

Chautauqua Learn & Serve Charter School with MSID Number 0781
Bay County, Florida
Balance Sheet (Unaudited)
12/31/2015

ASSETS	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
Cash and cash equivalents	1110	334,231.50				\$ 334,231.50
Investments	1160					-
Grant receivables	1130	33,825.83	100,784.00			134,609.83
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		\$ 470,591.33	\$ 100,784.00	\$ -	\$ -	\$ 571,375.33
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	11,214.57				\$ 11,214.57
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		11,214.57	100,784.00	-	-	111,998.57
Fund Balance						
Nonspendable	2710	1,750.00				1,750.00
Restricted	2720					-
Committed	2730					-
Assigned	2740		-			-
Unassigned	2750	457,626.76			-	457,626.76
Total Fund Balance		459,376.76	-	-	-	459,376.76
TOTAL LIABILITIES AND FUND BALANCE		\$ 470,591.33	\$ 100,784.00	\$ -	\$ -	\$ 571,375.33

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, 2015

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		43								
FTE Projected		43	100% Percent of Projected							
FTE Actual		43	General Fund				Special Revenue			
Account Number	Month/ Quarter	Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	
Revenues										
FEDERAL SOURCES										
	Federal direct	3100	-	-	-		-	-	-	%
	Federal through state and local	3200	31,172.00	57,492.21	128,473.00	45%	-	-	-	%
STATE SOURCES										
	FEFP	3310	53,291.33	319,748.00	639,253.00	50%	-	-	-	
	Capital outlay	3397	624.00	4,802.00	11,289.00	43%	-	-	-	
	Class size reduction	3355	-	-	-	%	-	-	-	
	School recognition	3361	-	-	-	%	-	-	-	
	Other state revenue	33XX	-	792.00	247.00	321%	-	-	-	
LOCAL SOURCES										
	Interest	3430	2.60	15.14	28.00	54%	-	-	-	
	Local capital improvement tax	3413	-	-	-	%	-	-	-	
	Other local revenue	34XX	13,299.46	53,264.88	92,194.00	58%	-	-	-	
Total Revenues			98,389.39	436,114.23	871,484.00	5.70	-	-	-	
Expenditures										
Current Expenditures										
	Instruction	5000	52,052.93	291,702.37	490,275.00	59%	-	-	-	%
	Instructional support services	6000	6,227.54	43,134.27	93,512.00	46%	-	-	-	%
	Board	7100	3,089.66	30,260.12	57,087.00	53%	-	-	-	%
	School administration	7300	2,685.51	16,622.61	49,794.00	33%	-	-	-	%
	Facilities and acquisition	7400	1,750.00	10,500.00	21,000.00	50%	-	-	-	
	Fiscal services	7500	8,418.79	13,538.17	27,662.00	49%	-	-	-	
	Food services	7600	-	-	-	%	-	-	-	
	Central services	7700	-	-	-	%	-	-	-	
	Pupil transportation services	7800	5,592.24	16,457.36	90,886.00	18%	-	-	-	
	Operation of plant	7900	1,567.25	11,520.48	23,177.00	50%	-	-	-	
	Maintenance of plant	8100	-	2,294.93	9,656.00	24%	-	-	-	
	Administrative technology services	8200	-	-	-	%	-	-	-	
	Community services	9100	100.00	3,817.59	4,438.00	86%	-	-	-	
	Debt service	9200	-	-	-	%	-	-	-	
Total Expenditures			81,483.92	439,847.90	867,487.00	51%	-	-	-	
Excess (Deficiency) of Revenues Over Expenditures			16,905.47	(3,733.67)	3,997.00	-93%	-	-	-	
Other Financing Sources (Uses)										
	Transfers in	3600								
	Transfers out	9700								
Total Other Financing Sources (Uses)			-	-	-		-	-	-	
Net Change in Fund Balances			16,905.47	(3,733.67)	3,997.00	-93%	-	-	-	
	Fund balances, beginning		442,471.29	463,110.43	367,133.57	126%				
	Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated			442,471.29	463,110.43	367,133.57	126%	-	-	-	
Fund Balances, Ending			\$ 459,376.76	\$ 459,376.76	\$ 371,130.57	124%	\$ -	\$ -	\$ -	%

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
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
								31,172.00	57,492.21	128,473.00	45%
								53,291.33	319,748.00	639,253.00	50%
								624.00	4,802.00	11,289.00	43%
								-	-	-	
								-	-	-	
								-	792.00	247.00	321%
								2.60	15.14	28.00	54%
								-	-	-	
								13,299.46	53,264.88	92,194.00	58%
								98,389.39	436,114.23	871,484.00	50%
								52,052.93	291,702.37	490,275.00	59%
								6,227.54	43,134.27	93,512.00	46%
								3,089.66	30,260.12	57,087.00	53%
								2,685.51	16,622.61	49,794.00	33%
								1,750.00	10,500.00	21,000.00	50%
								8,418.79	13,538.17	27,662.00	49%
								-	-	-	
								-	-	-	
								5,592.24	16,457.36	90,886.00	18%
								1,567.25	11,520.48	23,177.00	50%
								-	2,294.93	9,656.00	24%
								-	-	-	
								100.00	3,817.59	4,438.00	86%
								-	-	-	
								81,483.92	439,847.90	867,487.00	51%
								16,905.47	(3,733.67)	3,997.00	-93%
								-	-	-	
								-	-	-	
								-	-	-	
								16,905.47	(3,733.67)	3,997.00	-93%
								442,471.29	463,110.43	367,133.57	126%
								-	-	-	
								442,471.29	463,110.43	367,133.57	126%
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ 459,376.76	\$ 459,376.76	\$ 371,130.57	124%