

**Chautauqua Learn and Serve
Balance Sheet
May 31, 2024**

	Operating	Special Revenue	Capital Outlay	Total
<u>Assets and Other Debits</u>				
Cash - Operating - Hancock	314,982			314,982
Cash - Operating - Ameris	206,448			206,448
Cash - Visa (Prepaid PEX)	2,000			2,000
Revenue Receivable	900		2,046	2,946
Accounts Receivable	-		-	-
Due from Other Funds	15,867	14,830	18,607	49,303
Prepaid Expenses	5,678			5,678
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Total Assets and Other Debits	545,874	14,830	20,653	581,357
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<u>Liabilities, Fund Equity, and Other Credits</u>				
Liabilities:				
Accrued Payroll Benefits	-			-
Accounts Payable	520			520
Deferred Revenue	-			-
Note Payable	-			-
Due to Other Funds	33,437	14,830	1,037	49,303
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Total Liabilities	33,957	14,830	1,037	49,823
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Net Assets				
Fund Balance	670,378		-	670,378
Excess (Deficiency) of Revenues - YTD	(158,461)	-	19,616	(138,845)
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Total Fund Balance	511,917	-	19,616	531,533
Total Liabilities and Fund Balance	545,874	14,830	20,653	581,357
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**Chautauqua Learn and Serve
Revenue and Expense Summary
with Budget vs. Actual Comparison
Month and Year-to-Date Ending May 31, 2024**

Revenues & Expenses

	Current Month	Year to Date	Annual Budget	Balance Remaining	% Remaining
Revenues					
Federal Impacts Funds	-	-	-	-	-
FEFP - Bay Cty Sch Dist	69,947	769,420	914,786	145,366	16%
IDEA	-	-	60,000	60,000	100%
Florida Teacher's Lead Program	-	900	-	(900)	-
VR Summer Grant	14,700	124,260	218,136	93,876	43%
Interest Income	80	803	690	(113)	-16%
Other Misc Revenue	34	3,916	10,985	7,069	64%
Field Trips	-	7,907	770	(7,137)	-927%
Recovery of Prior Year Expense	14,830	21,880	-	(21,880)	-
HSHG Grant	-	22,000	23,800	1,800	8%
Donations	2,590	39,709	43,941	4,232	10%
Capital Outlay	2,046	23,781	24,960	1,179	5%
Local Capital Improvement	-	7,238	-	(7,238)	-
ESSER III	14,830	24,952	25,000	48	0%
RESTART Grant	-	-	-	-	-
Total Revenues	119,057	1,046,765	1,323,067	276,302	21%
Expenses					
5200 - Exceptional Instruction	86,834	825,612	961,943	136,331	14%
6100 - Student Personnel Services	7,328	69,126	56,813	(12,313)	-22%
6400 - Instructional Staff Training Services	-	-	-	-	-
6500 - Instructional-Related Technology	-	-	-	-	-
7100 - Board Administration	2,290	40,404	45,348	4,943	11%
7300 - School Administration	3,253	46,949	37,085	(9,864)	-27%
7400 - Facilities Acquisition	-	8,410	31,702	23,292	73%
7500 - Fiscal Services	2,049	27,345	33,347	6,002	18%
7800 - Transportation	520	14,881	3,358	(11,522)	-343%
7900 - Operation of Plant	15,766	96,905	94,866	(2,039)	-2%
8100 - Maintenance of Plant	215	43,575	16,949	(26,626)	-157%
9100 - Community Services	-	1,000	102	(898)	-880%
9200 - Debt Service	1,037	11,403	12,440	1,037	8%
Total Expenses	119,292	1,185,610	1,293,952	108,343	8%
Excess (Deficiency) Revenues Over Expenses	(234)	(138,845)	29,115		

