

**Chaplin Elementary School**  
**Profit & Loss Budget vs. Actual**  
 July 2020 through May 2021

Ordinary Income/Expense	<u>Jul '20 - May 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	805,215.39	1,203,664.00	-398,448.61	66.9%
1000109 · Other Certified - Regular	1,000.00	300.00	700.00	333.33%
1000110 · Substitutes - Regular	18,502.38	18,000.00	502.38	102.79%
1000111 · Non-Certified - Regular	68,777.86	51,607.00	17,170.86	133.27%
1000210 · Group Insurance	385,484.81	525,690.00	-140,205.19	73.33%
1000220 · FICA Taxes - Regular	20,986.51	22,782.00	-1,795.49	92.12%
1000230 · Retirement	24,957.89	0.00	24,957.89	100.0%
1000250 · Unemployment Compensation	4,348.14	2,000.00	2,348.14	217.41%
1000260 · Worker's Compensation	18,258.10	20,000.00	-1,741.90	91.29%
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	84.78%
1000322 · In-Service - Regular	314.00	1,500.00	-1,186.00	20.93%
1000430 · Equipment Maintenance -Regular	2,866.02	4,000.00	-1,133.98	71.65%
1000441 · Equipment Rentals - Regular	1,310.67	15,000.00	-13,689.33	8.74%
1000580 · Travel - Regular	48.40	300.00	-251.60	16.13%
1000602 · Professional Supplies - Regular	103.69	300.00	-196.31	34.56%
1000611 · Instructional Supplies -Regular	11,758.06	11,000.00	758.06	106.89%
1000616 · ESSER Grant II	25,253.10			
1000617 · ESSER II State Set-Aside	10,282.00			
1000641 · Textbooks/Workbooks - Regular	9,596.97	15,000.00	-5,403.03	63.98%
1000642 · Class.Libraries/Period. - Reg	88.50	1,000.00	-911.50	8.85%
1000731 · Instructional Equipment - Reg	2,091.08	3,000.00	-908.92	69.7%
1000733 · Non-Instructional Equipment	113.05	0.00	113.05	100.0%
1000810 · Dues & Fees - Regular Ed	2,551.80	900.00	1,651.80	283.53%
<b>Total 1000 · Regular Instruction</b>	<b>1,415,515.92</b>	<b>1,900,293.00</b>	<b>-484,777.08</b>	<b>74.49%</b>
<b>1210 · Special Education</b>				
1210104 · Certified Staff - Spec Ed	243,327.51	177,124.00	66,203.51	137.38%
1210108 · Home Bound Tutor - Spec Ed	0.00	4,200.00	-4,200.00	0.0%
1210110 · Substitutes - Spec Ed	3,149.25	5,000.00	-1,850.75	62.99%
1210111 · Non-Certified - Spec Ed	94,121.52	126,908.00	-32,786.48	74.17%
1210114 · Non-Cert Staff-ESY	0.00	1,904.00	-1,904.00	0.0%
1210220 · FICA Taxes - Spec Ed	9,506.23	12,866.00	-3,359.77	73.89%
1210309 · Central Office - Spec Ed	82,007.00	80,007.00	2,000.00	102.5%
1210315 · Standardized Test - Spec Ed	0.00	1,000.00	-1,000.00	0.0%
1210515 · Pupil Transportation	5,690.00	5,655.00	35.00	100.62%
1210517 · Pupil Transport-ESY	0.00	1,500.00	-1,500.00	0.0%
1210611 · Instructional Supp - Spec Ed	685.05	500.00	185.05	137.01%
1210641 · Textbooks/Workbooks - Spec Ed	0.00	500.00	-500.00	0.0%
<b>Total 1210 · Special Education</b>	<b>438,486.56</b>	<b>417,164.00</b>	<b>21,322.56</b>	<b>105.11%</b>
<b>1300 · Adult Ed</b>				

