

Board Meeting Agenda

Tuesday, August 9, 2022, at 5:30 PM
Board of County Commissioners Chambers
Ernie Lee Magaha Building
221 Palafox Place, Pensacola, FL 32502



Call to Order	Stephanie White, Esq.
Approval of Agenda (<i>Action</i>)	All
Approval of Minutes (<i>Action</i>)	All
Treasurer's Report (<i>Informational</i>)	Dr. Tim Smith
<ul style="list-style-type: none">Management Financial Report through June 30, 2022	
Executive Director's Report (<i>Informational</i>)	Tammy Greer
<ul style="list-style-type: none">Public Records Request ProcedureUpcoming EventsNeeds Assessment Update	
Items for Approval (<i>Action</i>)	All
<ul style="list-style-type: none">Policy for Funding of Community OrganizationsGrants Committee Peer Review ApplicationRecommendations for Funding – Public Outreach & EducationITB for Audit ServicesRFP for Out-of-School Time Programming	
Public Comment*	Community Members
Adjournment	Stephanie White, Esq.

* *The Escambia Children's Trust welcomes comments from the public. Those who wish to address the Board may do so at this time. Those addressing the Board should complete a Public Comment Form prior to speaking and should state their full name and affiliation for the official record. In the interest of time, we ask that one person be designated to speak on behalf of a constituency and that all comments are limited to three (3) minutes. Thank you.*

NEXT MEETING

Truth-in-Millage (TRIM) Hearing and Full Board Meeting
Tuesday, September 13, 2022 @ 5:30 PM CST
Ernie Lee Magaha Building, 221 Palafox Place, Pensacola, FL, 32502

Board Meeting Minutes

Tuesday, May 10, 2022, at 5:30 PM
Board of County Commissioners Chambers
Ernie Lee Magaha Building
221 Palafox Place, Pensacola, FL 32502



Members in attendance were Commissioner Lumon May, David Peaden, Stephanie White, Pastor Lonnie Wesley, Patty Hightower, Dr. Rex Northup, Melissa Sidoti, and Tori Woods. Others in attendance were Tammy Greer, ECT Executive Director, Meredith Crawford of Clark Partington Law, and Aviyonne Tart, ECT Board Liaison.

- **Call to Order was made at 5:30 PM by Stephanie White, Chair.**
 - White took a moment to thank Carolyn Appleyard for all her efforts in getting the Escambia Children's Trust together. A plaque and flowers were gifted to her in appreciation, and all board members in attendance expressed gratitude towards Appleyard.
- **Approval of Agenda**
 - White suggested adding a personnel committee report after the treasurer's report, moving the executive director's report after the personnel report, and removing the additional days off action item as it was not to be discussed. Patty Hightower motioned to adopt these changes, Dr. Rex Northup seconded, and all members present agreed.
- **Approval of Minutes from 4/15**
 - Northup motioned to approve the previous minutes and Hightower seconded. All members present agreed.
- **Treasurer's Report**
 - Dr. Tim Smith, the Treasurer, was absent from the meeting, so White called to approve the finance report that was included in the packet. White motioned for approval, Pastor Lonnie Wesley seconded, and all present agreed.
- **Personnel Committee Report**
 - David Peaden explained that Tammy Greer, the executive director, has been searching for a program director and finance director with no highly qualified candidates at the current salary and benefits package that had been revised.
 - Greer explained that combining the director of programs and performance manager positions into one will be more efficient.
 - Lumon May acknowledged that there was a bit of opposition in the discussion of raising the pay.

- **Executive Director's Report**
 - Tammy Greer explained upcoming plans for the future and the proposal for the Kindergarten Readiness Summer Bridge RFP. Please Executive Director Report presentation on the ECT website.

- **Action Items for Approval**
 - Policy Revision to Allow for Executive Director to Serve on ELC Board
 - Chair moved to revise policy to allow Greer to serve on the Early Learning Coalition's Board of Directors. Rex Northup motioned, Tori Woods seconded, and all were in favor. Motion passed.
 - Needs Assessment Proposal – Kleinhaus Consulting Group
 - Board discussed that Kleinhaus proposed \$30,000 for the cost of the proposal, but the new program director that will be hired may be able to create a report instead. The chair asked for a motion to postpone the proposal to wait on a new program director. Patty Hightower motioned and Lumon May seconded; the motion passed unanimously.
 - RFP for Kindergarten Bridge Project
 - Patty Hightower moved to authorize Kindergarten Summer Bridge Project RFP, Lonnie Wesley seconded the motion, and all were in favor. The motion passed.
 - Development of ITBs for Public Education Campaigns
 - The board discussed the importance of kindergarten, early learning, and water safety and the chair asked if there was a motion for the board to be interested in developing an ITB for these topics. Lonnie Wesley moved, Rex Northup seconded, and all were in favor. The motion passed.

- **Public Comment**
 - There were no public comments.

- **Chair adjourned the meeting at 6:35 PM.**

Next meeting:

Tuesday, June 14, 2022, 5:30 PM

Ernie Lee Magaha Building

221 Palafox Place, Pensacola, FL, 32502

Board Meeting Minutes

Tuesday, June 14, 2022, at 5:30 PM
Board of County Commissioners Chambers
Ernie Lee Magaha Building
221 Palafox Place, Pensacola, FL 32502



Members in attendance were David Peaden, Stephanie White, Pastor Lonnie Wesley, Patty Hightower, Dr. Rex Northup, Melissa Sidoti, Judge Jennifer Frydrychowicz, Dr. Tim Smith, and Tori Woods. Others in attendance were Tammy Greer, ECT Executive Director; Meredith Crawford, Legal Counsel of Clark Partington Law; Aviyonne Tart, ECT Board Liaison; and Dr. Kimberly Krupa, ECT Director of Programs.

