

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

	Operating	Special Revenue	Capital Outlay	Total
<u>Assets and Other Debits</u>				
Cash - Operating - Hancock	304,809			304,809
Cash - Operating - Ameris	287,219			287,219
Cash - Visa (Prepaid PEX)	1,000			1,000
Revenue Receivable	-	49,453	15,397	64,851
Accounts Receivable	-			-
Due from Other Funds	49,453	-		49,453
Prepaid Expenses	-			-
	<u>642,482</u>	<u>49,453</u>	<u>15,397</u>	<u>707,332</u>
<u>Liabilities, Fund Equity, and Other Credits</u>				
Liabilities:				
Accrued Payroll Benefits	(1,271)			(1,271)
Accounts Payable	8,797			8,797
Deferred Revenue	-			-
Note Payable	-			-
Due to Other Funds	-	49,453	-	49,453
	<u>7,525</u>	<u>49,453</u>	<u>-</u>	<u>56,978</u>
Net Assets				
Fund Balance	643,743		-	643,743
Excess (Deficiency) of Revenues - YTD	(8,787)	-	15,397	6,610
	<u>634,956</u>	<u>-</u>	<u>15,397</u>	<u>650,354</u>
Total Fund Balance	<u>634,956</u>	<u>-</u>	<u>15,397</u>	<u>650,354</u>
Total Liabilities and Fund Balance	<u>642,482</u>	<u>49,453</u>	<u>15,397</u>	<u>707,332</u>

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

Revenues & Expenses

	Current Month	Year to Date	Annual Budget	Balance Remaining	% Remaining
Revenues					
FEFP - Bay Cty Sch Dist	88,272	264,817	1,062,531	797,714	75%
IDEA	-	-	60,000	60,000	100%
VR Summer Grant	-	-	246,601	246,601	100%
Interest Income	75	230	923	693	75%
Field Trips	-	-	3,200	3,200	100%
HSHT Grant	-	-	22,000	22,000	100%
Donations	11,500	12,030	47,121	35,091	74%
Capital Outlay	3,360	8,524	30,988	22,463	72%
Local Capital Improvement	2,291	6,873	27,492	20,619	75%
Total Revenues	105,309	312,422	1,500,856	1,188,433	79%
Expenses					
5200 - Exceptional Instruction	74,353	218,269	1,095,424	877,154	80%
6100 - Student Personnel Services	6,904	16,593	91,068	74,475	82%
7100 - Board Administration	11,224	17,461	55,077	37,617	68%
7300 - School Administration	4,827	11,502	57,104	45,601	80%
7500 - Fiscal Services	2,596	7,788	38,454	30,666	80%
7800 - Transportation	839	1,512	11,745	10,233	87%
7900 - Operation of Plant	17,547	26,751	111,525	84,774	76%
8100 - Maintenance of Plant	2,112	3,266	22,164	18,898	85%
9100 - Community Services	-	2,670	6,115	3,445	56%
Total Expenses	120,402	305,812	1,488,676	1,182,864	79%
Excess (Deficiency) Revenues Over Expenses	(15,093)	6,610	12,180		

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

Revenues & Expenses

		Current Month	Year to Date	Annual Budget	Balance Remaining	% Remaining
Revenues						
100-3300-0000-000	FEFP - Bay Cty Sch Dist	88,272	264,817	1,062,531	797,714	75.08%
100-3230-0000-000	IDEA	-	-	60,000	60,000	100.00%
100-3390-0000-000	VR Summer Grant	-	-	246,601	246,601	100.00%
100-3400-0000-000	Interest Income	75	230	923	693	75.04%
100-3473-0000-000	Other Misc Revenue	17	17	-	(17)	-
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	-	-	22,000	22,000	100.00%
100-3600-0000-000	Donations	11,500	12,030	47,121	35,091	74.47%
360-3397-0000-000	Capital Outlay	3,360	8,524	30,988	22,463	72.49%
360-3413-0000-000	Local Capital Improvement	2,291	6,873	27,492	20,619	75.00%
496-3200-0000-000	FEMA Proceeds	(206)	(206)	-	206	-
Total Revenue		105,309	312,422	1,500,856	1,188,433	79.18%
Expenses						
5200 - Exceptional Instruction						
100-4000-5200-120	ESE Teacher	17,743	59,277	222,169	162,893	73.32%
100-4000-5200-121	Trolley Instructor	1,244	4,491	14,771	10,280	69.60%
100-4000-5200-150	Classroom Aide	22,155	59,894	250,651	190,757	76.10%
100-4000-5200-210	Retirement	3,364	9,518	68,409	58,891	86.09%
100-4000-5200-220	Social Security	3,080	9,267	37,301	28,034	75.16%
100-4000-5200-230	Group Insurance	5,069	18,585	61,161	42,576	69.61%
100-4000-5200-240	Workers Compensation	-	1,916	2,422	506	20.89%
100-4000-5200-250	Unemployment Compensation	6	32	901	870	96.50%
100-4000-5200-310	Contracted Services	2,605	7,894	46,729	38,834	83.11%
100-4000-5200-311	VR OTJ Training	(800)	(600)	19,166	19,766	103.13%
100-4000-5200-315	Field Trips	-	(130)	-	130	-
100-4000-5200-330	Travel/Conference/Workshops	11,757	34,765	276,697	241,932	87.44%
100-4000-5200-390	Copy and Printing	162	488	2,349	1,861	79.22%
100-4000-5200-510	Instructional Materials	7,932	12,589	87,828	75,239	85.67%
100-4000-5200-730	Dues and Fees	37	283	1,248	965	77.30%
100-4000-5200-750	Substitute Teachers	-	-	3,621	3,621	100.00%
Total 5200 Exceptional Instruction		74,353	218,269	1,095,424	877,154	80.07%
6100 - Student Personnel Services						
100-4000-6100-150	Job Coach	4,709	10,971	58,296	47,325	81.18%
100-4000-6100-210	Retirement	474	1,019	8,179	7,160	87.54%
100-4000-6100-220	Social Security	342	794	4,460	3,665	82.19%
100-4000-6100-230	Group Insurance	1,379	3,448	17,872	14,425	80.71%
100-4000-6100-240	Workers Compensation	-	359	291	(68)	-23.26%
100-4000-6100-250	Unemployment Compensation	0	2	108	106	98.17%
100-4000-6130-310	Contracted Services	-	-	1,862	1,862	100.00%
Total 6100 - Student Personnel Services		6,904	16,593	91,068	74,475	81.78%

