

# CHATTOOGA COUNTY BOARD OF EDUCATION

## September 30, 2023

### ASSETS

|                     |              |
|---------------------|--------------|
| Cash Balance        | 7,113,800.53 |
| Accounts Receivable | 2,280,769.00 |

|                      |                     |
|----------------------|---------------------|
| <b>TOTAL ASSETS:</b> | <b>9,394,569.53</b> |
|----------------------|---------------------|

### LIABILITIES

|                  |              |
|------------------|--------------|
| Accounts Payable | 3,338,539.15 |
|------------------|--------------|

|                           |                     |
|---------------------------|---------------------|
| <b>TOTAL LIABILITIES:</b> | <b>3,338,539.15</b> |
|---------------------------|---------------------|

|                      |                     |
|----------------------|---------------------|
| <b>FUND BALANCE:</b> | <b>6,056,030.38</b> |
|----------------------|---------------------|

|                                       |                   |
|---------------------------------------|-------------------|
| <i>Obligated Funds as of 09/30/23</i> | <i>162,819.11</i> |
|---------------------------------------|-------------------|

|                    |        |
|--------------------|--------|
| Year Completed:    | 25.00% |
| Revenue Collected: | 19.82% |
| Expenditures:      | 24.96% |



| <i>Account</i>                      | <i>Fund Equity</i> | <i>Obligated as of:</i> |               |
|-------------------------------------|--------------------|-------------------------|---------------|
|                                     |                    | <i>9/30/2023</i>        | <i>Debt</i>   |
| <b>SPLOST</b>                       | 2,007,938.10       |                         |               |
| <b>FEDERAL FUNDS</b>                | (635,401.04)       | 71,031.67               |               |
| <b>LOTTERY - PREK</b>               | (48,125.78)        | 1,096.74                |               |
| <b>SPECIAL REVENUE</b>              | 60,654.15          | 3,308.40                |               |
| <b>TILLOTSON</b>                    | -                  | -                       |               |
| <b>Committed - CASH BALANCE</b>     | 3,425,243.88       | 20,845.58               |               |
| <b>SCHOOL FOOD SERVICE (August)</b> | 836,389.41         | 8,946.42                |               |
| Bond Debt                           |                    |                         | 18,005,000.00 |

# 2023

| Local Option Sales Tax (LOST) |                     | SPLOST (ELOST)   |                     | Property Tax |                     | TAVT - Title Ad Val Tx |                     |
|-------------------------------|---------------------|------------------|---------------------|--------------|---------------------|------------------------|---------------------|
| July                          | 0.00                | July             | 0.00                | July         |                     | July                   | 0.00                |
| August                        | 205,213.19          | August           | 205,594.90          | August       | 36,091.89           | August                 | 99,541.76           |
| September                     | 187,195.58          | September        | 193,985.05          | September    | 20,356.95           | September              | 112,479.09          |
| October                       | 184,475.68          | October          | 183,131.80          | October      | 66,059.95           | October                | 98,487.03           |
| November                      | 193,035.05          | November         | 188,209.58          | November     | 310,618.66          | November               | 90,002.07           |
| December ProRata              | 611.92              | December ProRata | 617.64              |              | 1,356,205.61        |                        |                     |
| December                      | 180,272.85          | December         | 178,342.86          | December     | 2,279,595.73        | December               | 87,444.13           |
| January                       | 214,676.54          | January          | 214,149.33          | January      | 664,752.10          | January                | 107,271.19          |
| February                      | 179,115.18          | February         | 174,024.86          | February     | 418,928.52          | February               | 114,486.82          |
| March                         | 172,708.50          | March            | 165,429.24          | March        | 234,180.84          | March                  | 107,569.51          |
| April                         | 201,113.46          | April            | 192,796.84          | April        | 37,399.48           | April                  | 145,847.76          |
| May                           | 182,608.88          | May              | 178,328.19          | May          | 51,013.01           | May                    | 88,547.53           |
| June ProRata                  | 434.16              | June ProRata     | 434.34              |              |                     |                        |                     |
| June                          | 395,300.88          | June             | 383,383.89          | June         | 26,067.07           | June                   | 221,853.75          |
| <b>TOTAL</b>                  | <b>2,296,761.87</b> | <b>TOTAL</b>     | <b>2,258,428.52</b> | <b>TOTAL</b> | <b>5,501,269.81</b> | <b>TOTAL</b>           | <b>1,273,520.64</b> |