- **The meeting was called to order at 5:30 PM by Stephanie White, Chair.**
- **Approval of Agenda**
 - Pastor Lonnie Wesley moved to adopt the agenda as changed by removing line items, Dr. Rex Northup seconded, and all agreed unanimously.
- **Approval of Minutes**
 - Pastor Wesley moved to table minutes for approval to be reviewed at the next board meeting, Sidoti seconded, and all agreed unanimously.
- **Treasurer's Report**
 - Dr. Smith delivered the financial report, report was filed for audit. *See document on our website for further details.*
- **Executive Director's Report**
 - *Please see the Executive Director Report, and presentation, on our website.*
- **Action Items**
 - **Kindergarten Summer Bridge Program Proposals**
 - Patty Hightower moved to approve the 2 recommendations made by the grants committee, and Melissa Sidoti seconded. David Peaden moved to separate the 2 programs; Pastor Wesley seconded. 8 were in favor with Mrs. Hightower voting no. Motion passed.
 - Ms. Sidoti moved to approve Potential Preschool Academy, Patty seconded, and 7 were in favor except for Pastor Wesley and Mr. Peaden. Motion passed.
 - Pastor Wesley moved to approve funding for ReadyKids!FL, Mr. Peaden seconded, and the motion passed unanimously.
 - **Public Education Outlook Campaign**
 - Mrs. Woods moved to approve, Pastor Wesley seconded, and the Chair raised a question regarding the concept of partnering in the RFP. Mrs. Hightower asked to explain the purpose of the RFP. Motion passed unanimously.
- **There were no public comments.**
- **Chair adjourned the meeting at 6:43.**

Next meeting:

Tuesday, July 12, 2022, 5:30
PM Ernie Lee Magaha Building
221 Palafox Place, Pensacola,
FL, 32502

Special Board Meeting Minutes

Thursday, June 30, 2022, at 9:00 AM

Early Learning Coalition

4th Floor Conference Room

1720 W Fairfield Dr

Pensacola, FL 32501



Members in attendance were Stephanie White, Tori Woods, Dr. Tim Smith, David Peaden, Pastor Lonnie Wesley, Dr. Rex Northup, and Melissa Sidoti. Others in attendance were Tammy Greer, ECT Executive Director; Meredith Crawford, Legal Counsel; Aviyonne Tart, ECT Board Liaison; and Tammy Abrams, ECT Director of Finance.

- **The meeting was called to order at 9:12 AM by Tori Woods, Vice Chair.**
- **Approval of Agenda**
 - Dr. Rex Northup moved to approve the agenda, Dr. Tim Smith seconded, and the motion passed unanimously.
- **Approval of Tentative FY2022-2023 Millage Rate**
 - Dr. Northup moved to approve the presented millage rate; Melissa Sidoti seconded. Dr. Smith asked for further confirmation regarding the millage rate. Motion passed with a majority vote of 6-1 with David Peaden opposing.
- **Approval of Tentative FY2022-2023 Budget**
 - Discussion of Budget
 - Cash Budgets
 - The board members reviewed the budget Included in the meeting packet.
 - Staff Benefits
 - Stephanie White called to have a personnel meeting to discuss employee benefits and the executive director's contract before voting on the TRIM process budget in September.
 - Approval of Tentative Budget
 - Dr. Northup moved to approve the presented tentative budget, and Ms. Woods seconded. Ms. White said she would like to see other nonprofit budgets to compare. The motion to approve the tentative budget passed unanimously.
- **There were no public comments.**
- **Chair adjourned the meeting at 10:41 AM.**

Next meeting:

July 12th, 2022

3363 W Park Pl

Room 104

Pensacola, FL 32505



Management Report

Escambia Children's Trust
For the period ended June 30, 2022

Prepared on
July 27, 2022

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Balance Sheet

As of June 30, 2022

	Total
ASSETS	
Current Assets	
Bank Accounts	
101.000 Cash in Bank	
101.110 Hancock Whitney General Fund	9,365,677.56
101.130 Hancock Whitney Reserve Account	523,547.85
Total 101.000 Cash in Bank	9,889,225.41
Total Bank Accounts	9,889,225.41
Other Current Assets	
105.000 Taxes Receivable	
105.010 Payroll Taxes Receivable	902.05
Total 105.000 Taxes Receivable	902.05
155.000 Prepaid Items	
155.010 Prepaid Rent	4,608.30
Total 155.000 Prepaid Items	4,608.30
156.000 Other Assets - Current	
156.910 Deposits & Reimbursements	550.00
Total 156.000 Other Assets - Current	550.00
Total Other Current Assets	6,060.35
Total Current Assets	9,895,285.76
Fixed Assets	
166.900 Equipment and Furniture	6,512.50
Total Fixed Assets	6,512.50
TOTAL ASSETS	\$9,901,798.26
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
202.000 Accounts Payable (A/P)	22,361.19
Total Accounts Payable	22,361.19
Credit Cards	
202.100 Credit Card Accounts	
202.110 Credit Card (8523)	4,102.95
Total 202.100 Credit Card Accounts	4,102.95
Total Credit Cards	4,102.95
Other Current Liabilities	
208.000 Due to Other Governmental Units	
208.010 Due to Escambia County Tax Collector	204,996.07
Total 208.000 Due to Other Governmental Units	204,996.07

	Total
Total Other Current Liabilities	204,996.07
Total Current Liabilities	231,460.21
Total Liabilities	231,460.21
Equity	
Retained Earnings	
Net Income	9,670,338.05
Total Equity	9,670,338.05
TOTAL LIABILITIES AND EQUITY	\$9,901,798.26

