

## Beehive Science and Technology Academy

## Profit &amp; Loss

July through December 2022

	<u>Jul - Dec 22</u>
<b>Income</b>	
<b>1000 · Revenue from Local Sources</b>	
<b>1500 · Earnings on Investments</b>	
1510 · Interest on Investments	58,588.60
<b>Total 1500 · Earnings on Investments</b>	<u>58,588.60</u>
<b>1600 · Food Services</b>	
1610 · Sales to Students	36,571.32
1620 · Sales to Adults	852.85
<b>Total 1600 · Food Services</b>	<u>37,424.17</u>
<b>1700 · STUDENT ACTIVITIES (CO-CURRICUL</b>	
1780 · Non-Waivable Charges	7,153.50
1747 · Extra-Curricular Activity Fee	1,548.50
1745 · Co-Curricular Activity Fee	25.00
1743 · Curricular Activity Fee	1,450.00
1770 · Fundraisers	13,713.00
1760 · Fines	978.00
1741 · General Student Fees	55,471.25
<b>Total 1700 · STUDENT ACTIVITIES (CO-CURRICUL</b>	<u>80,339.25</u>
<b>1900 · Other Rev from Local Sources</b>	
<b>1920 · Contributions and Donations Fro</b>	
1921 · Private Donations	259,939.46
<b>1922 · Corporate Donations</b>	
1922.1 · Restricted donations	60.00
1922 · Corporate Donations - Other	142.96
<b>Total 1922 · Corporate Donations</b>	<u>202.96</u>
<b>Total 1920 · Contributions and Donations Fro</b>	<u>260,142.42</u>
1990 · Miscellaneous Income	6,225.00
<b>Total 1900 · Other Rev from Local Sources</b>	<u>266,367.42</u>
<b>Total 1000 · Revenue from Local Sources</b>	<u>442,719.44</u>
<b>3000 · Rev from State Sources MSP</b>	
<b>3300 · Focused Populations</b>	
3805 · Early Literacy Program	20,028.59
3341 · Early Intervention Full Day Kin	48,000.00
3333 · Concurrent Enrollment	8,555.72
3331 · Enhancement for Accelerated GT	2,255.22
3332 · Enhancement for Accelerated Stu	6,943.93
<b>Total 3300 · Focused Populations</b>	<u>85,783.46</u>
<b>3001 · REGULAR BASIC SCHOOL PROGRAM</b>	
3014 · Online Course Access Amendments	1,169.00
3011 · Pub. Ed. Online Offset	-2,999.00
3010 · Regular School Programs 1-	1,586,785.01
3013 · Foreign Exchange Students	4,038.00
3020 · Professional Staff	113,446.47
<b>Total 3001 · REGULAR BASIC SCHOOL PROGRAM</b>	<u>1,702,439.48</u>
<b>3100 · Restricted Basic School Program</b>	

