

**Chautauqua Learn & Serve Charter School with MSID Number 0781**  
**Bay County, Florida**  
**Balance Sheet (Unaudited)**  
**9/30/2019**

	<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>
<b>ASSETS</b>						
Cash and cash equivalents	1110	620,835.64				\$ 620,835.64
Investments	1160					-
Grant receivables	1130	0.47	36,069.00			36,069.47
Other current assets	12XX					-
Deposits	1210	10,529.82				10,529.82
Due from other funds	1140	36,069.00	25,759.38			61,828.38
Other long-term assets	1400					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets		<u>\$ 667,434.93</u>	<u>\$ 61,828.38</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 729,263.31</u>
<b>LIABILITIES AND FUND BALANCE</b>						
Liabilities						
Accounts payable	2120	28,265.75				\$ 28,265.75
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	25,759.38	36,069.00			61,828.38
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities		<u>54,025.13</u>	<u>36,069.00</u>	<u>-</u>	<u>-</u>	<u>90,094.13</u>
Fund Balance						
Nonspendable	2710	10,529.82				10,529.82
Restricted	2720					-
Committed	2730					-
Assigned	2740		25,759.38		-	25,759.38
Unassigned	2750	602,879.98				602,879.98
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Fund Balance</b>		<u>613,409.80</u>	<u>25,759.38</u>	<u>-</u>	<u>-</u>	<u>639,169.18</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<u>\$ 667,434.93</u>	<u>\$ 61,828.38</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 729,263.31</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 September 30, 2019**

FTE Projected	48								
FTE Actual	48	100% Percent of Projected							
Account Number	General Fund				Special Revenue				
	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	
<b>Revenues</b>									
FEDERAL SOURCES									
Federal direct	3100	-	-	-	%				%
Federal through state and local	3200		-	64,841.00	0%	25,759.38	25,759.38		%
STATE SOURCES									
FEFP	3310	63,032.57	189,097.72	758,889.00	25%				
Capital outlay	3397			-	%				
Class size reduction	3355			-	%				
School recognition	3361			-	%				
Other state revenue	33XX	(11,223.00)	3,777.00	295,712.00	1%				
LOCAL SOURCES									
Interest	3430	2.68	8.46	4.00	212%				
Local capital improvement tax	3413			-	%				
Other local revenue	34XX	10,000.00	113,637.24	43,783.00	260%				
<b>Total Revenues</b>		61,812.25	306,520.42	1,163,229.00	4.97	25,759.38	25,759.38	-	
<b>Expenditures</b>									
Current Expenditures									
Instruction	5000	86,567.72	197,432.25	770,242.00	26%			-	%
Instructional support services	6000	9,898.24	27,596.89	149,945.00	18%			-	%
Board	7100	9,560.89	17,789.62	46,162.00	39%			-	%
School administration	7300	1,705.10	4,375.48	29,846.00	15%			-	%
Facilities and acquisition	7400	-	15,503.38	-	%			-	
Fiscal services	7500	3,187.51	6,863.74	27,734.00	25%			-	
Food services	7600		-	-	%			-	
Central services	7700		-	-	%			-	
Pupil transportation services	7800	1,305.75	1,305.75	4,176.00	31%			-	
Operation of plant	7900	11,428.39	17,683.83	85,925.00	21%			-	
Maintenance of plant	8100	-	984.12	-	%			-	
Administrative technology services	8200		-	-	%			-	
Community services	9100		-	1,030.00	0%			-	
Debt service	9200	968.11	2,904.33	11,617.00	25%			-	
<b>Total Expenditures</b>		124,621.71	292,439.39	1,126,677.00	26%	-	-	-	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(62,809.46)	14,081.03	36,552.00	39%	25,759.38	25,759.38	-	
<b>Other Financing Sources (Uses)</b>									
Transfers in	3600								
Proceeds from long term debt	3700	-	-						
Transfers out	9700								
<b>Total Other Financing Sources (Uses)</b>		-	-	-		-	-	-	
<b>Net Change in Fund Balances</b>		(62,809.46)	14,081.03	36,552.00	39%	25,759.38	25,759.38	-	
Fund balances, beginning		676,219.26	599,328.77	624,607.05	96%	-	-	-	
Adjustments to beginning fund balance									
<b>Fund Balances, Beginning as Restated</b>		676,219.26	599,328.77	624,607.05	96%	-	-	-	
<b>Fund Balances, Ending</b>		\$ 613,409.80	\$ 613,409.80	\$ 661,159.05	93%	\$ 25,759.38	\$ 25,759.38	\$ -	%

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	Actual	YTD Actual	Annual Budget	Actual to	Actual	YTD Actual	Annual Budget	Actual to
			Annual Budget				Annual Budget				Annual Budget
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
								25,759.38	25,759.38	64,841.00	40%
								-	-	-	-
						31,230.00	0%	63,032.57	189,097.72	758,888.00	25%
								-	-	31,230.00	0%
								-	-	-	-
								-	-	-	-
								(11,223.00)	3,777.00	295,712.00	1%
								-	-	-	-
								2.68	8.46	4.00	212%
								-	-	-	-
								10,000.00	113,637.24	43,783.00	260%
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	-	-		-	-	31,230.00	0%	87,571.63	332,279.80	1,194,458.00	28%
								86,567.72	197,432.25	770,243.00	26%
								9,898.24	27,596.89	149,945.00	18%
								9,560.89	17,789.62	46,162.00	39%
								1,705.10	4,375.48	29,846.00	15%
								-	15,503.38	-	-
								3,187.51	6,863.74	27,734.00	25%
								-	-	-	-
								-	-	-	-
								1,305.75	1,305.75	4,176.00	31%
						4,017.00	0%	11,428.39	17,683.83	89,942.00	20%
						15,595.00	0%	-	984.12	15,595.00	6%
								-	-	-	-
								-	-	1,030.00	0%
								968.11	2,904.33	11,617.00	25%
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	-	-		-	-	19,612.00	0%	124,621.71	292,439.39	1,146,290.00	26%
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	-	-		-	-	11,618.00	0%	(37,050.08)	39,840.41	48,168.00	83%
								-	-	-	-
								-	-	-	-
								-	-	-	-
								-	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	-	-		-	-	-		-	-	-	
								(37,050.08)	39,840.41	48,168.00	83%
								676,219.26	599,328.77	624,607.05	96%
								-	-	-	-
								676,219.26	599,328.77	624,607.05	96%
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ 11,618.00	0%	\$ 639,169.18	\$ 639,169.18	\$ 672,775.05	95%