Profit and Loss

October 2021 - June 2022

	Total
INCOME	
311.000 Ad Valorem Taxes	10,098,953.68
311.010 Interest income	11,112.81
Total Income	10,110,066.49
GROSS PROFIT	
	10,110,066.49
EXPENSES	
513.00.00 Financial and Administrative	
513.00.01 Tax Collector Fees	202,229.07
513.00.02 Bank Fees	747.03
Total 513.00.00 Financial and Administrative	202,976.10
564.10.00 Personnel Expenses	
564.10.11 Executive Salaries	49,659.70
564.10.12 Regular Salaries and Wages	11,656.44
564.10.21 FICA Taxes	5,862.75
564.10.23 Life and Health Insurance	14,503.06
Total 564.10.00 Personnel Expenses	81,681.95
564.30.00 Operating Expenditure/Expenses	
564.30.31 Professional Services	87,358.50
564.30.32 Accounting and Auditing	24,658.74
Total 564.30.00 Operating Expenditure/Expenses	112,017.24
564.30.40 Travel	3,671.72
564.30.41 Communication Services	
564.30.41.2 Telephone Expense	137.50
564.30.41.3 Website Administration	1,385.57
Total 564.30.41 Communication Services	1,523.07
564.30.42 Freight & Postage Services	2,900.19
564.30.44.0 Rent & Utilities	
564.30.44.1 Rent	921.70
Total 564.30.44.0 Rent & Utilities	921.70
564.30.45.0 Insurance	
564.30.45.1 Directors & officers insurance	9,613.80
564.30.45.4 Surety Bond	710.00
Total 564.30.45.0 Insurance	10,323.80
564.30.47 Printing & binding	61.07
564.30.48 Promotional Activities	2,425.00
564.30.49 Other Current Charges	332.57
564.30.51 Office Supplies Expense	1,242.26
564.30.52 Operating Supplies	
564.30.52.1 Software & Apps	945.70
564.30.52.2 Miscellaneous Operating Supplies	616.21

	Total
Total 564.30.52 Operating Supplies	1,561.91
564.30.54.0 Books, Publications, Subscriptions, & Memberships	6,798.70
564.30.64.0 Capital Outlay - Machinery and Equipment	11,291.16
Total Expenses	439,728.44
NET OPERATING INCOME	9,670,338.05
NET INCOME	\$9,670,338.05

Profit and Loss by Month

October 2021 - June 2022

	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Total
INCOME										
311.000 Ad Valorem Taxes		775,984.49	5,425,202.80	467,362.74	569,320.80	186,558.67	48,790.54	256,617.78	2,369,115.86	10,098,953.68
311.010 Interest income		4.68	507.68	584.98	412.72	711.30	1,323.67	2,637.19	4,930.59	11,112.81
Total Income	0.00	775,989.17	5,425,710.48	467,947.72	569,733.52	187,269.97	50,114.21	259,254.97	2,374,046.45	10,110,066.49
GROSS PROFIT										
	0.00	775,989.17	5,425,710.48	467,947.72	569,733.52	187,269.97	50,114.21	259,254.97	2,374,046.45	10,110,066.49
EXPENSES										
513.00.00 Financial and Administrative										0.00
513.00.01 Tax Collector Fees				200,056.50	17,079.62	5,596.76	1,463.72	7,698.53	(29,666.06)	202,229.07
513.00.02 Bank Fees								316.05	430.98	747.03
Total 513.00.00 Financial and Administrative				200,056.50	17,079.62	5,596.76	1,463.72	8,014.58	(29,235.08)	202,976.10
564.10.00 Personnel Expenses										0.00
564.10.11 Executive Salaries						14,767.42	16,430.76	9,230.76	9,230.76	49,659.70
564.10.12 Regular Salaries and Wages							920.00	3,594.90	7,141.54	11,656.44
564.10.21 FICA Taxes						1,525.21	1,507.81	1,240.86	1,588.87	5,862.75
564.10.23 Life and Health Insurance						4,615.30	1,613.84	4,507.52	3,766.40	14,503.06
Total 564.10.00 Personnel Expenses						20,907.93	20,472.41	18,574.04	21,727.57	81,681.95
564.30.00 Operating Expenditure/Expenses										0.00
564.30.31 Professional Services	7,075.00	8,681.00			22,000.00	31,775.00	9,775.00	4,870.00	3,182.50	87,358.50
564.30.32 Accounting and Auditing		3,250.00	700.00	1,575.00		9,347.89	500.00	5,725.35	3,560.50	24,658.74
Total 564.30.00 Operating Expenditure/Expenses	7,075.00	11,931.00	700.00	1,575.00	22,000.00	41,122.89	10,275.00	10,595.35	6,743.00	112,017.24
564.30.40 Travel				819.09	22.90	554.66	530.26	300.00	1,444.81	3,671.72
564.30.41 Communication Services										0.00
564.30.41.2 Telephone Expense							25.00	50.00	62.50	137.50
564.30.41.3 Website Administration				1,176.57			209.00			1,385.57
Total 564.30.41 Communication Services				1,176.57			234.00	50.00	62.50	1,523.07
564.30.42 Freight & Postage Services				24.31			11.60	4.54	2,859.74	2,900.19
564.30.44.0 Rent & Utilities										0.00
564.30.44.1 Rent								460.87	460.83	921.70
Total 564.30.44.0 Rent & Utilities								460.87	460.83	921.70
564.30.45.0 Insurance										0.00
564.30.45.1 Directors & officers insurance				8,827.35			786.45			9,613.80
564.30.45.4 Surety Bond					710.00					710.00
Total 564.30.45.0 Insurance				8,827.35	710.00		786.45			10,323.80
564.30.47 Printing & binding							61.07			61.07
564.30.48 Promotional Activities				1,478.73				541.27	405.00	2,425.00
564.30.49 Other Current Charges							332.57			332.57
564.30.51 Office Supplies Expense				232.74	89.17			677.90	242.45	1,242.26
564.30.52 Operating Supplies										0.00
564.30.52.1 Software & Apps							873.74	56.97	14.99	945.70
564.30.52.2 Miscellaneous Operating Supplies								134.99	481.22	616.21
Total 564.30.52 Operating Supplies							873.74	191.96	496.21	1,561.91
564.30.54.0 Books, Publications, Subscriptions, & Memberships				150.00			197.00	6,280.71	170.99	6,798.70
564.30.64.0 Capital Outlay - Machinery and Equipment								9,732.54	1,558.62	11,291.16
Total Expenses	7,075.00	11,931.00	700.00	214,340.29	39,901.69	68,182.24	35,237.82	55,423.76	6,936.64	439,728.44
NET OPERATING INCOME	(7,075.00)	764,058.17	5,425,010.48	253,607.43	529,831.83	119,087.73	14,876.39	203,831.21	2,367,109.81	9,670,338.05
NET INCOME	\$ (7,075.00)	\$764,058.17	\$5,425,010.48	\$253,607.43	\$529,831.83	\$119,087.73	\$14,876.39	\$203,831.21	\$2,367,109.81	\$9,670,338.05

