

Chautauqua Learn And Serve Charter (CLSFND)

Detailed Balance Sheet

As of: 12/31/2016

1/18/2017 2:53:01 PM

All Funds

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Assets

| | | |
|-------------------|---|------------|
| 100-1111-0000-000 | Cash In Bank - Operating | 378,800.54 |
| 100-1122-0000-000 | Prepaid Visa Card - MF | 1,500.00 |
| 100-1123-0000-000 | Prepaid Visa Card - HH | 500.00 |
| 100-1130-0000-000 | FEFP Revenue Receivable | 45,954.78 |
| 495-1130-0000-000 | Adults with Disabilities Revenue Receivable | 100,784.00 |
| 100-1131-0000-000 | Capital Outlay Revenue Receivable | 1,470.00 |
| 100-1210-0000-000 | Due From Other Funds | 100,784.00 |
| 100-1230-0000-000 | Prepaid Expenses | 1,750.00 |

Total Assets

\$631,543.32

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Liabilities

| | | |
|-------------------|--------------------|------------|
| 100-2120-0000-000 | Accrued Payables | 5,801.10 |
| 495-2210-0000-000 | Due To Other Funds | 100,784.00 |

Total Liabilities

\$106,585.10

Net Assets

| | | |
|-------------------|-------------------------------|------------|
| 100-2700-0000-000 | Fund Balance | 450,081.29 |
| | Excess Revenues Over Expenses | 74,876.93 |

Total Fund Balance

\$524,958.22

Total Liabilities and Fund Balance

\$631,543.32

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Chautauqua Learn And Serve Charter (CLSFND)

Detailed Revenue and Expense Report

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7/1/2016 to 12/31/2016

Page 1

All Funds

Revenue

| | | |
|-------------------|--------------------------------|------------|
| 100-3230-0000-000 | IDEA | 27,038.37 |
| 100-3300-0000-000 | FEFP - Bay Cty Sch Dist | 331,535.18 |
| 100-3301-0000-000 | Prior Year FEFP | 6,867.70 |
| 100-3390-0000-000 | VR Summer Grant | 46,000.00 |
| 100-3397-0000-000 | Capital Outlay | 7,962.00 |
| 100-3400-0000-000 | Interest Income | 19.30 |
| 100-3473-0000-000 | Other Misc Revenue | 10,360.11 |
| 100-3497-0000-000 | Recovery of Prior Year Expense | 55.00 |
| 100-3600-0000-000 | Donations | 33,352.00 |

Total Revenue

\$463,189.66

Expenses

| | | |
|-------------------|-----------------------------------|-----------|
| 100-4000-5200-120 | ESE Teacher | 55,202.11 |
| 100-4000-5200-121 | Trolley Instructor | 4,808.27 |
| 100-4000-5200-150 | Classroom Aide | 51,015.97 |
| 100-4000-5200-210 | Retirement | 6,718.81 |
| 100-4000-5200-220 | Social Security | 8,642.54 |
| 100-4000-5200-230 | Group Insurance | 13,462.86 |
| 100-4000-5200-240 | Workers Compensation | 1,453.78 |
| 100-4000-5200-250 | Unemployment Compensation | 9.32 |
| 100-4000-5200-310 | Contracted Services | 8,067.38 |
| 100-4000-5200-315 | Field Trips | 10,704.72 |
| 100-4000-5200-330 | Travel/Conference/Workshops | 54,969.00 |
| 100-4000-5200-390 | Copy and Printing | 1,721.86 |
| 100-4000-5200-510 | Instructional Materials | 20,890.43 |
| 100-4000-5200-640 | Capital Furniture & Equipment | 1,064.50 |
| 100-4000-5200-642 | Non Capital Furniture & Equipment | 7,896.41 |
| 100-4000-5200-750 | ESE Substitute Teacher | 2,718.84 |
| 100-4000-6100-150 | Job Coach | 28,105.88 |
| 100-4000-6100-210 | Retirement | 2,113.57 |
| 100-4000-6100-220 | Social Security | 2,150.12 |
| 100-4000-6100-230 | Group Insurance | 8,368.49 |
| 100-4000-6100-240 | Workers Compensation | 797.24 |
| 100-4000-6100-250 | Unemployment Compensation | 3.38 |
| 100-4000-6130-310 | Contracted Services | 1,600.00 |
| 100-4000-6400-310 | Staff Development | 2,587.45 |
| 100-4000-6500-310 | Technology Support & Service | 196.70 |
| 100-4000-7100-310 | Legal and Audit Expense | 500.00 |
| 100-4000-7100-320 | Insurance - General Liability | 8,628.95 |
| 100-4000-7100-730 | Dues and Fees | 15,130.68 |
| 100-4000-7100-790 | District Admin Fees | 9,037.40 |
| 100-4000-7300-160 | Office Support | 6,611.85 |
| 100-4000-7300-210 | Retirement | 262.93 |
| 100-4000-7300-220 | Social Security | 505.83 |
| 100-4000-7300-240 | Workers Compensation | 93.78 |
| 100-4000-7300-250 | Unemployment Compensation | 5.52 |
| 100-4000-7300-330 | Travel / Conferences / Workshops | 100.00 |
| 100-4000-7300-370 | Postage | 70.90 |
| 100-4000-7300-390 | Advertising | 1,359.95 |
| 100-4000-7300-510 | Office Expense | 3,568.47 |
| 100-4000-7400-360 | Facility Lease | 10,500.00 |
| 100-4000-7400-630 | Facility Cost | 720.00 |

