

Bluffview Montessori School #4001 Winona, MN

Financial Statements

As of January 31, 2023

Prepared by:
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Outsourced Controller, School Services

Bluffview Montessori School

January 2023 Financial Statements

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Supplemental Information January 2023, (see separate report)

Receipts Recorded

Check Register summary

Detail check payments & wires register

Journal Entry Report

Cashflow Projections

Bluffview Montessori Winona, Minnesota January 2023 Financial Statements Executive Summary

Summary of Key Financial Indicators

- Average Daily Membership (ADM) Overview
 - Original Budget: 212Working Budget: 212Current ADM: 212
- * The school's original budgeted deficit for the year is \$25,750 a projected cumulative fund balance of \$1,155,620 or 35.6% of expenditures at fiscal year-end.
- * The school's working budgeted deficit for the year is \$192,668 a projected cumulative fund balance of \$1,038,872 or 30.1% of expenditures at fiscal year-end
- * Projected Days Cash on Hand for the projected fiscal year-end is 120 days. Above 30 days meets minimum bond covenants.
- * Balance of the BMS Building Corporation capital improvement fund for the year is \$81,477.
- * Projected Debt Service Coverage Ratio at fiscal year-end is 1.07. Above 1.10x or 1.0x with 90 days cash on hand meets minimum bond covenants

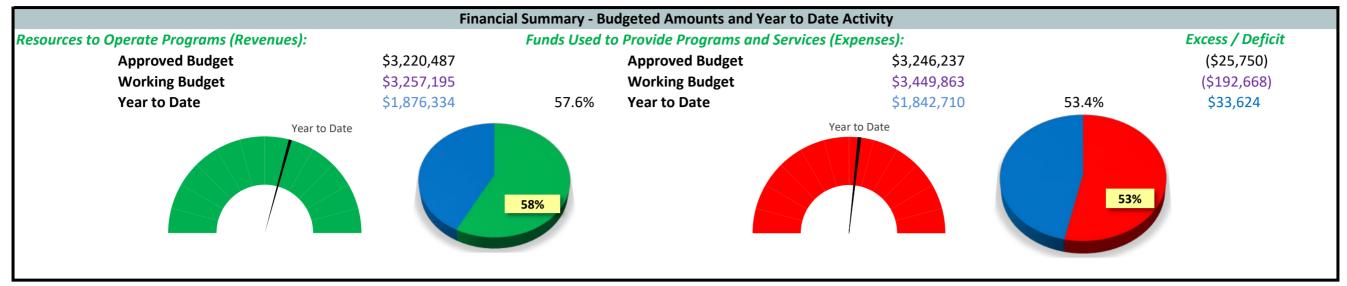
Financial Statement Key Points

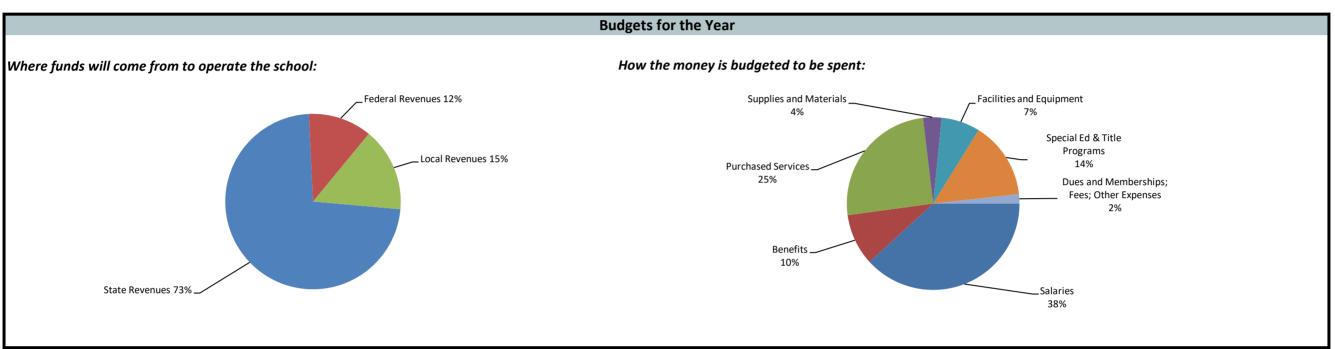
- * As of month-end, 58% of the year was complete.
- * Cash Balance as of the reporting period is \$1,132,031 down from previous monthly balance of \$1,183,833.
- * Prior year holdback balance is (\$3,724) as of the reporting period. This is the result of an overpayment which will likely be adjusted as MDE receives final FY22 data later this year.
- * Current year holdback estimate is \$91,474.
- * Revenues received at end of the reporting period 58%
- * Expenditures disbursed at end of the reporting period 53%

