



# ESCAMBIA CHILDREN'S TRUST

Our Children. Our Community. Our Future.

## Financial Reports May 2023



# Escambia Children's Trust

## Management's Discussion and Analysis

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### Financial Highlights

Significant financial information from May 2023 includes:

- The **Balance sheet** shows that we have retained earnings (last years remaining funds) of \$9,448,749.06 and net income this year of \$7,520,520.14.
- The trust has \$17,552,388.89 cash in bank with prepaid expenses of \$38,277.16. The prepaid items are composed of rent, software, Liability insurance and membership in FACCT.
- The trust has total liabilities of \$621,396.85. The largest liability is for Accounts Payable at \$384,369.13. ECT mailed checks on May 18th in an amount around \$270,000, all of those checks were lost in the mail and had to be voided, they are reflected in the accounts payable balance. The second largest is due to the Escambia County Tax Collector for the collection of the property taxes (\$235,253.42). This number will change throughout the year as we book the funding due to the county as a percentage of the property tax collected. So the number will increase as we receive tax payments and decrease as we make payments to the county.
- **The Statement of Revenue & Expenditures** now includes the budget numbers, the current months activities, and the current fiscal year to date numbers. We are at 67% of the fiscal year and are running at 10% of budget on expenses and 95% of budget on revenue budgeted to date. Currently ECT has payed out \$458,965.78 to community providers this fiscal year.
- The **Statement of Revenue & Expenditures by Function** shows the breakdown between program expenses and administrative expenses. As of May 31, 2023 ECT had 50% program expenses and 50% administrative expenses on year to date data, last month it was 49% and 51%. For the month of May alone it was 41% program and 59% Administrative. There are a lot of providers that have not submitted their May invoices as of the time of this report. The packet has been updated with charts to show the breakdown of expenses.
- The **General Ledger** report shows you the details of every transaction ECT processed. There were no unusual or abnormal transactions conducted during the month.

**Escambia Children's Trust**

Balance Sheet

As of 5/31/2023

	<u>Current Year</u>
<b>Assets</b>	
Cash and Cash Equivalents	
Cash in Bank:Hancock Whitney General Fund	16,607,641.77
Cash in Bank:Hancock Whitney Reserve Account	<u>944,747.12</u>
Total Cash and Cash Equivalents	17,552,388.89
Prepaid Items	
Prepaid Rent	5,069.17
Prepaid FACCT Membership	4,000.00
Prepaid SAMIS Collaborative Dues	10,666.64
Prepaid Prime Gov	11,517.10
Prepaid Liability Insurance	<u>7,024.25</u>
Total Prepaid Items	<u>38,277.16</u>
Total Assets	<u><u>17,590,666.05</u></u>
<b>Liabilities</b>	
Accounts Payable and Accrued Expenses	
Accounts Payable (A/P)	<u>384,369.13</u>
Total Accounts Payable and Accrued Expenses	384,369.13
Credit Cards	
Credit Card Accounts	<u>(1,355.64)</u>
Total Credit Cards	(1,355.64)
Due to Other Governmental Entities	
Due to Escambia County Tax Collector	<u>235,253.42</u>
Total Due to Other Governmental Entities	235,253.42
Accrued Salaries and Wages	
Compensated Absences	2,831.02
Accrued Life and Health Insurance Payable	82.35
Accrued Taxes Payable	<u>216.57</u>
Total Accrued Salaries and Wages	<u>3,129.94</u>
Total Liabilities	<u>621,396.85</u>
<b>Net Assets</b>	
Beginning Net Assets	
	<u>9,448,749.06</u>
Total Beginning Net Assets	9,448,749.06
Change in Net Assets	
	<u>7,520,520.14</u>
Total Change in Net Assets	<u>7,520,520.14</u>
Total Net Assets	<u>16,969,269.20</u>
Total Liabilites and Net Assets	<u><u>17,590,666.05</u></u>

**Escambia Children's Trust**  
Statement of Revenues and Expenditures  
From 5/1/2023 Through 5/31/2023

		YTD Budget - Revised	Current Period Actual	Current Year Actual	YTD Budget Variance - Revised
Revenue					
311	Ad Valorem Taxes				
30	Operating				
3110	Ad Valorem Taxes	8,895,588.02	82,059.48	8,349,094.90	(546,493.12)
	Total Ad Valorem Taxes	8,895,588.02	82,059.48	8,349,094.90	(546,493.12)
361	Interest				
30	Operating				
3610	Interest income	342,669.00	63,412.07	417,905.82	75,236.82
	Total Interest	342,669.00	63,412.07	417,905.82	75,236.82
	Total Revenue	9,238,257.02	145,471.55	8,767,000.72	(471,256.30)
Expenses					
513	Financial and Administrative				
30	Operating				
5201	Accounting and Auditing	36,060.00	496.59	35,023.21	1,036.79
5900	Tax Collector Fees	222,390.00	2,051.49	184,696.16	37,693.84
5910	Bank Fees	4,200.00	712.90	4,945.39	(745.39)
5940	Special District Fees	0.00	0.00	175.00	(175.00)
	Total Financial and Administrative	262,650.00	3,260.98	224,839.76	37,810.24
564	Human Services				
10	Personnel Services				
5000	Executive Salaries	80,000.00	9,230.76	78,461.46	1,538.54
5010	Regular Salaries and Wages	193,944.00	23,147.72	178,300.90	15,643.10
5100	FICA Taxes	20,960.00	2,460.04	21,850.46	(890.46)
5101	Retirement Contributions	13,696.00	0.00	0.00	13,696.00
5102	Life and Health Insurance	19,248.00	2,258.92	22,757.58	(3,509.58)
5103	Workers' compensation insurance	0.00	78.45	105.05	(105.05)
30	Operating				
5102	Life and Health Insurance	0.00	146.62	146.62	(146.62)
5200	Legal Services	60,025.00	4,875.00	65,135.00	(5,110.00)
5202	Information Technology	6,064.00	0.00	4,366.00	1,698.00
5203	Other Professional Services	92,135.00	38,213.00	89,793.00	2,342.00
5300	Travel:Car Allowance	2,400.00	300.00	2,550.00	(150.00)
5301	Travel:Other Travel	5,600.00	90.68	5,084.11	515.89
5401	Telephone Expense	1,060.00	125.00	993.75	66.25
5402	Website Administration	1,500.00	0.00	232.60	1,267.40
5500	Freight & Postage Services	480.00	0.00	178.25	301.75
5600	Rent & Utilities:Rent	3,688.00	460.83	3,686.64	1.36

**Escambia Children's Trust**  
Statement of Revenues and Expenditures  
From 5/1/2023 Through 5/31/2023

		YTD Budget - Revised	Current Period Actual	Current Year Actual	YTD Budget Variance - Revised
5700	Directors & officers insurance	6,824.00	852.86	4,264.30	2,559.70
5701	Liability insurance	0.00	208.00	208.00	(208.00)
5703	Surety Bond	1,210.00	1,080.00	1,080.00	130.00
5800	Printing & binding	2,666.64	0.00	1,444.12	1,222.52
5810	Promotional Activities	8,299.00	0.00	3,454.34	4,844.66
5830	Office Supplies Expense	4,160.00	0.00	4,174.98	(14.98)
5841	Software & Apps	64,329.00	7,327.21	57,093.81	7,235.19
5842	Miscellaneous Operating Supplies	2,022.00	0.00	596.75	1,425.25
5843	Books, Publications, Subscriptions, & Memberships	8,206.00	1,000.00	8,353.10	(147.10)
5850	Training - ECT Internal	4,000.00	0.00	2,131.95	1,868.05
5851	Training - External	68,664.00	0.00	0.00	68,664.00
6000	Capital Outlay - Machinery and Equipment	15,900.00	0.00	6,232.27	9,667.73
80	Grants and Aids				
7000	Grants and Aids:Aids to Private Organizations	11,208,618.00	34,922.35	458,965.78	10,749,652.22
	Total Human Services	<u>11,895,698.64</u>	<u>126,777.44</u>	<u>1,021,640.82</u>	<u>10,874,057.82</u>
	Total Expenses	<u>12,158,348.64</u>	<u>130,038.42</u>	<u>1,246,480.58</u>	<u>10,911,868.06</u>
	Net Income (Loss)	<u>(2,920,091.62)</u>	<u>15,433.13</u>	<u>7,520,520.14</u>	<u>10,440,611.76</u>

