

**CCE Monroe County  
Current Estimated Credit Losses Worksheet  
12/31/2025**

	<u>12-2020</u>	<u>12-2021</u>	<u>12-2022</u>	<u>12-2023</u>	<u>12-2024</u>	<u>12-2025</u>
Accounts Receivable Total	123,906.55	186,158.68	308,628.00	295,794.21	299,088.18	271,983.11
Bad Debt Expense	-	-	-	-	0.28	2,338.29
Percentage of total AR written off	0.00%	0.00%	0.00%	0.00%	0.00%	0.86%
% based on historical average				0.00%	0.00%	0.17%
Allowance for Credit Losses for 2025				-	-	467.71

<u>Entry in Acumatica:</u>	<u>Debit</u>	<u>Credit</u>
Provision for Credit Losses 69901	467.71	
Allowance for Credit Losses 11800		467.71
Net Assets (General Fund) 30000	467.71	
Transfer from General Fund 90300		467.71
To record allowance for credit loss at 12/31/2025		

Methodology: In determining the allowance for credit losses, the Association estimates expected credit losses by using five-year historical loss information. The calculated historical loss rates are adjusted for current economic conditions, if applicable.

**CCE Monroe County  
Balance Sheet  
12/31/2025**

	<b>Period Ending 12/31/2025</b>	<b>Period Ending 12/31/2024</b>
<b>ASSETS</b>		
Current Assets:		
Petty Cash	\$150.00	\$150.00
Cash in Bank, Checking	\$394,046.55	\$102,270.59
Cash in Bank, Savings	\$34,457.28	\$34,446.94
Undeposited Funds	\$4,447.69	\$30,533.31
<b>Total Cash</b>	<b>\$433,101.52</b>	<b>\$167,400.84</b>
Accounts Receivable	\$177,144.01	\$214,027.80
Less Expected Credit Losses	-\$467.71	\$0.00
<b>Net Accounts Receivable</b>	<b>\$176,676.30</b>	<b>\$214,027.80</b>
Accounts Receivable, Inter-Association	\$94,839.10	\$85,060.38
Prepaid Expenses	\$7,003.88	\$3,911.93
Deposits and Advances	\$0.00	\$300.00
<b>Total Current Assets</b>	<b>\$711,620.80</b>	<b>\$470,700.95</b>
Non-Current Assets		
Deposits	\$55,914.00	\$65,844.00
<b>Total Non-Current Assets</b>	<b>\$55,914.00</b>	<b>\$65,844.00</b>
Right-Of-Use Assets		
Right-Of-Use Buildings	\$94,122.12	\$0.00
Right-Of-Use Equipment	\$12,431.68	\$252.96
<b>Total Right-Of Use-Assets</b>	<b>\$106,553.80</b>	<b>\$252.96</b>
Fixed Assets		
<b>TOTAL ASSETS</b>	<b>\$874,088.60</b>	<b>\$536,797.91</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Current Liabilities:		
Accounts Payable	\$17,153.19	\$8,857.98
Accounts Payable, Cornell Expenses	\$26,653.66	\$59,161.61
Accrued Salaries and Wages	\$10,793.39	\$9,781.46
Sales Tax Payable	\$632.69	\$0.00
Unclaimed Funds	\$2,184.24	\$1,247.38
Deferred Revenues	\$49,196.12	\$68,487.73
Agency Funds	\$102,256.74	\$2,193.98
Operating Leases Payable, Current	\$25,551.79	\$251.89
<b>Total Current Liabilities</b>	<b>\$234,421.82</b>	<b>\$149,982.03</b>
Non-Current Liabilities		
Operating Leases Payable, Non-Current	\$81,002.01	\$0.00
<b>Total Non-Current Liabilities</b>	<b>\$81,002.01</b>	<b>\$0.00</b>
Current Fund Balances		
Temporary Restricted	\$24,998.77	\$32,620.20
<b>Total funds with Restrictions</b>	<b>\$24,998.77</b>	<b>\$32,620.20</b>
Designated	\$314,360.25	\$234,895.57
General	\$219,305.75	\$119,300.11
Total Revenues	\$1,929,801.09	\$2,015,852.20
Total Expenses	-\$1,757,952.20	-\$1,946,751.10
<b>Net from Operations</b>	<b>\$171,848.89</b>	<b>\$69,101.10</b>
Transfers from	\$175,630.46	\$109,425.45
Transfers To	-\$347,479.35	-\$178,526.55
<b>Net from Transfers</b>	<b>-\$171,848.89</b>	<b>-\$69,101.10</b>
<b>Total funds without Restrictions</b>	<b>\$533,666.00</b>	<b>\$354,195.68</b>
<b>TOTAL LIABILITIES and FUND BALANCES:</b>	<b>\$874,088.60</b>	<b>\$536,797.91</b>