**Chautauqua Learn and Serve
Revenue and Expense Detail
Monthly Comparison
Month and Year-to-Date Ending May 31, 2024**

Revenues & Expenses

	Current Month	Year to Date	Annual Budget	Balance Remaining	% Remaining	
Revenues						
100-3300-0000-000	FEFP - Bay Cty Sch Dist	69,947	769,420	914,786	145,366	15.89%
100-3230-0000-000	IDEA	-	-	60,000	60,000	100.00%
100-3334-0000-000	Florida Teacher's Lead Program	-	900	-	(900)	-
100-3390-0000-000	VR Summer Grant	14,700	124,260	218,136	93,876	43.04%
100-3400-0000-000	Interest Income	80	803	690	(113)	-16.43%
100-3473-0000-000	Other Misc Revenue	34	3,916	10,985	7,069	64.35%
100-3476-0000-000	Field Trips	-	7,907	770	(7,137)	-926.84%
100-3497-0000-000	Recovery of Prior Year Expense	14,830	21,880	-	(21,880)	-
100-3500-0000-000	HSHT Grant	-	22,000	23,800	1,800	7.56%
100-3600-0000-000	Donations	2,590	39,709	43,941	4,232	9.63%
360-3397-0000-000	Capital Outlay	2,046	23,781	24,960	1,179	4.72%
360-3413-0000-000	Local Capital Improvement	-	7,238	-	(7,238)	-
435-3200-0011-000	ESSER II - Lump Sum	-	-	-	-	-
435-3200-0012-000	ESSER II - Non-enrollment Assistance	-	-	-	-	-
435-3200-0013-000	ESSER II - Academic Acceleration	-	-	-	-	-
435-3200-0014-000	ESSER II - Technology Assistance	-	-	-	-	-
435-3200-0015-000	ESSER II - Balance Lump Sum	-	-	-	-	-
435-3200-0016-000	ESSER III	14,830	24,952	25,000	48	0.19%
493-3290-0000-000	RESTART Grant	-	-	-	-	-
	Total Revenue	119,057	1,046,765	1,323,067	276,302	20.88%

Expenses

5200 - Exceptional Instruction

100-4000-5200-120	ESE Teacher	16,477	188,478	190,637	2,159	1.13%
100-4000-5200-121	Trolley Instructor	825	16,305	38,160	21,855	57.27%
100-4000-5200-150	Classroom Aide	23,062	188,700	223,069	34,369	15.41%
100-4000-5200-210	Retirement	3,090	33,246	61,318	28,072	45.78%
100-4000-5200-220	Social Security	2,992	29,100	34,568	5,468	15.82%
100-4000-5200-230	Group Insurance	3,694	39,438	36,156	(3,282)	-9.08%
100-4000-5200-240	Workers Compensation	-	1,989	2,667	679	25.45%
100-4000-5200-250	Unemployment Compensation	231	3,289	3,607	318	8.83%
100-4000-5200-310	Contracted Services	2,635	19,043	41,324	22,281	53.92%
100-4000-5200-311	VR OTJ Training	-	750	-	(750)	-
100-4000-5200-315	Field Trips	-	-	-	-	-
100-4000-5200-330	Travel/Conference/Workshops	16,487	215,991	194,198	(21,793)	-11.22%
100-4000-5200-390	Copy and Printing	-	-	-	-	-
100-4000-5200-510	Instructional Materials	2,410	61,102	130,923	69,821	53.33%
100-4000-5200-642	Noncapitalized Furniture and Fixtures	-	-	2,231	2,231	100.00%
100-4000-5200-690	Software	-	-	-	-	-
100-4000-5200-730	Dues and Fees	101	1,278	83	(1,195)	-1448.27%
100-4000-5200-750	Substitute Teachers	-	1,951	3,001	1,050	35.00%
435-4000-5200-510	ESSER II Tech Instructional Mate	-	-	-	-	-
435-4000-5200-642	ESSER II Tech Noncapitalized Equip	-	-	-	-	-
435-4000-5200-790	ESSER Misc Expense	-	-	-	-	-
435-4000-5213-120	ESSER II Staff Stipends AA	-	-	-	-	-
435-4000-5216-120	Teacher EIII	-	-	-	-	-
435-4000-5216-150	Para EIII	-	-	-	-	-
435-4000-5216-310	Contracted Services ESSER III	14,830	24,952	-	(24,952)	-
493-4000-5200-230	RESTART Group Insurance	-	-	-	-	-
493-4000-5200-310	RESTART Contracted Services	-	-	-	-	-
493-4000-5200-640	RESTART Grant Equipment	-	-	-	-	-
	Total 5200 Exceptional Instruction	86,834	825,612	961,943	136,331	14.17%

