

**B.E.S.T. ACADEMY**  
**Profit and Loss**  
July - September, 2022

	<b>Total</b>
<b>Income</b>	
<b>3200 Federal Grants</b>	
<b>3237 ESSER</b>	
<b>ESSER II</b>	4,238.00
<b>ESSER III</b>	3,663.94
<b>Total 3237 ESSER</b>	<b>\$ 7,901.94</b>
<b>Total 3200 Federal Grants</b>	<b>\$ 7,901.94</b>
<b>3300 State Sources</b>	
<b>3310 FEFP Income</b>	94,793.92
<b>3335 TSIA</b>	4,452.00
<b>3336 Instructional Materials</b>	1,608.00
<b>3371 SAI</b>	4,402.00
<b>3372 Safe Schools</b>	1,297.00
<b>3373 Reading</b>	978.00
<b>3379 Class Size Reduction</b>	16,800.00
<b>3391 Capital Outlay/PECO</b>	12,364.00
<b>Total 3300 State Sources</b>	<b>\$ 136,694.92</b>
<b>3400 Local Sources</b>	
<b>3410 Donation</b>	500.00
<b>3442 EBC Student Fees</b>	7,036.00
<b>3491 Interest Income</b>	2.52
<b>Total 3400 Local Sources</b>	<b>\$ 7,538.52</b>
<b>Total Income</b>	<b>\$ 152,135.38</b>
<b>Gross Profit</b>	<b>\$ 152,135.38</b>
<b>Expenses</b>	
<b>5100 Instruction</b>	
<b>5100100 Instruction - Salaries</b>	58,927.04
<b>5100200 Instruction - Benefits</b>	
<b>5100220 Employee Benefits - Social Security</b>	2,979.73
<b>5100230 Employee Benefit - Health Ins</b>	2,880.10
<b>Total 5100200 Instruction - Benefits</b>	<b>\$ 5,859.83</b>
<b>5100300 Purchases Services</b>	
<b>5100370 Phone and Data Line</b>	567.00
<b>5100396 Substitutes - Kelly Svs</b>	190.14
<b>Total 5100300 Purchases Services</b>	<b>\$ 757.14</b>
<b>5100500 Textbooks/Teaching Supplies</b>	
<b>5100520 Textbooks</b>	2,161.06
<b>Total 5100500 Textbooks/Teaching Supplies</b>	<b>\$ 2,161.06</b>
<b>Total 5100 Instruction</b>	<b>\$ 67,705.07</b>
<b>7100 Board</b>	
<b>7100310 Professional &amp; Technical Serv.</b>	15,964.97

<b>Total 7100 Board</b>	<b>\$ 15,964.97</b>
<b>7300 School Administration</b>	
7300110 Admin Salaries	28,929.64
7300200 School Admin - Benefits	
7300220 Employee Benefits - Social Security	1,551.27
<b>Total 7300200 School Admin - Benefits</b>	<b>\$ 1,551.27</b>
7300300 Other Purchased Services	
7300360 Equipment Rentals, software licenses,	1,114.82
7300390 School Administration Other Purchased Services	1,314.34
<b>Total 7300300 Other Purchased Services</b>	<b>\$ 2,429.16</b>
7300370 Admin Other Purch Svcs	14,872.31
7300700 Other	
7300730 Dues & Fees	1,476.20
<b>Total 7300700 Other</b>	<b>\$ 1,476.20</b>
<b>Total 7300 School Administration</b>	<b>\$ 49,258.58</b>
<b>7400 Facilities Acquisition &amp; Constr.</b>	
7400360 Rent	12,600.00
<b>Total 7400 Facilities Acquisition &amp; Constr.</b>	<b>\$ 12,600.00</b>
<b>7500 Fiscal Services</b>	
7500300 Purchased Services	
7500330 Bank Fees	410.11
<b>Total 7500300 Purchased Services</b>	<b>\$ 410.11</b>
<b>Total 7500 Fiscal Services</b>	<b>\$ 410.11</b>
<b>7800 Pupil Transportation Services</b>	
7800460 Diesel Fuel	881.43
7800550 Repair Parts	279.75
<b>Total 7800 Pupil Transportation Services</b>	<b>\$ 1,161.18</b>
<b>7900 Operation of Plant</b>	
7900300 Purchased Services	1,523.13
7900310 Contracted Services	10,526.72
7900311 Insurance	8,380.10
7900350 Repairs & Maintenance	4,417.00
<b>Total 7900300 Purchased Services</b>	<b>\$ 24,846.95</b>
7900500 Oper of Plant - Supplies	
7900510 Supplies	1,624.28
<b>Total 7900500 Oper of Plant - Supplies</b>	<b>\$ 1,624.28</b>
<b>Total 7900 Operation of Plant</b>	<b>\$ 26,471.23</b>
<b>9100 Student Expenses</b>	
9100390 EBC Student Fee Expense	860.41
9100397 Yearbook Fundraiser Supplies	735.00
<b>Total 9100 Student Expenses</b>	<b>\$ 1,595.41</b>
<b>9200 Debt Service</b>	
9200720 Payment of Interest	109.94
<b>Total 9200 Debt Service</b>	<b>\$ 109.94</b>
<b>9900 Charter School Grant</b>	
360-422 CSP Software	2,350.00
<b>Total 9900 Charter School Grant</b>	<b>\$ 2,350.00</b>

<b>Total Expenses</b>	<b>\$ 177,626.49</b>
<b>Net Operating Income</b>	<b>\$ (25,491.11)</b>
<b>Net Income</b>	<b>\$ (25,491.11)</b>