

Berkley Accelerated Middle School) with MSID Number (8142)
Polk County, Florida
Balance Sheet (Unaudited)
12/31/2016

	<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	\$ 1,010,968.00	\$ -	\$ -	\$ -	\$ 1,010,968.00
Investments	1160					-
Grant receivables	1130					-
Other current assets	12XX	1,311.00			350,000.00	351,311.00
Deposits	1210	5,620.00				5,620.00
Due from other funds	1140	308,513.00				308,513.00
Other long-term assets	1400		-		5,450,478.00	5,450,478.00
Total Assets		<u>\$ 1,326,412.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,800,478.00</u>	<u>\$ 7,126,890.00</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 10,735.00	\$ -	\$ -	\$ -	\$ 10,735.00
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	257,493.00				257,493.00
Deferred revenue	2410					-
Notes/bonds payable	2180, 2250, 2310, 2320	123,047.00			6,520,047.00	6,643,094.00
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX					-
Total Liabilities		<u>391,275.00</u>	<u>-</u>	<u>-</u>	<u>6,520,047.00</u>	<u>6,911,322.00</u>
Fund Balance						
Nonspendable	2710					-
Restricted	2720	960,569.00			(806,152.00)	154,417.00
Committed	2730					-
Assigned	2740					-
Unassigned	2750	(25,432.00)	-		86,583.00	61,151.00
Total Fund Balance		<u>935,137.00</u>	<u>-</u>	<u>-</u>	<u>(719,569.00)</u>	<u>215,568.00</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 1,326,412.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,800,478.00</u>	<u>\$ 7,126,890.00</u>
		\$ -	\$ -	\$ -	\$ -	\$ -

(Berkley Accelerated Middle School) with MSID Number (8142)
Polk County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For QTD December 31, 2016 FYE June 30, 2017

FTE Projected
FTE Actual

464
464

100% Percent of Projected

		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
Revenues									
FEDERAL SOURCES									
Federal direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal through state and local	3200					7,460.00	22,502.00	31,216.00	72%
STATE SOURCES									
FEFP	3310	593,432.00	1,178,620.00	2,028,686.00	58%				
Capital outlay	3397	22,299.00	44,890.00	156,691.00	29%				
Class size reduction	3355	111,193.00	221,974.00	417,422.00	53%				
School recognition	3361	-							
Other state revenue	33XX	50,431.00	91,475.00	152,441.00	60%				
LOCAL SOURCES									
Interest	3430	797.00	1,722.00	3,800.00	45%				
Local capital improvement tax	3413	34,244.00	66,579.00	183,455.00	36%				
Other local revenue	34XX	87,857.00	116,889.00	159,968.00	73%				
Total Revenues		900,253.00	1,722,149.00	3,102,463.00	56%	7,460.00	22,502.00	31,216.00	72%
Expenditures									
Current Expenditures									
Instruction	5000	488,623.00	839,045.00	1,781,818.00	47%	7,460.00	18,210.00	31,216.00	58%
Instructional support services	6000	17,761.00	34,205.00	71,041.00	48%	-	4,292.00		
Board	7100	13,763.00	21,382.00	18,872.00	113%				
School administration	7300	79,123.00	165,504.00	313,944.00	53%				
Facilities and acquisition	7400	52,218.00	286,938.00	-					
Fiscal services	7500	11,986.00	28,669.00	68,518.00	42%				
Food services	7600	-							
Central services	7700	5,847.00	8,961.00	16,000.00	56%				
Pupil transportation services	7800	-		112,090.00	0%				
Operation of plant	7900	39,942.00	127,072.00	263,634.00	48%				
Maintenance of plant	8100	-							
Administrative technology services	8200	-							
Community services	9100	-							
Debt service	9200								
Total Expenditures		709,263.00	1,511,776.00	2,645,917.00	57%	7,460.00	22,502.00	31,216.00	72%
Excess (Deficiency) of Revenues Over Expenditures		190,990.00	210,373.00	456,546.00	46%	-	-	-	
Other Financing Sources (Uses)									
Transfers in	3600		-						
Transfers out	9700	(119,252.00)	(235,805.00)	(511,000.00)	46%				
Total Other Financing Sources (Uses)		(119,252.00)	(235,805.00)	(511,000.00)	46%	-	-	-	
Net Change in Fund Balances		71,738.00	(25,432.00)	(54,454.00)	47%	-	-	-	
Fund balances, beginning		1,016,124.00	960,569.00	1,016,124.00	95%				
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		1,016,124.00	960,569.00	1,016,124.00	95%	-	-	-	
Fund Balances, Ending		\$ 1,087,862.00	\$ 935,137.00	\$ 961,670.00	97%	\$ -	\$ -	\$ -	%