**CCE Monroe County  
Statement of Activities  
12/31/2025**

		MONTH 12-2024	YTD ACTUAL 2024	MONTH 12-2025	YTD ACTUAL 2025	ANNUAL BUDGET 2025	UNDER/(OVER) BUDGET	% of BUDGET
UNRESTRICTED								
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<b>REVENUES, GAINS, AND OTHER SUPPORT:</b>								
<b>FEDERAL</b>								
Federal Grants/Contracts	16,999.61	16,999.61	211,113.38	12,815.53	195,849.54	265,422.00	69,572.46	73.79%
Smith/Lever	893.92	893.92	14,232.49	3,553.18	14,918.80	12,000.00	(2,918.80)	124.32%
<b>STATE</b>								
State Grants/Contracts	(6,500.00)	(6,500.00)	1,837.05	(27,500.00)	0.00	20,000.00	20,000.00	0.00%
State 224	5,512.66	5,512.66	89,497.99	6,062.14	97,470.32	92,045.00	(5,425.32)	105.89%
Fringe Benefits	37,455.73	37,455.73	549,931.86	37,493.29	469,849.85	677,117.67	207,267.82	69.39%
<b>OTHER GRANTS/CONTRACTS</b>								
Other Grants/Contracts	35,384.45	35,384.45	242,734.54	25,970.78	160,049.14	133,861.25	(26,187.89)	119.56%
<b>COUNTY</b>								
County Appropriation	35,999.56	35,999.56	432,000.00	37,666.69	452,000.00	452,000.00	0.00	100.00%
County Agreements/Contracts County	4,849.85	4,849.85	87,264.78	(23,157.91)	130,000.00	130,000.00	0.00	100.00%
<b>CONTRIBUTIONS UNRESTRICTED</b>								
Contributions. Unrestricted	33,501.99	33,501.99	85,659.08	(58,774.58)	212,831.65	44,540.71	(168,290.94)	477.84%
Donated Services	0.00	0.00	341.26	0.00	0.00	0.00	0.00	0.00%
<b>INVESTMENT EARNINGS</b>								
Interest Income	0.87	0.87	105.37	0.88	10.34	500.00	489.66	2.07%
<b>PROGRAM/OPERATING REVENUES</b>								
Program Fees	1,632.25	1,632.25	39,377.29	6,842.97	34,808.67	40,930.00	6,121.33	85.04%
Regional Programs	0.00	0.00	5,466.86	0.00	0.00	0.00	0.00	0.00%
Specialist Contract Support	3,034.40	3,034.40	12,857.01	7,221.92	13,671.87	8,000.00	(5,671.87)	170.90%
Reimbursement Prof. Services	540.53	540.53	10,385.32	400.00	18,308.30	16,000.00	(2,308.30)	114.43%
Miscellaneous	0.00	0.00	0.00	0.00	7.19	0.00	(7.19)	0.00%
Enterprises	0.00	0.00	721.00	374.50	2,622.00	0.00	(2,622.00)	0.00%
Sales - Fund Raising	(1,316.76)	(1,316.76)	52,421.60	0.00	55,939.51	44,400.00	(11,539.51)	125.99%
Special Events	0.00	0.00	214.26	0.00	(14.26)	0.00	14.26	0.00%
<b>OTHER REVENUES</b>								
Prior Period Adjustment	0.00	0.00	2,043.32	0.00	0.00	0.00	0.00	0.00%
<b>TOTAL UNRESTRICTED REVENUES</b>		<b>167,989.06</b>	<b>1,838,204.46</b>	<b>28,969.39</b>	<b>1,858,322.92</b>	<b>1,892,275.92</b>	<b>246,784.65</b>	<b>98.21%</b>
Net assets released from restrictions	60,819.64	60,819.64	78,801.37	10,857.60	39,549.80	0.00	(39,549.80)	0.00%
<b>TOTAL UNRESTRICTED REVENUES, GAINS, AND OTHER SUPPORT</b>		<b>228,808.70</b>	<b>1,917,005.83</b>	<b>39,826.99</b>	<b>1,897,872.72</b>	<b>1,892,275.92</b>	<b>(5,596.80)</b>	<b>100.30%</b>
<b>EXPENSES:</b>								
<b>SALARIES</b>								
Salaries & Wages	70,808.56	70,808.56	881,216.29	76,001.59	785,693.05	918,450.14	132,757.09	85.55%
