

## Suzanne Krodel

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**To:** Suzanne Krodel  
**Subject:** RE: April 2020 CES Financial Reports

----- Forwarded Message -----

**Subject:** April 2020 CES Financial Reports  
**Date:** Tue, 19 May 2020 13:57:51 +0000  
**From:** Solin, David <[dsolin@parishill.org](mailto:dsolin@parishill.org)>  
**To:** Dick Weingart <[richard.weingart@snet.net](mailto:richard.weingart@snet.net)>

Hi Dick,

Per the BOE procedures manual, attached please find copies of the CES financial data through April and as presented at the May 13, 2020 Board of Ed meeting.

Notes:

General Fund: Given the on-going changes due to COVID and closing down of the school, expectations for the surplus have increased to an approximate \$35k-\$50k (and potentially even higher). However, some relatively large questions remain including negotiations of the transportation contract and associated legal costs.

Cafeteria Fund: Expectations for a small overrun (roughly \$5.0-7.5k) remain. During COVID we are producing approximately 20% of the meals versus when school was in session and will be refunded from the state (lower revenues). However, staff will continue to be paid 100% of their salaries, thus leading to the expected overrun. I have spoken with Jessica and she will make every effort to work through her inventory in an effort to mitigate these expenses as much as possible.

If you have any questions, feel free to contact me.

David

**Chaplin Elementary School**  
**Profit & Loss Budget vs. Actual**  
July 2019 through April 2020

	Jul '19 - Apr 20	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Expense</b>			
<b>1000 - Regular Instruction</b>			
1000104 - Certified Staff - Regular	747,622.37	1,073,000.00	-325,377.63
1000109 - Other Certified - Regular	0.00	300.00	-300.00
1000110 - Substitutes - Regular	12,842.00	20,000.00	-7,158.00
1000111 - Non-Certified - Regular	38,798.60	56,138.00	-17,339.40
1000210 - Group Insurance	402,106.98	500,615.00	-98,508.02
1000220 - FICA Taxes - Regular	17,312.02	20,597.00	-3,284.98
1000230 - Retirement	30,000.00	30,000.00	0.00
1000250 - Unemployment Compensation	141.00	2,000.00	-1,859.00
1000260 - Worker's Compensation	18,849.00	20,000.00	-1,151.00
1000312 - Contracted Enrichment - Regular	1,072.50	2,000.00	-927.50
1000315 - Standardized Testing - Regular	1,782.50	2,250.00	-467.50
1000322 - In-Service - Regular	630.00	1,500.00	-870.00
1000430 - Equipment Manintenance -Regular	783.64	4,000.00	-3,216.36
1000441 - Equipment Rentals - Regular	15,494.98	13,750.00	1,744.98
1000510 - Pupil Transportation - Regular	171.50	1,500.00	-1,328.50
1000580 - Travel - Regular	379.11	300.00	79.11
1000602 - Professional Supplies - Regular	82.71	300.00	-217.29
1000611 - Instructional Supplies -Regular	10,724.06	11,000.00	-275.94
1000641 - Textbooks/Workbooks - Regular	4,296.70	15,000.00	-10,703.30
1000642 - Class.Libraries/Period. - Reg	1,241.34	1,000.00	241.34
1000731 - Instructional Equipment - Reg	0.00	3,000.00	-3,000.00
1000733 - Non-Instructional Equipment	1,389.45	0.00	1,389.45
1000810 - Dues & Fees - Regular Ed	2,190.99	900.00	1,290.99
<b>Total 1000 - Regular Instruction</b>	<b>1,307,911.45</b>	<b>1,779,150.00</b>	<b>-471,238.55</b>
<b>1210 - Special Ed Handicapped</b>			
1210104 - Certified Staff - Spec. Ed Han	215,831.03	250,000.00	-34,168.97
1210110 - Substitutes - Spec. Ed. Handi	3,952.00	5,000.00	-1,048.00
1210111 - Non-Certified - Spec. Ed. Handi	93,081.79	163,643.00	-70,561.21
1210220 - FICA Taxes - Spec. Ed. Handi	9,607.72	15,413.00	-5,805.28
1210309 - Central Office - Spec. Ed. Hand	76,801.00	76,801.00	0.00
1210315 - Standardized Test - Spec. Ed Ha	275.45	600.00	-324.55
1210322 - In-Service - Spec. Ed. Handicap	0.00	300.00	-300.00
1210510 - Student Transportation	6,900.00	0.00	6,900.00
1210580 - Travel - Spec. Ed Handicap	117.57	0.00	117.57
1210611 - Instructional Supp - Spec. Ed H	1,830.98	500.00	1,330.98
1210641 - Textbooks/Workbooks - Spec Ed H	148.50	250.00	-101.50
1210731 - Instruct Equipment - Spec. Ed H	436.50	500.00	-63.50
1210733 - Non-Instructional Equipment	96.81	0.00	96.81
1210810 - Dues & Fees - Spec. Ed Hand	110.70	280.00	-169.30
<b>Total 1210 - Special Ed Handicapped</b>	<b>409,190.05</b>	<b>513,287.00</b>	<b>-104,096.95</b>
<b>1300 - Adult Ed</b>			