6100 - Student Personnel Services

100-4000-6100-150	Job Coach	5,805	53,121	39,530	(13,591)	-34.38%
100-4000-6100-210	Retirement	462	4,440	5,364	924	17.23%
100-4000-6100-220	Social Security	436	3,977	3,024	(953)	-31.50%
100-4000-6100-230	Group Insurance	620	6,509	7,231	722	9.98%

**Chautauqua Learn and Serve
Revenue and Expense Detail
Monthly Comparison
Month and Year-to-Date Ending May 31, 2024**

		Revenues & Expenses				
		Current Month	Year to Date	Annual Budget	Balance Remaining	% Remaining
100-4000-6100-240	Workers Compensation	-	332	237	(94)	-39.81%
100-4000-6100-250	Unemployment Compensation	5	647	353	(294)	-83.14%
100-4000-6100-510	Supplies	-	-	-	-	-
100-4000-6130-310	Contracted Services	-	100	1,073	973	90.68%
100-4000-6140-310	Psychological Contract Services	-	-	-	-	-
493-4000-6100-230	RESTART Group Insurance	-	-	-	-	-
Total 6100 - Student Personnel Services		<u>7,328</u>	<u>69,126</u>	<u>56,813</u>	<u>(12,313)</u>	<u>-21.67%</u>
7100 - Board Administration						
100-4000-7100-310	Legal and Audit Expense	-	8,514	8,160	(354)	-4.33%
100-4000-7100-320	Insurance - General Liability	-	5,061	-	(5,061)	-
100-4000-7100-330	Travel / Conferences / Workshop	-	-	-	-	-
100-4000-7100-730	Dues and Fees	-	5,173	17,962	12,789	71.20%
100-4000-7100-790	District Admin Fees	1,640	18,044	19,180	1,136	5.92%
100-4000-7100-791	Miscellaneous Expense	650	1,550	-	(1,550)	-
100-4000-7100-795	Bank Charges	-	2,063	46	(2,017)	-4395.32%
Total 7100 - Board Administration		<u>2,290</u>	<u>40,404</u>	<u>45,348</u>	<u>4,943</u>	<u>10.90%</u>
7300 - School Administration						
100-4000-7300-160	Office Support	2,817	33,329	26,880	(6,449)	-23.99%
100-4000-7300-210	Retirement	133	1,295	3,648	2,352	64.49%
100-4000-7300-220	Social Security	216	2,550	2,056	(493)	-24.00%
100-4000-7300-230	Group Insurance	-	7	-	(7)	-
100-4000-7300-240	Workers Compensation	-	166	161	(4)	-2.64%
100-4000-7300-250	Unemployment Compensation	76	760	434	(326)	-74.97%
100-4000-7300-310	Contracted Services	-	-	158	158	100.00%
100-4000-7300-330	Travel / Conferences / Workshop	-	8,110	1,871	(6,239)	-333.40%
100-4000-7300-370	Postage	11	494	665	171	25.66%
100-4000-7300-390	Advertising	-	138	367	228	62.23%
100-4000-7300-510	Office Expense	-	100	844	744	88.16%
100-4000-7300-641	Capitalized Furniture Fixtures and Equipment	-	-	-	-	-
100-4000-7300-690	Software	-	-	-	-	-
435-4000-7316-160	Administrative Assistance	-	-	-	-	-
Total 7300 - School Administration		<u>3,253</u>	<u>46,949</u>	<u>37,085</u>	<u>(9,864)</u>	<u>-26.60%</u>
7400 - Facilities Aquisition						
100-4000-7400-630	Building and Fixed Equipment	-	8,410	31,702	23,292	73.47%
360-4000-7400-630	Building and Fixed Equipment	-	-	-	-	-
Total 7400 - Facilities Aquisition		<u>-</u>	<u>8,410</u>	<u>31,702</u>	<u>23,292</u>	<u>73.47%</u>
7500 - Fiscal Services						
100-4000-7500-310	Contract Controller Service	2,049	22,514	26,868	4,354	16.20%
100-4000-7500-311	Payroll Service	-	4,830	6,478	1,648	25.44%
493-4000-7500-310	RESTART Contract Controller Service	-	-	-	-	-
Total 7500 - Fiscal Services		<u>2,049</u>	<u>27,345</u>	<u>33,347</u>	<u>6,002</u>	<u>18.00%</u>
7800 - Pupil Transportation Services						
100-4000-7800-320	Transportation - Insurance	-	1,250	-	(1,250)	-
100-4000-7800-350	Contracted Services	520	4,597	3,336	(1,261)	-37.79%
100-4000-7800-460	Transportation - Fuel	-	-	22	22	100.00%
100-4000-7800-550	Repair	-	-	-	-	-
100-4000-7800-640	Transportation - Other Vehicles	-	9,000	-	(9,000)	-

