

**Chautauqua Learn and Serve  
Balance Sheet  
October 31, 2022**

	Operating	Special Revenue	Capital Outlay	Total
<b><u>Assets and Other Debits</u></b>				
Cash - Operating - Hancock	334,089			334,089
Cash - Operating - Ameris	252,591			252,591
Cash - Visa (Prepaid PEX)	2,000			2,000
Revenue Receivable	14,688	37,433	3,511	55,632
Accounts Receivable	2,435		-	2,435
Due from Other Funds	35,600	205	15,322	51,127
Prepaid Expenses				-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Assets and Other Debits</b>	<b>641,403</b>	<b>37,638</b>	<b>18,833</b>	<b>697,874</b>
<b><u>Liabilities, Fund Equity, and Other Credits</u></b>				
<b>Liabilities:</b>				
Accrued PR Benefits	990			990
Accounts Payable	46,002	2,038		48,040
Deferred Revenue				-
Note Payable				-
Due to Other Funds	15,527	35,600		51,127
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>62,520</b>	<b>37,638</b>	<b>-</b>	<b>100,157</b>
<b>Net Assets</b>				
Fund Balance	599,615		16,918	616,533
Excess (Deficiency) of Revenues - YTD	(20,731)	-	1,916	(18,816)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Fund Balance</b>	<b>578,884</b>	<b>-</b>	<b>18,833</b>	<b>597,717</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Liabilities and Fund Balance</b>	<b>641,403</b>	<b>37,638</b>	<b>18,833</b>	<b>697,874</b>

**Chautauqua Learn and Serve  
Revenue and Expense Summary  
with Budget vs. Actual Comparison  
Month and Year-to-Date Ending October 31, 2022**

**Revenues & Expenses**

	Current Month	Year to Date	Annual Budget	Balance Remaining	% Remaining
<b>Revenues</b>					
Federal Impacts Funds	-	1,261	-	(1,261)	-
FEFP - Bay Cty Sch Dist	76,405	291,413	902,655	611,242	68%
IDEA	-	-	63,000	63,000	100%
Florida Teacher's Lead Program	-	879	915	36	4%
VR Summer Grant	18,298	74,938	193,000	118,063	61%
Interest Income	41	76	116	40	34%
Other Misc Revenue	-	3,565	-	(3,565)	-
Field Trips	-	370	-	(370)	-
Recovery of Prior Year Expense	-	7,600	2,152	(5,448)	-253%
HSHT Grant	-	-	22,000	22,000	100%
Donations	50,000	60,550	66,806	6,256	9%
Capital Outlay	3,511	3,511	31,890	28,379	89%
ESSER III	-	7,600	68,742	61,142	89%
<b>Total Revenues</b>	<b>148,254</b>	<b>451,763</b>	<b>1,351,276</b>	<b>899,513</b>	<b>67%</b>
<b>Expenses</b>					
5200 - Exceptional Instruction	129,260	371,096	1,045,160	674,064	64%
6100 - Student Personnel Services	3,228	14,448	83,677	69,229	83%
6400 - Instructional Staff Training Services	-	-	1,404	1,404	100%
6500 - Instructional-Related Technology	-	-	746	746	100%
7100 - Board Administration	3,314	16,804	37,825	21,022	56%
7300 - School Administration	5,501	14,599	32,666	18,067	55%
7500 - Fiscal Services	2,038	9,805	33,084	23,279	70%
7800 - Transportation	-	413	16,961	16,549	98%
7900 - Operation of Plant	11,388	37,176	128,632	91,456	71%
8100 - Maintenance of Plant	3,458	4,644	6,080	1,436	24%
9100 - Community Services	-	-	4,848	4,848	100%
9200 - Debt Service	627	1,595	52,522	50,927	97%
<b>Total Expenses</b>	<b>158,813</b>	<b>470,579</b>	<b>1,443,605</b>	<b>973,026</b>	<b>67%</b>
<b>Excess (Deficiency) Revenues Over Expenses</b>	<b>(10,558)</b>	<b>(18,816)</b>	<b>(92,329)</b>		

