

Chautauqua Learn & Serve Charter School with MSID Number 0781
Bay County, Florida
Balance Sheet (Unaudited)
July 31, 2021

| | <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> |
|---|------------------------|-----------------------------|---------------------------------|---------------------|----------------------------|---|
| ASSETS | | | | | | |
| Cash and cash equivalents | 1110 | 631,057.58 | | | | \$ 631,057.58 |
| Investments | 1160 | | | | | - |
| Grant receivables | 1130 | - | 22,244.76 | | 1,178.00 | 23,422.76 |
| Other current assets | 12XX | - | | | | - |
| Deposits | 1210 | 899.50 | | | | 899.50 |
| Due from other funds | 1140 | 64,683.65 | 43,959.94 | | 14,771.55 | 123,415.14 |
| Other long-term assets | 1400 | | | | | - |
| | | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Assets | | <u>\$ 696,640.73</u> | <u>\$ 66,204.70</u> | <u>\$ -</u> | <u>\$ 15,949.55</u> | <u>\$ 778,794.98</u> |
| LIABILITIES AND FUND BALANCE | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | 2120 | 7,802.94 | 1,521.05 | | | \$ 9,323.99 |
| 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 | 58,731.49 | 64,683.65 | | | 123,415.14 |
| | | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Liabilities | | <u>66,534.43</u> | <u>66,204.70</u> | <u>-</u> | <u>-</u> | <u>132,739.13</u> |
| Fund Balance | | | | | | |
| Nonspendable | 2710 | 899.50 | | | | 899.50 |
| Restricted | 2720 | | | | | - |
| Committed | 2730 | | | | | - |
| Assigned | 2740 | | - | | 16,917.66 | 16,917.66 |
| Unassigned | 2750 | 629,206.80 | | | (968.11) | 628,238.69 |
| | | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Fund Balance | | <u>630,106.30</u> | <u>-</u> | <u>-</u> | <u>15,949.55</u> | <u>646,055.85</u> |
| TOTAL LIABILITIES AND FUND BALANCE | | <u><u>\$ 696,640.73</u></u> | <u><u>\$ 66,204.70</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 15,949.55</u></u> | <u><u>\$ 778,794.98</u></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 July 31, 2021

FTE Projected
FTE Actual

48

48

100% Percent of Projected

| | General Fund | | | | Special Revenue | | | | |
|--|----------------|----------------|---------------|---------------|----------------------------------|----------------|------------|---------------|----------------------------------|
| | Account Number | Month/ Quarter | | Annual Budget | % of YTD Actual to Annual Budget | Month/ Quarter | | Annual Budget | % of YTD Actual to Annual Budget |
| | | Actual | YTD Actual | | | Actual | YTD Actual | | |
| Revenues | | | | | | | | | |
| FEDERAL SOURCES | | | | | | | | | |
| Federal direct | 3100 | - | - | - | % | | | | % |
| Federal through state and local | 3200 | - | - | - | % | 2,687.35 | 2,687.35 | - | % |
| STATE SOURCES | | | | | | | | | |
| FEFP | 3310 | 62,631.08 | 62,631.08 | - | % | | | | |
| Capital outlay | 3397 | - | - | - | % | | | | |
| Class size reduction | 3355 | - | - | - | % | | | | |
| School recognition | 3361 | - | - | - | % | | | | |
| Other state revenue | 33XX | - | - | - | % | | | | |
| LOCAL SOURCES | | | | | | | | | |
| Interest | 3430 | 9.70 | 9.70 | - | % | | | | |
| Local capital improvement tax | 3413 | - | - | - | % | | | | |
| Other local revenue | 34XX | 10,151.00 | 10,151.00 | - | % | | | | |
| Total Revenues | | 72,791.78 | 72,791.78 | - | - | 2,687.35 | 2,687.35 | - | |
| Expenditures | | | | | | | | | |
| Current Expenditures | | | | | | | | | |
| Instruction | 5000 | 68,251.82 | 68,251.82 | - | % | 694.20 | 694.20 | - | % |
| Instructional support services | 6000 | 8,421.08 | 8,421.08 | - | % | 472.10 | 472.10 | - | % |
| Board | 7100 | 2,064.08 | 2,064.08 | - | % | | | - | % |
| School administration | 7300 | 1,039.40 | 1,039.40 | - | % | | | - | % |
| Facilities and acquisition | 7400 | - | - | - | % | | | - | |
| Fiscal services | 7500 | 1,824.36 | 1,824.36 | - | % | - | - | - | |
| Food services | 7600 | - | - | - | % | | | - | |
| Central services | 7700 | - | - | - | % | | | - | |
| Pupil transportation services | 7800 | 166.89 | 166.89 | - | % | - | - | - | |
| Operation of plant | 7900 | 8,468.74 | 8,468.74 | - | % | 1,521.05 | 1,521.05 | - | |
| Maintenance of plant | 8100 | - | - | - | % | | | - | |
| Administrative technology services | 8200 | - | - | - | % | | | - | |
| Community services | 9100 | - | - | - | % | | | - | |
| Debt service | 9200 | - | - | - | % | | | - | |
| Total Expenditures | | 90,236.37 | 90,236.37 | - | - | 2,687.35 | 2,687.35 | - | |
| Excess (Deficiency) of Revenues Over Expenditures | | (17,444.59) | (17,444.59) | - | - | - | - | - | |
| 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 | | (17,444.59) | (17,444.59) | - | 104% | - | - | - | |
| Fund balances, beginning | | 647,550.89 | 647,550.89 | 624,607.05 | 104% | - | - | - | |
| Adjustments to beginning fund balance | | | | | | | | | |
| Fund Balances, Beginning as Restated | | 647,550.89 | 647,550.89 | 624,607.05 | 104% | - | - | - | |
| Fund Balances, Ending | | \$ 630,106.30 | \$ 630,106.30 | \$ 624,607.05 | 101% | \$ - | \$ - | \$ - | % |

