

Chautauqua Learn & Serve Charter School with MSID Number 0781
Bay County, Florida
Balance Sheet (Unaudited)
6/30/2019

ASSETS	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
Cash and cash equivalents	1110	600,338.87				\$ 600,338.87
Investments	1160					-
Grant receivables	1130		36,069.00			36,069.00
Other current assets	12XX					-
Deposits	1210	5,919.54				5,919.54
Due from other funds	1140	36,069.00				36,069.00
Other long-term assets	1400					-
Total Assets		\$ 642,327.41	\$ 36,069.00	\$ -	\$ -	\$ 678,396.41
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	42,998.64				\$ 42,998.64
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		42,998.64	36,069.00	-	-	79,067.64
Fund Balance						
Nonspendable	2710	5,919.54				5,919.54
Restricted	2720					-
Committed	2730					-
Assigned	2740		-		-	-
Unassigned	2750	593,409.23				593,409.23
Total Fund Balance		599,328.77	-	-	-	599,328.77
TOTAL LIABILITIES AND FUND BALANCE		\$ 642,327.41	\$ 36,069.00	\$ -	\$ -	\$ 678,396.41

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 June 30, 2019

FTE Projected
FTE Actual

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100% Percent of Projected

	General Fund				Special Revenue				
	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal direct	3100	225.59	225.59		%				%
Federal through state and local	3200		64,840.71	60,000.00	108%				%
STATE SOURCES									
FEFP	3310	62,459.93	749,520.00	730,378.00	103%				
Capital outlay	3397				%				
Class size reduction	3355				%				
School recognition	3361				%				
Other state revenue	33XX		71,106.16	73,200.00	97%				
LOCAL SOURCES									
Interest	3430	1.15	4.35		%				
Local capital improvement tax	3413				%				
Other local revenue	34XX	43,448.97	115,766.65	111,215.00	104%				
Total Revenues		106,135.64	1,001,463.46	974,793.00	4.12	-	-	-	
Expenditures									
Current Expenditures									
Instruction	5000	97,303.12	754,103.68	690,042.00	109%				%
Instructional support services	6000	7,107.95	71,518.84	73,498.00	97%				%
Board	7100	3,152.36	46,325.65	61,611.00	75%				%
School administration	7300	1,908.69	28,496.36	48,669.00	59%				%
Facilities and acquisition	7400	76,657.10	76,657.10		%				
Fiscal services	7500	3,139.25	26,418.85	27,033.00	98%				
Food services	7600				%				
Central services	7700				%				
Pupil transportation services	7800		3,617.80	22,953.00	16%				
Operation of plant	7900	(9,450.77)	47,124.51	46,606.00	101%				
Maintenance of plant	8100	(15,007.30)	50,192.42	1,360.00	3691%				
Administrative technology services	8200				%				
Community services	9100		1,020.00	1,697.00	60%				
Debt service	9200	968.11	968.11		%				
Total Expenditures		165,778.51	1,106,443.32	973,469.00	114%	-	-	-	
Excess (Deficiency) of Revenues Over Expenditures		(59,642.87)	(104,979.86)	1,324.00	-7929%	-	-	-	
Other Financing Sources (Uses)									
Transfers in	3600								
Proceeds from long term debt	3700	76,657.10	76,657.10						
Transfers out	9700								
Total Other Financing Sources (Uses)		76,657.10	76,657.10	-		-	-	-	
Net Change in Fund Balances		17,014.23	(28,322.76)	1,324.00	-2139%	-	-	-	
Fund balances, beginning		582,314.54	627,651.53	624,607.05	100%	-	-	-	
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		582,314.54	627,651.53	624,607.05	100%	-	-	-	
Fund Balances, Ending		\$ 599,328.77	\$ 599,328.77	\$ 625,931.05	96%	\$ -	\$ -	\$ -	%

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
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ 225.59	\$ 225.59	\$ -	%
								-	64,840.71	60,000.00	108%
								62,459.93	749,520.00	730,378.00	103%
				3,382.00	34,701.00	22,470.00	154%	3,382.00	34,701.00	22,470.00	154%
								-	-	-	
								-	71,106.16	73,200.00	97%
								1.15	4.35	-	
								-	-	-	
								43,448.97	115,766.65	111,215.00	104%
-	-	-		3,382.00	34,701.00	22,470.00	154%	109,517.64	1,036,164.46	997,263.00	104%
								97,303.12	754,103.68	690,042.00	109%
								7,107.95	71,518.84	73,498.00	97%
								3,152.36	46,325.65	61,611.00	75%
								1,908.69	28,496.36	48,669.00	59%
					7,000.00	21,000.00	33%	76,657.10	83,657.10	21,000.00	398%
								3,139.25	26,418.85	27,033.00	98%
								-	-	-	
								-	-	-	
								-	3,617.80	22,953.00	16%
				12,130.70	12,130.70			2,679.93	59,255.21	46,606.00	127%
				15,570.30	15,570.30	1,470.00	1059%	563.00	65,762.72	2,830.00	2324%
								-	-	-	
								-	1,020.00	1,697.00	60%
								968.11	968.11	-	
-	-	-		27,701.00	34,701.00	22,470.00	154%	193,479.51	1,141,144.32	995,939.00	115%
-	-	-		(24,319.00)	-	-		(83,961.87)	(104,979.86)	1,324.00	-7929%
								-	-	-	
								76,657.10	76,657.10	-	
								-	-	-	
-	-	-						76,657.10	76,657.10	-	
				(24,319.00)	-	-		(7,304.77)	(28,322.76)	1,324.00	-2139%
				24,319.00				606,633.54	627,651.53	624,607.05	100%
								-	-	-	
-	-	-		24,319.00				606,633.54	627,651.53	624,607.05	100%
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ 599,328.77	\$ 599,328.77	\$ 625,931.05	96%