**Chautauqua Learn and Serve  
Revenue and Expense Detail  
Monthly Comparison  
Month and Year-to-Date Ending October 31, 2022**

		<u>Revenues &amp; Expenses</u>				
		Current Month	Year to Date	Annual Budget	Balance Remaining	% Remaining
<b>Revenues</b>						
100-3121-0000-000	Federal Impacts Funds	-	1,261	-	(1,261)	-
100-3300-0000-000	FEFP - Bay Cty Sch Dist	76,405	291,413	902,655	611,242	67.72%
100-3230-0000-000	IDEA	-	-	63,000	63,000	100.00%
100-3334-0000-000	Florida Teacher's Lead Program	-	879	915	36	3.93%
100-3390-0000-000	VR Summer Grant	18,298	74,938	193,000	118,063	61.17%
100-3400-0000-000	Interest Income	41	76	116	40	34.09%
100-3473-0000-000	Other Misc Revenue	-	3,565	-	(3,565)	-
100-3476-0000-000	Field Trips	-	370	-	(370)	-
100-3497-0000-000	Recovery of Prior Year Expense	-	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	50,000	60,550	66,806	6,256	9.36%
360-3397-0000-000	Capital Outlay	3,511	3,511	31,890	28,379	88.99%
435-3200-0016-000	ESSER III	-	7,600	68,742	61,142	88.94%
<b>Total Revenue</b>		<b>148,254</b>	<b>451,763</b>	<b>1,351,276</b>	<b>899,513</b>	<b>66.57%</b>
<b>Expenses</b>						
5200 - Exceptional Instruction						
100-4000-5200-120	ESE Teacher	14,465	59,171	198,291	139,120	70.16%
100-4000-5200-121	Trolley Instructor	5,057	16,474	40,253	23,779	59.07%
100-4000-5200-150	Classroom Aide	20,580	82,895	189,070	106,175	56.16%
100-4000-5200-210	Retirement	2,444	11,287	52,596	41,309	78.54%
100-4000-5200-220	Social Security	3,035	11,815	33,783	21,968	65.03%
100-4000-5200-230	Group Insurance	4,777	17,648	39,622	21,974	55.46%
100-4000-5200-240	Workers Compensation	-	1,909	1,892	(17)	-0.92%
100-4000-5200-250	Unemployment Compensation	239	918	844	(74)	-8.75%
100-4000-5200-310	Contracted Services	6,611	9,945	26,997	17,052	63.16%
100-4000-5200-315	Field Trips	-	-	8,305	8,305	100.00%
100-4000-5200-330	Travel/Conference/Workshops	48,013	99,098	258,215	159,117	61.62%
100-4000-5200-390	Copy and Printing	-	-	2,478	2,478	100.00%
100-4000-5200-510	Instructional Materials	23,103	51,261	135,206	83,945	62.09%
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	936	1,000	225	(775)	-344.44%
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	39,742	32,142	80.88%
<b>Total 5200 Exceptional Instruction</b>		<b>129,260</b>	<b>371,096</b>	<b>1,045,160</b>	<b>674,064</b>	<b>64.49%</b>
6100 - Student Personnel Services						
100-4000-6100-150	Job Coach	2,655	10,362	57,066	46,704	81.84%
100-4000-6100-210	Retirement	316	985	6,797	5,812	85.50%
100-4000-6100-220	Social Security	199	764	4,366	3,602	82.51%
100-4000-6100-230	Group Insurance	53	1,948	13,207	11,259	85.25%
100-4000-6100-240	Workers Compensation	-	318	257	(61)	-23.83%
100-4000-6100-250	Unemployment Compensation	5	71	144	73	50.96%
100-4000-6130-310	Contracted Services	-	-	1,840	1,840	100.00%
<b>Total 6100 - Student Personnel Services</b>		<b>3,228</b>	<b>14,448</b>	<b>83,677</b>	<b>69,229</b>	<b>82.73%</b>