Monthly Average: 191,396.82

188,202.38

\*\*\* NOTE: There will be no allotment in our July records for LOST/ELOST, but there will be a double allotment showing in our June records

# 2024

| Local Option Sales Tax (LOST) |                   | SPLOST (ELOST)   |                   | Property Tax |                  | TAVT - Title Ad Val Tx |                   |
|-------------------------------|-------------------|------------------|-------------------|--------------|------------------|------------------------|-------------------|
| July                          | 0.00              | July             | 0.00              | July         | 14,326.41        | July                   | 0.00              |
| August                        | 228,534.11        | August           | 246,647.07        | August       | 30,558.10        | August                 | 110,206.79        |
| September                     | 189,241.20        | September        | 186,553.11        | September    | 24,694.17        | September              | 123,081.79        |
| October                       | 0.00              | October          | 0.00              | October      | 0.00             | October                | 0.00              |
| November                      | 0.00              | November         | 0.00              | November     | 0.00             | November               | 0.00              |
| December ProRata              | 0.00              | December ProRata | 0.00              |              |                  |                        |                   |
| December                      | 0.00              | December         | 0.00              | December     | 0.00             | December               | 0.00              |
| January                       | 0.00              | January          | 0.00              | January      | 0.00             | January                | 0.00              |
| February                      | 0.00              | February         | 0.00              | February     | 0.00             | February               | 0.00              |
| March                         | 0.00              | March            | 0.00              | March        | 0.00             | March                  | 0.00              |
| April                         | 0.00              | April            | 0.00              | April        | 0.00             | April                  | 0.00              |
| May                           | 0.00              | May              | 0.00              | May          | 0.00             | May                    | 0.00              |
| June ProRata                  | 0.00              | June ProRata     | 0.00              |              |                  |                        |                   |
| June                          | 0.00              | June             | 0.00              | June         | 0.00             | June                   | 0.00              |
| <b>TOTAL</b>                  | <b>417,775.31</b> | <b>TOTAL</b>     | <b>433,200.18</b> | <b>TOTAL</b> | <b>69,578.68</b> | <b>TOTAL</b>           | <b>233,288.58</b> |