**Chaplin Elementary School**  
**Profit & Loss Budget vs. Actual**  
July 2019 through April 2020

	Jul '19 - Apr 20	Budget	\$ Over Budget
1300310 · Adult Education	5,175.00	5,000.00	175.00
<b>Total 1300 · Adult Ed</b>	<b>5,175.00</b>	<b>5,000.00</b>	<b>175.00</b>
<b>2110 · School Psychologist</b>			
2110104 · Certified Staff	39,448.50	66,600.00	-27,151.50
2110220 · FICA Taxes	1,186.56	548.00	638.56
2110322 · In-Service	0.00	100.00	-100.00
2110611 · Instruct Supp - Social Worker	0.00	100.00	-100.00
<b>Total 2110 · School Psychologist</b>	<b>40,635.06</b>	<b>67,348.00</b>	<b>-26,712.94</b>
<b>2130 · Health Office</b>			
2130110 · Substitutes - Health Office	900.00	500.00	400.00
2130116 · Nurse - Health Office	40,140.92	48,592.00	-8,451.08
2130220 · FICA Taxes - Health Office	3,139.63	3,756.00	-616.37
2130322 · In-Service - Health Office	125.00	200.00	-75.00
2130331 · Physician - Health Office	700.00	700.00	0.00
2130430 · Equip Maintenance - Health Offi	400.00	375.00	25.00
2130601 · General Supplies - Health Offic	1,232.90	1,500.00	-267.10
2130602 · Profess. Supp - Health Office	0.00	200.00	-200.00
2130810 · Dues & Fees	110.00	150.00	-40.00
<b>Total 2130 · Health Office</b>	<b>46,748.45</b>	<b>55,973.00</b>	<b>-9,224.55</b>
<b>2150 · PPT Services</b>			
2150104 · Certified Staff - Speech Path	36,214.37	49,000.00	-12,785.63
2150110 · PPT Subs	0.00	3,150.00	-3,150.00
2150220 · FICA Taxes - PPT Services	494.74	887.00	-392.26
2150330 · Consultation Services	6,150.00	0.00	6,150.00
2150332 · Psychological Service - PPT Ser	5,731.55	2,000.00	3,731.55
2150336 · OT/PT Services	255.00	33,000.00	-32,745.00
2150530 · Communication	180.90	100.00	80.90
<b>Total 2150 · PPT Services</b>	<b>49,026.56</b>	<b>88,137.00</b>	<b>-39,110.44</b>
<b>2220 · School Library/Computer Lab</b>			
2220111 · Non-Certified Staff - Library	24,566.98	31,756.00	-7,189.02
2220119 · Technology Coordinator	64,223.06	72,100.00	-7,876.94
2220220 · FICA Taxes - Library	6,528.99	7,945.00	-1,416.01
2220580 · Travel	130.50	0.00	130.50
2220601 · General Supplies - Library	614.86	800.00	-185.14
2220611 · Instructional Supp - Library	4,629.55	500.00	4,129.55
2220642 · Library Books - Library	159.76	2,000.00	-1,840.24
2220733 · Non-Instruct Equip - Library	11,733.79	9,000.00	2,733.79
2220810 · Dues & Fees - Library	43.33	200.00	-156.67
<b>Total 2220 · School Library/Computer Lab</b>	<b>112,630.82</b>	<b>124,301.00</b>	<b>-11,670.18</b>
<b>2310 · Board of Education</b>			
2310111 · Non-Certified - Board of Ed	343.21	700.00	-356.79
2310220 · FICA Taxes - Board of Ed	26.27	54.00	-27.73
2310601 · General Supplies - Board of Ed	0.00	175.00	-175.00
2310810 · Dues & Fees - Board of Ed	2,877.00	2,000.00	877.00

