

## Honey Creek Community Schools Profit & Loss Budget vs. Actual July through December 2009

	Jul - Dec 09	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
0001500 · Earnings on investments and dep	52.01	3,000.00	-2,947.99	1.7%
0001610 · School Age Aftercare	40,086.52	65,000.00	-24,913.48	61.7%
0001615 · School Age camp	58,026.48	70,000.00	-11,973.52	82.9%
0001620 · School Age enrollment	2,615.00	5,500.00	-2,885.00	47.5%
0001920 · Field studies donations	240.00	2,000.00	-1,760.00	12.0%
0001921 · Middle School Camp Income	10,234.00	11,400.00	-1,166.00	89.8%
0001924 · Eighth Grade Trip	20.75	1,500.00	-1,479.25	1.4%
0001925 · MS Camp Donations	300.00	1,507.00	-1,207.00	19.9%
0001926 · Fifth Grade Trip	255.69	1,955.00	-1,699.31	13.1%
0001930 · Fundraising income	15,027.10	5,000.00	10,027.10	300.5%
0001990 · Miscellaneous Revenue	2,485.18	1,500.00	985.18	165.7%
0002100 · Special Ed - ISD	48,433.36	133,838.00	-85,404.64	36.2%
0003110 · State grant-in-aid	397,900.87	1,359,188.00	-961,287.13	29.3%
0003121 · At-Risk	4,372.90	12,996.00	-8,623.10	33.6%
0003123 · Special Ed - state	24,146.80	59,450.00	-35,303.20	40.6%
0004139 · Leadership & Design grant	0.00	3,000.00	-3,000.00	0.0%
0004141 · Title I	0.00	19,000.00	-19,000.00	0.0%
0004143 · Title II, Part A - P&T enhance	0.00	2,530.00	-2,530.00	0.0%
0004144 · Small Rural School Achievement	0.00	24,660.00	-24,660.00	0.0%
0004146 · Special Ed - IDEA	0.00	40,051.00	-40,051.00	0.0%
0004148 · Special Ed - IDEA carryover	0.00	1,000.00	-1,000.00	0.0%
0004150 · Small Rural School Ach CO	0.00	19,088.00	-19,088.00	0.0%
0041462 · IDEA ARRA	0.00	21,669.00	-21,669.00	0.0%
092525 · Education Stabilization Fund	68,700.00	80,438.00	-11,738.00	85.4%
<b>Total Income</b>	<b>605,568.71</b>	<b>1,945,270.00</b>	<b>-1,339,701.29</b>	<b>31.1%</b>
<b>Expense</b>				
<b>1110000 · Elementary K-5</b>				
1111240 · Teacher salaries	123,394.74	359,932.00	-236,537.26	34.3%
1111242 · Specialized instructors	18,507.46	35,000.00	-16,492.54	52.9%
1111243 · Teaching Assistants	3,940.45	4,560.00	-619.55	86.4%
1111690 · Teacher Leader/mentor	0.00	4,500.00	-4,500.00	0.0%
1111870 · Substitutes	3,278.04	10,125.00	-6,846.96	32.4%
1112120 · Short term disability	1,481.04	3,500.00	-2,018.96	42.3%
1112130 · Health	7,469.62	22,680.00	-15,210.38	32.9%
1112820 · Retirement	20,573.35	70,151.00	-49,577.65	29.3%
1112830 · Social security	11,217.04	33,502.00	-22,284.96	33.5%
1112840 · Workers' compensation	1,288.00	1,000.00	288.00	128.8%
1112850 · Unemployment compensation	0.00	2,000.00	-2,000.00	0.0%
1112903 · PSO CO	0.00	2,000.00	-2,000.00	0.0%
1113220 · Workshop and conferences	1,877.07	2,250.00	-372.93	83.4%
1113301 · Field trips	240.00	1,250.00	-1,010.00	19.2%
1113302 · Camp Tamarack expenses	500.00	2,200.00	-1,700.00	22.7%
1113600 · Printing and binding/lease	948.79	3,600.00	-2,651.21	26.4%
