

**Chautauqua Learn & Serve Charter School with MSID Number 0781**  
**Bay County, Florida**  
**Balance Sheet (Unaudited)**  
**11/30/2019**

|   | <u>Accounts</u>        | <u>General Fund</u>  | <u>Special<br/>Revenue Fund</u> | <u>Debt Service</u> | <u>Capital Outlay</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|---|------------------------|----------------------|---------------------------------|---------------------|-----------------------|---|
| <b>ASSETS</b>                                 |                        |                      |                                 |                     |                       |   |
| Cash and cash equivalents                     | 1110                   | 547,277.01           |                                 |                     |                       | \$ 547,277.01                           |
| Investments                                   | 1160                   |                      |                                 |                     |                       | -                                       |
| Grant receivables                             | 1130                   | -                    | 36,069.00                       |                     | 4,103.00              | 40,172.00                               |
| Other current assets                          | 12XX                   |                      |                                 |                     |                       | -                                       |
| Deposits                                      | 1210                   | -                    |                                 |                     |                       | -                                       |
| Due from other funds                          | 1140                   | 36,069.00            | 25,759.38                       |                     | 4,095.00              | 65,923.38                               |
| Other long-term assets                        | 1400                   |                      |                                 |                     |                       | -                                       |
|   |                        | <u>547,277.01</u>    | <u>25,759.38</u>                | <u>-</u>            | <u>4,095.00</u>       | <u>65,923.38</u>                        |
| Total Assets                                  |                        | <u>\$ 583,346.01</u> | <u>\$ 61,828.38</u>             | <u>\$ -</u>         | <u>\$ 8,198.00</u>    | <u>\$ 653,372.39</u>                    |
| <b>LIABILITIES AND FUND BALANCE</b>           |                        |                      |                                 |                     |                       |   |
| Liabilities                                   |                        |                      |                                 |                     |                       |   |
| Accounts payable                              | 2120                   | 7,207.80             |                                 |                     |                       | \$ 7,207.80                             |
| Salaries, benefits, and payroll taxes payable | 2110, 2170, 2330       | 77.36                |                                 |                     |                       | 77.36                                   |
| Deferred revenue                              | 2410                   | 0.50                 |                                 |                     |                       | 0.50                                    |
| Notes/bonds payable                           | 2180, 2250, 2310, 2320 |                      |                                 |                     |                       | -                                       |
| Lease payable                                 | 2315                   |                      |                                 |                     |                       | -                                       |
| Other liabilities                             | 21XX, 22XX, 23XX       |                      |                                 |                     |                       | -                                       |
| Due to other funds                            | 2210                   | 29,854.38            | 36,069.00                       |                     |                       | 65,923.38                               |
|   |                        | <u>37,140.04</u>     | <u>36,069.00</u>                | <u>-</u>            | <u>-</u>              | <u>73,209.04</u>                        |
| Total Liabilities                             |                        | <u>37,140.04</u>     | <u>36,069.00</u>                | <u>-</u>            | <u>-</u>              | <u>73,209.04</u>                        |
| Fund Balance                                  |                        |                      |                                 |                     |                       |   |
| Nonspendable                                  | 2710                   | -                    |                                 |                     |                       | -                                       |
| Restricted                                    | 2720                   |                      |                                 |                     |                       | -                                       |
| Committed                                     | 2730                   |                      |                                 |                     |                       | -                                       |
| Assigned                                      | 2740                   |                      | 25,759.38                       |                     | 8,198.00              | 33,957.38                               |
| Unassigned                                    | 2750                   | 546,205.97           |                                 |                     |                       | 546,205.97                              |
|   |                        | <u>546,205.97</u>    | <u>25,759.38</u>                | <u>-</u>            | <u>8,198.00</u>       | <u>580,163.35</u>                       |
| <b>Total Fund Balance</b>                     |                        | <u>546,205.97</u>    | <u>25,759.38</u>                | <u>-</u>            | <u>8,198.00</u>       | <u>580,163.35</u>                       |
| <b>TOTAL LIABILITIES AND FUND BALANCE</b>     |                        | <u>\$ 583,346.01</u> | <u>\$ 61,828.38</u>             | <u>\$ -</u>         | <u>\$ 8,198.00</u>    | <u>\$ 653,372.39</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 November 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     |                                  | % |
| STATE SOURCES  |                       |                           |               |                                  |                       |              |               |                                  |   |
| FEFP   | 3310                  | 63,032.59                 | 315,162.92    | 758,889.00                       | 42%                   |              |               |                                  |   |
| Capital outlay   | 3397                  |                           |               | -                                | %                     |              |               |                                  |   |
| Class size reduction                                     | 3355                  |                           |               | -                                | %                     |              |               |                                  |   |
