

Chaplin Elementary School Profit & Loss Budget vs. Actual

July through November 2021

Ordinary Income/Expense	Jul - Nov 21	Budget	\$ Over Budget	% of Budget
Expense				
1000 - Regular Instruction				
1000104 - Certified Staff - Regular	297,538.40	1,141,338.00	-843,799.60	26.1%
1000109 - Other Certified - Regular	0.00	300.00	-300.00	0.0%
1000110 - Substitutes - Regular	1,165.59	21,000.00	-19,834.41	5.6%
1000111 - Non-Certified - Regular	9,383.31	27,805.00	-18,421.69	33.7%
1000210 - Group Insurance	178,771.82	491,000.00	-312,228.18	36.4%
1000220 - FICA Taxes - Regular	7,010.12	20,287.00	-13,276.88	34.6%
1000230 - Retirement	9,834.74	0.00	9,834.74	100.0%
1000240 - Tuition Reimbursement - Regular	0.00	0.00	0.00	0.0%
1000241 - Non-Cert Tuition Reimburse -Reg	0.00	0.00	0.00	0.0%
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	100.0%
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	84.8%
1000322 - In-Service - Regular	37.00	1,500.00	-1,463.00	2.5%
1000330 - Misc expense	0.00	0.00	0.00	0.0%
1000430 - Equipment Maintenance -Regular	2,975.36	4,000.00	-1,024.64	74.4%
1000441 - Equipment Rentals - Regular	0.00	5,000.00	-5,000.00	0.0%
1000510 - Pupil Transportation - Regular	0.00	0.00	0.00	0.0%
1000580 - Travel - Regular	120.96	300.00	-179.04	40.3%
1000602 - Professional Supplies - Regular	105.54	300.00	-194.46	35.2%
1000611 - Instructional Supplies -Regular	9,419.33	11,000.00	-1,580.67	85.6%
1000613 - Supplies - COVID	0.00	0.00	0.00	0.0%
1000614 - CRF COVID	0.00	0.00	0.00	0.0%
1000615 - ESSER I	0.00	0.00	0.00	0.0%
1000616 - ESSER Grant II	0.00	0.00	0.00	0.0%
1000617 - ESSER II State Set-Aside	0.00	0.00	0.00	0.0%
1000641 - Textbooks/Workbooks - Regular	11,640.90	15,000.00	-3,359.10	77.6%
1000642 - Class.Libraries/Period. - Reg	0.00	1,000.00	-1,000.00	0.0%
1000731 - Instructional Equipment - Reg	840.25	3,000.00	-2,159.75	28.0%
1000733 - Non-Instructional Equipment	0.00	0.00	0.00	0.0%
1000810 - Dues & Fees - Regular Ed	1,967.11	900.00	1,067.11	218.6%
Total 1000 - Regular Instruction	550,085.93	1,767,349.00	-1,217,263.07	31.1%
1210 - Special Education				
1210104 - Certified Staff - Spec Ed	95,186.08	264,669.00	-169,482.92	36.0%
1210107 - Special Ed Director	0.00	0.00	0.00	0.0%
1210108 - Home Bound Tutor - Spec Ed	0.00	0.00	0.00	0.0%
1210110 - Substitutes - Spec Ed	1,886.00	5,000.00	-3,114.00	37.7%
1210111 - Non-Certified - Spec Ed	47,207.92	186,846.00	-139,638.08	25.3%
1210114 - Non-Cert Staff-ESY	0.00	0.00	0.00	0.0%
1210220 - FICA Taxes - Spec Ed	5,027.13	18,956.00	-13,928.87	26.5%
1210309 - Central Office - Spec Ed	34,847.50	69,695.00	-34,847.50	50.0%
1210315 - Standardized Test - Spec Ed	315.00	600.00	-285.00	52.5%
1210322 - In-Service - Spec Ed	0.00	0.00	0.00	0.0%
1210430 - Equipment Main - Spec Ed	0.00	0.00	0.00	0.0%
1210510 - Student Transportation	0.00	0.00	0.00	0.0%
1210515 - Pupil Transportation	6,370.00	0.00	6,370.00	100.0%
1210517 - Pupil Transport-ESY	0.00	0.00	0.00	0.0%
1210580 - Travel - Spec Ed	415.30	0.00	415.30	100.0%
1210602 - SPECIAL ED/HANDICAPPED	0.00	0.00	0.00	0.0%
1210611 - Instructional Supp - Spec Ed	0.00	500.00	-500.00	0.0%
1210613 - Supplies - COVID	0.00	0.00	0.00	0.0%
1210641 - Textbooks/Workbooks - Spec Ed	0.00	250.00	-250.00	0.0%
1210642 - Library Books/Period Spec Ed	0.00	0.00	0.00	0.0%
1210731 - Instruct Equipment - Spec Ed	143.77	0.00	143.77	100.0%
1210733 - Non-Instructional Equipment	85.18	0.00	85.18	100.0%
1210810 - Dues & Fees - Spec Ed	0.00	0.00	0.00	0.0%
1210813 - Dues & Fees - COVID	0.00	0.00	0.00	0.0%
Total 1210 - Special Education	191,483.88	546,516.00	-355,032.12	35.0%
1210713 - Equipment - COVID	0.00	0.00	0.00	0.0%
1300 - Adult Ed				
1300310 - Adult Education	5,218.00	7,000.00	-1,782.00	74.5%
Total 1300 - Adult Ed	5,218.00	7,000.00	-1,782.00	74.5%
1400 - SUMMER SCHOOL				
1400104 - Certified Staff	0.00	0.00	0.00	0.0%
1400111 - Non-Certified	0.00	0.00	0.00	0.0%
1400220 - Summer School FICA	0.00	0.00	0.00	0.0%
1400311 - SUMMER SCHOOL	0.00	0.00	0.00	0.0%
Total 1400 - SUMMER SCHOOL	0.00	0.00	0.00	0.0%

