

**Chautauqua Learn and Serve
Balance Sheet
September 30, 2022**

	Operating	Special Revenue	Capital Outlay	Total
<u>Assets and Other Debits</u>				
Cash - Operating - Hancock	284,676			284,676
Cash - Operating - Ameris	294,456			294,456
Cash - Visa (Prepaid PEX)	2,000			2,000
Revenue Receivable	7,514	37,433		44,947
Accounts Receivable	2,435		-	2,435
Due from Other Funds	71,280	33,847	15,950	121,077
Prepaid Expenses				-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets and Other Debits	662,361	71,280	15,950	749,590
<u>Liabilities, Fund Equity, and Other Credits</u>				
Liabilities:				
Accrued PR Benefits	1,266			1,266
Accounts Payable	18,972			18,972
Deferred Revenue				-
Note Payable				-
Due to Other Funds	49,797	71,280		121,077
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	70,035	71,280	-	141,315
Net Assets				
Fund Balance	599,615		16,918	616,533
Excess (Deficiency) of Revenues - YTD	(7,289)	-	(968)	(8,257)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balance	592,326	-	15,950	608,275
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balance	662,361	71,280	15,950	749,590

**Chautauqua Learn and Serve
Revenue and Expense Summary
with Budget vs. Actual Comparison
Month and Year-to-Date Ending September 30, 2022**

Revenues & Expenses

	Current Month	Year to Date	Annual Budget	Balance Remaining	% Remaining
Revenues					
Federal Impacts Funds	-	1,261	-	(1,261)	-
FEFP - Bay Cty Sch Dist	76,405	215,008	902,655	687,647	76%
IDEA	-	-	63,000	63,000	100%
Florida Teacher's Lead Program	879	879	915	36	4%
VR Summer Grant	45,620	56,640	193,000	136,360	71%
Interest Income	12	36	116	80	69%
Other Misc Revenue	45	3,565	-	(3,565)	-
Field Trips	-	370	-	(370)	-
Recovery of Prior Year Expense	7,600	7,600	2,152	(5,448)	-253%
HSHT Grant	-	-	22,000	22,000	100%
Donations	10,550	10,550	66,806	56,256	84%
Capital Outlay	-	-	31,890	31,890	100%
ESSER III	7,600	7,600	68,742	61,142	89%
Total Revenues	148,710	303,509	1,351,276	1,047,767	78%
Expenses					
5200 - Exceptional Instruction	62,632	241,837	1,045,160	803,323	77%
6100 - Student Personnel Services	4,578	11,220	83,677	72,457	87%
6400 - Instructional Staff Training Services	-	-	1,404	1,404	100%
6500 - Instructional-Related Technology	-	-	746	746	100%
7100 - Board Administration	9,099	13,490	37,825	24,335	64%
7300 - School Administration	2,852	9,098	32,666	23,568	72%
7500 - Fiscal Services	3,722	7,767	33,084	25,317	77%
7800 - Transportation	413	413	16,961	16,549	98%
7900 - Operation of Plant	17,402	25,788	128,632	102,844	80%
8100 - Maintenance of Plant	-	1,186	6,080	4,894	80%
9100 - Community Services	-	-	4,848	4,848	100%
9200 - Debt Service	-	968	52,522	51,554	98%
Total Expenses	100,698	311,766	1,443,605	1,131,839	78%
Excess (Deficiency) Revenues Over Expenses	48,012	(8,257)	(92,329)		

**Chautauqua Learn and Serve
Revenue and Expense Detail
Monthly Comparison
Month and Year-to-Date Ending September 30, 2022**