**Escambia Children's Trust**  
 Functional Statement of Revenues and Expenditures  
 From 5/1/2023 Through 5/31/2023

		YTD Budget - Revised	Current Period Actual	Current Year Actual	YTD Budget Variance - Revised
Revenue					
10	Admin				
311	Ad Valorem Taxes				
30	Operating				
3110	Ad Valorem Taxes	8,895,588.02	82,059.48	8,349,094.90	(546,493.12)
361	Interest				
30	Operating				
3610	Interest income	<u>342,669.00</u>	<u>63,412.07</u>	<u>417,905.82</u>	<u>75,236.82</u>
	Total Admin	<u>9,238,257.02</u>	<u>145,471.55</u>	<u>8,767,000.72</u>	<u>(471,256.30)</u>
	Total Revenue	<u>9,238,257.02</u>	<u>145,471.55</u>	<u>8,767,000.72</u>	<u>(471,256.30)</u>
Expenses					
10	Admin				
513	Financial and Administrative				
30	Operating				
5201	Accounting and Auditing	36,060.00	425.39	34,863.02	1,196.98
5900	Tax Collector Fees	222,390.00	2,051.49	184,696.16	37,693.84
5910	Bank Fees	4,200.00	712.90	4,945.39	(745.39)
5940	Special District Fees	0.00	0.00	175.00	(175.00)
564	Human Services				
10	Personnel Services				
5000	Executive Salaries	80,000.00	9,230.76	78,461.46	1,538.54
5010	Regular Salaries and Wages	193,944.00	11,455.40	117,891.26	76,052.74
5100	FICA Taxes	20,960.00	1,565.58	17,149.79	3,810.21
5101	Retirement Contributions	13,696.00	0.00	0.00	13,696.00
5102	Life and Health Insurance	19,248.00	2,258.92	22,757.58	(3,509.58)
5103	Workers' compensation insurance	0.00	78.45	105.05	(105.05)
30	Operating				
5102	Life and Health Insurance	0.00	114.21	114.21	(114.21)
5200	Legal Services	60,025.00	4,575.00	64,835.00	(4,810.00)
5202	Information Technology	6,064.00	0.00	4,166.00	1,898.00
5203	Other Professional Services	92,135.00	38,213.00	38,213.00	53,922.00
5300	Travel:Car Allowance	2,400.00	300.00	2,550.00	(150.00)
5301	Travel:Other Travel	5,600.00	0.00	4,993.43	606.57
5401	Telephone Expense	1,060.00	75.00	731.25	328.75
5402	Website Administration	1,500.00	0.00	232.60	1,267.40
5500	Freight & Postage Services	480.00	0.00	60.00	420.00
5600	Rent & Utilities:Rent	3,688.00	276.50	3,311.99	376.01

**Escambia Children's Trust**  
**Functional Statement of Revenues and Expenditures**  
**From 5/1/2023 Through 5/31/2023**

		YTD Budget - Revised	Current Period Actual	Current Year Actual	YTD Budget Variance - Revised
5700	Directors & officers insurance	6,824.00	852.86	4,264.30	2,559.70
5701	Liability insurance	0.00	208.00	208.00	(208.00)
5703	Surety Bond	1,210.00	1,080.00	1,080.00	130.00
5800	Printing & binding	2,666.64	0.00	1,160.12	1,506.52
5810	Promotional Activities	8,299.00	0.00	2,962.59	5,336.41
5830	Office Supplies Expense	4,160.00	0.00	3,650.04	509.96
5841	Software & Apps	64,329.00	2,660.54	19,455.20	44,873.80
5842	Miscellaneous Operating Supplies	2,022.00	0.00	551.75	1,470.25
5843	Books, Publications, Subscriptions, & Memberships	8,206.00	600.00	6,754.10	1,451.90
5850	Training - ECT Internal	4,000.00	0.00	1,456.95	2,543.05
5851	Training - External	68,664.00	0.00	0.00	68,664.00
6000	Capital Outlay - Machinery and Equipment	15,900.00	0.00	3,873.34	12,026.66
	<b>Total Admin</b>	<b>949,730.64</b>	<b>76,734.00</b>	<b>625,668.58</b>	<b>324,062.06</b>
20	<b>Program</b>				
513	<b>Financial and Administrative</b>				
30	<b>Operating</b>				
5201	Accounting and Auditing	0.00	71.20	160.19	(160.19)
564	<b>Human Services</b>				
10	<b>Personnel Services</b>				
5010	Regular Salaries and Wages	0.00	11,692.32	60,409.64	(60,409.64)
5100	FICA Taxes	0.00	894.46	4,700.67	(4,700.67)
30	<b>Operating</b>				
5102	Life and Health Insurance	0.00	32.41	32.41	(32.41)
5200	Legal Services	0.00	300.00	300.00	(300.00)
5202	Information Technology	0.00	0.00	200.00	(200.00)
5203	Other Professional Services	0.00	0.00	51,580.00	(51,580.00)
5301	Travel:Other Travel	0.00	90.68	90.68	(90.68)
5401	Telephone Expense	0.00	50.00	262.50	(262.50)
5500	Freight & Postage Services	0.00	0.00	118.25	(118.25)
5600	Rent & Utilities:Rent	0.00	184.33	374.65	(374.65)
5800	Printing & binding	0.00	0.00	284.00	(284.00)
5810	Promotional Activities	0.00	0.00	491.75	(491.75)

**Escambia Children's Trust**  
 Functional Statement of Revenues and Expenditures  
 From 5/1/2023 Through 5/31/2023

		YTD Budget - Revised	Current Period Actual	Current Year Actual	YTD Budget Variance - Revised
5830	Office Supplies Expense	0.00	0.00	524.94	(524.94)
5841	Software & Apps	0.00	4,666.67	37,638.61	(37,638.61)
5842	Miscellaneous Operating Supplies	0.00	0.00	45.00	(45.00)
5843	Books, Publications, Subscriptions, & Memberships	0.00	400.00	1,599.00	(1,599.00)
5850	Training - ECT Internal	0.00	0.00	675.00	(675.00)
6000	Capital Outlay - Machinery and Equipment	0.00	0.00	2,358.93	(2,358.93)
80	Grants and Aids				
7000	Grants and Aids:Aids to Private Organizations	11,208,618.00	34,922.35	458,965.78	10,749,652.22
	Total Program	<u>11,208,618.00</u>	<u>53,304.42</u>	<u>620,812.00</u>	<u>10,587,806.00</u>
	Total Expenses	<u>12,158,348.64</u>	<u>130,038.42</u>	<u>1,246,480.58</u>	<u>10,911,868.06</u>
	Net Income (Loss)	<u>(2,920,091.62)</u>	<u>15,433.13</u>	<u>7,520,520.14</u>	<u>10,440,611.76</u>