Chaplin Elementary School Profit & Loss Budget vs. Actual

July through November 2021

	Jul - Nov 21	Budget	\$ Over Budget	% of Budget
2110 · School Psychologist				
2110104 · Certified Staff	19,556.64	63,559.00	-44,002.36	30.8%
2110220 · FICA Taxes	271.14	922.00	-650.86	29.4%
2110315 · Standardized Testing	0.00	0.00	0.00	0.0%
2110322 · In-Service	0.00	100.00	-100.00	0.0%
2110580 · Travel - Social Worker	0.00	0.00	0.00	0.0%
2110611 · Instruct Supp - Social Worker	0.00	100.00	-100.00	0.0%
Total 2110 · School Psychologist	19,827.78	64,681.00	-44,853.22	30.7%
2130 · Health Office				
2130110 · Substitutes - Health Office	0.00	500.00	-500.00	0.0%
2130116 · Nurse - Health Office	17,757.12	51,052.00	-33,294.88	34.8%
2130119 · OTHER NON-CERTIFIED	0.00	0.00	0.00	0.0%
2130220 · FICA Taxes - Health Office	1,358.42	3,944.00	-2,585.58	34.4%
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%
2130333 · Nurse Serv. Contract - Health O	0.00	0.00	0.00	0.0%
2130430 · Equip Maintenance - Health Offi	400.00	374.00	26.00	107.0%
2130520 · Insurance - Health Office	0.00	0.00	0.00	0.0%
2130580 · Travel - Health Office	0.00	0.00	0.00	0.0%
2130601 · General Supplies - Health Office	284.36	1,500.00	-1,215.64	19.0%
2130602 · Profess. Supp - Health Office	190.20	200.00	-9.80	95.1%
2130613 · Supplles - COVID	0.00	0.00	0.00	0.0%
2130713 · Equipment - COVID	0.00	0.00	0.00	0.0%
2130733 · Non-Instructional Equipment	0.00	0.00	0.00	0.0%
2130810 · Dues & Fees	0.00	150.00	-150.00	0.0%
Total 2130 · Health Office	20,690.10	58,620.00	-37,929.90	35.3%
2150 · PPT Services				
2150104 · Certified Staff - Speech Path	8,156.58	53,772.00	-45,615.42	15.2%
2150108 · Homebound Tutoring - PPT Servic	0.00	0.00	0.00	0.0%
2150110 · PPT Subs	0.00	3,150.00	-3,150.00	0.0%
2150111 · Therapy Aide/Assist - PPT Servi	0.00	0.00	0.00	0.0%
2150116 · Nurse - PPT Services	0.00	0.00	0.00	0.0%
2150119 · PPT SERVICES OTHER NON-CERTI...	0.00	0.00	0.00	0.0%
2150220 · FICA Taxes - PPT Services	647.13	1,021.00	-373.87	63.4%
2150313 · Summer Testing/PPT's COVID	0.00	0.00	0.00	0.0%
2150322 · In-Service - PPT Services	0.00	0.00	0.00	0.0%
2150330 · Consultation Services	0.00	5,000.00	-5,000.00	0.0%
2150332 · Psychological Service - PPT Ser	3,300.00	8,000.00	-4,700.00	41.3%
2150335 · Speech&Hearing Serv. - PPT Serv	0.00	0.00	0.00	0.0%
2150336 · OT/PT Services	0.00	0.00	0.00	0.0%
2150337 · Occupational Ther - PPT Service	0.00	0.00	0.00	0.0%
2150530 · Communication	8.55	100.00	-91.45	8.6%
2150601 · Family Resource Supp - PPT Ser	0.00	0.00	0.00	0.0%
2150611 · Instructional Supp - PPT Servic	0.00	0.00	0.00	0.0%
2150731 · Instructional Equipment - PPT S	0.00	0.00	0.00	0.0%
2150810 · Dues & Fees - PPT Services	0.00	0.00	0.00	0.0%
Total 2150 · PPT Services	12,112.26	71,043.00	-58,930.74	17.0%
2220 · School Library/Computer Lab				
2220104 · Certified Staff	17,834.48	50,893.00	-33,058.52	35.0%
2220110 · Library Substitute	0.00	0.00	0.00	0.0%
2220111 · Non-Certified Staff - Library	0.00	0.00	0.00	0.0%
2220119 · Technology Coordinator	35,961.53	82,085.00	-46,123.47	43.8%
2220220 · FICA Taxes - Library	3,173.14	10,173.00	-6,999.86	31.2%
2220580 · Travel	0.00	0.00	0.00	0.0%
2220601 · General Supplies - Library	297.28	800.00	-502.72	37.2%
2220611 · Instructional Supp - Library	403.85	500.00	-96.15	80.8%
2220613 · Supplles - COVID	0.00	0.00	0.00	0.0%
2220642 · Library Books - Library	628.81	2,000.00	-1,371.19	31.4%
2220713 · Equipment - COVID	0.00	0.00	0.00	0.0%
2220733 · Non-Instruct Equip - Library	6,992.14	9,000.00	-2,007.86	77.7%
2220810 · Dues & Fees - Library	317.52	200.00	117.52	158.8%
Total 2220 · School Library/Computer Lab	65,608.75	155,651.00	-90,042.25	42.2%
2310 · Board of Education				
2310104 · Technology Coordinator	0.00	0.00	0.00	0.0%
2310111 · Non-Certified - Board of Ed	620.00	700.00	-80.00	88.6%
2310220 · FICA Taxes - Board of Ed	47.43	54.00	-6.57	87.8%
2310601 · General Supplies - Board of Ed	0.00	175.00	-175.00	0.0%
2310810 · Dues & Fees - Board of Ed	1,767.42	2,000.00	-232.58	88.4%
Total 2310 · Board of Education	2,434.85	2,929.00	-494.15	83.1%
2320 · Superintendent's Office				
2320309 · Central Office - Superintendent	41,111.50	82,223.00	-41,111.50	50.0%
Total 2320 · Superintendent's Office	41,111.50	82,223.00	-41,111.50	50.0%

