

Chautauqua Learn & Serve Charter School with MSID Number 0781
Bay County, Florida
Balance Sheet (Unaudited)
February 28, 2023

	<u>Accounts</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and cash equivalents	1110	620,826.35	-	-	620,826.35
Investments	1160	-	-	-	-
Grant receivables	1130	41,343.34	-	3,216.00	44,559.34
Other current assets	12XX	-	-	-	-
Deposits	1210	-	-	-	-
Due from other funds	1140	-	-	24,965.87	24,965.87
Other long-term assets	1400	-	-	-	-
		-	-	-	-
		-	-	-	-
Total Assets		<u>\$ 662,169.69</u>	<u>\$ -</u>	<u>\$ 28,181.87</u>	<u>\$ 690,351.56</u>
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts payable	2120	1,437.70	-	-	1,437.70
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	24,965.87	-	-	24,965.87
		-	-	-	-
Total Liabilities		<u>26,403.57</u>	<u>-</u>	<u>-</u>	<u>26,403.57</u>
Fund Balance					
Nonspendable	2710	-	-	-	-
Restricted	2720	-	-	28,181.87	28,181.87
Committed	2730	-	-	-	-
Assigned	2740	-	-	-	-
Unassigned	2750	635,766.12	-	-	635,766.12
		-	-	-	-
Total Fund Balance		<u>635,766.12</u>	<u>-</u>	<u>28,181.87</u>	<u>663,947.99</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 662,169.69</u>	<u>\$ -</u>	<u>\$ 28,181.87</u>	<u>\$ 690,351.56</u>

Chautauqua Learn & Serve Charter School with MSID Number 0781
Bay County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
Month and Year-to-Date Ending February 28, 2023

FTE Projected	45								
FTE Actual	45	100% Percent of Projected							
		General Fund				Special Revenue			
Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual	
Revenues									
FEDERAL SOURCES									
Federal direct	3100	-	1,261.23	63,000.00	2%	-	-	-	%
Federal through state and local	3200	-	-	-	%	-	20,767.13	68,742.00	30%
STATE SOURCES									
FEFP	3310	75,221.25	601,770.00	902,655.00	67%	-	-	-	%
Capital outlay	3397	-	-	-	%	-	-	-	%
Class size reduction	3355	-	-	-	%	-	-	-	%
School recognition	3361	-	-	-	%	-	-	-	%
Other state revenue	33XX	-	-	193,915.00	0%	-	-	-	%
LOCAL SOURCES									
Interest	3430	75.81	361.87	116.00	312%	-	-	-	%
Local capital improvement tax	3413	-	-	-	%	-	-	-	%
Other local revenue	34XX	16,465.97	290,639.13	90,958.00	320%	-	-	-	%
Total Revenues		91,763.03	894,032.23	1,250,644.00	71%	-	20,767.13	68,742.00	30%
Expenditures									
Current Expenditures									
Instruction	5000	74,846.06	656,519.65	991,420.00	66%	-	2,855.00	53,742.00	5%
Instructional support services	6000	4,429.52	29,508.62	85,826.00	34%	-	(906.77)	-	%
Board	7100	5,436.19	32,925.78	37,826.00	87%	-	-	-	%
School administration	7300	5,299.69	33,337.19	32,666.00	102%	-	-	-	%
Facilities and acquisition	7400	-	-	-	%	-	-	-	%
Fiscal services	7500	2,239.26	19,978.12	33,084.00	60%	-	6.00	-	%
Food services	7600	-	-	-	%	-	-	-	%
Central services	7700	-	-	-	%	-	-	-	%
Pupil transportation services	7800	412.50	1,647.50	16,961.00	10%	-	3,288.46	-	%
Operation of plant	7900	12,315.78	72,253.07	113,632.00	64%	-	15,524.44	15,000.00	103%
Maintenance of plant	8100	4,216.16	11,711.21	6,080.00	193%	-	-	-	%
Administrative technology services	8200	-	-	-	%	-	-	-	%
Community services	9100	-	-	4,848.00	0%	-	-	-	%
Debt service	9200	-	-	-	%	-	-	-	%
Total Expenditures		109,195.16	857,881.14	1,322,343.00	%	-	20,767.13	68,742.00	%
Excess (Deficiency) of Revenues Over Expenditures		(17,432.13)	36,151.09	(71,699.00)	-50%	-	-	-	
Other Financing Sources (Uses)									
Transfers in	3600	-	-	-	-	-	-	-	-
Proceeds from long term debt	3700	-	-	-	-	-	-	-	-
Transfers out	9700	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)		-	-	-	-	-	-	-	-
Net Change in Fund Balances		(17,432.13)	36,151.09	(71,699.00)	-50%	-	-	-	
Fund balances, beginning		<u>\$ 653,198.25</u>	599,615.03	-	-	-	-	-	
Adjustments to beginning fund balance		-	-	-	-	-	-	-	
Fund Balances, Beginning as Restated		<u>653,198.25</u>	<u>599,615.03</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Fund Balances, Ending		<u>\$ 635,766.12</u>	<u>\$ 635,766.12</u>	<u>\$ (71,699.00)</u>	<u>-887%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>%</u>

Debt Service				Capital Outlay				Total Governmental Funds			
Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual
-	-	-	%	-	-	-	%	-	1,261.23	63,000.00	2%
-	-	-	%	-	-	-	%	-	20,767.13	68,742.00	30%
-	-	-	%	-	-	-	%	75,221.25	601,770.00	902,655.00	67%
-	-	-	%	3,216.00	17,006.00	31,890.00	53%	3,216.00	17,006.00	31,890.00	53%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	-	-	193,915.00	0%
-	-	-	%	-	-	-	%	75.81	361.87	116.00	312%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	16,465.97	290,639.13	90,958.00	320%
-	-	-	%	3,216.00	17,006.00	31,890.00	53%	94,979.03	931,805.36	1,351,276.00	69%
-	-	-	%	-	-	-	%	74,846.06	659,374.65	1,045,162.00	63%
-	-	-	%	-	-	-	%	4,429.52	28,601.85	85,826.00	33%
-	-	-	%	-	-	-	%	5,436.19	32,925.78	37,826.00	87%
-	-	-	%	-	-	-	%	5,299.69	33,337.19	32,666.00	102%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	2,239.26	19,984.12	33,084.00	60%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	412.50	4,935.96	16,961.00	29%
-	-	-	%	-	-	-	%	12,315.78	87,777.51	128,632.00	68%
-	-	-	%	-	-	-	%	4,216.16	11,711.21	6,080.00	193%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	-	-	4,848.00	0%
-	-	-	%	1,036.64	5,741.79	52,520.00	11%	1,036.64	5,741.79	52,520.00	11%
-	-	-	%	1,036.64	5,741.79	52,520.00	%	110,231.80	884,390.06	1,443,605.00	%
-	-	-	%	2,179.36	11,264.21	(20,630.00)	-55%	(15,252.77)	47,415.30	(92,329.00)	-51%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	2,179.36	11,264.21	(20,630.00)	-55%	(15,252.77)	47,415.30	(92,329.00)	-51%
-	-	-	%	<u>\$ 26,002.51</u>	16,917.66	-		679,200.76	616,532.69	-	
-	-	-	%	26,002.51	16,917.66	-		679,200.76	616,532.69	-	
\$ -	\$ -	\$ -	%	\$ 28,181.87	\$ 28,181.87	\$ (20,630.00)	-137%	\$ 663,947.99	\$ 663,947.99	\$ (92,329.00)	-719%