

Chautauqua Learn & Serve Charter School with MSID Number 0781
Bay County, Florida
Balance Sheet (Unaudited)
7/31/2019

	<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	667,344.18				\$ 667,344.18
Investments	1160					-
Grant receivables	1130	182.48	36,069.00			36,251.48
Other current assets	12XX					-
Deposits	1210	-				-
Due from other funds	1140	36,069.00				36,069.00
Other long-term assets	1400					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets		<u>\$ 703,595.66</u>	<u>\$ 36,069.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 739,664.66</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	31,345.20				\$ 31,345.20
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	960.00				960.00
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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities		<u>32,305.20</u>	<u>36,069.00</u>	<u>-</u>	<u>-</u>	<u>68,374.20</u>
Fund Balance						
Nonspendable	2710	-				-
Restricted	2720					-
Committed	2730					-
Assigned	2740		-		-	-
Unassigned	2750	671,290.46				671,290.46
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balance		<u>671,290.46</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>671,290.46</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 703,595.66</u>	<u>\$ 36,069.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 739,664.66</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, 2019

FTE Projected	47								
FTE Actual	47	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	-	-	-	%			%	
Federal through state and local	3200	-	-	-	%			%	
STATE SOURCES									
FEFP	3310	63,143.64	63,143.64	-	%				
Capital outlay	3397			-	%				
Class size reduction	3355			-	%				
School recognition	3361			-	%				
Other state revenue	33XX	7,500.00	7,500.00	-	%				
LOCAL SOURCES									
Interest	3430	2.93	2.93	-	%				
Local capital improvement tax	3413			-	%				
Other local revenue	34XX	100,000.00	100,000.00	-	%				
Total Revenues		170,646.57	170,646.57	-	-	-	-	-	
Expenditures									
Current Expenditures									
Instruction	5000	73,374.67	73,374.67	-	%			%	
Instructional support services	6000	9,242.30	9,242.30	-	%			%	
Board	7100	6,356.71	6,356.71	-	%			%	
School administration	7300	1,293.42	1,293.42	-	%			%	
Facilities and acquisition	7400	2,000.00	2,000.00	-	%				
Fiscal services	7500	1,830.15	1,830.15	-	%				
Food services	7600		-	-	%				
Central services	7700		-	-	%				
Pupil transportation services	7800		-	-	%				
Operation of plant	7900	3,365.40	3,365.40	-	%				
Maintenance of plant	8100	254.12	254.12	-	%				
Administrative technology services	8200		-	-	%				
Community services	9100		-	-	%				
Debt service	9200	968.11	968.11	-	%				
Total Expenditures		98,684.88	98,684.88	-		-	-	-	
Excess (Deficiency) of Revenues Over Expenditures		71,961.69	71,961.69	-		-	-	-	
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		71,961.69	71,961.69	-		-	-	-	
Fund balances, beginning		599,328.77	599,328.77	624,607.05	96%	-	-	-	
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		599,328.77	599,328.77	624,607.05	96%	-	-	-	
Fund Balances, Ending		\$ 671,290.46	\$ 671,290.46	\$ 624,607.05	107%	\$ -	\$ -	\$ -	

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
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
			%				%				%
								63,143.64	63,143.64	-	
								-	-	-	
								-	-	-	
								7,500.00	7,500.00	-	
								-	-	-	
								2.93	2.93	-	
								-	-	-	
								100,000.00	100,000.00	-	
								170,646.57	170,646.57	-	
								73,374.67	73,374.67	-	
								9,242.30	9,242.30	-	
								6,356.71	6,356.71	-	
								1,293.42	1,293.42	-	
								2,000.00	2,000.00	-	
								1,830.15	1,830.15	-	
								-	-	-	
								-	-	-	
								-	-	-	
								3,365.40	3,365.40	-	
								254.12	254.12	-	
								-	-	-	
								-	-	-	
								968.11	968.11	-	
								98,684.88	98,684.88	-	
								71,961.69	71,961.69	-	
								-	-	-	
								71,961.69	71,961.69	-	
								599,328.77	599,328.77	624,607.05	96%
								599,328.77	599,328.77	624,607.05	96%
\$	-	\$	-	\$	-	\$	-	\$	671,290.46	\$	671,290.46
			%				%			\$	624,607.05
											107%