**Escambia Children's Trust**  
Expanded General Ledger  
From 5/1/2023 Through 5/31/2023

GL Code	GL Title	Name	Description	Effective	Debit	Credit
1000	Cash in Bank:Han...		Opening Balance			0.00
1000	Cash in Bank:Han...	Florida Blue	Florida Blue EFT payment	5/2/2023		2,258.92
1000	Cash in Bank:Han...	Florida Blue	Florida Blue EFT payment - Employee Share	5/2/2023		564.73
1000	Cash in Bank:Han...	ADP Wage Pay	ADP Fees	5/5/2023		53.39
1000	Cash in Bank:Han...	ADP Wage Pay	ADP Fees	5/5/2023		35.60
1000	Cash in Bank:Han...	Anglin Reichmann Armstrong	Anglin Reichmann Armstrong	5/9/2023		1,313.51
1000	Cash in Bank:Han...	Boys and Girls Club of the Emerald Coast	Boys & Girls Club March Invoice	5/9/2023		5,331.75
1000	Cash in Bank:Han...	Children's Home Society of Florida	Children's Home Society - Pine Forest March 23	5/9/2023		2,612.15
1000	Cash in Bank:Han...	Clark Partington	Clark Partington - April 23 General Legal	5/9/2023		3,000.00
1000	Cash in Bank:Han...	Clark Partington	Clark Partington - Specific Legal	5/9/2023		3,350.00
1000	Cash in Bank:Han...	Dixon School of Arts and Sciences	Dixon for March Services	5/9/2023		4,037.62
1000	Cash in Bank:Han...	Early Learning Coalition of Escambia County	ELC - March Services	5/9/2023		19,906.25
1000	Cash in Bank:Han...	EPPS Christian Center, Inc	Epps April 23 1st invoice	5/9/2023		9,291.67
1000	Cash in Bank:Han...	Escambia County Tax Collector.	Quarterly payment to tax collector	5/9/2023		50,557.27
1000	Cash in Bank:Han...	Image Development Marketing Group, Inc.	idgroup - first payment	5/9/2023		37,600.00
1000	Cash in Bank:Han...	iVenture Solutions	iVenture - March invoice after correction	5/9/2023		1,081.87
1000	Cash in Bank:Han...	iVenture Solutions	iventure Cloud mapper deployment for Kim Krupa	5/9/2023		72.50
1000	Cash in Bank:Han...	James B. Washington Education and Sports, Inc.	JBW - April 1st Invoice for April Services	5/9/2023		3,102.55
1000	Cash in Bank:Han...	The Lamplighter Academic and Mentoring Program, Inc.	Lamplighters - April 23	5/9/2023		37,283.68
1000	Cash in Bank:Han...	Nippon Life Insurance Company of America	Dental and Vision insurance	5/9/2023		277.28
1000	Cash in Bank:Han...	Pensacola News Journal	Meeting Notices for committees	5/9/2023		195.40
1000	Cash in Bank:Han...	Pensacola State College	Annual rent - May 1, 23 - April 30, 24	5/9/2023		5,530.00
1000	Cash in Bank:Han...	Sisters Anointed to Lead Together Inc.	SALT - March 2023	5/9/2023		266.31

**Escambia Children's Trust**  
Expanded General Ledger  
From 5/1/2023 Through 5/31/2023

GL Code	GL Title	Name	Description	Effective	Debit	Credit
1000	Cash in Bank:Han...	Sisters Annotated to Lead Together Inc.	Salt - First request for April 2023	5/9/2023		285.29
1000	Cash in Bank:Han...	The Urban Development Center Inc,	UDC - March 23	5/9/2023		38,049.97
1000	Cash in Bank:Han...	The Urban Development Center Inc,	UDC 1st April invoice	5/9/2023		2,774.61
1000	Cash in Bank:Han...	Webauthor.com	Webauthor - May 2023	5/9/2023		2,000.00
1000	Cash in Bank:Han...	Anglin Reichmann Armstrong	Anglin Reichmann Armstrong	5/9/2023	1,313.51	
1000	Cash in Bank:Han...	Boys and Girls Club of the Emerald Coast	Boys & Girls Club March Invoice	5/9/2023	5,331.75	
1000	Cash in Bank:Han...	Children's Home Society of Florida	Children's Home Society - Pine Forest March 23	5/9/2023	2,612.15	
1000	Cash in Bank:Han...	Clark Partington	Clark Partington - April 23 General Legal	5/9/2023	3,000.00	
1000	Cash in Bank:Han...	Clark Partington	Clark Partington - Specific Legal	5/9/2023	3,350.00	
1000	Cash in Bank:Han...	Dixon School of Arts and Sciences	Dixon for March Services	5/9/2023	4,037.62	
1000	Cash in Bank:Han...	Early Learning Coalition of Escambia County	ELC - March Services	5/9/2023	19,906.25	
1000	Cash in Bank:Han...	EPPS Christian Center, Inc	Epps April 23 1st invoice	5/9/2023	9,291.67	
1000	Cash in Bank:Han...	Escambia County Tax Collector.	Quarterly payment to tax collector	5/9/2023	50,557.27	
1000	Cash in Bank:Han...	Image Development Marketing Group, Inc.	idgroup - first payment	5/9/2023	37,600.00	
1000	Cash in Bank:Han...	iVenture Solutions	iVenture - March invoice after correction	5/9/2023	1,081.87	
1000	Cash in Bank:Han...	iVenture Solutions	iVenture Cloud mapper deployment for Kim Krupa	5/9/2023	72.50	
1000	Cash in Bank:Han...	James B. Washington Education and Sports, Inc.	JBW - April 1st Invoice for April Services	5/9/2023	3,102.55	
1000	Cash in Bank:Han...	The Lamplighter Academic and Mentoring Program, Inc.	Lamplighters - April 23	5/9/2023	37,283.68	
1000	Cash in Bank:Han...	Nippon Life Insurance Company of America	Dental and Vision insurance	5/9/2023	277.28	
1000	Cash in Bank:Han...	Pensacola News Journal	Meeting Notices for committees	5/9/2023	195.40	
1000	Cash in Bank:Han...	Pensacola State College	Annual rent - May 1, 23 - April 30, 24	5/9/2023	5,530.00	
1000	Cash in Bank:Han...	Sisters Annotated to Lead Together Inc.	SALT - March 2023	5/9/2023	266.31	

**Escambia Children's Trust**  
Expanded General Ledger  
From 5/1/2023 Through 5/31/2023

GL Code	GL Title	Name	Description	Effective	Debit	Credit
1000	Cash in Bank:Han...	Sisters Annotated to Lead Together Inc.	Salt - First request for April 2023	5/9/2023	285.29	
1000	Cash in Bank:Han...	The Urban Development Center Inc,	UDC - March 23	5/9/2023	38,049.97	
1000	Cash in Bank:Han...	The Urban Development Center Inc,	UDC 1st April invoice	5/9/2023	2,774.61	
1000	Cash in Bank:Han...	Webauthor.com	Webauthor - May 2023	5/9/2023	2,000.00	
1000	Cash in Bank:Han...	Anglin Reichmann Armstrong	Anglin Reichmann Armstrong	5/9/2023		1,313.51
1000	Cash in Bank:Han...	Anglin Reichmann Armstrong	Anglin Reichmann Armstrong	5/9/2023	1,313.51	
1000	Cash in Bank:Han...	Anglin Reichmann Armstrong	Anglin Reichmann Armstrong	5/9/2023		1,313.51
1000	Cash in Bank:Han...	Boys and Girls Club of the Emerald Coast	Boys & Girls Club March Invoice	5/9/2023		5,331.75
1000	Cash in Bank:Han...	Children's Home Society of Florida	Children's Home Society - Pine Forest March 23	5/9/2023		2,612.15
1000	Cash in Bank:Han...	Clark Partington	Clark Partington - April 23 General Legal	5/9/2023		3,000.00
1000	Cash in Bank:Han...	Clark Partington	Clark Partington - Specific Legal	5/9/2023		3,350.00
1000	Cash in Bank:Han...	Dixon School of Arts and Sciences	Dixon for March Services	5/9/2023		4,037.62
1000	Cash in Bank:Han...	Early Learning Coalition of Escambia County	ELC - March Services	5/9/2023		19,906.25
1000	Cash in Bank:Han...	EPPS Christian Center, Inc	Epps April 23 1st invoice	5/9/2023		9,291.67
1000	Cash in Bank:Han...	Escambia County Tax Collector.	Quarterly payment to tax collector	5/9/2023		50,557.27
1000	Cash in Bank:Han...	Image Development Marketing Group, Inc.	idgroup - first payment	5/9/2023		37,600.00
1000	Cash in Bank:Han...	iVenture Solutions	iVenture - March invoice after correction	5/9/2023		1,081.87
1000	Cash in Bank:Han...	iVenture Solutions	iventure Cloud mapper deployment for Kim Krupa	5/9/2023		72.50
1000	Cash in Bank:Han...	James B. Washington Education and Sports, Inc.	JBW - April 1st Invoice for April Services	5/9/2023		3,102.55
1000	Cash in Bank:Han...	The Lamplighter Academic and Mentoring Program, Inc.	Lampplighters - April 23	5/9/2023		37,283.68
1000	Cash in Bank:Han...	Nippon Life Insurance Company of America	Dental and Vision insurance	5/9/2023		277.28
1000	Cash in Bank:Han...	Pensacola News Journal	Meeting Notices for committees	5/9/2023		195.40
1000	Cash in Bank:Han...	Pensacola State College	Annual rent - May 1, 23 - April 30, 24	5/9/2023		5,530.00