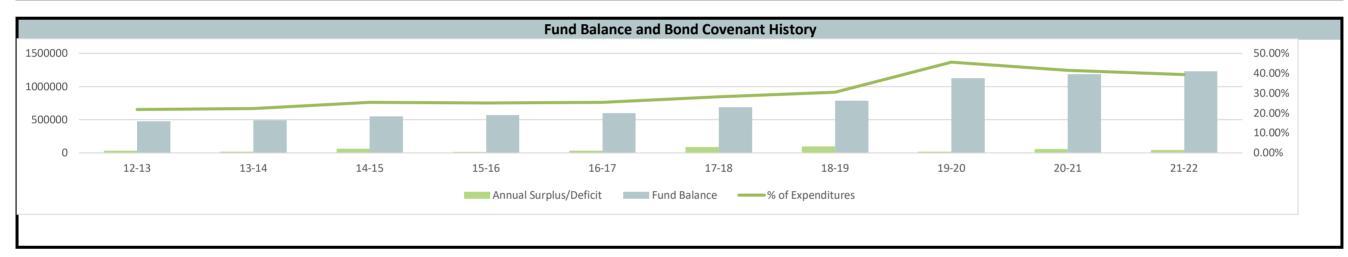
Other items

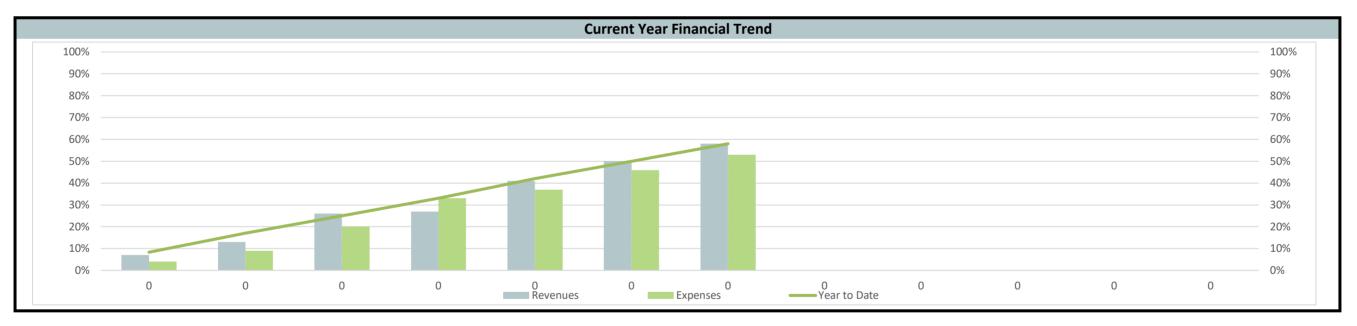
- * Beginning check register Pmt No 27870; ending check register Pmt No 28005. No gaps in the Pmt No sequence.
- * Beginning check register Check No 6843; ending check register Check No 6843. No gaps in the Check No sequence.
- * Supplemental information is provided, that shows checks written, receipts posted, journal entries completed and FY23 cash flow projections.

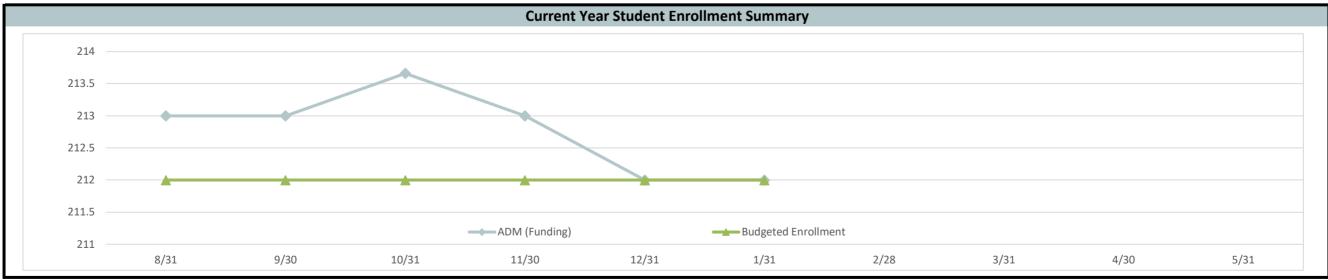
Bluffview Montessori Winona MN Financial Statements Dashboard as of January 31, 2023



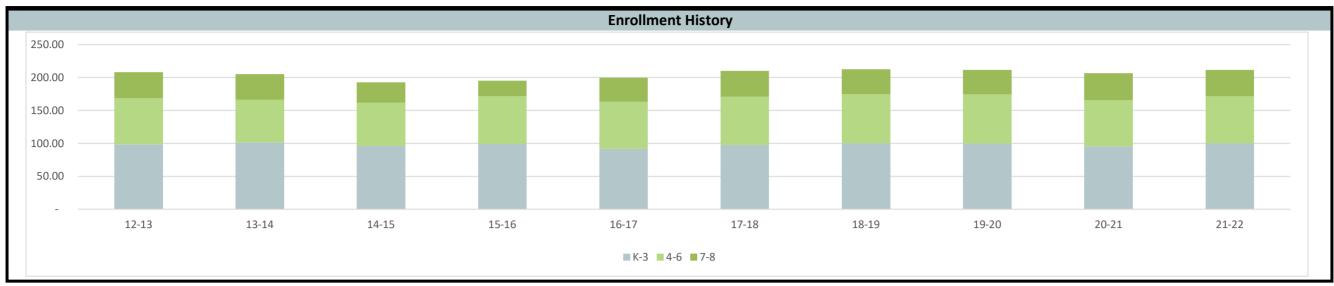


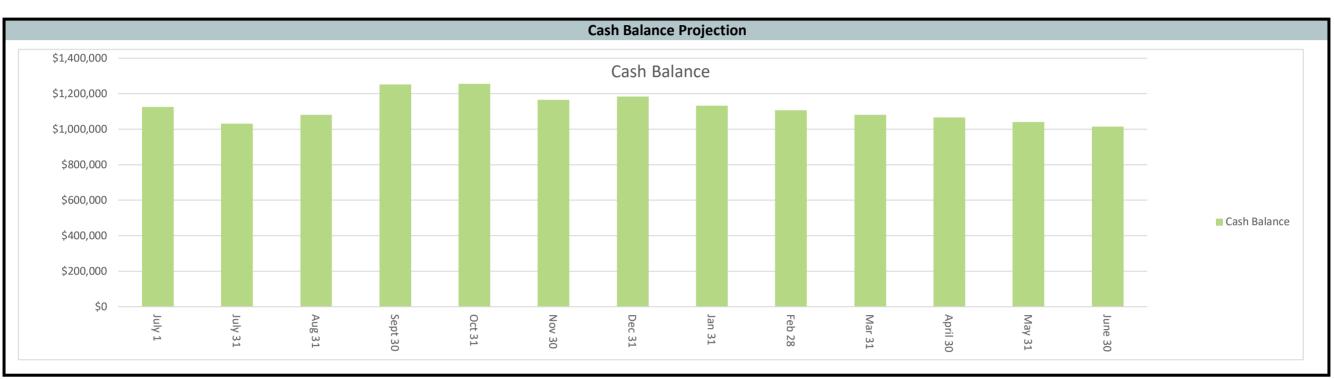






Bluffview Montessori Winona MN Financial Statements Dashboard as of January 31, 2023





