

**Chautauqua Learn and Serve
Revenue and Expense Detail
Monthly Comparison
Month and Year-to-Date Ending June 30, 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	518	-	518	1,779	-	(1,779)	-
100-3300-0000-000	FEFP - Bay Cty Sch Dist	70,057	75,221	(5,164)	840,684	902,655	61,971	6.87%
100-3230-0000-000	IDEA	-	5,250	(5,250)	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	-	16,083	(16,083)	218,136	193,000	(25,136)	-13.02%
100-3400-0000-000	Interest Income	80	10	71	690	116	(574)	-494.64%
100-3473-0000-000	Other Misc Revenue	-	-	-	10,985	-	(10,985)	-
100-3476-0000-000	Field Trips	-	-	-	770	-	(770)	-
100-3497-0000-000	Recovery of Prior Year Expense	310	179	131	17,348	2,152	(15,196)	-706.14%
100-3500-0000-000	HSHT Grant	-	1,833	(1,833)	23,800	22,000	(1,800)	-8.18%
100-3600-0000-000	Donations	10,050	5,567	4,483	93,941	66,806	(27,135)	-40.62%
360-3397-0000-000	Capital Outlay	3,329	2,658	672	30,072	31,890	1,818	5.70%
435-3200-0016-000	ESSER III	7,190	5,729	1,462	29,790	68,742	38,952	56.66%
493-3290-0000-000	RESTART Grant	-	-	-	(1,833)	-	1,833	-
Total Revenue		91,535	112,606	(21,072)	1,329,192	1,351,276	22,084	1.63%
Expenses								
5200 - Exceptional Instruction								
100-4000-5200-120	ESE Teacher	29,637	16,524	(13,113)	192,153	198,291	6,138	3.10%
100-4000-5200-121	Trolley Instructor	2,775	3,354	579	44,469	40,253	(4,216)	-10.47%
100-4000-5200-150	Classroom Aide	14,131	15,756	1,624	221,693	189,070	(32,623)	-17.25%
100-4000-5200-210	Retirement	3,716	4,383	667	31,590	52,596	21,006	39.94%
100-4000-5200-220	Social Security	3,475	2,815	(660)	34,132	33,783	(349)	-1.03%
100-4000-5200-230	Group Insurance	3,498	3,302	(196)	49,304	39,622	(9,682)	-24.44%
100-4000-5200-240	Workers Compensation	-	158	158	2,635	1,892	(743)	-39.27%
100-4000-5200-250	Unemployment Compensation	200	70	(130)	6,411	844	(5,567)	-659.59%
100-4000-5200-310	Contracted Services	(4,650)	2,250	6,900	22,770	26,997	4,227	15.66%
100-4000-5200-315	Field Trips	-	692	692	-	8,305	8,305	100.00%
100-4000-5200-330	Travel/Conference/Workshops	19,098	21,518	2,420	176,508	258,215	81,707	31.64%
100-4000-5200-390	Copy and Printing	-	207	207	-	2,478	2,478	100.00%
100-4000-5200-510	Instructional Materials	7,669	11,267	3,598	118,873	135,206	16,333	12.08%
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	7,190	3,312	(3,878)	14,790	39,742	24,952	62.78%
493-4000-5200-230	RESTART Group Insurance	-	-	-	-	-	-	-
493-4000-5200-310	RESTART Contracted Services	-	-	-	(4,745)	-	4,745	-
Total 5200 Exceptional Instruction		86,739	87,097	357	915,536	1,045,610	130,074	12.44%
6100 - Student Personnel Services								
100-4000-6100-150	Job Coach	4,637	4,756	119	33,527	57,066	23,539	41.25%
100-4000-6100-210	Retirement	316	566	250	3,456	6,797	3,341	49.16%
100-4000-6100-220	Social Security	347	364	17	2,473	4,366	1,893	43.37%
100-4000-6100-230	Group Insurance	574	1,101	527	6,692	13,207	6,515	49.33%
100-4000-6100-240	Workers Compensation	-	21	21	439	257	(182)	-70.88%
100-4000-6100-250	Unemployment Compensation	57	12	(45)	480	144	(336)	-233.62%
100-4000-6130-310	Contracted Services	975	153	(822)	975	1,840	865	47.01%