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FTE Projected
 FTE Actual

	Debt Service				Capital Outlay			
	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	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal through state and local								
STATE SOURCES								
FEFP								
Capital outlay								
Class size reduction								
School recognition								
Other state revenue								
LOCAL SOURCES								
Interest								
Local capital improvement tax								
Other local revenue								
Total Revenues	-	-	-		-	-	-	
Expenditures								
Instruction					-			
Instructional support services								
Board								
School administration					-			
Facilities and acquisition								
Fiscal services								
Food services								
Central services								
Pupil transportation services								
Operation of plant								
Maintenance of plant								
Administrative technology services								
Community services								
Debt service					74,711.00	149,222.00	511,000.00	29%
Total Expenditures	-	-	-		74,711.00	149,222.00	511,000.00	29%
Surplus (Deficiency) of Revenues Over Expenditures	-	-	-		74,711.00	149,222.00	511,000.00	29%
Other Financing Sources (Uses)								
Transfers in					119,252.00	235,805.00	391,000.00	60%
Transfers out								
Total Other Financing Sources (Uses)	-	-	-		119,252.00	235,805.00	391,000.00	60%
Change in Fund Balances	-	-	-		44,541.00	86,583.00	120,000.00	72%
Fund balances, beginning						(806,152.00)		
Adjustments to beginning fund balance								
Fund Balances, Beginning as Restated	-	-	-		-	(806,152.00)	-	
Fund Balances, Ending	\$ -	\$ -	\$ -	%	\$ 44,541.00	\$ (719,569.00)	\$ 120,000.00	-600%

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FTE Projected
FTE Actual

	Total Governmental Funds			
	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues				
FEDERAL SOURCES				
Federal direct	\$ -	\$ -	\$ -	%
Federal through state and local	7,460.00	22,502.00	31,216.00	72%
STATE SOURCES				
FEFP	593,432.00	1,178,620.00	2,028,686.00	58%
Capital outlay	22,299.00	44,890.00	156,691.00	29%
Class size reduction	111,193.00	221,974.00	417,422.00	53%
School recognition	-	-	-	
Other state revenue	50,431.00	91,475.00	152,441.00	60%
LOCAL SOURCES				
Interest	797.00	1,722.00	3,800.00	45%
Local capital improvement tax	34,244.00	66,579.00	183,455.00	36%
Other local revenue	87,857.00	116,889.00	159,968.00	73%
al Revenues	907,713.00	1,744,651.00	3,133,679.00	56%
Expenditures				
Instruction	496,083.00	857,255.00	1,813,034.00	47%
Instructional support services	17,761.00	38,497.00	71,041.00	54%
Board	13,763.00	21,382.00	18,872.00	113%
School administration	79,123.00	165,504.00	313,944.00	53%
Facilities and acquisition	52,218.00	286,938.00	-	
Fiscal services	11,986.00	28,669.00	68,518.00	42%
Food services	-	-	-	
Central services	5,847.00	8,961.00	16,000.00	56%
Pupil transportation services	-	-	112,090.00	0%
Operation of plant	39,942.00	127,072.00	263,634.00	48%
Maintenance of plant	-	-	-	
Administrative technology services	-	-	-	
Community services	-	-	-	
Debt service	74,711.00	149,222.00	511,000.00	29%
al Expenditures	791,434.00	1,683,500.00	3,188,133.00	53%
Less (Deficiency) of Revenues Over Expenditures	116,279.00	61,151.00	(54,454.00)	-112%
Other Financing Sources (Uses)				
Transfers in	119,252.00	235,805.00	391,000.00	60%
Transfers out	(119,252.00)	(235,805.00)	(511,000.00)	46%
al Other Financing Sources (Uses)	-	-	(120,000.00)	0%
Change in Fund Balances	116,279.00	61,151.00	(174,454.00)	-35%
Fund balances, beginning	1,016,124.00	154,417.00	737,539.00	21%
Adjustments to beginning fund balance	-	-	-	
Fund Balances, Beginning as Restated	1,016,124.00	154,417.00	737,539.00	21%
Fund Balances, Ending	\$ 1,132,403.00	\$ 215,568.00	\$ 563,085.00	38%