

Chautauqua Learn & Serve Charter School with MSID Number 0781
Bay County, Florida
Balance Sheet (Unaudited)
August 31, 2022

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	520,064.82	-	-	-	520,064.82
Investments	1160	-	-	-	-	-
Grant receivables	1130	1,377.04	65,707.60	-	-	67,084.64
Other current assets	12XX	2,434.64	-	-	-	2,434.64
Deposits	1210	-	-	-	-	-
Due from other funds	1140	63,679.99	-	-	15,949.55	79,629.54
Other long-term assets	1400	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total Assets		<u>\$ 587,556.49</u>	<u>\$ 65,707.60</u>	<u>\$ -</u>	<u>\$ 15,949.55</u>	<u>\$ 669,213.64</u>
 LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	27,293.51	2,027.61	-	-	29,321.12
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	15,949.55	63,679.99	-	-	79,629.54
		-	-	-	-	-
Total Liabilities		<u>43,243.06</u>	<u>65,707.60</u>	<u>-</u>	<u>-</u>	<u>108,950.66</u>
Fund Balance						
Nonspendable	2710	-	-	-	-	-
Restricted	2720	-	-	-	15,949.55	15,949.55
Committed	2730	-	-	-	-	-
Assigned	2740	-	-	-	-	-
Unassigned	2750	544,313.43	-	-	-	544,313.43
		-	-	-	-	-
Total Fund Balance		<u>544,313.43</u>	<u>-</u>	<u>-</u>	<u>15,949.55</u>	<u>560,262.98</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 587,556.49</u>	<u>\$ 65,707.60</u>	<u>\$ -</u>	<u>\$ 15,949.55</u>	<u>\$ 669,213.64</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 August 31, 2022

FTE Projected	48								
FTE Actual	48	100% Percent of Projected							
		General Fund				Special Revenue			
Account Number	Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	
	Actual				Actual				
Revenues									
FEDERAL SOURCES									
Federal direct	3100	-	1,261.23	63,000.00	2%	-	-	-	%
Federal through state and local	3200	-	-	-	%	-	68,742.00	-	0%
STATE SOURCES									
FEFP	3310	69,301.50	138,603.00	902,655.00	15%	-	-	-	%
Capital outlay	3397	-	-	-	%	-	-	-	%
Class size reduction	3355	-	-	-	%	-	-	-	%
School recognition	3361	-	-	-	%	-	-	-	%
Other state revenue	33XX	-	-	193,915.00	0%	-	-	-	%
LOCAL SOURCES									
Interest	3430	12.10	24.22	116.00	21%	-	-	-	%
Local capital improvement tax	3413	-	-	-	%	-	-	-	%
Other local revenue	34XX	10,479.98	14,909.98	90,958.00	16%	-	-	-	%
Total Revenues		79,793.58	154,798.43	1,250,644.00	0.12	-	-	68,742.00	0%
Expenditures									
Current Expenditures									
Instruction	5000	131,637.23	179,204.57	991,420.00	18%	-	-	53,742.00	0%
Instructional support services	6000	2,011.93	6,641.38	85,826.00	8%	-	-	-	%
Board	7100	3,198.69	4,390.67	37,826.00	12%	-	-	-	%
School administration	7300	3,778.92	6,245.98	32,666.00	19%	-	-	-	%
Facilities and acquisition	7400	-	-	-	%	-	-	-	%
Fiscal services	7500	2,017.50	4,045.26	33,084.00	12%	-	-	-	%
Food services	7600	-	-	-	%	-	-	-	%
Central services	7700	-	-	-	%	-	-	-	%
Pupil transportation services	7800	-	-	16,961.00	0%	-	-	-	%
Operation of plant	7900	8,084.87	8,386.23	113,632.00	7%	-	-	15,000.00	0%
Maintenance of plant	8100	1,185.94	1,185.94	6,080.00	20%	-	-	-	%
Administrative technology services	8200	-	-	-	%	-	-	-	%
Community services	9100	-	-	4,848.00	0%	-	-	-	%
Debt service	9200	-	-	-	%	-	-	-	%
Total Expenditures		151,915.08	210,100.03	1,322,343.00	%	-	-	68,742.00	%
Excess (Deficiency) of Revenues Over Expenditures		(72,121.50)	(55,301.60)	(71,699.00)	77%	-	-	-	-
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		(72,121.50)	(55,301.60)	(71,699.00)	77%	-	-	-	-
Fund balances, beginning		616,434.93	599,615.03	-	-	-	-	-	-
Adjustments to beginning fund balance		-	-	-	-	-	-	-	-
Fund Balances, Beginning as Restated		616,434.93	599,615.03	-	-	-	-	-	-
Fund Balances, Ending		\$ 544,313.43	\$ 544,313.43	\$ (71,699.00)	-759%	\$ -	\$ -	\$ -	%

Debt Service				Capital Outlay				Total Governmental Funds			
Month/ Quarter			% of YTD	Month/ Quarter			% of YTD	Month/ Quarter			% of YTD
Actual	YTD Actual	Annual Budget	Actual to Annual Budget	Actual	YTD Actual	Annual Budget	Actual to Annual Budget	Actual	YTD Actual	Annual Budget	Actual to Annual Budget
-	-	-	%	-	-	-	%	-	1,261.23	63,000.00	2%
-	-	-	%	-	-	-	%	-	-	68,742.00	0%
-	-	-	%	-	-	-	%	69,301.50	138,603.00	902,655.00	15%
-	-	-	%	-	-	31,890.00	0%	-	-	31,890.00	0%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	-	-	193,915.00	0%
-	-	-	%	-	-	-	%	12.10	24.22	116.00	21%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	10,479.98	14,909.98	90,958.00	16%
-	-	-	%	-	-	31,890.00	0%	79,793.58	154,798.43	1,351,276.00	11%
-	-	-	%	-	-	-	%	131,637.23	179,204.57	1,045,162.00	17%
-	-	-	%	-	-	-	%	2,011.93	6,641.38	85,826.00	8%
-	-	-	%	-	-	-	%	3,198.69	4,390.67	37,826.00	12%
-	-	-	%	-	-	-	%	3,778.92	6,245.98	32,666.00	19%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	2,017.50	4,045.26	33,084.00	12%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	-	-	16,961.00	0%
-	-	-	%	-	-	-	%	8,084.87	8,386.23	128,632.00	7%
-	-	-	%	-	-	-	%	1,185.94	1,185.94	6,080.00	20%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	-	-	4,848.00	0%
-	-	-	%	-	968.11	52,520.00	2%	-	968.11	52,520.00	2%
-	-	-	%	-	968.11	52,520.00	%	151,915.08	211,068.14	1,443,605.00	%
-	-	-	%	-	(968.11)	(20,630.00)	5%	(72,121.50)	(56,269.71)	(92,329.00)	61%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	(968.11)	(20,630.00)	5%	(72,121.50)	(56,269.71)	(92,329.00)	61%
-	-	-	%	15,949.55	16,917.66	-		632,384.48	616,532.69	-	
-	-	-	%	15,949.55	16,917.66	-		632,384.48	616,532.69	-	
\$ -	\$ -	\$ -	%	\$ 15,949.55	\$ 15,949.55	\$ (20,630.00)	-77%	\$ 560,262.98	\$ 560,262.98	\$ (92,329.00)	-607%