Chautauqua Learn And Serve Charter (CLSFND)

Detailed Revenue and Expense Report

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All Funds

| | | |
|--------------------------------------|--------------------------------------|---------------------|
| 100-4000-7500-310 | Contract Controller Service | 10,802.32 |
| 100-4000-7500-311 | Payroll Service | 2,215.40 |
| 100-4000-7800-350 | Transportation - Contracted Services | 4,515.00 |
| 100-4000-7800-550 | Transportation - Repair | 3,949.60 |
| 100-4000-7900-320 | Insurance - Building | 1,480.00 |
| 100-4000-7900-360 | Storage Rental | 405.00 |
| 100-4000-7900-370 | Communications | 1,735.26 |
| 100-4000-7900-380 | Water/ Sewer/ Garbage Collection | 568.80 |
| 100-4000-7900-390 | Other Contracted Bldg. Services | 741.90 |
| 100-4000-7900-430 | Electricity | 2,897.33 |
| 100-4000-7900-510 | Custodial Supplies | 999.19 |
| 100-4000-8100-350 | Repairs and Maintenance | 5,037.04 |
| 100-4000-9100-705 | Donations | 600.00 |
| Total Expenses | | \$388,312.73 |
| Excess Revenues Over Expenses | | \$74,876.93 |

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Chautauqua Learn And Serve Charter (CLSFND)