| 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 |
| \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| | | | % | | | | % | | | | % |
| | 0 | | 0 | | | | | | 2,687.35 | | 2,687.35 |
| | | | | | | | | | - | | - |
| | | | | | | | | | 62,631.08 | | 62,631.08 |
| | | | | | | | | | - | | - |
| | | | | | | | | | - | | - |
| | | | | | | | | | - | | - |
| | | | | | | | | | 9.70 | | 9.70 |
| | | | | | | | | | - | | - |
| | | | | | | | | | 10,151.00 | | 10,151.00 |
| | | | | | | | | | - | | - |
| | | | | | | | | | 75,479.13 | | 75,479.13 |
| | | | | | | | | | - | | - |
| | | | | | | | | | 68,946.02 | | 68,946.02 |
| | | | | | | | | | 8,893.18 | | 8,893.18 |
| | | | | | | | | | 2,064.08 | | 2,064.08 |
| | | | | | | | | | 1,039.40 | | 1,039.40 |
| | | | | | | | | | - | | - |
| | | | | | | | | | 1,824.36 | | 1,824.36 |
| | | | | | | | | | - | | - |
| | | | | | | | | | - | | - |
| | | | | | | | | | 166.89 | | 166.89 |
| | | | | | | | | | 9,989.79 | | 9,989.79 |
| | | | | | | | | | - | | - |
| | | | | | | | | | - | | - |
| | | | | | | | | | - | | - |
| | | | | | | | | | 968.11 | | 968.11 |
| | | | | | | | | | - | | - |
| | | | | | | | | | 93,891.83 | | 93,891.83 |
| | | | | | | | | | - | | - |
| | | | | | | | | | (18,412.70) | | (18,412.70) |
| | | | | | | | | | - | | - |
| | | | | | | | | | - | | - |
| | | | | | | | | | - | | - |
| | | | | | | | | | - | | - |
| | | | | | | | | | (18,412.70) | | (18,412.70) |
| | | | | | | | | | 664,468.55 | | 664,468.55 |
| | | | | | | | | | 624,607.05 | | 106% |
| | | | | | | | | | - | | - |
| | | | | | | | | | 664,468.55 | | 664,468.55 |
| | | | | | | | | | 624,607.05 | | 106% |
| | | | | | | | | | - | | - |
| \$ | - | \$ | - | \$ | - | \$ | - | \$ | 646,055.85 | \$ | 646,055.85 |
| | | | % | | | | % | | \$ | 624,607.05 | 103% |