

Grattan Academy
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> |
|--|---------------------|---------------------|-----------------------|--------------------|
| Income | | | | |
| Income | | | | |
| Dues & Fees Child Care173-0000 | 859.30 | 5,000.00 | -4,140.70 | 17.19% |
| Contributions 192-0000 | 0.00 | 750.00 | -750.00 | 0.0% |
| Miscellaneous Other 199-0000 | 3,599.92 | 5,500.00 | -1,900.08 | 65.45% |
| State Grants-in-Aid 311-0010 | | | | |
| State Grant Prorata 311-0010 | 0.00 | -22,574.00 | 22,574.00 | 0.0% |
| State Aid Reduction 311-0010 | 0.00 | -38,750.00 | 38,750.00 | 0.0% |
| State Grants-in-Aid 311-0010 - Other | 601,772.99 | 1,300,419.00 | -698,646.01 | 46.28% |
| Total State Grants-in-Aid 311-0010 | 601,772.99 | 1,239,095.00 | -637,322.01 | 48.57% |
| At Risk 312-0020 | 12,117.00 | 20,648.00 | -8,531.00 | 58.68% |
| Special Education 312-0120 | 10,399.04 | 19,100.00 | -8,700.96 | 54.45% |
| REAP 413-0230 | 6,804.00 | 28,737.00 | -21,933.00 | 23.68% |
| ARRA Funds | 24,473.00 | | | |
| Title I 414-0140 | 0.00 | 19,639.00 | -19,639.00 | 0.0% |
| Title II Part A 414-0210 | 0.00 | 3,250.00 | -3,250.00 | 0.0% |
| Title II D 414-0210 | 0.00 | 170.00 | -170.00 | 0.0% |
| Total Income | 660,025.25 | 1,341,889.00 | -681,863.75 | 49.19% |
| Incoming Transfers & Other Tran | | | | |
| Act 18 212-0120 | 0.00 | 28,000.00 | -28,000.00 | 0.0% |
| SVSU Mini Grant 519-0000 | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| Total Incoming Transfers & Other Tran | 0.00 | 31,000.00 | -31,000.00 | 0.0% |
| Total Income | 660,025.25 | 1,372,889.00 | -712,863.75 | 48.08% |
| Expense | | | | |
| Elementary/Middle School Exp | | | | |
| Purchased Svcs Teacher 111-3111 | 61,636.36 | 93,004.00 | -31,367.64 | 66.27% |
| Purchased Svcs Aide 111-3112 | 1,618.34 | | | |
| Purchased Svcs Sub 111-3113 | 1,880.00 | 5,000.00 | -3,120.00 | 37.6% |
| Purchased Svcs Health 111-3114 | 10,022.21 | 33,500.00 | -23,477.79 | 29.92% |
| Purchased Svcs Retire 111-3115 | 1,470.35 | 2,325.00 | -854.65 | 63.24% |
| Purchased Svcs Soc Sec 111-3116 | 4,810.17 | 7,497.00 | -2,686.83 | 64.16% |
| Purchased Svc Unemploy 111-3117 | 3,900.21 | 7,250.00 | -3,349.79 | 53.8% |
| Copier Lease 111-4220 | 1,416.65 | 3,500.00 | -2,083.35 | 40.48% |
| Teaching Supplies 111-5110 | 5,090.97 | 5,000.00 | 90.97 | 101.82% |
| Textbooks 111-5210 | 1,518.24 | 600.00 | 918.24 | 253.04% |
| Misc Exp 111-7910 | 537.69 | 5,000.00 | -4,462.31 | 10.75% |
| Total Elementary/Middle School Exp | 93,901.19 | 162,676.00 | -68,774.81 | 57.72% |
| High School Exp | | | | |
| Purchased Svc Teacher 113-3111 | 109,708.26 | 238,506.00 | -128,797.74 | 46.0% |
| Purchased Svcs Sub 113-3113 | 5,695.00 | 9,000.00 | -3,305.00 | 63.28% |
| Purchased Svcs Health 113-3114 | 8,600.69 | 13,000.00 | -4,399.31 | 66.16% |
| Purchased Svcs Retire 113-3115 | 2,497.19 | 5,963.00 | -3,465.81 | 41.88% |