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3156 · Comprehensive Counseling & Guid	10,000.00
3144 · Students At-Risk Add-on	76,024.28
3130 · Class Size Reduction	124,346.05
3154 · CTE Skill Certification Compete	8,784.20
3153 · CTE Technical Student Orgs	1,033.85
3152 · CTE College and Career Awarenes	2,590.74
3151 · CTE ADM	57,494.51
3105 · Spec Ed - Add-On	463,950.18
3110 · Spec Ed - Self-Contained	2,631.44
3120 · Sp. Ed. - Extended Year	10,165.50
3125 · Social Education State Programs	12,955.18
<b>Total 3100 · Restricted Basic School Program</b>	<b>769,975.93</b>
<b>3200 · Related to the Basic Programs</b>	
3251 · Educator Professional Time PEES	42,895.63
3253 · Public Ed Capital & Technology	50,178.56
3221 · Charter School Funding Base Pro	29,949.67
3219 · Charter School Local Replacemen	1,314,061.75
<b>Total 3200 · Related to the Basic Programs</b>	<b>1,437,085.61</b>
<b>3400 · Educator Supports</b>	
3407 · Teacher Salary Supplement Progr	6,753.68
3469 · Teacher Supplies & Materials	10,310.10
3476 · Educator Salary Adjustments	99,979.85
<b>Total 3400 · Educator Supports</b>	<b>117,043.63</b>
<b>3500 · Statewide Initiatives</b>	
3666 · Grants for Professional Learnin	2,258.30
3510 · Library Books & Electronic Reso	563.04
3578 · Teacher & Student Success Progr	105,888.67
3520 · School Land Trust Program	103,986.15
<b>Total 3500 · Statewide Initiatives</b>	<b>212,696.16</b>
<b>3800 · Non-MSP State Revenues (via USB</b>	
3867 · Educator Professional Time	28,911.28
3880 · Online Course Access Amendments	635.00
3872 · Electronic Cigarette Substance	10,332.93
3866 · General Financial Literacy	251.00
3874 · CTE Student Organizations	65.00
3864 · STEM Endorsement Incentives	700.00
3870 · State Liquor Tax	11,460.00
3846 · Start-Up Funds	20,216.90
3674 · Suicide Prevention Grant	2,000.00
<b>Total 3800 · Non-MSP State Revenues (via USB</b>	<b>74,572.11</b>
<b>3900 · State Revenues from Non-USBE St</b>	<b>5,079.57</b>
<b>Total 3000 · Rev from State Sources MSP</b>	<b>4,404,675.95</b>
<b>4000 · Revenue from Federal Sources</b>	
4500 · Restricted Fed Rev Thru State	
4560 · Fed Child Nutrition Programs	

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	<u>Jul - Dec 22</u>
4582 · Pandemic EBT Flow Through	628.00
4571 · Natl School Lunch Program	12,176.25
4572 · Natl School Lunch - Free & Red	14,513.32
4574 · NSLP Breakfast	3,124.86
<b>Total 4560 · Fed Child Nutrition Programs</b>	<b>30,442.43</b>
<b>Total 4500 · Restricted Fed Rev Thru State</b>	<b>30,442.43</b>
<b>Total 4000 · Revenue from Federal Sources</b>	<b>30,442.43</b>
<b>Total Income</b>	<b>4,877,837.82</b>
<b>Gross Profit</b>	<b>4,877,837.82</b>
<b>Expense</b>	
000 · Payroll Expenses	0.00
100 · Salaries	
23.100 · General District Administrative	
23.112 · Salaries - Superintendent	44,117.31
<b>Total 23.100 · General District Administrative</b>	<b>44,117.31</b>
10.100 · Salaries-Instruction	
10.131 · Teachers	724,054.04
10.132 · Substitute Teachers	17,677.57
10.161 · Teacher Aides and Para-Professi	88,084.83
<b>Total 10.100 · Salaries-Instruction</b>	<b>829,816.44</b>
21.100 · Salaries-Student Support	
21.141 · Attendance and Social Work Pers	12,860.40
21.142 · Guidance Personnel	53,142.00
21.152 · Secretarial and Clerical Person	12,000.00
<b>Total 21.100 · Salaries-Student Support</b>	<b>78,002.40</b>
24.100 · Salaries-School Admin	
24.121 · Principals and Assistants	114,722.00
24.152 · Secretarial and Clerical	40,138.25
<b>Total 24.100 · Salaries-School Admin</b>	<b>154,860.25</b>
25.100 · Salaries-Central	
25.114 · Salaries - School BA	29,000.00
<b>Total 25.100 · Salaries-Central</b>	<b>29,000.00</b>
26.100 · Salaries-Facilities	
26.180 · Operation and Maintenance	2,016.00
26.181 · Supervisors	1,607.61
<b>Total 26.100 · Salaries-Facilities</b>	<b>3,623.61</b>
31.191 · Food Personnel-Food	11,436.50
<b>Total 100 · Salaries</b>	<b>1,150,856.51</b>
200 · Employee Benefits	
10.200 · Employee Benefits-Instruction	
10.220 · Social Security	
10.221 · Social Security FICA	59,121.16
10.222 · Social Security MEDICARE	13,492.36
10.220 · Social Security - Other	-13,274.25
<b>Total 10.220 · Social Security</b>	<b>59,339.27</b>