Chaplin Elementary School Profit & Loss Budget vs. Actual

July through November 2021

	Jul - Nov 21	Budget	\$ Over Budget	% of Budget
2330 · General Administration				
2330301 · Audit	0.00	500.00	-500.00	0.0%
2330302 · Legal Services - General Admin	4,118.18	45,000.00	-40,881.82	9.2%
2330520 · Insurance - General Adminis	18,864.00	18,864.00	0.00	100.0%
Total 2330 · General Administration	22,982.18	64,364.00	-41,381.82	35.7%
2400 · School Office				
2400102 · Administration - School Office	53,513.70	125,877.00	-72,363.30	42.5%
2400109 · Other Certified - School Office	0.00	0.00	0.00	0.0%
2400110 · Substitute - School Office	92.00	600.00	-508.00	15.3%
2400111 · Non-Certified Staff - School Of	20,532.95	53,423.00	-32,890.05	38.4%
2400119 · SCHOOL OFFICE OTHER NON-CER...	0.00	0.00	0.00	0.0%
2400220 · FICA Taxes - School Office	2,228.07	5,958.00	-3,729.93	37.4%
2400322 · In-Service - School Office	0.00	0.00	0.00	0.0%
2400430 · Equip Main - School Office	232.93	2,000.00	-1,767.07	11.6%
2400441 · Equip Rentals - School Office	863.25	6,000.00	-5,136.75	14.4%
2400530 · Communication - School Office	1,705.00	2,000.00	-295.00	85.3%
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	717.74	1,500.00	-782.26	47.8%
2400810 · Dues & Fees - School Office	450.00	650.00	-200.00	69.2%
Total 2400 · School Office	80,335.64	200,108.00	-119,772.36	40.1%
2510 · Business Office				
2510304 · Payroll Service	2,992.33	6,000.00	-3,007.67	49.9%
2510307 · GASB 45 Provisions	0.00	3,000.00	-3,000.00	0.0%
2510309 · Central Office - Business Offic	44,451.50	88,903.00	-44,451.50	50.0%
Total 2510 · Business Office	47,443.83	97,903.00	-50,459.17	48.5%
2600 · Buildings & Grounds				
2600110 · Substitute - Bldg & Grounds	0.00	1,097.00	-1,097.00	0.0%
2600111 · Non-Certified Staff - Bldg & Gr	35,810.06	80,000.00	-44,189.94	44.8%
2600119 · Other Certified - Bldgs & Groun	0.00	0.00	0.00	0.0%
2600220 · FICA Taxes - Bldg & Grounds	2,669.74	6,204.00	-3,534.26	43.0%
2600410 · Electricity - Bldg & Grounds	18,564.20	70,500.00	-51,935.80	26.3%
2600430 · Equip Maint - Bldg & Grounds	3,364.47	11,000.00	-7,635.53	30.6%
2600434 · Maintenance - Bldg & Grounds	19,535.72	60,000.00	-40,464.28	32.6%
2600580 · Travel - Bldg & Grounds	20.16	300.00	-279.84	6.7%
2600613 · Supplies - COVID	0.00	0.00	0.00	0.0%
2600615 · Maint/Repair Sup - Bldg & Groun	124.50	9,000.00	-8,875.50	1.4%
2600624 · Heating Oil/Propane - Bldg & Gr	21,543.24	35,000.00	-13,456.76	61.6%
2600713 · Equipment - COVID	0.00	0.00	0.00	0.0%
2600733 · Non-Instructional Equipment	2,934.48	15,000.00	-12,065.52	19.6%
Total 2600 · Buildings & Grounds	104,566.57	288,101.00	-183,534.43	36.3%
2700 · Pupil Transportation				
2700510 · Pupil Transportation PreK - 6	27,340.00	115,000.00	-87,660.00	23.8%
2700511 · Pupil Transportation 7 - 12	27,340.00	115,000.00	-87,660.00	23.8%
2700515 · Transportation/ Spec Ed	0.00	5,655.00	-5,655.00	0.0%
2700613 · Transportation - COVID-19	0.00	0.00	0.00	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%
Total 2700 · Pupil Transportation	54,680.00	256,655.00	-201,975.00	21.3%
2830 · Professional Development				
2830104 · Certified Staff	0.00	0.00	0.00	0.0%
2830220 · FICA	0.00	0.00	0.00	0.0%
2830306 · Professional Devel	160.00	1,000.00	-840.00	16.0%
Total 2830 · Professional Development	160.00	1,000.00	-840.00	16.0%
2840 · Data Processing				
2840309 · Cen Off Comput Supp - Data Proc	0.00	0.00	0.00	0.0%
Total 2840 · Data Processing	0.00	0.00	0.00	0.0%
3100 · Cafeteria				
3100900 · Transfer to Cafeteria Fund	0.00	0.00	0.00	0.0%
Total 3100 · Cafeteria	0.00	0.00	0.00	0.0%
3210 · Activities				
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%
Total 3210 · Activities	0.00	2,153.00	-2,153.00	0.0%

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

July through November 2021

	Jul - Nov 21	Budget	\$ Over Budget	% of Budget
3211 · BOF Approved Overage				
3211564 · BOF Overage	0.00	0.00	0.00	0.0%
Total 3211 · BOF Approved Overage	0.00	0.00	0.00	0.0%
6100 · OUT-OF DISTRICT TUTION/TRANSP				
6100515 · Transportation -SPED	9,000.00	57,400.00	-48,400.00	15.7%
6100561 · TUITION/PRIVATE SPED	44,096.50	120,366.00	-76,269.50	36.6%
6100562 · Tuition/ Public SPED	0.00	0.00	0.00	0.0%
6100563 · Magnet School Tuition	69,972.00	56,100.00	13,872.00	124.7%
6100564 · Magnet School Tuition-SpEd	15,080.00	6,644.00	8,436.00	227.0%
Total 6100 · OUT-OF DISTRICT TUTION/TRANSP	138,148.50	240,510.00	-102,361.50	57.4%
66000 · Payroll Expenses	-5,751.60	0.00	-5,751.60	100.0%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
7000 · Other Exp				
7900 · Contingency	0.00	0.00	0.00	0.0%
Total 7000 · Other Exp	0.00	0.00	0.00	0.0%
Total Expense	1,351,138.17	3,906,806.00	-2,555,667.83	34.6%
Net Ordinary Income	-1,351,138.17	-3,906,806.00	2,555,667.83	34.6%
Other Income/Expense				
Other Expense				
80000 · Ask My Accountant	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	-1,351,138.17	-3,906,806.00	2,555,667.83	34.6%

Chaplin Elementary School
Balance Sheet
 As of November 30, 2021

	<u>Nov 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1000011 · SI/Berkshire	3,892,274.62
1000012 · Webster Bank - 3143	-1,526,424.80
Total Checking/Savings	<u>2,365,849.82</u>
Accounts Receivable	
1000015 · Accounts Receivable	4,527.75
Total Accounts Receivable	<u>4,527.75</u>
Other Current Assets	
1600016 · Due From Other Funds (Grants)	58,261.30
1610016 · Due From Other Funds (PreSchool)	3,719.41
1690016 · Due From Other Funds (Cafe)	24,792.28
Total Other Current Assets	<u>86,772.99</u>
Total Current Assets	<u>2,457,150.56</u>
TOTAL ASSETS	<u><u>2,457,150.56</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
1000020 · Accounts Payable	131,585.79
Total Accounts Payable	<u>131,585.79</u>
Other Current Liabilities	
0000030 · TRB	-110.00
2000030 · TRB Insurance	1,320.00
2000031 · P/W Annuities	3,090.00
2000032 · P/W Teachers Retirement	12,733.99
2000033 · P/W Union Dues	1,727.70
2000034 · P/W Union Dues (Non-Certified)	1,291.05
2000035 · P/W Insurance PreTax	6,818.00
2000037 · P/W Income Tax	-224.64
2000038 · P/W Social Security	-637.89
2000039 · P/W Medicare	130.33
2000041 · Health Equity	5,841.50
2000042 · Families FMLA -PSL Payment Cred	-200.83
2000044 · Family Leave Insurance	-22.82
2000045 · Federal Unemployment Tax	-340.91
Total Other Current Liabilities	<u>31,415.48</u>
Total Current Liabilities	<u>163,001.27</u>
Total Liabilities	163,001.27
Equity	
32000 · Unrestricted Net Assets	3,645,287.46
Net Income	-1,351,138.17
Total Equity	<u>2,294,149.29</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,457,150.56</u></u>