		<u>Revenues & Expenses</u>				
		Current Month	Year to Date	Annual Budget	Balance Remaining	% Remaining
Revenues						
100-3121-0000-000	Federal Impacts Funds	-	1,261	-	(1,261)	-
100-3300-0000-000	FEFP - Bay Cty Sch Dist	76,405	215,008	902,655	687,647	76.18%
100-3230-0000-000	IDEA	-	-	63,000	63,000	100.00%
100-3334-0000-000	Florida Teacher's Lead Program	879	879	915	36	3.93%
100-3390-0000-000	VR Summer Grant	45,620	56,640	193,000	136,360	70.65%
100-3400-0000-000	Interest Income	12	36	116	80	69.03%
100-3473-0000-000	Other Misc Revenue	45	3,565	-	(3,565)	-
100-3476-0000-000	Field Trips	-	370	-	(370)	-
100-3497-0000-000	Recovery of Prior Year Expense	7,600	7,600	2,152	(5,448)	-253.16%
100-3500-0000-000	HSHT Grant	-	-	22,000	22,000	100.00%
100-3600-0000-000	Donations	10,550	10,550	66,806	56,256	84.21%
360-3397-0000-000	Capital Outlay	-	-	31,890	31,890	100.00%
435-3200-0016-000	ESSER III	7,600	7,600	68,742	61,142	88.94%
Total Revenue		148,710	303,509	1,351,276	1,047,767	77.54%
Expenses						
5200 - Exceptional Instruction						
100-4000-5200-120	ESE Teacher	14,529	44,705	198,291	153,586	77.45%
100-4000-5200-121	Trolley Instructor	5,102	11,417	40,253	28,836	71.64%
100-4000-5200-150	Classroom Aide	24,566	62,315	189,070	126,755	67.04%
100-4000-5200-210	Retirement	2,975	8,844	52,596	43,752	83.19%
100-4000-5200-220	Social Security	3,280	8,780	33,783	25,003	74.01%
100-4000-5200-230	Group Insurance	4,856	12,871	39,622	26,751	67.51%
100-4000-5200-240	Workers Compensation	-	1,909	1,892	(17)	-0.92%
100-4000-5200-250	Unemployment Compensation	246	679	844	165	19.55%
100-4000-5200-310	Contracted Services	1,730	3,334	26,997	23,663	87.65%
100-4000-5200-315	Field Trips	-	-	8,305	8,305	100.00%
100-4000-5200-330	Travel/Conference/Workshops	-	51,085	258,215	207,130	80.22%
100-4000-5200-390	Copy and Printing	-	-	2,478	2,478	100.00%
100-4000-5200-510	Instructional Materials	(2,315)	28,158	135,206	107,048	79.17%
100-4000-5200-642	Noncapitalized Furniture and Fixtures	-	-	2,834	2,834	100.00%
100-4000-5200-690	Software	-	-	238	238	100.00%
100-4000-5200-730	Dues and Fees	-	75	568	493	86.80%
100-4000-5200-750	Substitute Teachers	64	64	225	161	71.56%
435-4000-5216-120	Teacher EIII	-	-	667	667	100.00%
435-4000-5216-150	Para EIII	-	-	13,334	13,334	100.00%
435-4000-5216-310	Contracted Services ESSER III	7,600	7,600	39,742	32,142	80.88%
Total 5200 Exceptional Instruction		62,632	241,837	1,045,160	803,323	76.86%
6100 - Student Personnel Services						
100-4000-6100-150	Job Coach	3,435	7,707	57,066	49,359	86.49%
100-4000-6100-210	Retirement	323	669	6,797	6,128	90.15%
100-4000-6100-220	Social Security	256	564	4,366	3,802	87.07%
100-4000-6100-230	Group Insurance	540	1,895	13,207	11,312	85.65%
100-4000-6100-240	Workers Compensation	-	318	257	(61)	-23.83%
100-4000-6100-250	Unemployment Compensation	25	66	144	78	54.33%
100-4000-6130-310	Contracted Services	-	-	1,840	1,840	100.00%
Total 6100 - Student Personnel Services		4,578	11,220	83,677	72,457	86.59%