## Beehive Science and Technology Academy

## Profit &amp; Loss

July through December 2022

	<u>Jul - Dec 22</u>
10.230 · Local Retirement	20,991.18
10.240 · Group Insurance	96,552.73
10.270 · Industrial Insurance	4,058.65
10.280 · Unemployment Insurance	2,756.16
10.290 · Other Employee Benefits	678.13
<b>Total 10.200 · Employee Benefits-Instruction</b>	<b>184,376.12</b>
<b>21.200 · Employee Benefits-Student Supp.</b>	
21.220 · Social Security	
21.221 · Social Security FICA	3,375.20
21.222 · Social Security MEDICARE	1,020.39
21.220 · Social Security - Other	-525.96
<b>Total 21.220 · Social Security</b>	<b>3,869.63</b>
21.230 · Local Retirement	1,953.60
21.240 · Group Insurance	4,744.00
21.270 · Industrial Insurance	-63.56
21.280 · Unemployment Insurance	37.23
<b>Total 21.200 · Employee Benefits-Student Supp.</b>	<b>10,540.90</b>
<b>24.200 · Employee Benefits-School Admin</b>	
24.220 · Social Security	
24.221 · Social Security FICA	16,100.22
24.222 · Social Security MEDICARE	3,802.28
24.220 · Social Security - Other	-3,001.12
<b>Total 24.220 · Social Security</b>	<b>16,901.38</b>
24.230 · Local Retirement	8,686.54
24.240 · Group Insurance	58,900.18
24.270 · Industrial Insurance	-121.62
24.280 · Unemployment Insurance	59.23
<b>Total 24.200 · Employee Benefits-School Admin</b>	<b>84,425.71</b>
<b>25.200 · Employee Benefits-Central</b>	
25.220 · Social Security	
25.221 · Social Security FICA	2,157.60
25.222 · Social Security MEDICARE	504.60
25.220 · Social Security - Other	-443.70
<b>Total 25.220 · Social Security</b>	<b>2,218.50</b>
25.230 · Local Retirement	1,740.00
25.270 · Industrial Insurance	-17.98
25.280 · Unemployment Insurance	14.52
<b>Total 25.200 · Employee Benefits-Central</b>	<b>3,955.04</b>
<b>26.200 · Employee Benefits-Facilities</b>	
26.220 · Social Security	
26.221 · Social Security FICA	224.66
26.222 · Social Security MEDICARE	52.55
<b>Total 26.220 · Social Security</b>	<b>277.21</b>
26.280 · Unemployment Insurance	6.77
<b>Total 26.200 · Employee Benefits-Facilities</b>	<b>283.98</b>