1115100 · Teaching supplies	3,359.66	5,950.00	-2,590.34	56.5%
1115110 · Technology supplies	512.96	3,600.00	-3,087.04	14.2%
1115120 · Hardware/software	7,499.01	6,750.00	749.01	111.1%
1115150 · Music supplies and instruments	108.90	450.00	-341.10	24.2%
1115151 · Art Supplies	244.55	675.00	-430.45	36.2%
1115200 · Textbooks/curriculum materials	56.97	2,170.00	-2,113.03	2.6%
1116400 · Equipment and furniture	2,727.31	4,500.00	-1,772.69	60.6%
1117400 · Dues and fees	0.00	300.00	-300.00	0.0%
<b>Total 1110000 · Elementary K-5</b>	<b>209,224.96</b>	<b>582,645.00</b>	<b>-373,420.04</b>	<b>35.9%</b>
<b>1120000 · Middle school</b>				
1121240 · Teacher salaries	51,417.96	152,400.00	-100,982.04	33.7%
1121242 · Specialized instructors	9,856.00	15,000.00	-5,144.00	65.7%
1121870 · Substitutes	1,164.00	5,100.00	-3,936.00	22.8%
1122120 · Short term disability	640.62	1,500.00	-859.38	42.7%
1122130 · Health	1,674.00	10,080.00	-8,406.00	16.6%
1122820 · Retirement	8,613.42	29,222.00	-20,608.58	29.5%
1122830 · Social security	5,057.00	14,010.00	-8,953.00	36.1%
1122840 · Workers' compensation	493.50	500.00	-6.50	98.7%
1122850 · Unemployment compensation	0.00	1,000.00	-1,000.00	0.0%
1122903 · PSO CO	0.00	1,500.00	-1,500.00	0.0%

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1123220 · Workshop and conferences	858.64	1,620.00	-761.36	53.0%
1123301 · Field trips	530.00	540.00	-10.00	98.1%
1123302 · Middle School Camp Expense	11,689.16	11,700.00	-10.84	99.9%
1123303 · Eighth Grade Trip	0.00	2,500.00	-2,500.00	0.0%
1123600 · Printing and binding/lease	719.71	2,100.00	-1,380.29	34.3%
1125100 · Teaching supplies	1,315.42	2,070.00	-754.58	63.5%
1125110 · Technology supplies	562.91	2,700.00	-2,137.09	20.8%
1125120 · Hardware/software	3,270.10	3,600.00	-329.90	90.8%
1125150 · Music supplies and instruments	236.18	1,080.00	-843.82	21.9%
1125151 · Art Supplies	71.20	270.00	-198.80	26.4%
1125200 · Textbooks/curriculum materials	993.68	1,980.00	-986.32	50.2%
1126400 · Equipment and furniture	52.00	1,500.00	-1,448.00	3.5%
1127400 · Dues and fees	0.00	150.00	-150.00	0.0%
<b>Total 1120000 · Middle school</b>	<b>99,327.50</b>	<b>262,122.00</b>	<b>-162,794.50</b>	<b>37.9%</b>
1133000 · Small Rural School Ach expense	0.00	24,660.00	-24,660.00	0.0%
1133001 · Small Rural School Achieve CO	2,115.00	19,088.00	-16,973.00	11.1%
1134000 · Title II, Part A PT expense	0.00	2,530.00	-2,530.00	0.0%
1134001 · Title I - Targeted Funds	5,283.00	19,000.00	-13,717.00	27.8%
1134010 · Title 1 - ARRA	0.00	4,000.00	-4,000.00	0.0%
1190000 · Summer school				
1191240 · Summer school teacher	2,000.00	2,000.00	0.00	100.0%
1192820 · Retirement	0.00	339.00	-339.00	0.0%
1192830 · Social Security	153.00	153.00	0.00	100.0%
1192840 · Workers compensation	0.00	6.00	-6.00	0.0%