<b>EMPLOYEE BENEFITS</b>								
Employee Benefits	37,638.46	37,638.46	556,789.97	38,270.51	480,270.54	687,894.39	207,623.85	69.82%
Staff Development	933.99	933.99	9,191.62	(1,600.47)	9,439.70	7,941.00	(1,498.70)	118.87%
<b>PROGRAM/OPERATING EXPENSES</b>								
Awards & Prizes	79.30	79.30	35,484.33	1,441.04	7,504.97	6,400.00	(1,104.97)	117.27%
Bank Service Charges	339.29	339.29	2,882.41	278.32	3,706.33	2,535.00	(1,171.33)	146.21%
Computer/IT Services	0.00	0.00	753.49	0.00	480.00	500.00	20.00	96.00%
Fund Raising	0.00	0.00	24,277.48	(13.00)	26,829.98	22,500.00	(4,329.98)	119.24%
Capital Campaign Expenses	0.00	0.00	0.00	0.00	87.95	0.00	(87.95)	0.00%
Trips & Tours	(43.02)	(43.02)	5,992.41	15.00	1,472.36	5,500.00	4,027.64	26.77%
Communication - Telephone	562.93	562.93	5,338.87	728.24	7,973.77	6,118.50	(1,855.27)	130.32%
Supplies	479.16	479.16	17,835.67	(107.44)	58,280.93	20,035.00	(38,245.93)	290.90%
Insurance	842.24	842.24	10,229.46	891.15	10,897.17	11,428.00	530.83	95.36%
Fees & Licenses	0.00	0.00	1,340.95	0.00	1,185.25	1,564.00	378.75	75.78%
Lease & Rental	(508.00)	(508.00)	2,618.56	0.00	2,144.00	0.00	(2,144.00)	0.00%
ROU Lease	1,919.58	1,919.58	26,705.61	2,346.40	27,583.57	29,718.00	2,134.43	92.82%
Meetings & Conferences - Food	227.74	227.74	8,606.74	410.16	11,140.47	7,385.00	(3,755.47)	150.85%
Meetings & Conferences	0.00	0.00	1,095.72	61.20	899.36	1,000.00	100.64	89.94%
Mileage/Travel/Fleet	629.78	629.78	16,068.33	1,957.90	15,948.61	34,656.00	18,707.39	46.02%
Printing	202.56	202.56	7,617.06	869.70	9,889.75	10,322.00	432.25	95.81%
Classified Ads/Publicity	0.00	0.00	5,072.35	0.00	773.00	2,350.00	1,577.00	32.89%
Teaching Materials	9,670.60	9,670.60	85,205.37	3,130.01	115,201.50	122,874.60	7,673.10	93.76%
Contract Services	478.47	478.47	42,710.50	330.20	22,320.54	14,475.00	(7,845.54)	154.20%
Specialist Contract	5,353.00	5,353.00	64,478.00	5,768.00	69,414.00	69,414.00	0.00	100.00%
Bad Debt Expense	0.00	0.00	0.28	2,338.29	2,338.29	0.00	(2,338.29)	0.00%
Provision for Credit Losses		0.00	0.00	467.71	467.71	0.00	(467.71)	0.00%
Legal Fees	10,822.50	10,822.50	15,138.00	0.00	2,149.00	3,000.00	851.00	71.63%
Outsourced Services	0.00	0.00	3,336.25	0.00	1,778.70	0.00	(1,778.70)	0.00%
Subscriptions & Memberships	530.89	530.89	1,862.57	530.89	3,797.81	2,000.00	(1,797.81)	189.89%
Taxes	0.00	0.00	0.00	(12.38)	(12.38)	0.00	12.38	0.00%
Enterprises - Cost of Sales	0.00	0.00	1,378.80	254.28	3,880.91	0.00	(3,880.91)	0.00%
<b>GRANTS &amp; CONTRACTS</b>								
Regional Support	1,958.33	1,958.33	23,499.96	2,180.70	23,944.70	28,577.00	4,632.30	83.79%
Association Services	606.65	606.65	8,437.00	754.59	7,837.45	11,640.00	3,802.55	67.33%
<b>BUILDINGS &amp; GROUNDS</b>								
Facilities	589.18	589.18	2,065.77	(434.61)	3,083.41	7,977.00	4,893.59	38.65%
<b>INTEREST EXPENSE</b>								
Interest	376.79	376.79	478.39	0.00	0.00	0.00	0.00	0.00%
<b>EXPENSE OF FIXED ASSETS</b>								