**Escambia Children's Trust**  
Expanded General Ledger  
From 5/1/2023 Through 5/31/2023

GL Code	GL Title	Name	Description	Effective	Debit	Credit
1000	Cash in Bank:Han...	Sisters Annotated to Lead Together Inc.	SALT - March 2023	5/9/2023		266.31
1000	Cash in Bank:Han...	Sisters Annotated to Lead Together Inc.	Salt - First request for April 2023	5/9/2023		285.29
1000	Cash in Bank:Han...	The Urban Development Center Inc,	UDC - March 23	5/9/2023		38,049.97
1000	Cash in Bank:Han...	The Urban Development Center Inc,	UDC 1st April invoice	5/9/2023		2,774.61
1000	Cash in Bank:Han...	Webauthor.com	Webauthor - May 2023	5/9/2023		2,000.00
1000	Cash in Bank:Han...	Anglin Reichmann Armstrong	Anglin Reichmann Armstrong	5/9/2023	1,313.51	
1000	Cash in Bank:Han...	Boys and Girls Club of the Emerald Coast	Boys & Girls Club March Invoice	5/9/2023	5,331.75	
1000	Cash in Bank:Han...	Children's Home Society of Florida	Children's Home Society - Pine Forest March 23	5/9/2023	2,612.15	
1000	Cash in Bank:Han...	Clark Partington	Clark Partington - April 23 General Legal	5/9/2023	3,000.00	
1000	Cash in Bank:Han...	Clark Partington	Clark Partington - Specific Legal	5/9/2023	3,350.00	
1000	Cash in Bank:Han...	Dixon School of Arts and Sciences	Dixon for March Services	5/9/2023	4,037.62	
1000	Cash in Bank:Han...	Early Learning Coalition of Escambia County	ELC - March Services	5/9/2023	19,906.25	
1000	Cash in Bank:Han...	EPPS Christian Center, Inc	Epps April 23 1st invoice	5/9/2023	9,291.67	
1000	Cash in Bank:Han...	Escambia County Tax Collector.	Quarterly payment to tax collector	5/9/2023	50,557.27	
1000	Cash in Bank:Han...	Image Development Marketing Group, Inc.	idgroup - first payment	5/9/2023	37,600.00	
1000	Cash in Bank:Han...	iVenture Solutions	iVenture - March invoice after correction	5/9/2023	1,081.87	
1000	Cash in Bank:Han...	iVenture Solutions	iventure Cloud mapper deployment for Kim Krupa	5/9/2023	72.50	
1000	Cash in Bank:Han...	James B. Washington Education and Sports, Inc.	JBW - April 1st Invoice for April Services	5/9/2023	3,102.55	
1000	Cash in Bank:Han...	The Lamplighter Academic and Mentoring Program, Inc.	Lamplighters - April 23	5/9/2023	37,283.68	
1000	Cash in Bank:Han...	Nippon Life Insurance Company of America	Dental and Vision insurance	5/9/2023	277.28	
1000	Cash in Bank:Han...	Pensacola News Journal	Meeting Notices for committees	5/9/2023	195.40	
1000	Cash in Bank:Han...	Pensacola State College	Annual rent - May 1, 23 - April 30, 24	5/9/2023	5,530.00	

**Escambia Children's Trust**

Expanded General Ledger

From 5/1/2023 - 5/31/2023

GL Code	GL Title	Name	Description	Effective	Debit	Credit
1000	Cash in Bank:Han...	Sisters Annotated to Lead Together Inc.	SALT - March 2023	5/9/2023	266.31	
1000	Cash in Bank:Han...	Sisters Annotated to Lead Together Inc.	Salt - First request for April 2023	5/9/2023	285.29	
1000	Cash in Bank:Han...	The Urban Development Center Inc,	UDC - March 23	5/9/2023	38,049.97	
1000	Cash in Bank:Han...	The Urban Development Center Inc,	UDC 1st April invoice	5/9/2023	2,774.61	
1000	Cash in Bank:Han...	Webauthor.com	Webauthor - May 2023	5/9/2023	2,000.00	
1000	Cash in Bank:Han...	Nippon Life Insurance Company of America	Nippon Life Insurance Company of America	5/11/2023		277.28
1000	Cash in Bank:Han...	Nippon Life Insurance Company of America	Nippon Life Insurance Company of America	5/11/2023	277.28	
1000	Cash in Bank:Han...	ADP Wage Pay	Payroll 5/12/23	5/12/2023		13,051.82
1000	Cash in Bank:Han...	ADP Wage Pay	Payroll 5/12/23	5/12/2023		3,844.96
1000	Cash in Bank:Han...	ADP Wage Pay	Payroll 5/12/23	5/12/2023		38.30
1000	Cash in Bank:Han...	Hancock Whitney	Hancock Whitney payment	5/17/2023		1,921.35
1000	Cash in Bank:Han...	Hancock Whitney	Hancock whitney payment	5/17/2023		2,741.59
1000	Cash in Bank:Han...	Dixon School of Arts and Sciences	Dixon - April	5/18/2023		11,550.31
1000	Cash in Bank:Han...	Early Learning Coalition of Escambia County	ELC - April 2023	5/18/2023		19,906.25
1000	Cash in Bank:Han...	James B. Washington Education and Sports, Inc.	JBW - 2nd April invoice	5/18/2023		15,542.26
1000	Cash in Bank:Han...	Kessler Creative LLC	Transfer from Quickbooks	5/18/2023		25,790.00
1000	Cash in Bank:Han...	ADP Wage Pay	ADP Fee	5/19/2023		53.39
1000	Cash in Bank:Han...	ADP Wage Pay	ADP Fee	5/19/2023		35.60
1000	Cash in Bank:Han...	ADP Wage Pay	Payroll cash 5/25/23	5/25/2023		13,669.87
1000	Cash in Bank:Han...	ADP Wage Pay	Payroll cash 5/25/23	5/25/2023		4,054.99
1000	Cash in Bank:Han...	ADP Wage Pay	Payroll cash 5/25/23	5/25/2023		40.15
1000	Cash in Bank:Han...		Interest -Operating acct	5/31/2023	59,974.36	
1000	Cash in Bank:Han...	US Liability Insurance	Cash disbursements - May 23	5/31/2023		208.00
1000	Cash in Bank:Han...		Tax receipt	5/31/2023	82,059.48	
1000	Cash in Bank:Han...		Bank fees & Interest	5/31/2023		712.90
			Transaction Total		<u>599,463.99</u>	<u>573,504.53</u>
Balance 1000	Cash in Bank:Han...				25,959.46	
1010	Cash in Bank:Han...		Opening Balance		0.00	
1010	Cash in Bank:Han...		Interst - Reserve Acct	5/31/2023	<u>3,437.71</u>	

