

Chautauqua Learn & Serve Charter School with MSID Number 0781
Bay County, Florida
Balance Sheet (Unaudited)
12/31/2019

	<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	507,061.77				\$ 507,061.77
Investments	1160					-
Grant receivables	1130	-	36,069.00		4,105.00	40,174.00
Other current assets	12XX					-
Deposits	1210	-				-
Due from other funds	1140	36,069.00	25,759.38		8,198.00	70,026.38
Other long-term assets	1400					-
		<u>543,130.77</u>	<u>61,828.38</u>	<u>-</u>	<u>12,303.00</u>	<u>617,262.15</u>
Total Assets		<u>\$ 543,130.77</u>	<u>\$ 61,828.38</u>	<u>\$ -</u>	<u>\$ 12,303.00</u>	<u>\$ 617,262.15</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	3,375.92				\$ 3,375.92
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	156.28				156.28
Deferred revenue	2410	-				-
Notes/bonds payable	2180, 2250, 2310, 2320					-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX					-
Due to other funds	2210	33,957.38	36,069.00			70,026.38
		<u>37,489.58</u>	<u>36,069.00</u>	<u>-</u>	<u>-</u>	<u>73,558.58</u>
Total Liabilities		<u>37,489.58</u>	<u>36,069.00</u>	<u>-</u>	<u>-</u>	<u>73,558.58</u>
Fund Balance						
Nonspendable	2710	-				-
Restricted	2720					-
Committed	2730					-
Assigned	2740		25,759.38		12,303.00	38,062.38
Unassigned	2750	505,641.19				505,641.19
		<u>505,641.19</u>	<u>25,759.38</u>	<u>-</u>	<u>12,303.00</u>	<u>543,703.57</u>
Total Fund Balance		<u>505,641.19</u>	<u>25,759.38</u>	<u>-</u>	<u>12,303.00</u>	<u>543,703.57</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 543,130.77</u>	<u>\$ 61,828.38</u>	<u>\$ -</u>	<u>\$ 12,303.00</u>	<u>\$ 617,262.15</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 December 31, 2019

	FTE Projected	100% Percent of Projected							
	FTE Actual	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		-	64,841.00	0%	-	25,759.38		%
STATE SOURCES									
FEFP	3310	63,032.58	378,195.50	758,889.00	50%				
Capital outlay	3397			-	%				
Class size reduction	3355			-	%				
School recognition	3361			-	%				
Other state revenue	33XX	3,920.00	17,392.00	295,712.00	6%				
LOCAL SOURCES									
Interest	3430	2.61	16.33	4.00	408%				
Local capital improvement tax	3413			-	%				
Other local revenue	34XX	21,133.40	137,061.28	43,783.00	313%				
Total Revenues		88,088.59	532,665.11	1,163,229.00	7.77	-	25,759.38	-	
Expenditures									
Current Expenditures									
Instruction	5000	99,169.29	449,385.82	770,242.00	58%			-	%
Instructional support services	6000	10,886.36	59,241.96	149,945.00	40%			-	%
Board	7100	1,939.08	25,097.24	46,162.00	54%			-	%
School administration	7300	3,019.82	11,276.48	29,846.00	38%			-	%
Facilities and acquisition	7400	-	15,503.38	-	%			-	
Fiscal services	7500	1,838.19	12,378.37	27,734.00	45%			-	
Food services	7600		-	-	%			-	
Central services	7700		-	-	%			-	
Pupil transportation services	7800	861.50	3,563.75	4,176.00	85%			-	
Operation of plant	7900	9,189.15	40,626.63	85,925.00	47%			-	
Maintenance of plant	8100	781.87	3,030.40	-	%			-	
Administrative technology services	8200		-	-	%			-	
Community services	9100	-	440.00	1,030.00	43%			-	
Debt service	9200	968.11	5,808.66	11,617.00	50%			-	
Total Expenditures		128,653.37	626,352.69	1,126,677.00	56%	-	-	-	
Excess (Deficiency) of Revenues Over Expenditures		(40,564.78)	(93,687.58)	36,552.00	-256%	-	25,759.38	-	
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		(40,564.78)	(93,687.58)	36,552.00	-256%	-	25,759.38	-	
Fund balances, beginning		546,205.97	599,328.77	624,607.05	96%	25,759.38	-	-	
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		546,205.97	599,328.77	624,607.05	96%	25,759.38	-	-	
Fund Balances, Ending		\$ 505,641.19	\$ 505,641.19	\$ 661,159.05	76%	\$ 25,759.38	\$ 25,759.38	\$ -	%

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	0			4105	12303	31,230.00	#REF!	63,032.58	378,195.50	758,888.00	50%
								4,105.00	12,303.00	31,230.00	39%
								-	-	-	
								3,920.00	17,392.00	295,712.00	6%
								2.61	16.33	4.00	408%
								-	-	-	
								21,133.40	137,061.28	43,783.00	313%
-	-	-		4,105.00	12,303.00	31,230.00	39%	92,193.59	570,727.49	1,194,458.00	48%
								99,169.29	449,385.82	770,243.00	58%
								10,886.36	59,241.96	149,945.00	40%
								1,939.08	25,097.24	46,162.00	54%
								3,019.82	11,276.48	29,846.00	38%
								-	15,503.38	-	
								1,838.19	12,378.37	27,734.00	45%
								-	-	-	
								-	-	-	
								861.50	3,563.75	4,176.00	85%
								9,189.15	40,626.63	89,942.00	45%
								781.87	3,030.40	15,595.00	19%
								-	-	-	
								-	440.00	1,030.00	43%
								968.11	5,808.66	11,617.00	50%
-	-	-		-	-	19,612.00	0%	128,653.37	626,352.69	1,146,290.00	55%
-	-	-		4,105.00	12,303.00	11,618.00	106%	(36,459.78)	(55,625.20)	48,168.00	-115%
								-	-	-	
								-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		4,105.00	12,303.00	11,618.00	106%	(36,459.78)	(55,625.20)	48,168.00	-115%
				8,198.00	-	-		580,163.35	599,328.77	624,607.05	96%
-	-	-		8,198.00	-	-		-	-	-	
								580,163.35	599,328.77	624,607.05	96%
\$ -	\$ -	\$ -	%	\$ 12,303.00	\$ 12,303.00	\$ 11,618.00	106%	\$ 543,703.57	\$ 543,703.57	\$ 672,775.05	81%