Bluffview Montessori School

Winona, MN

Balance Sheet as of January 31, 2023

	Audited Balance	Ending Balance
	June 30, 2022	January 31, 2023
<u>Assets</u>		
Current Assets		
Cash and Investments - Fds 1,2 & 4	1,124,727	1,132,031
Accounts Receivable	454	0
Interest Receivable	0	0
Due from Bldg Co.	13,931	11,401
MDE State Aids Receivable 21-22	225,234	(3,724)
Estimated MDE State Aids Receivable 22-23	0	91,474
Federal Aids Receivable balance 22-23	103,043	85,706
Prepaid Expenses and Deposits	27,921	10,602
Total Current Assets	1,495,311	1,327,491
Total All Assets	1,495,311	1,327,491
Lightlities and Frind Rolence		
<u>Liabilities and Fund Balance</u> Current Liabilities		
	122 570	62.741
Salaries and Wages Payable fy 22-23 YTD	122,578	63,741
Accounts Payable Due to other funds	76,474	0
	64.710	(1.412)
Payroll Deductions and Contributions Deferred Revenue	64,718	(1,413)
	262 770 44	62 229
Total Current Liabilities	263,770.44	62,328
Fund Balance		
Fund Balance all funds	1,170,984	1,231,540
Restricted Fund Balance FY22	60,556	
Current Net Income		33,624
Total Fund Balance	1,231,540	1,265,164
Total LinkStrian and Freed Balance	1 405 244	4 227 404
Total Liabilities and Fund Balance	1,495,311	1,327,491
	0	(0.00)
Expenditures per day	8,538	\$ 9,452
Days of cash on hand	132	120

Bluffview Montessori School Winona, MN Statement of Revenues and Expenditures as of January 31, 2023