**Chaplin Elementary School**  
**Profit & Loss Budget vs. Actual**  
July 2019 through April 2020

	Jul '19 - Apr 20	Budget	\$ Over Budget
<b>Total 2310 - Board of Education</b>	3,246.48	2,929.00	317.48
<b>2320 - Superintendent's Office</b>			
2320309 - Central Office - Superintendent	74,351.00	74,351.00	0.00
<b>Total 2320 - Superintendent's Office</b>	74,351.00	74,351.00	0.00
<b>2330 - General Administration</b>			
2330301 - Audit	0.00	500.00	-500.00
2330302 - Legal Services - General Admin	37,085.92	26,000.00	11,085.92
2330520 - Insurance - General Adminis	18,315.15	16,548.00	1,767.15
<b>Total 2330 - General Administration</b>	55,401.07	43,048.00	12,353.07
<b>2400 - School Office</b>			
2400102 - Administration - School Office	100,885.84	119,229.00	-18,343.16
2400110 - Substitute - School Office	2,082.82	600.00	1,482.82
2400111 - Non-Certified Staff - School Of	65,963.78	76,339.00	-10,375.22
2400220 - FICA Taxes - School Office	6,446.81	7,615.00	-1,168.19
2400322 - In-Service - School Office	99.00	0.00	99.00
2400430 - Equip Main - School Office	604.01	2,000.00	-1,395.99
2400441 - Equip Rentals - School Office	0.00	6,000.00	-6,000.00
2400530 - Communication - School Office	3,482.27	1,250.00	2,232.27
2400540 - Advertising - School Office	655.00	1,000.00	-345.00
2400550 - Printing - School Office	195.00	600.00	-405.00
2400580 - Travel - School Office	378.74	500.00	-121.26
2400601 - General Supp - School Office	1,250.24	1,500.00	-249.76
2400810 - Dues & Fees - School Office	200.00	650.00	-450.00
<b>Total 2400 - School Office</b>	182,243.51	217,283.00	-35,039.49
<b>2510 - Business Office</b>			
2510304 - Payroll Service	6,044.94	6,000.00	44.94
2510309 - Central Office - Business Offic	59,220.00	59,220.00	0.00
<b>Total 2510 - Business Office</b>	65,264.94	65,220.00	44.94
<b>2600 - Buildings &amp; Grounds</b>			
2600110 - Substitute - Bldg & Grounds	257.04	1,097.00	-839.96
2600111 - Non-Certified Staff - Bldg & Gr	62,395.83	74,776.00	-12,380.17
2600220 - FICA Taxes - Bldg & Grounds	4,466.20	5,804.00	-1,337.80
2600410 - Electricity - Bldg & Grounds	48,959.17	70,008.00	-21,048.83
2600430 - Equip Maint - Bldg & Grounds	11,500.67	11,000.00	500.67
2600434 - Maintenance - Bldg & Grounds	40,675.73	30,000.00	10,675.73
2600580 - Travel - Bldg & Grounds	175.57	300.00	-124.43
2600615 - Maint/Repair Sup - Bldg & Groun	2,520.00	9,000.00	-6,480.00
2600624 - Heating Oil/Propane - Bldg & Gr	30,827.32	32,000.00	-1,172.68
<b>Total 2600 - Buildings &amp; Grounds</b>	201,777.53	233,985.00	-32,207.47
<b>2700 - Pupil Transportation</b>			
2700510 - Pupil Transportation PreK - 6	108,570.00	110,000.00	-1,430.00
2700511 - Pupil Transportation 7 - 12	107,970.00	110,000.00	-2,030.00
2700625 - Diesel Fuel - Pupil Trans PreK	5,047.44	13,000.00	-7,952.56
2700626 - Diesel Fuel Pupil Tran 7 - 12	5,047.44	13,000.00	-7,952.56

