

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

Ordinary Income/Expense	<u>Jul '20 - Feb 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	527,800.69	1,203,664.00	-675,863.31	43.85%
1000109 · Other Certified - Regular	0.00	300.00	-300.00	0.0%
1000110 · Substitutes - Regular	16,078.38	18,000.00	-1,921.62	89.32%
1000111 · Non-Certified - Regular	48,390.71	51,607.00	-3,216.29	93.77%
1000210 · Group Insurance	308,420.32	525,690.00	-217,269.68	58.67%
1000220 · FICA Taxes - Regular	13,751.56	22,782.00	-9,030.44	60.36%
1000230 · Retirement	15,189.14	0.00	15,189.14	100.0%
1000250 · Unemployment Compensation	4,159.48	2,000.00	2,159.48	207.97%
1000260 · Worker's Compensation	18,283.00	20,000.00	-1,717.00	91.42%
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	2,538.96	4,000.00	-1,461.04	63.47%
1000441 · Equipment Rentals - Regular	0.00	15,000.00	-15,000.00	0.0%
1000580 · Travel - Regular	500.00	300.00	200.00	166.67%
1000602 · Professional Supplies - Regular	205.69	300.00	-94.31	68.56%
1000611 · Instructional Supplies -Regular	14,986.53	11,000.00	3,986.53	136.24%
1000613 · Supplies - COVID	63.72			
1000641 · Textbooks/Workbooks - Regular	4,314.47	15,000.00	-10,685.53	28.76%
1000642 · Class.Libraries/Period. - Reg	88.50	1,000.00	-911.50	8.85%
1000713 · Equipment - COVID	102.27			
1000731 · Instructional Equipment - Reg	700.92	3,000.00	-2,299.08	23.36%
1000733 · Non-Instructional Equipment	113.05	0.00	113.05	100.0%
1000735 · Non- Instruct Equipment - COVID	10,390.20			
1000810 · Dues & Fees - Regular Ed	2,377.25	900.00	1,477.25	264.14%
<b>Total 1000 · Regular Instruction</b>	<b>990,376.34</b>	<b>1,900,293.00</b>	<b>-909,916.66</b>	<b>52.12%</b>
<b>1210 · Special Education</b>				
1210104 · Certified Staff - Spec Ed	161,955.04	177,124.00	-15,168.96	91.44%
1210108 · Home Bound Tutor - Spec Ed	0.00	4,200.00	-4,200.00	0.0%
1210110 · Substitutes - Spec Ed	2,885.25	5,000.00	-2,114.75	57.71%
1210111 · Non-Certified - Spec Ed	54,556.91	126,908.00	-72,351.09	42.99%
1210114 · Non-Cert Staff-ESY	0.00	1,904.00	-1,904.00	0.0%
1210220 · FICA Taxes - Spec Ed	5,676.61	12,866.00	-7,189.39	44.12%
1210309 · Central Office - Spec Ed	61,505.25	80,007.00	-18,501.75	76.88%
1210315 · Standardized Test - Spec Ed	0.00	1,000.00	-1,000.00	0.0%
1210515 · Pupil Transportation	845.00	5,655.00	-4,810.00	14.94%
1210517 · Pupil Transport-ESY	0.00	1,500.00	-1,500.00	0.0%
1210611 · Instructional Supp - Spec Ed	44.61	500.00	-455.39	8.92%
1210613 · Supplies - COVID	824.94			