Trim Line Budget v Actual YTD

October 2021 - June 2022

	Actual	Budget	over Budget	Total % of Budget
INCOME				
311.000 Ad Valorem Taxes	10,098,953.68	10,461,594.00	(362,640.32)	96.53 %
Total Income	10,098,953.68	10,461,594.00	(362,640.32)	96.53 %
GROSS PROFIT				
	10,098,953.68	10,461,594.00	(362,640.32)	96.53 %
EXPENSES				
513.00.00 Financial and Administrative				
513.00.01 Tax Collector Fees	202,229.07	313,848.00	(111,618.93)	64.44 %
Total 513.00.00 Financial and Administrative	202,229.07	313,848.00	(111,618.93)	64.44 %
564.10.00 Personnel Expenses				
564.10.11 Executive Salaries	49,659.70	60,000.00	(10,340.30)	82.77 %
564.10.12 Regular Salaries and Wages	11,656.44	157,392.00	(145,735.56)	7.41 %
564.10.21 FICA Taxes	5,862.75	16,631.00	(10,768.25)	35.25 %
564.10.23 Life and Health Insurance	14,503.06	49,828.00	(35,324.94)	29.11 %
Total 564.10.00 Personnel Expenses	81,681.95	283,851.00	(202,169.05)	28.78 %
564.30.00 Operating Expenditure/Expenses				
564.30.31 Professional Services	87,358.50	33,750.00	53,608.50	258.84 %
564.30.32 Accounting and Auditing	24,658.74	22,500.00	2,158.74	109.59 %
Total 564.30.00 Operating Expenditure/Expenses	112,017.24	56,250.00	55,767.24	199.14 %
564.30.40 Travel	3,671.72	2,250.00	1,421.72	163.19 %
564.30.41 Communication Services				
564.30.41.2 Telephone Expense	137.50	600.00	(462.50)	22.92 %
Total 564.30.41 Communication Services	137.50	600.00	(462.50)	22.92 %
564.30.42 Freight & Postage Services	2,900.19	76.00	2,824.19	3,816.04 %
564.30.44.0 Rent & Utilities				
564.30.44.1 Rent	921.70	4,148.50	(3,226.80)	22.22 %
Total 564.30.44.0 Rent & Utilities	921.70	4,148.50	(3,226.80)	22.22 %
564.30.45.0 Insurance				
564.30.45.1 Directors & officers insurance	9,613.80	5,746.50	3,867.30	167.30 %

				Total
	Actual	Budget	over Budget	% of Budget
564.30.45.2 Liability insurance		8,624.50	(8,624.50)	
564.30.45.3 Property insurance		749.50	(749.50)	
564.30.45.4 Surety Bond	710.00	1,125.00	(415.00)	63.11 %
Total 564.30.45.0 Insurance	10,323.80	16,245.50	(5,921.70)	63.55 %
564.30.47 Printing & binding	61.07	1,876.00	(1,814.93)	3.26 %
564.30.48 Promotional Activities	2,425.00	3,001.00	(576.00)	80.81 %
564.30.49 Other Current Charges	332.57	1,179.00	(846.43)	28.21 %
564.30.51 Office Supplies Expense	1,242.26	749.50	492.76	165.75 %
564.30.52 Operating Supplies				
564.30.52.1 Software & Apps	945.70	117,488.00	(116,542.30)	0.80 %
Total 564.30.52 Operating Supplies	945.70	117,488.00	(116,542.30)	0.80 %
564.30.54.0 Books, Publications, Subscriptions, & Memberships	6,798.70	11,250.00	(4,451.30)	60.43 %
564.30.64.0 Capital Outlay - Machinery and Equipment	11,291.16	10,500.50	790.66	107.53 %
564.80.0 Grants and Aids				
564.80.82 Aids to Private Organizations		6,640,366.00	(6,640,366.00)	
Total 564.80.0 Grants and Aids		6,640,366.00	(6,640,366.00)	
564.90.99 Other Uses - Contingency		392,310.00	(392,310.00)	
Total Expenses	436,979.63	7,855,989.00	(7,419,009.37)	5.56 %
NET OPERATING INCOME	9,661,974.05	2,605,605.00	7,056,369.05	370.81 %
NET INCOME	\$9,661,974.05	\$2,605,605.00	\$7,056,369.05	370.81 %