**Chaplin Elementary School**  
**Profit & Loss Budget vs. Actual**  
 July 2019 through April 2020

	Jul '19 - Apr 20	Budget	\$ Over Budget
<b>Total 2700 - Pupil Transportation</b>	226,634.88	246,000.00	-19,365.12
<b>2830 - Professional Development</b>			
<b>2830306 - Professional Devel</b>	806.00	1,000.00	-194.00
<b>Total 2830 - Professional Development</b>	806.00	1,000.00	-194.00
<b>3210 - Activities</b>			
<b>3210119 - Other Non-Certified -Activities</b>	0.00	2,000.00	-2,000.00
<b>3210220 - FICA Taxes - Activities</b>	0.00	536.00	-536.00
<b>Total 3210 - Activities</b>	0.00	2,536.00	-2,536.00
<b>6100 - OUT-OF DISTRICT TUTION/TRANSP</b>			
<b>6100515 - Transportation -SPED</b>	6,529.00	14,465.00	-7,936.00
<b>6100561 - TUITION/PRIVATE SPED</b>	71,436.00	116,860.00	-45,424.00
<b>6100562 - Tuition/ Public SPED</b>	11,700.00	11,700.00	0.00
<b>6100563 - Magnet School Tuition</b>	74,970.00	74,970.00	0.00
<b>6100564 - Magnet School Tuition-SpEd</b>	6,450.00	6,450.00	0.00
<b>Total 6100 - OUT-OF DISTRICT TUTION/TRANSP</b>	171,085.00	224,445.00	-53,360.00
<b>Total Expense</b>	2,952,127.80	3,743,993.00	-791,865.20
<b>Net Ordinary Income</b>	-2,952,127.80	-3,743,993.00	791,865.20
<b>Net Income</b>	<b>-2,952,127.80</b>	<b>-3,743,993.00</b>	<b>791,865.20</b>

**Chaplin Elementary School**  
**Profit & Loss Budget vs. Actual**  
July 2019 through April 2020

	<b>% of Budget</b>
<b>Ordinary Income/Expense</b>	
<b>Expense</b>	
<b>1000 - Regular Instruction</b>	
1000104 - Certified Staff - Regular	69.68%
1000109 - Other Certified - Regular	0.0%
1000110 - Substitutes - Regular	64.21%
1000111 - Non-Certified - Regular	69.11%
1000210 - Group Insurance	80.32%
1000220 - FICA Taxes - Regular	84.05%
1000230 - Retirement	100.0%
1000250 - Unemployment Compensation	7.05%
1000260 - Worker's Compensation	94.25%
1000312 - Contracted Enrichment - Regular	53.63%
1000315 - Standardized Testing - Regular	79.22%
1000322 - In-Service - Regular	42.0%
1000430 - Equipment Manintenance -Regular	19.59%
1000441 - Equipment Rentals - Regular	112.69%
1000510 - Pupil Transportation - Regular	11.43%
1000580 - Travel - Regular	126.37%
1000602 - Professional Supplies - Regular	27.57%
1000611 - Instructional Supplies -Regular	97.49%
1000641 - Textbooks/Workbooks - Regular	28.65%
1000642 - Class.Libraries/Period. - Reg	124.13%
1000731 - Instructional Equipment - Reg	0.0%
1000733 - Non-Instructional Equipment	100.0%
1000810 - Dues & Fees - Regular Ed	243.44%
<b>Total 1000 - Regular Instruction</b>	73.51%
<b>1210 - Special Ed Handicapped</b>	
1210104 - Certified Staff - Spec. Ed Han	86.33%
1210110 - Substitutes - Spec. Ed. Handi	79.04%
1210111 - Non-Certified - Spec. Ed. Handi	56.88%
1210220 - FICA Taxes - Spec. Ed. Handi	62.34%
1210309 - Central Office - Spec. Ed. Hand	100.0%
1210315 - Standardized Test - Spec. Ed Ha	45.91%
1210322 - In-Service - Spec. Ed. Handicap	0.0%
1210510 - Student Transportation	100.0%
1210580 - Travel - Spec. Ed Handicap	100.0%
1210611 - Instructional Supp - Spec. Ed H	366.2%
1210641 - Textbooks/Workbooks - Spec Ed H	59.4%
1210731 - Instruct Equipment - Spec. Ed H	87.3%
1210733 - Non-Instructional Equipment	100.0%
1210810 - Dues & Fees - Spec. Ed Hand	39.54%
<b>Total 1210 - Special Ed Handicapped</b>	79.72%
<b>1300 - Adult Ed</b>	