Monthly Average: 208,887.66

216,600.09

CHATTOOGA COUNTY SCHOOLS  
FINANCIAL REPORT  
GENERAL OPERATING ACCT  
SEPTEMBER 30 2023

|                                                | BUDGETED<br>AMOUNT | TRANSACTIONS<br>YEAR TO DATE | CURRENT<br>PERIOD | BALANCE<br>REMAINING | PERCENT OF<br>BUDGET USED |
|------------------------------------------------|--------------------|------------------------------|-------------------|----------------------|---------------------------|
| <b>REVENUES</b>                                |                    |                              |                   |                      |                           |
| AD VALOREM TAXES                               | 5,500,000.00-      | 69,578.68-                   | 24,694.17-        | 5,430,421.32-        | 1.27                      |
| LOCAL OPTION SALES TAX                         | 2,100,000.00-      | 417,775.31-                  | 189,241.20-       | 1,682,224.69-        | 19.89                     |
| OTHER SALES TAX - CLERK COURT                  | 170,000.00-        | 23,537.32-                   | 12,322.77-        | 146,462.68-          | 13.85                     |
| OTHER TAXES FOREST/TVA                         | 20,000.00-         | 64.96-                       | 64.96-            | 19,935.04-           | .32                       |
| TAXI - TITLE AD VALOREM TAX                    | 1,100,000.00-      | 233,288.58-                  | 123,081.79-       | 866,711.42-          | 21.21                     |
| INVESTMENT/INTEREST INCOME                     | 100,000.00-        | 141,042.51-                  | 44,409.86-        | 41,042.51-           | 141.04                    |
| RENTAL OF PROPERTY                             | 60,000.00-         | .00                          | .00               | 60,000.00-           | .00                       |
| OTHER LOCAL REVENUES                           | 20,000.00-         | 1,890.00-                    | 33.00-            | 18,110.00-           | 9.45                      |
| ELIMINATION ENTRY                              | .00                | 3,528.34-                    | 1,129.81-         | 3,528.34             | .00                       |
| QBE - SALARY                                   | 18,068,218.00-     | 4,517,188.00-                | 1,505,670.00-     | 13,551,030.00-       | 25.00                     |
| QBE - OPERATING                                | 1,064,723.00-      | 266,243.00-                  | 88,720.00-        | 798,480.00-          | 25.01                     |
| QBE - CATEGORICAL GRANTS                       | 472,974.00-        | 127,598.00-                  | 42,529.00-        | 345,376.00-          | 26.98                     |
| QBE - CONTA ACCT (DEBIT)                       | 2,644,496.00       | 661,229.00                   | 220,363.00        | 1,983,267.00         | 25.00                     |
| EQUALIZATION                                   | 1,206,227.00-      | 301,565.00-                  | 100,518.00-       | 904,662.00-          | 25.00                     |
| OTHER GDOE GRANTS                              | 293,781.92-        | 14,392.08-                   | .00               | 279,389.84-          | 4.90                      |
| TOTAL REVENUES                                 | 27,531,427.92-     | 5,456,462.78-                | 1,912,051.56-     | 22,074,965.14-       | 19.82                     |
| <b>EXPENDITURES</b>                            |                    |                              |                   |                      |                           |
| INSTRUCTION                                    | 19,230,684.96      | 4,684,830.82                 | 1,551,188.03      | 14,545,854.14        | 24.36                     |
| PUPIL SERVICES                                 | 1,107,751.51       | 227,441.01                   | 104,381.31        | 880,310.50           | 20.53                     |
| IMPROVE OF INSTRUCT SVC                        | 810,526.03         | 203,640.96                   | 64,375.35         | 606,885.07           | 25.12                     |
| STAFF DEVELOPMENT                              | 164,007.50         | 8,044.63                     | 1,953.39          | 155,962.87           | 4.91                      |
| MEDIA SERVICES                                 | 590,301.62         | 143,054.37                   | 46,660.00         | 447,247.25           | 24.23                     |
| GENERAL ADMIN                                  | 480,719.59         | 130,420.37                   | 38,807.00         | 350,299.22           | 27.13                     |
| SCHOOL ADMIN                                   | 2,018,426.09       | 499,467.70                   | 171,103.18        | 1,518,958.39         | 24.75                     |
| SUPPORT SVC-BUSINESS                           | 278,899.11         | 85,492.34                    | 18,816.03         | 193,406.77           | 30.65                     |
| MAINT & OP - OF PLANT SVC                      | 1,868,271.70       | 682,545.19                   | 229,816.19        | 1,185,726.51         | 36.53                     |
| STUDENT TRANSPORTATION                         | 1,463,749.39       | 283,732.29                   | 121,370.89        | 1,180,017.10         | 19.38                     |
| CENTRAL SUPPORT SVC                            | 716,962.00         | 219,356.70                   | 57,384.07         | 497,605.30           | 30.60                     |
| OTHER SUPPORT SVC                              | 58,444.94          | 23,160.40                    | 3,552.50          | 35,284.54            | 39.63                     |
| OTHER OUTLAYS                                  | 22,500.00          | .00                          | .00               | 22,500.00            | .00                       |
| TOTAL EXPENDITURES                             | 28,811,244.44      | 7,191,186.78                 | 2,409,407.94      | 21,620,057.66        | 24.96                     |
| <b>EXCESS REVENUE OVER/-UNDER EXPENDITURES</b> |                    |                              |                   |                      |                           |
| BEGINNING FUND BALANCE & ADJUSTMENTS           | \$1,279,816.52     | \$1,734,724.00               | \$497,356.38      | \$454,907.48-        |                           |
| PRIOR MONTH FUND BALANCE & ADJUSTMENTS         |                    | \$7,790,754.38-              |                   |                      |                           |
|                                                |                    |                              | \$6,553,386.76-   |                      |                           |
| TOTAL                                          | \$1,279,816.52     | \$6,056,030.38-              | \$6,056,030.38-   | \$454,907.48-        |                           |