PY 201-22		58.3% Percent of Working Budget 62.0% 30.0% 34.9% 41.7% 0.0% 50.0% 50.0% 16.1% 100.0% 0.0% 0.0% 58.3% 49.5% 27.2% 37.4% 55.5% 50.0% 50.2% 100.0% 40.8% 50.0% 50.2% 100.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 49.1% 46.5% incl above
Series S	968,229 148 101,270 130,013 0 4,834 9,226 4,686 60,632 0 91,474 0 1,370,513 14,707 875 14,327 61,830 12,129 103,868 170,000 0 7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343	30.0% 34.9% 41.7% 0.0% 50.0% 50.0% 16.1% 100.0% 0.0% 0.0% 58.3% 49.5% 27.2% 37.4% 55.5% 50.0% 50.2% 100.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 49.1% 46.5%
Name State Revenues State	148 101,270 130,013 0 4,834 9,226 4,686 60,632 0 91,474 0 1,370,513 14,707 875 14,327 61,830 12,129 103,868 170,000 0 7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343	30.0% 34.9% 41.7% 0.0% 50.0% 50.0% 16.1% 100.0% 0.0% 0.0% 58.3% 49.5% 27.2% 37.4% 55.5% 50.0% 50.2% 100.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 49.1% 46.5%
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September Sept	130,013 0 4,834 9,226 4,686 60,632 0 91,474 0 1,370,513 14,707 875 14,327 61,830 12,129 103,868 170,000 0 7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343	41.7% 0.0% 50.0% 50.0% 16.1% 100.0% 0.0% 0.0% 58.3% 49.5% 27.2% 37.4% 55.5% 50.0% 50.2% 100.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 49.1% 46.5%
ADSIS Grant (Alhern Delw) incl w/state spec ed aid 67,847 71,504 66,444 201 Endowment Aid 8,579 8,650 9,669 212 Literacy incentive Aid 17,143 18,812 18,452 2317 Long Term Facility Maintenance 29,033 29,251 29,066 232 Sare Schools State Aid 0 0 10,000 60,632 24 EP funding 0 14,173 0 0 0 25 MDE State Aids Receivable 0 0 0 0 0 0 26 prior year under accrual 12,219 0 0 0 27 Total State Revenues 12,219 0 0 0 28 Total Revenues 12,219 0 0 0 29 Total State Revenues 12,219 0 0 0 29 Total State Revenues 12,219 0 0 0 20 Total State Revenues 22,299,914 2,322,707 2,349,197 20 Federal Revenues 32,291 32,237 29,735 20 Title II, F410 32,291 32,237 29,735 20 Title II, F410 32,291 32,237 29,735 20 Title II, F412 3,843 3,970 3,217 20 Special Education Aid, F419, F420 53,127 56,465 38,332 20 Cares Act Funds, GEER & ESSER 136,600 111,316 111,316 21 Repenues 249,264 230,755 206,857 20 Total Federal Revenues 249,264 230,755 206,857 20 Total Federal Revenues 180,000 170,000 170,000 20 Interest Earnings (192) 20 644 644 20 Gifts and Donations (1965 29,050 19,528 19,528 20 Gestal State Revenues 180,000 170,000 170,000 20 Gifts and Donations (1965 29,050 19,528 19,528 20 Fees & Tuttion from Patrons & CH 0 57,123 57,123 20 Shafel Revenues 29,050 19,528 19,528 20 Fees & Tuttion from Patrons & CH 0 57,123 57,123 20 Shafel Revenues 28,860 28,860 290,927 20 Communicating (621/419) 9,160 12,081 12,083 12,083 21,083 70 tal Local Revenues 19,9160 12,083 12,083 20,092 21 Total Revenues 19,922 36,668 36,868 36,967 36,978 32,979 32,	0 4,834 9,226 4,686 60,632 0 91,474 0 1,370,513 14,707 875 14,327 61,830 12,129 103,868 170,000 0 7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343	0.0% 50.0% 50.0% 16.1% 100.0% 0.0% 0.0% 58.3% 49.5% 27.2% 37.4% 55.5% 50.0% 50.2% 100.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 49.1% 46.5%
	4,834 9,226 4,686 60,632 0 91,474 0 1,370,513 14,707 875 14,327 61,830 12,129 103,868 170,000 0 7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343	50.0% 50.0% 16.1% 100.0% 0.0% 0.0% 58.3% 49.5% 27.2% 37.4% 55.5% 50.0% 50.2% 100.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 49.1% 46.5%
1317	4,686 60,632 0 91,474 0 1,370,513 14,707 875 14,327 61,830 12,129 103,868 170,000 0 7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343 423,877 134,169 63,741	16.1% 100.0% 0.0% 0.0% 0.0% 58.3% 49.5% 27.2% 37.4% 55.5% 50.0% 50.2% 100.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 49.1% 46.5%
342 Safe Schools State Aid 0 10,000 60,632 LEP Funding 0 14,173 0 MDE State Aids Recivable 0 0 0 prior year under accrual 12,219 0 0 Total State Revenues 2,299,914 2,322,707 2,349,197 Federal Revenues Title I, F401 32,291 32,937 29,735 Title I, F414 3,843 3,920 3,217 Special Education Aid, F419, F420 53,127 56,465 38,332 Cares Act Funds, GEER & ESSER 136,609 111,316 111,316 Reap Grant F514 23,388 26,117 24,257 Total Federal Revenues 29,264 230,755 206,857 Local Revenues Donation, offset by Salary increases 180,000 170,000 170,000 Interest Earnings (1992) 20 644 644 Gifts and Donations (1966) 29,050 19,528 19,528 Fees & Tuition from Patrons & CH 0 57,	60,632 0 91,474 0 1,370,513 14,707 875 14,327 61,830 12,129 103,868 170,000 0 7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343	100.0% 0.0% 0.0% 58.3% 49.5% 27.2% 37.4% 55.5% 50.0% 50.2% 100.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 49.1% 46.5%
LEP Funding 0	0 91,474 0 1,370,513 14,707 875 14,327 61,830 12,129 103,868 170,000 0 7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343	0.0% 0.0% 58.3% 49.5% 27.2% 37.4% 55.5% 50.0% 50.2% 100.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 49.1% 46.5%
Prior year under accrual Total State Revenues 2,299,914 2,322,707 2,349,197	0 1,370,513 14,707 875 14,327 61,830 12,129 103,868 170,000 0 7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343 423,877 134,169 63,741	0.0% 58.3% 49.5% 27.2% 37.4% 55.5% 50.0% 50.2% 100.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 49.1% 46.5%
Total State Revenues	1,370,513 14,707 875 14,327 61,830 12,129 103,868 170,000 0 7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343 423,877 134,169 63,741	\$8.3% 49.5% 27.2% 37.4% 55.5% 50.0% 50.2% 100.0% 0.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 60.1%
