

Chautauqua Learn & Serve Charter School with MSID Number 0781
Bay County, Florida
Balance Sheet (Unaudited)
8/31/2015

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	295,003.61				\$ 295,003.61
Investments	1160					-
Grant receivables	1130	76,653.80	100,784.00			177,437.80
Other current assets	12XX					-
Deposits	1210	1,750.00				1,750.00
Due from other funds	1140	100,784.00				100,784.00
Other long-term assets	1400					-
Total Assets		<u>\$ 474,191.41</u>	<u>\$ 100,784.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 574,975.41</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	610.00				\$ 610.00
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		100,784.00			100,784.00
Total Liabilities		<u>610.00</u>	<u>100,784.00</u>	<u>-</u>	<u>-</u>	<u>101,394.00</u>
Fund Balance						
Nonspendable	2710	1,750.00				1,750.00
Restricted	2720					-
Committed	2730					-
Assigned	2740		-			-
Unassigned	2750	471,831.41			-	471,831.41
Total Fund Balance		<u>473,581.41</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>473,581.41</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 474,191.41</u>	<u>\$ 100,784.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 574,975.41</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 August 31, 2015

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	FTE Projected									
	FTE Actual		% Percent of Projected							
	0	0	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	-	-	%	-	-	-	%		
STATE SOURCES										
FEFP	3310	53,291.34	106,582.67	%	-	-	-	%		
Capital outlay	3397	1,694.00	1,694.00	%	-	-	-	%		
Class size reduction	3355	-	-	%	-	-	-	%		
School recognition	3361	-	-	%	-	-	-	%		
Other state revenue	33XX	-	-	%	-	-	-	%		
LOCAL SOURCES										
Interest	3430	2.81	5.77	%	-	-	-	%		
Local capital improvement tax	3413	-	-	%	-	-	-	%		
Other local revenue	34XX	-	2,713.50	%	-	-	-	%		
Total Revenues		54,988.15	110,995.94	-	-	-	-	-		
Expenditures										
Current Expenditures										
Instruction	5000	36,109.87	61,049.34	%	-	-	-	%		
Instructional support services	6000	7,903.97	13,341.68	%	-	-	-	%		
Board	7100	2,362.82	5,506.98	%	-	-	-	%		
School administration	7300	1,942.41	6,655.98	%	-	-	-	%		
Facilities and acquisition	7400	1,750.00	3,500.00	%	-	-	-	%		
Fiscal services	7500	829.77	1,132.44	%	-	-	-	%		
Food services	7600	-	-	%	-	-	-	%		
Central services	7700	-	-	%	-	-	-	%		
Pupil transportation services	7800	4,066.63	4,066.63	%	-	-	-	%		
Operation of plant	7900	1,522.94	2,853.31	%	-	-	-	%		
Maintenance of plant	8100	486.79	1,276.51	%	-	-	-	%		
Administrative technology services	8200	-	-	%	-	-	-	%		
Community services	9100	375.00	1,142.09	%	-	-	-	%		
Debt service	9200	-	-	%	-	-	-	%		
Total Expenditures		57,350.20	100,524.96	-	-	-	-	-		
Excess (Deficiency) of Revenues Over Expenditures		(2,362.05)	10,470.98	-	-	-	-	-		
Other Financing Sources (Uses)										
Transfers in	3600	-	-	-	-	-	-	-		
Transfers out	9700	-	-	-	-	-	-	-		
Total Other Financing Sources (Uses)		-	-	-	-	-	-	-		
Net Change in Fund Balances		(2,362.05)	10,470.98	-	-	-	-	-		
Fund balances, beginning		475,943.46	463,110.43	367,133.57	126%	-	-	-		
Adjustments to beginning fund balance		-	-	-	-	-	-	-		
Fund Balances, Beginning as Restated		475,943.46	463,110.43	367,133.57	126%	-	-	-		
Fund Balances, Ending		\$ 473,581.41	\$ 473,581.41	\$ 367,133.57	129%	\$ -	\$ -	\$ -	%	

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 Annual Budget	Actual	YTD Actual	Annual Budget	Actual to Annual Budget	Actual	YTD Actual	Annual Budget	Actual to Annual Budget
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
								53,291.34	106,582.67	-	
								1,694.00	1,694.00	-	
								-	-	-	
								-	-	-	
								-	-	-	
								2.81	5.77	-	
								-	-	-	
								-	2,713.50	-	
								54,988.15	110,995.94	-	
								36,109.87	61,049.34	-	
								7,903.97	13,341.68	-	
								2,362.82	5,506.98	-	
								1,942.41	6,655.98	-	
								1,750.00	3,500.00	-	
								829.77	1,132.44	-	
								-	-	-	
								-	-	-	
								4,066.63	4,066.63	-	
								1,522.94	2,853.31	-	
								486.79	1,276.51	-	
								-	-	-	
								375.00	1,142.09	-	
								-	-	-	
								57,350.20	100,524.96	-	
								(2,362.05)	10,470.98	-	
								-	-	-	
								-	-	-	
								-	-	-	
								(2,362.05)	10,470.98	-	
								475,943.46	463,110.43	367,133.57	126%
								-	-	-	
								475,943.46	463,110.43	367,133.57	126%
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ 473,581.41	\$ 473,581.41	\$ 367,133.57	129%