**Escambia Children's Trust**  
Expanded General Ledger  
From 5/1/2023 Through 5/31/2023

GL Code	GL Title	Name	Description	Effective	Debit	Credit
			Transaction Total		<u>3,437.71</u>	<u>0.00</u>
Balance 1010	Cash in Bank:Han...				3,437.71	
1200	Prepaid Rent		Opening Balance		0.00	
1200	Prepaid Rent		Prepaid rent - May	5/1/2023		<u>460.83</u>
			Transaction Total		<u>0.00</u>	<u>460.83</u>
Balance 1200	Prepaid Rent					460.83
1210	Prepaid FACCT M...		Opening Balance		0.00	
1210	Prepaid FACCT M...		Transfer FACCT- May	5/1/2023		<u>1,000.00</u>
			Transaction Total		<u>0.00</u>	<u>1,000.00</u>
Balance 1210	Prepaid FACCT M...					1,000.00
1230	Prepaid SAMIS C...		Opening Balance		0.00	
1230	Prepaid SAMIS C...		Transfer SAMIS - May	5/1/2023		<u>2,666.67</u>
			Transaction Total		<u>0.00</u>	<u>2,666.67</u>
Balance 1230	Prepaid SAMIS C...					2,666.67
1240	Prepaid Prime Gov		Opening Balance		0.00	
1240	Prepaid Prime Gov		Transfer Prime Gov - May	5/1/2023		<u>2,303.42</u>
			Transaction Total		<u>0.00</u>	<u>2,303.42</u>
Balance 1240	Prepaid Prime Gov					2,303.42
1260	Prepaid Liability In...		Opening Balance		0.00	
1260	Prepaid Liability In...		Transfer D&O insurance - May	5/1/2023		852.86
1260	Prepaid Liability In...	Branch Benefits Consultants	Commercial package	5/25/2023	<u>1,054.20</u>	
			Transaction Total		<u>1,054.20</u>	<u>852.86</u>
Balance 1260	Prepaid Liability In...				201.34	
2000	Accounts Payable...		Opening Balance		0.00	
2000	Accounts Payable...	iVenture Solutions	Transfer from Quickbooks	5/1/2023		500.00
2000	Accounts Payable...	iVenture Solutions	Transfer from Quickbooks	5/1/2023		357.12

**Escambia Children's Trust**  
Expanded General Ledger  
From 5/1/2023 Through 5/31/2023

GL Code	GL Title	Name	Description	Effective	Debit	Credit
2000	Accounts Payable...	Nippon Life Insurance Company of America	Dental iinsurance	5/1/2023		97.22
2000	Accounts Payable...	Nippon Life Insurance Company of America	Dental insurance	5/1/2023		32.41
2000	Accounts Payable...	Nippon Life Insurance Company of America	Dental insurance	5/1/2023		117.91
2000	Accounts Payable...	Nippon Life Insurance Company of America	Vision Insurance	5/1/2023		16.99
2000	Accounts Payable...	Nippon Life Insurance Company of America	Vision Insurance	5/1/2023		12.75
2000	Accounts Payable...	Sisters Annotiated to Lead Together Inc.	Salt - First request for April 2023	5/9/2023		285.29
2000	Accounts Payable...	Webauthor.com	Webauthor - May 2023	5/9/2023		2,000.00
2000	Accounts Payable...	Image Development Marketing Group, Inc.	idgroup - first payment	5/9/2023		37,600.00
2000	Accounts Payable...	Pensacola News Journal	Meeting Notices for committees	5/9/2023	195.40	
2000	Accounts Payable...	Nippon Life Insurance Company of America	Dental and Vision insurance	5/9/2023	277.28	
2000	Accounts Payable...	The Lamplighter Academic and Mentoring Program, Inc.	Lamplighters - April 23	5/9/2023	37,283.68	
2000	Accounts Payable...	James B. Washington Education and Sports, Inc.	JBW - April 1st Invoice for April Services	5/9/2023	3,102.55	
2000	Accounts Payable...	iVenture Solutions	Iventure Cloud mapper deployment for Kim Krupa	5/9/2023	72.50	
2000	Accounts Payable...	iVenture Solutions	IVenture - March invoice after correction	5/9/2023	1,081.87	
2000	Accounts Payable...	Image Development Marketing Group, Inc.	idgroup - first payment	5/9/2023	37,600.00	
2000	Accounts Payable...	Escambia County Tax Collector.	Quarterly payment to tax collector	5/9/2023	50,557.27	
2000	Accounts Payable...	EPPS Christian Center, Inc	Epps April 23 1st invoice	5/9/2023	9,291.67	
2000	Accounts Payable...	Early Learning Coalition of Escambia County	ELC - March Services	5/9/2023	19,906.25	
2000	Accounts Payable...	Dixon School of Arts and Sciences	Dixon for March Services	5/9/2023	4,037.62	
2000	Accounts Payable...	Clark Partington	Clark Partington - Specific Legal	5/9/2023	3,350.00	
2000	Accounts Payable...	Clark Partington	Clark Partington - April 23 General Legal	5/9/2023	3,000.00	

**Escambia Children's Trust**  
Expanded General Leger  
From 5/1/2023 Through 5/31/2023

GL Code	GL Title	Name	Description	Effective	Debit	Credit
2000	Accounts Payable...	Children's Home Society of Florida	Children's Home Society - Pine Forest March 23	5/9/2023	2,612.15	
2000	Accounts Payable...	Boys and Girls Club of the Emerald Coast	Boys & Girls Club March Invoice	5/9/2023	5,331.75	
2000	Accounts Payable...	Anglin Reichmann Armstrong	Anglin Reichmann Armstrong	5/9/2023	1,313.51	
2000	Accounts Payable...	Boys and Girls Club of the Emerald Coast	Boys & Girls Club March Invoice	5/9/2023	5,331.75	
2000	Accounts Payable...	Anglin Reichmann Armstrong	Anglin Reichmann Armstrong	5/9/2023	1,313.51	
2000	Accounts Payable...	Anglin Reichmann Armstrong	Anglin Reichmann Armstrong	5/9/2023		1,313.51
2000	Accounts Payable...	Anglin Reichmann Armstrong	Anglin Reichmann Armstrong	5/9/2023	1,313.51	
2000	Accounts Payable...	Webauthor.com	Webauthor - May 2023	5/9/2023		2,000.00
2000	Accounts Payable...	The Urban Development Center Inc,	UDC 1st April invoice	5/9/2023		2,774.61
2000	Accounts Payable...	The Urban Development Center Inc,	UDC - March 23	5/9/2023		38,049.97
2000	Accounts Payable...	Sisters Anointed to Lead Together Inc.	Salt - First request for April 2023	5/9/2023		285.29
2000	Accounts Payable...	Sisters Anointed to Lead Together Inc.	SALT - March 2023	5/9/2023		266.31
2000	Accounts Payable...	Pensacola State College	Annual rent - May 1, 23 - April 30, 24	5/9/2023		5,530.00
2000	Accounts Payable...	Pensacola News Journal	Meeting Notices for committees	5/9/2023		195.40
2000	Accounts Payable...	Nippon Life Insurance Company of America	Dental and Vision insurance	5/9/2023		277.28
2000	Accounts Payable...	The Lamplighter Academic and Mentoring Program, Inc.	Lampplighters - April 23	5/9/2023		37,283.68
2000	Accounts Payable...	James B. Washington Education and Sports, Inc.	JBW - April 1st Invoice for April Services	5/9/2023		3,102.55
2000	Accounts Payable...	iVenture Solutions	Iventure Cloud mapper deployment for Kim Krupa	5/9/2023		72.50
2000	Accounts Payable...	iVenture Solutions	Iventure - March invoice after correction	5/9/2023		1,081.87
2000	Accounts Payable...	Image Development Marketing Group, Inc.	idgroup - first payment	5/9/2023		37,600.00
2000	Accounts Payable...	Escambia County Tax Collector.	Quarterly payment to tax collector	5/9/2023		50,557.27
2000	Accounts Payable...	EPPS Christian Center, Inc	Epps April 23 1st invoice	5/9/2023		9,291.67
2000	Accounts Payable...	Early Learning Coalition of Escambia County	ELC - March Services	5/9/2023		19,906.25