## Chaplin Elementary School Profit & Loss Budget vs. Actual July 2019 through April 2020

	<u>% of Budget</u>
1300310 · Adult Education	103.5%
<b>Total 1300 · Adult Ed</b>	<b>103.5%</b>
<b>2110 · School Psychologist</b>	
2110104 · Certified Staff	59.23%
2110220 · FICA Taxes	216.53%
2110322 · In-Service	0.0%
2110611 · Instruct Supp - Social Worker	0.0%
<b>Total 2110 · School Psychologist</b>	<b>60.34%</b>
<b>2130 · Health Office</b>	
2130110 · Substitutes - Health Office	180.0%
2130116 · Nurse - Health Office	82.61%
2130220 · FICA Taxes - Health Office	83.59%
2130322 · In-Service - Health Office	62.5%
2130331 · Physician - Health Office	100.0%
2130430 · Equip Maintenance - Health Offi	106.67%
2130601 · General Supplies - Health Offic	82.19%
2130602 · Profess. Supp - Health Office	0.0%
2130810 · Dues & Fees	73.33%
<b>Total 2130 · Health Office</b>	<b>83.52%</b>
<b>2150 · PPT Services</b>	
2150104 · Certified Staff - Speech Path	73.91%
2150110 · PPT Subs	0.0%
2150220 · FICA Taxes - PPT Services	55.78%
2150330 · Consultation Services	100.0%
2150332 · Psychological Service - PPT Ser	286.58%
2150336 · OT/PT Services	0.77%
2150530 · Communication	180.9%
<b>Total 2150 · PPT Services</b>	<b>55.63%</b>
<b>2220 · School Library/Computer Lab</b>	
2220111 · Non-Certified Staff - Library	77.36%
2220119 · Technology Coordinator	89.08%
2220220 · FICA Taxes - Library	82.18%
2220580 · Travel	100.0%
2220601 · General Supplies - Library	76.86%
2220611 · Instructional Supp - Library	925.91%
2220642 · Library Books - Library	7.99%
2220733 · Non-Instruct Equip - Library	130.38%
2220810 · Dues & Fees - Library	21.67%
<b>Total 2220 · School Library/Computer Lab</b>	<b>90.61%</b>
<b>2310 · Board of Education</b>	
2310111 · Non-Certified - Board of Ed	49.03%
2310220 · FICA Taxes - Board of Ed	48.65%
2310601 · General Supplies - Board of Ed	0.0%
2310810 · Dues & Fees - Board of Ed	143.85%

## Chaplin Elementary School Profit & Loss Budget vs. Actual July 2019 through April 2020

	% of Budget
<b>Total 2310 - Board of Education</b>	110.84%
<b>2320 - Superintendent's Office</b>	
2320309 - Central Office - Superintendent	100.0%
<b>Total 2320 - Superintendent's Office</b>	100.0%
<b>2330 - General Administration</b>	
2330301 - Audit	0.0%
2330302 - Legal Services - General Admin	142.64%
2330520 - Insurance - General Adminis	110.68%
<b>Total 2330 - General Administration</b>	128.7%
<b>2400 - School Office</b>	
2400102 - Administration - School Office	84.62%
2400110 - Substitute - School Office	347.14%
2400111 - Non-Certified Staff - School Of	86.41%
2400220 - FICA Taxes - School Office	84.66%
2400322 - In-Service - School Office	100.0%
2400430 - Equip Main - School Office	30.2%
2400441 - Equip Rentals - School Office	0.0%
2400530 - Communication - School Office	278.58%
2400540 - Advertising - School Office	65.5%
2400550 - Printing - School Office	32.5%
2400580 - Travel - School Office	75.75%
2400601 - General Supp - School Office	83.35%
2400810 - Dues & Fees - School Office	30.77%
<b>Total 2400 - School Office</b>	83.87%
<b>2510 - Business Office</b>	
2510304 - Payroll Service	100.75%
2510309 - Central Office - Business Offic	100.0%
<b>Total 2510 - Business Office</b>	100.07%
<b>2600 - Buildings &amp; Grounds</b>	
2600110 - Substitute - Bldg & Grounds	23.43%
2600111 - Non-Certified Staff - Bldg & Gr	83.44%
2600220 - FICA Taxes - Bldg & Grounds	76.95%
2600410 - Electricity - Bldg & Grounds	69.93%
2600430 - Equip Maint - Bldg & Grounds	104.55%
2600434 - Maintenance - Bldg & Grounds	135.59%
2600580 - Travel - Bldg & Grounds	58.52%
2600615 - Maint/Repair Sup - Bldg & Groun	28.0%
2600624 - Heating Oil/Propane - Bldg & Gr	96.34%
<b>Total 2600 - Buildings &amp; Grounds</b>	86.24%
<b>2700 - Pupil Transportation</b>	
2700510 - Pupil Transportation PreK - 6	98.7%
2700511 - Pupil Transportation 7 - 12	98.16%
2700625 - Diesel Fuel - Pupil Trans PreK	38.83%
2700626 - Diesel Fuel Pupil Tran 7 - 12	38.83%