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	<u>Jul '20 - May 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
1300310 · Adult Education	5,228.00	6,000.00	-772.00	87.13%
<b>Total 1300 · Adult Ed</b>	<b>5,228.00</b>	<b>6,000.00</b>	<b>-772.00</b>	<b>87.13%</b>
<b>2110 · School Psychologist</b>				
2110104 · Certified Staff	48,543.38	67,765.00	-19,221.62	71.64%
2110220 · FICA Taxes	1,017.80	983.00	34.80	103.54%
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>49,561.18</b>	<b>68,948.00</b>	<b>-19,386.82</b>	<b>71.88%</b>
<b>2130 · Health Office</b>				
2130110 · Substitutes - Health Office	300.00	500.00	-200.00	60.0%
2130116 · Nurse - Health Office	45,794.53	49,807.00	-4,012.47	91.94%
2130220 · FICA Taxes - Health Office	3,526.21	3,848.00	-321.79	91.64%
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	86.67%
2130601 · General Supplies - Health Office	679.41	1,500.00	-820.59	45.29%
2130602 · Profess. Supp - Health Office	0.00	200.00	-200.00	0.0%
2130810 · Dues & Fees	221.00	150.00	71.00	147.33%
<b>Total 2130 · Health Office</b>	<b>51,546.15</b>	<b>57,280.00</b>	<b>-5,733.85</b>	<b>89.99%</b>
<b>2150 · PPT Services</b>				
2150104 · Certified Staff - Speech Path	53,063.78	51,306.00	1,757.78	103.43%
2150110 · PPT Subs	0.00	3,150.00	-3,150.00	0.0%
2150220 · FICA Taxes - PPT Services	4,053.15	985.00	3,068.15	411.49%
2150330 · Consultation Services	0.00	2,400.00	-2,400.00	0.0%
2150332 · Psychological Service - PPT Ser	1,170.00	8,250.00	-7,080.00	14.18%
2150530 · Communication	39.85	100.00	-60.15	39.85%
<b>Total 2150 · PPT Services</b>	<b>58,326.78</b>	<b>66,191.00</b>	<b>-7,864.22</b>	<b>88.12%</b>
<b>2220 · School Library/Computer Lab</b>				
2220110 · Library Substitute	50.00			
2220111 · Non-Certified Staff - Library	28,217.90	32,551.00	-4,333.10	86.69%
2220119 · Technology Coordinator	74,389.87	74,263.00	126.87	100.17%
2220220 · FICA Taxes - Library	7,465.96	8,171.00	-705.04	91.37%
2220580 · Travel	570.40	0.00	570.40	100.0%
2220601 · General Supplies - Library	59.00	800.00	-741.00	7.38%
2220611 · Instructional Supp - Library	3.16	500.00	-496.84	0.63%
2220642 · Library Books - Library	1,766.19	2,000.00	-233.81	88.31%
2220733 · Non-Instruct Equip - Library	8,849.16	9,000.00	-150.84	98.32%
2220810 · Dues & Fees - Library	936.80	200.00	736.80	468.4%
<b>Total 2220 · School Library/Computer Lab</b>	<b>122,308.44</b>	<b>127,485.00</b>	<b>-5,176.56</b>	<b>95.94%</b>
<b>2310 · Board of Education</b>				
2310111 · Non-Certified - Board of Ed	622.12	700.00	-77.88	88.87%
2310220 · FICA Taxes - Board of Ed	38.41	54.00	-15.59	71.13%
2310601 · General Supplies - Board of Ed	0.00	175.00	-175.00	0.0%

