

**Chautauqua Learn & Serve Charter School with MSID Number 0781**  
**Bay County, Florida**  
**Balance Sheet (Unaudited)**  
**December 31, 2014**

	<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	330,629.11				\$ 330,629.11
Investments	1160					-
Grant receivables	1130	63,087.07				63,087.07
Other current assets	12XX					-
Deposits	1210	1,750.00				1,750.00
Due from other funds	1140					-
Other long-term assets	1400					-
		<u>395,466.18</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 395,466.18</u>
<b>Total Assets</b>		<u>\$ 395,466.18</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 395,466.18</u>
<b>LIABILITIES AND FUND BALANCE</b>						
Liabilities						
Accounts payable	2120	52,428.05				\$ 52,428.05
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					-
		<u>52,428.05</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,428.05</u>
<b>Total Liabilities</b>		<u>52,428.05</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,428.05</u>
Fund Balance						
Nonspendable	2710	1,750.00				1,750.00
Restricted	2720					-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	341,288.13			-	341,288.13
		<u>343,038.13</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>343,038.13</u>
<b>Total Fund Balance</b>		<u>343,038.13</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>343,038.13</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<u>\$ 395,466.18</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 395,466.18</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, 2014**

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	FTE Projected	43							
	FTE Actual	44		102% 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	48,080.07	88,342.24	260,160.00	34%				
STATE SOURCES									
FEFP	3310	51,869.08	311,214.50	622,429.00	50%				
Capital outlay	3397	1,700.00	10,524.00	20,454.00	51%				
Class size reduction	3355	-	-	-	%				
School recognition	3361	-	-	-	%				
Other state revenue	33XX	-	253.00	756.00	33%				
LOCAL SOURCES									
Interest	3430	2.58	13.54	16.00	85%				
Local capital improvement tax	3413	-	-	-	%				
Other local revenue	34XX	499.85	13,162.60	72,169.00	18%				
<b>Total Revenues</b>		102,151.58	423,509.88	975,984.00	2.72	-	-	-	
<b>Expenditures</b>									
Current Expenditures									
Instruction	5000	54,744.72	268,890.25	541,200.00	50%				%
Instructional support services	6000	7,652.74	40,919.01	129,939.00	31%				%
Board	7100	2,356.55	30,583.41	55,593.00	55%				%
School administration	7300	3,256.89	24,212.72	42,619.00	57%				%
Facilities and acquisition	7400	1,750.00	10,500.00	26,181.00	40%				
Fiscal services	7500	7,300.57	14,387.94	33,480.00	43%				
Food services	7600	-	-	-	%				
Central services	7700	-	-	-	%				
Pupil transportation services	7800	20,021.50	32,935.58	54,640.00	60%				
Operation of plant	7900	2,862.53	13,421.57	21,738.00	62%				
Maintenance of plant	8100	-	8,660.86	8,660.86	100%				
Administrative technology services	8200	-	-	-	%				
Community services	9100	-	3,093.98	11,003.00	28%				
Debt service	9200	-	-	-	%				
<b>Total Expenditures</b>		99,945.50	447,605.32	925,053.86	48%	-	-	-	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		2,206.08	(24,095.44)	50,930.14	-47%	-	-	-	
<b>Other Financing Sources (Uses)</b>									
Transfers in	3600								
Transfers out	9700								
<b>Total Other Financing Sources (Uses)</b>		-	-	-		-	-	-	
<b>Net Change in Fund Balances</b>		2,206.08	(24,095.44)	50,930.14	-47%	-	-	-	
Fund balances, beginning		340,832.05	367,133.57	367,133.57	100%	-	-	-	
Adjustments to beginning fund balance									
<b>Fund Balances, Beginning as Restated</b>		340,832.05	367,133.57	367,133.57	100%	-	-	-	
<b>Fund Balances, Ending</b>		\$ 343,038.13	\$ 343,038.13	\$ 418,063.71	82%	\$ -	\$ -	\$ -	%

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
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
								48,080.07	88,342.24	260,160.00	34%
								51,869.08	311,214.50	622,429.00	50%
								1,700.00	10,524.00	20,454.00	51%
								-	-	-	
								-	253.00	756.00	33%
								2.58	13.54	16.00	85%
								-	-	-	
								499.85	13,162.60	72,169.00	18%
								102,151.58	423,509.88	975,984.00	43%
								54,744.72	268,890.25	541,200.00	50%
								7,652.74	40,919.01	129,939.00	31%
								2,356.55	30,583.41	55,593.00	55%
								3,256.89	24,212.72	42,619.00	57%
								1,750.00	10,500.00	26,181.00	40%
								7,300.57	14,387.94	33,480.00	43%
								-	-	-	
								-	-	-	
								20,021.50	32,935.58	54,640.00	60%
								2,862.53	13,421.57	21,738.00	62%
								-	8,660.86	8,660.86	100%
								-	-	-	
								-	3,093.98	11,003.00	28%
								-	-	-	
								99,945.50	447,605.32	925,053.86	48%
								2,206.08	(24,095.44)	50,930.14	-47%
								-	-	-	
								-	-	-	
								-	-	-	
								2,206.08	(24,095.44)	50,930.14	-47%
								340,832.05	367,133.57	367,133.57	100%
								-	-	-	
								340,832.05	367,133.57	367,133.57	100%
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ 343,038.13	\$ 343,038.13	\$ 418,063.71	82%