

**Chautauqua Learn and Serve  
Balance Sheet  
October 31, 2025**

	Operating	Special Revenue	Capital Outlay	Total
<b><u>Assets and Other Debits</u></b>				
Cash - Operating - Hancock	304,887			304,887
Cash - Operating - Ameris	274,658			274,658
Cash - Visa (Prepaid PEX)	1,000			1,000
Revenue Receivable	-	49,453	17,131	66,584
Accounts Receivable	-			-
Due from Other Funds	49,453	-	3,410	52,863
Prepaid Expenses	-			-
	<u>629,998</u>	<u>49,453</u>	<u>20,541</u>	<u>699,992</u>
<b><u>Liabilities, Fund Equity, and Other Credits</u></b>				
<b>Liabilities:</b>				
Accrued Payroll Benefits	(2,504)			(2,504)
Accounts Payable	6,423			6,423
Deferred Revenue	-			-
Note Payable	-			-
Due to Other Funds	3,410	49,453	-	52,863
	<u>7,329</u>	<u>49,453</u>	<u>-</u>	<u>56,782</u>
<b>Net Assets</b>				
Fund Balance	643,743		-	643,743
Excess (Deficiency) of Revenues - YTD	(21,074)	-	20,541	(533)
	<u>622,669</u>	<u>-</u>	<u>20,541</u>	<u>643,210</u>
<b>Total Fund Balance</b>	<u>622,669</u>	<u>-</u>	<u>20,541</u>	<u>643,210</u>
<b>Total Liabilities and Fund Balance</b>	<u>629,998</u>	<u>49,453</u>	<u>20,541</u>	<u>699,992</u>

**Chautauqua Learn and Serve  
Revenue and Expense Summary  
with Budget vs. Actual Comparison  
Month and Year-to-Date Ending October 31, 2025**

**Revenues & Expenses**

	Current Month	Year to Date	Annual Budget	Balance Remaining	% Remaining
<b>Revenues</b>					
FEFP - Bay Cty Sch Dist	88,272	353,089	1,062,531	709,442	67%
IDEA	-	-	60,000	60,000	100%
VR Summer Grant	33,600	33,600	246,601	213,001	86%
Interest Income	78	308	923	615	67%
Field Trips	-	-	3,200	3,200	100%
HSHT Grant	11,000	11,000	22,000	11,000	50%
Donations	4,340	16,370	47,121	30,751	65%
Capital Outlay	2,853	11,377	30,988	19,611	63%
Local Capital Improvement	2,291	9,164	27,492	18,328	67%
<b>Total Revenues</b>	<b>142,694</b>	<b>455,116</b>	<b>1,500,856</b>	<b>1,045,740</b>	<b>70%</b>
<b>Expenses</b>					
5200 - Exceptional Instruction	109,801	328,070	1,095,424	767,354	70%
6100 - Student Personnel Services	5,344	21,937	91,068	69,131	76%
7100 - Board Administration	8,458	25,919	55,077	29,158	53%
7300 - School Administration	9,002	20,505	57,104	36,599	64%
7500 - Fiscal Services	4,384	12,171	38,454	26,282	68%
7800 - Transportation	713	2,224	11,745	9,520	81%
7900 - Operation of Plant	11,118	37,870	111,525	73,656	66%
8100 - Maintenance of Plant	1,017	4,283	22,164	17,881	81%
9100 - Community Services	-	2,670	6,115	3,445	56%
<b>Total Expenses</b>	<b>149,837</b>	<b>455,649</b>	<b>1,488,676</b>	<b>1,033,026</b>	<b>69%</b>
<b>Excess (Deficiency) Revenues Over Expenses</b>	<b>(7,144)</b>	<b>(533)</b>	<b>12,180</b>		

