

**Chautauqua Learn & Serve Charter School with MSID Number 0781**  
**Bay County, Florida**  
**Balance Sheet (Unaudited)**  
**December 31, 2017**

<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	626,515.48				\$ 626,515.48
Investments	1160					-
Grant receivables	1130	1,352.08	36,069.00			37,421.08
Other current assets	12XX					-
Deposits	1210	1,750.00				1,750.00
Due from other funds	1140	36,069.00				36,069.00
Other long-term assets	1400					-
<b>Total Assets</b>		<u>\$ 665,686.56</u>	<u>\$ 36,069.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 701,755.56</u>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>Liabilities</b>						
Accounts payable	2120	25.54				\$ 25.54
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	5,950.30				5,950.30
Deferred revenue	2410					-
Notes/bonds payable	2180, 2250, 2310, 2320					-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX					-
Due to other funds	2210		36,069.00			36,069.00
<b>Total Liabilities</b>		<u>5,975.84</u>	<u>36,069.00</u>	<u>-</u>	<u>-</u>	<u>42,044.84</u>
<b>Fund Balance</b>						
Nonspendable	2710	1,750.00				1,750.00
Restricted	2720					-
Committed	2730					-
Assigned	2740		-			-
Unassigned	2750	657,960.72			-	657,960.72
<b>Total Fund Balance</b>		<u>659,710.72</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>659,710.72</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<u>\$ 665,686.56</u>	<u>\$ 36,069.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 701,755.56</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 December 31, 2017**

FTE Projected  
FTE Actual

48  
48

100% Percent of Projected

	General Fund				Special Revenue				
	Account Number	Month/ Quarter		Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter		Annual Budget	% of YTD Actual to Annual Budget
		Actual	YTD Actual			Actual	YTD Actual		
<b>Revenues</b>									
FEDERAL SOURCES									
Federal direct	3100				%	-	-	-	%
Federal through state and local	3200			60,000.00	0%	-	-	-	%
STATE SOURCES									
FEFP	3310	61,415.83	368,494.97	730,698.00	50%	-	-	-	
Capital outlay	3397			16,859.00	0%	-	-	-	
Class size reduction	3355				%	-	-	-	
School recognition	3361				%	-	-	-	
Other state revenue	33XX		55,200.00		%	-	-	-	
LOCAL SOURCES									
Interest	3430	0.18	0.95	39.00	2%	-	-	-	
Local capital improvement tax	3413				%	-	-	-	
Other local revenue	34XX	37,708.00	73,428.17	49,961.00	147%	-	-	-	
<b>Total Revenues</b>		<b>99,124.01</b>	<b>497,124.09</b>	<b>857,557.00</b>	<b>2.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Expenditures</b>									
Current Expenditures									
Instruction	5000	58,007.70	290,794.66	535,967.00	54%	-	-	-	%
Instructional support services	6000	6,149.54	36,683.42	88,404.00	41%	-	-	-	%
Board	7100	4,953.42	32,759.47	57,376.00	57%	-	-	-	%
School administration	7300	4,768.91	22,360.96	38,738.00	58%	-	-	-	%
Facilities and acquisition	7400	1,750.00	7,000.00	21,727.00	32%	-	-	-	
Fiscal services	7500	3,084.38	13,195.89	26,449.00	50%	-	-	-	
Food services	7600				%	-	-	-	
Central services	7700				%	-	-	-	
Pupil transportation services	7800	6,934.29	12,565.12	18,397.00	68%	-	-	-	
Operation of plant	7900	5,736.91	14,171.36	17,300.00	82%	-	-	-	
Maintenance of plant	8100	149.37	1,492.38	5,741.00	26%	-	-	-	
Administrative technology services	8200				%	-	-	-	
Community services	9100		1,680.04	1,585.00	106%	-	-	-	
Debt service	9200				%	-	-	-	
<b>Total Expenditures</b>		<b>91,534.52</b>	<b>432,703.30</b>	<b>811,684.00</b>	<b>53%</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>7,589.49</b>	<b>64,420.79</b>	<b>45,873.00</b>	<b>140%</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>7,589.49</b>	<b>64,420.79</b>	<b>45,873.00</b>	<b>140%</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Fund balances, beginning		652,121.23	595,289.93	595,289.93	100%				
Adjustments to beginning fund balance									
<b>Fund Balances, Beginning as Restated</b>		<b>652,121.23</b>	<b>595,289.93</b>	<b>595,289.93</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balances, Ending</b>		<b>\$ 659,710.72</b>	<b>\$ 659,710.72</b>	<b>\$ 641,162.93</b>	<b>103%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>%</b>