CCE Monroe County  
Statement of Activities  
12/31/2025

	MONTH 12-2024	YTD ACTUAL 2024	MONTH 12-2025	YTD ACTUAL 2025	ANNUAL BUDGET 2025	UNDER/(OVER) BUDGET	% of BUDGET
TOTAL EXPENSES	144,498.98	1,867,708.21	136,857.98	1,718,402.40	2,036,254.63	317,852.23	84.39%
Increase (decrease) in non-donor restricted net assets	84,309.72	49,297.62	(97,030.99)	179,470.32	(143,978.71)	(323,449.03)	-124.65%
NON-OPERATING							
Prior Period Adjustment	(36.00)	(36.00)	241.52	0.00	0.00	0.00	0.00%
TOTAL NON-OPERATING ACTIVITY	(36.00)	241.52	0.00	0.00	0.00	0.00	0.00%
<b>Total Non-Donor Restricted &amp; Non Operating</b>	<b>84,345.72</b>	<b>49,056.10</b>	<b>(97,030.99)</b>	<b>179,470.32</b>	<b>(143,978.71)</b>	<b>(323,449.03)</b>	<b>-124.65%</b>
DONOR RESTRICTED							
Contributions	6,453.05	6,453.05	28,500.00	31,928.37	71,000.00	39,071.63	44.97%
Net assets released from restrictions	60,819.64	60,819.64	10,857.60	39,549.80	0.00	(39,549.80)	0.00%
Increase (decrease) in donor restricted net assets	(54,366.59)	20,045.00	17,642.40	(7,621.43)	71,000.00	78,621.43	-10.73%
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<b>INCREASE (DECREASE) TOTAL NET ASSETS</b>	<b>29,979.13</b>	<b>69,101.10</b>	<b>(79,388.59)</b>	<b>171,848.89</b>	<b>(72,978.71)</b>	<b>(244,827.60)</b>	<b>-235.48%</b>
<b>NET ASSETS BEGINNING OF YEAR</b>		<b>317,714.78</b>		<b>386,815.88</b>			
<b>NET ASSETS YEAR-TO-DATE</b>		<b>386,815.88</b>		<b>558,664.77</b>			

