

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

| | Operating | Special Revenue | Capital Outlay | Total |
|---|----------------|--------------------|-------------------|----------------|
| <u>Assets and Other Debits</u> | | | | |
| Cash - Operating - Hancock | 304,734 | | | 304,734 |
| Cash - Operating - Ameris | 295,698 | | | 295,698 |
| Cash - Visa (Prepaid PEX) | 1,000 | | | 1,000 |
| Revenue Receivable | 3,500 | 49,659 | 9,747 | 62,906 |
| Accounts Receivable | - | | | - |
| Due from Other Funds | 49,659 | - | | 49,659 |
| Prepaid Expenses | - | | | - |
| | <u>654,591</u> | <u>49,659</u> | <u>9,747</u> | <u>713,997</u> |
| <u>Liabilities, Fund Equity, and Other Credits</u> | | | | |
| Liabilities: | | | | |
| Accrued Payroll Benefits | (72) | | | (72) |
| Accounts Payable | (1,036) | | | (1,036) |
| Deferred Revenue | - | | | - |
| Note Payable | - | | | - |
| Due to Other Funds | - | 49,659 | - | 49,659 |
| | <u>(1,109)</u> | <u>49,659</u> | <u>-</u> | <u>48,551</u> |
| Net Assets | | | | |
| Fund Balance | 643,743 | | - | 643,743 |
| Excess (Deficiency) of Revenues - YTD | 11,956 | - | 9,747 | 21,703 |
| | <u>655,700</u> | <u>-</u> | <u>9,747</u> | <u>665,446</u> |
| Total Fund Balance | <u>655,700</u> | <u>-</u> | <u>9,747</u> | <u>665,446</u> |
| Total Liabilities and Fund Balance | <u>654,591</u> | <u>49,659</u> | <u>9,747</u> | <u>713,997</u> |

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

Revenues & Expenses

| | Current Month | Year to Date | Annual Budget | Balance Remaining | % Remaining |
|---|----------------|----------------|------------------|-------------------|-------------|
| Revenues | | | | | |
| FEFP - Bay Cty Sch Dist | 88,007 | 176,545 | 1,062,531 | 885,986 | 83% |
| IDEA | - | - | 60,000 | 60,000 | 100% |
| VR Summer Grant | - | - | 246,601 | 246,601 | 100% |
| Interest Income | 78 | 155 | 923 | 768 | 83% |
| Field Trips | - | - | 3,200 | 3,200 | 100% |
| HSHT Grant | - | - | 22,000 | 22,000 | 100% |
| Donations | 530 | 530 | 47,121 | 46,591 | 99% |
| Capital Outlay | 2,582 | 5,165 | 30,988 | 25,823 | 83% |
| Local Capital Improvement | 2,291 | 4,582 | 27,492 | 22,910 | 83% |
| Total Revenues | 113,624 | 207,113 | 1,500,856 | 1,293,743 | 86% |
| Expenses | | | | | |
| 5200 - Exceptional Instruction | 61,693 | 143,917 | 1,095,424 | 951,507 | 87% |
| 6100 - Student Personnel Services | 4,670 | 9,690 | 91,068 | 81,378 | 89% |
| 7100 - Board Administration | 2,232 | 6,237 | 55,077 | 48,841 | 89% |
| 7300 - School Administration | 3,843 | 6,675 | 57,104 | 50,428 | 88% |
| 7500 - Fiscal Services | 2,588 | 5,192 | 38,454 | 33,262 | 86% |
| 7800 - Transportation | 410 | 673 | 11,745 | 11,072 | 94% |
| 7900 - Operation of Plant | 3,862 | 9,204 | 111,525 | 102,321 | 92% |
| 8100 - Maintenance of Plant | 984 | 1,154 | 22,164 | 21,010 | 95% |
| 9100 - Community Services | 370 | 2,670 | 6,115 | 3,445 | 56% |
| Total Expenses | 80,651 | 185,410 | 1,488,676 | 1,303,266 | 88% |
| Excess (Deficiency) Revenues Over Expenses | 32,972 | 21,703 | 12,180 | | |

