

Chautauqua Learn & Serve Charter School with MSID Number 0781
Bay County, Florida
Balance Sheet (Unaudited)
September 30, 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>
ASSETS						
Cash and cash equivalents	1110	252,575.72				\$ 252,575.72
Investments	1160					-
Grant receivables	1130	135,474.06				135,474.06
Other current assets	12XX					-
Deposits	1210	1,750.00				1,750.00
Due from other funds	1140					-
Other long-term assets	1400					-
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Total Assets		\$ 389,799.78	\$ -	\$ -	\$ -	\$ 389,799.78
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	5,050.23				\$ 5,050.23
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	2,832.63				2,832.63
Deferred revenue	2410	-				-
Notes/bonds payable	2180, 2250, 2310, 2320					-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX					-
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Total Liabilities		7,882.86	-	-	-	7,882.86
Fund Balance						
Nonspendable	2710	1,750.00				1,750.00
Restricted	2720					-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	380,166.92			-	380,166.92
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Total Fund Balance		381,916.92	-	-	-	381,916.92
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TOTAL LIABILITIES AND FUND BALANCE		\$ 389,799.78	\$ -	\$ -	\$ -	\$ 389,799.78

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, 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
Revenues									
FEDERAL SOURCES									
Federal direct	3100	-	-	-	%	\$ -	\$ -	\$ -	%
Federal through state and local	3200	40,265.06	40,265.06	260,160.00	15%				
STATE SOURCES									
FEFP	3310	51,869.08	155,607.25	622,429.00	25%				
Capital outlay	3397	1,806.00	5,424.00	20,454.00	27%				
Class size reduction	3355	-	-	-	%				
School recognition	3361	-	-	-	%				
Other state revenue	33XX	253.00	253.00	756.00	33%				
LOCAL SOURCES									
Interest	3430	2.27	6.59	16.00	41%				
Local capital improvement tax	3413	-	-	-	%				
Other local revenue	34XX	10,958.50	11,227.75	72,169.00	16%				
Total Revenues		105,153.91	212,783.65	975,984.00	1.57	-	-	-	
Expenditures									
Current Expenditures									
Instruction	5000	43,884.75	116,371.23	541,200.00	22%				%
Instructional support services	6000	8,217.31	14,837.19	129,939.00	11%				%
Board	7100	10,826.67	18,150.29	55,593.00	33%				%
School administration	7300	1,769.95	17,671.33	42,619.00	41%				%
Facilities and acquisition	7400	1,750.00	5,250.00	26,181.00	20%				
Fiscal services	7500	3,270.35	4,292.09	33,480.00	13%				
Food services	7600	-	-	-	%				
Central services	7700	-	-	-	%				
Pupil transportation services	7800	1,050.00	3,874.25	54,640.00	7%				
Operation of plant	7900	2,495.79	6,159.08	21,738.00	28%				
Maintenance of plant	8100	1,090.60	8,600.86	11,819.00	73%				
Administrative technology services	8200	-	-	-	%				
Community services	9100	-	2,793.98	11,003.00	25%				
Debt service	9200	-	-	-	%				
Total Expenditures		74,355.42	198,000.30	928,212.00	21%	-	-	-	
Excess (Deficiency) of Revenues Over Expenditures		30,798.49	14,783.35	47,772.00	31%	-	-	-	
Other Financing Sources (Uses)									
Transfers in	3600								
Transfers out	9700								
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		30,798.49	14,783.35	47,772.00	31%	-	-	-	
Fund balances, beginning		351,118.43	367,133.57	367,133.57	100%				
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		351,118.43	367,133.57	367,133.57	100%	-	-	-	
Fund Balances, Ending		\$ 381,916.92	\$ 381,916.92	\$ 414,905.57	92%	\$ -	\$ -	\$ -	%