Chaplin Elementary School FOOD SERVICE

Profit & Loss Budget vs. Actual

July through November 2021

	<u>Jul - Nov 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
3100070 · Revenue - State	10,762.88	100,787.25	-90,024.37	10.7%
3100080 · Revenue - Local	1,149.00	1,127.24	21.76	101.9%
Total Income	<u>11,911.88</u>	<u>101,914.49</u>	<u>-90,002.61</u>	<u>11.7%</u>
Gross Profit	11,911.88	101,914.49	-90,002.61	11.7%
Expense				
3100117 · Cafeteria Staff	16,501.32	53,748.86	-37,247.54	30.7%
3100220 · FICA Taxes	1,171.58	4,111.78	-2,940.20	28.5%
3100430 · Equipment Maintenance	0.00	400.00	-400.00	0.0%
3100580 · Mileage	0.00	60.00	-60.00	0.0%
3100600 · Bank charges	0.00	20.00	-20.00	0.0%
3100601 · General Supplies	1,182.70	1,500.00	-317.30	78.8%
3100631 · Food	9,277.31	25,000.00	-15,722.69	37.1%
3100632 · Milk	3,313.77	5,000.00	-1,686.23	66.3%
3100633 · Government Commodities	0.00	200.00	-200.00	0.0%
3100810 · Dues & Fees	100.00	300.00	-200.00	33.3%
Total Expense	<u>31,546.68</u>	<u>90,340.64</u>	<u>-58,793.96</u>	<u>34.9%</u>
Net Ordinary Income	<u>-19,634.80</u>	<u>11,573.85</u>	<u>-31,208.65</u>	<u>-169.6%</u>
Net Income	<u><u>-19,634.80</u></u>	<u><u>11,573.85</u></u>	<u><u>-31,208.65</u></u>	<u><u>-169.6%</u></u>

Chaplin Elementary School FOOD SERVICE

Balance Sheet

As of November 30, 2021

	<u>Nov 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
310012 · Webster Bank - 3208	1,964.85
Total Checking/Savings	1,964.85
Other Current Assets	
12100 · Inventory Asset	
12101 · Food	311.30
12102 · Government Commodities	1,674.60
12103 · Paper Supplies	567.02
Total 12100 · Inventory Asset	2,552.92
Total Other Current Assets	2,552.92
Total Current Assets	4,517.77
TOTAL ASSETS	4,517.77
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
3100020 · Accounts Payable	-34.67
Total Accounts Payable	-34.67
Other Current Liabilities	
3100021 · Due To Other Funds (024)	24,792.28
Total Other Current Liabilities	24,792.28
Total Current Liabilities	24,757.61
Total Liabilities	24,757.61
Equity	
3100061 · Fund Balance-Reserved	1,564.25
32000 · Unrestricted Net Assets	-2,169.29
Net Income	-19,634.80
Total Equity	-20,239.84
TOTAL LIABILITIES & EQUITY	4,517.77

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

	Jul - Nov 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1300070 · Adult Ed State Revenue	1,969.00	6,389.00	-4,420.00	30.8%
4041070 · Title I State Revenue	0.00	1,200.88	-1,200.88	0.0%
4421070 · Title IV - Revenue	0.00	10,000.00	-10,000.00	0.0%
4511070 · Title II Part A - State Revenue	0.00	4.50	-4.50	0.0%
4602090 · REAP - Federal Revenue	0.00	14,301.00	-14,301.00	0.0%
4801070 · School Readiness-State Revenue	18,972.57	119,700.00	-100,727.43	15.9%
4802070 · Competitive S.R. Revenue	0.00	3,881.00	-3,881.00	0.0%
4900070 · IDEA - Revenue				
4900071 · IDEA 619 Revenue	3,958.16	4,948.00	-989.84	80.0%
4900072 · IDEA - 611 Revenue	10,413.00	40,915.00	-30,502.00	25.5%
Total 4900070 · IDEA - Revenue	14,371.16	45,863.00	-31,491.84	31.3%
5000070 · ESSER Grant I	0.00	0.00	0.00	0.0%
5000075 · ESSER Grant II	0.00	0.00	0.00	0.0%
5000083 · ESSER III	6,395.87	203,014.00	-196,618.13	3.2%
Total Income	41,708.60	404,353.38	-362,644.78	10.3%
Gross Profit	41,708.60	404,353.38	-362,644.78	10.3%
Expense				
4041 · Title I				
4041104 · Title I - Certified Staff	13,500.00			
4041111 · Title I - Non-Certified Staff	2,500.00			
4041611 · Title I - Instructional Supplie	4,770.00			
Total 4041 · Title I	20,770.00			
4421 · Title IV				
4421500 · Purchased Services - Other	0.00	396.00	-396.00	0.0%
4421611 · Instructional Supplies	434.30	10,968.29	-10,533.99	4.0%
Total 4421 · Title IV	434.30	11,364.29	-10,929.99	3.8%
4602 · REAP				
4602600 · Supplies	2,480.00			
4602731 · REAP - Instructional Equipment	0.00			
Total 4602 · REAP	2,480.00			
4801 · School Readiness				
4801102 · School Readiness - Administrato	6,592.00	5,700.00	892.00	115.6%
4801104 · School Readiness - Certified	27,729.52	85,000.00	-57,270.48	32.6%
4801109 · School Readiness - Other Cert	0.00	0.00	0.00	0.0%
4801111 · School Readiness - Non-Certifie	10,799.08	24,000.00	-13,200.92	45.0%
4801300 · School Readiness - Purch. Serv.	0.00	0.00	0.00	0.0%
4801322 · School Readiness - Prof. Dev.	550.00	1,600.00	-1,050.00	34.4%
4801611 · School Readiness - Instruct Sup	2,399.16	3,400.00	-1,000.84	70.6%
Total 4801 · School Readiness	48,069.76	119,700.00	-71,630.24	40.2%
4802 · Comp Quality School Readiness				
4802322 · Compet SR In Service	0.00	1,881.00	-1,881.00	0.0%
4802330 · Compet SR Other Prof Tech Serv	0.00	0.00	0.00	0.0%
4802600 · Compet SR Supplies	0.00	2,000.00	-2,000.00	0.0%
4802611 · Compet SR Instr Supplies	0.00	0.00	0.00	0.0%
Total 4802 · Comp Quality School Readiness	0.00	3,881.00	-3,881.00	0.0%
4901 · IDEA 611 and 619				
4901323 · Pupil Services-Non-Payroll 611	15,232.66	31,507.00	-16,274.34	48.3%
4901324 · Pupil Services-Non-Payroll 619	3,245.20	3,485.04	-239.84	93.1%
4901330 · Employee Train-Non-Direct 611	134.00	500.00	-366.00	26.8%
4901331 · Employee Train (Non-Direct) 619	300.00	500.00	-200.00	60.0%
4901511 · Technology Software-611	3,000.00	3,787.50	-787.50	79.2%
4901512 · Technology Software-619	0.00	462.96	-462.96	0.0%
4901611 · Supplies-Tech/Instruct. 611	90.00	5,121.00	-5,031.00	1.8%
4901612 · Supplies-Tech/Instruct 619	837.64	500.00	337.64	167.5%
Total 4901 · IDEA 611 and 619	22,839.50	45,863.50	-23,024.00	49.8%
4902322 · State Adult Education	0.00	6,389.00	-6,389.00	0.0%
5200 · ESSER II COVID				
5200111 · Personal Services	23,256.54	41,170.50	-17,913.96	56.5%
5200300 · Other Purchased Services	0.00	0.00	0.00	0.0%
5200611 · Supplies	0.00	9,560.00	-9,560.00	0.0%
5200700 · Property	0.00	0.00	0.00	0.0%
Total 5200 · ESSER II COVID	23,256.54	50,730.50	-27,473.96	45.8%
5201 · ESSER II State Set Aside	0.00	0.00	0.00	0.0%