**CCE Monroe County**  
**Statement of Financial Position**  
**12/31/2025**

	<b>Period Ending 12/31/2025</b>	<b>Period Ending 12/31/2024</b>
<b>Assets</b>		
<b>Current Assets:</b>		
Petty Cash	150.00	150.00
Checking	394,046.55	102,270.59
Savings	34,457.28	34,446.94
Undeposited Funds	4,447.69	30,533.31
<b>Total Cash</b>	<b>433,101.52</b>	<b>167,400.84</b>
Accounts Receivable	177,144.01	214,027.80
less Expected Credit Losses	(467.71)	0.00
<b>Net Accounts Receivable</b>	<b>176,676.30</b>	<b>214,027.80</b>
Accounts Rec. Inter-Assoc	94,839.10	85,060.38
Prepaid Expenses	7,003.88	3,911.93
Deposits and Advances	0.00	300.00
<b>Total Current Assets</b>	<b>711,620.80</b>	<b>470,700.95</b>
<b>Non-Current Assets:</b>		
Deposits	55,914.00	65,844.00
<b>Total Non-Current Assets</b>	<b>55,914.00</b>	<b>65,844.00</b>
<b>Right-Of-Use Assets:</b>		
Right-Of-Use Buildings	94,122.12	0.00
Right-Of-Use Equipment	12,431.68	252.96
<b>Total Right-Of-Use Assets</b>	<b>106,553.80</b>	<b>252.96</b>
<b>Fixed Assets:</b>		
<b>Total Assets</b>	<b>874,088.60</b>	<b>536,797.91</b>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities:</b>		
Accounts Payable	17,153.19	8,857.98
Accounts Payable, Cornell Expenses	26,653.66	59,161.61
Accrued Salaries and Wages	10,793.39	9,781.46
Sales Tax Payable	632.69	0.00
Unclaimed Funds	2,184.24	1,247.38
Deferred Revenues	49,196.12	68,487.73
Agency Funds	102,256.74	2,193.98
Operating Lease Payable, Current	25,551.79	251.89
<b>Total Current Liabilities</b>	<b>234,421.82</b>	<b>149,982.03</b>
<b>Non-Current Liabilities:</b>		
Operating Lease Payable, Non-Current	81,002.01	0.00
<b>Total Non-Current Liabilities</b>	<b>81,002.01</b>	<b>0.00</b>
<b>Total Liabilities</b>	<b>315,423.83</b>	<b>149,982.03</b>
<b>NET ASSETS:</b>		
Unrestricted Net Assets	533,666.00	354,195.68
Unrestricted Revenues	1,897,872.72	1,917,005.83
Unrestricted Expenses	(1,718,402.40)	(1,867,949.73)
Unrestricted Transfers To	(315,550.98)	(112,450.12)
Unrestricted Transfers From	136,080.66	63,394.02
<b>Net Assets Without Donor Restrictions</b>	<b>533,666.00</b>	<b>354,195.68</b>
Temporarily Restricted Net Assets	24,998.77	32,620.20
Temporarily Restricted Revenue	31,928.37	98,846.37
Temporarily Restricted Expenses	(39,549.80)	(78,801.37)
Temporarily Restricted Transfers To	(31,928.37)	(66,076.43)
Temporarily Restricted Transfers From	39,549.80	46,031.43
<b>Temporarily Restricted Net Assets</b>	<b>24,998.77</b>	<b>32,620.20</b>
<b>Net Assets With Donor Restrictions</b>	<b>24,998.77</b>	<b>32,620.20</b>
<b>Total Net Assets</b>	<b>558,664.77</b>	<b>386,815.88</b>
<b>Total Liabilities and Net Assets</b>	<b>874,088.60</b>	<b>536,797.91</b>