| Purchased Svcs Soc Sec 113-3116 | 8,757.77 | 18,934.00 | -10,176.23 | 46.25% |
| Purchased Svc Unemploy 113-3117 | 5,096.22 | 10,000.00 | -4,903.78 | 50.96% |
| Teaching Supplies 113-5110 | 1,338.13 | 10,000.00 | -8,661.87 | 13.38% |
| Virtual Learn. Courses 113-5110 | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| Misc Expense 113-7910 | 19.96 | | | |
| Total High School Exp | 141,713.22 | 320,403.00 | -178,689.78 | 44.23% |

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| Special Ed Exp | | | | |
| Purchased Svcs Teacher 122-3111 | 16,279.18 | 29,224.00 | -12,944.82 | 55.71% |
| Purchased Svcs Retire 122-3115 | 0.00 | 731.00 | -731.00 | 0.0% |
| Purchased Svcs Soc Sec 122-3116 | 831.62 | 2,236.00 | -1,404.38 | 37.19% |
| Purchased Svc Unemploy 122-3117 | 874.81 | 1,500.00 | -625.19 | 58.32% |
| Total Special Ed Exp | 17,985.61 | 33,691.00 | -15,705.39 | 53.38% |
| At Risk Expenditures | | | | |
| Purchased Svcs Teacher 125-3111 | 2,062.50 | 18,188.00 | -16,125.50 | 11.34% |
| Purchased Svcs Retire 125-3115 | 103.13 | 455.00 | -351.87 | 22.67% |
| Purchased Svcs Soc Sec 125-3116 | 157.78 | 1,391.00 | -1,233.22 | 11.34% |
| Total At Risk Expenditures | 2,323.41 | 20,034.00 | -17,710.59 | 11.6% |
| Title I Exp | | | | |
| Purchased Svcs Aide 125-3112 | 8,016.94 | 16,966.00 | -8,949.06 | 47.25% |
| Purchased Svcs Health 125-3114 | 2,470.23 | | | |
| Purchased Svcs Soc Sec 125-3116 | 613.34 | 1,298.00 | -684.66 | 47.25% |
| Purchased Svc Unemploy 125-3117 | 432.60 | 810.00 | -377.40 | 53.41% |
| Workshop & Conf 125-3220 | 0.00 | | | |
| Total Title I Exp | 11,533.11 | 19,074.00 | -7,540.89 | 60.47% |
| REAP Expenditures | | | | |
| Purchased Svcs Teacher 125-3111 | 4,248.75 | 24,444.00 | -20,195.25 | 17.38% |
| Purchased Svcs Health 125-3114 | 887.16 | | | |
| Purchased Svcs Retire 125-3115 | 0.00 | 611.00 | -611.00 | 0.0% |
| Purchased Svcs Soc Sec 125-3116 | 325.03 | 1,870.00 | -1,544.97 | 17.38% |
| Total REAP Expenditures | 5,460.94 | 26,925.00 | -21,464.06 | 20.28% |
| Special Ed. Travel Expenditures | | | | |
| Purchased Services 211-3210 | 0.00 | 1,350.00 | -1,350.00 | 0.0% |
| Total Special Ed. Travel Expenditures | 0.00 | 1,350.00 | -1,350.00 | 0.0% |
| Psychologist Expenditures | | | | |
| Purchased Services 214-3131 | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| Total Psychologist Expenditures | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| Speech Expenditures | | | | |
| Purchased Svc Speech 215-3131 | 3,098.25 | 6,000.00 | -2,901.75 | 51.64% |
| Total Speech Expenditures | 3,098.25 | 6,000.00 | -2,901.75 | 51.64% |
| Social Worker Expenditures | | | | |
| Purchased Sdervices 216-3131 | 1,015.85 | 5,000.00 | -3,984.15 | 20.32% |
| Total Social Worker Expenditures | 1,015.85 | 5,000.00 | -3,984.15 | 20.32% |
| Instructional Staff Services | | | | |
| Workshops & Conf. 221-3220 | 2,499.66 | 4,380.00 | -1,880.34 | 57.07% |
| SVSU Mileage 221-3210 | 361.52 | 3,000.00 | -2,638.48 | 12.05% |