CHATTOOGA COUNTY SCHOOLS  
 FINANCIAL REPORT  
 ELOST  
 SEPTEMBER 30 2023

|                                         | BUDGETED<br>AMOUNT | TRANSACTIONS<br>YEAR TO DATE | CURRENT<br>PERIOD | BALANCE<br>REMAINING | PERCENT OF<br>BUDGET USED |
|-----------------------------------------|--------------------|------------------------------|-------------------|----------------------|---------------------------|
| REVENUES                                |                    |                              |                   |                      |                           |
| SPLOST                                  | 1,900,000.00-      | 433,200.18-                  | 186,553.11-       | 1,466,799.82-        | 22.80                     |
| INVESTMENT/INTEREST INCOME              | 20,000.00-         | 18,489.46-                   | 6,272.77-         | 1,510.54-            | 92.45                     |
| TRANSFER                                | 1,619,035.00-      | 1,518,125.00-                | .00               | 100,910.00-          | 93.77                     |
| TOTAL REVENUES                          | 3,539,035.00-      | 1,969,814.64-                | 192,825.88-       | 1,569,220.36-        | 55.66                     |
| EXPENDITURES                            |                    |                              |                   |                      |                           |
| OTHER OUTLAYS                           | 1,619,035.00       | 1,518,125.00                 | .00               | 100,910.00           | 93.77                     |
| DEBT SERVICE                            | 1,619,035.00       | 1,518,125.00                 | .00               | 100,910.00           | 93.77                     |
| TOTAL EXPENDITURES                      | 3,238,070.00       | 3,036,250.00                 | .00               | 201,820.00           | 93.77                     |
| EXCESS REVENUE OVER/-UNDER EXPENDITURES | \$300,965.00-      | \$1,066,435.36               | \$192,825.88-     | \$1,367,400.36-      |                           |
| BEGINNING FUND BALANCE & ADJUSTMENTS    |                    | \$3,074,373.46-              |                   |                      |                           |
| PRIOR MONTH FUND BALANCE & ADJUSTMENTS  |                    |                              | \$1,815,112.22-   |                      |                           |
| TOTAL                                   | \$300,965.00-      | \$2,007,938.10-              | \$2,007,938.10-   | \$1,367,400.36-      |                           |

