

**Chautauqua Learn and Serve  
Balance Sheet  
November 30, 2025**

	Operating	Special Revenue	Capital Outlay	Total
<b><u>Assets and Other Debits</u></b>				
Cash - Operating - Hancock	304,962			304,962
Cash - Operating - Ameris	312,092			312,092
Cash - Visa (Prepaid PEX)	1,000			1,000
Revenue Receivable	-	49,453	17,171	66,624
Accounts Receivable	-			-
Due from Other Funds	49,453	-	6,823	56,276
Prepaid Expenses	3,273			3,273
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Assets and Other Debits</b>	<b>670,781</b>	<b>49,453</b>	<b>23,994</b>	<b>744,228</b>
<b><u>Liabilities, Fund Equity, and Other Credits</u></b>				
<b>Liabilities:</b>				
Accrued Payroll Benefits	-			-
Accounts Payable	5,171			5,171
Deferred Revenue	-			-
Note Payable	-			-
Due to Other Funds	6,823	49,453	-	56,276
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<b>Total Liabilities</b>	<b>11,994</b>	<b>49,453</b>	<b>-</b>	<b>61,448</b>
<b>Net Assets</b>				
Fund Balance	643,743		-	643,743
Excess (Deficiency) of Revenues - YTD	15,043	-	23,994	39,037
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<b>Total Fund Balance</b>	<b>658,786</b>	<b>-</b>	<b>23,994</b>	<b>682,780</b>
<b>Total Liabilities and Fund Balance</b>	<b>670,781</b>	<b>49,453</b>	<b>23,994</b>	<b>744,228</b>

**Chautauqua Learn and Serve  
Revenue and Expense Summary  
with Budget vs. Actual Comparison  
Month and Year-to-Date Ending November 30, 2025**

**Revenues & Expenses**

	<b>Current Month</b>	<b>Year to Date</b>	<b>Annual Budget</b>	<b>Balance Remaining</b>	<b>% Remaining</b>
<b>Revenues</b>					
FEFP - Bay Cty Sch Dist	88,271	441,361	1,062,531	621,170	58%
IDEA	-	-	60,000	60,000	100%
VR Summer Grant	82,740	116,340	246,601	130,261	53%
Interest Income	75	383	923	540	58%
Field Trips	-	-	3,200	3,200	100%
HSHT Grant	-	11,000	22,000	11,000	50%
Donations	-	16,370	47,121	30,751	65%
Capital Outlay	1,162	12,539	30,988	18,449	60%
Local Capital Improvement	2,291	11,455	27,492	16,037	58%
<b>Total Revenues</b>	<b>174,947</b>	<b>630,063</b>	<b>1,500,856</b>	<b>870,793</b>	<b>58%</b>
<b>Expenses</b>					
5200 - Exceptional Instruction	102,283	430,353	1,095,424	665,070	61%
6100 - Student Personnel Services	5,926	27,863	91,068	63,205	69%
7100 - Board Administration	3,436	29,355	55,077	25,723	47%
7300 - School Administration	10,046	30,550	57,104	26,553	47%
7500 - Fiscal Services	2,596	14,767	38,454	23,687	62%
7800 - Transportation	225	2,449	11,745	9,295	79%
7900 - Operation of Plant	9,429	47,299	111,525	64,226	58%
8100 - Maintenance of Plant	1,056	5,339	22,164	16,825	76%
9100 - Community Services	380	3,050	6,115	3,065	50%
<b>Total Expenses</b>	<b>135,377</b>	<b>591,026</b>	<b>1,488,676</b>	<b>897,650</b>	<b>60%</b>
<b>Excess (Deficiency) Revenues Over Expenses</b>	<b>39,570</b>	<b>39,037</b>	<b>12,180</b>		

**Chautauqua Learn and Serve  
Revenue and Expense Detail  
Monthly Comparison  
Month and Year-to-Date Ending November 30, 2025**