General Ledger

June 2022

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
101.000 Cash in Bank								
101.110 Hancock Whitney General Fund								
	Beginning Balance							7,010,145.67
06/03/2022	Expense		No	ADP Wage Pay	ADP - FEES ADP PAYROLL	564.30.32 Operating Expenditure/Expenses:Accounting and Auditing	(54.53)	7,010,091.14
06/06/2022	Deposit		No	FACCT (Florida Alliance of Children's Councils & Trusts)	DEBIT REVERSAL	202.000 Accounts Payable (A/P)	6,000.00	7,016,091.14
06/09/2022	Expense		No		ADP Tax	AC 216.000.1 Payroll Clearing	(2,278.74)	7,013,812.40
06/09/2022	Expense		No	ADP Wage Pay	WAGE PAY ADP WAGE PAY	216.000.1 Payroll Clearing	(6,146.77)	7,007,665.63
06/14/2022	Expense		No		ANALYSIS SERVICE CHG	513.00.02 Financial and Administrative:Bank Fees	(430.98)	7,007,234.65
06/17/2022	Expense		No	ADP Wage Pay	ADP - FEES ADP PAYROLL	564.30.32 Operating Expenditure/Expenses:Accounting and Auditing	(54.53)	7,007,180.12
06/22/2022	Expense		No		V/MC PYMT HANCOCK WHIT	202.110 Credit Card Accounts:Credit Card (8523)	(742.15)	7,006,437.97
06/23/2022	Expense		No	ADP Wage Pay	WAGE PAY ADP WAGE PAY	216.000.1 Payroll Clearing	(9,998.18)	6,996,439.79
06/23/2022	Expense		No		ADP Tax	AC 216.000.1 Payroll Clearing	(3,571.20)	6,992,868.59
06/23/2022	Expense		No		ADP Tax	AC 216.000.1 Payroll Clearing	(902.05)	6,991,966.54
06/29/2022	Deposit		No	Escambia County Tax Collector		-Split-	2,369,234.98	9,361,201.52
06/30/2022	Deposit		No		INTEREST CREDIT	311.010 Interest income	4,476.04	9,365,677.56
Total for 101.110 Hancock Whitney General Fund							\$2,355,531.89	
101.130 Hancock Whitney Reserve Account								
	Beginning Balance							523,212.42
06/30/2022	Deposit	INTEREST	No		Interest Earned	311.010 Interest income	335.43	523,547.85
Total for 101.130 Hancock Whitney Reserve Account							\$335.43	
Total for 101.000 Cash in Bank							\$2,355,867.32	
105.000 Taxes Receivable								
105.010 Payroll Taxes Receivable								

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance	
06/30/2022	Journal Entry	AJE-30	No		To record overpaid payroll taxes.	-Split-	902.05	902.05	
Total for 105.010 Payroll Taxes Receivable							\$902.05		
Total for 105.000 Taxes Receivable							\$902.05		
155.000 Prepaid Items									
155.010 Prepaid Rent									
								Beginning Balance	5,069.13
06/01/2022	Journal Entry	AJE-28	No		To record rent expense.	-Split-	(460.83)	4,608.30	
Total for 155.010 Prepaid Rent							\$ (460.83)		
Total for 155.000 Prepaid Items							\$ (460.83)		
156.000 Other Assets - Current									
156.910 Deposits & Reimbursements									
								Beginning Balance	550.00
Total for 156.910 Deposits & Reimbursements									
Total for 156.000 Other Assets - Current									
166.900 Equipment and Furniture									
								Beginning Balance	6,512.50
Total for 166.900 Equipment and Furniture									
202.000 Accounts Payable (A/P)									
								Beginning Balance	9,539.33
06/01/2022	Bill	99615	No	Anglin Reichmann Armstrong		564.30.32 Operating Expenditure/Expenses:Accounting and Auditing	3,451.44	12,990.77	
06/01/2022	Bill	0000721202	No	Nippon Life Insurance Company of America	Group# LV0500 LB# 62348	564.10.23 Personnel Expenses:Life and Health Insurance	95.18	13,085.95	
06/01/2022	Bill	CW-109557	No	iVenture Solutions		564.30.31 Operating Expenditure/Expenses:Professiona l Services	195.00	13,280.95	
06/06/2022	Deposit		No	FACCT (Florida Alliance of Children's Councils & Trusts)	DEBIT REVERSAL	101.110 Cash in Bank:Hancock Whitney General Fund	6,000.00	19,280.95	
06/23/2022	Bill	12351	No	NOF Technologies		564.30.31 Operating Expenditure/Expenses:Professiona l Services	37.50	19,318.45	

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
06/30/2022	Journal Entry	AJE-33	No		To combine amounts due to tax collector	-Split-	(2,767.00)	16,551.45
06/30/2022	Bill	06302022	No	Escambia County Tax Collector.	Postage - 2021 ad valorem tax bills	564.30.42 Freight & Postage Services	2,767.00	19,318.45
06/30/2022	Bill	CW-110109	No	iVenture Solutions		-Split-	542.74	19,861.19
06/30/2022	Bill	CW-110146	No	iVenture Solutions		564.30.31 Operating Expenditure/Expenses:Professional Services	2,500.00	22,361.19
Total for 202.000 Accounts Payable (A/P)							\$12,821.86	
202.100 Credit Card Accounts								
202.110 Credit Card (8523)								
	Beginning Balance							827.02
06/01/2022	Expense	RB9759740728	No	Amazon		564.30.51 Office Supplies Expense	48.58	875.60
06/01/2022	Expense		No	Indeed		564.30.48 Promotional Activities	405.00	1,280.60
06/02/2022	Expense		No	Amazon	Prime Subscription	564.30.54.0 Books, Publications, Subscriptions, & Memberships	129.00	1,409.60
06/02/2022	Expense	RB9760323110	No	Walmart		564.30.52.2 Operating Supplies:Miscellaneous Operating Supplies	377.82	1,787.42
06/02/2022	Expense	RB9763175825	No	Best Buy	Memory Card & Camera	-Split-	639.98	2,427.40
06/02/2022	Expense	RB9760316729	No	Amazon		564.30.64.0 Capital Outlay - Machinery and Equipment	255.49	2,682.89
06/03/2022	Expense	RB9768229757	No	Award Masters Inc		564.30.52.2 Operating Supplies:Miscellaneous Operating Supplies	48.20	2,731.09
06/03/2022	Expense		No	iStock		564.30.54.0 Books, Publications, Subscriptions, & Memberships	29.00	2,760.09
06/03/2022	Expense		No	Adobe Inc.		564.30.52.1 Operating Supplies:Software & Apps	14.99	2,775.08
06/03/2022	Expense	RB9761023206	No	Saddlebrook Resort Tampa		564.30.40 Travel	229.00	3,004.08
06/03/2022	Expense		No	Award Masters Inc	Disputed Charge from 6/3 order.	564.30.52.2 Operating Supplies:Miscellaneous Operating Supplies	20.00	3,024.08
06/06/2022	Expense		No	Expedia.com		564.30.40 Travel	138.36	3,162.44
06/14/2022	Expense	RB9768239550	No	Amazon		-Split-	303.06	3,465.50
06/14/2022	Expense	RB9768245026	No	Amazon	Order# 111-6497830-7428208	564.30.51 Office Supplies Expense	9.99	3,475.49