**Escambia Children's Trust**  
Expanded General Ledger  
From 5/1/2023 Through 5/31/2023

GL Code	GL Title	Name	Description	Effective	Debit	Credit
2000	Accounts Payable...	Dixon School of Arts and Sciences	Dixon for March Services	5/9/2023		4,037.62
2000	Accounts Payable...	Clark Partington	Clark Partington - Specific Legal	5/9/2023		3,350.00
2000	Accounts Payable...	Clark Partington	Clark Partington - April 23 General Legal	5/9/2023		3,000.00
2000	Accounts Payable...	Children's Home Society of Florida	Children's Home Society - Pine Forest March 23	5/9/2023		2,612.15
2000	Accounts Payable...	Boys and Girls Club of the Emerald Coast	Boys & Girls Club March Invoice	5/9/2023		5,331.75
2000	Accounts Payable...	Anglin Reichmann Armstrong	Anglin Reichmann Armstrong	5/9/2023		1,313.51
2000	Accounts Payable...	Webauthor.com	Webauthor - May 2023	5/9/2023	2,000.00	
2000	Accounts Payable...	The Urban Development Center Inc,	UDC 1st April invoice	5/9/2023	2,774.61	
2000	Accounts Payable...	The Urban Development Center Inc,	UDC - March 23	5/9/2023	38,049.97	
2000	Accounts Payable...	Sisters Anointed to Lead Together Inc.	Salt - First request for April 2023	5/9/2023	285.29	
2000	Accounts Payable...	Sisters Anointed to Lead Together Inc.	SALT - March 2023	5/9/2023	266.31	
2000	Accounts Payable...	Pensacola State College	Annual rent - May 1, 23 - April 30, 24	5/9/2023	5,530.00	
2000	Accounts Payable...	Webauthor.com	Webauthor - May 2023	5/9/2023		2,000.00
2000	Accounts Payable...	The Urban Development Center Inc,	UDC 1st April invoice	5/9/2023		2,774.61
2000	Accounts Payable...	The Urban Development Center Inc,	UDC - March 23	5/9/2023		38,049.97
2000	Accounts Payable...	Sisters Anointed to Lead Together Inc.	Salt - First request for April 2023	5/9/2023		285.29
2000	Accounts Payable...	Sisters Anointed to Lead Together Inc.	SALT - March 2023	5/9/2023		266.31
2000	Accounts Payable...	Pensacola State College	Annual rent - May 1, 23 - April 30, 24	5/9/2023		5,530.00
2000	Accounts Payable...	Pensacola News Journal	Meeting Notices for committees	5/9/2023		195.40
2000	Accounts Payable...	Nippon Life Insurance Company of America	Dental and Vision insurance	5/9/2023		277.28
2000	Accounts Payable...	The Lamplighter Academic and Mentoring Program, Inc.	Lamplighters - April 23	5/9/2023		37,283.68
2000	Accounts Payable...	James B. Washington Education and Sports, Inc.	JBW - April 1st Invoice for April Services	5/9/2023		3,102.55

**Escambia Children's Trust**  
Expanded General Ledger  
Report From 5/1/2023 Through 5/31/2023

GL Code	GL Title	Name	Description	Effective	Debit	Credit
2000	Accounts Payable...	iVenture Solutions	Iventure Cloud mapper deployment for Kim Krupa	5/9/2023		72.50
2000	Accounts Payable...	iVenture Solutions	Iventure - March invoice after correction	5/9/2023		1,081.87
2000	Accounts Payable...	Image Development Marketing Group, Inc.	idgroup - first payment	5/9/2023		37,600.00
2000	Accounts Payable...	Escambia County Tax Collector.	Quarterly payment to tax collector	5/9/2023		50,557.27
2000	Accounts Payable...	EPPS Christian Center, Inc	Epps April 23 1st invoice	5/9/2023		9,291.67
2000	Accounts Payable...	Early Learning Coalition of Escambia County	ELC - March Services	5/9/2023		19,906.25
2000	Accounts Payable...	Dixon School of Arts and Sciences	Dixon for March Services	5/9/2023		4,037.62
2000	Accounts Payable...	Clark Partington	Clark Partington - Specific Legal	5/9/2023		3,350.00
2000	Accounts Payable...	Clark Partington	Clark Partington - April 23 General Legal	5/9/2023		3,000.00
2000	Accounts Payable...	Children's Home Society of Florida	Children's Home Society - Pine Forest March 23	5/9/2023		2,612.15
2000	Accounts Payable...	Boys and Girls Club of the Emerald Coast	Boys & Girls Club March Invoice	5/9/2023		5,331.75
2000	Accounts Payable...	Anglin Reichmann Armstrong	Anglin Reichmann Armstrong	5/9/2023		1,313.51
2000	Accounts Payable...	Webauthor.com	Webauthor - May 2023	5/9/2023	2,000.00	
2000	Accounts Payable...	The Urban Development Center Inc,	UDC 1st April invoice	5/9/2023	2,774.61	
2000	Accounts Payable...	The Urban Development Center Inc,	UDC - March 23	5/9/2023	38,049.97	
2000	Accounts Payable...	Sisters Anointed to Lead Together Inc.	Salt - First request for April 2023	5/9/2023	285.29	
2000	Accounts Payable...	Sisters Anointed to Lead Together Inc.	SALT - March 2023	5/9/2023	266.31	
2000	Accounts Payable...	Pensacola State College	Annual rent - May 1, 23 - April 30, 24	5/9/2023	5,530.00	
2000	Accounts Payable...	Pensacola News Journal	Meeting Notices for committees	5/9/2023	195.40	
2000	Accounts Payable...	Nippon Life Insurance Company of America	Dental and Vision insurance	5/9/2023	277.28	
2000	Accounts Payable...	The Lamplighter Academic and Mentoring Program, Inc.	Lamplighters - April 23	5/9/2023	37,283.68	
2000	Accounts Payable...	James B. Washington Education and Sports, Inc.	JBW - April 1st Invoice for April Services	5/9/2023	3,102.55	

**Escambia Children's Trust**  
Expanded General Ledger  
From 5/1/2023 Through 5/31/2023

GL Code	GL Title	Name	Description	Effective	Debit	Credit
2000	Accounts Payable...	iVenture Solutions	Iventure Cloud mapper deployment for Kim Krupa	5/9/2023	72.50	
2000	Accounts Payable...	iVenture Solutions	Iventure - March invoice after correction	5/9/2023	1,081.87	
2000	Accounts Payable...	Image Development Marketing Group, Inc.	idgroup - first payment	5/9/2023	37,600.00	
2000	Accounts Payable...	Escambia County Tax Collector.	Quarterly payment to tax collector	5/9/2023	50,557.27	
2000	Accounts Payable...	EPPS Christian Center, Inc	Epps April 23 1st invoice	5/9/2023	9,291.67	
2000	Accounts Payable...	Early Learning Coalition of Escambia County	ELC - March Services	5/9/2023	19,906.25	
2000	Accounts Payable...	Dixon School of Arts and Sciences	Dixon for March Services	5/9/2023	4,037.62	
2000	Accounts Payable...	Clark Partington	Clark Partington - Specific Legal	5/9/2023	3,350.00	
2000	Accounts Payable...	Clark Partington	Clark Partington - April 23 General Legal	5/9/2023	3,000.00	
2000	Accounts Payable...	Children's Home Society of Florida	Children's Home Society - Pine Forest March 23	5/9/2023	2,612.15	
2000	Accounts Payable...	Nippon Life Insurance Company of America	Nippon Life Insurance Company of America	5/11/2023		277.28
2000	Accounts Payable...	Nippon Life Insurance Company of America	Nippon Life Insurance Company of America	5/11/2023	277.28	
2000	Accounts Payable...	Kessler Creative LLC	Transfer from Quickbooks	5/18/2023	25,790.00	
2000	Accounts Payable...	James B. Washington Education and Sports, Inc.	JBW - 2nd April invoice	5/18/2023	15,542.26	
2000	Accounts Payable...	Early Learning Coalition of Escambia County	ELC - April 2023	5/18/2023	19,906.25	
2000	Accounts Payable...	Dixon School of Arts and Sciences	Dixon - April	5/18/2023	11,550.31	
2000	Accounts Payable...	Branch Benefits Consultants	Commercial package	5/25/2023		1,054.20
2000	Accounts Payable...	James B. Washington Education and Sports, Inc.	JBW - May 1st invoice	5/25/2023		2,562.36
2000	Accounts Payable...	CPC Office Technologies	Maintenance contract 5/9 - 6/8/23	5/26/2023		113.00
2000	Accounts Payable...	Branch Benefits Consultants	Surety Bond - D. Peaden	5/30/2023		540.00
2000	Accounts Payable...	Branch Benefits Consultants	Surety Bond - T. Woods	5/30/2023		540.00
2000	Accounts Payable...	Anglin Reichmann Armstrong	Anglin - May 2023	5/31/2023		318.61
2000	Accounts Payable...	Clark Partington	General Legal Services - May 2023	5/31/2023		3,000.00
2000	Accounts Payable...	Clark Partington	Specific Legal Services	5/31/2023		1,575.00