| School recognition                                       | 3361                  |                           |               | -                                | %                     |              |               |                                  |   |
| Other state revenue                                      | 33XX                  | 9,695.00                  | 13,472.00     | 295,712.00                       | 5%                    |              |               |                                  |   |
| LOCAL SOURCES  |                       |                           |               |                                  |                       |              |               |                                  |   |
| Interest   | 3430                  | 2.56                      | 13.72         | 4.00                             | 343%                  |              |               |                                  |   |
| Local capital improvement tax                            | 3413                  |                           |               | -                                | %                     |              |               |                                  |   |
| Other local revenue                                      | 34XX                  | 675.84                    | 115,927.88    | 43,783.00                        | 265%                  |              |               |                                  |   |
| <b>Total Revenues</b>                                    |                       | 73,405.99                 | 444,576.52    | 1,163,229.00                     | 6.54                  | -            | 25,759.38     | -                                |   |
| <b>Expenditures</b>                                      |                       |                           |               |                                  |                       |              |               |                                  |   |
| Current Expenditures                                     |                       |                           |               |                                  |                       |              |               |                                  |   |
| Instruction  | 5000                  | 56,274.05                 | 350,216.53    | 770,242.00                       | 45%                   |              |               | -                                | % |
| Instructional support services                           | 6000                  | 10,456.55                 | 48,355.60     | 149,945.00                       | 32%                   |              |               | -                                | % |
| Board  | 7100                  | 2,535.47                  | 23,158.16     | 46,162.00                        | 50%                   |              |               | -                                | % |
| School administration                                    | 7300                  | 1,663.45                  | 8,256.66      | 29,846.00                        | 28%                   |              |               | -                                | % |
| Facilities and acquisition                               | 7400                  | -                         | 15,503.38     | -                                | %                     |              |               | -                                |   |
| Fiscal services  | 7500                  | 1,838.22                  | 10,540.18     | 27,734.00                        | 38%                   |              |               | -                                |   |
| Food services  | 7600                  |                           | -             | -                                | %                     |              |               | -                                |   |
| Central services   | 7700                  |                           | -             | -                                | %                     |              |               | -                                |   |
| Pupil transportation services                            | 7800                  | 853.00                    | 2,702.25      | 4,176.00                         | 65%                   |              |               | -                                |   |
| Operation of plant                                       | 7900                  | 7,691.85                  | 31,437.48     | 85,925.00                        | 37%                   |              |               | -                                |   |
| Maintenance of plant                                     | 8100                  | 655.01                    | 2,248.53      | -                                | %                     |              |               | -                                |   |
| Administrative technology services                       | 8200                  |                           | -             | -                                | %                     |              |               | -                                |   |
| Community services                                       | 9100                  | -                         | 440.00        | 1,030.00                         | 43%                   |              |               | -                                |   |
| Debt service   | 9200                  | 968.11                    | 4,840.55      | 11,617.00                        | 42%                   |              |               | -                                |   |
| <b>Total Expenditures</b>                                |                       | 82,935.71                 | 497,699.32    | 1,126,677.00                     | 44%                   | -            | -             | -                                |   |
| <b>Excess (Deficiency) of Revenues Over Expenditures</b> |                       | (9,529.72)                | (53,122.80)   | 36,552.00                        | -145%                 | -            | 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>                       |                       | (9,529.72)                | (53,122.80)   | 36,552.00                        | -145%                 | -            | 25,759.38     | -                                |   |
| Fund balances, beginning                                 |                       | 555,735.69                | 599,328.77    | 624,607.05                       | 96%                   | 25,759.38    | -             | -                                |   |
| Adjustments to beginning fund balance                    |                       |                           |               |                                  |                       |              |               |                                  |   |
| <b>Fund Balances, Beginning as Restated</b>              |                       | 555,735.69                | 599,328.77    | 624,607.05                       | 96%                   | 25,759.38    | -             | -                                |   |
| <b>Fund Balances, Ending</b>                             |                       | \$ 546,205.97             | \$ 546,205.97 | \$ 661,159.05                    | 83%                   | \$ 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          |               |                                  | 4103           | 8198        | 31,230.00     | #REF!                            | 63,032.59                | 315,162.92    | 758,888.00    | 42%                              |
|                |            |               |                                  |                |             |               |                                  | 4,103.00                 | 8,198.00      | 31,230.00     | 26%                              |