## Chaplin Elementary School Profit & Loss Budget vs. Actual July 2019 through April 2020

	<b>% of Budget</b>
Total 2700 - Pupil Transportation	92.13%
<b>2830 - Professional Development</b>	
2830306 - Professional Devel	80.6%
<b>Total 2830 - Professional Development</b>	80.6%
<b>3210 - Activities</b>	
3210119 - Other Non-Certified -Activities	0.0%
3210220 - FICA Taxes - Activities	0.0%
<b>Total 3210 - Activities</b>	0.0%
<b>6100 - OUT-OF DISTRICT TUTION/TRANSP</b>	
6100515 - Transportation -SPED	45.14%
6100561 - TUITION/PRIVATE SPED	61.13%
6100562 - Tuition/ Public SPED	100.0%
6100563 - Magnet School Tuition	100.0%
6100564 - Magnet School Tuition-SpEd	100.0%
<b>Total 6100 - OUT-OF DISTRICT TUTION/TRANSP</b>	76.23%
<b>Total Expense</b>	78.85%
<b>Net Ordinary Income</b>	78.85%
<b>Net Income</b>	78.85%

Chaplin Elementary School

Balance Sheet

As of April 30, 2020  
Apr 30, 20

ASSETS

Current Assets

Checking/Savings

1000011 · Savings Institute Bank & Trust -12,782,795.08

1000012 · Webster Bank - 3143 -1,243,153.33

Total Checking/Savings -14,025,948.41

Other Current Assets

1600016 · Due From Other Funds (Grants) 4,786.01

1610016 · Due From Other Funds (PreSchool) 71.32

1690016 · Due From Other Funds (Cafe) 19,221.05

Total Other Current Assets 24,078.38

Total Current Assets -14,001,870.03

TOTAL ASSETS -14,001,870.03

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

1000020 · Accounts Payable -277.12

Total Accounts Payable -277.12

Other Current Liabilities

2000030 · TRB Insurance 2,640.00

2000031 · P/W Annuities 4,035.00

2000032 · P/W Teachers Retirement 6,494.23

2000033 · P/W Union Dues 795.81

2000034 · P/W Union Dues (Non-Certified) 310.80

2000035 · P/W Insurance PreTax 5,114.03

2000036 · PreTax 50.00

2000041 · Health Equity 2,050.00

Total Other Current Liabilities 21,489.87

Total Current Liabilities 21,212.75

Total Liabilities 21,212.75

Equity

32000 · Unrestricted Net Assets -11,070,954.98

Net Income -2,952,127.80

Total Equity -14,023,082.78

TOTAL LIABILITIES & EQUITY -14,001,870.03

# Chaplin Elementary School FOOD SERVICE

## Profit & Loss

July 2019 through April 2020  
Jul '19 - Apr 20

### Ordinary Income/Expense

#### Income

3100070 · Revenue - State 39,766.22

3100080 · Revenue - Local 14,315.55

Total Income 54,081.77

Gross Profit 54,081.77

#### Expense

3100110 · Cafeteria Substitute 110.10

3100117 · Cafeteria Staff 31,406.07

3100220 · FICA Taxes 2,330.81

3100580 · Mileage 43.50

3100600 · Bank charges 15.00

3100601 · General Supplies 1,305.48

3100631 · Food 14,582.65

3100632 · Milk 4,289.55

3100810 · Dues & Fees 660.00

9999 · Town Expenses 0.00

Total Expense 54,743.16

Net Ordinary Income -661.39

Net Income -661.39

12:23 PM  
05/06/20  
Accrual Basis

# Chaplin Elementary School FOOD SERVICE

## Balance Sheet

As of April 30, 2020  
Apr 30, 20

### ASSETS

#### Current Assets

##### Checking/Savings

310012 · Webster Bank - 3208 2,193.30

Total Checking/Savings 2,193.30

##### Other Current Assets

12100 · Inventory Asset 1,564.25

Total Other Current Assets 1,564.25

Total Current Assets 3,757.55

**TOTAL ASSETS** 3,757.55

### LIABILITIES & EQUITY

#### Liabilities

##### Current Liabilities

##### Other Current Liabilities

3100021 · Due To Other Funds (024) 19,221.05

Total Other Current Liabilities 19,221.05

Total Current Liabilities 19,221.05

Total Liabilities 19,221.05

#### Equity

3100061 · Fund Balance-Reserved 1,564.25

32000 · Unrestricted Net Assets -16,366.36

Net Income -661.39

Total Equity -15,463.50

**TOTAL LIABILITIES & EQUITY** 3,757.55

**Chaplin Elementary School Grant Fund**  
**Profit & Loss Budget vs. Actual**  
July 2019 through April 2020

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4041070 · Title I State Revenue	22,500.00	34,169.19	-11,669.19	65.85%
4421070 · Title IV - Revenue	2,500.00	15,992.50	-13,492.50	15.63%