## Beehive Science and Technology Academy

## Profit &amp; Loss

July through December 2022

	<u>Jul - Dec 22</u>
<b>31.200 · Employee Benefits-Food</b>	
31.220 · Social Security	1,002.55
31.230 · Local Retirement	-3.15
31.270 · Industrial Insurance	-1.00
31.280 · Unemployment Insurance	230.64
<b>Total 31.200 · Employee Benefits-Food</b>	<u>1,229.04</u>
<b>Total 200 · Employee Benefits</b>	284,810.79
<b>300 · Professional &amp; Technical Servic</b>	
<b>10.300 · Purchased Prof &amp; Tech-Instruct.</b>	
10.320 · Educational Services	1,371.25
<b>Total 10.300 · Purchased Prof &amp; Tech-Instruct.</b>	<u>1,371.25</u>
<b>21.300 · Purchased Prof &amp; Tech-S Support</b>	
21.350 · Technical Services	5,950.00
21.320 · Educational Services	23,615.54
<b>Total 21.300 · Purchased Prof &amp; Tech-S Support</b>	<u>29,565.54</u>
<b>22.300 · Purch Prof &amp; Tech-Staff Support</b>	
22.320 · Educational Services	1,859.00
22.330 · Employee Training and Developme	13,164.00
<b>Total 22.300 · Purch Prof &amp; Tech-Staff Support</b>	<u>15,023.00</u>
<b>24.300 · Purchased Prof &amp; Tech-School Ad</b>	
24.350 · Technical Services	71,896.78
24.310 · Official/Administrative Service	28,077.74
24.330 · Employee Training and Developme	2,889.00
<b>Total 24.300 · Purchased Prof &amp; Tech-School Ad</b>	<u>102,863.52</u>
<b>25.300 · Purchased Prof &amp; Tech-Central</b>	
25.349 · Purchased Legal Services	1,820.00
25.350 · Technical Services	14,875.93
<b>Total 25.300 · Purchased Prof &amp; Tech-Central</b>	<u>16,695.93</u>
<b>26.300 · Purchased Prof &amp; Tech-Facilitie</b>	
26.350 · Technical Services	1,814.00
<b>Total 26.300 · Purchased Prof &amp; Tech-Facilitie</b>	<u>1,814.00</u>
<b>Total 300 · Professional &amp; Technical Servic</b>	167,333.24
<b>400 · Purchased Property Services</b>	
<b>26.400 · Purchased Prop Svcs-Facilities</b>	
<b>26.410 · Utility Svcs</b>	
26.411 · Water/Sewage	5,009.82
<b>Total 26.410 · Utility Svcs</b>	<u>5,009.82</u>
26.420 · Cleaning Services	40,820.36
26.430 · Repairs & Maintenance Services	4,457.16
<b>26.440 · Rentals</b>	
26.441 · Rental of Land & Buildings	61,412.57
26.442 · Rental of Equipment & Vehicles	8,141.25
26.443 · Rental of Computers & Related E	1,250.00
<b>Total 26.440 · Rentals</b>	<u>70,803.82</u>
26.490 · Other Purchased Property Servic	18,309.84

## Beehive Science and Technology Academy

## Profit &amp; Loss

July through December 2022

	<u>Jul - Dec 22</u>
Total 26.400 · Purchased Prop Svcs-Facilities	139,401.00
Total 400 · Purchased Property Services	139,401.00
500 · Other Purchased Services	
10.500 · Other Purchased Ser-Instruction	
10.518 · Student Day Trips/Field Trips (	1,045.00
Total 10.500 · Other Purchased Ser-Instruction	1,045.00
22.500 · Other Purchased Svcs-Staff Supp	
22.580 · Staff Travel/Per Diem	8,120.26
Total 22.500 · Other Purchased Svcs-Staff Supp	8,120.26
24.500 · Other Purchased Svcs-School Adm	
24.531 · Telephone	1,163.13
24.532 · Postage	12,175.24
24.540 · Advertising	27,147.29
24.550 · Printing and Binding	11,991.99
24.580 · Staff Travel/Per Diem	3,750.40
Total 24.500 · Other Purchased Svcs-School Adm	56,228.05
25.500 · Other Purchased Svcs-Central	
25.522 · Liability Insurance	10,397.09
Total 25.500 · Other Purchased Svcs-Central	10,397.09
27.500 · Other Purchased Svcs-Student Tr	
27.513 · Commercial	24,714.76
Total 27.500 · Other Purchased Svcs-Student Tr	24,714.76
Total 500 · Other Purchased Services	100,505.16
600 · Supplies & Materials	
10.600 · Supplies & Material-Instruction	
10.610 · General Supplies	38,170.93
10.641 · Textbooks	64,348.49
10.642 · eTextbooks / Online Curriculum	53,704.93
10.650 · Technology Related	157,188.26
10.670 · Software	8,595.76
Total 10.600 · Supplies & Material-Instruction	322,008.37
22.600 · Supplies-Staff Support	
22.610 · General Supplies	311.29
22.644 · Library Books	184.34
22.650 · Technology Related	610.99
Total 22.600 · Supplies-Staff Support	1,106.62
24.600 · Supplies-School Admin	
24.650 · Technology Related	32,322.59
24.610 · General Supplies	40,332.76
Total 24.600 · Supplies-School Admin	72,655.35
25.600 · Supplies-Central	
25.610 · General Supplies	592.91
Total 25.600 · Supplies-Central	592.91
26.600 · Supplies & Materials-Facilities	
26.610 · General Supplies	34,681.45