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1210641 · Textbooks/Workbooks - Spec Ed	0.00	500.00	-500.00	0.0%
1210813 · Dues & Fees - COVID	134.00	0.00	134.00	100.0%
<b>Total 1210 · Special Education</b>	<b>288,427.61</b>	<b>417,164.00</b>	<b>-128,736.39</b>	<b>69.14%</b>
<b>1300 · Adult Ed</b>				
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	32,164.01	67,765.00	-35,600.99	47.46%
2110220 · FICA Taxes	791.68	983.00	-191.32	80.54%
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>32,955.69</b>	<b>68,948.00</b>	<b>-35,992.31</b>	<b>47.8%</b>
<b>2130 · Health Office</b>				
2130110 · Substitutes - Health Office	0.00	500.00	-500.00	0.0%
2130116 · Nurse - Health Office	30,636.03	49,807.00	-19,170.97	61.51%
2130220 · FICA Taxes - Health Office	2,343.64	3,848.00	-1,504.36	60.91%
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 Offic	679.41	1,500.00	-820.59	45.29%
2130602 · Profess. Supp - Health Office	0.00	200.00	-200.00	0.0%
2130613 · Supplies - COVID	4,561.70	0.00	4,561.70	100.0%
2130810 · Dues & Fees	110.00	150.00	-40.00	73.33%
<b>Total 2130 · Health Office</b>	<b>39,355.78</b>	<b>57,280.00</b>	<b>-17,924.22</b>	<b>68.71%</b>
<b>2150 · PPT Services</b>				
2150104 · Certified Staff - Speech Path	37,628.76	51,306.00	-13,677.24	73.34%
2150110 · PPT Subs	0.00	3,150.00	-3,150.00	0.0%
2150220 · FICA Taxes - PPT Services	2,872.37	985.00	1,887.37	291.61%
2150313 · Summer Testing/PPT's COVID	4,660.77	0.00	4,660.77	100.0%
2150330 · Consultation Services	0.00	2,400.00	-2,400.00	0.0%
2150332 · Psychological Service - PPT Ser	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>46,371.75</b>	<b>66,191.00</b>	<b>-19,819.25</b>	<b>70.06%</b>
<b>2220 · School Library/Computer Lab</b>				
2220110 · Library Substitute	50.00			
2220111 · Non-Certified Staff - Library	18,066.57	32,551.00	-14,484.43	55.5%
2220119 · Technology Coordinator	52,933.54	74,263.00	-21,329.46	71.28%
2220220 · FICA Taxes - Library	5,199.74	8,171.00	-2,971.26	63.64%
2220580 · Travel	152.95	0.00	152.95	100.0%
2220601 · General Supplies - Library	0.00	800.00	-800.00	0.0%
2220611 · Instructional Supp - Library	3.16	500.00	-496.84	0.63%
2220613 · Supplies - COVID	136.01	0.00	136.01	100.0%

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2220642 · Library Books - Library	1,029.73	2,000.00	-970.27	51.49%
2220733 · Non-Instruct Equip - Library	8,070.11	9,000.00	-929.89	89.67%
2220810 · Dues & Fees - Library	43.00	200.00	-157.00	21.5%
<b>Total 2220 · School Library/Computer Lab</b>	<b>85,684.81</b>	<b>127,485.00</b>	<b>-41,800.19</b>	<b>67.21%</b>
<b>2310 · Board of Education</b>				
2310111 · Non-Certified - Board of Ed	262.12	700.00	-437.88	37.45%
2310220 · FICA Taxes - Board of Ed	20.05	54.00	-33.95	37.13%
2310601 · General Supplies - Board of Ed	0.00	175.00	-175.00	0.0%
2310810 · Dues & Fees - Board of Ed	1,577.00	2,000.00	-423.00	78.85%
<b>Total 2310 · Board of Education</b>	<b>1,859.17</b>	<b>2,929.00</b>	<b>-1,069.83</b>	<b>63.48%</b>
<b>2320 · Superintendent's Office</b>				
2320309 · Central Office - Superintendent	61,690.50	80,254.00	-18,563.50	76.87%
<b>Total 2320 · Superintendent's Office</b>	<b>61,690.50</b>	<b>80,254.00</b>	<b>-18,563.50</b>	<b>76.87%</b>
<b>2330 · General Administration</b>				
2330301 · Audit	0.00	500.00	-500.00	0.0%
2330302 · Legal Services - General Admin	27,874.85	29,169.00	-1,294.15	95.56%
2330520 · Insurance - General Adminis	18,315.00	16,548.00	1,767.00	110.68%
<b>Total 2330 · General Administration</b>	<b>46,189.85</b>	<b>46,217.00</b>	<b>-27.15</b>	<b>99.94%</b>
<b>2400 · School Office</b>				
2400102 · Administration - School Office	80,101.11	122,210.00	-42,108.89	65.54%
2400110 · Substitute - School Office	0.00	600.00	-600.00	0.0%
2400111 · Non-Certified Staff - School Of	32,567.77	46,611.00	-14,043.23	69.87%
2400220 · FICA Taxes - School Office	3,446.86	5,338.00	-1,891.14	64.57%
2400430 · Equip Main - School Office	2,257.62	2,000.00	257.62	112.88%
2400441 · Equip Rentals - School Office	1,207.48	6,000.00	-4,792.52	20.13%
2400530 · Communication - School Office	2,996.03	1,250.00	1,746.03	239.68%
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	115.47	500.00	-384.53	23.09%
2400601 · General Supp - School Office	1,297.97	1,500.00	-202.03	86.53%
2400810 · Dues & Fees - School Office	1,184.39	650.00	534.39	182.21%
<b>Total 2400 · School Office</b>	<b>126,052.08</b>	<b>188,259.00</b>	<b>-62,206.92</b>	<b>66.96%</b>
<b>2510 · Business Office</b>				
2510304 · Payroll Service	5,345.87	6,000.00	-654.13	89.1%
2510307 · GASB 45 Provisions	3,150.00	3,000.00	150.00	105.0%
2510309 · Central Office - Business Office	57,417.75	74,557.00	-17,139.25	77.01%
<b>Total 2510 · Business Office</b>	<b>65,913.62</b>	<b>83,557.00</b>	<b>-17,643.38</b>	<b>78.89%</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	57,172.37	79,891.00	-22,718.63	71.56%
2600220 · FICA Taxes - Bldg & Grounds	4,031.72	6,196.00	-2,164.28	65.07%
2600410 · Electricity - Bldg & Grounds	29,174.46	70,000.00	-40,825.54	41.68%