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2310810 · Dues & Fees - Board of Ed	1,577.00	2,000.00	-423.00	78.85%
<b>Total 2310 · Board of Education</b>	<b>2,237.53</b>	<b>2,929.00</b>	<b>-691.47</b>	<b>76.39%</b>
<b>2320 · Superintendent's Office</b>				
2320309 · Central Office - Superintendent	82,254.00	80,254.00	2,000.00	102.49%
<b>Total 2320 · Superintendent's Office</b>	<b>82,254.00</b>	<b>80,254.00</b>	<b>2,000.00</b>	<b>102.49%</b>
<b>2330 · General Administration</b>				
2330301 · Audit	0.00	500.00	-500.00	0.0%
2330302 · Legal Services - General Admin	33,176.53	29,169.00	4,007.53	113.74%
2330520 · Insurance - General Adminis	18,315.00	16,548.00	1,767.00	110.68%
<b>Total 2330 · General Administration</b>	<b>51,491.53</b>	<b>46,217.00</b>	<b>5,274.53</b>	<b>111.41%</b>
<b>2400 · School Office</b>				
2400102 · Administration - School Office	113,083.92	122,210.00	-9,126.08	92.53%
2400110 · Substitute - School Office	0.00	600.00	-600.00	0.0%
2400111 · Non-Certified Staff - School Of	47,139.89	46,611.00	528.89	101.14%
2400220 · FICA Taxes - School Office	4,893.87	5,338.00	-444.13	91.68%
2400430 · Equip Main - School Office	2,257.62	2,000.00	257.62	112.88%
2400441 · Equip Rentals - School Office	1,250.83	6,000.00	-4,749.17	20.85%
2400530 · Communication - School Office	4,072.34	1,250.00	2,822.34	325.79%
2400540 · Advertising - School Office	622.38	1,000.00	-377.62	62.24%
2400550 · Printing - School Office	255.00	600.00	-345.00	42.5%
2400580 · Travel - School Office	182.75	500.00	-317.25	36.55%
2400601 · General Supp - School Office	1,607.31	1,500.00	107.31	107.15%
2400810 · Dues & Fees - School Office	1,184.39	650.00	534.39	182.21%
<b>Total 2400 · School Office</b>	<b>176,550.30</b>	<b>188,259.00</b>	<b>-11,708.70</b>	<b>93.78%</b>
<b>2510 · Business Office</b>				
2510304 · Payroll Service	11,591.68	6,000.00	5,591.68	193.2%
2510307 · GASB 45 Provisions	3,150.00	3,000.00	150.00	105.0%
2510309 · Central Office - Business Office	76,557.00	74,557.00	2,000.00	102.68%
<b>Total 2510 · Business Office</b>	<b>91,298.68</b>	<b>83,557.00</b>	<b>7,741.68</b>	<b>109.27%</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	70,912.16	79,891.00	-8,978.84	88.76%
2600220 · FICA Taxes - Bldg & Grounds	6,105.43	6,196.00	-90.57	98.54%
2600410 · Electricity - Bldg & Grounds	40,478.74	70,000.00	-29,521.26	57.83%
2600430 · Equip Maint - Bldg & Grounds	12,486.76	11,000.00	1,486.76	113.52%
2600434 · Maintenance - Bldg & Grounds	49,925.89	60,000.00	-10,074.11	83.21%
2600580 · Travel - Bldg & Grounds	122.72	300.00	-177.28	40.91%
2600615 · Maint/Repair Sup - Bldg & Groun	12,237.52	9,000.00	3,237.52	135.97%
2600624 · Heating Oil/Propane - Bldg & Gr	25,434.92	40,000.00	-14,565.08	63.59%
<b>Total 2600 · Buildings &amp; Grounds</b>	<b>217,704.14</b>	<b>277,484.00</b>	<b>-59,779.86</b>	<b>78.46%</b>
<b>2700 · Pupil Transportation</b>				
2700510 · Pupil Transportation PreK - 6	85,480.00	113,500.00	-28,020.00	75.31%
2700511 · Pupil Transportation 7 - 12	87,600.00	113,500.00	-25,900.00	77.18%

