

Chautauqua Learn & Serve Charter School with MSID Number 0781
Bay County, Florida
Balance Sheet (Unaudited)
10/31/2019

ASSETS	<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>
Cash and cash equivalents	1110	552,595.42				\$ 552,595.42
Investments	1160					-
Grant receivables	1130	-	36,069.00		4,095.00	40,164.00
Other current assets	12XX					-
Deposits	1210	-				-
Due from other funds	1140	36,069.00	25,759.38			61,828.38
Other long-term assets	1400					-
Total Assets		<u>\$ 588,664.42</u>	<u>\$ 61,828.38</u>	<u>\$ -</u>	<u>\$ 4,095.00</u>	<u>\$ 654,587.80</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	7,169.35				\$ 7,169.35
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
Total Liabilities		<u>32,928.73</u>	<u>36,069.00</u>	<u>-</u>	<u>-</u>	<u>68,997.73</u>
Fund Balance						
Nonspendable	2710	-				-
Restricted	2720					-
Committed	2730					-
Assigned	2740		25,759.38		4,095.00	29,854.38
Unassigned	2750	555,735.69				555,735.69
Total Fund Balance		<u>555,735.69</u>	<u>25,759.38</u>	<u>-</u>	<u>4,095.00</u>	<u>585,590.07</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 588,664.42</u>	<u>\$ 61,828.38</u>	<u>\$ -</u>	<u>\$ 4,095.00</u>	<u>\$ 654,587.80</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 October 31, 2019

FTE Projected	48								
FTE Actual	48	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	-	-	64,841.00	0%	-	25,759.38		%
STATE SOURCES									
FEFP	3310	63,032.61	252,130.33	758,889.00	33%				
Capital outlay	3397			-	%				
Class size reduction	3355			-	%				
School recognition	3361			-	%				
Other state revenue	33XX	-	3,777.00	295,712.00	1%				
LOCAL SOURCES									
Interest	3430	2.70	11.16	4.00	279%				
Local capital improvement tax	3413			-	%				
Other local revenue	34XX	1,614.80	115,252.04	43,783.00	263%				
Total Revenues		64,650.11	371,170.53	1,163,229.00	5.77	-	25,759.38	-	
Expenditures									
Current Expenditures									
Instruction	5000	96,510.22	293,942.48	770,242.00	38%				%
Instructional support services	6000	10,302.16	37,899.05	149,945.00	25%				%
Board	7100	2,833.08	20,622.69	46,162.00	45%				%
School administration	7300	2,217.73	6,593.21	29,846.00	22%				%
Facilities and acquisition	7400	-	15,503.38	-	%				
Fiscal services	7500	1,838.22	8,701.96	27,734.00	31%				
Food services	7600		-	-	%				
Central services	7700		-	-	%				
Pupil transportation services	7800	543.50	1,849.25	4,176.00	44%				
Operation of plant	7900	6,061.80	23,745.63	85,925.00	28%				
Maintenance of plant	8100	609.40	1,593.52	-	%				
Administrative technology services	8200		-	-	%				
Community services	9100	440.00	440.00	1,030.00	43%				
Debt service	9200	968.11	3,872.44	11,617.00	33%				
Total Expenditures		122,324.22	414,763.61	1,126,677.00	37%	-	-	-	
Excess (Deficiency) of Revenues Over Expenditures		(57,674.11)	(43,593.08)	36,552.00	-119%	-	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		(57,674.11)	(43,593.08)	36,552.00	-119%	-	25,759.38	-	
Fund balances, beginning		613,409.80	599,328.77	624,607.05	96%	25,759.38	-	-	
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		613,409.80	599,328.77	624,607.05	96%	25,759.38	-	-	
Fund Balances, Ending		\$ 555,735.69	\$ 555,735.69	\$ 661,159.05	84%	\$ 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			4095	4095	31,230.00	#REF!	63,032.61	252,130.33	758,888.00	33%
								4,095.00	4,095.00	31,230.00	13%
								-	-	-	
								-	3,777.00	295,712.00	1%
								2.70	11.16	4.00	279%
								-	-	-	
								1,614.80	115,252.04	43,783.00	263%
-	-	-		4,095.00	4,095.00	31,230.00	13%	68,745.11	401,024.91	1,194,458.00	34%
								96,510.22	293,942.48	770,243.00	38%
								10,302.16	37,899.05	149,945.00	25%
								2,833.08	20,622.69	46,162.00	45%
								2,217.73	6,593.21	29,846.00	22%
								-	15,503.38	-	
								1,838.22	8,701.96	27,734.00	31%
								-	-	-	
								543.50	1,849.25	4,176.00	44%
						4,017.00	0%	6,061.80	23,745.63	89,942.00	26%
						15,595.00	0%	609.40	1,593.52	15,595.00	10%
								-	-	-	
								440.00	440.00	1,030.00	43%
								968.11	3,872.44	11,617.00	33%
-	-	-		-	-	19,612.00	0%	122,324.22	414,763.61	1,146,290.00	36%
-	-	-		4,095.00	4,095.00	11,618.00	35%	(53,579.11)	(13,738.70)	48,168.00	-29%
								-	-	-	
								-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		4,095.00	4,095.00	11,618.00	35%	(53,579.11)	(13,738.70)	48,168.00	-29%
								639,169.18	599,328.77	624,607.05	96%
								-	-	-	
-	-	-		-	-	-		639,169.18	599,328.77	624,607.05	96%
\$ -	\$ -	\$ -	%	\$ 4,095.00	\$ 4,095.00	\$ 11,618.00	35%	\$ 585,590.07	\$ 585,590.07	\$ 672,775.05	87%