**CCE Monroe County  
Statement of Operations  
12/31/2025**

	Month 12-2025	Year to Date 12/31/2025	Annual Budget 2025	Over/Under Budget
<b>FEDERAL REVENUES</b>				
SL Fed Contrib	\$3,553.18	\$14,918.80	\$12,000.00	(\$2,918.80)
Fed Contract Contrib	\$12,815.53	\$195,849.54	\$265,422.00	\$69,572.46
<b>STATE REVENUES</b>				
NYS 224 Contracts	\$6,062.14	\$97,470.32	\$92,045.00	(\$5,425.32)
NYS Fringe Benefits	\$37,493.29	\$469,849.85	\$677,117.67	\$207,267.82
NYS Contracts Contrib	(\$27,500.00)	\$0.00	\$20,000.00	\$20,000.00
<b>COUNTY REVENUES</b>				
County Approp Contrib	\$37,666.69	\$452,000.00	\$452,000.00	\$0.00
County Contract Contrib	(\$23,157.91)	\$130,000.00	\$130,000.00	\$0.00
<b>OTHER GRANTS &amp; CONTRACTS</b>				
Other Govt Contracts Contrib	\$21,908.85	\$88,406.64	\$63,067.60	(\$25,339.04)
Other Grants/Contracts Contrib	(\$1,000.00)	\$6,992.27	\$12,477.10	\$5,484.83
Private Contracts Contributions	\$5,061.93	\$64,650.23	\$58,316.55	(\$6,333.68)
<b>CONTRIBUTION REVENUE</b>				
Contrib Unrestricted	(\$58,774.58)	\$212,831.65	\$44,540.71	(\$168,290.94)
Contrib, Temp Rest	\$28,500.00	\$31,928.37	\$71,000.00	\$39,071.63
<b>INVESTMENT EARNINGS</b>				
Interest Income	\$0.88	\$10.34	\$500.00	\$489.66
<b>PROGRAM REVENUE</b>				
Enrollment Fees Contrib	\$20.00	\$5,258.00	\$2,215.00	(\$3,043.00)
Program Reg Fees	\$6,822.97	\$29,550.67	\$38,715.00	\$9,164.33
Specialist Contract Support	\$7,221.92	\$13,671.87	\$8,000.00	(\$5,671.87)
Enterprise Sales	\$374.50	\$2,622.00	\$0.00	(\$2,622.00)
Reimb for Services	\$400.00	\$18,308.30	\$16,000.00	(\$2,308.30)
Fundraising	\$0.00	\$55,939.51	\$44,400.00	(\$11,539.51)
Special Events	\$0.00	(\$14.26)	\$0.00	\$14.26
Miscellaneous Clearing	\$0.00	\$7.19	\$0.00	(\$7.19)
<b>NON-OPERATING INCOME</b>				
<b>NET ASSET RECLASSIFICATION</b>				
Assets Release,Temp Rest	\$10,857.60	\$39,549.80	\$0.00	(\$39,549.80)
<b>TOTAL REVENUES</b>	<b>\$68,326.99</b>	<b>\$1,929,801.09</b>	<b>\$2,007,816.63</b>	<b>\$78,015.54</b>
<b>TRANSFERS FROM FUND BALANCES</b>				
Trans from Designated	\$135,612.95	\$135,612.95	\$15,000.00	(\$120,612.95)
Trans from General	\$467.71	\$467.71	\$0.00	(\$467.71)
Trans from Temp Rest	\$10,857.60	\$39,549.80	\$11,988.00	(\$27,561.80)
<b>TOTAL TRANSFERS FROM FUND BALANCES</b>	<b>\$146,938.26</b>	<b>\$175,630.46</b>	<b>\$26,988.00</b>	<b>(\$148,642.46)</b>
<b>TOTAL REVENUES &amp; TRANSFERS FROM FUNDS</b>	<b>\$215,265.25</b>	<b>\$2,105,431.55</b>	<b>\$2,034,804.63</b>	<b>(\$70,626.92)</b>
<b>SALARIES</b>				
Payroll, Director	\$7,917.84	\$95,014.08	\$95,014.00	(\$0.08)
Payroll, Professional	\$5,044.00	\$97,990.72	\$133,446.06	\$35,455.34
Payroll, Paraprofessional	\$52,392.30	\$484,067.82	\$577,150.08	\$93,082.26
Payroll, Exempt	\$6,052.05	\$66,446.38	\$0.00	(\$66,446.38)
Payroll, Non-Exempt	\$4,595.40	\$39,696.85	\$112,840.00	\$73,143.15
Payroll, Temp/Casual	\$0.00	\$2,477.20	\$0.00	(\$2,477.20)
<b>EMPLOYEE BENEFITS</b>				
Payroll Fringe Benefits	\$37,493.29	\$469,849.85	\$677,117.67	\$207,267.82
Unemployment Ins	\$200.45	\$2,313.67	\$3,409.92	\$1,096.25
Workers' Compensation	\$576.77	\$6,921.02	\$6,616.80	(\$304.22)
W/C First Aid Claims	\$0.00	\$1,186.00	\$0.00	(\$1,186.00)
Disability Ins	\$0.00	\$0.00	\$750.00	\$750.00
<b>STAFF DEVELOPMENT</b>				
Staff Dev, Registrations	(\$1,304.27)	\$4,704.38	\$4,291.00	(\$413.38)
Staff Dev, Mileage	\$0.00	\$386.54	\$1,250.00	\$863.46
Staff Dev, Transportation	\$0.00	\$1,489.60	\$650.00	(\$839.60)
Staff Dev, Lodging	(\$296.20)	\$2,531.23	\$1,150.00	(\$1,381.23)
Staff Dev, Meals	\$0.00	\$327.95	\$600.00	\$272.05
<b>PROGRAM/OPERATING EXPENSES</b>				
Advertising	\$0.00	\$53.00	\$1,000.00	\$947.00
Publicity	\$0.00	\$720.00	\$1,350.00	\$630.00
Awards and Prizes	\$1,441.04	\$7,504.97	\$6,400.00	(\$1,104.97)
Bank Fees	\$0.00	\$39.00	\$0.00	(\$39.00)
Credit Card Fees	\$278.32	\$3,667.33	\$2,535.00	(\$1,132.33)
Computer and IT Services	\$0.00	\$480.00	\$500.00	\$20.00