1192850 · Unemployment compensation	0.00	60.00	-60.00	0.0%
<b>Total 1190000 · Summer school</b>	<b>2,153.00</b>	<b>2,558.00</b>	<b>-405.00</b>	<b>84.2%</b>
1220000 · Special education				
1221239 · Special Ed Speech & Language	0.00	14,629.00	-14,629.00	0.0%
1221240 · Special Ed Assistant	20,115.78	76,547.00	-56,431.22	26.3%
1221242 · Special Ed Social Worker	9,050.00	19,570.00	-10,520.00	46.2%
1221245 · Special Ed OT	0.00	3,000.00	-3,000.00	0.0%
1221250 · Special Ed Instructional Consul	28,628.58	68,886.00	-40,257.42	41.6%
1221870 · Substitutes	0.00	3,000.00	-3,000.00	0.0%
1222120 · Short term disability	551.88	1,000.00	-448.12	55.2%
1222130 · Health	2,355.00	12,600.00	-10,245.00	18.7%
1222820 · Retirement	4,266.94	16,790.00	-12,523.06	25.4%
1222830 · Social security	6,000.00	12,852.00	-6,852.00	46.7%
1222840 · Workers compensation	295.50	250.00	45.50	118.2%
1222850 · Unemployment compensation	0.00	864.00	-864.00	0.0%
1223220 · Workshop and conferences	130.00	500.00	-370.00	26.0%
1225100 · Teaching Supplies	1,625.54	1,000.00	625.54	162.6%
1225105 · IDEA - supplies and materials	648.58	3,000.00	-2,351.42	21.6%
1229106 · Evaluations/services	766.30	3,500.00	-2,733.70	21.9%
<b>Total 1220000 · Special education</b>	<b>74,512.10</b>	<b>237,988.00</b>	<b>-163,475.90</b>	<b>31.3%</b>
1250000 · At-Risk program				
1251241 · At-Risk salaries	6,498.00	12,996.00	-6,498.00	50.0%
1252820 · Retirement	0.00	2,202.00	-2,202.00	0.0%
1252830 · Social security	450.00	993.00	-543.00	45.3%
1252840 · Workers' compensation	106.50	61.00	45.50	174.6%
1252850 · Unemployment compensation	0.00	144.00	-144.00	0.0%
1255100 · At Risk supplies	0.00	450.00	-450.00	0.0%
<b>Total 1250000 · At-Risk program</b>	<b>7,054.50</b>	<b>16,846.00</b>	<b>-9,791.50</b>	<b>41.9%</b>
2150000 · Speech Pathology & Audiology				
2159101 · IDEA - Contracted Services	11,104.38	37,051.00	-25,946.62	30.0%
<b>Total 2150000 · Speech Pathology &amp; Audiology</b>	<b>11,104.38</b>	<b>37,051.00</b>	<b>-25,946.62</b>	<b>30.0%</b>
2190000 · Other pupil services				
2191659 · Supervisor, Lunch	8,501.00	17,003.00	-8,502.00	50.0%
2191660 · Lunch supervisors - K-5	5,200.66	19,152.00	-13,951.34	27.2%
2191661 · Lunch supervisors - MS	2,075.03	6,048.00	-3,972.97	34.3%
2192820 · Retirement	916.01	7,149.00	-6,232.99	12.8%
2192830 · Social security	1,500.00	3,229.00	-1,729.00	46.5%
2192840 · Workers' compensation	122.50	120.00	2.50	102.1%

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2192850 · Unemployment compensation	0.00	504.00	-504.00	0.0%
2192900 · Physicals	0.00	92.00	-92.00	0.0%
<b>Total 2190000 · Other pupil services</b>	<b>18,315.20</b>	<b>53,297.00</b>	<b>-34,981.80</b>	<b>34.4%</b>
2210000 · Improvement of instruction				
2219111 · IDEA - ARRA	0.00	21,669.00	-21,669.00	0.0%
<b>Total 2210000 · Improvement of instruction</b>	<b>12,047.91</b>	<b>21,669.00</b>	<b>-9,621.09</b>	<b>55.6%</b>