Title I, F401 32,291 32,937 29,735 Title II, F414 3,843 3,900 3,217 Special Education Aid, F419, F420 53,127 56,465 38,332 Cares Act Funds, GEER & ESSER 136,605 111,316 111,316 Reap Grant F514 23,398 26,117 24,257 Total Federal Revenues 249,264 230,755 206,857 Local Revenues Donation, offset by Salary increases 180,000 170,000 170,000 Interest Earnings (992) 20 644 644 Gifts and Donations (996) 29,050 19,528 19,528 Fees & Tuition from Patrons & CH 0 57,123 57,123 Miscellaneous local Revenues (099) (021) (093) 17,713 9,718 9,718 Snack fees (490–050) 16,6396 11,311 16,259 Field Trip fees (050) 6,626 5,581 5,581 Fundraising (621/619) 9,160 12,083 12,083 Total Local Revenues 28,065 288,065 288,080 <td>875 14,327 61,830 12,129 103,868 170,000 0 7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343 423,877 134,169 63,741</td> <td>27.2% 37.4% 55.5% 50.0% 50.2% 100.0% 0.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 60.1%</td>	875 14,327 61,830 12,129 103,868 170,000 0 7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343 423,877 134,169 63,741	27.2% 37.4% 55.5% 50.0% 50.2% 100.0% 0.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 60.1%
Title I, F401 32,291 32,937 29,735 Title II, F414 3,843 3,900 3,217 Special Education Aid, F419, F420 53,127 56,465 38,332 Cares Act Funds, GEER & ESSER 136,605 111,316 111,316 Reap Grant F514 23,398 26,117 24,257 Total Federal Revenues 249,264 230,755 206,857 Local Revenues Donation, offset by Salary increases 180,000 170,000 170,000 Interest Earnings (992) 20 644 644 Gifts and Donations (996) 29,050 19,528 19,528 Fees & Tuition from Patrons & CH 0 57,123 57,123 Miscellaneous local Revenues (099) (021) (093) 17,713 9,718 9,718 Snack fees (490–050) 16,6396 11,311 16,259 Field Trip fees (050) 6,626 5,581 5,581 Fundraising (621/619) 9,160 12,083 12,083 Total Local Revenues 28,065 288,065 288,080 <td>875 14,327 61,830 12,129 103,868 170,000 0 7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343 423,877 134,169 63,741</td> <td>27.2% 37.4% 55.5% 50.0% 50.2% 100.0% 0.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 60.1%</td>	875 14,327 61,830 12,129 103,868 170,000 0 7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343 423,877 134,169 63,741	27.2% 37.4% 55.5% 50.0% 50.2% 100.0% 0.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 60.1%
Special Education Aid, F419, F420 53,127 56,465 38,332 Cares Act Funds, GEER & ESSER 136,605 111,316 111,316 Reap Grant F1514 23,398 26,117 24,257 Total Federal Revenues 249,264 230,755 206,857 Local Revenues Donation, offset by Salary increases 180,000 170,000 170,000 interest Earnings (092) 20 644 645 65,223 15,223 15,223 15,223 15,223 15,223 15,223 15,223 15,223 15,223 15,223 15,224 15,224 15,224 15,224 15,224 15,224 15,224 <t< td=""><td>14,327 61,830 12,129 103,868 170,000 0 7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343 423,877 134,169 63,741</td><td>37.4% 55.5% 50.0% 50.2% 100.0% 0.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 60.1%</td></t<>	14,327 61,830 12,129 103,868 170,000 0 7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343 423,877 134,169 63,741	37.4% 55.5% 50.0% 50.2% 100.0% 0.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 60.1%
Cares Act Funds, GEER & ESSER 136,605 111,316 111,316 Reap Grant F514 23,398 26,117 24,257 Total Federal Revenues 249,264 230,755 206,857 Local Revenues Donation, offset by Salary increases 180,000 170,000 170,000 Interest Earnings (092) 20 644 644 Gifts and Donations (096) 29,050 19,528 19,528 Fees & Tuition from Patrons & CH 0 57,123 57,123 Miscellancous local Revenues (099) (021) (093) 17,713 9,718 9,718 Snack fees (490-050) 16,396 11,331 12,083 Field Trip fees (050) 6,626 5,581 5,581 Fundraising (621/619) 9,160 12,083 12,083 Total Local Revenues 2,808,143 2,839,270 2,846,981 Total Revenue working Budget Changes 1,039,664 1,021,135 992,550 Benefits 159,162 286,738 288,820 Salaries and Wages 1,039,664 <td>61,830 12,129 103,868 170,000 0 7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343</td> <td>55.5% 50.0% 50.2% 100.0% 0.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 60.1%</td>	61,830 12,129 103,868 170,000 0 7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343	55.5% 50.0% 50.2% 100.0% 0.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 60.1%
Reap Grant F514	12,129 103,868 170,000 0 7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343 423,877 134,169 63,741	50.0% 50.2% 100.0% 0.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 60.1%
Local Revenues	170,000 0 7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343 423,877 134,169 63,741	100.0% 0.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 60.1%
Donation, offset by Salary increases 180,000 170,000 170,000 Interest Earnings (092) 20 644 644 Gifts and Donations (096) 29,050 19,528 19,528 Fees & Tuition from Patrons & CH 0 57,123 57,123 Miscellaneous local Revenues (099) (021) (093) 17,713 9,718 9,718 Snack fees (490-050) 16,396 11,131 16,250 Field Trip fees (050) 6,626 5,581 5,581 Fundraising (621/619) 9,160 12,083 12,083 Total Local Revenues 258,965 285,808 290,927 Total Revenues 2,808,143 2,839,270 2,846,981 Total revenue working Budget Changes 1,039,664 1,021,135 992,550 Benefits 159,162 286,738 288,820 Salaries and Wages 1,039,664 1,021,135 992,550 Benefits 159,162 286,738 288,820 Salaries accrual fy 22-23 15,500 12,7500 12,7500 315 Contracted Serv	0 7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343 423,877 134,169 63,741	0.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 60.1%
Interest Earnings (092)	0 7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343 423,877 134,169 63,741	0.0% 40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 60.1%