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2700613 · Transportation - COVID-19	14,260.00			
2700625 · Diesel Fuel - Pupil Trans PreK	3,755.56	13,000.00	-9,244.44	28.89%
2700626 · Diesel Fuel Pupil Tran 7 - 12	3,755.55	13,000.00	-9,244.45	28.89%
<b>Total 2700 · Pupil Transportation</b>	<b>194,851.11</b>	<b>253,000.00</b>	<b>-58,148.89</b>	<b>77.02%</b>
<b>2830 · Professional Development</b>				
2830306 · Professional Devel	818.72	1,000.00	-181.28	81.87%
<b>Total 2830 · Professional Development</b>	<b>818.72</b>	<b>1,000.00</b>	<b>-181.28</b>	<b>81.87%</b>
<b>3210 · Activities</b>				
3210119 · Other Non-Certified -Activities	800.00	2,000.00	-1,200.00	40.0%
3210220 · FICA Taxes - Activities	11.60	153.00	-141.40	7.58%
<b>Total 3210 · Activities</b>	<b>811.60</b>	<b>2,153.00</b>	<b>-1,341.40</b>	<b>37.7%</b>
<b>6100 · OUT-OF DISTRICT TUTION/TRANSP</b>				
6100515 · Transportation -SPED	10,080.00	57,400.00	-47,320.00	17.56%
6100561 · TUTION/PRIVATE SPED	97,802.00	120,366.00	-22,564.00	81.25%
6100563 · Magnet School Tuition	56,255.42	74,970.00	-18,714.58	75.04%
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>177,837.42</b>	<b>259,380.00</b>	<b>-81,542.58</b>	<b>68.56%</b>
<b>Total Expense</b>	<b>3,136,828.06</b>	<b>3,837,594.00</b>	<b>-700,765.94</b>	<b>81.74%</b>
<b>Net Ordinary Income</b>	<b>-3,136,828.06</b>	<b>-3,837,594.00</b>	<b>700,765.94</b>	<b>81.74%</b>
<b>Net Income</b>	<b>-3,136,828.06</b>	<b>-3,837,594.00</b>	<b>700,765.94</b>	<b>81.74%</b>

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

	<b>May 31, 21</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000011 - SI/Berkshire	-12,931,587.49
1000012 - Webster Bank - 3143	-4,955,656.19
<b>Total Checking/Savings</b>	-17,887,243.68
<b>Other Current Assets</b>	
1600016 - Due From Other Funds (Grants)	31,475.77
1610016 - Due From Other Funds (PreSchool)	417.82
1690016 - Due From Other Funds (Cafe)	39,683.90
<b>Total Other Current Assets</b>	71,577.49
<b>Total Current Assets</b>	-17,815,666.19
<b>TOTAL ASSETS</b>	-17,815,666.19
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
1000020 - Accounts Payable	-339.82
<b>Total Accounts Payable</b>	-339.82
<b>Other Current Liabilities</b>	
2000030 - TRB Insurance	1,540.00
2000031 - P/W Annuities	2,765.00
2000032 - P/W Teachers Retirement	15,385.87
2000033 - P/W Union Dues	846.36
2000034 - P/W Union Dues (Non-Certified)	385.05
2000035 - P/W Insurance PreTax	5,422.38
2000036 - PreTax	50.00
2000037 - P/W Income Tax	-195.68
2000038 - P/W Social Security	154.53
2000039 - P/W Medicare	-84.55
2000041 - Health Equity	1,530.38
2000042 - Families FMLA -PSL Payment Cred	-237.32
2000043 - Families First ER Medicare Cred	28.10
2000044 - Family Leave Insurance	410.99
2000045 - Federal Unemployment Tax	-148.69
<b>Total Other Current Liabilities</b>	27,852.42
<b>Total Current Liabilities</b>	27,512.60
<b>Total Liabilities</b>	27,512.60
<b>Equity</b>	
32000 - Unrestricted Net Assets	-14,706,350.73
Net Income	-3,136,828.06
<b>Total Equity</b>	-17,843,178.79
<b>TOTAL LIABILITIES &amp; EQUITY</b>	-17,815,666.19

**Cafeteria Account**  
**Profit & Loss**  
July 2020 through May 2021

Jul '20 - May 21

<b>Ordinary Income/Expense</b>	
<b>Income</b>	
3100075 · Revenue - CES reimbursement	38,381.62
3100080 · Revenue-Local	6,784.98
<b>Total Income</b>	<u>45,166.60</u>
<b>Expense</b>	
3100117 · Cafeteria Staff	69,345.05
3100220 · Fica Taxes	5,028.28
3100430 · Equipment Maintenance	274.25
3100601 · General Supplies	592.64
3100610 · Paper Goods	2,014.69
3100631 · Food	18,293.73
3100632 · Milk	3,037.17
3100633 · Government Commodities	609.12
3100810 · Dues & Fees	255.00
<b>Total Expense</b>	<u>99,449.93</u>
<b>Net Ordinary Income</b>	<u>-54,283.33</u>
<b>Net Income</b>	<u><u>-54,283.33</u></u>

