

**Chautauqua Learn and Serve
Balance Sheet
May 31, 2023**

	Operating	Special Revenue	Capital Outlay	Total
<u>Assets and Other Debits</u>				
Cash - Operating - Hancock	326,459			326,459
Cash - Operating - Ameris	358,904			358,904
Cash - Visa (Prepaid PEX)	2,000			2,000
Revenue Receivable	4,895	-	3,252	8,147
Accounts Receivable	-		-	-
Due from Other Funds	11,401		-	11,401
Prepaid Expenses	-			-
	<u>703,659</u>	<u>-</u>	<u>3,252</u>	<u>706,911</u>
<u>Liabilities, Fund Equity, and Other Credits</u>				
Liabilities:				
Accrued Payroll Benefits	-			-
Accounts Payable	431			431
Deferred Revenue	-			-
Note Payable	-			-
Due to Other Funds			11,401	11,401
	<u>431</u>	<u>-</u>	<u>11,401</u>	<u>11,831</u>
Net Assets				
Fund Balance	616,533		-	616,533
Excess (Deficiency) of Revenues - YTD	86,696	-	(8,149)	78,547
	<u>703,229</u>	<u>-</u>	<u>(8,149)</u>	<u>695,080</u>
Total Liabilities and Fund Balance	<u>703,659</u>	<u>-</u>	<u>3,252</u>	<u>706,911</u>

**Chautauqua Learn and Serve
Revenue and Expense Summary
with Budget vs. Actual Comparison
Month and Year-to-Date Ending May 31, 2023**

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	70,057	770,627	902,655	132,028	15%
IDEA	60,000	60,000	63,000	3,000	5%
Florida Teacher's Lead Program	-	879	915	36	4%
VR Summer Grant	6,610	218,136	193,000	(25,136)	-13%
Interest Income	83	610	116	(494)	-425%
Other Misc Revenue	-	10,985	-	(10,985)	-
Field Trips	400	770	-	(770)	-
Recovery of Prior Year Expense	-	17,038	2,152	(14,886)	-692%
HSHT Grant	500	23,800	22,000	(1,800)	-8%
Donations	100	83,891	66,806	(17,085)	-26%
Capital Outlay	3,252	26,743	31,890	5,147	16%
ESSER III	-	22,600	68,742	46,142	67%
RESTART Grant	-	(1,833)	-	1,833	-
Total Revenues	141,002	1,237,658	1,351,276	113,618	8%
Expenses					
5200 - Exceptional Instruction	60,857	828,797	1,045,610	216,813	21%
6100 - Student Personnel Services	3,799	41,136	83,677	42,541	51%
6400 - Instructional Staff Training Services	-	-	1,404	1,404	100%
6500 - Instructional-Related Technology	-	(907)	746	1,653	222%
7100 - Board Administration	1,283	39,602	55,832	16,230	29%
7300 - School Administration	4,547	47,725	32,666	(15,059)	-46%
7400 - Facilities Acquisition	26,040	26,040	-	(26,040)	-
7500 - Fiscal Services	1,916	27,594	33,084	5,490	17%
7800 - Transportation	525	6,153	21,665	15,512	72%
7900 - Operation of Plant	8,682	118,025	128,632	10,607	8%
8100 - Maintenance of Plant	2,114	15,993	6,080	(9,913)	-163%
9100 - Community Services	-	100	4,848	4,748	98%
9200 - Debt Service	1,037	8,852	52,522	43,670	83%
Total Expenses	110,800	1,159,111	1,466,766	307,655	21%
Excess (Deficiency) Revenues Over Expenses	30,203	78,547	(115,490)		

