

**Chautauqua Learn & Serve Charter School with MSID Number 0781**  
**Bay County, Florida**  
**Balance Sheet (Unaudited)**  
**May 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>
<b>ASSETS</b>						
Cash and cash equivalents	1110	589,426.80				\$ 589,426.80
Investments	1160					-
Grant receivables	1130	77,374.10	87,102.80		1,178.00	165,654.90
Other current assets	12XX	-				-
Deposits	1210					-
Due from other funds	1140	85,591.75	-		19,424.02	105,015.77
Other long-term assets	1400					-
		<u>752,392.65</u>	<u>87,102.80</u>	<u>-</u>	<u>20,602.02</u>	<u>860,097.47</u>
Total Assets		<u>\$ 752,392.65</u>	<u>\$ 87,102.80</u>	<u>\$ -</u>	<u>\$ 20,602.02</u>	<u>\$ 860,097.47</u>
<b>LIABILITIES AND FUND BALANCE</b>						
Liabilities						
Accounts payable	2120	7,228.12	1,511.05			\$ 8,739.17
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330					-
Deferred revenue	2410	192.42				192.42
Notes/bonds payable	2180, 2250, 2310, 2320	-				-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX					-
Due to other funds	2210	19,424.02	85,591.75			105,015.77
		<u>26,844.56</u>	<u>87,102.80</u>	<u>-</u>	<u>-</u>	<u>113,947.36</u>
Total Liabilities		<u>26,844.56</u>	<u>87,102.80</u>	<u>-</u>	<u>-</u>	<u>113,947.36</u>
Fund Balance						
Nonspendable	2710	-				-
Restricted	2720					-
Committed	2730					-
Assigned	2740		-		20,602.02	20,602.02
Unassigned	2750	725,548.09				725,548.09
		<u>725,548.09</u>	<u>-</u>	<u>-</u>	<u>20,602.02</u>	<u>746,150.11</u>
<b>Total Fund Balance</b>		<u>725,548.09</u>	<u>-</u>	<u>-</u>	<u>20,602.02</u>	<u>746,150.11</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<u>\$ 752,392.65</u>	<u>\$ 87,102.80</u>	<u>\$ -</u>	<u>\$ 20,602.02</u>	<u>\$ 860,097.47</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 May 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 Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
		Actual	YTD Actual						
<b>Revenues</b>									
FEDERAL SOURCES									
Federal direct	3100	-	-	-	%				%
Federal through state and local	3200	-	77,374.10	-	%	2,810.61	87,265.50	406,722.00	21%
STATE SOURCES									
FEFP	3310	62,773.25	690,505.75	730,692.00	95%				
Capital outlay	3397		-	-	%				
Class size reduction	3355		-	-	%				
School recognition	3361		-	-	%				
Other state revenue	33XX	13,790.00	97,424.67	17,067.00	571%				
LOCAL SOURCES									
Interest	3430	9.45	214.37	30.00	715%				
Local capital improvement tax	3413		-	-	%				
Other local revenue	34XX	75.29	66,821.72	102,454.00	65%				
<b>Total Revenues</b>		76,647.99	932,340.61	850,243.00	14.45	2,810.61	87,265.50	406,722.00	21%
<b>Expenditures</b>									
Current Expenditures									
Instruction	5000	65,150.82	640,657.20	641,822.00	100%	783.04	20,485.28	82,800.00	25%
Instructional support services	6000	10,595.24	111,413.92	112,674.00	99%	516.52	5,355.25	10,700.00	50%
Board	7100	1,750.84	33,194.62	46,828.00	71%			-	%
School administration	7300	2,444.05	24,676.10	30,738.00	80%			-	%
Facilities and acquisition	7400	-	-	15,658.00	0%			-	
Fiscal services	7500	1,830.66	24,577.07	26,690.00	92%	-	3,255.60	6,375.00	51%
Food services	7600		-	-	%			-	
Central services	7700		-	-	%			-	
Pupil transportation services	7800	1,687.00	8,511.29	11,531.00	74%	-	9,740.00	22,615.00	43%
Operation of plant	7900	11,163.05	80,242.35	60,118.00	133%	1,511.05	48,429.37	89,800.00	54%
Maintenance of plant	8100	1,075.19	8,393.23	8,410.00	100%			-	
Administrative technology services	8200	-	-	-	%			-	
Community services	9100	-	473.00	1,485.00	32%			-	
Debt service	9200	(9,681.10)	-	-	%			-	
<b>Total Expenditures</b>		86,015.75	932,138.78	955,954.00	98%	2,810.61	87,265.50	212,290.00	41%
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(9,367.76)	201.83	(105,711.00)	0%	-	-	194,432.00	0%
<b>Other Financing Sources (Uses)</b>									
Transfers in	3600								
Proceeds from long term debt	3700	-	117,582.00			-	-		
Transfers out	9700	-	-			-	-		
<b>Total Other Financing Sources (Uses)</b>		-	117,582.00	-		-	-	-	
<b>Net Change in Fund Balances</b>		(9,367.76)	117,783.83	(105,711.00)	-111%	-	-	194,432.00	0%
Fund balances, beginning		734,915.85	607,764.26	624,607.05	97%	-	-		
Adjustments to beginning fund balance									
<b>Fund Balances, Beginning as Restated</b>		734,915.85	607,764.26	624,607.05	97%	-	-	-	
<b>Fund Balances, Ending</b>		\$ 725,548.09	\$ 725,548.09	\$ 518,896.05	140%	\$ -	\$ -	\$ 194,432.00	0%

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			
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
			%				%				%			
	0			1,178.00	25,565.00	31,707.00	81%	2,810.61	164,639.60	406,722.00	40%			
								-						
								62,773.25	690,505.75	730,691.00	95%			
								1,178.00	25,565.00	31,707.00	81%			
								-						
								-						
								13,790.00	97,424.67	17,067.00	571%			
								-						
								9.45	214.37	30.00	715%			
								-						
								75.29	66,821.72	102,454.00	65%			
	-			1,178.00	25,565.00	31,707.00	81%	80,636.60	1,045,171.11	1,288,671.00	81%			
								65,933.86	661,142.48	724,623.00	91%			
								11,111.76	116,769.17	123,374.00	95%			
								1,750.84	33,194.62	46,828.00	71%			
								2,444.05	24,676.10	30,738.00	80%			
								-		15,658.00	0%			
								1,830.66	27,832.67	33,065.00	84%			
								-						
								-						
								1,687.00	18,251.29	34,146.00	53%			
								12,674.10	128,671.72	170,007.00	76%			
								1,075.19	8,393.23	8,410.00	100%			
								-						
								-	473.00	1,485.00	32%			
				10,649.21	10,649.21	11,618.00	92%	968.11	10,649.21	11,618.00	92%			
	-			10,649.21	10,649.21	31,707.00	34%	99,475.57	1,030,053.49	1,199,952.00	86%			
	-			(9,471.21)	14,915.79	-		(18,838.97)	15,117.62	88,719.00	17%			
								-						
								-	117,582.00					
								-	117,582.00					
	-			(9,471.21)	14,915.79	-		(18,838.97)	132,699.62	88,719.00	150%			
				30,073.23	5,686.23			764,989.08	613,450.49	624,607.05	98%			
	-			30,073.23	5,686.23	-		764,989.08	613,450.49	624,607.05	98%			
\$	-	\$	-	\$	20,602.02	\$	20,602.02	\$	746,150.11	\$	746,150.11	\$	713,326.05	105%