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

	<u>Jul - Nov 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5203 · ESSER III COVID				
5203111 · Personal Services	22,105.27	155,114.00	-133,008.73	14.3%
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%
5203 · ESSER III COVID - Other	0.00	0.00	0.00	0.0%
Total 5203 · ESSER III COVID	24,715.27	203,014.00	-178,298.73	12.2%
9999 · Town Expenses	0.00			
Total Expense	142,565.37	440,942.29	-298,376.92	32.3%
Net Ordinary Income	-100,856.77	-36,588.91	-64,267.86	275.6%
Net Income	-100,856.77	-36,588.91	-64,267.86	275.6%

Chaplin Elementary School Grant Fund

12/07/21

Balance Sheet

Accrual Basis

As of November 30, 2021

	<u>Nov 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
6000013 · Webster Bank - 3217	18,901.44
Total Checking/Savings	18,901.44
Other Current Assets	
12000 · Undeposited Funds	912.83
Total Other Current Assets	912.83
Total Current Assets	19,814.27
TOTAL ASSETS	<u>19,814.27</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
6000020 · Accounts Payable	4,282.50
Total Accounts Payable	4,282.50
Other Current Liabilities	
6000021 · Due To General Fund	58,261.30
Total Other Current Liabilities	58,261.30
Total Current Liabilities	62,543.80
Total Liabilities	62,543.80
Equity	
32000 · Unrestricted Net Assets	58,127.24
Net Income	-100,856.77
Total Equity	-42,729.53
TOTAL LIABILITIES & EQUITY	<u>19,814.27</u>

Chaplin PreSchool
Profit & Loss
 July through November 2021

	Jul - Nov 21
Ordinary Income/Expense	
Income	
5001080 · Chaplin Kids - Tuition	2,567.50
6100080 · PreSchool Tuition	14,722.20
Total Income	17,289.70
Gross Profit	17,289.70
Expense	
5001 · Chaplin Kids	
5001111 · Chaplin Kids - Non-Certified	4,197.12
5001220 · Chaplin Kids - FICA Taxes	321.11
Total 5001 · Chaplin Kids	4,518.23
6100 · Preschool Expenses	
6100110 · Substitute	184.00
6100111 · Non-Certified Staff	776.25
6100220 · FICA Taxes	73.48
6100690 · Other Supplies	486.02
6100810 · Dues and Fees	0.20
Total 6100 · Preschool Expenses	1,519.95
Total Expense	6,038.18
Net Ordinary Income	11,251.52
Net Income	11,251.52

Chaplin PreSchool
Balance Sheet
 As of November 30, 2021

	<u>Nov 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Webster Bank - 3224	39,424.44
1003 · Berkshire Bank	2,446.70
Total Checking/Savings	<u>41,871.14</u>
Accounts Receivable	
600015 · Accounts Receivable - PreK	8,993.71
610015 · Accounts Receivable - PreSchool	
610016 · Allowance for Doubtful	-2,195.51
610015 · Accounts Receivable - PreSchool - Other	2,195.51
Total 610015 · Accounts Receivable - PreSchool	<u>0.00</u>
Total Accounts Receivable	8,993.71
Other Current Assets	
12000 · Undeposited Funds	-692.40
Total Other Current Assets	<u>-692.40</u>
Total Current Assets	<u>50,172.45</u>
TOTAL ASSETS	<u><u>50,172.45</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
6100021 · Due to Other Funds	3,719.41
Total Other Current Liabilities	<u>3,719.41</u>
Total Current Liabilities	<u>3,719.41</u>
Total Liabilities	3,719.41
Equity	
32000 · Unrestricted Net Assets- Presch	23,940.42
6100050 · Fund Balance - After School	11,261.10
Net Income	11,251.52
Total Equity	<u>46,453.04</u>
TOTAL LIABILITIES & EQUITY	<u><u>50,172.45</u></u>

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

	<u>Jul - Oct 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
1000 • Regular Instruction				
1000104 • Certified Staff - Regular	222,435.04	1,141,338.00	-918,902.96	19.5%
1000109 • Other Certified - Regular	0.00	300.00	-300.00	0.0%
1000110 • Substitutes - Regular	467.59	21,000.00	-20,532.41	2.2%
1000111 • Non-Certified - Regular	6,392.61	27,805.00	-21,412.39	23.0%
1000210 • Group Insurance	178,766.27	491,000.00	-312,233.73	36.4%
1000220 • FICA Taxes - Regular	5,333.55	20,287.00	-14,953.45	26.3%
1000230 • Retirement	9,834.74	0.00	9,834.74	100.0%
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	100.0%
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	84.8%
1000322 • In-Service - Regular	37.00	1,500.00	-1,463.00	2.5%
1000430 • Equipment Manintenance -Regular	2,975.36	4,000.00	-1,024.64	74.4%
1000441 • Equipment Rentals - Regular	0.00	5,000.00	-5,000.00	0.0%
1000580 • Travel - Regular	120.96	300.00	-179.04	40.3%
1000602 • Professional Supplies - Regular	54.60	300.00	-245.40	18.2%
1000611 • Instructional Supplies -Regular	9,175.84	11,000.00	-1,824.16	83.4%
1000641 • Textbooks/Workbooks - Regular	11,640.90	15,000.00	-3,359.10	77.6%
1000642 • Class.Libraries/Period. - Reg	0.00	1,000.00	-1,000.00	0.0%
1000731 • Instructional Equipment - Reg	840.25	3,000.00	-2,159.75	28.0%
1000810 • Dues & Fees - Regular Ed	1,945.82	900.00	1,045.82	216.2%
Total 1000 • Regular Instruction	469,296.03	1,767,349.00	-1,298,052.97	26.6%
1210 • Special Education				
1210104 • Certified Staff - Spec Ed	71,389.56	264,669.00	-193,279.44	27.0%
1210110 • Substitutes - Spec Ed	1,288.00	5,000.00	-3,712.00	25.8%
1210111 • Non-Certified - Spec Ed	31,227.27	186,846.00	-155,618.73	16.7%
1210220 • FICA Taxes - Spec Ed	3,475.00	18,956.00	-15,481.00	18.3%
1210309 • Central Office - Spec Ed	34,847.50	69,695.00	-34,847.50	50.0%
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%
1210731 • Instruct Equipment - Spec Ed	143.77	0.00	143.77	100.0%
Total 1210 • Special Education	143,101.40	546,516.00	-403,414.60	26.2%
1300 • Adult Ed				
1300310 • Adult Education	5,218.00	7,000.00	-1,782.00	74.5%
Total 1300 • Adult Ed	5,218.00	7,000.00	-1,782.00	74.5%
2110 • School Psychologist				
2110104 • Certified Staff	14,667.48	63,559.00	-48,891.52	23.1%
2110220 • FICA Taxes	204.39	922.00	-717.61	22.2%
2110322 • In-Service	0.00	100.00	-100.00	0.0%
2110611 • Instruct Supp - Social Worker	0.00	100.00	-100.00	0.0%
Total 2110 • School Psychologist	14,871.87	64,681.00	-49,809.13	23.0%