Gifts and Donations (096) 29,050 19,528 19,528 Fees & Tuition from Patrons & CH 0 57,123 57,123 Miscellaneous local Revenues (099) (021) (093) 17,713 9,718 9,718 Snack fees (490-050) 16,396 11,131 16,250 Field Trip fees (050) 6,626 5,581 5,581 Fundraising (621/619) 9,160 12,083 12,083 Total Local Revenues 258,965 285,808 290,927 Total revenue working Budget Changes 7,711 7,711 Expenditures 1,039,664 1,021,135 992,550 Benefits 159,162 286,738 288,820 Salaries accrual fy 22-23 286,738 288,820 305 Contracted Services and Fees 142,474 127,500 127,500 315 Contracted Services Technology 1,124 4,697 4,697 329 Postage 730 2,514 1,000 330 Utilities 63,858 62,470 62,470 340 Property and Liability Insurance 18,352 18,00	7,961 28,562 2,508 17,314 2,984 6,633 235,962 1,710,343 423,877 134,169 63,741	40.8% 50.0% 25.8% 106.6% 53.5% 54.9% 81% 60.1%
Fees & Tuition from Patrons & CH 0 57,123 57,123 Miscellaneous local Revenues (099) (021) (093) 17,713 9,718 9,718 Snack fees (490-050) 16,396 11,131 16,250 Field Trip fees (050) 6,626 5,581 5,581 Fundraising (621/619) 9,160 12,083 12,083 Total Local Revenues 258,965 285,808 290,927 Total revenue working Budget Changes 7,711 Expenditures Salaries and Wages 1,039,664 1,021,135 992,550 Benefits 159,162 286,738 288,820 Salaries accrual fy 22-23 330 Fontracted Services and Fees 142,474 127,500 127,500 315 Contracted Services Technology 1,124 4,697 4,697 329 Postage 730 2,514 1,000 330 Utilities 63,858 62,470 62,470 340 Property and Liability Insurance 18,352 18,007 21,975 350 Repairs and Maintenance <	28,562 2,508 17,314 2,984 6,633 235,962 1,710,343 423,877 134,169 63,741	50.0% 25.8% 106.6% 53.5% 54.9% 81% 60.1%
Snack fees (490-050) 16,396 11,131 16,250 Field Trip fees (050) 6,626 5,581 5,581 Fundraising (621/619) 9,160 12,083 12,083 Total Local Revenues 258,965 285,808 290,927 Total Revenues 2,808,143 2,839,270 2,846,981 Expenditures 7,711 Expenditures Salaries and Wages 1,039,664 1,021,135 992,550 Benefits 159,162 286,738 288,820 Salaries accrual fy 22-23 286,738 288,820 305 Contracted Services and Fees 142,474 127,500 127,500 315 Contracted Services Technology 1,124 4,697 4,697 329 Postage 730 2,514 1,000 330 Utilities 63,858 62,470 62,470 340 Property and Liability Insurance 18,352 18,007 21,975 350 Repairs and Maintenance 62,898 53,052 53,052 360 Contracted Transportation field t	17,314 2,984 6,633 235,962 1,710,343 423,877 134,169 63,741	106.6% 53.5% 54.9% 81% 60.1%
Field Trip fees (050) 6,626 5,581 5,581 Fundraising (621/619) 9,160 12,083 12,083 Total Local Revenues 258,965 285,808 290,927 Total Revenues 2,808,143 2,839,270 2,846,981 Expenditures Expenditures Salaries and Wages 1,039,664 1,021,135 992,550 Benefits 159,162 286,738 288,820 Salaries accrual fy 22-23 305 Contracted Services and Fees 142,474 127,500 127,500 315 Contracted Services Technology 1,124 4,697 4,697 320 Communications Services 20,082 19,455 19,455 329 Postage 730 2,514 1,000 330 Utilities 63,858 62,470 62,470 340 Property and Liability Insurance 18,352 18,007 21,975 350 Repairs and Maintenance 62,898 53,052 53,052 360 Contra	2,984 6,633 235,962 1,710,343 423,877 134,169 63,741	53.5% 54.9% 81% 60.1% 49.1% 46.5%
Total Local Revenues 258,965 285,808 290,927 Total Revenues 2,808,143 2,839,270 2,846,981 Total revenue working Budget Changes Expenditures 7,711 Salaries and Wages 1,039,664 1,021,135 992,550 Benefits 159,162 286,738 288,820 Salaries accrual fy 22-23 305 Contracted Services and Fees 142,474 127,500 127,500 315 Contracted Services Technology 1,124 4,697 4,697 320 Communications Services 20,082 19,455 19,455 329 Postage 730 2,514 1,000 330 Utilities 63,858 62,470 62,470 340 Property and Liability Insurance 18,352 18,007 21,975 350 Repairs and Maintenance 62,898 53,052 53,052 360 Contracted Transportation field trips 1,646 5,340 5,340 368 Tuition Assistance crs 018 30,918 30,000 15,000 366 Montessori Training crs 018 21,825 10,000 </td <td>235,962 1,710,343 423,877 134,169 63,741</td> <td>81% 60.1% 49.1% 46.5%</td>	235,962 1,710,343 423,877 134,169 63,741	81% 60.1% 49.1% 46.5%
Total Revenues 2,808,143 2,839,270 2,846,981 Total revenue working Budget Changes 7,711 Expenditures Salaries and Wages 1,039,664 1,021,135 992,550 Benefits 159,162 286,738 288,820 Salaries accrual fy 22-23 305 Contracted Services and Fees 142,474 127,500 127,500 315 Contracted Services Technology 1,124 4,697 4,697 320 Communications Services 20,082 19,455 19,455 329 Postage 730 2,514 1,000 330 Utilities 63,858 62,470 62,470 340 Property and Liability Insurance 18,352 18,007 21,975 350 Repairs and Maintenance 62,898 53,052 53,052 360 Contracted Transportation field trips 1,646 5,340 5,340 368 Tuition Assistance crs 018 30,918 30,000 15,000 366 Montessori Training crs 018 21,825 10,000 15,000	1,710,343 423,877 134,169 63,741	49.1% 46.5%
Total revenue working Budget Changes 7,711 Expenditures 7,711 Salaries and Wages 1,039,664 1,021,135 992,550 Benefits 159,162 286,738 288,820 Salaries accrual fy 22-23 305 Contracted Services and Fees 142,474 127,500 127,500 315 Contracted Services Technology 1,124 4,697 4,697 320 Communications Services 20,082 19,455 19,455 329 Postage 730 2,514 1,000 330 Utilities 63,858 62,470 62,470 340 Property and Liability Insurance 18,352 18,007 21,975 350 Repairs and Maintenance 62,898 53,052 53,052 360 Contracted Transportation field trips 1,646 5,340 5,340 368 Tuition Assistance crs 018 30,918 30,000 15,000 366 Montessori Training crs 018 21,825 10,000 15,000 <td>423,877 134,169 63,741</td> <td>49.1% 46.5%</td>	423,877 134,169 63,741	49.1% 46.5%