**Chautauqua Learn and Serve
Revenue and Expense Detail
Monthly Comparison
Month and Year-to-Date Ending May 31, 2023**

		<u>Revenues & Expenses</u>						
		Current Month	Current Month Budget	Current Variances Favorable / (Unfavorable)	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	70,057	75,221	(5,164)	770,627	902,655	132,028	14.63%
100-3230-0000-000	IDEA	60,000	5,250	54,750	60,000	63,000	3,000	4.76%
100-3334-0000-000	Florida Teacher's Lead Program	-	76	(76)	879	915	36	3.93%
100-3390-0000-000	VR Summer Grant	6,610	16,083	(9,473)	218,136	193,000	(25,136)	-13.02%
100-3400-0000-000	Interest Income	83	10	74	610	116	(494)	-425.43%
100-3473-0000-000	Other Misc Revenue	-	-	-	10,985	-	(10,985)	-
100-3476-0000-000	Field Trips	400	-	400	770	-	(770)	-
100-3497-0000-000	Recovery of Prior Year Expense	-	179	(179)	17,038	2,152	(14,886)	-691.73%
100-3500-0000-000	HSHT Grant	500	1,833	(1,333)	23,800	22,000	(1,800)	-8.18%
100-3600-0000-000	Donations	100	5,567	(5,467)	83,891	66,806	(17,085)	-25.57%
360-3397-0000-000	Capital Outlay	3,252	2,658	595	26,743	31,890	5,147	16.14%
435-3200-0016-000	ESSER III	-	5,729	(5,729)	22,600	68,742	46,142	67.12%
493-3290-0000-000	RESTART Grant	-	-	-	(1,833)	-	1,833	-
Total Revenue		141,002	112,606	28,396	1,237,658	1,351,276	113,618	8.41%
Expenses								
5200 - Exceptional Instruction								
100-4000-5200-120	ESE Teacher	14,348	16,524	2,176	162,516	198,291	35,775	18.04%
100-4000-5200-121	Trolley Instructor	2,850	3,354	504	41,694	40,253	(1,441)	-3.58%
100-4000-5200-150	Classroom Aide	14,771	15,756	985	207,561	189,070	(18,491)	-9.78%
100-4000-5200-210	Retirement	2,332	4,383	2,051	27,874	52,596	24,722	47.00%
100-4000-5200-220	Social Security	2,356	2,815	459	30,658	33,783	3,125	9.25%
100-4000-5200-230	Group Insurance	3,448	3,302	(146)	45,806	39,622	(6,184)	-15.61%
100-4000-5200-240	Workers Compensation	-	158	158	2,635	1,892	(743)	-39.27%
100-4000-5200-250	Unemployment Compensation	227	70	(157)	6,210	844	(5,366)	-635.84%
100-4000-5200-310	Contracted Services	3,080	2,250	(830)	27,420	26,997	(423)	-1.57%
100-4000-5200-315	Field Trips	-	692	692	-	8,305	8,305	100.00%
100-4000-5200-330	Travel/Conference/Workshops	8,253	21,518	13,265	157,410	258,215	100,805	39.04%
100-4000-5200-390	Copy and Printing	-	207	207	-	2,478	2,478	100.00%
100-4000-5200-510	Instructional Materials	9,192	11,267	2,075	111,204	135,206	24,002	17.75%
100-4000-5200-642	Noncapitalized Furniture and Fixtures	-	236	236	-	2,834	2,834	100.00%
100-4000-5200-690	Software	-	20	20	-	238	238	100.00%
100-4000-5200-730	Dues and Fees	-	47	47	75	568	493	86.80%
100-4000-5200-750	Substitute Teachers	-	19	19	2,728	225	(2,503)	-1112.44%
435-4000-5200-510	ESSER II Tech Instructional Mate	-	-	-	124	225	101	45.08%
435-4000-5200-642	ESSER II Tech Noncapitalized Equip	-	-	-	2,028	225	(1,803)	-801.33%
435-4000-5200-790	ESSER Misc Expense	-	-	-	-	-	-	-
435-4000-5213-120	ESSER II Staff Stipends AA	-	-	-	-	-	-	-
435-4000-5216-120	Teacher EIII	-	56	56	-	667	667	100.00%
435-4000-5216-150	Para EIII	-	1,111	1,111	-	13,334	13,334	100.00%
435-4000-5216-310	Contracted Services ESSER III	-	3,312	3,312	7,600	39,742	32,142	80.88%
493-4000-5200-230	RESTART Group Insurance	-	-	-	-	-	-	-
493-4000-5200-310	RESTART Contracted Services	-	-	-	(4,745)	-	4,745	-
Total 5200 Exceptional Instruction		60,857	87,097	26,240	828,797	1,045,610	216,813	20.74%
6100 - Student Personnel Services								
100-4000-6100-150	Job Coach	2,700	4,756	2,056	28,891	57,066	28,175	49.37%
100-4000-6100-210	Retirement	322	566	245	3,140	6,797	3,657	53.81%
100-4000-6100-220	Social Security	199	364	165	2,126	4,366	2,241	51.32%
100-4000-6100-230	Group Insurance	574	1,101	527	6,118	13,207	7,089	53.68%
100-4000-6100-240	Workers Compensation	-	21	21	439	257	(182)	-70.88%
100-4000-6100-250	Unemployment Compensation	5	12	7	423	144	(279)	-193.92%
100-4000-6130-310	Contracted Services	-	153	153	-	1,840	1,840	100.00%
Total 6100 - Student Personnel Services		3,799	6,973	3,174	41,136	83,677	42,541	50.84%
6400 - Instructional Staff Training Services								
100-4000-6400-310	Staff Development	-	117	117	-	1,404	1,404	100.00%
Total 6400 - Instructional Staff Training Services		-	117	117	-	1,404	1,404	100.00%