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

		<u>Revenues & 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	8,500	8,738	238	2.72%
100-4000-7100-320	Insurance - General Liability	-	2,137	6,817	4,681	68.66%
100-4000-7100-730	Dues and Fees	981	1,594	12,656	11,063	87.41%
100-4000-7100-790	District Admin Fees	1,743	5,230	21,670	16,440	75.86%
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		11,224	17,461	55,077	37,617	68.30%
7300 - School Administration						
100-4000-7300-160	Office Support	2,571	7,501	32,346	24,845	76.81%
100-4000-7300-210	Retirement	257	560	4,538	3,978	87.65%
100-4000-7300-220	Social Security	197	574	2,474	1,901	76.81%
100-4000-7300-240	Workers Compensation	-	359	162	(198)	-122.15%
100-4000-7300-250	Unemployment Compensation	2	6	126	120	95.41%
100-4000-7300-330	Travel / Conferences / Workshop	-	-	13,402	13,402	100.00%
100-4000-7300-370	Postage	187	231	546	315	57.73%
100-4000-7300-390	Advertising	56	96	270	174	64.55%
100-4000-7300-510	Office Expense	1,557	2,126	2,476	349	14.12%
100-4000-7300-642	Non Capitalized Furniture Fixtures and Equipment	-	49	763	714	93.59%
Total 7300 - School Administration		4,827	11,502	57,104	45,601	79.86%
7500 - Fiscal Services						
100-4000-7500-310	Contract Controller Service	2,596	7,788	31,226	23,438	75.06%
100-4000-7500-311	Payroll Service	-	-	7,228	7,228	100.00%
Total 7500 - Fiscal Services		2,596	7,788	38,454	30,666	79.75%
7800 - Pupil Transportation Services						
100-4000-7800-320	Transportation - Insurance	-	-	1,693	1,693	100.00%
100-4000-7800-350	Contracted Services	788	1,460	6,278	4,818	76.74%
100-4000-7800-460	Transportation - Fuel	52	52	72	20	27.44%
100-4000-7800-730	Transportation - Other	-	-	3,702	3,702	100.00%
Total 7800 - Pupil Transportation Services		839	1,512	11,745	10,233	87.13%
7900 - Operation of Plant						
100-4000-7900-310	Contract Security Services	5,793	8,731	57,357	48,626	84.78%
100-4000-7900-320	Insurance - Building	9,477	13,362	-	(13,362)	-
100-4000-7900-379	Communication	554	1,107	8,330	7,223	86.72%
100-4000-7900-380	Water/ Sewer/ Garbage Collection	688	910	3,373	2,462	73.01%
100-4000-7900-390	Other Contracted Bldg. Services	225	675	1,993	1,318	66.13%
100-4000-7900-430	Electricity	660	1,791	7,050	5,259	74.59%
100-4000-7900-510	Custodial Supplies	151	175	-	(175)	-
360-4000-7900-320	Insurance - Building	-	-	33,423	33,423	100.00%
Total 7900 - Operation of Plant		17,547	26,751	111,525	84,774	76.01%

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

		<u>Revenues & Expenses</u>				
		Current Month	Year to Date	Annual Budget	Balance Remaining	% Remaining
8100 - Maintenance of Plant						
100-4000-8100-350	Repairs and Maintenance	2,318	3,472	-	(3,472)	-
360-4000-8100-350	Repairs and Maintenance	-	-	22,164	22,164	100.00%
496-4000-8100-350	Repairs and Maintenance	(206)	(206)	-	206	-
Total 8100 - Maintenance of Plant		<u>2,112</u>	<u>3,266</u>	<u>22,164</u>	<u>18,898</u>	<u>85.27%</u>
9100 - Community Services						
100-4000-9100-705	Donations	-	2,670	6,115	3,445	56.34%
Total 9100 - Community Services		<u>-</u>	<u>2,670</u>	<u>6,115</u>	<u>3,445</u>	<u>56.34%</u>
Total Expenses		<u>120,402</u>	<u>305,812</u>	<u>1,488,676</u>	<u>1,182,864</u>	<u>79.46%</u>
Excess (Deficiency) Revenues Over Expenses		<u>(15,093)</u>	<u>6,610</u>	<u>12,180</u>		