

Chautauqua Learn & Serve Charter School with MSID Number 0781
Bay County, Florida
Balance Sheet (Unaudited)
2/29/2016

	<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>
ASSETS						
Cash and cash equivalents	1110	324,747.22				\$ 324,747.22
Investments	1160					-
Grant receivables	1130	621.00	100,784.00			101,405.00
Other current assets	12XX					-
Deposits	1210	1,761.99				1,761.99
Due from other funds	1140	100,784.00				100,784.00
Other long-term assets	1400					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets		\$ 427,914.21	\$ 100,784.00	\$ -	\$ -	\$ 528,698.21
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	-				\$ -
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	-				-
Deferred revenue	2410	27,987.17	-			27,987.17
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
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Total Liabilities		27,987.17	100,784.00	-	-	128,771.17
Fund Balance						
Nonspendable	2710	1,761.99				1,761.99
Restricted	2720					-
Committed	2730					-
Assigned	2740		-			-
Unassigned	2750	398,165.05			-	398,165.05
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Total Fund Balance		399,927.04	-	-	-	399,927.04
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TOTAL LIABILITIES AND FUND BALANCE		\$ 427,914.21	\$ 100,784.00	\$ -	\$ -	\$ 528,698.21

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 February 29, 2016

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		41							
FTE Projected		41	100% Percent of Projected						
FTE Actual		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
Revenues									
FEDERAL SOURCES									
Federal direct	3100	-	-	-	%	-	-	-	%
Federal through state and local	3200	-	57,492.21	128,911.00	45%	-	-	-	%
STATE SOURCES									
FEFP	3310	47,278.59	378,228.67	567,343.00	67%	-	-	-	%
Capital outlay	3397	621.00	6,044.00	8,528.00	71%	-	-	-	%
Class size reduction	3355	-	-	-	%	-	-	-	%
School recognition	3361	-	-	-	%	-	-	-	%
Other state revenue	33XX	-	792.00	792.00	100%	-	-	-	%
LOCAL SOURCES									
Interest	3430	2.56	20.48	31.00	66%	-	-	-	%
Local capital improvement tax	3413	-	-	-	%	-	-	-	%
Other local revenue	34XX	6,430.00	60,930.33	59,752.00	102%	-	-	-	%
Total Revenues		54,332.15	503,507.69	765,357.00	4.50	-	-	-	-
Expenditures									
Current Expenditures									
Instruction	5000	37,829.00	377,779.57	593,191.00	64%	-	-	-	%
Instructional support services	6000	7,336.05	58,014.55	87,398.00	66%	-	-	-	%
Board	7100	4,091.35	39,404.87	50,264.00	78%	-	-	-	%
School administration	7300	2,016.95	20,637.48	31,536.00	65%	-	-	-	%
Facilities and acquisition	7400	1,750.00	14,000.00	21,000.00	67%	-	-	-	%
Fiscal services	7500	2,072.46	16,112.89	20,698.00	78%	-	-	-	%
Food services	7600	-	-	-	%	-	-	-	%
Central services	7700	-	-	-	%	-	-	-	%
Pupil transportation services	7800	1,220.81	19,842.05	38,012.00	52%	-	-	-	%
Operation of plant	7900	1,175.58	14,684.45	22,214.00	66%	-	-	-	%
Maintenance of plant	8100	2.70	2,297.63	2,295.00	100%	-	-	-	%
Administrative technology services	8200	-	-	-	%	-	-	-	%
Community services	9100	-	3,917.59	4,418.00	89%	-	-	-	%
Debt service	9200	-	-	-	%	-	-	-	%
Total Expenditures		57,494.90	566,691.08	871,026.00	65%	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures		(3,162.75)	(63,183.39)	(105,669.00)	60%	-	-	-	-
Other Financing Sources (Uses)									
Transfers in	3600								
Transfers out	9700								
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		(3,162.75)	(63,183.39)	(105,669.00)	60%	-	-	-	
Fund balances, beginning		403,089.79	463,110.43	463,110.00	100%	-	-	-	
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		403,089.79	463,110.43	463,110.00	100%	-	-	-	
Fund Balances, Ending		\$ 399,927.04	\$ 399,927.04	\$ 357,441.00	112%	\$ -	\$ -	\$ -	%

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
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
									57,492.21	128,911.00	45%
								47,278.59	378,228.67	567,343.00	67%
								621.00	6,044.00	8,528.00	71%
								-	-	-	
								-	-	-	
								-	792.00	792.00	100%
								2.56	20.48	31.00	66%
								-	-	-	
								6,430.00	60,930.33	59,752.00	102%
								54,332.15	503,507.69	765,357.00	66%
								37,829.00	377,779.57	593,191.00	64%
								7,336.05	58,014.55	87,398.00	66%
								4,091.35	39,404.87	50,264.00	78%
								2,016.95	20,637.48	31,536.00	65%
								1,750.00	14,000.00	21,000.00	67%
								2,072.46	16,112.89	20,698.00	78%
								-	-	-	
								-	-	-	
								1,220.81	19,842.05	38,012.00	52%
								1,175.58	14,684.45	22,214.00	66%
								2.70	2,297.63	2,295.00	100%
								-	-	-	
								-	3,917.59	4,418.00	89%
								-	-	-	
								57,494.90	566,691.08	871,026.00	65%
								(3,162.75)	(63,183.39)	(105,669.00)	60%
								-	-	-	
								-	-	-	
								-	-	-	
								(3,162.75)	(63,183.39)	(105,669.00)	60%
								403,089.79	463,110.43	463,110.00	100%
								-	-	-	
								403,089.79	463,110.43	463,110.00	100%
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ 399,927.04	\$ 399,927.04	\$ 357,441.00	112%