**Revenues & Expenses**

		<b>Current Month</b>	<b>Year to Date</b>	<b>Annual Budget</b>	<b>Balance Remaining</b>	<b>% Remaining</b>
<b>Revenues</b>						
100-3300-0000-000	FEFP - Bay Cty Sch Dist	88,271	441,361	1,062,531	621,170	58.46%
100-3230-0000-000	IDEA	-	-	60,000	60,000	100.00%
100-3390-0000-000	VR Summer Grant	82,740	116,340	246,601	130,261	52.82%
100-3400-0000-000	Interest Income	75	383	923	540	58.49%
100-3473-0000-000	Other Misc Revenue	407	685	-	(685)	-
100-3476-0000-000	Field Trips	-	-	3,200	3,200	100.00%
100-3497-0000-000	Recovery of Prior Year Expense	-	20,136	-	(20,136)	-
100-3500-0000-000	HSHT Grant	-	11,000	22,000	11,000	50.00%
100-3600-0000-000	Donations	-	16,370	47,121	30,751	65.26%
360-3397-0000-000	Capital Outlay	1,162	12,539	30,988	18,449	59.54%
360-3413-0000-000	Local Capital Improvement	2,291	11,455	27,492	16,037	58.33%
496-3200-0000-000	FEMA Proceeds	-	(206)	-	206	-
<b>Total Revenue</b>		<b>174,947</b>	<b>630,063</b>	<b>1,500,856</b>	<b>870,793</b>	<b>58.02%</b>
<b>Expenses</b>						
5200 - Exceptional Instruction						
100-4000-5200-120	ESE Teacher	20,350	100,035	222,169	122,134	54.97%
100-4000-5200-121	Trolley Instructor	1,282	7,002	14,771	7,770	52.60%
100-4000-5200-150	Classroom Aide	24,058	103,999	250,651	146,653	58.51%
100-4000-5200-210	Retirement	3,680	16,712	68,409	51,697	75.57%
100-4000-5200-220	Social Security	3,424	15,809	37,301	21,492	57.62%
100-4000-5200-230	Group Insurance	5,413	29,412	61,161	31,749	51.91%
100-4000-5200-240	Workers Compensation	-	1,916	2,422	506	20.89%
100-4000-5200-250	Unemployment Compensation	5	41	901	860	95.49%
100-4000-5200-310	Contracted Services	1,810	11,312	46,729	35,417	75.79%
100-4000-5200-311	VR OTJ Training	-	(400)	19,166	19,566	102.09%
100-4000-5200-315	Field Trips	-	(130)	-	130	-
100-4000-5200-330	Travel/Conference/Workshops	28,797	107,252	276,697	169,445	61.24%
100-4000-5200-390	Copy and Printing	119	844	2,349	1,505	64.06%
100-4000-5200-510	Instructional Materials	13,236	36,154	87,828	51,674	58.84%
100-4000-5200-730	Dues and Fees	108	396	1,248	852	68.28%
100-4000-5200-750	Substitute Teachers	-	-	3,621	3,621	100.00%
<b>Total 5200 Exceptional Instruction</b>		<b>102,283</b>	<b>430,353</b>	<b>1,095,424</b>	<b>665,070</b>	<b>60.71%</b>
6100 - Student Personnel Services						
100-4000-6100-150	Job Coach	3,806	18,377	58,296	39,919	68.48%
100-4000-6100-210	Retirement	468	1,935	8,179	6,244	76.34%
100-4000-6100-220	Social Security	273	1,328	4,460	3,131	70.21%
100-4000-6100-230	Group Insurance	1,379	5,861	17,872	12,011	67.21%
100-4000-6100-240	Workers Compensation	-	359	291	(68)	-23.26%
100-4000-6100-250	Unemployment Compensation	0	2	108	105	97.72%
100-4000-6130-310	Contracted Services	-	-	1,862	1,862	100.00%
<b>Total 6100 - Student Personnel Services</b>		<b>5,926</b>	<b>27,863</b>	<b>91,068</b>	<b>63,205</b>	<b>69.40%</b>

**Chautauqua Learn and Serve  
Revenue and Expense Detail  
Monthly Comparison  
Month and Year-to-Date Ending November 30, 2025**