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	<u>Jul '20 - Feb 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
2600430 · Equip Maint - Bldg & Grounds	10,325.76	11,000.00	-674.24	93.87%
2600434 · Maintenance - Bldg & Grounds	39,072.53	60,000.00	-20,927.47	65.12%
2600580 · Travel - Bldg & Grounds	61.53	300.00	-238.47	20.51%
2600613 · Supplies - COVID	817.86	0.00	817.86	100.0%
2600615 · Maint/Repair Sup - Bldg & Groun	2,599.51	9,000.00	-6,400.49	28.88%
2600624 · Heating Oil/Propane - Bldg & Gr	19,555.52	40,000.00	-20,444.48	48.89%
2600713 · Equipment - COVID	15,017.83	0.00	15,017.83	100.0%
<b>Total 2600 · Buildings &amp; Grounds</b>	<u>177,829.09</u>	<u>277,484.00</u>	<u>-99,654.91</u>	<u>64.09%</u>
<b>2700 · Pupil Transportation</b>				
2700510 · Pupil Transportation PreK - 6	47,400.00	113,500.00	-66,100.00	41.76%
2700511 · Pupil Transportation 7 - 12	47,400.00	113,500.00	-66,100.00	41.76%
2700613 · Transportation - COVID-19	17,720.00			
2700625 · Diesel Fuel - Pupil Trans PreK	2,299.44	13,000.00	-10,700.56	17.69%
2700626 · Diesel Fuel Pupil Tran 7 - 12	2,299.44	13,000.00	-10,700.56	17.69%
<b>Total 2700 · Pupil Transportation</b>	<u>117,118.88</u>	<u>253,000.00</u>	<u>-135,881.12</u>	<u>46.29%</u>
<b>2830 · Professional Development</b>				
2830306 · Professional Devel	278.12	1,000.00	-721.88	27.81%
<b>Total 2830 · Professional Development</b>	<u>278.12</u>	<u>1,000.00</u>	<u>-721.88</u>	<u>27.81%</u>
<b>3210 · Activities</b>				
3210119 · Other Non-Certified -Activities	50.00	2,000.00	-1,950.00	2.5%
3210220 · FICA Taxes - Activities	0.00	153.00	-153.00	0.0%
<b>Total 3210 · Activities</b>	<u>50.00</u>	<u>2,153.00</u>	<u>-2,103.00</u>	<u>2.32%</u>
<b>6100 · OUT-OF DISTRICT TUTION/TRANSP</b>				
6100515 · Transportation -SPED	2,880.00	57,400.00	-54,520.00	5.02%
6100561 · TUTION/PRIVATE SPED	75,492.00	120,366.00	-44,874.00	62.72%
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>	<u>148,327.42</u>	<u>259,380.00</u>	<u>-111,052.58</u>	<u>57.19%</u>
<b>Total Expense</b>	<u>2,233,708.71</u>	<u>3,837,594.00</u>	<u>-1,603,885.29</u>	<u>58.21%</u>
<b>Net Ordinary Income</b>	<u>-2,233,708.71</u>	<u>-3,837,594.00</u>	<u>1,603,885.29</u>	<u>58.21%</u>
<b>Net Income</b>	<u>-2,233,708.71</u>	<u>-3,837,594.00</u>	<u>1,603,885.29</u>	<u>58.21%</u>

