

Chautauqua Learn & Serve Charter School with MSID Number 0781
Bay County, Florida
Balance Sheet (Unaudited)
September 30, 2017

	<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	574,437.93				\$ 574,437.93
Investments	1160					-
Grant receivables	1130	1,138.00	36,069.00			37,207.00
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					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets		<u>\$ 613,394.93</u>	<u>\$ 36,069.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 649,463.93</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	12,519.01				\$ 12,519.01
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330					-
Deferred revenue	2410	1,897.93				1,897.93
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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities		<u>14,416.94</u>	<u>36,069.00</u>	<u>-</u>	<u>-</u>	<u>50,485.94</u>
Fund Balance						
Nonspendable	2710	1,750.00				1,750.00
Restricted	2720					-
Committed	2730					-
Assigned	2740		-			-
Unassigned	2750	597,227.99			-	597,227.99
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balance		<u>598,977.99</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>598,977.99</u>
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 613,394.93</u>	<u>\$ 36,069.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 649,463.93</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, 2017

FTE Projected
FTE Actual

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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		
Revenues									
FEDERAL SOURCES									
Federal direct	3100				%	-	-	-	%
Federal through state and local	3200			60,000.00	0%	-	-	-	%
STATE SOURCES									
FEFP	3310	61,415.82	184,247.48	730,698.00	25%	-	-	-	
Capital outlay	3397			16,859.00	0%	-	-	-	
Class size reduction	3355				%	-	-	-	
School recognition	3361				%	-	-	-	
Other state revenue	33XX				%	-	-	-	
LOCAL SOURCES									
Interest	3430	0.15	0.44	39.00	1%	-	-	-	
Local capital improvement tax	3413				%	-	-	-	
Other local revenue	34XX	504.00	22,926.51	49,961.00	46%	-	-	-	
Total Revenues		61,919.97	207,174.43	857,557.00	0.72	-	-	-	
Expenditures									
Current Expenditures									
Instruction	5000	67,611.91	136,790.40	535,967.00	26%	-	-	-	%
Instructional support services	6000	6,800.83	17,267.48	88,404.00	20%	-	-	-	%
Board	7100	11,731.14	21,174.80	57,376.00	37%	-	-	-	%
School administration	7300	5,204.15	10,345.67	38,738.00	27%	-	-	-	%
Facilities and acquisition	7400	-	1,750.00	21,727.00	8%	-	-	-	
Fiscal services	7500	3,008.08	6,588.31	26,449.00	25%	-	-	-	
Food services	7600				%	-	-	-	
Central services	7700				%	-	-	-	
Pupil transportation services	7800	3,272.04	3,415.54	18,397.00	19%	-	-	-	
Operation of plant	7900	2,032.63	4,235.86	17,300.00	24%	-	-	-	
Maintenance of plant	8100	699.90	960.39	5,741.00	17%	-	-	-	
Administrative technology services	8200				%	-	-	-	
Community services	9100	575.00	957.92	1,585.00	60%	-	-	-	
Debt service	9200				%	-	-	-	
Total Expenditures		100,935.68	203,486.37	811,684.00	25%	-	-	-	
Excess (Deficiency) of Revenues Over Expenditures		(39,015.71)	3,688.06	45,873.00	8%	-	-	-	
Other Financing Sources (Uses)									
Transfers in	3600								
Transfers out	9700								
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		(39,015.71)	3,688.06	45,873.00	8%	-	-	-	
Fund balances, beginning		637,993.70	595,289.93	595,289.93	100%	-	-	-	
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		637,993.70	595,289.93	595,289.93	100%	-	-	-	
Fund Balances, Ending		\$ 598,977.99	\$ 598,977.99	\$ 641,162.93	93%	\$ -	\$ -	\$ -	%

Debt Service				Capital Outlay				Total Governmental Funds			
Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
										60,000.00	0%
								61,415.82	184,247.48	730,698.00	25%
								-	-	16,859.00	0%
								-	-	-	
								-	-	-	
								0.15	0.44	39.00	1%
								-	-	-	
								504.00	22,926.51	49,961.00	46%
								61,919.97	207,174.43	857,557.00	24%
								67,611.91	136,790.40	535,967.00	26%
								6,800.83	17,267.48	88,404.00	20%
								11,731.14	21,174.80	57,376.00	37%
								5,204.15	10,345.67	38,738.00	27%
								-	1,750.00	21,727.00	8%
								3,008.08	6,588.31	26,449.00	25%
								-	-	-	
								-	-	-	
								3,272.04	3,415.54	18,397.00	19%
								2,032.63	4,235.86	17,300.00	24%
								699.90	960.39	5,741.00	17%
								-	-	-	
								575.00	957.92	1,585.00	60%
								-	-	-	
								100,935.68	203,486.37	811,684.00	25%
								(39,015.71)	3,688.06	45,873.00	8%
								-	-	-	
								-	-	-	
								-	-	-	
								(39,015.71)	3,688.06	45,873.00	8%
								637,993.70	595,289.93	595,289.93	100%
								-	-	-	
								637,993.70	595,289.93	595,289.93	100%
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ 598,977.99	\$ 598,977.99	\$ 641,162.93	93%