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

	<u>Jul - Oct 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
2130 • Health Office				
2130110 • Substitutes - Health Office	0.00	500.00	-500.00	0.0%
2130116 • Nurse - Health Office	13,317.84	51,052.00	-37,734.16	26.1%
2130220 • FICA Taxes - Health Office	1,018.82	3,944.00	-2,925.18	25.8%
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	400.00	375.00	25.00	106.7%
2130601 • General Supplies - Health Offic	284.36	1,500.00	-1,215.64	19.0%
2130602 • Profess. Supp - Health Office	190.20	200.00	-9.80	95.1%
2130810 • Dues & Fees	0.00	150.00	-150.00	0.0%
Total 2130 • Health Office	15,911.22	58,621.00	-42,709.78	27.1%
2150 • PPT Services				
2150104 • Certified Staff - Speech Path	5,437.72	53,772.00	-48,334.28	10.1%
2150110 • PPT Subs	0.00	3,150.00	-3,150.00	0.0%
2150220 • FICA Taxes - PPT Services	317.04	1,021.00	-703.96	31.1%
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	8.55	100.00	-91.45	8.6%
Total 2150 • PPT Services	5,763.31	71,043.00	-65,279.69	8.1%
2220 • School Library/Computer Lab				
2220104 • Certified Staff	13,375.86			
2220111 • Non-Certified Staff - Library	0.00	50,893.00	-50,893.00	0.0%
2220119 • Technology Coordinator	29,423.07	82,085.00	-52,661.93	35.8%
2220220 • FICA Taxes - Library	2,692.02	10,173.00	-7,480.98	26.5%
2220601 • General Supplies - Library	297.28	800.00	-502.72	37.2%
2220611 • Instructional Supp - Library	403.85	500.00	-96.15	80.8%
2220642 • Library Books - Library	628.81	2,000.00	-1,371.19	31.4%
2220733 • Non-Instruct Equip - Library	6,992.14	9,000.00	-2,007.86	77.7%
2220810 • Dues & Fees - Library	0.00	200.00	-200.00	0.0%
Total 2220 • School Library/Computer Lab	53,813.03	155,651.00	-101,837.97	34.6%
2310 • Board of Education				
2310111 • Non-Certified - Board of Ed	500.00	700.00	-200.00	71.4%
2310220 • FICA Taxes - Board of Ed	38.25	54.00	-15.75	70.8%
2310601 • General Supplies - Board of Ed	0.00	175.00	-175.00	0.0%
2310810 • Dues & Fees - Board of Ed	1,767.42	2,000.00	-232.58	88.4%
Total 2310 • Board of Education	2,305.67	2,929.00	-623.33	78.7%
2320 • Superintendent's Office				
2320309 • Central Office - Superintendent	41,111.50	82,223.00	-41,111.50	50.0%
Total 2320 • Superintendent's Office	41,111.50	82,223.00	-41,111.50	50.0%
2330 • General Administration				
2330301 • Audit	0.00	500.00	-500.00	0.0%
2330302 • Legal Services - General Admin	3,833.18	45,000.00	-41,166.82	8.5%
2330520 • Insurance - General Adminis	18,864.00	18,864.00	0.00	100.0%
Total 2330 • General Administration	22,697.18	64,364.00	-41,666.82	35.3%

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

	<u>Jul - Oct 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
2400 · School Office				
2400102 · Administration - School Office	43,783.94	125,877.00	-82,093.06	34.8%
2400110 · Substitute - School Office	92.00	600.00	-508.00	15.3%
2400111 · Non-Certified Staff - School Of	16,279.95	53,423.00	-37,143.05	30.5%
2400220 · FICA Taxes - School Office	1,791.22	5,958.00	-4,166.78	30.1%
2400430 · Equip Main - School Office	232.93	2,000.00	-1,767.07	11.6%
2400441 · Equip Rentals - School Office	0.00	6,000.00	-6,000.00	0.0%
2400530 · Communication - School Office	1,385.37	2,000.00	-614.63	69.3%
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	717.74	1,500.00	-782.26	47.8%
2400810 · Dues & Fees - School Office	450.00	650.00	-200.00	69.2%
Total 2400 · School Office	64,733.15	200,108.00	-135,374.85	32.3%
2510 · Business Office				
2510304 · Payroll Service	-5,856.28	6,000.00	-11,856.28	-97.6%
2510307 · GASB 45 Provisions	0.00	3,000.00	-3,000.00	0.0%
2510309 · Central Office - Business Office	44,451.50	88,903.00	-44,451.50	50.0%
Total 2510 · Business Office	38,595.22	97,903.00	-59,307.78	39.4%
2600 · Buildings & Grounds				
2600110 · Substitute - Bldg & Grounds	0.00	1,097.00	-1,097.00	0.0%
2600111 · Non-Certified Staff - Bldg & Gr	30,938.52	80,000.00	-49,061.48	38.7%
2600220 · FICA Taxes - Bldg & Grounds	2,297.06	6,204.00	-3,906.94	37.0%
2600410 · Electricity - Bldg & Grounds	14,677.34	70,500.00	-55,822.66	20.8%
2600430 · Equip Maint - Bldg & Grounds	2,944.47	11,000.00	-8,055.53	26.8%
2600434 · Maintenance - Bldg & Grounds	16,101.90	60,000.00	-43,898.10	26.8%
2600580 · Travel - Bldg & Grounds	20.16	300.00	-279.84	6.7%
2600615 · Maint/Repair Sup - Bldg & Groun	124.50	9,000.00	-8,875.50	1.4%
2600624 · Heating Oil/Propane - Bldg & Gr	21,543.24	35,000.00	-13,456.76	61.6%
2600733 · Non-Instructional Equipment	2,934.48	15,000.00	-12,065.52	19.6%
Total 2600 · Buildings & Grounds	91,581.67	288,101.00	-196,519.33	31.8%
2700 · Pupil Transportation				
2700510 · Pupil Transportation PreK - 6	27,340.00	115,000.00	-87,660.00	23.8%
2700511 · Pupil Transportation 7 - 12	27,340.00	115,000.00	-87,660.00	23.8%
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%
Total 2700 · Pupil Transportation	54,680.00	256,655.00	-201,975.00	21.3%
2830 · Professional Development				
2830306 · Professional Devel	160.00	1,000.00	-840.00	16.0%
Total 2830 · Professional Development	160.00	1,000.00	-840.00	16.0%
3210 · Activities				
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%
Total 3210 · Activities	0.00	2,153.00	-2,153.00	0.0%