**Cafeteria Account  
Balance Sheet  
As of May 31, 2021**

	<u>May 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
3100013 · Petty Cash	75.00
3100023 · BERKSHIRE	3,334.25
<b>Total Checking/Savings</b>	<u>3,409.25</u>
<b>Total Current Assets</b>	<u>3,409.25</u>
<b>Other Assets</b>	
3100018 · Inventory-Food	1,423.71
3100019 · Inventory-Gov't Commodities	3,310.63
<b>Total Other Assets</b>	<u>4,734.34</u>
<b>TOTAL ASSETS</b>	<u><u>8,143.59</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	1,955.79
<b>Total Accounts Payable</b>	<u>1,955.79</u>
<b>Other Current Liabilities</b>	
3100021 · Due to Other Fund (211)	111,572.95
<b>Total Other Current Liabilities</b>	<u>111,572.95</u>
<b>Total Current Liabilities</b>	<u>113,528.74</u>
<b>Total Liabilities</b>	113,528.74
<b>Equity</b>	
3100061 · Fund Balance-Reserve	3,818.77
32000 · Unrestricted Net Assets	-54,920.59
<b>Net Income</b>	<u>-54,283.33</u>
<b>Total Equity</b>	<u>-105,385.15</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>8,143.59</u></u>

**Chaplin Elementary School Grant Fund**  
**Profit & Loss Budget vs. Actual**  
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	<u>Jul '20 - May 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
1300070 · Adult Ed State Revenue	0.00	6,389.00	-6,389.00	0.0%
4041070 · Title I State Revenue	30,457.66	30,457.66	0.00	100.0%
4421070 · Title IV - Revenue	10,000.00	10,000.00	0.00	100.0%
4511070 · Title II Part A - State Revenue	3,471.00	3,471.00	0.00	100.0%
4602090 · REAP - Federal Revenue	0.00	14,929.00	-14,929.00	0.0%
4801070 · School Readiness-State Revenue	121,944.30	120,694.30	1,250.00	101.04%
4802070 · Competitive S.R. Revenue	3,881.00	3,881.00	0.00	100.0%
4900070 · IDEA - Revenue				
4900071 · IDEA 619 Revenue	4,209.58	4,931.00	-721.42	85.37%
4900072 · IDEA - 611 Revenue	25,242.06	39,621.00	-14,378.94	63.71%
<b>Total 4900070 · IDEA - Revenue</b>	<u>29,451.64</u>	<u>44,552.00</u>	<u>-15,100.36</u>	<u>66.11%</u>
5000070 · ESSER Grant I	22,693.00	22,693.00	0.00	100.0%
5000075 · ESSER Grant II	90,290.00	90,330.00	-40.00	99.96%
5000080 · ESSER II ST Set Aside	10,282.00	10,282.00	0.00	100.0%
5000085 · CRF - COVID Relief Fund	17,934.00	17,934.00	0.00	100.0%
<b>Total Income</b>	<u>340,404.60</u>	<u>375,612.96</u>	<u>-35,208.36</u>	<u>90.63%</u>
<b>Gross Profit</b>	340,404.60	375,612.96	-35,208.36	90.63%
<b>Expense</b>				
<b>4041 · Title I</b>				
4041104 · Title I - Certified Staff	16,846.64	16,846.66	-0.02	100.0%
4041119 · Title I - Other Certified	2,500.00	3,700.00	-1,200.00	67.57%
4041611 · Title I - Instructional Supplie	7,955.14	9,911.00	-1,955.86	80.27%
<b>Total 4041 · Title I</b>	<u>27,301.78</u>	<u>30,457.66</u>	<u>-3,155.88</u>	<u>89.64%</u>
<b>4421 · Title IV</b>				
4421330 · Professional Services	6,000.00	6,000.00	0.00	100.0%
4421500 · Purchased Services - other	2,104.00	2,500.00	-396.00	84.16%
4421611 · Instructional Supplies	531.71	1,500.00	-968.29	35.45%
<b>Total 4421 · Title IV</b>	<u>8,635.71</u>	<u>10,000.00</u>	<u>-1,364.29</u>	<u>86.36%</u>
<b>4511 · Title II - Part A</b>				
4511600 · Supplies	167.40	171.00	-3.60	97.9%
4511700 · Property	724.10	3,300.00	-2,575.90	21.94%
<b>Total 4511 · Title II - Part A</b>	<u>891.50</u>	<u>3,471.00</u>	<u>-2,579.50</u>	<u>25.68%</u>
<b>4602 · REAP</b>				
4602323 · Purchased Services	650.00	3,013.27	-2,363.27	21.57%
4602600 · Supplies	11,915.73	11,915.73	0.00	100.0%
<b>Total 4602 · REAP</b>	<u>12,565.73</u>	<u>14,929.00</u>	<u>-2,363.27</u>	<u>84.17%</u>
<b>4801 · School Readiness</b>				
4801102 · School Readiness - Administrato	6,500.00	6,500.00	0.00	100.0%
4801104 · School Readiness - Certified	71,429.82	85,000.00	-13,570.18	84.04%
4801111 · School Readiness - Non-Certifie	20,641.11	24,000.00	-3,358.89	86.01%