2220000 · Library				
2221240 · Media Specialist	8,529.44	19,124.00	-10,594.56	44.6%
2222830 · Social security	700.00	1,463.00	-763.00	47.8%
2222840 · Workers' compensation	45.50	57.00	-11.50	79.8%
2222850 · Unemployment compensation	0.00	288.00	-288.00	0.0%
2223220 · Workshop and conferences	20.00	400.00	-380.00	5.0%
2225100 · Library supplies	149.52	1,000.00	-850.48	15.0%
2225300 · Library books - K-5	0.00	585.00	-585.00	0.0%
2225301 · Library books - MS	141.63	630.00	-488.37	22.5%
2226400 · Equipment	80.00	450.00	-370.00	17.8%
<b>Total 2220000 · Library</b>	<b>10,196.09</b>	<b>23,997.00</b>	<b>-13,800.91</b>	<b>42.5%</b>
2250000 · Computer assisted instruction				
2251850 · Technical specialist	13,175.52	39,527.00	-26,351.48	33.3%
2252120 · Short term disability	134.92	350.00	-215.08	38.5%
2252130 · Health	420.00	2,520.00	-2,100.00	16.7%
2252820 · Retirement	1,674.59	6,696.00	-5,021.41	25.0%
2252830 · Social security	996.00	3,024.00	-2,028.00	32.9%
2252840 · Workers' compensation	45.50	61.00	-15.50	74.6%
2252850 · Unemployment compensation	0.00	288.00	-288.00	0.0%
2253220 · Workshop and conferences	20.00	270.00	-250.00	7.4%
<b>Total 2250000 · Computer assisted instruction</b>	<b>16,466.53</b>	<b>52,736.00</b>	<b>-36,269.47</b>	<b>31.2%</b>
2310000 · Board of education				
2313170 · Attorney	1,984.80	3,000.00	-1,015.20	66.2%
2313180 · Audit	8,280.00	7,800.00	480.00	106.2%
2313220 · Workshop and conferences	310.49	1,125.00	-814.51	27.6%
2317400 · Dues/membership	1,450.00	2,500.00	-1,050.00	58.0%
<b>Total 2310000 · Board of education</b>	<b>12,025.29</b>	<b>14,425.00</b>	<b>-2,399.71</b>	<b>83.4%</b>
2320000 · Executive administration				
2321110 · Administrator salary	36,951.48	73,903.00	-36,951.52	50.0%
2322120 · Short term disability	374.22	600.00	-225.78	62.4%
2322130 · Health				
232131 · Co-pay Pool	250.00	5,500.00	-5,250.00	4.5%
2322130 · Health - Other	2,260.00	4,800.00	-2,540.00	47.1%
<b>Total 2322130 · Health</b>	<b>2,510.00</b>	<b>10,300.00</b>	<b>-7,790.00</b>	<b>24.4%</b>
2322820 · Retirement	5,167.04	12,519.00	-7,351.96	41.3%
2322830 · Social security	4,200.00	5,654.00	-1,454.00	74.3%
2322840 · Workers' compensation	45.50	90.00	-44.50	50.6%
2322850 · Unemployment compensation	0.00	288.00	-288.00	0.0%
2323151 · WISD indirect rate	12,601.04	40,776.00	-28,174.96	30.9%
2323220 · Workshop and conferences	385.00	1,800.00	-1,415.00	21.4%
2323500 · Advertising	1,425.80	2,600.00	-1,174.20	54.8%
2323510 · Advertising personnel recruit.	0.00	2,000.00	-2,000.00	0.0%
2323600 · Printing and binding/lease	571.06	1,500.00	-928.94	38.1%
2325910 · Office supplies	1,194.15	2,000.00	-805.85	59.7%
2326400 · Equipment and furniture	100.00	1,350.00	-1,250.00	7.4%
2327400 · Dues/memberships	20.00	250.00	-230.00	8.0%