Total 6100 - Student Personnel Services		6,906	6,973	67	48,042	83,677	35,635	42.59%
6400 - Instructional Staff Training Services								
100-4000-6400-310	Staff Development	-	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
Total 6400 - Instructional Staff Training Services	-	117	117	-	1,404	1,404	100.00%
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	864	975	111	17,610	11,696	(5,914)	-50.56%
100-4000-7100-790 District Admin Fees	1,283	1,501	217	15,400	18,007	2,607	14.48%
100-4000-7100-791 Miscellaneous Expense	(695)	-	-	-	18,007	18,007	100.00%
100-4000-7100-795 Bank Charges	-	4	4	45	42	(3)	-7.14%
Total 7100 - Board Administration	1,452	3,152	1,005	41,055	55,832	14,777	26.47%
7300 - School Administration							
100-4000-7300-160 Office Support	4,214	2,074	(2,140)	42,088	24,888	(17,200)	-69.11%
100-4000-7300-210 Retirement	87	247	160	1,040	2,964	1,924	64.91%
100-4000-7300-220 Social Security	322	159	(164)	3,220	1,904	(1,316)	-69.11%
100-4000-7300-240 Workers Compensation	-	9	9	220	112	(108)	-96.05%
100-4000-7300-250 Unemployment Compensation	60	9	(51)	2,075	105	(1,970)	-1876.13%
100-4000-7300-310 Contracted Services	-	-	-	155	-	(155)	-
100-4000-7300-330 Travel / Conferences / Workshop	-	-	-	1,835	-	(1,835)	-
100-4000-7300-370 Postage	35	201	167	652	2,417	1,765	73.03%
100-4000-7300-390 Advertising	39	21	(18)	359	251	(108)	-43.22%
100-4000-7300-510 Office Expense	-	2	2	828	25	(803)	-3211.20%
Total 7300 - School Administration	4,763	2,722	(2,040)	52,487	32,666	(19,821)	-60.68%
7400 - Facilities Aquisition							
100-4000-7400-630 Building and Fixed Equipment	5,856	-	(5,856)	5,856	-	(5,856)	-
360-4000-7400-630 Building and Fixed Equipment	(5,856)	-	5,856	20,184	-	(20,184)	-
Total 7400 - Facilities Aquisition	-	-	-	26,040	-	(26,040)	-
7500 - Fiscal Services							
100-4000-7500-310 Contract Controller Service	2,050	2,212	162	24,598	26,539	1,941	7.31%
100-4000-7500-311 Payroll Service	1,668	545	(1,123)	6,708	6,545	(163)	-2.49%
493-4000-7500-310 RESTART Contract Controller Service	-	-	-	6	-	(6)	-
Total 7500 - Fiscal Services	3,718	2,757	(961)	31,313	33,084	1,771	5.35%
7800 - Pupil Transportation Services							
100-4000-7800-320 Transportation - Insurance	-	829	829	-	9,953	9,953	100.00%
100-4000-7800-350 Contracted Services	188	392	205	3,033	4,704	1,672	35.53%
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	188	1,413	1,226	6,341	21,665	15,324	70.73%
7900 - Operation of Plant							
100-4000-7900-310 Contract Security Services	3,840	3,642	(198)	47,578	43,701	(3,877)	-8.87%
100-4000-7900-320 Insurance - Building	-	1,588	1,588	24,642	19,054	(5,588)	-29.32%
100-4000-7900-360 Facility Lease	160	1,517	1,357	16,362	18,198	1,836	10.09%
100-4000-7900-379 Communication	471	452	(18)	5,249	5,427	178	3.28%
100-4000-7900-380 Water/ Sewer/ Garbage Collection	203	265	62	2,221	3,179	958	30.14%
100-4000-7900-390 Other Contracted Bldg. Services	49	947	898	1,574	11,361	9,787	86.15%
100-4000-7900-430 Electricity	541	816	275	7,252	9,793	2,541	25.94%
100-4000-7900-510 Custodial Supplies	205	243	38	3,092	2,919	(173)	-5.94%

