

**Chautauqua Learn & Serve Charter School with MSID Number 0781**  
**Bay County, Florida**  
**Balance Sheet (Unaudited)**  
**September 30, 2016**

	<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	337,961.99				\$ 337,961.99
Investments	1160					-
Grant receivables	1130	48,005.05	100,784.00			148,789.05
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					-
		<u>488,501.04</u>	<u>100,784.00</u>	<u>-</u>	<u>-</u>	<u>\$ 589,285.04</u>
Total Assets		<u>\$ 488,501.04</u>	<u>\$ 100,784.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 589,285.04</u>
<b>LIABILITIES AND FUND BALANCE</b>						
Liabilities						
Accounts payable	2120	-				\$ -
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
		<u>-</u>	<u>100,784.00</u>	<u>-</u>	<u>-</u>	<u>100,784.00</u>
Total Liabilities		<u>-</u>	<u>100,784.00</u>	<u>-</u>	<u>-</u>	<u>100,784.00</u>
Fund Balance						
Nonspendable	2710	1,750.00				1,750.00
Restricted	2720					-
Committed	2730					-
Assigned	2740		-			-
Unassigned	2750	486,751.04			-	486,751.04
		<u>488,501.04</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>488,501.04</u>
<b>Total Fund Balance</b>		<u>488,501.04</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>488,501.04</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<u>\$ 488,501.04</u>	<u>\$ 100,784.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 589,285.04</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 September 30, 2016**

0

		47							
		47	100% Percent of Projected						
		General Fund				Special Revenue			
Account Number	Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	
									Actual
<b>Revenues</b>									
FEDERAL SOURCES									
Federal direct	3100	-	-	-	-	-	-	-	%
Federal through state and local	3200	27,038.37	27,038.37	63,565.51	43%	-	-	-	%
STATE SOURCES									
FEFP	3310	54,750.70	171,119.78	683,028.00	25%	-	-	-	
Capital outlay	3397	-	-	-	%	-	-	-	
Class size reduction	3355	-	-	9,048.00	0%	-	-	-	
School recognition	3361	-	-	-	%	-	-	-	
Other state revenue	33XX	-	-	865.47	0%	-	-	-	
LOCAL SOURCES									
Interest	3430	3.15	9.39	34.79	27%	-	-	-	
Local capital improvement tax	3413	-	-	-	%	-	-	-	
Other local revenue	34XX	12,329.80	26,464.48	94,900.39	28%	-	-	-	
<b>Total Revenues</b>		<b>94,122.02</b>	<b>224,632.02</b>	<b>851,442.16</b>	<b>1.22</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Expenditures</b>									
Current Expenditures									
Instruction	5000	42,817.45	115,866.28	525,598.12	22%	-	-	-	%
Instructional support services	6000	8,127.05	21,517.28	85,446.61	25%	-	-	-	%
Board	7100	12,230.81	20,620.43	56,031.33	37%	-	-	-	%
School administration	7300	2,392.34	4,652.24	42,476.83	11%	-	-	-	%
Facilities and acquisition	7400	2,470.00	5,970.00	21,000.00	28%	-	-	-	
Fiscal services	7500	2,315.59	7,596.92	25,288.12	30%	-	-	-	
Food services	7600	-	-	-	%	-	-	-	
Central services	7700	-	-	-	%	-	-	-	
Pupil transportation services	7800	4,031.05	4,923.30	40,560.74	12%	-	-	-	
Operation of plant	7900	1,261.92	3,765.23	20,259.90	19%	-	-	-	
Maintenance of plant	8100	1,300.59	1,300.59	3,551.05	37%	-	-	-	
Administrative technology services	8200	-	-	-	%	-	-	-	
Community services	9100	-	-	5,409.02	0%	-	-	-	
Debt service	9200	-	-	-	%	-	-	-	
<b>Total Expenditures</b>		<b>76,946.80</b>	<b>186,212.27</b>	<b>825,621.72</b>	<b>23%</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>17,175.22</b>	<b>38,419.75</b>	<b>25,820.44</b>	<b>149%</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other Financing Sources (Uses)</b>									
Transfers in	3600								
Transfers out	9700								
<b>Total Other Financing Sources (Uses)</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Change in Fund Balances</b>		<b>17,175.22</b>	<b>38,419.75</b>	<b>25,820.44</b>	<b>149%</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Fund balances, beginning		471,325.82	450,081.29	450,081.29	100%				
Adjustments to beginning fund balance									
<b>Fund Balances, Beginning as Restated</b>		<b>471,325.82</b>	<b>450,081.29</b>	<b>450,081.29</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balances, Ending</b>		<b>\$ 488,501.04</b>	<b>\$ 488,501.04</b>	<b>\$ 475,901.73</b>	<b>103%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>%</b>

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			
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
			%				%				%			
								27,038.37	27,038.37	63,565.51	43%			
								54,750.70	171,119.78	683,028.00	25%			
								-	-	-				
								-	-	9,048.00	0%			
								-	-	-				
								-	-	865.47	0%			
								3.15	9.39	34.79	27%			
								-	-	-				
								12,329.80	26,464.48	94,900.39	28%			
								94,122.02	224,632.02	851,442.16	26%			
								42,817.45	115,866.28	525,598.12	22%			
								8,127.05	21,517.28	85,446.61	25%			
								12,230.81	20,620.43	56,031.33	37%			
								2,392.34	4,652.24	42,476.83	11%			
								2,470.00	5,970.00	21,000.00	28%			
								2,315.59	7,596.92	25,288.12	30%			
								-	-	-				
								-	-	-				
								4,031.05	4,923.30	40,560.74	12%			
								1,261.92	3,765.23	20,259.90	19%			
								1,300.59	1,300.59	3,551.05	37%			
								-	-	-				
								-	-	5,409.02	0%			
								-	-	-				
								76,946.80	186,212.27	825,621.72	23%			
								17,175.22	38,419.75	25,820.44	149%			
								-	-	-				
								-	-	-				
								-	-	-				
								17,175.22	38,419.75	25,820.44	149%			
								471,325.82	450,081.29	450,081.29	100%			
								-	-	-				
								471,325.82	450,081.29	450,081.29	100%			
\$	-	\$	-	\$	-	\$	-	\$	488,501.04	\$	488,501.04	\$	475,901.73	103%