|                |            |               |                                  |                |             |               |                                  | -                        | -             | -             |                                  |
|                |            |               |                                  |                |             |               |                                  | 9,695.00                 | 13,472.00     | 295,712.00    | 5%                               |
|                |            |               |                                  |                |             |               |                                  | 2.56                     | 13.72         | 4.00          | 343%                             |
|                |            |               |                                  |                |             |               |                                  | -                        | -             | -             |                                  |
|                |            |               |                                  |                |             |               |                                  | 675.84                   | 115,927.88    | 43,783.00     | 265%                             |
| -              | -          | -             |                                  | 4,103.00       | 8,198.00    | 31,230.00     | 26%                              | 77,508.99                | 478,533.90    | 1,194,458.00  | 40%                              |
|                |            |               |                                  |                |             |               |                                  | 56,274.05                | 350,216.53    | 770,243.00    | 45%                              |
|                |            |               |                                  |                |             |               |                                  | 10,456.55                | 48,355.60     | 149,945.00    | 32%                              |
|                |            |               |                                  |                |             |               |                                  | 2,535.47                 | 23,158.16     | 46,162.00     | 50%                              |
|                |            |               |                                  |                |             |               |                                  | 1,663.45                 | 8,256.66      | 29,846.00     | 28%                              |
|                |            |               |                                  |                |             |               |                                  | -                        | 15,503.38     | -             |                                  |
|                |            |               |                                  |                |             |               |                                  | 1,838.22                 | 10,540.18     | 27,734.00     | 38%                              |
|                |            |               |                                  |                |             |               |                                  | -                        | -             | -             |                                  |
|                |            |               |                                  |                |             |               |                                  | -                        | -             | -             |                                  |
|                |            |               |                                  |                |             |               |                                  | 853.00                   | 2,702.25      | 4,176.00      | 65%                              |
|                |            |               |                                  |                |             | 4,017.00      | 0%                               | 7,691.85                 | 31,437.48     | 89,942.00     | 35%                              |
|                |            |               |                                  |                |             | 15,595.00     | 0%                               | 655.01                   | 2,248.53      | 15,595.00     | 14%                              |
|                |            |               |                                  |                |             |               |                                  | -                        | -             | -             |                                  |
|                |            |               |                                  |                |             |               |                                  | -                        | 440.00        | 1,030.00      | 43%                              |
|                |            |               |                                  |                |             |               |                                  | 968.11                   | 4,840.55      | 11,617.00     | 42%                              |
| -              | -          | -             |                                  | -              | -           | 19,612.00     | 0%                               | 82,935.71                | 497,699.32    | 1,146,290.00  | 43%                              |
| -              | -          | -             |                                  | 4,103.00       | 8,198.00    | 11,618.00     | 71%                              | (5,426.72)               | (19,165.42)   | 48,168.00     | -40%                             |
|                |            |               |                                  |                |             |               |                                  | -                        | -             | -             |                                  |
|                |            |               |                                  |                |             |               |                                  | -                        | -             | -             |                                  |
| -              | -          | -             |                                  | -              | -           | -             |                                  | -                        | -             | -             |                                  |
| -              | -          | -             |                                  | 4,103.00       | 8,198.00    | 11,618.00     | 71%                              | (5,426.72)               | (19,165.42)   | 48,168.00     | -40%                             |
|                |            |               |                                  | 4,095.00       | -           |               |                                  | 585,590.07               | 599,328.77    | 624,607.05    | 96%                              |
| -              | -          | -             |                                  | 4,095.00       | -           |               |                                  | -                        | -             | -             |                                  |
|                |            |               |                                  |                |             |               |                                  | 585,590.07               | 599,328.77    | 624,607.05    | 96%                              |
| \$ -           | \$ -       | \$ -          | %                                | \$ 8,198.00    | \$ 8,198.00 | \$ 11,618.00  | 71%                              | \$ 580,163.35            | \$ 580,163.35 | \$ 672,775.05 | 86%                              |