**Escambia Children's Trust**  
Expanded General Ledger  
From 5/1/2023 Through 5/31/2023

GL Code	GL Title	Name	Description	Effective	Debit	Credit
2000	Accounts Payable...	Clark Partington	Specific Legal Services	5/31/2023		300.00
2000	Accounts Payable...	Pensacola Children's Chorus	May 23 services	5/31/2023		7,500.00
2000	Accounts Payable...	Escambia County School Readiness Coaliton	May 23	5/31/2023		19,906.25
2000	Accounts Payable...	Dixon School of Arts and Sciences	May 2023	5/31/2023		4,668.45
2000	Accounts Payable...	Kimberly Krupa	May - travel reimbursement	5/31/2023		90.68
			Transaction Total		<u>530,218.97</u>	<u>540,618.39</u>
Balance 2000	Accounts Payable...					10,399.42
2010	Credit Card Accou...		Opening Balance		0.00	
2010	Credit Card Accou...	Hancock Whitney	Hancock Whitney payment	5/17/2023	1,921.35	
2010	Credit Card Accou...	Hancock Whitney	Hancock whitney payment	5/17/2023	<u>2,741.59</u>	
			Transaction Total		<u>4,662.94</u>	<u>0.00</u>
Balance 2010	Credit Card Accou...				4,662.94	
2080	Due to Escambia ...		Opening Balance		0.00	
2080	Due to Escambia ...		Record due to tax collector	5/31/2023		<u>2,051.49</u>
			Transaction Total		<u>0.00</u>	<u>2,051.49</u>
Balance 2080	Due to Escambia ...					2,051.49
2160	Accrued Salaries ...		Opening Balance		0.00	
2160	Accrued Salaries ...		Fix recording of tax payments	5/12/2023	3,844.96	
2160	Accrued Salaries ...	ADP Wage Pay	Payroll 5/12/23	5/12/2023	13,051.82	
2160	Accrued Salaries ...		May 12th payroll	5/12/2023		16,896.78
2160	Accrued Salaries ...		May 12th payroll	5/19/2023		17,724.86
2160	Accrued Salaries ...	ADP Wage Pay	Payroll cash 5/25/23	5/25/2023	13,669.87	
2160	Accrued Salaries ...		Fix recording of tax payments	5/25/2023	<u>4,054.99</u>	
			Transaction Total		<u>34,621.64</u>	<u>34,621.64</u>
Balance 2160	Accrued Salaries ...				0.00	
2161	Accrued Life and ...		Opening Balance		0.00	
2161	Accrued Life and ...	Nippon Life Insurance Company of America	Vision Insurance	5/1/2023	12.75	

**Escambia Children's Trust**  
Expanded General Ledger  
From 5/1/2023 Through 5/31/2023

GL Code	GL Title	Name	Description	Effective	Debit	Credit
2161	Accrued Life and ...	Nippon Life Insurance Company of America	Dental insurance	5/1/2023	117.91	
2161	Accrued Life and ...	Florida Blue	Florida Blue EFT payment - Employee Share	5/2/2023	564.73	
2161	Accrued Life and ...	ADP Wage Pay	Payroll 5/12/23	5/12/2023	3,844.96	
2161	Accrued Life and ...		May 12th payroll	5/12/2023		320.94
2161	Accrued Life and ...		Fix recording of tax payments	5/12/2023		3,844.96
2161	Accrued Life and ...		May 12th payroll	5/19/2023		320.94
2161	Accrued Life and ...	ADP Wage Pay	Payroll cash 5/25/23	5/25/2023	4,054.99	
2161	Accrued Life and ...		Fix recording of tax payments	5/25/2023		4,054.99
			Transaction Total		<u>8,595.34</u>	<u>8,541.83</u>
Balance 2161	Accrued Life and ...				53.51	
3110	Ad Valorem Taxes		Opening Balance		0.00	
3110	Ad Valorem Taxes		Tax receipt	5/31/2023		82,059.48
			Transaction Total		<u>0.00</u>	<u>82,059.48</u>
Balance 3110	Ad Valorem Taxes					82,059.48
3610	Interest income		Opening Balance		0.00	
3610	Interest income		Interest - Operating acct	5/31/2023		59,974.36
3610	Interest income		Interst - Reserve Acct	5/31/2023		3,437.71
			Transaction Total		<u>0.00</u>	<u>63,412.07</u>
Balance 3610	Interest income					63,412.07
5000	Executive Salaries		Opening Balance		0.00	
5000	Executive Salaries		May 12th payroll	5/12/2023	4,615.38	
5000	Executive Salaries		May 12th payroll	5/19/2023	4,615.38	
			Transaction Total		<u>9,230.76</u>	<u>0.00</u>
Balance 5000	Executive Salaries				9,230.76	
5010	Regular Salaries ...		Opening Balance		0.00	
5010	Regular Salaries ...		May 12th payroll	5/12/2023	5,727.70	
5010	Regular Salaries ...		May 12th payroll	5/12/2023	5,461.54	
5010	Regular Salaries ...		May 12th payroll	5/19/2023	5,727.70	

**Escambia Children's Trust**  
Expanded General Ledger  
From 5/1/2023 Through 5/31/2023

GL Code	GL Title	Name	Description	Effective	Debit	Credit
5010	Regular Salaries ...		May 12th payroll	5/19/2023	<u>6,230.78</u>	
			Transaction Total		<u>23,147.72</u>	<u>0.00</u>
Balance 5010	Regular Salaries ...				23,147.72	
5100	FICA Taxes		Opening Balance		0.00	
5100	FICA Taxes		May 12th payroll	5/12/2023	782.79	
5100	FICA Taxes		May 12th payroll	5/12/2023	417.81	
5100	FICA Taxes		May 12th payroll	5/19/2023	782.79	
5100	FICA Taxes		May 12th payroll	5/19/2023	<u>476.65</u>	
			Transaction Total		<u>2,460.04</u>	<u>0.00</u>
Balance 5100	FICA Taxes				2,460.04	
5102	Life and Health In...		Opening Balance		0.00	
5102	Life and Health In...	Nippon Life Insurance Company of America	Vision Insurance	5/1/2023	16.99	
5102	Life and Health In...	Nippon Life Insurance Company of America	Dental insurance	5/1/2023	97.22	
5102	Life and Health In...	Nippon Life Insurance Company of America	Dental insurance	5/1/2023	32.41	
5102	Life and Health In...	Florida Blue	Florida Blue EFT payment	5/2/2023	<u>2,258.92</u>	
			Transaction Total		<u>2,405.54</u>	<u>0.00</u>
Balance 5102	Life and Health In...				2,405.54	
5103	Workers' compen...		Opening Balance		0.00	
5103	Workers' compen...	ADP Wage Pay	Payroll 5/12/23	5/12/2023	38.30	
5103	Workers' compen...	ADP Wage Pay	Payroll cash 5/25/23	5/25/2023	<u>40.15</u>	
			Transaction Total		<u>78.45</u>	<u>0.00</u>
Balance 5103	Workers' compen...				78.45	
5200	Legal Services		Opening Balance		0.00	
5200	Legal Services	Clark Partington	General Legal Services - May 2023	5/31/2023	3,000.00	
5200	Legal Services	Clark Partington	Specific Legal Services	5/31/2023	1,575.00	
5200	Legal Services	Clark Partington	Specific Legal Services	5/31/2023	<u>300.00</u>	