**Chaplin Elementary School Grant Fund**  
**Profit & Loss Budget vs. Actual**  
 July 2020 through May 2021

	<u>Jul '20 - May 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4801300 · School Readiness - Purch. Serv.	362.00	1,000.00	-638.00	36.2%
4801600 · Supplies	368.93	2,500.00	-2,131.07	14.76%
<b>Total 4801 · School Readiness</b>	<b>99,301.86</b>	<b>119,000.00</b>	<b>-19,698.14</b>	<b>83.45%</b>
<b>4802 · Competitive School Readiness</b>				
4802322 · Compet S.R. In Service	0.00	1,881.00	-1,881.00	0.0%
4802600 · Supplies	890.07	2,000.00	-1,109.93	44.5%
<b>Total 4802 · Competitive School Readiness</b>	<b>890.07</b>	<b>3,881.00</b>	<b>-2,990.93</b>	<b>22.93%</b>
<b>4901 · IDEA 611 and 619</b>				
4901105 · Instructional - Certified 619	1,680.00	1,680.00	0.00	100.0%
4901111 · Instructional Non-Cert 611	0.00	401.00	-401.00	0.0%
4901112 · Instructional Non-Cert 619	402.30	0.00	402.30	100.0%
4901323 · Pupil Services-Non-Payroll 611	22,542.25	29,000.00	-6,457.75	77.73%
4901330 · Employee Train-Non-Direct 611	355.00	500.00	-145.00	71.0%
4901331 · Employee Train (Non-Direct) 619	1,025.00	1,000.00	25.00	102.5%
4901511 · Technology Software-611	4,052.78	3,303.00	749.78	122.7%
4901611 · Supplies-Tech./Instruct. 611	5,111.79	6,818.00	-1,706.21	74.98%
4901612 · Supplies-Tech/Instruct 619	1,224.57	1,850.00	-625.43	66.19%
4901734 · EMPLOYEE TRAIN. NON-DIR 619	42.55	0.00	42.55	100.0%
<b>Total 4901 · IDEA 611 and 619</b>	<b>36,436.24</b>	<b>44,552.00</b>	<b>-8,115.76</b>	<b>81.78%</b>
4902322 · State Adult Education	0.00	6,389.00	-6,389.00	0.0%
<b>5000 · ESSER Grant 1 - COVID</b>				
5000111 · ESSER Grant 1	15,063.05	19,718.00	-4,654.95	76.39%
5000611 · Instructional Supplies 1	2,796.22	2,975.00	-178.78	93.99%
<b>Total 5000 · ESSER Grant 1 - COVID</b>	<b>17,859.27</b>	<b>22,693.00</b>	<b>-4,833.73</b>	<b>78.7%</b>
<b>5100 · COVID Relief Fund - CRF</b>				
5100111 · Personal Services	3,334.00	3,334.00	0.00	100.0%
5100611 · Supplies	14,600.00	14,600.00	0.00	100.0%
<b>Total 5100 · COVID Relief Fund - CRF</b>	<b>17,934.00</b>	<b>17,934.00</b>	<b>0.00</b>	<b>100.0%</b>
5200 · ESSER II COVID	26,590.60	90,330.00	-63,739.40	29.44%
5201 · ESSER II State Set Aside	10,282.00	10,282.00	0.00	100.0%
<b>Total Expense</b>	<b>258,688.76</b>	<b>373,918.66</b>	<b>-115,229.90</b>	<b>69.18%</b>
<b>Net Ordinary Income</b>	<b>81,715.84</b>	<b>1,694.30</b>	<b>80,021.54</b>	<b>4,822.99%</b>
<b>Net Income</b>	<b>81,715.84</b>	<b>1,694.30</b>	<b>80,021.54</b>	<b>4,822.99%</b>