## Beehive Science and Technology Academy

## Profit &amp; Loss

July through December 2022

	<u>Jul - Dec 22</u>
26.620 · Energy Supplies	
26.621 · Natural Gas	9,622.68
26.622 · Electricity	15,875.38
<b>Total 26.620 · Energy Supplies</b>	<u>25,498.06</u>
26.600 · Supplies & Materials-Facilities - Other	78.30
<b>Total 26.600 · Supplies &amp; Materials-Facilities</b>	<u>60,257.81</u>
31.600 · Supplies-Food	
31.610 · General Supplies	13,884.43
31.630 · Food	66,549.37
<b>Total 31.600 · Supplies-Food</b>	<u>80,433.80</u>
<b>Total 600 · Supplies &amp; Materials</b>	<u>537,054.86</u>
700 · Property	
10.700 · Property (Instructional Equip)	11,360.00
22.700 · Property-Staff Support	6,495.00
24.700 · Property-School Admin	2,417.98
26.700 · Property-Facilities	
26.720 · Buildings	150,000.00
26.730 · Equipment	
26.739 · Other Equipment	895.46
26.734 · Technology Related Hardware	99,243.97
26.733 · Furniture and Fixtures	198,902.95
26.730 · Equipment - Other	252.54
<b>Total 26.730 · Equipment</b>	<u>299,294.92</u>
<b>Total 26.700 · Property-Facilities</b>	<u>449,294.92</u>
31.700 · Property-Food	1,545.66
<b>Total 700 · Property</b>	<u>471,113.56</u>
800 · Other Expenses	
50.890 · Misc Expenditures	2,544,196.97
24.800 · Other Objects-School Admin	
24.810 · Dues and Fees	10,608.62
<b>Total 24.800 · Other Objects-School Admin</b>	<u>10,608.62</u>
31.800 · Other Objects-Food	
31.810 · Dues & Fees	120.00
<b>Total 31.800 · Other Objects-Food</b>	<u>120.00</u>
50.900 · Other Debt Service-Debt Service	518,500.00
<b>Total 800 · Other Expenses</b>	<u>3,073,425.59</u>
<b>Total Expense</b>	<u>5,924,500.71</u>
<b>Net Income</b>	<u><u>-1,046,662.89</u></u>

