checking/Savings	4,064.96
Other Current Assets	
12100 · Inventory Asset	1,564.25
3100016 · Due From Other Funds	-18,591.55
Total Other Current Assets	-17,027.30
Total Current Assets	-12,962.34
<b>TOTAL ASSETS</b>	<b>-12,962.34</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
3100020 · Accounts Payable	1,057.36
Total Accounts Payable	1,057.36
Other Current Liabilities	
3100021 · Due To Other Funds (024)	37,835.66
Total Other Current Liabilities	37,835.66
Total Current Liabilities	38,893.02
Total Liabilities	38,893.02
Equity	
3100061 · Fund Balance-Reserved	1,564.25
32000 · Unrestricted Net Assets	-18,823.92
Net Income	-34,595.69
Total Equity	-51,855.36
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>-12,962.34</b>

Chaplin PreSchool  
Profit & Loss  
July through December 2020

	<u>Jul - Dec 20</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
5001080 · Chaplin Kids - Tuition	2,652.50
6100080 · PreSchool Tuition	20,540.80
<b>Total Income</b>	<u>23,193.30</u>
<b>Gross Profit</b>	23,193.30
<b>Expense</b>	
5001 · Chaplin Kids	
5001111 · Chaplin Kids - Non-Certified	2,595.00
5001220 · Chaplin Kids - FICA Taxes	118.37
<b>Total 5001 · Chaplin Kids</b>	<u>2,713.37</u>
6100 · Preschool Expenses	
6100111 · Non-Certified Staff	736.56
6100220 · FICA Taxes	113.70
6100810 · Dues and Fees	135.24
<b>Total 6100 · Preschool Expenses</b>	<u>985.50</u>
<b>Total Expense</b>	<u>3,698.87</u>
<b>Net Ordinary Income</b>	<u>19,494.43</u>
<b>Net Income</b>	<u><u>19,494.43</u></u>

**Chaplin PreSchool**  
**Balance Sheet**  
As of December 31, 2020

	Dec 31, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1002 · Webster Bank - 3224	23,053.78
<b>Total Checking/Savings</b>	23,053.78
<b>Accounts Receivable</b>	
600015 · Accounts Receivable - PreK	27,501.34
610015 · Accounts Receivable - PreSchool	
610016 · Allowance for Doubtful	-2,195.51
610015 · Accounts Receivable - PreSchool - Other	2,195.51
<b>Total 610015 · Accounts Receivable - PreSchool</b>	0.00
<b>Total Accounts Receivable</b>	27,501.34
<b>Other Current Assets</b>	
12000 · Undeposited Funds	480.00
<b>Total Other Current Assets</b>	480.00
<b>Total Current Assets</b>	51,035.12
<b>TOTAL ASSETS</b>	<b>51,035.12</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
6100021 · Due to Other Funds	466.86
<b>Total Other Current Liabilities</b>	466.86
<b>Total Current Liabilities</b>	466.86
<b>Total Liabilities</b>	466.86
<b>Equity</b>	
32000 · Unrestricted Net Assets- Presch	19,812.73
6100050 · Fund Balance - After School	11,261.10
Net Income	19,494.43
<b>Total Equity</b>	50,568.26
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>51,035.12</b>