		<u>Revenues &amp; Expenses</u>				
		Current Month	Year to Date	Annual Budget	Balance Remaining	% Remaining
7100 - Board Administration						
100-4000-7100-310	Legal and Audit Expense	-	8,500	8,738	238	2.72%
100-4000-7100-320	Insurance - General Liability	-	8,002	6,817	(1,185)	-17.38%
100-4000-7100-730	Dues and Fees	1,692	4,136	12,656	8,521	67.32%
100-4000-7100-790	District Admin Fees	1,743	8,717	21,670	12,953	59.78%
100-4000-7100-791	Miscellaneous Expense	-	-	2,944	2,944	100.00%
100-4000-7100-795	Bank Charges	-	-	2,251	2,251	100.00%
Total 7100 - Board Administration		3,436	29,355	55,077	25,723	46.70%
7300 - School Administration						
100-4000-7300-160	Office Support	2,556	12,588	32,346	19,758	61.08%
100-4000-7300-210	Retirement	266	1,037	4,538	3,501	77.15%
100-4000-7300-220	Social Security	196	963	2,474	1,512	61.09%
100-4000-7300-240	Workers Compensation	-	359	162	(198)	-122.15%
100-4000-7300-250	Unemployment Compensation	-	6	126	120	95.36%
100-4000-7300-330	Travel / Conferences / Workshop	-	-	13,402	13,402	100.00%
100-4000-7300-370	Postage	-	231	546	315	57.73%
100-4000-7300-390	Advertising	62	177	270	93	34.36%
100-4000-7300-510	Office Expense	134	3,887	2,476	(1,411)	-57.00%
100-4000-7300-642	Non Capitalized Furniture Fixtures and Equipment	5,504	9,303	763	(8,540)	-1118.98%
Total 7300 - School Administration		10,046	30,550	57,104	26,553	46.50%
7500 - Fiscal Services						
100-4000-7500-310	Contract Controller Service	2,596	14,767	31,226	16,459	52.71%
100-4000-7500-311	Payroll Service	-	-	7,228	7,228	100.00%
Total 7500 - Fiscal Services		2,596	14,767	38,454	23,687	61.60%
7800 - Pupil Transportation Services						
100-4000-7800-320	Transportation - Insurance	-	-	1,693	1,693	100.00%
100-4000-7800-350	Contracted Services	225	2,398	6,278	3,881	61.81%
100-4000-7800-460	Transportation - Fuel	-	52	72	20	27.44%
100-4000-7800-730	Transportation - Other	-	-	3,702	3,702	100.00%
Total 7800 - Pupil Transportation Services		225	2,449	11,745	9,295	79.14%

**Chautauqua Learn and Serve  
Revenue and Expense Detail  
Monthly Comparison  
Month and Year-to-Date Ending November 30, 2025**

		<u>Revenues &amp; Expenses</u>				
		Current Month	Year to Date	Annual Budget	Balance Remaining	% Remaining
7900 - Operation of Plant						
100-4000-7900-310	Contract Security Services	5,618	19,638	57,357	37,719	65.76%
100-4000-7900-320	Insurance - Building	2,433	19,707	-	(19,707)	-
100-4000-7900-379	Communication	509	2,207	8,330	6,123	73.51%
100-4000-7900-380	Water/ Sewer/ Garbage Collection	-	1,193	3,373	2,179	64.62%
100-4000-7900-390	Other Contracted Bldg. Services	218	1,125	1,993	868	43.54%
100-4000-7900-430	Electricity	425	2,825	7,050	4,225	59.93%
100-4000-7900-510	Custodial Supplies	226	603	-	(603)	-
360-4000-7900-320	Insurance - Building	-	-	33,423	33,423	100.00%
Total 7900 - Operation of Plant		<u>9,429</u>	<u>47,299</u>	<u>111,525</u>	<u>64,226</u>	<u>57.59%</u>
8100 - Maintenance of Plant						
100-4000-8100-350	Repairs and Maintenance	1,056	5,545	-	(5,545)	-
360-4000-8100-350	Repairs and Maintenance	-	-	22,164	22,164	100.00%
496-4000-8100-350	Repairs and Maintenance	-	(206)	-	206	-
Total 8100 - Maintenance of Plant		<u>1,056</u>	<u>5,339</u>	<u>22,164</u>	<u>16,825</u>	<u>75.91%</u>
9100 - Community Services						
100-4000-9100-705	Donations	380	3,050	6,115	3,065	50.13%
Total 9100 - Community Services		<u>380</u>	<u>3,050</u>	<u>6,115</u>	<u>3,065</u>	<u>50.13%</u>
<b>Total Expenses</b>		<b><u>135,377</u></b>	<b><u>591,026</u></b>	<b><u>1,488,676</u></b>	<b><u>897,650</u></b>	<b><u>60.30%</u></b>
<b>Excess (Deficiency) Revenues Over Expenses</b>		<b><u>39,570</u></b>	<b><u>39,037</u></b>	<b><u>12,180</u></b>		