

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

	Operating	Special Revenue	Capital Outlay	Total
<u>Assets and Other Debits</u>				
Cash - Operating - Hancock	305,060			305,060
Cash - Operating - Ameris	312,551			312,551
Cash - Visa (Prepaid PEX)	1,000			1,000
Revenue Receivable	-	49,453	20,475	69,928
Accounts Receivable	-			-
Due from Other Funds	49,453	-	10,215	59,668
Prepaid Expenses	-			-
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Total Assets and Other Debits	668,065	49,453	30,690	748,208
<u>Liabilities, Fund Equity, and Other Credits</u>				
Liabilities:				
Accrued Payroll Benefits	(4,492)			(4,492)
Accounts Payable	1,870			1,870
Deferred Revenue	-			-
Note Payable	-			-
Due to Other Funds	10,215	49,453	-	59,668
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Total Liabilities	7,593	49,453	-	57,046
Net Assets				
Fund Balance	643,743		-	643,743
Excess (Deficiency) of Revenues - YTD	16,728	-	30,690	47,418
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Total Fund Balance	660,472	-	30,690	691,162
Total Liabilities and Fund Balance	668,065	49,453	30,690	748,208

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

Revenues & Expenses

	Current Month	Year to Date	Annual Budget	Balance Remaining	% Remaining
Revenues					
FEFP - Bay Cty Sch Dist	88,272	529,633	1,062,531	532,898	50%
IDEA	-	-	60,000	60,000	100%
VR Summer Grant	14,280	130,620	246,601	115,981	47%
Interest Income	78	461	923	462	50%
Field Trips	-	-	3,200	3,200	100%
HSHT Grant	-	11,000	22,000	11,000	50%
Donations	11,120	27,490	47,121	19,631	42%
Capital Outlay	4,405	16,944	30,988	14,044	45%
Local Capital Improvement	2,291	13,746	27,492	13,746	50%
Total Revenues	120,446	750,508	1,500,856	750,347	50%
Expenses					
5200 - Exceptional Instruction	82,480	512,833	1,095,424	582,590	53%
6100 - Student Personnel Services	7,027	34,890	91,068	56,178	62%
7100 - Board Administration	1,822	31,177	55,077	23,901	43%
7300 - School Administration	4,152	34,703	57,104	22,401	39%
7500 - Fiscal Services	4,405	19,172	38,454	19,282	50%
7800 - Transportation	300	2,749	11,745	8,995	77%
7900 - Operation of Plant	8,555	55,854	111,525	55,671	50%
8100 - Maintenance of Plant	997	6,336	22,164	15,828	71%
9100 - Community Services	2,327	5,377	6,115	739	12%
Total Expenses	112,064	703,090	1,488,676	785,585	53%
Excess (Deficiency) Revenues Over Expenses	8,381	47,418	12,180		

**Chautauqua Learn and Serve
Revenue and Expense Detail
Monthly Comparison
Month and Year-to-Date Ending December 31, 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	529,633	1,062,531	532,898	50.15%
100-3230-0000-000	IDEA	-	-	60,000	60,000	100.00%
100-3390-0000-000	VR Summer Grant	14,280	130,620	246,601	115,981	47.03%
100-3400-0000-000	Interest Income	78	461	923	462	50.07%
100-3473-0000-000	Other Misc Revenue	-	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	11,120	27,490	47,121	19,631	41.66%
360-3397-0000-000	Capital Outlay	4,405	16,944	30,988	14,044	45.32%
360-3413-0000-000	Local Capital Improvement	2,291	13,746	27,492	13,746	50.00%
496-3200-0000-000	FEMA Proceeds	-	(206)	-	206	-
Total Revenue		120,446	750,508	1,500,856	750,347	49.99%
Expenses						
5200 - Exceptional Instruction						
100-4000-5200-120	ESE Teacher	17,461	117,496	222,169	104,673	47.11%
100-4000-5200-121	Trolley Instructor	1,172	8,173	14,771	6,598	44.67%
100-4000-5200-150	Classroom Aide	20,753	124,752	250,651	125,900	50.23%
100-4000-5200-210	Retirement	3,212	19,924	68,409	48,485	70.87%
100-4000-5200-220	Social Security	2,941	18,750	37,301	18,551	49.73%
100-4000-5200-230	Group Insurance	5,413	34,825	61,161	26,336	43.06%
100-4000-5200-240	Workers Compensation	-	1,916	2,422	506	20.89%
100-4000-5200-250	Unemployment Compensation	5	45	901	856	94.97%
100-4000-5200-310	Contracted Services	4,084	15,396	46,729	31,333	67.05%
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	5,285	112,537	276,697	164,160	59.33%
100-4000-5200-390	Copy and Printing	179	1,023	2,349	1,326	56.45%
100-4000-5200-510	Instructional Materials	21,970	58,124	87,828	29,704	33.82%
100-4000-5200-730	Dues and Fees	5	401	1,248	847	67.88%
100-4000-5200-750	Substitute Teachers	-	-	3,621	3,621	100.00%
Total 5200 Exceptional Instruction		82,480	512,833	1,095,424	582,590	53.18%
6100 - Student Personnel Services						
100-4000-6100-150	Job Coach	2,927	21,304	58,296	36,992	63.46%
100-4000-6100-210	Retirement	380	2,315	8,179	5,864	71.69%
100-4000-6100-220	Social Security	210	1,539	4,460	2,921	65.50%
100-4000-6100-230	Group Insurance	1,034	6,895	17,872	10,977	61.42%
100-4000-6100-240	Workers Compensation	-	359	291	(68)	-23.26%
100-4000-6100-250	Unemployment Compensation	0	3	108	105	97.50%
100-4000-6130-310	Contracted Services	2,475	2,475	1,862	(614)	-32.96%
Total 6100 - Student Personnel Services		7,027	34,890	91,068	56,178	61.69%