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

Revenues & Expenses

| | | Current Month | Year to Date | Annual Budget | Balance Remaining | % Remaining |
|----------------------|---------------------------|----------------------|---------------------|----------------------|--------------------------|--------------------|
| Revenues | | | | | | |
| 100-3300-0000-000 | FEFP - Bay Cty Sch Dist | 88,007 | 176,545 | 1,062,531 | 885,986 | 83.38% |
| 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 | 78 | 155 | 923 | 768 | 83.18% |
| 100-3476-0000-000 | Field Trips | - | - | 3,200 | 3,200 | 100.00% |
| 100-3500-0000-000 | HSHT Grant | - | - | 22,000 | 22,000 | 100.00% |
| 100-3600-0000-000 | Donations | 530 | 530 | 47,121 | 46,591 | 98.88% |
| 360-3397-0000-000 | Capital Outlay | 2,582 | 5,165 | 30,988 | 25,823 | 83.33% |
| 360-3413-0000-000 | Local Capital Improvement | 2,291 | 4,582 | 27,492 | 22,910 | 83.33% |
| Total Revenue | | 113,624 | 207,113 | 1,500,856 | 1,293,743 | 86.20% |

Expenses

5200 - Exceptional Instruction

| | | | | | | |
|---|-----------------------------|---------------|----------------|------------------|----------------|---------------|
| 100-4000-5200-120 | ESE Teacher | 15,152 | 41,534 | 222,169 | 180,636 | 81.31% |
| 100-4000-5200-121 | Trolley Instructor | 2,047 | 3,247 | 14,771 | 11,525 | 78.02% |
| 100-4000-5200-150 | Classroom Aide | 15,023 | 37,739 | 250,651 | 212,912 | 84.94% |
| 100-4000-5200-210 | Retirement | 2,907 | 6,154 | 68,409 | 62,255 | 91.00% |
| 100-4000-5200-220 | Social Security | 2,402 | 6,187 | 37,301 | 31,114 | 83.41% |
| 100-4000-5200-230 | Group Insurance | 6,756 | 13,516 | 61,161 | 47,645 | 77.90% |
| 100-4000-5200-240 | Workers Compensation | 1,916 | 1,916 | 2,422 | 506 | 20.89% |
| 100-4000-5200-250 | Unemployment Compensation | 6 | 26 | 901 | 875 | 97.12% |
| 100-4000-5200-310 | Contracted Services | 3,939 | 5,289 | 46,729 | 41,439 | 88.68% |
| 100-4000-5200-311 | VR OTJ Training | 200 | 200 | 19,166 | 18,966 | 98.96% |
| 100-4000-5200-330 | Travel/Conference/Workshops | 6,838 | 23,008 | 276,697 | 253,689 | 91.68% |
| 100-4000-5200-390 | Copy and Printing | 182 | 327 | 2,349 | 2,022 | 86.09% |
| 100-4000-5200-510 | Instructional Materials | 4,213 | 4,658 | 87,828 | 83,171 | 94.70% |
| 100-4000-5200-730 | Dues and Fees | 242 | 246 | 1,248 | 1,002 | 80.26% |
| 100-4000-5200-750 | Substitute Teachers | - | - | 3,621 | 3,621 | 100.00% |
| Total 5200 Exceptional Instruction | | 61,693 | 143,917 | 1,095,424 | 951,507 | 86.86% |

6100 - Student Personnel Services

| | | | | | | |
|--|---------------------------|--------------|--------------|---------------|---------------|---------------|
| 100-4000-6100-150 | Job Coach | 2,816 | 6,262 | 58,296 | 52,034 | 89.26% |
| 100-4000-6100-210 | Retirement | 259 | 545 | 8,179 | 7,634 | 93.33% |
| 100-4000-6100-220 | Social Security | 202 | 453 | 4,460 | 4,007 | 89.85% |
| 100-4000-6100-230 | Group Insurance | 1,034 | 2,069 | 17,872 | 15,804 | 88.43% |
| 100-4000-6100-240 | Workers Compensation | 359 | 359 | 291 | (68) | -23.26% |
| 100-4000-6100-250 | Unemployment Compensation | 0 | 2 | 108 | 106 | 98.38% |
| 100-4000-6130-310 | Contracted Services | - | - | 1,862 | 1,862 | 100.00% |
| Total 6100 - Student Personnel Services | | 4,670 | 9,690 | 91,068 | 81,378 | 89.36% |