| Internet Services 222-3490 | 0.00 | 3,500.00 | -3,500.00 | 0.0% |
| Library Supplies 222-5110 | 0.00 | 250.00 | -250.00 | 0.0% |
| Spec.Ed.-Consultant 226-3150 | 1,560.50 | 2,000.00 | -439.50 | 78.03% |
| Total Instructional Staff Services | 4,421.68 | 13,130.00 | -8,708.32 | 33.68% |
| Title II A | | | | |
| Workshops & Conference 221-3220 | 14.49 | 3,250.00 | -3,235.51 | 0.45% |
| Total Title II A | 14.49 | 3,250.00 | -3,235.51 | 0.45% |
| Title II D Expenditures | | | | |
| Workshop & Conference 221-3220 | 0.00 | 170.00 | -170.00 | 0.0% |
| Total Title II D Expenditures | 0.00 | 170.00 | -170.00 | 0.0% |

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| Board of Ed Exp | | | | |
| Legal Services 231-3170 | 4,574.26 | 7,500.00 | -2,925.74 | 60.99% |
| Audit Services 231-3180 | 6,475.00 | 9,500.00 | -3,025.00 | 68.16% |
| Total Board of Ed Exp | <u>11,049.26</u> | <u>17,000.00</u> | <u>-5,950.74</u> | <u>65.0%</u> |
| Executive Admin. Expenditures | | | | |
| Purchased Mgt Svcs 232-3150 | 39,883.32 | 88,000.00 | -48,116.68 | 45.32% |
| Univ Oversight Fee 232-3151 | 18,053.19 | 40,852.00 | -22,798.81 | 44.19% |
| Total Executive Admin. Expenditures | <u>57,936.51</u> | <u>128,852.00</u> | <u>-70,915.49</u> | <u>44.96%</u> |
| School Admin Exp - Elem | | | | |
| Purchased Svcs Admin 241-3150 | 37,509.26 | 66,000.00 | -28,490.74 | 56.83% |
| Purchased Svcs Asst 241-3151 | 23,536.99 | 44,755.00 | -21,218.01 | 52.59% |
| Purchased Svcs Health 241-3152 | 5,535.89 | 14,000.00 | -8,463.11 | 39.55% |
| Purchased Svcs Retire 241-3153 | 1,526.16 | 2,769.00 | -1,242.84 | 55.12% |
| Purchased Svcs Soc Sec 241-3154 | 4,637.73 | 8,473.00 | -3,835.27 | 54.74% |
| Purchased Svc Unemploy 241-3155 | 2,154.68 | 5,000.00 | -2,845.32 | 43.09% |
| Workshops & Conf. 241-3220 | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Mail/Postage 241-3430 | 710.88 | 1,000.00 | -289.12 | 71.09% |
| Equip Lease Office 241-4220 | 1,042.82 | | | |
| Office Supplies 241-5910 | 4,819.62 | 5,000.00 | -180.38 | 96.39% |
| Dues & Memberships 241-7410 | 535.00 | 800.00 | -265.00 | 66.88% |
| Total School Admin Exp - Elem | <u>82,010.03</u> | <u>148,797.00</u> | <u>-66,786.97</u> | <u>55.12%</u> |
| Business Service Expenditures | | | | |
| Insurance Workers Comp 259-3910 | 3,696.65 | 15,000.00 | -11,303.35 | 24.64% |
| Accountant 259-3180 | 2,083.33 | | | |
| Bank Charge 259-4910 | 22.94 | | | |
| Dues & Fees 259-7410 | 195.77 | | | |
| Interest SAAN 259-7211 | 5,313.09 | 14,000.00 | -8,686.91 | 37.95% |
| Total Business Service Expenditures | <u>11,311.78</u> | <u>29,000.00</u> | <u>-17,688.22</u> | <u>39.01%</u> |
| Maintenance & Custodial Exp. | | | | |
| Telephone / Internet 261-3410 | 5,804.82 | 7,500.00 | -1,695.18 | 77.4% |
| Water & Sewer 261-3830 | 919.28 | 1,500.00 | -580.72 | 61.29% |
| Waste Disposal 261-3840 | 1,288.70 | 3,300.00 | -2,011.30 | 39.05% |