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

	<u>Jul - Oct 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6100 · OUT-OF DISTRICT TUTION/TRANSP				
6100515 · Transportation -SPED	9,000.00	57,400.00	-48,400.00	15.7%
6100561 · TUITION/PRIVATE SPED	32,846.50	120,366.00	-87,519.50	27.3%
6100563 · Magnet School Tuition	69,972.00	56,100.00	13,872.00	124.7%
6100564 · Magnet School Tuition-SpEd	15,080.00	6,644.00	8,436.00	227.0%
Total 6100 · OUT-OF DISTRICT TUTION/TRANSP	<u>126,898.50</u>	<u>240,510.00</u>	<u>-113,611.50</u>	<u>52.8%</u>
Total Expense	<u>1,150,737.75</u>	<u>3,906,807.00</u>	<u>-2,756,069.25</u>	<u>29.5%</u>
Net Ordinary Income	<u>-1,150,737.75</u>	<u>-3,906,807.00</u>	<u>2,756,069.25</u>	<u>29.5%</u>
Net Income	<u><u>-1,150,737.75</u></u>	<u><u>-3,906,807.00</u></u>	<u><u>2,756,069.25</u></u>	<u><u>29.5%</u></u>

Chaplin Elementary School
Balance Sheet
As of October 31, 2021

	<u>Oct 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1000011 · SI/Berkshire	3,889,613.02
1000012 · Webster Bank - 3143	-1,134,639.92
Total Checking/Savings	<u>2,754,973.10</u>
Accounts Receivable	
1000015 · Accounts Receivable	4,527.75
Total Accounts Receivable	<u>4,527.75</u>
Other Current Assets	
1600016 · Due From Other Funds (Grants)	43,964.37
1610016 · Due From Other Funds (PreSchool)	963.21
1690016 · Due From Other Funds (Cafe)	25,491.19
Total Other Current Assets	<u>70,418.77</u>
Total Current Assets	<u>2,829,919.62</u>
TOTAL ASSETS	<u><u>2,829,919.62</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
1000020 · Accounts Payable	191,637.86
Total Accounts Payable	<u>191,637.86</u>
Other Current Liabilities	
0000030 · TRB	-110.00
2000030 · TRB Insurance	1,320.00
2000032 · P/W Teachers Retirement	-801.49
2000034 · P/W Union Dues (Non-Certified)	656.85
2000037 · P/W Income Tax	-257.50
2000038 · P/W Social Security	-595.93
2000039 · P/W Medicare	11.58
2000041 · Health Equity	4,151.00
2000042 · Families FMLA -PSL Payment Cred	-200.83
2000044 · Family Leave Insurance	-2.23
2000045 · Federal Unemployment Tax	-270.81
Total Other Current Liabilities	<u>3,900.64</u>
Total Current Liabilities	<u>195,538.50</u>
Total Liabilities	<u>195,538.50</u>
Equity	
32000 · Unrestricted Net Assets	3,645,266.87
Net Income	-1,010,885.75
Total Equity	<u>2,634,381.12</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,829,919.62</u></u>

Chaplin Elementary School FOOD SERVICE
Profit & Loss Budget vs. Actual
 July through October 2021

	<u>Jul - Oct 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
3100070 · Revenue - State	10,762.88	100,787.25	-90,024.37	10.68%
3100080 · Revenue - Local	601.00	845.43	-244.43	71.09%
Total Income	<u>11,363.88</u>	<u>101,632.68</u>	<u>-90,268.80</u>	<u>11.18%</u>
Gross Profit	11,363.88	101,632.68	-90,268.80	11.18%
Expense				
3100117 · Cafeteria Staff	12,477.77	53,748.86	-41,271.09	23.22%
3100220 · FICA Taxes	894.04	4,111.78	-3,217.74	21.74%
3100430 · Equipment Maintenance	0.00	400.00	-400.00	0.0%
3100580 · Mileage	0.00	60.00	-60.00	0.0%
3100600 · Bank charges	0.00	20.00	-20.00	0.0%
3100601 · General Supplies	1,149.27	1,500.00	-350.73	76.62%
3100631 · Food	6,571.05	25,000.00	-18,428.95	26.28%
3100632 · Milk	2,514.31	5,000.00	-2,485.69	50.29%
3100633 · Government Commodities	0.00	200.00	-200.00	0.0%
3100810 · Dues & Fees	100.00	300.00	-200.00	33.33%
Total Expense	<u>23,706.44</u>	<u>90,340.64</u>	<u>-66,634.20</u>	<u>26.24%</u>
Net Ordinary Income	<u>-12,342.56</u>	<u>11,292.04</u>	<u>-23,634.60</u>	<u>-109.3%</u>
Net Income	<u><u>-12,342.56</u></u>	<u><u>11,292.04</u></u>	<u><u>-23,634.60</u></u>	<u><u>-109.3%</u></u>