**Chautauqua Learn and Serve
Revenue and Expense Detail
Monthly Comparison
Month and Year-to-Date Ending May 31, 2024**

		Revenues & Expenses				
		Current Month	Year to Date	Annual Budget	Balance Remaining	% Remaining
100-4000-7800-730	Transportation - Other	-	33	-	(33)	-
493-4000-7800-360	RESTART Rent - Transporation	-	-	-	-	-
493-4000-7800-652	RESTART Motor Vehicles	-	-	-	-	-
Total 7800 - Pupil Transportation Services		<u>520</u>	<u>14,881</u>	<u>3,358</u>	<u>(11,522)</u>	<u>-343.09%</u>
7900 - Operation of Plant						
100-4000-7900-310	Contract Security Services	5,612	47,833	48,529	697	1.44%
100-4000-7900-320	Insurance - Building	9,158	31,108	24,642	(6,466)	-26.24%
100-4000-7900-360	Facility Lease	-	160	1,920	1,760	91.67%
100-4000-7900-379	Communication	496	6,651	5,354	(1,298)	-24.24%
100-4000-7900-380	Water/ Sewer/ Garbage Collection	-	943	2,265	1,323	58.39%
100-4000-7900-390	Other Contracted Bldg. Services	70	883	1,605	722	45.00%
100-4000-7900-430	Electricity	279	8,012	7,398	(614)	-8.30%
100-4000-7900-510	Custodial Supplies	151	1,316	3,154	1,838	58.27%
360-4000-7900-320	Insurance - Building	-	-	-	-	-
435-4000-7911-360	ESSER II Facility Lease LS	-	-	-	-	-
435-4000-7912-360	ESSER II Rent - Classroom Tents NE	-	-	-	-	-
435-4000-7915-360	ESSER II Rent - Classroom Tents BLS	-	-	-	-	-
435-4000-7916-360	ESSER III Rent - Classroom Tents	-	-	-	-	-
493-4000-7900-360	RESTART Rent - Classroom Tents	-	-	-	-	-
Total 7900 - Operation of Plant		<u>15,766</u>	<u>96,905</u>	<u>94,866</u>	<u>(2,039)</u>	<u>-2.15%</u>
8100 - Maintenace of Plant						
100-4000-8100-350	Repairs and Maintenance	215	43,575	16,949	(26,626)	-157.09%
360-4000-8100-350	Repairs and Maintenance	-	-	-	-	-
Total 8100 - Maintenace of Plant		<u>215</u>	<u>43,575</u>	<u>16,949</u>	<u>(26,626)</u>	<u>-157.09%</u>
9100 - Community Services						
100-4000-9100-705	Donations	-	1,000	102	(898)	-880.39%
100-4000-9100-710	Fundraiser Expense	-	-	-	-	-
Total 9100 - Community Services		<u>-</u>	<u>1,000</u>	<u>102</u>	<u>(898)</u>	<u>-880.39%</u>
9200 - Debt Service						
100-4000-9200-710	Principal	-	-	-	-	-
100-4000-9200-720	Interest	-	-	-	-	-
360-4000-9200-710	Principal	798	8,472	12,440	3,968	31.90%
360-4000-9200-720	Interest	238	2,931	-	(2,931)	-
Total 9200 - Debt Service		<u>1,037</u>	<u>11,403</u>	<u>12,440</u>	<u>1,037</u>	<u>8.33%</u>
Total Expenses		<u>119,292</u>	<u>1,185,610</u>	<u>1,293,952</u>	<u>108,343</u>	<u>8.37%</u>
Excess (Deficiency) Revenues Over Expenses		<u>(234)</u>	<u>(138,845)</u>	<u>29,115</u>		