Expenditures Salaries and Wages 1,039,664 1,021,135 992,550 Benefits 159,162 286,738 288,820 Salaries accrual fy 22-23 286,738 288,820 305 Contracted Services and Fees 142,474 127,500 127,500 315 Contracted Services Technology 1,124 4,697 4,697 320 Communications Services 20,082 19,455 19,455 329 Postage 730 2,514 1,000 330 Utilities 63,858 62,470 62,470 340 Property and Liability Insurance 18,352 18,007 21,975 350 Repairs and Maintenance 62,898 53,052 53,052 360 Contracted Transportation field trips 1,646 5,340 5,340 368 Tuition Assistance crs 018 30,918 30,000 15,000 366 Montessori Training crs 018 21,825 10,000 15,000	134,169 63,741	46.5%
Benefits 159,162 286,738 288,820 Salaries accrual fy 22-23 142,474 127,500 127,500 315 Contracted Services and Fees 142,474 127,500 127,500 315 Contracted Services Technology 1,124 4,697 4,697 320 Communications Services 20,082 19,455 19,455 329 Postage 730 2,514 1,000 330 Utilities 63,858 62,470 62,470 340 Property and Liability Insurance 18,352 18,007 21,975 350 Repairs and Maintenance 62,898 53,052 53,052 360 Contracted Transportation field trips 1,646 5,340 5,340 368 Tuition Assistance crs 018 30,918 30,000 15,000 366 Montessori Training crs 018 21,825 10,000 15,000	134,169 63,741	46.5%
Salaries accrual fy 22-23 305 Contracted Services and Fees 142,474 127,500 127,500 315 Contracted Services Technology 1,124 4,697 4,697 320 Communications Services 20,082 19,455 19,455 329 Postage 730 2,514 1,000 330 Utilities 63,858 62,470 62,470 340 Property and Liability Insurance 18,352 18,007 21,975 350 Repairs and Maintenance 62,898 53,052 53,052 360 Contracted Transportation field trips 1,646 5,340 5,340 368 Tuition Assistance crs 018 30,918 30,000 15,000 366 Montessori Training crs 018 21,825 10,000 15,000	63,741	
315 Contracted Services Technology 1,124 4,697 4,697 320 Communications Services 20,082 19,455 19,455 329 Postage 730 2,514 1,000 330 Utilities 63,858 62,470 62,470 340 Property and Liability Insurance 18,352 18,007 21,975 350 Repairs and Maintenance 62,898 53,052 53,052 360 Contracted Transportation field trips 1,646 5,340 5,340 368 Tuition Assistance crs 018 30,918 30,000 15,000 366 Montessori Training crs 018 21,825 10,000 15,000	91 <i>4</i> 37	
320 Communications Services 20,082 19,455 19,455 329 Postage 730 2,514 1,000 330 Utilities 63,858 62,470 62,470 340 Property and Liability Insurance 18,352 18,007 21,975 350 Repairs and Maintenance 62,898 53,052 53,052 360 Contracted Transportation field trips 1,646 5,340 5,340 368 Tuition Assistance crs 018 30,918 30,000 15,000 366 Montessori Training crs 018 21,825 10,000 15,000	150	71.7% 3.2%
330 Utilities 63,858 62,470 62,470 340 Property and Liability Insurance 18,352 18,007 21,975 350 Repairs and Maintenance 62,898 53,052 53,052 360 Contracted Transportation field trips 1,646 5,340 5,340 368 Tuition Assistance crs 018 30,918 30,000 15,000 366 Montessori Training crs 018 21,825 10,000 15,000	11,722	60.3%
340 Property and Liability Insurance 18,352 18,007 21,975 350 Repairs and Maintenance 62,898 53,052 53,052 360 Contracted Transportation field trips 1,646 5,340 5,340 368 Tuition Assistance crs 018 30,918 30,000 15,000 366 Montessori Training crs 018 21,825 10,000 15,000	612	61.2%
350 Repairs and Maintenance 62,898 53,052 53,052 360 Contracted Transportation field trips 1,646 5,340 5,340 368 Tuition Assistance crs 018 30,918 30,000 15,000 366 Montessori Training crs 018 21,825 10,000 15,000	40,752 22,325	65.2% 101.6%
368 Tuition Assistance crs 018 30,918 30,000 15,000 366 Montessori Training crs 018 21,825 10,000 15,000	62,772	118.3%
366 Montessori Training crs 018 21,825 10,000 15,000	1,471 7,155	27.6% 47.7% c
366 Travel, Conferences, and Staff Training 4.985 5.000 15.000	399	2.7%
570 Building Lease 345,859 345,859	20,591 201,751	137.3% 58.3%
380 560 Other Rentals and Operating Leases 12,293 11,103 11,103	7,781	70.1%
P400 Non-Reimb SPED Costs 14,124 15,300 15,300 401 455 Supplies - Non Instructional 38,680 34,920 34,920	1,658 17,368	10.8% 49.7%
405 Contracted Services - Region V fees/data 14,423 12,630 12,630	9,075	71.9%
430,456,406 466 Instructional Supplies 17,350 17,274 17,274 440 Fuel 247 0 250	9,175 62	53.1% 24.6%
440 Fuel 247 0 250 460 Textbooks & Workbooks 530 5,323 5,323	5,292	99.4%
461 Standardized Tests 461 107 2,550 1,000	0	0.0%
470 Media Resources 2,538 3,861 2,500 555, 465 556 Technology Equipment 12,657 8,795 77,000	1,073 78,246	42.9% 101.6%
530 Capital Equipment & Furniture 10,098 5,777 5,777	1,946	33.7%
520 Leasehold Improvements 4,770 10,000 168,000 820 Dues and Memberships and software license Fees, 33,693 28,500 28,500	49,267 9,684	29.3% 34.0%
899 Misc. Expense 0 511 511	0	0.0%
369,495 490 Student Activities Field Trips & Snack foods 23,086 15,300 26,000 State Special Ed Expenditures	18,105	69.6%
Salaries 271,769 243,823 223,265	116,175	52.0%
Benefits 24,268 76,421 70,507 Contracted Services 38,549 11,765 11,765	17,404 8,601	24.7% 73.1%
Supplies 1,196 0 0	0	0.0%
ADSIS - State 120,807 132,781 135,140	62,454	46.2%
Federal Special Ed, F419, F420 53,127 56,465 56,465 Federal Title I, F401 32,291 32,937 32,937	14,327 14,707	25.4% 44.7%
Federal Title II, F414 3,843 3,920 3,920	875	22.3%
REAP Grant, F514 23,398 24,257 150-164 Cares Act Funds, GEER & ESSER 136,605 111,316 111,316	0 61,830	0.0% 55.5%
Permanent transfer to cover deficit 0 0 0 0	0	0.0%
Subtotal Expenditures 2,803,209 2,833,039 3,043,379	1,588,028	52.2%
0 0		
Transfers to Other Funds - Food Service & Preschool 0 51,862 31,672	0	
Total Expenditures 2,803,209 2,884,901 3,075,051 working budget expenditures changes 190,150		<u>53.7%</u>
General Fund Net Income 4,934 (45,631) (228,070)	1,651,768	
(182,439)	1,651,768 58,575	N

