

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%

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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%

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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%

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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

	Oct 31, 21
ASSETS	
Current Assets	
Checking/Savings	
1000011 · SI/Berkshire	3,889,613.02
1000012 · Webster Bank - 3143	-1,134,639.92
Total Checking/Savings	2,754,973.10
Accounts Receivable	
1000015 · Accounts Receivable	4,527.75
Total Accounts Receivable	4,527.75
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	70,418.77
Total Current Assets	2,829,919.62
TOTAL ASSETS	2,829,919.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
1000020 · Accounts Payable	191,637.86
Total Accounts Payable	191,637.86
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	3,900.64
Total Current Liabilities	195,538.50
Total Liabilities	195,538.50
Equity	
32000 · Unrestricted Net Assets	3,645,266.87
Net Income	-1,010,885.75
Total Equity	2,634,381.12
TOTAL LIABILITIES & EQUITY	2,829,919.62

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	10,246.19			
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	<u>37,799.64</u>
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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	<u>7,077.41</u>
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Other Current Assets

12000 · Undeposited Funds	<u>2,446.70</u>
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Total Other Current Assets	<u>2,446.70</u>
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Total Current Assets	<u>47,323.75</u>
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47,323.75

Liabilities

Current Liabilities

Other Current Liabilities

6100021 · Due to Other Funds	<u>1,876.04</u>
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Total Other Current Liabilities	<u>1,876.04</u>
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Total Current Liabilities	<u>1,876.04</u>
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Total Liabilities	<u>1,876.04</u>
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Equity

32000 · Unrestricted Net Assets- Presch	23,940.42
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6100050 · Fund Balance - After School	11,261.10
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Net Income	<u>10,246.19</u>
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Total Equity	<u>45,447.71</u>
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TOTAL LIABILITIES & EQUITY	<u><u>47,323.75</u></u>
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