

**Chautauqua Learn & Serve Charter School with MSID Number 0781**  
**Bay County, Florida**  
**Balance Sheet (Unaudited)**  
**9/30/2015**

<b>ASSETS</b>	<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>
Cash and cash equivalents	1110	265,367.52				\$ 265,367.52
Investments	1160					-
Grant receivables	1130	130,218.34	100,784.00			231,002.34
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					-
<b>Total Assets</b>		<u>\$ 498,119.86</u>	<u>\$ 100,784.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 598,903.86</u>
<b>LIABILITIES AND FUND BALANCE</b>						
Liabilities						
Accounts payable	2120	4,931.57				\$ 4,931.57
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	3,376.92				3,376.92
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
<b>Total Liabilities</b>		<u>8,308.49</u>	<u>100,784.00</u>	<u>-</u>	<u>-</u>	<u>109,092.49</u>
Fund Balance						
Nonspendable	2710	1,750.00				1,750.00
Restricted	2720					-
Committed	2730					-
Assigned	2740		-			-
Unassigned	2750	488,061.37			-	488,061.37
<b>Total Fund Balance</b>		<u>489,811.37</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>489,811.37</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<u>\$ 498,119.86</u>	<u>\$ 100,784.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 598,903.86</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, 2015**

0

		43							
FTE Projected		43	100% Percent of Projected						
FTE Actual		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	
<b>Revenues</b>									
FEDERAL SOURCES									
Federal direct	3100	-	-	-	%	-	-	-	%
Federal through state and local	3200	26,320.21	26,320.21	128,473.00	20%	-	-	-	%
STATE SOURCES									
FEFP	3310	53,291.33	159,874.00	639,253.00	25%	-	-	-	%
Capital outlay	3397	825.00	2,519.00	11,289.00	22%	-	-	-	%
Class size reduction	3355	-	-	-	%	-	-	-	%
School recognition	3361	-	-	-	%	-	-	-	%
Other state revenue	33XX	792.00	792.00	247.00	321%	-	-	-	%
LOCAL SOURCES									
Interest	3430	2.48	8.25	28.00	29%	-	-	-	%
Local capital improvement tax	3413	-	-	-	%	-	-	-	%
Other local revenue	34XX	15,435.92	18,149.42	92,194.00	20%	-	-	-	%
<b>Total Revenues</b>		<b>96,666.94</b>	<b>207,662.88</b>	<b>871,484.00</b>	<b>4.38</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>									
Current Expenditures									
Instruction	5000	49,704.26	110,753.60	490,275.00	23%	-	-	-	%
Instructional support services	6000	8,933.16	22,274.84	93,512.00	24%	-	-	-	%
Board	7100	6,873.24	12,380.22	57,087.00	22%	-	-	-	%
School administration	7300	3,168.35	9,824.33	49,794.00	20%	-	-	-	%
Facilities and acquisition	7400	1,750.00	5,250.00	21,000.00	25%	-	-	-	%
Fiscal services	7500	2,679.90	3,812.34	27,662.00	14%	-	-	-	%
Food services	7600	-	-	-	%	-	-	-	%
Central services	7700	-	-	-	%	-	-	-	%
Pupil transportation services	7800	2,895.00	6,961.63	90,886.00	8%	-	-	-	%
Operation of plant	7900	2,046.29	4,899.60	23,177.00	21%	-	-	-	%
Maintenance of plant	8100	453.78	1,730.29	9,656.00	18%	-	-	-	%
Administrative technology services	8200	-	-	-	%	-	-	-	%
Community services	9100	1,933.00	3,075.09	4,438.00	69%	-	-	-	%
Debt service	9200	-	-	-	%	-	-	-	%
<b>Total Expenditures</b>		<b>80,436.98</b>	<b>180,961.94</b>	<b>867,487.00</b>	<b>21%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>16,229.96</b>	<b>26,700.94</b>	<b>3,997.00</b>	<b>668%</b>	<b>-</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>16,229.96</b>	<b>26,700.94</b>	<b>3,997.00</b>	<b>668%</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Fund balances, beginning		473,581.41	463,110.43	367,133.57	126%	-	-	-	
Adjustments to beginning fund balance									
<b>Fund Balances, Beginning as Restated</b>		<b>473,581.41</b>	<b>463,110.43</b>	<b>367,133.57</b>	<b>126%</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balances, Ending</b>		<b>\$ 489,811.37</b>	<b>\$ 489,811.37</b>	<b>\$ 371,130.57</b>	<b>132%</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
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
								26,320.21	26,320.21	128,473.00	20%
								53,291.33	159,874.00	639,253.00	25%
								825.00	2,519.00	11,289.00	22%
								-	-	-	
								-	-	-	
								792.00	792.00	247.00	321%
								2.48	8.25	28.00	29%
								-	-	-	
								15,435.92	18,149.42	92,194.00	20%
								96,666.94	207,662.88	871,484.00	24%
								49,704.26	110,753.60	490,275.00	23%
								8,933.16	22,274.84	93,512.00	24%
								6,873.24	12,380.22	57,087.00	22%
								3,168.35	9,824.33	49,794.00	20%
								1,750.00	5,250.00	21,000.00	25%
								2,679.90	3,812.34	27,662.00	14%
								-	-	-	
								-	-	-	
								2,895.00	6,961.63	90,886.00	8%
								2,046.29	4,899.60	23,177.00	21%
								453.78	1,730.29	9,656.00	18%
								-	-	-	
								1,933.00	3,075.09	4,438.00	69%
								-	-	-	
								80,436.98	180,961.94	867,487.00	21%
								16,229.96	26,700.94	3,997.00	668%
								-	-	-	
								-	-	-	
								-	-	-	
								16,229.96	26,700.94	3,997.00	668%
								473,581.41	463,110.43	367,133.57	126%
								-	-	-	
								473,581.41	463,110.43	367,133.57	126%
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ 489,811.37	\$ 489,811.37	\$ 371,130.57	132%