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
06/14/2022	Expense	RB9768229750	No	Publix		564.30.52.2 Operating Supplies:Miscellaneous Operating Supplies	35.20	3,510.69
06/22/2022	Expense		No		V/MC PYMT HANCOCK WHIT	101.110 Cash in Bank:Hancock Whitney General Fund	(742.15)	2,768.54
06/23/2022	Expense	RB9774710387	No	Amazon		564.30.51 Office Supplies Expense	30.68	2,799.22
06/23/2022	Expense	RB9775457498	No	Amazon		-Split-	67.77	2,866.99
06/23/2022	Expense	RB9774703393	No	Amazon		564.30.51 Office Supplies Expense	10.50	2,877.49
06/23/2022	Expense	RB9775456148	No	Amazon		564.30.51 Office Supplies Expense	9.95	2,887.44
06/23/2022	Expense	RB9775457248	No	Amazon		-Split-	425.07	3,312.51
06/27/2022	Expense	03464-17827470	No	Canva		564.30.54.0 Books, Publications, Subscriptions, & Memberships	12.99	3,325.50
06/27/2022	Expense	RB9782897568	No	Marathon Petro		564.30.40 Travel	43.72	3,369.22
06/29/2022	Expense	168923	No	Saddlebrook Resort Tampa		564.30.40 Travel	403.50	3,772.72
06/29/2022	Expense	RB9778556345	No	Hertz		564.30.40 Travel	290.74	4,063.46
06/29/2022	Expense	263681	No	Jimmies Lee FL - Sunoco		564.30.40 Travel	39.49	4,102.95
Total for 202.110 Credit Card (8523)							\$3,275.93	
Total for 202.100 Credit Card Accounts							\$3,275.93	
208.000 Due to Other Governmental Units								
208.010 Due to Escambia County Tax Collector								
	Beginning Balance							231,895.13
06/30/2022	Journal Entry	AJE-24	No		To accrue 3% fee due County Tax Collector	-Split-	71,073.48	302,968.61
06/30/2022	Journal Entry	AJE-33	No		To combine amounts due to tax collector	-Split-	2,767.00	305,735.61
06/30/2022	Journal Entry	AJE-32	No		To adjust tax collector fee to actual	-Split-	(100,739.54)	204,996.07
Total for 208.010 Due to Escambia County Tax Collector							\$ (26,899.06)	
Total for 208.000 Due to Other Governmental Units							\$ (26,899.06)	
216.000.1 Payroll Clearing								
06/09/2022	Expense		No		ADP Tax	AC	101.110 Cash in Bank:Hancock Whitney General Fund	(2,278.74)
06/09/2022	Expense		No	ADP Wage Pay	WAGE PAY	ADP WAGE PAY	101.110 Cash in Bank:Hancock Whitney General Fund	(6,146.77)
06/10/2022	Journal Entry	AJE-22	No		To classify payroll activity	-Split-	8,425.51	0.00

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
06/23/2022	Expense		No		ADP Tax	AC 101.110 Cash in Bank:Hancock Whitney General Fund	(902.05)	(902.05)
06/23/2022	Expense		No	ADP Wage Pay	WAGE PAY	ADP WAGE 101.110 Cash in Bank:Hancock Whitney General Fund	(9,998.18)	(10,900.23)
06/23/2022	Expense		No		ADP Tax	AC 101.110 Cash in Bank:Hancock Whitney General Fund	(3,571.20)	(14,471.43)
06/24/2022	Journal Entry	AJE-23	No		To classify payroll activity	-Split-	13,569.38	(902.05)
06/30/2022	Journal Entry	AJE-30	No		To record overpaid payroll taxes.	-Split-	902.05	0.00
Total for 216.000.1 Payroll Clearing							\$0.00	
311.000 Ad Valorem Taxes								
	Beginning Balance							7,729,837.82
06/29/2022	Deposit		No	Escambia County Tax Collector		101.110 Cash in Bank:Hancock Whitney General Fund	2,369,115.86	10,098,953.68
Total for 311.000 Ad Valorem Taxes							\$2,369,115.86	
311.010 Interest income								
	Beginning Balance							6,182.22
06/29/2022	Deposit		No	Escambia County Tax Collector		101.110 Cash in Bank:Hancock Whitney General Fund	119.12	6,301.34
06/30/2022	Deposit	INTEREST	No			101.130 Cash in Bank:Hancock Whitney Reserve Account	335.43	6,636.77
06/30/2022	Deposit		No		INTEREST CREDIT	101.110 Cash in Bank:Hancock Whitney General Fund	4,476.04	11,112.81
Total for 311.010 Interest income							\$4,930.59	
513.00.00 Financial and Administrative								
513.00.01 Tax Collector Fees								
	Beginning Balance							231,895.13
06/30/2022	Journal Entry	AJE-32	No		To adjust tax collector fee to actual	-Split-	(100,739.54)	131,155.59
06/30/2022	Journal Entry	AJE-24	No		To accrue 3% fee due County Tax Collector	-Split-	71,073.48	202,229.07
Total for 513.00.01 Tax Collector Fees							\$ (29,666.06)	
513.00.02 Bank Fees								
	Beginning Balance							316.05
06/14/2022	Expense		No		ANALYSIS SERVICE CHG	101.110 Cash in Bank:Hancock Whitney General Fund	430.98	747.03