Budget Revenue & Expense Report

7/1/2016 to 12/31/2016

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All Funds

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| | Current Actual | Year-To-Date Actual | Annual Budget | Budget Remaining | % Ratios |
|---|--------------------|------------------------|---------------------|---------------------|---------------|
| Revenue | | | | | |
| 100-3230-0000-000 IDEA | 0.00 | 27,038.37 | 63,565.51 | 36,527.14 | 42.54% |
| 100-3300-0000-000 FEFP - Bay Cty Sch Dist | 55,255.86 | 331,535.18 | 683,028.00 | 351,492.82 | 48.54% |
| 100-3301-0000-000 Prior Year FEFP | 0.00 | 6,867.70 | 0.00 | (6,867.70) | - |
| 100-3334-0000-000 Florida Teacher's Lead Program | 0.00 | 0.00 | 865.47 | 865.47 | - |
| 100-3390-0000-000 VR Summer Grant | 0.00 | 46,000.00 | 0.00 | (46,000.00) | - |
| 100-3397-0000-000 Capital Outlay | 1,470.00 | 7,962.00 | 9,048.00 | 1,086.00 | 88.00% |
| 100-3400-0000-000 Interest Income | 3.36 | 19.30 | 34.79 | 15.49 | 55.47% |
| 100-3473-0000-000 Other Misc Revenue | 2,507.18 | 10,360.11 | 6,864.91 | (3,495.20) | 150.91% |
| 100-3497-0000-000 Recovery of Prior Year Expense | 0.00 | 55.00 | 0.00 | (55.00) | - |
| 100-3600-0000-000 Donations | 12,735.00 | 33,352.00 | 88,035.48 | 54,683.48 | 37.88% |
| Total Revenue | \$71,971.40 | \$463,189.66 | \$851,442.16 | \$388,252.50 | 45.60% |
| Expense | | | | | |
| 5200 - Exceptional Instruction | | | | | |
| 100-4000-5200-120 ESE Teacher | 10,196.67 | 55,202.11 | 120,645.71 | 65,443.60 | 45.76% |
| 100-4000-5200-121 Trolley Instructor | 1,254.50 | 4,808.27 | 6,869.19 | 2,060.92 | 70.00% |
| 100-4000-5200-150 Classroom Aide | 9,137.90 | 51,015.97 | 120,677.11 | 69,661.14 | 42.27% |
| 100-4000-5200-210 Retirement | 1,364.94 | 6,718.81 | 18,664.04 | 11,945.23 | 36.00% |
| 100-4000-5200-220 Social Security | 1,620.58 | 8,642.54 | 18,986.69 | 10,344.15 | 45.52% |
| 100-4000-5200-230 Group Insurance | 3,092.79 | 13,462.86 | 24,750.00 | 11,287.14 | 54.40% |
| 100-4000-5200-240 Workers Compensation | 0.00 | 1,453.78 | 2,481.92 | 1,028.14 | 58.57% |
| 100-4000-5200-250 Unemployment Compensation | 1.85 | 9.32 | 2,123.19 | 2,113.87 | 0.44% |
| 100-4000-5200-310 Contracted Services | 1,755.88 | 8,067.38 | 47,093.72 | 39,026.34 | 17.13% |
| 100-4000-5200-315 Field Trips | 0.00 | 10,704.72 | 8,101.82 | (2,602.90) | 132.13% |
| 100-4000-5200-330 Travel/Conference/Workshops | 4,087.89 | 54,969.00 | 71,744.90 | 16,775.90 | 76.62% |
| 100-4000-5200-390 Copy and Printing | 80.77 | 1,721.86 | 15,355.57 | 13,633.71 | 11.21% |
| 100-4000-5200-510 Instructional Materials | 7,763.76 | 20,890.43 | 53,858.42 | 32,967.99 | 38.79% |
| 100-4000-5200-520 Textbooks | 0.00 | 0.00 | 380.78 | 380.78 | - |
| 100-4000-5200-640 Capital Furniture & Equipment | 1,064.50 | 1,064.50 | 0.00 | (1,064.50) | - |
| 100-4000-5200-642 Non Capital Furniture & Equipmen | 0.00 | 7,896.41 | 1,247.38 | (6,649.03) | 633.04% |
| 100-4000-5200-690 Software | 0.00 | 0.00 | 418.56 | 418.56 | - |
| 100-4000-5200-750 ESE Substitute Teacher | 595.00 | 2,718.84 | 12,199.13 | 9,480.29 | 22.29% |
| Total 5200 - Exceptional Instruction | 42,017.03 | 249,346.80 | 525,598.12 | 276,251.32 | 52.56% |
| 61XX - Student Personnel Services | | | | | |
| 100-4000-6100-130 Guidance | 0.00 | 0.00 | 61,065.82 | 61,065.82 | - |
| 100-4000-6100-150 Job Coach | 4,561.20 | 28,105.88 | 0.00 | (28,105.88) | - |
| 100-4000-6100-210 Retirement | 343.01 | 2,113.57 | 4,592.15 | 2,478.58 | 46.03% |
| 100-4000-6100-220 Social Security | 348.93 | 2,150.12 | 4,671.53 | 2,521.41 | 46.03% |
| 100-4000-6100-230 Group Insurance | 1,248.48 | 8,368.49 | 8,250.00 | (118.49) | 101.44% |
| 100-4000-6100-240 Workers Compensation | 0.00 | 797.24 | 610.66 | (186.58) | 130.55% |
| 100-4000-6100-250 Unemployment Compensation | 0.00 | 3.38 | 755.22 | 751.84 | 0.45% |
| 100-4000-6130-310 Contracted Services | 700.00 | 1,600.00 | 1,685.65 | 85.65 | 94.92% |
| Total 61XX - Student Personnel Services | 7,201.62 | 43,138.68 | 81,631.02 | 38,492.34 | 47.15% |
| 6300 - Instructional and Curriculum Development | | | | | |
| Total 6300 - Instructional and Curriculum Develop | 0.00 | 0.00 | 0.00 | 0.00 | - % |
| 6400 - Instructional Staff Training Services | | | | | |
| 100-4000-6400-310 Staff Development | 2,492.91 | 2,587.45 | 3,815.59 | 1,228.14 | 67.81% |
| Total 6400 - Instructional Staff Training Services | 2,492.91 | 2,587.45 | 3,815.59 | 1,228.14 | 32.19% |