		Current Month	Year to Date	Annual Budget	Balance Remaining	% Remaining
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	8,080	580	7.18%
100-4000-7100-730	Dues and Fees	2,020	4,286	11,696	7,410	63.35%
100-4000-7100-790	District Admin Fees	1,294	4,972	18,007	13,035	72.39%
100-4000-7100-795	Bank Charges	-	45	42	(3)	-7.14%
	Total 7100 - Board Administration	3,314	16,804	37,825	21,022	55.58%
	7300 - School Administration					
100-4000-7300-160	Office Support	4,230	10,212	24,888	14,676	58.97%
100-4000-7300-210	Retirement	87	324	2,964	2,640	89.06%
100-4000-7300-220	Social Security	324	781	1,904	1,123	58.97%
100-4000-7300-240	Workers Compensation	-	159	112	(47)	-42.08%
100-4000-7300-250	Unemployment Compensation	95	255	105	(150)	-143.19%
100-4000-7300-310	Contracted Services	-	120	-	(120)	-
100-4000-7300-330	Travel / Conferences / Workshop	-	1,835	-	(1,835)	-
100-4000-7300-370	Postage	731	799	2,417	1,618	66.95%
100-4000-7300-390	Advertising	35	35	251	216	86.12%
100-4000-7300-510	Office Expense	-	79	25	(54)	-216.00%
	Total 7300 - School Administration	5,501	14,599	32,666	18,067	55.31%
	7500 - Fiscal Services					
100-4000-7500-310	Contract Controller Service	2,038	8,153	26,539	18,386	69.28%
100-4000-7500-311	Payroll Service	-	1,652	6,545	4,893	74.75%
	Total 7500 - Fiscal Services	2,038	9,805	33,084	23,279	70.36%
	7800 - Pupil Transportation Services					
100-4000-7800-320	Transportation - Insurance	-	-	9,953	9,953	100.00%
100-4000-7800-350	Contracted Services	-	413	4,704	4,292	91.23%
100-4000-7800-550	Repair	-	-	2,304	2,304	100.00%
	Total 7800 - Pupil Transportation Services	-	413	16,961	16,549	97.57%
	7900 - Operation of Plant					
100-4000-7900-310	Contract Security Services	4,560	12,720	43,701	30,981	70.89%
100-4000-7900-320	Insurance - Building	1,698	8,176	19,054	10,878	57.09%
100-4000-7900-360	Facility Lease	2,198	9,937	18,198	8,261	45.39%
100-4000-7900-379	Communication	512	1,332	5,427	4,095	75.45%
100-4000-7900-380	Water/ Sewer/ Garbage Collection	188	694	3,179	2,485	78.16%
100-4000-7900-390	Other Contracted Bldg. Services	333	541	11,361	10,820	95.24%
100-4000-7900-430	Electricity	1,085	2,740	9,793	7,053	72.02%
100-4000-7900-510	Custodial Supplies	814	1,035	2,919	1,884	64.55%

		<b>Current Month</b>	<b>Year to Date</b>	<b>Annual Budget</b>	<b>Balance Remaining</b>	<b>% Remaining</b>
435-4000-7911-360	ESSER II Facility Lease LS	-	-	15,000	15,000	100.00%
	Total 7900 - Operation of Plant	11,388	37,176	128,632	91,456	71.10%
	8100 - Maintenace of Plant					
100-4000-8100-350	Repairs and Maintenance	3,458	4,644	6,080	1,436	23.63%
	Total 8100 - Maintenace of Plant	3,458	4,644	6,080	1,436	23.63%
	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	627	1,357	52,039	50,682	97.39%
360-4000-9200-720	Interest	-	239	483	244	50.62%
	Total 9200 - Debt Service	627	1,595	52,522	50,927	96.96%
	<b>Total Expenses</b>	<b>158,813</b>	<b>470,579</b>	<b>1,443,605</b>	<b>973,026</b>	<b>67.40%</b>
	<b>Excess (Deficiency) Revenues Over Expenses</b>	<b>(10,558)</b>	<b>(18,816)</b>	<b>(92,329)</b>		