

Chautauqua Learn & Serve Charter School with MSID Number 0781
Bay County, Florida
Balance Sheet (Unaudited)
September 30, 2018

ASSETS	<u>Accounts</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
Cash and cash equivalents	1110	559,934.88				\$ 559,934.88
Investments	1160					-
Grant receivables	1130	290.29	36,069.00			36,359.29
Other current assets	12XX					-
Deposits	1210	8,067.49				8,067.49
Due from other funds	1140	36,069.00				36,069.00
Other long-term assets	1400					-
Total Assets		<u>\$ 604,361.66</u>	<u>\$ 36,069.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 640,430.66</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	32,533.03				\$ 32,533.03
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330					-
Deferred revenue	2410					-
Notes/bonds payable	2180, 2250, 2310, 2320					-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX					-
Due to other funds	2210		36,069.00			36,069.00
Total Liabilities		<u>32,533.03</u>	<u>36,069.00</u>	<u>-</u>	<u>-</u>	<u>68,602.03</u>
Fund Balance						
Nonspendable	2710	8,067.49				8,067.49
Restricted	2720					-
Committed	2730					-
Assigned	2740		-		-	-
Unassigned	2750	563,761.14				563,761.14
Total Fund Balance		<u>571,828.63</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>571,828.63</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 604,361.66</u>	<u>\$ 36,069.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 640,430.66</u>

Chautauqua Learn & Serve Charter School with MSID Number 0781
Bay County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ended September 30, 2018

FTE Projected
FTE Actual

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100% Percent of Projected

	General Fund					Special Revenue				
	Account Number	Month/ Quarter		Annual Budget	% of YTD	Month/ Quarter		Annual Budget	% of YTD	
		Actual	YTD Actual		Actual to	Actual	YTD Actual		Actual to	
Revenues										
FEDERAL SOURCES										
Federal direct	3100				%	-	-	-	%	
Federal through state and local	3200			60,000.00	0%	-	-	-	%	
STATE SOURCES										
FEFP	3310	59,562.43	178,687.29	730,378.00	24%	-	-	-		
Capital outlay	3397				%	-	-	-		
Class size reduction	3355				%	-	-	-		
School recognition	3361				%	-	-	-		
Other state revenue	33XX	2,148.00	2,148.00	73,200.00	3%	-	-	-		
LOCAL SOURCES										
Interest	3430	0.28	0.84		%	-	-	-		
Local capital improvement tax	3413				%	-	-	-		
Other local revenue	34XX	10,000.00	14,016.00	111,215.00	13%	-	-	-		
Total Revenues		71,710.71	194,852.13	974,793.00	0.40	-	-	-		
Expenditures										
Current Expenditures										
Instruction	5000	55,639.39	173,527.19	690,042.00	25%	-	-	-	%	
Instructional support services	6000	6,809.78	14,305.58	73,498.00	19%	-	-	-	%	
Board	7100	10,648.33	18,343.98	61,611.00	30%	-	-	-	%	
School administration	7300	1,661.11	8,753.47	48,669.00	18%	-	-	-	%	
Facilities and acquisition	7400	1,750.00	5,250.00		%	-	-	-		
Fiscal services	7500	2,707.02	6,171.06	27,033.00	23%	-	-	-		
Food services	7600				%	-	-	-		
Central services	7700				%	-	-	-		
Pupil transportation services	7800	1,015.00	1,615.00	22,953.00	7%	-	-	-		
Operation of plant	7900	7,889.36	10,838.23	46,606.00	23%	-	-	-		
Maintenance of plant	8100	625.52	11,870.52	1,360.00	873%	-	-	-		
Administrative technology services	8200				%	-	-	-		
Community services	9100			1,697.00	0%	-	-	-		
Debt service	9200				%	-	-	-		
Total Expenditures		88,745.51	250,675.03	973,469.00	26%	-	-	-		
Excess (Deficiency) of Revenues Over Expenditures		(17,034.80)	(55,822.90)	1,324.00	-4216%	-	-	-		
Other Financing Sources (Uses)										
Transfers in	3600									
Transfers out	9700									
Total Other Financing Sources (Uses)		-	-	-		-	-	-		
Net Change in Fund Balances		(17,034.80)	(55,822.90)	1,324.00	-4216%	-	-	-		
Fund balances, beginning		588,863.43	627,651.53	624,607.05	100%					
Adjustments to beginning fund balance										
Fund Balances, Beginning as Restated		588,863.43	627,651.53	624,607.05	100%	-	-	-		
Fund Balances, Ending		\$ 571,828.63	\$ 571,828.63	\$ 625,931.05	91%	\$ -	\$ -	\$ -	%	

Debt Service				Capital Outlay				Total Governmental Funds			
Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
						22470	0%	59,562.43	178,687.29	730,378.00	24%
								-	-	22,470.00	0%
								-	-	-	
								2,148.00	2,148.00	73,200.00	3%
								0.28	0.84	-	
								-	-	-	
								10,000.00	14,016.00	111,215.00	13%
-	-	-		-	-	22,470.00	0%	71,710.71	194,852.13	997,263.00	20%
								55,639.39	173,527.19	690,042.00	25%
								6,809.78	14,305.58	73,498.00	19%
								10,648.33	18,343.98	61,611.00	30%
						21,000.00	0%	1,661.11	8,753.47	48,669.00	18%
								1,750.00	5,250.00	21,000.00	25%
								2,707.02	6,171.06	27,033.00	23%
								-	-	-	
								-	-	-	
								1,015.00	1,615.00	22,953.00	7%
						1,470.00	0%	7,889.36	10,838.23	46,606.00	23%
								625.52	11,870.52	2,830.00	419%
								-	-	-	
								-	-	1,697.00	0%
								-	-	-	
-	-	-		-	-	22,470.00	0%	88,745.51	250,675.03	995,939.00	25%
-	-	-		-	-	-		(17,034.80)	(55,822.90)	1,324.00	-4216%
								-	-	-	
								-	-	-	
-	-	-		-	-	-		-	-	-	
								(17,034.80)	(55,822.90)	1,324.00	-4216%
								-	-	-	
								588,863.43	627,651.53	624,607.05	100%
-	-	-		-	-	-		-	-	-	
								588,863.43	627,651.53	624,607.05	100%
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ 571,828.63	\$ 571,828.63	\$ 625,931.05	91%