Chautauqua Learn And Serve Charter (CLSFND)

Budget Revenue & Expense Report

7/1/2016 to 12/31/2016

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All Funds

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| | Current Actual | Year-To-Date Actual | Annual Budget | Budget Remaining | % Ratios |
|--|-------------------|------------------------|------------------|---------------------|-------------|
| 6500 - Instructional-Related Technology | | | | | |
| 100-4000-6500-310 Technology Support & Service | 0.00 | 196.70 | 0.00 | (196.70) | - % |
| Total 6500 - Instructional-Related Technology | 0.00 | 196.70 | 0.00 | (196.70) | - % |
| 7100 - Board Administration | | | | | |
| 100-4000-7100-310 Legal and Audit Expense | 0.00 | 500.00 | 8,585.00 | 8,085.00 | 5.82% |
| 100-4000-7100-320 Insurance - General Liability | 1,290.61 | 8,628.95 | 12,605.31 | 3,976.36 | 68.45% |
| 100-4000-7100-730 Dues and Fees | 1,253.00 | 15,130.68 | 13,897.19 | (1,233.49) | 108.88% |
| 100-4000-7100-790 District Admin Fees | 1,506.25 | 9,037.40 | 20,943.83 | 11,906.43 | 43.15% |
| Total 7100 - Board Administration | 4,049.86 | 33,297.03 | 56,031.33 | 22,734.30 | 40.57% |
| 7300 - School Administration | | | | | |
| 100-4000-7300-160 Office Support | 1,332.36 | 6,611.85 | 17,735.36 | 11,123.51 | 37.28% |
| 100-4000-7300-210 Retirement | 51.01 | 262.93 | 1,333.70 | 1,070.77 | 19.71% |
| 100-4000-7300-220 Social Security | 101.93 | 505.83 | 1,356.76 | 850.93 | 37.28% |
| 100-4000-7300-230 Group Insurance | 0.00 | 0.00 | 5,500.00 | 5,500.00 | - % |
| 100-4000-7300-240 Workers Compensation | 0.00 | 93.78 | 177.35 | 83.57 | 52.88% |
| 100-4000-7300-250 Unemployment Compensation | 0.65 | 5.52 | 452.27 | 446.75 | 1.22% |
| 100-4000-7300-330 Travel / Conferences / Workshop | 100.00 | 100.00 | 3,801.27 | 3,701.27 | 2.63% |
| 100-4000-7300-370 Postage | 7.29 | 70.90 | 1,743.46 | 1,672.56 | 4.07% |
| 100-4000-7300-390 Advertising | 380.50 | 1,359.95 | 1,927.64 | 567.69 | 70.55% |
| 100-4000-7300-510 Office Expense | 1,171.88 | 3,568.47 | 8,178.51 | 4,610.04 | 43.63% |
| 100-4000-7300-640 Cap Furniture and Equipment | 0.00 | 0.00 | 270.50 | 270.50 | - % |
| Total 7300 - School Administration | 3,145.62 | 12,579.23 | 42,476.83 | 29,897.60 | 70.39% |
| 74XX - Facilities Acquisition and Construction | | | | | |
| 100-4000-7400-360 Facility Lease | 1,750.00 | 10,500.00 | 21,000.00 | 10,500.00 | 50.00% |
| 100-4000-7400-630 Facility Cost | 0.00 | 720.00 | 0.00 | (720.00) | - % |
| Total 74XX - Facilities Acquisition and Constructi | 1,750.00 | 11,220.00 | 21,000.00 | 9,780.00 | 46.57% |
| 7500 - Fiscal Services | | | | | |
| 100-4000-7500-310 Contract Controller Service | 1,377.78 | 10,802.32 | 19,862.53 | 9,060.21 | 54.39% |
| 100-4000-7500-311 Payroll Service | 1,287.46 | 2,215.40 | 5,425.60 | 3,210.20 | 40.83% |
| Total 7500 - Fiscal Services | 2,665.24 | 13,017.72 | 25,288.12 | 12,270.40 | 48.52% |
| 7800 - Student Transportation Services | | | | | |
| 100-4000-7800-320 Transportation - Insurance | 0.00 | 0.00 | 1,528.13 | 1,528.13 | - % |
| 100-4000-7800-350 Transportation - Contracted Serv | 960.00 | 4,515.00 | 27,530.81 | 23,015.81 | 16.40% |
| 100-4000-7800-550 Transportation - Repair | 0.00 | 3,949.60 | 11,501.79 | 7,552.19 | 34.34% |
| Total 7800 - Student Transportation Services | 960.00 | 8,464.60 | 40,560.74 | 32,096.14 | 79.13% |
| 7900 - Operation of Plant | | | | | |
| 100-4000-7900-320 Insurance - Building | 0.00 | 1,480.00 | 1,494.80 | 14.80 | 99.01% |
| 100-4000-7900-360 Storage Rental | 0.00 | 405.00 | 1,718.84 | 1,313.84 | 23.56% |
| 100-4000-7900-370 Communications | 312.28 | 1,735.26 | 3,991.01 | 2,255.75 | 43.48% |
| 100-4000-7900-380 Water/ Sewer/ Garbage Collectio | 0.00 | 568.80 | 1,288.73 | 719.93 | 44.14% |
| 100-4000-7900-390 Other Contracted Bldq. Services | 177.00 | 741.90 | 1,304.66 | 562.76 | 56.87% |
| 100-4000-7900-430 Electricity | 348.76 | 2,897.33 | 6,373.43 | 3,476.10 | 45.46% |
| 100-4000-7900-510 Custodial Supplies | 56.04 | 999.19 | 2,579.20 | 1,580.01 | 38.74% |
| 100-4000-7900-640 Furniture and Equipment | 0.00 | 0.00 | 1,509.23 | 1,509.23 | - % |
| Total 7900 - Operation of Plant | 894.08 | 8,827.48 | 20,259.90 | 11,432.42 | 56.43% |