CHATTOOGA COUNTY SCHOOLS  
FINANCIAL REPORT  
FEDERAL FUNDS  
SEPTEMBER 30 2023

|                                         | BUDGETED<br>AMOUNT | TRANSACTIONS<br>YEAR TO DATE | CURRENT<br>PERIOD | BALANCE<br>REMAINING | PERCENT OF<br>BUDGET USED |
|-----------------------------------------|--------------------|------------------------------|-------------------|----------------------|---------------------------|
| REVENUES                                |                    |                              |                   |                      |                           |
| OTHER STATE GRANTS                      | 52,500.00-         | .00                          | .00               | 52,500.00-           | .00                       |
| OTHER FEDERAL GRANTS - GDOE             | 2,637,245.00-      | 26,991.57-                   | 26,991.57-        | 2,610,253.43-        | 1.02                      |
| OTHER FED GRANTS                        | 51,300.00-         | 7,824.45-                    | 7,824.45-         | 43,475.55-           | 15.25                     |
| FEDERAL GRANTS - COVID                  | 1,792,698.00-      | 5,658.08-                    | 5,658.08-         | 1,787,039.92-        | .32                       |
| TRANSFER                                | 272,500.00-        | 2,872.43-                    | 2,872.43-         | 269,627.57-          | 1.05                      |
| TOTAL REVENUES                          | 4,806,243.00-      | 43,346.53-                   | 43,346.53-        | 4,762,896.47-        | .90                       |
| EXPENDITURES                            |                    |                              |                   |                      |                           |
| INSTRUCTION                             | 1,539,598.00       | 239,318.97                   | 170,141.98        | 1,300,279.03         | 15.54                     |
| PUPIL SERVICES                          | 699,200.00         | 106,918.16                   | 80,344.28         | 592,281.84           | 15.29                     |
| IMPROVE OF INSTRUCT SVC                 | 994,688.00         | 81,000.23                    | 78,887.21         | 913,687.77           | 8.14                      |
| STAFF DEVELOPMENT                       | 40,125.00          | 2,605.20                     | 250.00            | 37,519.80            | 6.49                      |
| FEDERAL GRANTS ADMIN                    | 36,505.00          | 2,200.45                     | 992.60            | 34,304.55            | 6.03                      |
| GENERAL ADMIN                           | 2,600.00           | .00                          | .00               | 2,600.00             | .00                       |
| MAINT & OP - OF PLANT SVC               | 787,027.00         | 207,053.23                   | 60,153.29         | 579,973.77           | 26.31                     |
| STUDENT TRANSPORTATION                  | 358,000.00         | 22,612.00                    | 24,368.79         | 335,388.00           | 6.32                      |
| OTHER SUPPORT SVC                       | 88,500.00          | 14,166.90                    | 4,255.79          | 74,333.10            | 16.01                     |
| OTHER OUTLAYS                           | 260,000.00         | 2,872.43                     | 2,872.43          | 257,127.57           | 1.10                      |
| TOTAL EXPENDITURES                      | 4,806,243.00       | 678,747.57                   | 422,266.37        | 4,127,495.43         | 14.12                     |
| EXCESS REVENUE OVER/-UNDER EXPENDITURES | \$ .00             | \$635,401.04                 | \$378,919.84      | \$635,401.04-        |                           |
| BEGINNING FUND BALANCE & ADJUSTMENTS    |                    | \$ .00                       |                   |                      |                           |
| PRIOR MONTH FUND BALANCE & ADJUSTMENTS  |                    |                              | \$256,481.20      |                      |                           |
| TOTAL                                   | \$ .00             | \$635,401.04                 | \$635,401.04      | \$635,401.04-        |                           |

CHATTOOGA COUNTY SCHOOLS  
FINANCIAL REPORT  
LOTTERY  
SEPTEMBER 30 2023

|                                         | BUDGETED<br>AMOUNT | TRANSACTIONS<br>YEAR TO DATE | CURRENT<br>PERIOD | BALANCE<br>REMAINING | PERCENT OF<br>BUDGET USED |
|-----------------------------------------|--------------------|------------------------------|-------------------|----------------------|---------------------------|
| REVENUES                                |                    |                              |                   |                      |                           |
| GRANTS FROM PRE-K LOTTERY               | 423,000.00-        | .00                          | .00               | 423,000.00-          | .00                       |
| TRANSFER                                | 10,000.00-         | .00                          | .00               | 10,000.00-           | .00                       |
| TOTAL REVENUES                          | 433,000.00-        | .00                          | .00               | 433,000.00-          | .00                       |
| EXPENDITURES                            |                    |                              |                   |                      |                           |
| INSTRUCTION                             | 428,200.00         | 47,675.85                    | 42,628.38         | 380,524.15           | 11.13                     |
| PUPIL SERVICES                          | .00                | 222.27                       | 130.27            | 222.27-              | .00                       |
| STAFF DEVELOPMENT                       | 1,030.00           | .00                          | .00               | 1,030.00             | .00                       |
| CENTRAL SUPPORT SVC                     | 1,770.00           | 227.66                       | 105.57            | 1,542.34             | 12.86                     |
| SCHOOL NUTRITION PROG                   | 2,000.00           | .00                          | .00               | 2,000.00             | .00                       |
| TOTAL EXPENDITURES                      | 433,000.00         | 48,125.78                    | 42,864.22         | 384,874.22           | 11.11                     |
| EXCESS REVENUE OVER/-UNDER EXPENDITURES | \$ .00             | \$48,125.78                  | \$42,864.22       | \$48,125.78-         |                           |
| BEGINNING FUND BALANCE & ADJUSTMENTS    |                    | \$ .00                       |                   |                      |                           |
| PRIOR MONTH FUND BALANCE & ADJUSTMENTS  |                    |                              | \$5,261.56        |                      |                           |
| TOTAL                                   | \$ .00             | \$48,125.78                  | \$48,125.78       | \$48,125.78-         |                           |

