

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

	<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>
ASSETS						
Cash and cash equivalents	1110	325,038.84				\$ 325,038.84
Investments	1160					-
Grant receivables	1130	57,839.47	70,277.13			128,116.60
Other current assets	12XX					-
Deposits	1210	1,750.00				1,750.00
Due from other funds	1140	70,277.13				70,277.13
Other long-term assets	1400					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets		\$ 454,905.44	\$ 70,277.13	\$ -	\$ -	\$ 525,182.57
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	4,448.44				\$ 4,448.44
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		70,277.13			70,277.13
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities		4,448.44	70,277.13	-	-	74,725.57
Fund Balance						
Nonspendable	2710	1,750.00				1,750.00
Restricted	2720					-
Committed	2730					-
Assigned	2740		-			-
Unassigned	2750	448,707.00			-	448,707.00
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balance		450,457.00	-	-	-	450,457.00
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE		\$ 454,905.44	\$ 70,277.13	\$ -	\$ -	\$ 525,182.57

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 May 31, 2015

0

	FTE Projected								
	FTE Actual								
	43 44	102% 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	22.71	109,386.24	260,160.00	42%				
STATE SOURCES									
FEFP	3310	71,341.91	555,860.25	622,429.00	89%				
Capital outlay	3397	1,664.00	17,987.00	20,454.00	88%				
Class size reduction	3355	-	-	-	%				
School recognition	3361	-	-	-	%				
Other state revenue	33XX	-	253.00	756.00	33%	38942.77	91642.89	0	
LOCAL SOURCES									
Interest	3430	2.46	26.13	16.00	163%				
Local capital improvement tax	3413	-	-	-	%				
Other local revenue	34XX	64,532.47	93,135.07	72,169.00	129%				
Total Revenues		137,563.55	776,647.69	975,984.00	5.45	38,942.77	91,642.89	-	
Expenditures									
Current Expenditures									
Instruction	5000	28,306.74	394,007.42	541,200.00	73%	16,043.02	66,997.48	-	%
Instructional support services	6000	6,981.05	79,358.13	129,939.00	61%	612.83	1,838.49	-	%
Board	7100	2,361.25	48,460.51	55,593.00	87%				%
School administration	7300	12,251.23	47,097.71	42,619.00	111%				%
Facilities and acquisition	7400	1,750.00	19,250.00	26,181.00	74%				
Fiscal services	7500	1,940.94	23,094.63	33,480.00	69%				
Food services	7600	-	-	-	%				
Central services	7700	-	-	-	%				
Pupil transportation services	7800	508.29	46,946.87	54,640.00	86%	22,286.92	22,806.92	-	
Operation of plant	7900	1,234.49	21,154.79	21,738.00	97%				
Maintenance of plant	8100	892.97	9,560.22	11,819.00	81%				
Administrative technology services	8200	-	-	-	%				
Community services	9100	-	4,393.98	11,003.00	40%				
Debt service	9200	-	-	-	%				
Total Expenditures		56,226.96	693,324.26	928,212.00	75%	38,942.77	91,642.89	-	
Excess (Deficiency) of Revenues Over Expenditures		81,336.59	83,323.43	47,772.00	174%	-	-	-	
Other Financing Sources (Uses)									
Transfers in	3600								
Transfers out	9700								
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		81,336.59	83,323.43	47,772.00	174%	-	-	-	
Fund balances, beginning		369,120.41	367,133.57	367,133.57	100%				
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		369,120.41	367,133.57	367,133.57	100%	-	-	-	
Fund Balances, Ending		\$ 450,457.00	\$ 450,457.00	\$ 414,905.57	109%	\$ -	\$ -	\$ -	%

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
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
								22.71	109,386.24	260,160.00	42%
								71,341.91	555,860.25	622,429.00	89%
								1,664.00	17,987.00	20,454.00	88%
								-	-	-	
								38,942.77	91,895.89	756.00	12156%
								2.46	26.13	16.00	163%
								-	-	-	
								64,532.47	93,135.07	72,169.00	129%
								176,506.32	868,290.58	975,984.00	89%
								44,349.76	461,004.90	541,200.00	85%
								7,593.88	81,196.62	129,939.00	62%
								2,361.25	48,460.51	55,593.00	87%
								12,251.23	47,097.71	42,619.00	111%
								1,750.00	19,250.00	26,181.00	74%
								1,940.94	23,094.63	33,480.00	69%
								-	-	-	
								-	-	-	
								22,795.21	69,753.79	54,640.00	128%
								1,234.49	21,154.79	21,738.00	97%
								892.97	9,560.22	11,819.00	81%
								-	-	-	
								-	4,393.98	11,003.00	40%
								-	-	-	
								95,169.73	784,967.15	928,212.00	85%
								81,336.59	83,323.43	47,772.00	174%
								-	-	-	
								-	-	-	
								-	-	-	
								-	-	-	
								81,336.59	83,323.43	47,772.00	174%
								369,120.41	367,133.57	367,133.57	100%
								-	-	-	
								369,120.41	367,133.57	367,133.57	100%
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ 450,457.00	\$ 450,457.00	\$ 414,905.57	109%