Chaplin Elementary School FOOD SERVICE

Balance Sheet

As of October 31, 2021

Oct 31, 21

Current Assets

Checking/Savings

310012 · Webster Bank - 3208 7,287.84

Total Checking/Savings 7,287.84

Other Current Assets

12100 · Inventory Asset

12101 · Food 311.30

12102 · Government Commodities 1,674.60

12103 · Paper Supplies 567.02

Total 12100 · Inventory Asset 2,552.92

Total Other Current Assets 2,552.92

Total Current Assets 9,840.76

9,840.76

Liabilities

Current Liabilities

Accounts Payable

3100020 · Accounts Payable 297.17

Total Accounts Payable 297.17

Other Current Liabilities

3100021 · Due To Other Funds (024) 22,491.19

Total Other Current Liabilities 22,491.19

Total Current Liabilities 22,788.36

Total Liabilities 22,788.36

Equity

3100061 · Fund Balance-Reserved 1,564.25

32000 · Unrestricted Net Assets -2,169.29

Net Income -12,342.56

Total Equity -12,947.60

TOTAL LIABILITIES & EQUITY 9,840.76

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

	Jul - Oct 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1300070 · Adult Ed State Revenue	1,969.00	6,389.00	-4,420.00	30.8%
4041070 · Title I State Revenue	0.00	1,200.88	-1,200.88	0.0%
4421070 · Title IV - Revenue	0.00	10,000.00	-10,000.00	0.0%
4511070 · Title II Part A - State Revenue	0.00	4.50	-4.50	0.0%
4602090 · REAP - Federal Revenue	0.00	14,301.00	-14,301.00	0.0%
4801070 · School Readiness-State Revenue	0.00	119,700.00	-119,700.00	0.0%
4802070 · Competitive S.R. Revenue	0.00	3,881.00	-3,881.00	0.0%
4900070 · IDEA - Revenue				
4900071 · IDEA 619 Revenue	0.00	4,948.00	-4,948.00	0.0%
4900072 · IDEA - 611 Revenue	10,413.00	40,915.00	-30,502.00	25.5%
Total 4900070 · IDEA - Revenue	10,413.00	45,863.00	-35,450.00	22.7%
5000070 · ESSER Grant I	0.00	0.00	0.00	0.0%
5000075 · ESSER Grant II	0.00	0.00	0.00	0.0%
5000083 · ESSER III	0.00	203,014.00	-203,014.00	0.0%
Total Income	12,382.00	404,353.38	-391,971.38	3.1%
Gross Profit	12,382.00	404,353.38	-391,971.38	3.1%
Expense				
4041 · Title I				
4041104 · Title I - Certified Staff	12,205.08			
4041611 · Title I - Instructional Supplie	4,770.00			
Total 4041 · Title I	16,975.08			
4421 · Title IV				
4421500 · Purchased Services - other	0.00	396.00	-396.00	0.0%
4421611 · Instructional Supplies	434.30	10,968.29	-10,533.99	4.0%
Total 4421 · Title IV	434.30	11,364.29	-10,929.99	3.8%
4602 · REAP				
4602600 · Supplies	2,480.00			
4602731 · REAP - Instructional Equipment	0.00			
Total 4602 · REAP	2,480.00			
4801 · School Readiness				
4801102 · School Readiness - Administrato	6,592.00	24,000.00	-17,408.00	27.5%
4801104 · School Readiness - Certified	20,797.14	85,000.00	-64,202.86	24.5%
4801109 · School Readiness - Other Cert	0.00	5,700.00	-5,700.00	0.0%
4801111 · School Readiness - Non-Certifie	7,229.45			
4801300 · School Readiness - Purch. Serv.	550.00	0.00	550.00	100.0%
4801322 · School Readiness - Prof. Dev.	0.00	1,600.00	-1,600.00	0.0%
4801600 · School Readiness - Supplies	934.05			
4801611 · School Readiness - Instruct Sup	1,465.11	3,400.00	-1,934.89	43.1%
Total 4801 · School Readiness	37,567.75	119,700.00	-82,132.25	31.4%
4802 · Comp Quality School Readiness				
4802330 · Compet SR Other Prof Tech Serv	0.00	1,881.00	-1,881.00	0.0%
4802611 · Compet SR Instr Supplies	0.00	2,000.00	-2,000.00	0.0%
Total 4802 · Comp Quality School Readiness	0.00	3,881.00	-3,881.00	0.0%
4901 · IDEA 611 and 619				
4901323 · Pupil Services-Non-Payroll 611	8,476.16	31,507.00	-23,030.84	26.9%
4901324 · Pupil Services-Non-Payroll 619	3,245.20	3,485.04	-239.84	93.1%
4901330 · Employee Train-Non-Direct 611	134.00	500.00	-366.00	26.8%
4901331 · Employee Train (Non-Direct) 619	300.00	500.00	-200.00	60.0%
4901511 · Technology Software-611	3,000.00	3,787.50	-787.50	79.2%
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	781.47	500.00	281.47	156.3%
Total 4901 · IDEA 611 and 619	15,936.83	45,863.50	-29,926.67	34.7%
5200 · ESSER II COVID				
5200111 · Personal Services	23,256.54	41,170.50	-17,913.96	56.5%
5200300 · Other Purchased Services	0.00	0.00	0.00	0.0%
5200611 · Supplies	0.00	9,560.00	-9,560.00	0.0%
5200700 · Property	0.00	0.00	0.00	0.0%
Total 5200 · ESSER II COVID	23,256.54	50,730.50	-27,473.96	45.8%
5201 · ESSER II State Set Aside	0.00	0.00	0.00	0.0%

Profit & Loss Budget vs. Actual

July through October 2021

11/16/21

Accrual Basis

	Jul - Oct 21	Budget	\$ Over Budget	% of Budget
5203 · ESSER III COVID				
5203111 · Personal Services	3,785.87	155,114.00	-151,328.13	2.4%
5203300 · Other Purchase Services	20,929.40	2,900.00	18,029.40	721.7%
5203700 · Property	0.00	45,000.00	-45,000.00	0.0%
5203 · ESSER III COVID - Other	0.00	0.00	0.00	0.0%
Total 5203 · ESSER III COVID	24,715.27	203,014.00	-178,298.73	12.2%
9999 · Town Expenses	0.00			
Total Expense	121,365.77	434,553.29	-313,187.52	27.9%
Net Ordinary Income	-108,983.77	-30,199.91	-78,783.86	360.9%
Net Income	-108,983.77	-30,199.91	-78,783.86	360.9%

Chaplin Elementary School Grant Fund

Balance Sheet

As of October 31, 2021

	<u>Oct 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
6000013 · Webster Bank - 3217	179.21
Total Checking/Savings	<u>179.21</u>
Total Current Assets	<u>179.21</u>
TOTAL ASSETS	<u><u>179.21</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
6000020 · Accounts Payable	2,644.50
Total Accounts Payable	<u>2,644.50</u>
Other Current Liabilities	
6000021 · Due To General Fund	43,964.37
Total Other Current Liabilities	<u>43,964.37</u>
Total Current Liabilities	<u>46,608.87</u>
Total Liabilities	46,608.87
Equity	
32000 · Unrestricted Net Assets	58,127.24
Net Income	<u>-104,556.90</u>
Total Equity	<u>-46,429.66</u>
TOTAL LIABILITIES & EQUITY	<u><u>179.21</u></u>

Chaplin PreSchool
Profit & Loss Budget vs. Actual
 July through October 2021

	<u>Jul - Oct 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
5001080 · Chaplin Kids - Tuition	2,270.00			
6100080 · PreSchool Tuition	12,170.80			
Total Income	<u>14,440.80</u>			
Gross Profit	14,440.80			
Expense				
5001 · Chaplin Kids				
5001111 · Chaplin Kids - Non-Certified	2,769.26			
5001220 · Chaplin Kids - FICA Taxes	211.87			
Total 5001 · Chaplin Kids	<u>2,981.13</u>			
6100 · Preschool Expenses				
6100110 · Substitute	184.00			
6100111 · Non-Certified Staff	491.75			
6100220 · FICA Taxes	51.71			
6100690 · Other Supplies	486.02			
Total 6100 · Preschool Expenses	<u>1,213.48</u>			
Total Expense	<u>4,194.61</u>			
Net Ordinary Income	<u>10,246.19</u>			
Net Income	<u><u>10,246.19</u></u>			

Cnaplin Preschool
Balance Sheet
As of October 31, 2021

Oct 31, 21

Current Assets

Checking/Savings

1001 · Savings Institute	1,995.20
1002 · Webster Bank - 3224	<u>35,804.44</u>

Total Checking/Savings 37,799.64

Accounts Receivable

600015 · Accounts Receivable - PreK	7,077.41
610015 · Accounts Receivable - PreSchool	
610016 · Allowance for Doubtful	-2,195.51
610015 · Accounts Receivable - PreSchool - Other	<u>2,195.51</u>
Total 610015 · Accounts Receivable - PreSchool	<u>0.00</u>

Total Accounts Receivable 7,077.41

Other Current Assets

12000 · Undeposited Funds	<u>2,446.70</u>
---------------------------	-----------------

Total Other Current Assets 2,446.70

Total Current Assets 47,323.75

47,323.75

Liabilities

Current Liabilities

Other Current Liabilities

6100021 · Due to Other Funds	<u>1,876.04</u>
------------------------------	-----------------

Total Other Current Liabilities 1,876.04

Total Current Liabilities 1,876.04

Total Liabilities 1,876.04

Equity

32000 · Unrestricted Net Assets- Presch	23,940.42
---	-----------

6100050 · Fund Balance - After School	11,261.10
---------------------------------------	-----------

Net Income	<u>10,246.19</u>
------------	------------------

Total Equity 45,447.71

TOTAL LIABILITIES & EQUITY 47,323.75