2327900 · Bank charges	487.19	350.00	137.19	139.2%
<b>Total 2320000 · Executive administration</b>	<b>66,068.48</b>	<b>155,980.00</b>	<b>-89,911.52</b>	<b>42.4%</b>
2400000 · School Adm-Support Services				
2401620 · Administrative Assistant	15,349.98	30,700.00	-15,350.02	50.0%
2401870 · Substitutes	0.00	750.00	-750.00	0.0%
2402120 · Short term disability	178.18	240.00	-61.82	74.2%
2402130 · Health	1,060.00	2,520.00	-1,460.00	42.1%
2402820 · Retirement	-2,047.14	5,328.00	-7,375.14	-38.4%

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	Jul - Dec 09	Budget	\$ Over Budget	% of Budget
2402830 · Social Security	2,600.00	2,406.00	194.00	108.1%
2402840 · Workers Compensation	45.50	61.00	-15.50	74.6%
2402850 · Unemployment compensation	0.00	288.00	-288.00	0.0%
2403600 · Printing and binding	501.90	1,200.00	-698.10	41.8%
<b>Total 2400000 · School Adm-Support Services</b>	<b>17,710.19</b>	<b>43,493.00</b>	<b>-25,782.81</b>	<b>40.7%</b>
<b>2410000 · Office of the Principal</b>				
2411120 · Assistant Director	17,915.50	40,981.00	-23,065.50	43.7%
2411621 · Clerical	5,170.95	12,800.00	-7,629.05	40.4%
2412120 · ST disability	191.08	270.00	-78.92	70.8%
2412130 · Health	550.00	1,260.00	-710.00	43.7%
2412820 · Retirement	3,219.14	9,293.00	-6,073.86	34.6%
2412830 · Social security	0.00	4,114.00	-4,114.00	0.0%
2412840 · Worker's compensation	0.00	60.00	-60.00	0.0%
2412850 · Unemployment	0.00	565.00	-565.00	0.0%
<b>Total 2410000 · Office of the Principal</b>	<b>27,046.67</b>	<b>69,343.00</b>	<b>-42,296.33</b>	<b>39.0%</b>
<b>2520000 · Business service</b>				
2521120 · Assistant Director	17,915.48	31,231.00	-13,315.52	57.4%
2522120 · ST disability	173.60	270.00	-96.40	64.3%
2522130 · Health	530.00	1,260.00	-730.00	42.1%
2522820 · Retirement	2,505.20	6,457.00	-3,951.80	38.8%
2522830 · Social security	0.00	2,389.00	-2,389.00	0.0%
2522840 · Worker's compensation	0.00	94.00	-94.00	0.0%
2522850 · Unemployment	0.00	144.00	-144.00	0.0%
2523180 · Accountant	0.00	850.00	-850.00	0.0%
2523181 · Payroll	771.50	1,600.00	-828.50	48.2%
<b>Total 2520000 · Business service</b>	<b>21,895.78</b>	<b>44,295.00</b>	<b>-22,399.22</b>	<b>49.4%</b>
<b>2590000 · Other business services</b>				
2593910 · Liability insurance	1,767.00	1,700.00	67.00	103.9%
2593920 · Building insurance	1,051.00	1,750.00	-699.00	60.1%
2593990 · Other insurance	1,269.00	1,600.00	-331.00	79.3%
<b>Total 2590000 · Other business services</b>	<b>4,087.00</b>	<b>5,050.00</b>	<b>-963.00</b>	<b>80.9%</b>
<b>2600000 · Operation and maintenance</b>				
2603410 · Telephone	0.00	500.00	-500.00	0.0%
2604110 · Building maintenance and repair	114.70	750.00	-635.30	15.3%
2604210 · Lease of building	10,000.00	130,000.00	-120,000.00	7.7%
<b>Total 2600000 · Operation and maintenance</b>	<b>10,114.70</b>	<b>131,250.00</b>	<b>-121,135.30</b>	<b>7.7%</b>