Bluffview Montessori School Winona, MN Statement of Revenues and Expenditures as of January 31, 2023

as of Janua	ry 31, 2023				58.3%
Punil unite	FY 2021-22 Unaudited 06.30.22 212 ADMs	FY 2022-23 Adopted Budget 06-22 212 ADMs	FY 2022-23 Working Budget 02.08.23 212 ADMs	YTD Actual 212 ADM 221	Percent of Working Budget
Pupil units	220	221	221		
ood Services Fund - 02					
Revenues State Revenues	2 006	1 020	1 020	2 1 1 1	308.2%
Federal Revenues	3,006 181,926	1,020 153,000	1,020 153,000	3,144 25,960	17.0%
Sale of Lunches and Other Local Revenues	8,884	7,140	45,000	38,147	84.8%
Commodities revenue	9,116	7,140	7,140	0	0.0%
CARES Perm Transfer from General Fund	8,006 0	10,200 0	10,950 0	0 0	0.0% 0.0%
Total Revenues	210,938	178,500	217,110	67,250	31.0%
Expenditures					
Salaries and Wages Benefits	39,616	58,014 15,222	49,518	31,227	63.1% 31.0%
Fees & Travel	5,671 8,019	15,323 3,060	14,101 4,500	4,373 1,979	44.0%
Food Costs	83,993	71,400	83,000	41,769	50.3%
Milk Costs	10,956	10,200	10,200	5,225	51.2%
Supplies and Dues Commodities	8,332 9,116	10,200 7,140	12,000 7,140	7,094 0	59.1% 0.0%
CARES	8,006	7,140	1,250	688	55.1%
Total Expenditures	173,709	175,337	181,709	92,355	50.8%
		-	-	-	
Food Services Fund Net Income	37,229	3,163	35,401	(25,105)	
ommunity Services Fund - 04 After School Program and Childrens House Revenues					
Childrens House Tuition Fees (040)	127,488	123,285	133,862	78,423	58.6%
Afterschool Care Fees (050)	6,681	15,570	15,570	5,318	34.2%
Gifts & Donations	0	0	0	0	0.0%
Summer School (050) Grant- HVEF	0 7,300	0 12,000	0 12,000	0 15,000	0.0% 125.0%
CARES	7,300	12,000	12,000	13,000	123.070
Perm Transfer from General Fund	0	51,862	31,672	0	0.0%
Total Revenues	141,469	202,717	193,104	98,740	51.1%
Expenditures					
Salaries and Wages	108,206	99,988	106,421	57,118	53.7%
Employee Benefits	19,759	25,725	29,560	9,420	31.9%
Purchased Services including rental of space & Adm fee Supplies and Materials and food	11,639 0	57,123 0	57,123 0	30,827 1,222	54.0% 0.0%
Dues	0	0	0	0	0.0%
Technology Purchases CARES	0	0	0	0	0.0%
Total Expenditures	139,604	182,836	193,104	98,587	51.1%
	1.005	10.001		-	
Community Service Fund Net Income	1,865	19,881	0	153	
otal All Funds					
Revenues					
State Revenues	2,302,920	2,323,727	2,350,217	1,373,657	58.4%
Federal Revenues Local Revenues	448,312 409,318	401,095 443,803	377,947 497,360	129,828 372,849	34.4% 75.0%
Perm. Transfer	409,318	51,862	31,672	0	0.0%
Total Revenues	3,160,550	3,220,487	3,257,195	1,876,334	57.6%
Expenditures			36,708		
Salaries and Wages	1,387,786	1,326,553	1,318,249	716,929	54.4%
Benefits	184,592	327,786	332,481	147,961	44.5%
Purchased Services Supplies and Materials	858,801 114,409	856,000 109,198	871,494 119,038	551,252 68,464	63.3% 57.5%
Facilities and Equipment	27,525	24,572	250,777	129,459	57.5% 51.6%
Dues & Memberships, Misc. Fees	33,693	29,011	29,011	9,684	33.4%
Special Education Expenses	509,716	521,255	497,142	218,961	44.0%
Perm. Transfer Total Expenditures	0 3,116,522	51,862 3,246,237	31,672 3,449,863	0 1,842,710	0.0% 53.4%
	J,_10,02E	V,= .V,=01	203,626	-,3 :=,7 ±0	
Total Revenues All Funds	3,160,550	3,220,487	3,257,195	1,876,334	57.6%
Total Expenditures All Funds	3,160,550 3,116,522	3,220,487 3,246,237	3,257,195 3,449,863	1,876,334 1,842,710	57.6%
et Income - All Funds	44,028	(25,750)	(192,668)	33,624	
<u> </u>	44,028	(25,750)	(192,668)	33,624	-
Revenue less expense working budget changes			(166,918)	\$ -	
Fund Balance, All Funds, June 30, 2022	1,187,512	1,231,540	1,231,540		
Projected Fund Balance, All Funds, June 30, 2023	1.231.540	1.205.790	1.038.872		

Projected Fund Balance, All Funds, June 30, 2023

1,231,540

39.5%

1,205,790

37.1%

1,038,872

30.1%