Chaplin Elementary School Grant Fund

Balance Sheet

As of May 31, 2021

May 31, 21

ASSETS

Current Assets

Checking/Savings

6000013 · Webster Bank - 3217 149,817.84

Total Checking/Savings 149,817.84

Total Current Assets 149,817.84

TOTAL ASSETS 149,817.84

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

6000020 · Accounts Payable 35,740.09

Total Accounts Payable 35,740.09

Other Current Liabilities

6000021 · Due To General Fund 31,475.77

Total Other Current Liabilities 31,475.77

Total Current Liabilities 67,215.86

Total Liabilities 67,215.86

Equity

32000 · Unrestricted Net Assets 886.14

Net Income 81,715.84

Total Equity 82,601.98

TOTAL LIABILITIES & EQUITY 149,817.84

**Chaplin PreSchool**  
**Profit & Loss**  
 July 2020 through May 2021

	<u>Jul '20 - May 21</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
5001080 · Chaplin Kids - Tuition	5,332.50
6100080 · PreSchool Tuition	17,450.13
<b>Total Income</b>	<u>22,782.63</u>
<b>Gross Profit</b>	22,782.63
<b>Expense</b>	
5001 · Chaplin Kids	
5001111 · Chaplin Kids - Non-Certified	5,037.00
5001220 · Chaplin Kids - FICA Taxes	286.51
<b>Total 5001 · Chaplin Kids</b>	<u>5,323.51</u>
6100 · Preschool Expenses	
6100111 · Non-Certified Staff	1,500.40
6100220 · FICA Taxes	114.73
6100801 · Uncollectible Tuition Expense	9,122.37
6100810 · Dues and Fees	135.24
<b>Total 6100 · Preschool Expenses</b>	<u>10,872.74</u>
<b>Total Expense</b>	<u>16,196.25</u>
<b>Net Ordinary Income</b>	6,586.38
<b>Net Income</b>	<u><u>6,586.38</u></u>

**Chaplin PreSchool**  
**Balance Sheet**  
As of May 31, 2021

	<u>May 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1002 · Webster Bank - 3224	29,046.21
<b>Total Checking/Savings</b>	<u>29,046.21</u>
<b>Accounts Receivable</b>	
600015 · Accounts Receivable - PreK	7,159.87
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>	<u>0.00</u>
<b>Total Accounts Receivable</b>	7,159.87
<b>Other Current Assets</b>	
12000 · Undeposited Funds	1,454.13
<b>Total Other Current Assets</b>	<u>1,454.13</u>
<b>Total Current Assets</b>	<u>37,660.21</u>
<b>TOTAL ASSETS</b>	<u><u>37,660.21</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
32000 · Unrestricted Net Assets- Presch	19,812.73
6100050 · Fund Balance - After School	11,261.10
<b>Net Income</b>	6,586.38
<b>Total Equity</b>	<u>37,660.21</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>37,660.21</u></u>