	Current Month	Current Month Budget	Current Variances Favorable / (Unfavorable)	Year to Date	Annual Budget	Balance Remaining	% Remaining		
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			5,469	10,719	5,250	123,494	128,632	5,138	3.99%
8100 - Maintenance of Plant									
100-4000-8100-350	Repairs and Maintenance		624	507	(117)	16,617	6,080	(10,537)	-173.30%
Total 8100 - Maintenance of Plant			624	507	(117)	16,617	6,080	(10,537)	-173.30%
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	9,650	52,039	42,389	81.46%
360-4000-9200-720	Interest		-	40	40	239	483	244	50.62%
Total 9200 - Debt Service			1,037	4,377	3,340	9,888	52,522	42,634	81.17%
Total Expenses			110,895	120,300	8,710	1,270,006	1,466,766	196,760	13.41%
Excess (Deficiency) Revenues Over Expenses			(19,361)	(7,694)	(12,362)	59,186	(115,490)		

**Chautauqua Learn and Serve
Balance Sheet
June 30, 2023**

	Operating	Special Revenue	Capital Outlay	Total
<u>Assets and Other Debits</u>				
Cash - Operating - Hancock	325,503			325,503
Cash - Operating - Ameris	342,093			342,093
Cash - Visa (Prepaid PEX)	2,000			2,000
Revenue Receivable	5,341	7,190	-	12,531
Accounts Receivable	-		-	-
Due from Other Funds	7,190		-	7,190
Prepaid Expenses	485			485
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Total Assets and Other Debits	682,611	7,190	-	689,801
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<u>Liabilities, Fund Equity, and Other Credits</u>				
Liabilities:				
Accrued Payroll Benefits	208			208
Accounts Payable	6,684			6,684
Deferred Revenue	-			-
Note Payable	-			-
Due to Other Funds	-	7,190	-	7,190
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Total Liabilities	6,892	7,190	-	14,082
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Net Assets				
Fund Balance	616,533		-	616,533
Excess (Deficiency) of Revenues - YTD	59,186	-	-	59,186
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Total Fund Balance	675,719	-	-	675,719
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Total Liabilities and Fund Balance	682,611	7,190	-	689,801
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**Chautauqua Learn and Serve
Revenue and Expense Summary
with Budget vs. Actual Comparison
Month and Year-to-Date Ending June 30, 2023**

Revenues & Expenses

	Current Month	Year to Date	Annual Budget	Balance Remaining	% Remaining
Revenues					
Federal Impacts Funds	518	1,779	-	(1,779)	-
FEFP - Bay Cty Sch Dist	70,057	840,684	902,655	61,971	7%
IDEA	-	60,000	63,000	3,000	5%
Florida Teacher's Lead Program	-	879	915	36	4%
VR Summer Grant	-	218,136	193,000	(25,136)	-13%
Interest Income	80	690	116	(574)	-495%
Other Misc Revenue	-	10,985	-	(10,985)	-
Field Trips	-	770	-	(770)	-
Recovery of Prior Year Expense	310	17,348	2,152	(15,196)	-706%
HSHG Grant	-	23,800	22,000	(1,800)	-8%
Donations	10,050	93,941	66,806	(27,135)	-41%
Capital Outlay	3,329	30,072	31,890	1,818	6%
ESSER III	7,190	29,790	68,742	38,952	57%
RESTART Grant	-	(1,833)	-	1,833	-
Total Revenues	91,535	1,329,192	1,351,276	22,084	2%
Expenses					
5200 - Exceptional Instruction	86,739	915,536	1,045,610	130,074	12%
6100 - Student Personnel Services	6,906	48,042	83,677	35,635	43%
6400 - Instructional Staff Training Services	-	-	1,404	1,404	100%
6500 - Instructional-Related Technology	-	(907)	746	1,653	222%
7100 - Board Administration	1,452	41,055	55,832	14,777	26%
7300 - School Administration	4,763	52,487	32,666	(19,821)	-61%
7400 - Facilities Acquisition	-	26,040	-	(26,040)	-
7500 - Fiscal Services	3,718	31,313	33,084	1,771	5%
7800 - Transportation	188	6,341	21,665	15,324	71%
7900 - Operation of Plant	5,469	123,494	128,632	5,138	4%
8100 - Maintenance of Plant	624	16,617	6,080	(10,537)	-173%
9100 - Community Services	-	100	4,848	4,748	98%
9200 - Debt Service	1,037	9,888	52,522	42,634	81%
Total Expenses	110,895	1,270,006	1,466,766	196,760	13%
Excess (Deficiency) Revenues Over Expenses	(19,361)	59,186	(115,490)		