## Balance Sheet

As of December 31, 2022

Dec 31, 22

## ASSETS

## Current Assets

## Checking/Savings

## 8110 · Cash in Bank &amp; On Hand

## 8111 · Business Checking

8111-11 · Trustee-F-Zions Bank 38,196.71

8111-10 · Trustee-E-Zions Bank 9,787.19

8111-9 · Trustee-C-Zions Bank 10,311.82

8111-7 · Trustee-B-Zions Bank 15,141.72

8111.5 · Trustee -H- Zions Bank 39,634.66

8111-6 · Trustee-D-Zions Bank 1,336,000.00

8111.4 · Trustee-Zions Bank 266,530.44

8111.3 · Zions Bank 28,376.89

8111.1 · Wells Fargo Checking 2,260,258.19

8111.2 · US Bank Checking 52,463.03

Total 8111 · Business Checking 4,056,700.65

Total 8110 · Cash in Bank &amp; On Hand 4,056,700.65

## 8120 · Investments/Brokerage Account

8120.1 · PTIF 1,451,260.56

Total 8120 · Investments/Brokerage Account 1,451,260.56

Total Checking/Savings 5,507,961.21

## Accounts Receivable

## 8130 · Accounts Receivable

## 8131 · Local

SalesTx · Utah State Sales Tax Receivable 2,092.02

Total 8131 · Local 2,092.02

8133 · State 0.02

8130 · Accounts Receivable - Other 5,397.46

Total 8130 · Accounts Receivable 7,489.50

Total Accounts Receivable 7,489.50

## Other Current Assets

1301 · Payroll Service Customer Asset -708.61

8150 · Prepaid Expenditures 25,329.39

Total Other Current Assets 24,620.78

Total Current Assets 5,540,071.49

TOTAL ASSETS 5,540,071.49

## LIABILITIES &amp; EQUITY

## Liabilities

## Current Liabilities

## Accounts Payable

9510 · Accounts Payable 75,416.13

Total Accounts Payable 75,416.13

## Credit Cards

9534 · Zions Credit Card -1,195.56

9533 · US Bank Credit Line 0.33



## Beehive Science and Technology Academy

## Balance Sheet

As of December 31, 2022

	<u>Dec 31, 22</u>
Total Credit Cards	-1,195.23
<b>Other Current Liabilities</b>	
<b>2100 · Payroll Liabilities</b>	
2.2650 · Health Ins.Pre Tax	15,273.33
2100 · Payroll Liabilities - Other	<u>19,445.27</u>
<b>Total 2100 · Payroll Liabilities</b>	34,718.60
<b>2110 · Direct Deposit Liabilities</b>	34,603.43
<b>9540 · Accrued Salaries &amp; Withholdings</b>	
9541 · Employee's Social Security	-0.30
9540 · Accrued Salaries & Withholdings - Other	<u>-60,591.86</u>
<b>Total 9540 · Accrued Salaries &amp; Withholdings</b>	-60,592.16
<b>9590 · Other Current Liabilities</b>	
<b>9592 · Payroll Liabilities</b>	
UNEMP · Utah State Unemployment	380.41
9592 · Payroll Liabilities - Other	<u>-4,539.25</u>
<b>Total 9592 · Payroll Liabilities</b>	-4,158.84
9595 · iPad Deposit	27,187.00
9590 · Other Current Liabilities - Other	<u>293.00</u>
<b>Total 9590 · Other Current Liabilities</b>	<u>23,321.16</u>
<b>Total Other Current Liabilities</b>	<u>32,051.03</u>
<b>Total Current Liabilities</b>	<u>106,271.93</u>
<b>Total Liabilities</b>	106,271.93
<b>Equity</b>	
<b>9999 · Net Assets</b>	
9999.1 · Retained Earnings	15,261.94
9999.3 · Designated for Capital Assets	-1,174.00
9999 · Net Assets - Other	<u>288,889.99</u>
<b>Total 9999 · Net Assets</b>	302,977.93
RetEarn · Retained Earnings	6,177,484.52
Net Income	<u>-1,046,662.89</u>
<b>Total Equity</b>	<u>5,433,799.56</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>5,540,071.49</u></u>

**Beehive Science and Technology Academy**  
**Profit Loss Budget vs. Actual**  
 July thru December 2022

	TOTAL			
	Jul.-Dec. 22	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
1000 · Revenue from Local Sources	442,719.00	105,000.00	337,719.00	421.64%
3000 · Rev from State Sources MSP	4,404,676.00	6,603,450.00	-2,198,774.00	66.7%
4000 · Revenue from Federal Sources	30,442.00	245,919.00	-215,477.00	12.38%
5000 · Other Sources & Changes			0.00	0.0%
<b>Total Income</b>	<b>4,877,837.00</b>	<b>6,954,369.00</b>	<b>-2,076,532.00</b>	<b>70.14%</b>
<b>Expense</b>				
000 · Payroll Expenses	0.00	0.00	0.00	0.0%
100 · Salaries	1,150,857.00	3,407,519.00	-2,256,662.00	33.77%
200 · Employee Benefits	284,811.00	861,384.00	-576,573.00	33.06%
300 · Professional & Technical Servic	167,333.00	308,000.00	-140,667.00	54.33%
400 · Purchased Property Services	139,401.00	265,000.00	-125,599.00	52.6%
500 · Other Purchased Services	100,505.00	163,600.00	-63,095.00	61.43%
600 · Supplies & Materials	537,055.00	1,074,133.00	-537,078.00	50.0%
700 · Property	471,114.00	82,000.00	389,114.00	574.53%
800 · Other Expenses	3,073,426.00	566,189.00	2,507,237.00	542.83%
<b>Total Expense</b>	<b>5,924,502.00</b>	<b>6,727,825.00</b>	<b>-803,323.00</b>	<b>88.06%</b>
<b>Net Income</b>	<b>-1,046,665.00</b>	<b>226,544.00</b>	<b>-1,273,209.00</b>	<b>-462.01%</b>
Deferred Revenue	\$80,605			