CHATTOOGA COUNTY SCHOOLS  
FINANCIAL REPORT  
SPECIAL REVENUE  
SEPTEMBER 30 2023

|                                         | BUDGETED<br>AMOUNT | TRANSACTIONS<br>YEAR TO DATE | CURRENT<br>PERIOD | BALANCE<br>REMAINING | PERCENT OF<br>BUDGET USED |
|-----------------------------------------|--------------------|------------------------------|-------------------|----------------------|---------------------------|
| REVENUES                                |                    |                              |                   |                      |                           |
| OTHER LOCAL REVENUES                    | 50,500.00-         | 12,571.23-                   | 12,517.81-        | 37,928.77-           | 24.89                     |
| TOTAL REVENUES                          | 50,500.00-         | 12,571.23-                   | 12,517.81-        | 37,928.77-           | 24.89                     |
| EXPENDITURES                            |                    |                              |                   |                      |                           |
| OTHER SUPPORT SVC                       | 45,000.00          | 6,959.63                     | 2,127.62          | 38,040.37            | 15.47                     |
| TOTAL EXPENDITURES                      | 45,000.00          | 6,959.63                     | 2,127.62          | 38,040.37            | 15.47                     |
| EXCESS REVENUE OVER/-UNDER EXPENDITURES | \$5,500.00-        | \$5,611.60-                  | \$10,390.19-      | \$111.60             |                           |
| BEGINNING FUND BALANCE & ADJUSTMENTS    |                    | \$55,042.55-                 |                   |                      |                           |
| PRIOR MONTH FUND BALANCE & ADJUSTMENTS  |                    |                              | \$50,263.96-      |                      |                           |
| TOTAL                                   | \$5,500.00-        | \$60,654.15-                 | \$60,654.15-      | \$111.60             |                           |

CHATTOOGA COUNTY SCHOOLS  
FINANCIAL REPORT  
TILLOTSON FUNDS  
SEPTEMBER 30 2023

|                                           | BUDGETED<br>AMOUNT | TRANSACTIONS<br>YEAR TO DATE | CURRENT<br>PERIOD | BALANCE<br>REMAINING | PERCENT OF<br>BUDGET USED |
|-------------------------------------------|--------------------|------------------------------|-------------------|----------------------|---------------------------|
| REVENUES                                  |                    |                              |                   |                      |                           |
| TOTAL REVENUES                            | .00                | .00                          | .00               | .00                  | .00                       |
| EXPENDITURES                              |                    |                              |                   |                      |                           |
| INSTRUCTION                               | .00                | 3,547.11                     | .00               | 3,547.11-            | .00                       |
| PUPIL SERVICES                            | .00                | 3,000.00                     | .00               | 3,000.00-            | .00                       |
| MAINT & OP - OF PLANT SVC                 | .00                | 16,000.00                    | 16,000.00         | 16,000.00-           | .00                       |
| TOTAL EXPENDITURES                        | .00                | 22,547.11                    | 16,000.00         | 22,547.11-           | .00                       |
| EXCESS REVENUE OVER / -UNDER EXPENDITURES | \$ .00             | \$22,547.11                  | \$16,000.00       | \$22,547.11-         |                           |
| BEGINNING FUND BALANCE & ADJUSTMENTS      |                    | \$22,547.11-                 |                   |                      |                           |
| PRIOR MONTH FUND BALANCE & ADJUSTMENTS    |                    |                              | \$16,000.00-      |                      |                           |
| TOTAL                                     | \$ .00             | \$ .00                       | \$ .00            | \$22,547.11-         |                           |