Chautauqua Learn And Serve Charter (CLSFND)

Budget Revenue & Expense Report

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All Funds

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| | <u>Current Actual</u> | <u>Year-To-Date Actual</u> | <u>Annual Budget</u> | <u>Budget Remaining</u> | <u>% Ratios</u> |
|---|---------------------------|--------------------------------|--------------------------|-----------------------------|---------------------|
| 8100 - Maintenance of Plant | | | | | |
| 100-4000-8100-350 Repairs and Maintenance | 1,416.45 | 5,037.04 | 3,551.05 | (1,485.99) | 141.85% |
| Total 8100 - Maintenance of Plant | 1,416.45 | 5,037.04 | 3,551.05 | (1,485.99) | (41.85)% |
| 9100 - Community Services | | | | | |
| 100-4000-9100-705 Donations | 150.00 | 600.00 | 5,409.02 | 4,809.02 | 11.09% |
| Total 9100 - Community Services | 150.00 | 600.00 | 5,409.02 | 4,809.02 | 88.91% |
| | | | | | |
| Total Expense | \$66,742.81 | \$388,312.73 | \$825,621.72 | \$437,308.99 | 52.97% |
| | | | | | |
| Excess Revenue Over Expenses | \$5,228.59 | \$74,876.93 | \$25,820.44 | | |