	Current Month	Current Month Budget	Current Variances Favorable / (Unfavorable)	Year to Date	Annual Budget	Balance Remaining	% Remaining	
6500 - Instructional-Related Technology								
100-4000-6500-310	Technology Support & Service	-	62	62	-	746	746	100.00%
493-4000-6500-310	RESTART Tech Support and Service	-	-	-	(907)	-	907	-
Total 6500 - Instructional-Related Technology		-	62	62	(907)	746	1,653	221.55%
7100 - Board Administration								
100-4000-7100-310	Legal and Audit Expense	-	673	673	8,000	8,080	80	0.99%
100-4000-7100-730	Dues and Fees	-	975	975	16,746	11,696	(5,050)	-43.17%
100-4000-7100-790	District Admin Fees	1,283	1,501	217	14,117	18,007	3,890	21.60%
100-4000-7100-791	Miscellaneous Expense	-	-	-	695	18,007	17,312	96.14%
100-4000-7100-795	Bank Charges	-	4	4	45	42	(3)	-7.14%
Total 7100 - Board Administration		1,283	3,152	1,869	39,602	55,832	16,230	29.07%
7300 - School Administration								
100-4000-7300-160	Office Support	3,935	2,074	(1,861)	37,873	24,888	(12,985)	-52.17%
100-4000-7300-210	Retirement	87	247	160	953	2,964	2,011	67.85%
100-4000-7300-220	Social Security	301	159	(142)	2,897	1,904	(993)	-52.17%
100-4000-7300-240	Workers Compensation	-	9	9	220	112	(108)	-96.05%
100-4000-7300-250	Unemployment Compensation	60	9	(51)	2,015	105	(1,910)	-1818.76%
100-4000-7300-310	Contracted Services	-	-	-	155	-	(155)	-
100-4000-7300-330	Travel / Conferences / Workshop	-	-	-	1,835	-	(1,835)	-
100-4000-7300-370	Postage	24	201	177	617	2,417	1,800	74.48%
100-4000-7300-390	Advertising	42	21	(21)	321	251	(70)	-27.75%
100-4000-7300-510	Office Expense	93	2	(91)	828	25	(803)	-3211.20%
Total 7300 - School Administration		4,547	2,722	(1,825)	47,725	32,666	(15,059)	-46.10%
7400 - Facilities Aquisition								
100-4000-7400-630	Building and Fixed Equipment	-	-	-	-	-	-	-
360-4000-7400-630	Building and Fixed Equipment	26,040	-	(26,040)	26,040	-	(26,040)	-
Total 7400 - Facilities Aquisition		26,040	-	(26,040)	26,040	-	(26,040)	-
7500 - Fiscal Services								
100-4000-7500-310	Contract Controller Service	1,916	2,212	296	22,548	26,539	3,991	15.04%
100-4000-7500-311	Payroll Service	-	545	545	5,040	6,545	1,505	22.99%
493-4000-7500-310	RESTART Contract Controller Service	-	-	-	6	-	(6)	-
Total 7500 - Fiscal Services		1,916	2,757	841	27,594	33,084	5,490	16.59%
7800 - Pupil Transportation Services								