| Insurance 261-3910 | 9,341.25 | 25,000.00 | -15,658.75 | 37.37% |
| Bldg Maint & Repair 261-4110 | 6,190.84 | 13,000.00 | -6,809.16 | 47.62% |
| Lawn Care & Snow 261-4111 | 2,580.00 | 7,500.00 | -4,920.00 | 34.4% |
| Equipment Maintenance 261-4120 | 239.39 | 7,000.00 | -6,760.61 | 3.42% |
| Janitorial Services 261-4910 | 9,965.34 | 20,170.00 | -10,204.66 | 49.41% |
| Purchased Social Sec. 261-4911 | 597.58 | 1,543.00 | -945.42 | 38.73% |
| Purchased Svcs Unemp 261-4913 | 662.48 | 1,750.00 | -1,087.52 | 37.86% |
| Heat 261-5510 | 5,772.71 | 36,300.00 | -30,527.29 | 15.9% |
| Electric 261-5520 | 11,546.80 | 29,930.00 | -18,383.20 | 38.58% |
| Supplies & Materials 261-5990 | 2,735.90 | 4,000.00 | -1,264.10 | 68.4% |
| Total Maintenance & Custodial Exp. | <u>57,645.09</u> | <u>158,493.00</u> | <u>-100,847.91</u> | <u>36.37%</u> |
| Transportation | | | | |
| Purchased Svcs Driver 271-3151 | 4,545.00 | 10,000.00 | -5,455.00 | 45.45% |
| Purchased Svcs Soc Sec 271-3152 | 347.71 | 765.00 | -417.29 | 45.45% |
| Purchased Svc Unemploy 271-3153 | 385.42 | 800.00 | -414.58 | 48.18% |
| Repairs & Maint 271-4150 | 105.98 | 1,000.00 | -894.02 | 10.6% |
| Bus Lease 271-4210 | 9,784.74 | 13,200.00 | -3,415.26 | 74.13% |
| Fuel 271-5710 | 1,153.21 | 4,500.00 | -3,346.79 | 25.63% |
| Supplies and Materials 271-7910 | 494.05 | 500.00 | -5.95 | 98.81% |
| Total Transportation | <u>16,816.11</u> | <u>30,765.00</u> | <u>-13,948.89</u> | <u>54.66%</u> |

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| Central Expenditures | | | | |
| Advertising 282-3510 | 3,619.28 | 6,000.00 | -2,380.72 | 60.32% |
| Staff Fingerprinting 283-4910 | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Total Central Expenditures | <u>3,619.28</u> | <u>7,000.00</u> | <u>-3,380.72</u> | <u>51.7%</u> |
| Community Services | | | | |
| Purchased Child Care 351-3110 | 0.00 | 3,500.00 | -3,500.00 | 0.0% |
| Purchased Svcs Soc Sec 351-3164 | 0.00 | 268.00 | -268.00 | 0.0% |
| Purchased Svc Unemploy 351-3165 | 0.00 | 445.00 | -445.00 | 0.0% |
| Supplies 351-5110 | 254.18 | 400.00 | -145.82 | 63.55% |
| Total Community Services | <u>254.18</u> | <u>4,613.00</u> | <u>-4,358.82</u> | <u>5.51%</u> |
| Outgoing Transfers & Other Tran | | | | |
| Prin./Int-Orleans Bldg 511-7210 | 23,175.30 | 55,620.00 | -32,444.70 | 41.67% |
| Deferred Payment 511-7220 | 0.00 | -44,725.00 | 44,725.00 | 0.0% |
| Reserve Requirement 511-7220 | 0.00 | 48,791.00 | -48,791.00 | 0.0% |
| Transfer to Debt Serv 631-8110 | 126,447.20 | 294,075.00 | -167,627.80 | 43.0% |
| Total Outgoing Transfers & Other Tran | <u>149,622.50</u> | <u>353,761.00</u> | <u>-204,138.50</u> | <u>42.3%</u> |
| 6999 - Uncategorized Expenses | <u>3,809.71</u> | | | |
| Total Expense | <u>675,542.20</u> | <u>1,491,484.00</u> | <u>-815,941.80</u> | <u>45.29%</u> |
| Net Income | <u><u>-15,516.95</u></u> | <u><u>-118,595.00</u></u> | <u><u>103,078.05</u></u> | <u><u>13.08%</u></u> |