

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

	Operating	Special Revenue	Capital Outlay	Total
<b><u>Assets and Other Debits</u></b>				
Cash - Operating - Hancock	332,187			332,187
Cash - Operating - Ameris	261,920			261,920
Cash - Visa (Prepaid PEX)	2,000			2,000
Revenue Receivable	30,028	29,833	3,534	63,395
Accounts Receivable	-		-	-
Due from Other Funds	29,833	-	17,797	47,630
Prepaid Expenses	6,877			6,877
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Assets and Other Debits</b>	<b>662,844</b>	<b>29,833</b>	<b>21,331</b>	<b>714,008</b>
<b><u>Liabilities, Fund Equity, and Other Credits</u></b>				
<b>Liabilities:</b>				
Accrued Payroll Benefits	298			298
Accounts Payable	53,623	-		53,623
Deferred Revenue				-
Note Payable				-
Due to Other Funds	17,797	29,833		47,630
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>71,718</b>	<b>29,833</b>	<b>-</b>	<b>101,550</b>
<b>Net Assets</b>				
Fund Balance	599,615		16,918	616,533
Excess (Deficiency) of Revenues - YTD	(8,488)	-	4,413	(4,075)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Fund Balance</b>	<b>591,127</b>	<b>-</b>	<b>21,331</b>	<b>612,458</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Liabilities and Fund Balance</b>	<b>662,844</b>	<b>29,833</b>	<b>21,331</b>	<b>714,008</b>

**Chautauqua Learn and Serve  
Revenue and Expense Summary  
with Budget vs. Actual Comparison  
Month and Year-to-Date Ending November 30, 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	84,693	376,106	902,655	526,549	58%
IDEA	-	-	63,000	63,000	100%
Florida Teacher's Lead Program	-	879	915	36	4%
VR Summer Grant	31,227	106,165	193,000	86,836	45%
Interest Income	41	117	116	(1)	-1%
Other Misc Revenue	6,650	10,215	-	(10,215)	-
Field Trips	-	370	-	(370)	-
Recovery of Prior Year Expense	-	7,600	2,152	(5,448)	-253%
HSHT Grant	11,000	11,000	22,000	11,000	50%
Donations	1,100	61,650	66,806	5,156	8%
Capital Outlay	3,534	7,045	31,890	24,845	78%
ESSER III	-	7,600	68,742	61,142	89%
<b>Total Revenues</b>	<b>138,245</b>	<b>590,008</b>	<b>1,351,276</b>	<b>761,268</b>	<b>56%</b>
<b>Expenses</b>					
5200 - Exceptional Instruction	89,665	460,762	1,045,160	584,398	56%
6100 - Student Personnel Services	4,202	18,650	83,677	65,027	78%
6400 - Instructional Staff Training Services	-	-	1,404	1,404	100%
6500 - Instructional-Related Technology	-	-	746	746	100%
7100 - Board Administration	6,942	23,745	37,825	14,080	37%
7300 - School Administration	5,416	20,015	32,666	12,651	39%
7500 - Fiscal Services	2,038	11,843	33,084	21,241	64%
7800 - Transportation	300	713	16,961	16,249	96%
7900 - Operation of Plant	12,459	49,635	128,632	78,997	61%
8100 - Maintenance of Plant	1,446	6,090	6,080	(10)	0%
9100 - Community Services	-	-	4,848	4,848	100%
9200 - Debt Service	1,037	2,632	52,522	49,890	95%
<b>Total Expenses</b>	<b>123,504</b>	<b>594,083</b>	<b>1,443,605</b>	<b>849,522</b>	<b>59%</b>
<b>Excess (Deficiency) Revenues Over Expenses</b>	<b>14,741</b>	<b>(4,075)</b>	<b>(92,329)</b>		