**Chautauqua Learn and Serve  
Revenue and Expense Detail  
Monthly Comparison  
Month and Year-to-Date Ending October 31, 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	88,272	353,089	1,062,531	709,442	66.77%
100-3230-0000-000	IDEA	-	-	60,000	60,000	100.00%
100-3390-0000-000	VR Summer Grant	33,600	33,600	246,601	213,001	86.37%
100-3400-0000-000	Interest Income	78	308	923	615	66.63%
100-3473-0000-000	Other Misc Revenue	260	277	-	(277)	-
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	11,000	22,000	11,000	50.00%
100-3600-0000-000	Donations	4,340	16,370	47,121	30,751	65.26%
360-3397-0000-000	Capital Outlay	2,853	11,377	30,988	19,611	63.29%
360-3413-0000-000	Local Capital Improvement	2,291	9,164	27,492	18,328	66.67%
496-3200-0000-000	FEMA Proceeds	-	(206)	-	206	-
<b>Total Revenue</b>		<b>142,694</b>	<b>455,116</b>	<b>1,500,856</b>	<b>1,045,740</b>	<b>69.68%</b>
<b>Expenses</b>						
5200 - Exceptional Instruction						
100-4000-5200-120	ESE Teacher	20,409	79,685	222,169	142,484	64.13%
100-4000-5200-121	Trolley Instructor	1,229	5,720	14,771	9,052	61.28%
100-4000-5200-150	Classroom Aide	20,046	79,940	250,651	170,711	68.11%
100-4000-5200-210	Retirement	3,514	13,032	68,409	55,377	80.95%
100-4000-5200-220	Social Security	3,118	12,385	37,301	24,916	66.80%
100-4000-5200-230	Group Insurance	5,413	23,998	61,161	37,162	60.76%
100-4000-5200-240	Workers Compensation	-	1,916	2,422	506	20.89%
100-4000-5200-250	Unemployment Compensation	4	35	901	866	96.08%
100-4000-5200-310	Contracted Services	1,608	9,502	46,729	37,227	79.67%
100-4000-5200-311	VR OTJ Training	200	(400)	19,166	19,566	102.09%
100-4000-5200-315	Field Trips	-	(130)	-	130	-
100-4000-5200-330	Travel/Conference/Workshops	43,690	78,455	276,697	198,242	71.65%
100-4000-5200-390	Copy and Printing	237	725	2,349	1,624	69.12%
100-4000-5200-510	Instructional Materials	10,329	22,918	87,828	64,910	73.91%
100-4000-5200-730	Dues and Fees	5	288	1,248	960	76.91%
100-4000-5200-750	Substitute Teachers	-	-	3,621	3,621	100.00%
<b>Total 5200 Exceptional Instruction</b>		<b>109,801</b>	<b>328,070</b>	<b>1,095,424</b>	<b>767,354</b>	<b>70.05%</b>
6100 - Student Personnel Services						
100-4000-6100-150	Job Coach	3,599	14,570	58,296	43,726	75.01%
100-4000-6100-210	Retirement	449	1,468	8,179	6,711	82.06%
100-4000-6100-220	Social Security	261	1,056	4,460	3,404	76.33%
100-4000-6100-230	Group Insurance	1,034	4,482	17,872	13,390	74.92%
100-4000-6100-240	Workers Compensation	-	359	291	(68)	-23.26%
100-4000-6100-250	Unemployment Compensation	0	2	108	106	97.94%
100-4000-6130-310	Contracted Services	-	-	1,862	1,862	100.00%
<b>Total 6100 - Student Personnel Services</b>		<b>5,344</b>	<b>21,937</b>	<b>91,068</b>	<b>69,131</b>	<b>75.91%</b>

**Chautauqua Learn and Serve  
Revenue and Expense Detail  
Monthly Comparison  
Month and Year-to-Date Ending October 31, 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	5,865	8,002	6,817	(1,185)	-17.38%
100-4000-7100-730	Dues and Fees	850	2,444	12,656	10,213	80.69%
100-4000-7100-790	District Admin Fees	1,743	6,973	21,670	14,696	67.82%
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		8,458	25,919	55,077	29,158	52.94%
7300 - School Administration						
100-4000-7300-160	Office Support	2,531	10,032	32,346	22,314	68.99%
100-4000-7300-210	Retirement	210	771	4,538	3,767	83.01%
100-4000-7300-220	Social Security	194	767	2,474	1,707	68.99%
100-4000-7300-240	Workers Compensation	-	359	162	(198)	-122.15%
100-4000-7300-250	Unemployment Compensation	0	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	20	116	270	154	57.15%
100-4000-7300-510	Office Expense	1,627	3,754	2,476	(1,278)	-51.61%
100-4000-7300-642	Non Capitalized Furniture Fixtures and Equipment	3,750	3,799	763	(3,036)	-397.79%
Total 7300 - School Administration		9,002	20,505	57,104	36,599	64.09%
7500 - Fiscal Services						
100-4000-7500-310	Contract Controller Service	4,384	12,171	31,226	19,054	61.02%
100-4000-7500-311	Payroll Service	-	-	7,228	7,228	100.00%
Total 7500 - Fiscal Services		4,384	12,171	38,454	26,282	68.35%
7800 - Pupil Transportation Services						
100-4000-7800-320	Transportation - Insurance	-	-	1,693	1,693	100.00%
100-4000-7800-350	Contracted Services	713	2,173	6,278	4,106	65.40%
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		713	2,224	11,745	9,520	81.06%
7900 - Operation of Plant						
100-4000-7900-310	Contract Security Services	5,289	14,020	57,357	43,337	75.56%
100-4000-7900-320	Insurance - Building	3,913	17,275	-	(17,275)	-
100-4000-7900-379	Communication	591	1,698	8,330	6,632	79.62%
100-4000-7900-380	Water/ Sewer/ Garbage Collection	283	1,193	3,373	2,179	64.62%
100-4000-7900-390	Other Contracted Bldg. Services	232	907	1,993	1,086	54.50%
100-4000-7900-430	Electricity	609	2,400	7,050	4,650	65.96%
100-4000-7900-510	Custodial Supplies	202	377	-	(377)	-
360-4000-7900-320	Insurance - Building	-	-	33,423	33,423	100.00%
Total 7900 - Operation of Plant		11,118	37,870	111,525	73,656	66.04%

**Chautauqua Learn and Serve  
Revenue and Expense Detail  
Monthly Comparison  
Month and Year-to-Date Ending October 31, 2025**

		<u>Revenues &amp; Expenses</u>				
		Current Month	Year to Date	Annual Budget	Balance Remaining	% Remaining
8100 - Maintenance of Plant						
100-4000-8100-350	Repairs and Maintenance	1,017	4,489	-	(4,489)	-
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>1,017</u>	<u>4,283</u>	<u>22,164</u>	<u>17,881</u>	<u>80.68%</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>
<b>Total Expenses</b>		<b><u>149,837</u></b>	<b><u>455,649</u></b>	<b><u>1,488,676</u></b>	<b><u>1,033,026</u></b>	<b><u>69.39%</u></b>
<b>Excess (Deficiency) Revenues Over Expenses</b>		<b><u>(7,144)</u></b>	<b><u>(533)</u></b>	<b><u>12,180</u></b>		