**Escambia Children's Trust**  
Expanded General Ledger  
From 5/1/2023 Through 5/31/2023

GL Code	GL Title	Name	Description	Effective	Debit	Credit
			Transaction Total		<u>4,875.00</u>	<u>0.00</u>
Balance 5200	Legal Services				4,875.00	
5201	Accounting and A...		Opening Balance		0.00	
5201	Accounting and A...	ADP Wage Pay	ADP Fees	5/5/2023	53.39	
5201	Accounting and A...	ADP Wage Pay	ADP Fees	5/5/2023	35.60	
5201	Accounting and A...	ADP Wage Pay	ADP Fee	5/19/2023	53.39	
5201	Accounting and A...	ADP Wage Pay	ADP Fee	5/19/2023	35.60	
5201	Accounting and A...	Anglin Reichmann Armstrong	Anglin - May 2023	5/31/2023	<u>318.61</u>	
			Transaction Total		<u>496.59</u>	<u>0.00</u>
Balance 5201	Accounting and A...				496.59	
5203	Other Professiona...		Opening Balance		0.00	
5203	Other Professiona...	iVenture Solutions	Transfer from Quickbooks	5/1/2023	500.00	
5203	Other Professiona...	Image Development Marketing Group, Inc.	idgroup - first payment	5/9/2023	37,600.00	
5203	Other Professiona...	CPC Office Technologies	Maintenance contract 5/9 - 6/8/23	5/26/2023	113.00	
			Transaction Total		<u>38,213.00</u>	<u>0.00</u>
Balance 5203	Other Professiona...				38,213.00	
5300	Travel:Car Allowa...		Opening Balance		0.00	
5300	Travel:Car Allowa...		May 12th payroll	5/12/2023	150.00	
5300	Travel:Car Allowa...		May 12th payroll	5/19/2023	<u>150.00</u>	
			Transaction Total		<u>300.00</u>	<u>0.00</u>
Balance 5300	Travel:Car Allowa...				300.00	
5301	Travel:Other Travel		Opening Balance		0.00	
5301	Travel:Other Travel	Kimberly Krupa	May - travel reimbursement	5/31/2023	<u>90.68</u>	
			Transaction Total		<u>90.68</u>	<u>0.00</u>
Balance 5301	Travel:Other Travel				90.68	
5401	Telephone Expense		Opening Balance		0.00	
5401	Telephone Expense		May 12th payroll	5/12/2023	37.50	

**Escambia Children's trust**  
Expanded General Ledger  
From 5/1/2023 Through 5/31/2023

GL Code	GL Title	Name	Description	Effective	Debit	Credit
5401	Telephone Expense		May 12th payroll	5/12/2023	25.00	
5401	Telephone Expense		May 12th payroll	5/19/2023	37.50	
5401	Telephone Expense		May 12th payroll	5/19/2023	25.00	
			Transaction Total		125.00	0.00
Balance 5401	Telephone Expense				125.00	
5600	Rent & Utilities:Rent		Opening Balance		0.00	
5600	Rent & Utilities:Rent		Prepaid rent - May	5/1/2023	276.50	
5600	Rent & Utilities:Rent		Prepaid rent - May	5/1/2023	184.33	
			Transaction Total		460.83	0.00
Balance 5600	Rent & Utilities:Rent				460.83	
5700	Directors & officer...		Opening Balance		0.00	
5700	Directors & officer...		Transfer D&O insurance - May	5/1/2023	852.86	
			Transaction Total		852.86	0.00
Balance 5700	Directors & officer...				852.86	
5701	Liability insurance		Opening Balance		0.00	
5701	Liability insurance	US Liability Insurance	Cash disbursements - May 23	5/31/2023	208.00	
			Transaction Total		208.00	0.00
Balance 5701	Liability insurance				208.00	
5703	Surety Bond		Opening Balance		0.00	
5703	Surety Bond	Branch Benefits Consultants	Surety Bond - T. Woods	5/30/2023	540.00	
5703	Surety Bond	Branch Benefits Consultants	Surety Bond - D. Peaden	5/30/2023	540.00	
			Transaction Total		1,080.00	0.00
Balance 5703	Surety Bond				1,080.00	
5841	Software & Apps		Opening Balance		0.00	
5841	Software & Apps		Transfer Prime Gov - May	5/1/2023	2,303.42	
5841	Software & Apps		Transfer SAMIS - May	5/1/2023	2,666.67	
5841	Software & Apps	iVenture Solutions	Transfer from Quickbooks	5/1/2023	357.12	
5841	Software & Apps	Webauthor.com	Webauthor - May 2023	5/9/2023	2,000.00	



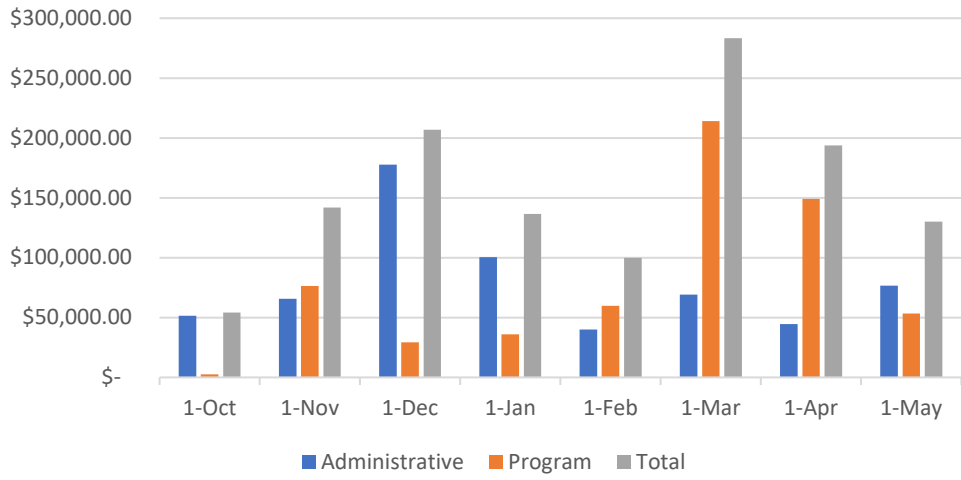
**Escambia Children's Trust**  
Expanded General Ledger  
From 5/1/2023 Through 5/31/2023

GL Code	GL Title	Name	Description	Effective	Debit	Credit
			Transaction Total		<u>7,327.21</u>	<u>0.00</u>
Balance 5841	Software & Apps				7,327.21	
5843	Books, Publicatio...		Opening Balance		0.00	
5843	Books, Publicatio...		Transfer FACCT - May	5/1/2023	600.00	
5843	Books, Publicatio...		Transfer FACCT - May	5/1/2023	<u>400.00</u>	
			Transaction Total		<u>1,000.00</u>	<u>0.00</u>
Balance 5843	Books, Publicatio...				1,000.00	
5900	Tax Collector Fees		Opening Balance		0.00	
5900	Tax Collector Fees		Record due to tax collector	5/31/2023	<u>2,051.49</u>	
			Transaction Total		<u>2,051.49</u>	<u>0.00</u>
Balance 5900	Tax Collector Fees				2,051.49	
5910	Bank Fees		Opening Balance		0.00	
5910	Bank Fees		Bank fees & Interest	5/31/2023	<u>712.90</u>	
			Transaction Total		<u>712.90</u>	<u>0.00</u>
Balance 5910	Bank Fees				712.90	
7000	Grants and Aids:A...		Opening Balance		0.00	
7000	Grants and Aids:A...	Sisters Annointated to Lead Together Inc.	Salt - First request for April 2023	5/9/2023	285.29	
7000	Grants and Aids:A...	James B. Washington Education and Sports, Inc.	JBW - May 1st invoice	5/25/2023	2,562.36	
7000	Grants and Aids:A...	Pensacola Children's Chorus	May 23 services	5/31/2023	7,500.00	
7000	Grants and Aids:A...	Dixon School of Arts and Sciences	May 2023	5/31/2023	4,668.45	
7000	Grants and Aids:A...	Escambia County School Readiness Coaliton	May 23	5/31/2023	<u>19,906.25</u>	
			Transaction Total		<u>34,922.35</u>	<u>0.00</u>
Balance 7000	Grants and Aids:A...				34,922.35	

**Escambia Children's Trust**  
Expanded General Ledger  
From 5/1/2023 Through 5/31/2023

GL Code	GL Title	Name	Description	Effective	Debit	Credit
	Report Opening/Current Balance				0.00	0.00
	Report Transaction Totals				1,312,093.21	1,312,093.21
	Report Current Balances				1,312,093.21	1,312,093.21
	Report Difference				0.00	

### Administrative vs program expenses by month



### Administrative vs Program Expenses YTD