**Chautauqua Learn and Serve  
Revenue and Expense Detail  
Monthly Comparison  
Month and Year-to-Date Ending November 30, 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	84,693	376,106	902,655	526,549	58.33%
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	31,227	106,165	193,000	86,836	44.99%
100-3400-0000-000	Interest Income	41	117	116	(1)	-1.28%
100-3473-0000-000	Other Misc Revenue	6,650	10,215	-	(10,215)	-
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	11,000	11,000	22,000	11,000	50.00%
100-3600-0000-000	Donations	1,100	61,650	66,806	5,156	7.72%
360-3397-0000-000	Capital Outlay	3,534	7,045	31,890	24,845	77.91%
435-3200-0016-000	ESSER III	-	7,600	68,742	61,142	88.94%
<b>Total Revenue</b>		<b>138,245</b>	<b>590,008</b>	<b>1,351,276</b>	<b>761,268</b>	<b>56.34%</b>
<b>Expenses</b>						
5200 - Exceptional Instruction						
100-4000-5200-120	ESE Teacher	14,226	73,396	198,291	124,895	62.99%
100-4000-5200-121	Trolley Instructor	5,382	21,856	40,253	18,397	45.70%
100-4000-5200-150	Classroom Aide	20,620	103,515	189,070	85,555	45.25%
100-4000-5200-210	Retirement	2,496	13,783	52,596	38,813	73.79%
100-4000-5200-220	Social Security	3,087	14,902	33,783	18,881	55.89%
100-4000-5200-230	Group Insurance	4,425	22,073	39,622	17,549	44.29%
100-4000-5200-240	Workers Compensation	725	2,635	1,892	(743)	-39.27%
100-4000-5200-250	Unemployment Compensation	2,338	3,256	844	(2,412)	-285.79%
100-4000-5200-310	Contracted Services	2,545	12,490	26,997	14,507	53.74%
100-4000-5200-315	Field Trips	-	-	8,305	8,305	100.00%
100-4000-5200-330	Travel/Conference/Workshops	18,399	117,498	258,215	140,717	54.50%
100-4000-5200-390	Copy and Printing	-	-	2,478	2,478	100.00%
100-4000-5200-510	Instructional Materials	13,981	65,242	135,206	69,964	51.75%
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	1,440	2,440	225	(2,215)	-984.44%
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>89,665</b>	<b>460,762</b>	<b>1,045,160</b>	<b>584,398</b>	<b>55.91%</b>
6100 - Student Personnel Services						
100-4000-6100-150	Job Coach	2,640	13,002	57,066	44,064	77.22%
100-4000-6100-210	Retirement	314	1,300	6,797	5,497	80.88%
100-4000-6100-220	Social Security	191	955	4,366	3,411	78.13%
100-4000-6100-230	Group Insurance	812	2,760	13,207	10,447	79.10%
100-4000-6100-240	Workers Compensation	121	439	257	(182)	-70.88%
100-4000-6100-250	Unemployment Compensation	124	194	144	(50)	-34.94%
100-4000-6130-310	Contracted Services	-	-	1,840	1,840	100.00%
<b>Total 6100 - Student Personnel Services</b>		<b>4,202</b>	<b>18,650</b>	<b>83,677</b>	<b>65,027</b>	<b>77.71%</b>