CHATTOOGA COUNTY SCHOOLS  
FINANCIAL REPORT  
PROJECTS - COMMITTED FB  
SEPTEMBER 30 2023

|                                                            | BUDGETED<br>AMOUNT  | TRANSACTIONS<br>YEAR TO DATE | CURRENT<br>PERIOD         | BALANCE<br>REMAINING       | PERCENT OF<br>BUDGET USED |
|------------------------------------------------------------|---------------------|------------------------------|---------------------------|----------------------------|---------------------------|
| REVENUES                                                   |                     |                              |                           |                            |                           |
| TRANSFER                                                   | .00                 | 953.82-                      | .00                       | 953.82                     | .00                       |
| TOTAL REVENUES                                             | .00                 | 953.82-                      | .00                       | 953.82                     | .00                       |
| EXPENDITURES                                               |                     |                              |                           |                            |                           |
| MAINT & OP - OF PLANT SVC<br>FACILITIES & CONSTRUCTION SVC | .00<br>6,000,000.00 | 24,647.00<br>2,544,048.42    | 13,010.00<br>1,982,180.95 | 24,647.00-<br>3,455,951.58 | .00<br>42.40              |
| TOTAL EXPENDITURES                                         | 6,000,000.00        | 2,568,695.42                 | 1,995,190.95              | 3,431,304.58               | 42.81                     |
| EXCESS REVENUE OVER/-UNDER EXPENDITURES                    | \$6,000,000.00      | \$2,567,741.60               | \$1,995,190.95            | \$3,432,258.40             |                           |
| BEGINNING FUND BALANCE & ADJUSTMENTS                       |                     | \$5,992,985.48-              |                           |                            |                           |
| PRIOR MONTH FUND BALANCE & ADJUSTMENTS                     |                     |                              | \$5,420,434.83-           |                            |                           |
| TOTAL                                                      | \$6,000,000.00      | \$3,425,243.88-              | \$3,425,243.88-           | \$3,432,258.40             |                           |

CHATTOOGA COUNTY SCHOOLS  
FINANCIAL REPORT  
SCHOOL NUTRITION  
AUGUST 31 2023

|                                         | BUDGETED<br>AMOUNT | TRANSACTIONS<br>YEAR TO DATE | CURRENT<br>PERIOD | BALANCE<br>REMAINING | PERCENT OF<br>BUDGET USED |
|-----------------------------------------|--------------------|------------------------------|-------------------|----------------------|---------------------------|
| REVENUES                                |                    |                              |                   |                      |                           |
| INTEREST                                | .00                | 4,058.44-                    | 1,967.94-         | 4,058.44             | .00                       |
| REVENUE - STUDENT SALES                 | .00                | 8,882.24-                    | 6,210.89-         | 8,882.24             | .00                       |
| SUPPLEMENTAL SALES                      | .00                | 1,945.85-                    | 1,922.60-         | 1,945.85             | .00                       |
| ADULT SALES                             | .00                | 4,559.90-                    | 4,327.50-         | 4,559.90             | .00                       |
| STATE SALARY SUPPLEMENTS                | .00                | 8,280.00-                    | 4,140.00-         | 8,280.00             | .00                       |
| FEDERAL FUNDS - LUNCH                   | .00                | 178,389.00-                  | 123,997.70-       | 178,389.00           | .00                       |
| FEDERAL FUNDS - BREAKFAST               | .00                | 77,804.51-                   | 47,983.33-        | 77,804.51            | .00                       |
| TOTAL REVENUES                          | .00                | 283,919.94-                  | 190,549.96-       | 283,919.94           | .00                       |
| EXPENDITURES                            |                    |                              |                   |                      |                           |
| SCHOOL NUTRITION EXPENSES               | .00                | 260,869.99                   | 120,841.87        | 260,869.99-          | .00                       |
| TOTAL EXPENDITURES                      | .00                | 260,869.99                   | 120,841.87        | 260,869.99-          | .00                       |
| EXCESS REVENUE OVER/-UNDER EXPENDITURES | \$ .00             | \$23,049.95-                 | \$69,708.09-      | \$23,049.95          |                           |
| BEGINNING FUND BALANCE & ADJUSTMENTS    |                    | \$813,339.46-                |                   |                      |                           |
| PRIOR MONTH FUND BALANCE & ADJUSTMENTS  |                    |                              | \$766,681.32-     |                      |                           |
| TOTAL                                   | \$ .00             | \$836,389.41-                | \$836,389.41-     | \$23,049.95          |                           |