**Chaplin Elementary School  
Balance Sheet  
As of February 28, 2021**

	<b>Feb 28, 21</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000011 · Savings Institute Bank & Trust	-12,916,026.98
1000012 · Webster Bank - 3143	-3,996,094.57
<b>Total Checking/Savings</b>	-16,912,121.55
<b>Other Current Assets</b>	
1600016 · Due From Other Funds (Grants)	12,481.20
1610016 · Due From Other Funds (PreSchool)	255.62
1690016 · Due From Other Funds (Cafe)	37,935.95
<b>Total Other Current Assets</b>	50,672.77
<b>Total Current Assets</b>	-16,861,448.78
<b>TOTAL ASSETS</b>	-16,861,448.78
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
1000020 · Accounts Payable	75,081.51
<b>Total Accounts Payable</b>	75,081.51
<b>Other Current Liabilities</b>	
2000030 · TRB Insurance	1,870.00
2000032 · P/W Teachers Retirement	-3,291.53
2000033 · P/W Union Dues	41.15
2000034 · P/W Union Dues (Non-Certified)	666.00
2000037 · P/W Income Tax	-195.68
2000038 · P/W Social Security	154.54
2000039 · P/W Medicare	-84.59
2000041 · Health Equity	1,257.31
2000042 · Families FMLA -PSL Payment Cred	2,726.95
2000043 · Families First ER Medicare Cred	28.10
2000044 · Family Leave Insurance	410.99
2000045 · Federal Unemployment Tax	-54.09
<b>Total Other Current Liabilities</b>	3,529.15
<b>Total Current Liabilities</b>	78,610.66
<b>Total Liabilities</b>	78,610.66
<b>Equity</b>	
32000 · Unrestricted Net Assets	-14,706,350.73
Net Income	-2,233,708.71
<b>Total Equity</b>	-16,940,059.44
<b>TOTAL LIABILITIES &amp; EQUITY</b>	-16,861,448.78

**Chaplin Elementary School FOOD SERVICE**  
**Profit & Loss**  
**July 2020 through February 2021**

	<b>Jul '20 - Feb 21</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
3100070 · Revenue - State	33,768.98
3100080 · Revenue - Local	619.27
<b>Total Income</b>	34,388.25
<b>Gross Profit</b>	34,388.25
<b>Expense</b>	
3100117 · Cafeteria Staff	27,259.61
3100220 · FICA Taxes	2,085.41
3100601 · General Supplies	1,272.60
3100631 · Food	11,641.04
3100632 · Milk	4,393.19
9999 · Town Expenses	0.00
<b>Total Expense</b>	46,651.85
<b>Net Ordinary Income</b>	-12,263.60
<b>Net Income</b>	-12,263.60

**Chaplin Elementary School FOOD SERVICE**  
**Balance Sheet**  
As of February 28, 2021

	<b>Feb 28, 21</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
310012 · Webster Bank - 3208	2,728.07
<b>Total Checking/Savings</b>	2,728.07
<b>Other Current Assets</b>	
12100 · Inventory Asset	1,564.25
<b>Total Other Current Assets</b>	1,564.25
<b>Total Current Assets</b>	4,292.32
<b>TOTAL ASSETS</b>	4,292.32
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
3100020 · Accounts Payable	879.64
<b>Total Accounts Payable</b>	879.64
<b>Other Current Liabilities</b>	
3100021 · Due To Other Funds (024)	32,935.95
<b>Total Other Current Liabilities</b>	32,935.95
<b>Total Current Liabilities</b>	33,815.59
<b>Total Liabilities</b>	33,815.59
<b>Equity</b>	
3100061 · Fund Balance-Reserved	1,564.25
32000 · Unrestricted Net Assets	-18,823.92
Net Income	-12,263.60
<b>Total Equity</b>	-29,523.27
<b>TOTAL LIABILITIES &amp; EQUITY</b>	4,292.32