4511070 · Title II Part A - State Revenue	2,000.00	7,753.97	-5,753.97	25.79%
4801070 · School Readiness-State Revenue	90,000.00	119,700.00	-29,700.00	75.19%
4802070 · Competitive S.R. Revenue	3,881.00	3,881.00	0.00	100.0%
4900070 · IDEA - Revenue				
4900071 · IDEA 619 Revenue	2,548.92	4,935.00	-2,386.08	51.65%
4900072 · IDEA - 611 Revenue	22,295.34	41,501.00	-19,205.66	53.72%
<b>Total 4900070 · IDEA - Revenue</b>	<b>24,844.26</b>	<b>46,436.00</b>	<b>-21,591.74</b>	<b>53.5%</b>
<b>Total Income</b>	<b>145,725.26</b>	<b>227,932.66</b>	<b>-82,207.40</b>	<b>63.93%</b>
<b>Gross Profit</b>	<b>145,725.26</b>	<b>227,932.66</b>	<b>-82,207.40</b>	<b>63.93%</b>
<b>Expense</b>				
<b>4041 · Title I</b>				
4041104 · Title I - Certified Staff	14,948.82	20,287.19	-5,338.37	73.69%
4041111 · Title I - Non-Certified Staff	2,500.00	0.00	2,500.00	100.0%
4041300 · Title I - Purchased Services	0.00	5,000.00	-5,000.00	0.0%
4041500 · Other Purchased Services	0.00	2,500.00	-2,500.00	0.0%
4041611 · Title I - Instructional Supplie	6,217.13	6,382.00	-164.87	97.42%
<b>Total 4041 · Title I</b>	<b>23,665.95</b>	<b>34,169.19</b>	<b>-10,503.24</b>	<b>69.26%</b>
<b>4421 · Title IV</b>				
4421104 · Certified	400.00			
4421109 · Title IV - Other Certified	0.00	1,857.00	-1,857.00	0.0%
4421111 · Non-certified	400.00	0.00	400.00	100.0%
4421330 · Professional Services	0.00	11,606.50	-11,606.50	0.0%
4421500 · Purchased Services - other	0.00	1,777.00	-1,777.00	0.0%
4421611 · Instructional Supplies	250.38	752.00	-501.62	33.3%
<b>Total 4421 · Title IV</b>	<b>1,050.38</b>	<b>15,992.50</b>	<b>-14,942.12</b>	<b>6.57%</b>
<b>4511 · Title II - Part A</b>				
4511330 · Professional Services	75.00			
4511600 · Supplies	0.00	160.00	-160.00	0.0%

Chaplin Elementary School Grant Fund  
Profit & Loss Budget vs. Actual  
July 2019 through April 2020

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
4511700 · Property	2,964.36	7,593.97	-4,629.61	39.04%
<b>Total 4511 · Title II - Part A</b>	<b>3,039.36</b>	<b>7,753.97</b>	<b>-4,714.61</b>	<b>39.2%</b>
<b>4801 · School Readiness</b>				
4801102 · School Readiness - Administrato	6,592.00	6,400.00	192.00	103.0%
4801104 · School Readiness - Certified	63,793.65	85,000.00	-21,206.35	75.05%
4801110 · School Readiness - Substitutes	1,093.00	0.00	1,093.00	100.0%
4801111 · School Readiness - Non-Certifie	19,120.98	24,128.00	-5,007.02	79.25%
4801322 · School Readiness - Prof. Dev.	0.00	1,600.00	-1,600.00	0.0%
4801600 · Supplies	3,244.02	2,572.00	672.02	126.13%
4801611 · School Readiness - Instruct Sup	240.00			
<b>Total 4801 · School Readiness</b>	<b>94,083.65</b>	<b>119,700.00</b>	<b>-25,616.35</b>	<b>78.6%</b>
<b>4802 · Competitive School Readiness</b>				
4802109 · Compet SR Other Certified	255.75	0.00	255.75	100.0%
4802330 · Other Prof Tech Services	285.00	1,881.00	-1,596.00	15.15%
4802600 · Supplies	432.43	2,000.00	-1,567.57	21.62%
4802611 · Compet. S.R. Instr. Supplies	113.52			
<b>Total 4802 · Competitive School Readiness</b>	<b>1,086.70</b>	<b>3,881.00</b>	<b>-2,794.30</b>	<b>28.0%</b>
<b>4901 · IDEA 611 and 619</b>				
4901323 · Pupil Services-Non-Payroll 611	17,273.11	30,437.00	-13,163.89	56.75%
4901330 · Employee Train-Non-Direct 611	922.68	1,000.00	-77.32	92.27%
4901511 · Technology Software-611	3,150.00	3,150.00	0.00	100.0%
4901611 · Supplies-Tech./Instruct. 611	5,707.04	6,914.00	-1,206.96	82.54%
4901612 · Supplies-Tech/Instruct 619	2,487.72	2,515.00	-27.28	98.92%
4901734 · EMPLOYEE TRAIN. NON-DIR 619	615.00	2,420.00	-1,805.00	25.41%
<b>Total 4901 · IDEA 611 and 619</b>	<b>30,155.55</b>	<b>46,436.00</b>	<b>-16,280.45</b>	<b>64.94%</b>
<b>Total Expense</b>	<b>153,081.59</b>	<b>227,932.66</b>	<b>-74,851.07</b>	<b>67.16%</b>
<b>Net Ordinary Income</b>	<b>-7,356.33</b>	<b>0.00</b>	<b>-7,356.33</b>	<b>100.0%</b>
	<b>-7,356.33</b>	<b>0.00</b>	<b>-7,356.33</b>	<b>100.0%</b>