		<b>Current Month</b>	<b>Year to Date</b>	<b>Annual Budget</b>	<b>Balance Remaining</b>	<b>% Remaining</b>
100-4000-6400-310	Staff Development	-	-	1,404	1,404	100.00%
	<b>Total 6400 - Instructional Staff Training Services</b>	<b>-</b>	<b>-</b>	<b>1,404</b>	<b>1,404</b>	<b>100.00%</b>
	<b>6500 - Instructional-Related Technology</b>					
100-4000-6500-310	Technology Support & Service	-	-	746	746	100.00%
	<b>Total 6500 - Instructional-Related Technology</b>	<b>-</b>	<b>-</b>	<b>746</b>	<b>746</b>	<b>100.00%</b>
	<b>7100 - Board Administration</b>					
100-4000-7100-310	Legal and Audit Expense	-	7,500	8,080	580	7.18%
100-4000-7100-730	Dues and Fees	5,528	9,815	11,696	1,881	16.09%
100-4000-7100-790	District Admin Fees	1,413	6,385	18,007	11,622	64.54%
100-4000-7100-795	Bank Charges	-	45	42	(3)	-7.14%
	<b>Total 7100 - Board Administration</b>	<b>6,942</b>	<b>23,745</b>	<b>37,825</b>	<b>14,080</b>	<b>37.22%</b>
	<b>7300 - School Administration</b>					
100-4000-7300-160	Office Support	4,090	14,302	24,888	10,586	42.53%
100-4000-7300-210	Retirement	87	411	2,964	2,553	86.13%
100-4000-7300-220	Social Security	313	1,094	1,904	810	42.53%
100-4000-7300-240	Workers Compensation	60	220	112	(108)	-96.05%
100-4000-7300-250	Unemployment Compensation	1,233	1,488	105	(1,383)	-1317.12%
100-4000-7300-310	Contracted Services	-	120	-	(120)	-
100-4000-7300-330	Travel / Conferences / Workshop	-	1,835	-	(1,835)	-
100-4000-7300-370	Postage	(368)	431	2,417	1,986	82.17%
100-4000-7300-390	Advertising	-	35	251	216	86.12%
100-4000-7300-510	Office Expense	-	79	25	(54)	-216.00%
	<b>Total 7300 - School Administration</b>	<b>5,416</b>	<b>20,015</b>	<b>32,666</b>	<b>12,651</b>	<b>38.73%</b>
	<b>7500 - Fiscal Services</b>					
100-4000-7500-310	Contract Controller Service	2,038	10,191	26,539	16,348	61.60%
100-4000-7500-311	Payroll Service	-	1,652	6,545	4,893	74.75%
	<b>Total 7500 - Fiscal Services</b>	<b>2,038</b>	<b>11,843</b>	<b>33,084</b>	<b>21,241</b>	<b>64.20%</b>
	<b>7800 - Pupil Transportation Services</b>					
100-4000-7800-320	Transportation - Insurance	-	-	9,953	9,953	100.00%
100-4000-7800-350	Contracted Services	300	713	4,704	3,992	84.85%
100-4000-7800-550	Repair	-	-	2,304	2,304	100.00%
	<b>Total 7800 - Pupil Transportation Services</b>	<b>300</b>	<b>713</b>	<b>16,961</b>	<b>16,249</b>	<b>95.80%</b>
	<b>7900 - Operation of Plant</b>					
100-4000-7900-310	Contract Security Services	4,560	17,280	43,701	26,421	60.46%
100-4000-7900-320	Insurance - Building	3,140	11,316	19,054	7,738	40.61%
100-4000-7900-360	Facility Lease	2,028	11,965	18,198	6,233	34.25%
100-4000-7900-379	Communication	1,006	2,338	5,427	3,089	56.93%
100-4000-7900-380	Water/ Sewer/ Garbage Collection	255	949	3,179	2,230	70.14%
100-4000-7900-390	Other Contracted Bldg. Services	96	637	11,361	10,724	94.39%
100-4000-7900-430	Electricity	1,083	3,823	9,793	5,970	60.96%

		<b>Current Month</b>	<b>Year to Date</b>	<b>Annual Budget</b>	<b>Balance Remaining</b>	<b>% Remaining</b>
100-4000-7900-510	Custodial Supplies	292	1,327	2,919	1,592	54.54%
435-4000-7911-360	ESSER II Facility Lease LS	-	-	15,000	15,000	100.00%
	<b>Total 7900 - Operation of Plant</b>	<b>12,459</b>	<b>49,635</b>	<b>128,632</b>	<b>78,997</b>	<b>61.41%</b>
	<b>8100 - Maintenance of Plant</b>					
100-4000-8100-350	Repairs and Maintenance	1,446	6,090	6,080	(10)	-0.16%
	<b>Total 8100 - Maintenance of Plant</b>	<b>1,446</b>	<b>6,090</b>	<b>6,080</b>	<b>(10)</b>	<b>-0.16%</b>
	<b>9100 - Community Services</b>					
100-4000-9100-705	Donations	-	-	4,848	4,848	100.00%
	<b>Total 9100 - Community Services</b>	<b>-</b>	<b>-</b>	<b>4,848</b>	<b>4,848</b>	<b>100.00%</b>
	<b>9200 - Debt Service</b>					
360-4000-9200-710	Principal	1,037	2,393	52,039	49,646	95.40%
360-4000-9200-720	Interest	-	239	483	244	50.62%
	<b>Total 9200 - Debt Service</b>	<b>1,037</b>	<b>2,632</b>	<b>52,522</b>	<b>49,890</b>	<b>94.99%</b>
	<b>Total Expenses</b>	<b>123,504</b>	<b>594,083</b>	<b>1,443,605</b>	<b>849,522</b>	<b>58.85%</b>
	<b>Excess (Deficiency) Revenues Over Expenses</b>	<b>14,741</b>	<b>(4,075)</b>	<b>(92,329)</b>		