**Chaplin Elementary School Grant Fund**  
**Profit & Loss Budget vs. Actual**  
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	<u>Jul '20 - Feb 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4041070 · Title I State Revenue	22,324.36	30,457.66	-8,133.30	73.3%
4421070 · Title IV - Revenue	7,000.00	10,000.00	-3,000.00	70.0%
4511070 · Title II Part A - State Revenue	2,429.70	3,471.00	-1,041.30	70.0%
4801070 · School Readiness-State Revenue	950.00	120,694.30	-119,744.30	0.79%
4802070 · Competitive S.R. Revenue	61,619.30	3,881.00	57,738.30	1,587.72%
4900070 · IDEA - Revenue				
4900071 · IDEA 619 Revenue	-548.96	4,931.00	-5,479.96	-11.13%
4900072 · IDEA - 611 Revenue	0.00	39,621.00	-39,621.00	0.0%
<b>Total 4900070 · IDEA - Revenue</b>	<u>-548.96</u>	<u>44,552.00</u>	<u>-45,100.96</u>	<u>-1.23%</u>
5000070 · ESSER Grant I	22,693.00	22,693.00	0.00	100.0%
5001070 · ESSER Grant II	17,750.00			
5100070 · CRF - COVID Relief Fund	0.00	17,934.00	-17,934.00	0.0%
6000070 · Adult Education - State Revenue	0.00	4,389.00	-4,389.00	0.0%
<b>Total Income</b>	<u>134,217.40</u>	<u>258,071.96</u>	<u>-123,854.56</u>	<u>52.01%</u>
<b>Gross Profit</b>	134,217.40	258,071.96	-123,854.56	52.01%
<b>Expense</b>				
4041 · Title I				
4041104 · Title I - Certified Staff	13,958.44	16,846.66	-2,888.22	82.86%
4041111 · Title I - Non-Certified Staff	2,500.00	0.00	2,500.00	100.0%
4041119 · Title I - Other Certified	0.00	3,700.00	-3,700.00	0.0%
4041611 · Title I - Instructional Supplie	7,915.14	9,911.00	-1,995.86	79.86%
<b>Total 4041 · Title I</b>	<u>24,373.58</u>	<u>30,457.66</u>	<u>-6,084.08</u>	<u>80.02%</u>
4421 · Title IV				
4421330 · Professional Services	6,500.00	6,000.00	500.00	108.33%
4421500 · Purchased Services - other	2,104.00	2,500.00	-396.00	84.16%
4421611 · Instructional Supplies	0.00	1,500.00	-1,500.00	0.0%
<b>Total 4421 · Title IV</b>	<u>8,604.00</u>	<u>10,000.00</u>	<u>-1,396.00</u>	<u>86.04%</u>
4511 · Title II - Part A				
4511600 · Supplies	0.00	171.00	-171.00	0.0%
4511700 · Property	724.10	3,300.00	-2,575.90	21.94%
<b>Total 4511 · Title II - Part A</b>	<u>724.10</u>	<u>3,471.00</u>	<u>-2,746.90</u>	<u>20.86%</u>
4801 · School Readiness				
4801104 · School Readiness - Certified	47,619.88	113,750.00	-66,130.12	41.86%
4801110 · School Readiness - Substitutes	438.12	0.00	438.12	100.0%
4801111 · School Readiness - Non-Certifie	9,906.56	0.00	9,906.56	100.0%
4801300 · School Readiness - Purch. Serv.	270.00	1,700.00	-1,430.00	15.88%
4801600 · Supplies	328.94	5,244.30	-4,915.36	6.27%
<b>Total 4801 · School Readiness</b>	<u>58,563.50</u>	<u>120,694.30</u>	<u>-62,130.80</u>	<u>48.52%</u>
4802 · Competitive School Readiness				
4802322 · Compet S.R. In Service	0.00	1,881.00	-1,881.00	0.0%



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

	<u>Jul '20 - Feb 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4802600 · Supplies	0.00	2,000.00	-2,000.00	0.0%
<b>Total 4802 · Competitive School Readiness</b>	<b>0.00</b>	<b>3,881.00</b>	<b>-3,881.00</b>	<b>0.0%</b>
<b>4901 · IDEA 611 and 619</b>				
4901105 · Instructional - Certified 619	1,360.75	1,680.00	-319.25	81.0%
4901111 · Instructional Non-Cert 619	186.30	401.00	-214.70	46.46%
4901323 · Pupil Services-Non-Payroll 611	14,973.75	29,000.00	-14,026.25	51.63%
4901330 · Employee Train-Non-Direct 611	552.50	500.00	52.50	110.5%
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	4,507.40	6,818.00	-2,310.60	66.11%
4901612 · Supplies-Tech/Instruct 619	782.21	1,850.00	-1,067.79	42.28%
4901734 · EMPLOYEE TRAIN. NON-DIR 619	42.55	0.00	42.55	100.0%
<b>Total 4901 · IDEA 611 and 619</b>	<b>27,483.24</b>	<b>44,552.00</b>	<b>-17,068.76</b>	<b>61.69%</b>
4902322 · State Adult Education	0.00	6,389.00	-6,389.00	0.0%
<b>5000 · ESSER Grant COVID</b>				
5000111 · ESSER Grant - COVID-19	0.00	19,718.00	-19,718.00	0.0%
5000611 · Instructional Supplies-COVID-19	2,796.22	2,975.00	-178.78	93.99%
<b>Total 5000 · ESSER Grant COVID</b>	<b>2,796.22</b>	<b>22,693.00</b>	<b>-19,896.78</b>	<b>12.32%</b>
<b>5100 · COVID Relief Fund - CRF</b>				
5100111 · Personal Services	0.00	3,334.00	-3,334.00	0.0%
5100611 · Supplies	0.00	14,600.00	-14,600.00	0.0%
<b>Total 5100 · COVID Relief Fund - CRF</b>	<b>0.00</b>	<b>17,934.00</b>	<b>-17,934.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>122,544.64</b>	<b>260,071.96</b>	<b>-137,527.32</b>	<b>47.12%</b>
<b>Net Ordinary Income</b>	<b>11,672.76</b>	<b>-2,000.00</b>	<b>13,672.76</b>	<b>-583.64%</b>
<b>Net Income</b>	<b>11,672.76</b>	<b>-2,000.00</b>	<b>13,672.76</b>	<b>-583.64%</b>

