

**Chautauqua Learn & Serve Charter School with MSID Number 0781**  
**Bay County, Florida**  
**Balance Sheet (Unaudited)**  
**3/31/2020**

	<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	535,963.98				\$ 535,963.98
Investments	1160					-
Grant receivables	1130	0.25	36,069.00		3,832.00	39,901.25
Other current assets	12XX					-
Deposits	1210	-				-
Due from other funds	1140	36,069.00	80,063.36		19,904.00	136,036.36
Other long-term assets	1400					-
		<u>535,963.98</u>	<u>80,063.36</u>	<u>-</u>	<u>23,736.00</u>	<u>645,763.34</u>
Total Assets		<u>\$ 572,033.23</u>	<u>\$ 116,132.36</u>	<u>\$ -</u>	<u>\$ 23,736.00</u>	<u>\$ 711,901.59</u>
<b>LIABILITIES AND FUND BALANCE</b>						
Liabilities						
Accounts payable	2120	-				\$ -
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	99,967.36	36,069.00			136,036.36
		<u>99,967.36</u>	<u>36,069.00</u>	<u>-</u>	<u>-</u>	<u>136,036.36</u>
Total Liabilities		<u>99,967.36</u>	<u>36,069.00</u>	<u>-</u>	<u>-</u>	<u>136,036.36</u>
Fund Balance						
Nonspendable	2710	-				-
Restricted	2720					-
Committed	2730					-
Assigned	2740		80,063.36		23,736.00	103,799.36
Unassigned	2750	472,065.87				472,065.87
		<u>472,065.87</u>	<u>80,063.36</u>	<u>-</u>	<u>23,736.00</u>	<u>575,865.23</u>
<b>Total Fund Balance</b>		<u>472,065.87</u>	<u>80,063.36</u>	<u>-</u>	<u>23,736.00</u>	<u>575,865.23</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<u>\$ 572,033.23</u>	<u>\$ 116,132.36</u>	<u>\$ -</u>	<u>\$ 23,736.00</u>	<u>\$ 711,901.59</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 March 31, 2020**

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%	31,644.98	80,063.36		%
STATE SOURCES									
FEFP	3310	60,891.00	548,019.00	758,889.00	72%				
Capital outlay	3397			-	%				
Class size reduction	3355			-	%				
School recognition	3361			-	%				
Other state revenue	33XX	5,274.16	26,761.58	295,712.00	9%				
LOCAL SOURCES									
Interest	3430	2.38	23.55	4.00	589%				
Local capital improvement tax	3413			-	%				
Other local revenue	34XX	47,482.53	186,981.20	43,783.00	427%				
<b>Total Revenues</b>		113,650.07	761,785.33	1,163,229.00	10.97	31,644.98	80,063.36	-	
<b>Expenditures</b>									
Current Expenditures									
Instruction	5000	63,233.78	633,471.70	770,242.00	82%			-	%
Instructional support services	6000	9,471.75	86,860.47	149,945.00	58%			-	%
Board	7100	1,895.08	34,546.50	46,162.00	75%			-	%
School administration	7300	1,694.70	16,689.67	29,846.00	56%			-	%
Facilities and acquisition	7400	-	15,503.38	-	%			-	
Fiscal services	7500	3,234.16	20,440.11	27,734.00	74%			-	
Food services	7600		-	-	%			-	
Central services	7700		-	-	%			-	
Pupil transportation services	7800	2,482.13	8,146.63	4,176.00	195%			-	
Operation of plant	7900	10,307.49	61,159.79	85,925.00	71%			-	
Maintenance of plant	8100	-	3,076.99	-	%			-	
Administrative technology services	8200		-	-	%			-	
Community services	9100	-	440.00	1,030.00	43%			-	
Debt service	9200	968.11	8,712.99	11,617.00	75%			-	
<b>Total Expenditures</b>		93,287.20	889,048.23	1,126,677.00	79%	-	-	-	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		20,362.87	(127,262.90)	36,552.00	-348%	31,644.98	80,063.36	-	
<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>		20,362.87	(127,262.90)	36,552.00	-348%	31,644.98	80,063.36	-	
Fund balances, beginning		451,703.00	599,328.77	624,607.05	96%	48,418.38	-	-	
Adjustments to beginning fund balance									
<b>Fund Balances, Beginning as Restated</b>		451,703.00	599,328.77	624,607.05	96%	48,418.38	-	-	
<b>Fund Balances, Ending</b>		\$ 472,065.87	\$ 472,065.87	\$ 661,159.05	71%	\$ 80,063.36	\$ 80,063.36	\$ -	%