<b>2700000 · Pupil transportation services</b>				
2703300 · Transportation - K-5	213.04	1,200.00	-986.96	17.8%
2703301 · Transportation - MS	773.85	900.00	-126.15	86.0%
<b>Total 2700000 · Pupil transportation services</b>	<b>986.89</b>	<b>2,100.00</b>	<b>-1,113.11</b>	<b>47.0%</b>
<b>2830000 · Staff &amp; Personnel Services</b>				
2832900 · Physicals	335.00	345.00	-10.00	97.1%
2838220 · Fingerprints	0.00	375.00	-375.00	0.0%
<b>Total 2830000 · Staff &amp; Personnel Services</b>	<b>335.00</b>	<b>720.00</b>	<b>-385.00</b>	<b>46.5%</b>
<b>3500000 · School Age Program</b>				
3501160 · School Age Supervisor	14,313.52	29,500.00	-15,186.48	48.5%
3501240 · School Age Teachers	12,811.59	27,000.00	-14,188.41	47.5%
3501245 · Camp counselors	33,034.10	31,000.00	2,034.10	106.6%
3501246 · Instructor/Coach stipends	2,555.00	2,500.00	55.00	102.2%
3501247 · Athletic Officials	300.00	250.00	50.00	120.0%
3502120 · Short term Disability	332.16	380.00	-47.84	87.4%
3502130 · Health	2,215.00	5,040.00	-2,825.00	43.9%
3502820 · Retirement	10,990.73	14,886.00	-3,895.27	73.8%
3502830 · Social Security	4,298.46	6,885.00	-2,586.54	62.4%
3502840 · Workers' Compensation	0.00	270.00	-270.00	0.0%
3502850 · Unemployment	0.00	1,876.00	-1,876.00	0.0%
3502900 · Physicals	305.50	500.00	-194.50	61.1%
3502901 · Fingerprints	276.00	414.00	-138.00	66.7%
3503220 · Workshops and Conferences	337.50	800.00	-462.50	42.2%
3503301 · Field Trips	1,494.00	3,500.00	-2,006.00	42.7%

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02/08/10

Accrual Basis

## Honey Creek Community Schools Profit & Loss Budget vs. Actual July through December 2009

	<u>Jul - Dec 09</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
3503302 · Transportation	3,005.45	3,500.00	-494.55	85.9%
3503500 · Advertising	361.82	1,300.00	-938.18	27.8%
3503600 · Printing and Binding	601.23	1,300.00	-698.77	46.2%
3505100 · School Age supplies	3,105.94	5,000.00	-1,894.06	62.1%
3505101 · Camp t-shirts	0.00	800.00	-800.00	0.0%
3505102 · Athletic Supplies	0.00	300.00	-300.00	0.0%
3505103 · Extended School Age supplies	561.45	600.00	-38.55	93.6%
3505910 · Office Supplies	0.00	500.00	-500.00	0.0%
3506000 · After Care and camp scholarship	1,092.00	2,500.00	-1,408.00	43.7%
3506400 · Equipment	0.00	450.00	-450.00	0.0%
3506401 · Athletic Equipment	0.00	300.00	-300.00	0.0%
3507400 · Miscellaneous expenses	638.90	1,500.00	-861.10	42.6%
<b>Total 3500000 · School Age Program</b>	<u>92,815.65</u>	<u>142,851.00</u>	<u>-50,035.35</u>	<u>65.0%</u>
<b>Total Expense</b>	<u>716,285.82</u>	<u>1,969,694.00</u>	<u>-1,253,408.18</u>	<u>36.4%</u>
<b>Net Ordinary Income</b>	<u>-110,717.11</u>	<u>-24,424.00</u>	<u>-86,293.11</u>	<u>453.3%</u>
<b>Net Income</b>	<u><u>-110,717.11</u></u>	<u><u>-24,424.00</u></u>	<u><u>-86,293.11</u></u>	<u><u>453.3%</u></u>