100-4000-7800-320	Transportation - Insurance	-	829	829	-	9,953	9,953	100.00%
100-4000-7800-350	Contracted Services	525	392	(133)	2,845	4,704	1,859	39.52%
100-4000-7800-460	Transportation - Fuel	-	-	-	20	4,704	4,684	99.57%
100-4000-7800-550	Repair	-	192	192	-	2,304	2,304	100.00%
493-4000-7800-652	RESTART Motor Vehicles	-	-	-	3,288	-	(3,288)	-
Total 7800 - Pupil Transportation Services		525	1,413	888	6,153	21,665	15,512	71.60%
7900 - Operation of Plant								
100-4000-7900-310	Contract Security Services	4,800	3,642	(1,158)	43,738	43,701	(37)	-0.08%
100-4000-7900-320	Insurance - Building	1,652	1,588	(64)	24,642	19,054	(5,588)	-29.32%
100-4000-7900-360	Facility Lease	160	1,517	1,357	16,202	18,198	1,996	10.97%
100-4000-7900-379	Communication	471	452	(18)	4,778	5,427	649	11.96%
100-4000-7900-380	Water/ Sewer/ Garbage Collection	203	265	62	2,017	3,179	1,162	36.54%
100-4000-7900-390	Other Contracted Bldg. Services	273	947	674	1,525	11,361	9,836	86.58%
100-4000-7900-430	Electricity	795	816	21	6,711	9,793	3,082	31.47%
100-4000-7900-510	Custodial Supplies	328	243	(85)	2,887	2,919	32	1.09%
435-4000-7911-360	ESSER II Facility Lease LS	-	1,250	1,250	-	15,000	15,000	100.00%
435-4000-7916-360	ESSER III Rent - Classroom Tents	-	-	-	15,000	-	(15,000)	-
493-4000-7900-360	RESTART Rent - Classroom Tents	-	-	-	524	-	(524)	-
Total 7900 - Operation of Plant		8,682	10,719	2,037	118,025	128,632	10,607	8.25%
8100 - Maintenance of Plant								

	Current Month	Current Month Budget	Current Variances Favorable / (Unfavorable)	Year to Date	Annual Budget	Balance Remaining	% Remaining
100-4000-8100-350 Repairs and Maintenance	2,114	507	(1,607)	15,993	6,080	(9,913)	-163.04%
Total 8100 - Maintenance of Plant	2,114	507	(1,607)	15,993	6,080	(9,913)	-163.04%
9100 - Community Services							
100-4000-9100-705 Donations	-	404	404	100	4,848	4,748	97.94%
Total 9100 - Community Services	-	404	404	100	4,848	4,748	97.94%
9200 - Debt Service							
360-4000-9200-710 Principal	1,037	4,337	3,300	8,613	52,039	43,426	83.45%
360-4000-9200-720 Interest	-	40	40	239	483	244	50.62%
Total 9200 - Debt Service	1,037	4,377	3,340	8,852	52,522	43,670	83.15%
Total Expenses	110,800	120,300	9,501	1,159,111	1,466,766	307,655	20.98%
Excess (Deficiency) Revenues Over Expenses	30,203	(7,694)	37,897	78,547	(115,490)		