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
Total for 513.00.02 Bank Fees							\$430.98	
Total for 513.00.00 Financial and Administrative							\$ (29,235.08)	
564.10.00 Personnel Expenses								
564.10.11 Executive Salaries								
	Beginning Balance							40,428.94
06/10/2022	Journal Entry	AJE-22	No		To classify payroll activity	-Split-	4,615.38	45,044.32
06/24/2022	Journal Entry	AJE-23	No		To classify payroll activity	-Split-	4,615.38	49,659.70
Total for 564.10.11 Executive Salaries							\$9,230.76	
564.10.12 Regular Salaries and Wages								
	Beginning Balance							4,514.90
06/10/2022	Journal Entry	AJE-22	No		To classify payroll activity	-Split-	1,840.00	6,354.90
06/24/2022	Journal Entry	AJE-23	No		To classify payroll activity	-Split-	5,301.54	11,656.44
Total for 564.10.12 Regular Salaries and Wages							\$7,141.54	
564.10.21 FICA Taxes								
	Beginning Balance							4,273.88
06/10/2022	Journal Entry	AJE-22	No		To classify payroll activity	-Split-	603.13	4,877.01
06/24/2022	Journal Entry	AJE-23	No		To classify payroll activity	-Split-	985.74	5,862.75
Total for 564.10.21 FICA Taxes							\$1,588.87	
564.10.23 Life and Health Insurance								
	Beginning Balance							10,736.66
06/01/2022	Bill	0000721202	No	Nippon Life Insurance Company of America		202.000 Accounts Payable (A/P)	95.18	10,831.84
06/10/2022	Journal Entry	AJE-22	No		To classify payroll activity	-Split-	1,192.00	12,023.84
06/24/2022	Journal Entry	AJE-23	No		To classify payroll activity	-Split-	2,479.22	14,503.06
Total for 564.10.23 Life and Health Insurance							\$3,766.40	
Total for 564.10.00 Personnel Expenses							\$21,727.57	
564.30.00 Operating Expenditure/Expenses								
564.30.31 Professional Services								
	Beginning Balance							84,176.00
06/01/2022	Bill	CW-109557	No	iVenture Solutions		202.000 Accounts Payable (A/P)	195.00	84,371.00

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
06/23/2022	Bill	12351	No	NOF Technologies		202.000 Accounts Payable (A/P)	37.50	84,408.50
06/30/2022	Bill	CW-110146	No	iVenture Solutions		202.000 Accounts Payable (A/P)	2,500.00	86,908.50
06/30/2022	Bill	CW-110109	No	iVenture Solutions		202.000 Accounts Payable (A/P)	450.00	87,358.50
Total for 564.30.31 Professional Services							\$3,182.50	
564.30.32 Accounting and Auditing								
Beginning Balance								21,098.24
06/01/2022	Bill	99615	No	Anglin Reichmann Armstrong		202.000 Accounts Payable (A/P)	3,451.44	24,549.68
06/03/2022	Expense		No	ADP Wage Pay	ADP - FEES ADP PAYROLL	101.110 Cash in Bank:Hancock Whitney General Fund	54.53	24,604.21
06/17/2022	Expense		No	ADP Wage Pay	ADP - FEES ADP PAYROLL	101.110 Cash in Bank:Hancock Whitney General Fund	54.53	24,658.74
Total for 564.30.32 Accounting and Auditing							\$3,560.50	
Total for 564.30.00 Operating Expenditure/Expenses							\$6,743.00	
564.30.40 Travel								
Beginning Balance								2,226.91
06/03/2022	Expense	RB9761023206	No	Saddlebrook Resort Tampa		202.110 Credit Card Accounts:Credit Card (8523)	229.00	2,455.91
06/06/2022	Expense		No	Expedia.com		202.110 Credit Card Accounts:Credit Card (8523)	138.36	2,594.27
06/10/2022	Journal Entry	AJE-22	No		To classify payroll activity	-Split-	150.00	2,744.27
06/24/2022	Journal Entry	AJE-23	No		To classify payroll activity	-Split-	150.00	2,894.27
06/27/2022	Expense	RB9782897568	No	Marathon Petro	Fuel	202.110 Credit Card Accounts:Credit Card (8523)	43.72	2,937.99
06/29/2022	Expense	263681	No	Jimmies Lee FL - Sunoco	Fuel	202.110 Credit Card Accounts:Credit Card (8523)	39.49	2,977.48
06/29/2022	Expense	168923	No	Saddlebrook Resort Tampa		202.110 Credit Card Accounts:Credit Card (8523)	403.50	3,380.98
06/29/2022	Expense	RB9778556345	No	Hertz	Rental Car	202.110 Credit Card Accounts:Credit Card (8523)	290.74	3,671.72
Total for 564.30.40 Travel							\$1,444.81	
564.30.41 Communication Services								
564.30.41.2 Telephone Expense								
Beginning Balance								75.00
06/10/2022	Journal Entry	AJE-22	No		To classify payroll activity	-Split-	25.00	100.00

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
06/24/2022	Journal Entry	AJE-23	No		To classify payroll activity	-Split-	37.50	137.50
Total for 564.30.41.2 Telephone Expense							\$62.50	
564.30.41.3 Website Administration								
Beginning Balance								1,385.57
Total for 564.30.41.3 Website Administration								
Total for 564.30.41 Communication Services							\$62.50	
564.30.42 Freight & Postage Services								
Beginning Balance								40.45
06/30/2022	Bill	06302022	No	Escambia County Tax Collector.		202.000 Accounts Payable (A/P)	2,767.00	2,807.45
06/30/2022	Bill	CW-110109	No	iVenture Solutions		202.000 Accounts Payable (A/P)	92.74	2,900.19
Total for 564.30.42 Freight & Postage Services							\$2,859.74	
564.30.44.0 Rent & Utilities								
564.30.44.1 Rent								
Beginning Balance								460.87
06/01/2022	Journal Entry	AJE-28	No		To record rent expense.	-Split-	460.83	921.70
Total for 564.30.44.1 Rent							\$460.83	
Total for 564.30.44.0 Rent & Utilities							\$460.83	
564.30.45.0 Insurance								
564.30.45.1 Directors & officers insurance								
Beginning Balance								9,613.80
Total for 564.30.45.1 Directors & officers insurance								
564.30.45.4 Surety Bond								
Beginning Balance								710.00
Total for 564.30.45.4 Surety Bond								
Total for 564.30.45.0 Insurance								
564.30.47 Printing & binding								
Beginning Balance								61.07
Total for 564.30.47 Printing & binding								
564.30.48 Promotional Activities								