**Chautauqua Learn and Serve
Revenue and Expense Detail
Monthly Comparison
Month and Year-to-Date Ending August 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 | - | - | 8,738 | 8,738 | 100.00% |
| 100-4000-7100-320 | Insurance - General Liability | - | 2,137 | 6,817 | 4,681 | 68.66% |
| 100-4000-7100-730 | Dues and Fees | 493 | 613 | 12,656 | 12,043 | 95.16% |
| 100-4000-7100-790 | District Admin Fees | 1,739 | 3,487 | 21,670 | 18,183 | 83.91% |
| 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 | | 2,232 | 6,237 | 55,077 | 48,841 | 88.68% |
| 7300 - School Administration | | | | | | |
| 100-4000-7300-160 | Office Support | 2,484 | 4,930 | 32,346 | 27,416 | 84.76% |
| 100-4000-7300-210 | Retirement | 171 | 303 | 4,538 | 4,235 | 93.32% |
| 100-4000-7300-220 | Social Security | 190 | 377 | 2,474 | 2,097 | 84.76% |
| 100-4000-7300-240 | Workers Compensation | 359 | 359 | 162 | (198) | -122.15% |
| 100-4000-7300-250 | Unemployment Compensation | 2 | 4 | 126 | 121 | 96.65% |
| 100-4000-7300-330 | Travel / Conferences / Workshop | - | - | 13,402 | 13,402 | 100.00% |
| 100-4000-7300-370 | Postage | - | 44 | 546 | 503 | 92.02% |
| 100-4000-7300-390 | Advertising | 20 | 40 | 270 | 230 | 85.20% |
| 100-4000-7300-510 | Office Expense | 569 | 569 | 2,476 | 1,907 | 77.02% |
| 100-4000-7300-642 | Non Capitalized Furniture Fixtures and Equipment | 49 | 49 | 763 | 714 | 93.59% |
| Total 7300 - School Administration | | 3,843 | 6,675 | 57,104 | 50,428 | 88.31% |
| 7500 - Fiscal Services | | | | | | |
| 100-4000-7500-310 | Contract Controller Service | 2,588 | 5,192 | 31,226 | 26,034 | 83.37% |
| 100-4000-7500-311 | Payroll Service | - | - | 7,228 | 7,228 | 100.00% |
| Total 7500 - Fiscal Services | | 2,588 | 5,192 | 38,454 | 33,262 | 86.50% |
| 7800 - Pupil Transportation Services | | | | | | |
| 100-4000-7800-320 | Transportation - Insurance | - | - | 1,693 | 1,693 | 100.00% |
| 100-4000-7800-350 | Contracted Services | 410 | 673 | 6,278 | 5,606 | 89.29% |
| 100-4000-7800-460 | Transportation - Fuel | - | - | 72 | 72 | 100.00% |
| 100-4000-7800-730 | Transportation - Other | - | - | 3,702 | 3,702 | 100.00% |
| Total 7800 - Pupil Transportation Services | | 410 | 673 | 11,745 | 11,072 | 94.27% |
| 7900 - Operation of Plant | | | | | | |
| 100-4000-7900-310 | Contract Security Services | 2,938 | 2,938 | 57,357 | 54,419 | 94.88% |
| 100-4000-7900-320 | Insurance - Building | (406) | 3,886 | - | (3,886) | - |
| 100-4000-7900-379 | Communication | 509 | 553 | 8,330 | 7,777 | 93.36% |
| 100-4000-7900-380 | Water/ Sewer/ Garbage Collection | - | 222 | 3,373 | 3,151 | 93.43% |
| 100-4000-7900-390 | Other Contracted Bldg. Services | 225 | 450 | 1,993 | 1,543 | 77.42% |
| 100-4000-7900-430 | Electricity | 571 | 1,131 | 7,050 | 5,919 | 83.95% |
| 360-4000-7900-320 | Insurance - Building | - | - | 33,423 | 33,423 | 100.00% |
| Total 7900 - Operation of Plant | | 3,862 | 9,204 | 111,525 | 102,321 | 91.75% |

**Chautauqua Learn and Serve
Revenue and Expense Detail
Monthly Comparison
Month and Year-to-Date Ending August 31, 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 | 984 | 1,154 | - | (1,154) | - |
| 360-4000-8100-350 | Repairs and Maintenance | - | - | 22,164 | 22,164 | 100.00% |
| Total 8100 - Maintenance of Plant | | 984 | 1,154 | 22,164 | 21,010 | 94.79% |
| 9100 - Community Services | | | | | | |
| 100-4000-9100-705 | Donations | 370 | 2,670 | 6,115 | 3,445 | 56.34% |
| Total 9100 - Community Services | | 370 | 2,670 | 6,115 | 3,445 | 56.34% |
| Total Expenses | | 80,651 | 185,410 | 1,488,676 | 1,303,266 | 87.55% |
| Excess (Deficiency) Revenues Over Expenses | | 32,972 | 21,703 | 12,180 | | |