**Chautauqua Learn and Serve
Revenue and Expense Detail
Monthly Comparison
Month and Year-to-Date Ending December 31, 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	8,738	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	79	4,215	12,656	8,442	66.70%
100-4000-7100-790	District Admin Fees	1,743	10,460	21,670	11,210	51.73%
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		1,822	31,177	55,077	23,901	43.39%
7300 - School Administration						
100-4000-7300-160	Office Support	2,539	15,127	32,346	17,219	53.23%
100-4000-7300-210	Retirement	212	1,249	4,538	3,289	72.47%
100-4000-7300-220	Social Security	194	1,157	2,474	1,317	53.24%
100-4000-7300-240	Workers Compensation	-	359	162	(198)	-122.15%
100-4000-7300-250	Unemployment Compensation	-	6	126	120	95.36%
100-4000-7300-310	Contracted Services	-	670	-	(670)	-
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	197	270	73	26.96%
100-4000-7300-510	Office Expense	1,138	5,025	2,476	(2,549)	-102.95%
100-4000-7300-641	Capitalized Furniture Fixtures and Equipment	-	1,329	-	(1,329)	-
100-4000-7300-642	Non Capitalized Furniture Fixtures and Equipment	49	9,352	763	(8,589)	-1125.40%
Total 7300 - School Administration		4,152	34,703	57,104	22,401	39.23%
7500 - Fiscal Services						
100-4000-7500-310	Contract Controller Service	808	15,575	31,226	15,651	50.12%
100-4000-7500-311	Payroll Service	3,597	3,597	7,228	3,631	50.24%
Total 7500 - Fiscal Services		4,405	19,172	38,454	19,282	50.14%
7800 - Pupil Transportation Services						
100-4000-7800-320	Transportation - Insurance	-	-	1,693	1,693	100.00%
100-4000-7800-350	Contracted Services	300	2,698	6,278	3,581	57.03%
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		300	2,749	11,745	8,995	76.59%

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

		<u>Revenues & Expenses</u>				
		Current Month	Year to Date	Annual Budget	Balance Remaining	% Remaining
7900 - Operation of Plant						
100-4000-7900-310	Contract Security Services	4,136	23,774	57,357	33,583	58.55%
100-4000-7900-320	Insurance - Building	2,433	22,140	-	(22,140)	-
100-4000-7900-379	Communication	555	2,762	8,330	5,568	66.84%
100-4000-7900-380	Water/ Sewer/ Garbage Collection	595	1,788	3,373	1,585	46.99%
100-4000-7900-390	Other Contracted Bldg. Services	225	1,350	1,993	643	32.25%
100-4000-7900-430	Electricity	379	3,205	7,050	3,845	54.54%
100-4000-7900-510	Custodial Supplies	232	835	-	(835)	-
360-4000-7900-320	Insurance - Building	-	-	33,423	33,423	100.00%
Total 7900 - Operation of Plant		<u>8,555</u>	<u>55,854</u>	<u>111,525</u>	<u>55,671</u>	<u>49.92%</u>
8100 - Maintenance of Plant						
100-4000-8100-350	Repairs and Maintenance	997	6,542	-	(6,542)	-
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>997</u>	<u>6,336</u>	<u>22,164</u>	<u>15,828</u>	<u>71.41%</u>
9100 - Community Services						
100-4000-9100-705	Donations	2,327	5,377	6,115	739	12.08%
Total 9100 - Community Services		<u>2,327</u>	<u>5,377</u>	<u>6,115</u>	<u>739</u>	<u>12.08%</u>
Total Expenses		<u>112,064</u>	<u>703,090</u>	<u>1,488,676</u>	<u>785,585</u>	<u>52.77%</u>
Excess (Deficiency) Revenues Over Expenses		<u>8,381</u>	<u>47,418</u>	<u>12,180</u>		