Chaplin Elementary School Grant Fund

Balance Sheet

As of April 30, 2020  
Apr 30, 20

ASSETS

Current Assets

Checking/Savings

6000013 - Webster Bank - 3217 8,791.42

Total Checking/Savings 8,791.42

Other Current Assets

6000018 - Due from Funding Source 63.09

Total Other Current Assets 63.09

Total Current Assets 8,854.51

TOTAL ASSETS 8,854.51

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

6000026 - Deferred Revenue 16,373.66

Total Other Current Liabilities 16,373.66

Total Current Liabilities 16,373.66

Total Liabilities 16,373.66

Equity

32000 - Unrestricted Net Assets -162.82

Net Income -7,356.33

Total Equity -7,519.15

TOTAL LIABILITIES & EQUITY 8,854.51

**Chaplin PreSchool**  
**Profit & Loss**  
**July 2019 through April 2020**  
**Jul '19 - Apr 20**

<b>Ordinary Income/Expense</b>	
<b>Income</b>	
5001080 · Chaplin Kids - Tuition	6,930.00
6100080 · PreSchool Tuition	20,401.60
<b>Total Income</b>	<b><u>27,331.60</u></b>
<b>Gross Profit</b>	<b>27,331.60</b>
<b>Expense</b>	
<b>5001 · Chaplin Kids</b>	
5001104 · Chaplin Kids Certified	135.00
5001110 · Chaplin Kids - Substitute	228.00
5001111 · Chaplin Kids - Non-Certified	5,943.00
5001220 · Chaplin Kids - FICA Taxes	397.72
<b>Total 5001 · Chaplin Kids</b>	<b><u>6,703.72</u></b>
<b>6100 · Preschool Expenses</b>	
6100110 · Substitute	82.00
6100111 · Non-Certified Staff	1,603.25
6100220 · FICA Taxes	128.91
6100810 · Dues and Fees	15.00
<b>Total 6100 · Preschool Expenses</b>	<b><u>1,829.16</u></b>
69800 · Uncategorized Expenses	0.00
<b>Total Expense</b>	<b><u>8,532.88</u></b>
<b>Net Ordinary Income</b>	<b><u>18,798.72</u></b>
<b>Net Income</b>	<b><u><u>18,798.72</u></u></b>



Chaplin PreSchool  
**Balance Sheet**  
As of April 30, 2020  
Apr 30, 20

**ASSETS**

Current Assets

Checking/Savings

1002 - Webster Bank - 3224 14,042.48

Total Checking/Savings 14,042.48

Accounts Receivable

600015 - Accounts Receivable - PreK 23,783.44

610015 - Accounts Receivable - PreSchool

610016 - Allowance for Doubtful -2,195.51

610015 - Accounts Receivable - PreSchool - Other 2,195.51

Total 610015 - Accounts Receivable - PreSchool 0.00

Total Accounts Receivable 23,783.44

Other Current Assets

12000 - Undeposited Funds 1,263.30

Total Other Current Assets 1,263.30

Total Current Assets 39,089.22

**TOTAL ASSETS 39,089.22**

**LIABILITIES & EQUITY**

Equity

32000 - Unrestricted Net Assets- Presch 9,029.40

6100050 - Fund Balance - After School 11,261.10

Net Income 18,798.72

Total Equity 39,089.22

**TOTAL LIABILITIES & EQUITY 39,089.22**