**Chaplin Elementary School Grant Fund**  
**Balance Sheet**  
As of February 28, 2021

	<b>Feb 28, 21</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
6000013 - Webster Bank - 3217	26,591.45
<b>Total Checking/Savings</b>	26,591.45
<b>Total Current Assets</b>	26,591.45
<b>TOTAL ASSETS</b>	26,591.45
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
6000020 - Accounts Payable	1,551.35
<b>Total Accounts Payable</b>	1,551.35
<b>Other Current Liabilities</b>	
6000021 - Due To General Fund	12,481.20
<b>Total Other Current Liabilities</b>	12,481.20
<b>Total Current Liabilities</b>	14,032.55
<b>Total Liabilities</b>	14,032.55
<b>Equity</b>	
32000 - Unrestricted Net Assets	886.14
Net Income	11,672.76
<b>Total Equity</b>	12,558.90
<b>TOTAL LIABILITIES &amp; EQUITY</b>	26,591.45

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

	<u>Jul '20 - Feb 21</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
5001080 · Chaplin Kids - Tuition	3,580.00
6100080 · PreSchool Tuition	20,540.80
<b>Total Income</b>	<u>24,120.80</u>
<b>Gross Profit</b>	24,120.80
<b>Expense</b>	
5001 · Chaplin Kids	
5001111 · Chaplin Kids - Non-Certified	3,243.00
5001220 · Chaplin Kids - FICA Taxes	175.64
<b>Total 5001 · Chaplin Kids</b>	<u>3,418.64</u>
6100 · Preschool Expenses	
6100111 · Non-Certified Staff	968.44
6100220 · FICA Taxes	74.04
6100810 · Dues and Fees	135.24
<b>Total 6100 · Preschool Expenses</b>	<u>1,177.72</u>
<b>Total Expense</b>	<u>4,596.36</u>
<b>Net Ordinary Income</b>	<u>19,524.44</u>
<b>Net Income</b>	<u><u>19,524.44</u></u>

**Chaplin PreSchool  
Balance Sheet  
As of February 28, 2021**

	<b>Feb 28, 21</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1002 · Webster Bank - 3224	27,641.75
<b>Total Checking/Savings</b>	27,641.75
<b>Accounts Receivable</b>	
600015 · Accounts Receivable - PreK	23,212.14
610015 · Accounts Receivable - PreSchool	
610016 · Allowance for Doubtful	-2,195.51
610015 · Accounts Receivable - PreSchool - Other	2,195.51
<b>Total 610015 · Accounts Receivable - PreSchool</b>	0.00
<b>Total Accounts Receivable</b>	23,212.14
<b>Total Current Assets</b>	50,853.89
<b>TOTAL ASSETS</b>	50,853.89
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
6100021 · Due to Other Funds	255.62
<b>Total Other Current Liabilities</b>	255.62
<b>Total Current Liabilities</b>	255.62
<b>Total Liabilities</b>	255.62
<b>Equity</b>	
32000 · Unrestricted Net Assets- Presch	19,812.73
6100050 · Fund Balance - After School	11,261.10
<b>Net Income</b>	19,524.44
<b>Total Equity</b>	50,598.27
<b>TOTAL LIABILITIES &amp; EQUITY</b>	50,853.89