			Annual Budget	Balance Remaining	% Remaining	
		Current Month	Year to Date			
100-4000-6400-310	Staff Development	-	-	1,404	1,404	100.00%
	Total 6400 - Instructional Staff Training Services	-	-	1,404	1,404	100.00%
	6500 - Instructional-Related Technology					
100-4000-6500-310	Technology Support & Service	-	-	746	746	100.00%
	Total 6500 - Instructional-Related Technology	-	-	746	746	100.00%
	7100 - Board Administration					
100-4000-7100-310	Legal and Audit Expense	7,500	7,500	8,080	580	7.18%
100-4000-7100-730	Dues and Fees	260	2,267	11,696	9,429	80.62%
100-4000-7100-790	District Admin Fees	1,294	3,678	18,007	14,329	79.57%
100-4000-7100-795	Bank Charges	45	45	42	(3)	-7.14%
	Total 7100 - Board Administration	9,099	13,490	37,825	24,335	64.34%
	7300 - School Administration					
100-4000-7300-160	Office Support	2,164	5,982	24,888	18,906	75.96%
100-4000-7300-210	Retirement	79	237	2,964	2,727	92.00%
100-4000-7300-220	Social Security	166	458	1,904	1,446	75.97%
100-4000-7300-240	Workers Compensation	-	159	112	(47)	-42.08%
100-4000-7300-250	Unemployment Compensation	58	161	105	(56)	-53.19%
100-4000-7300-310	Contracted Services	120	120	-	(120)	-
100-4000-7300-330	Travel / Conferences / Workshop	255	1,835	-	(1,835)	-
100-4000-7300-370	Postage	11	68	2,417	2,349	97.19%
100-4000-7300-390	Advertising	-	-	251	251	100.00%
100-4000-7300-510	Office Expense	-	79	25	(54)	-216.00%
	Total 7300 - School Administration	2,852	9,098	32,666	23,568	72.15%
	7500 - Fiscal Services					
100-4000-7500-310	Contract Controller Service	2,069	6,114	26,539	20,425	76.96%
100-4000-7500-311	Payroll Service	1,652	1,652	6,545	4,893	74.75%
	Total 7500 - Fiscal Services	3,722	7,767	33,084	25,317	76.52%
	7800 - Pupil Transportation Services					
100-4000-7800-320	Transportation - Insurance	-	-	9,953	9,953	100.00%
100-4000-7800-350	Contracted Services	413	413	4,704	4,292	91.23%
100-4000-7800-550	Repair	-	-	2,304	2,304	100.00%
	Total 7800 - Pupil Transportation Services	413	413	16,961	16,549	97.57%
	7900 - Operation of Plant					
100-4000-7900-310	Contract Security Services	4,560	8,160	43,701	35,541	81.33%
100-4000-7900-320	Insurance - Building	6,479	6,479	19,054	12,575	66.00%
100-4000-7900-360	Facility Lease	5,392	7,740	18,198	10,458	57.47%
100-4000-7900-379	Communication	-	820	5,427	4,607	84.90%
100-4000-7900-380	Water/ Sewer/ Garbage Collection	235	506	3,179	2,673	84.08%
100-4000-7900-390	Other Contracted Bldg. Services	-	208	11,361	11,153	98.17%
100-4000-7900-430	Electricity	736	1,655	9,793	8,138	83.10%
100-4000-7900-510	Custodial Supplies	-	221	2,919	2,698	92.42%
435-4000-7911-360	ESSER II Facility Lease LS	-	-	15,000	15,000	100.00%

	Current Month	Year to Date	Annual Budget	Balance Remaining	% Remaining
Total 7900 - Operation of Plant	17,402	25,788	128,632	102,844	79.95%
8100 - Maintenance of Plant					
100-4000-8100-350 Repairs and Maintenance	-	1,186	6,080	4,894	80.49%
Total 8100 - Maintenance of Plant	-	1,186	6,080	4,894	80.49%
9100 - Community Services					
100-4000-9100-705 Donations	-	-	4,848	4,848	100.00%
Total 9100 - Community Services	-	-	4,848	4,848	100.00%
9200 - Debt Service					
360-4000-9200-710 Principal	-	730	52,039	51,309	98.60%
360-4000-9200-720 Interest	-	239	483	244	50.62%
Total 9200 - Debt Service	-	968	52,522	51,554	98.16%
Total Expenses	100,698	311,766	1,443,605	1,131,839	78.40%
Excess (Deficiency) Revenues Over Expenses	48,012	(8,257)	(92,329)		