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
Beginning Balance								2,020.00
06/01/2022	Expense		No	Indeed		202.110 Credit Card Accounts:Credit Card (8523)	405.00	2,425.00
Total for 564.30.48 Promotional Activities							\$405.00	
564.30.49 Other Current Charges								
Beginning Balance								332.57
Total for 564.30.49 Other Current Charges								
564.30.51 Office Supplies Expense								
Beginning Balance								999.81
06/01/2022	Expense	RB9759740728	No	Amazon	Copy paper, inventory tags, mail labels	202.110 Credit Card Accounts:Credit Card (8523)	48.58	1,048.39
06/14/2022	Expense	RB9768239550	No	Amazon	Lint Roller	202.110 Credit Card Accounts:Credit Card (8523)	4.88	1,053.27
06/14/2022	Expense	RB9768245026	No	Amazon	Order# 111-6497830-7428208	202.110 Credit Card Accounts:Credit Card (8523)	9.99	1,063.26
06/14/2022	Expense	RB9768239550	No	Amazon	Coasters	202.110 Credit Card Accounts:Credit Card (8523)	14.99	1,078.25
06/23/2022	Expense	RB9775457498	No	Amazon		202.110 Credit Card Accounts:Credit Card (8523)	13.58	1,091.83
06/23/2022	Expense	RB9775456148	No	Amazon		202.110 Credit Card Accounts:Credit Card (8523)	9.95	1,101.78
06/23/2022	Expense	RB9774703393	No	Amazon		202.110 Credit Card Accounts:Credit Card (8523)	10.50	1,112.28
06/23/2022	Expense	RB9774710387	No	Amazon		202.110 Credit Card Accounts:Credit Card (8523)	30.68	1,142.96
06/23/2022	Expense	RB9775457248	No	Amazon		202.110 Credit Card Accounts:Credit Card (8523)	45.11	1,188.07
06/23/2022	Expense	RB9775457498	No	Amazon		202.110 Credit Card Accounts:Credit Card (8523)	54.19	1,242.26
Total for 564.30.51 Office Supplies Expense							\$242.45	
564.30.52 Operating Supplies								
564.30.52.1 Software & Apps								
Beginning Balance								930.71
06/03/2022	Expense		No	Adobe Inc.	Adobe subscription	202.110 Credit Card Accounts:Credit Card (8523)	14.99	945.70
Total for 564.30.52.1 Software & Apps							\$14.99	

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
564.30.52.2 Miscellaneous Operating Supplies								
	Beginning Balance							134.99
06/02/2022	Expense	RB9760323110	No	Walmart		202.110 Credit Card Accounts:Credit Card (8523)	377.82	512.81
06/03/2022	Expense		No	Award Masters Inc		202.110 Credit Card Accounts:Credit Card (8523)	20.00	532.81
06/03/2022	Expense	RB9768229757	No	Award Masters Inc		202.110 Credit Card Accounts:Credit Card (8523)	48.20	581.01
06/14/2022	Expense	RB9768229750	No	Publix		202.110 Credit Card Accounts:Credit Card (8523)	35.20	616.21
Total for 564.30.52.2 Miscellaneous Operating Supplies							\$481.22	
Total for 564.30.52 Operating Supplies							\$496.21	
564.30.54.0 Books, Publications, Subscriptions, & Memberships								
	Beginning Balance							6,627.71
06/02/2022	Expense		No	Amazon	Prime Subscription	202.110 Credit Card Accounts:Credit Card (8523)	129.00	6,756.71
06/03/2022	Expense		No	iStock		202.110 Credit Card Accounts:Credit Card (8523)	29.00	6,785.71
06/27/2022	Expense	03464-17827470	No	Canva		202.110 Credit Card Accounts:Credit Card (8523)	12.99	6,798.70
Total for 564.30.54.0 Books, Publications, Subscriptions, & Memberships							\$170.99	
564.30.64.0 Capital Outlay - Machinery and Equipment								
	Beginning Balance							9,732.54
06/02/2022	Expense	RB9763175825	No	Best Buy	Camera	202.110 Credit Card Accounts:Credit Card (8523)	599.99	10,332.53
06/02/2022	Expense	RB9763175825	No	Best Buy	Memory Card	202.110 Credit Card Accounts:Credit Card (8523)	39.99	10,372.52
06/02/2022	Expense	RB9760316729	No	Amazon	Conference Table	202.110 Credit Card Accounts:Credit Card (8523)	255.49	10,628.01
06/14/2022	Expense	RB9768239550	No	Amazon	Dry Erase Board	202.110 Credit Card Accounts:Credit Card (8523)	54.19	10,682.20
06/14/2022	Expense	RB9768239550	No	Amazon	Bookshelf	202.110 Credit Card Accounts:Credit Card (8523)	229.00	10,911.20
06/23/2022	Expense	RB9775457248	No	Amazon	Webcams	202.110 Credit Card Accounts:Credit Card (8523)	179.97	11,091.17
06/23/2022	Expense	RB9775457248	No	Amazon	Whiteboard calendar	202.110 Credit Card Accounts:Credit Card (8523)	199.99	11,291.16

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
Total for 564.30.64.0 Capital Outlay - Machinery and Equipment							\$1,558.62	