	Month 12-2025	Year to Date 12/31/2025	Annual Budget 2025	Over/Under Budget
Legal Fees	\$0.00	\$2,149.00	\$3,000.00	\$851.00
Travel, Lodging	\$0.00	\$0.00	\$400.00	\$400.00
Travel, Meals	\$0.00	\$0.00	\$50.00	\$50.00
Travel, Mileage	\$781.90	\$14,465.08	\$17,916.00	\$3,450.92
Travel, Transportation	\$1,176.00	\$1,483.53	\$1,290.00	(\$193.53)
Meetings, Food	\$410.16	\$11,140.47	\$7,385.00	(\$3,755.47)
Meetings, Other	\$61.20	\$899.36	\$1,000.00	\$100.64
Postage and Delivery	\$104.52	\$674.14	\$655.50	(\$18.64)
Printing & Copying	\$869.70	\$9,889.75	\$10,322.00	\$432.25
Non-Capitalized Assets	\$0.00	\$8,677.20	\$14,000.00	\$5,322.80
Regional Prog Support	\$2,180.70	\$23,944.70	\$28,577.00	\$4,632.30
Rental, Equipment	\$0.00	\$2,144.00	\$0.00	(\$2,144.00)
ROU Lease, Equipment	(\$549.74)	\$2,187.46	\$3,200.00	\$1,012.54
ROU Lease, Facilities	\$2,896.14	\$25,396.11	\$26,518.00	\$1,121.89
Enterprise, Cost of Sales	\$254.28	\$3,880.91	\$0.00	(\$3,880.91)
Fundraising Expenses	(\$13.00)	\$26,829.98	\$22,500.00	(\$4,329.98)
Capital Campaign Expenses	\$0.00	\$87.95	\$0.00	(\$87.95)
Supplies, Nutrition	\$302.04	\$63,407.67	\$34,220.80	(\$29,186.87)
Supplies, Teaching	\$2,254.42	\$15,769.62	\$75,148.80	\$59,379.18
Supplies, Non-Food (disp)	\$47.81	\$348.18	\$100.00	(\$248.18)
Supplies, Garden	\$448.82	\$34,707.14	\$8,500.00	(\$26,207.14)
Supplies, Expensible	\$76.92	\$875.29	\$4,905.00	\$4,029.71
Supplies, NOC	\$0.00	\$93.60	\$0.00	(\$93.60)
Supplies, Office	(\$107.44)	\$49,603.73	\$6,035.00	(\$43,568.73)
Telecommunications	\$623.72	\$7,299.63	\$5,211.00	(\$2,088.63)
Internet Charges	\$0.00	\$0.00	\$252.00	\$252.00
Trips and Tours	\$15.00	\$1,472.36	\$5,500.00	\$4,027.64
Vehicles, Other	\$0.00	\$0.00	\$15,000.00	\$15,000.00
Insurance, Vehicle	\$13.25	\$156.75	\$150.00	(\$6.75)
Insurance, General Liab	\$459.08	\$5,335.01	\$6,000.00	\$664.99
Insurance, Property	\$64.83	\$764.71	\$978.00	\$213.29
Insurance, Other	\$7.67	\$418.00	\$100.00	(\$318.00)
Insurance, Cyber Liability	\$251.82	\$3,026.22	\$3,100.00	\$73.78
Insurance, D&O Liability	\$94.50	\$1,098.28	\$1,000.00	(\$98.28)
Insurance, 4-H Accident	\$0.00	\$98.20	\$100.00	\$1.80
Subscript & Memberships	\$530.89	\$3,797.81	\$2,000.00	(\$1,797.81)
Licenses and Fees	\$0.00	\$429.70	\$600.00	\$170.30
Background/MVR Checks	\$0.00	\$755.55	\$964.00	\$208.45
Taxes and Fines	(\$12.38)	(\$12.38)	\$0.00	\$12.38
Bad Debt Expense	\$2,338.29	\$2,338.29	\$0.00	(\$2,338.29)
<b>Provision for Credit Losses</b>	<b>\$467.71</b>	<b>\$467.71</b>	<b>\$0.00</b>	<b>(\$467.71)</b>
<b>GRANTS &amp; CONTRACTS</b>				
Contracted Services	\$330.20	\$22,320.54	\$14,475.00	(\$7,845.54)
Outsourced Services	\$0.00	\$1,778.70	\$0.00	(\$1,778.70)
Specialist Contract	\$5,768.00	\$69,414.00	\$69,414.00	\$0.00
Association Services	\$754.59	\$7,837.45	\$11,640.00	\$3,802.55
<b>BUILDINGS &amp; GROUNDS</b>				
Facilities/Grounds Maint	\$0.00	\$408.92	\$1,000.00	\$591.08
Repairs & Maint	(\$852.68)	(\$4,069.36)	\$1,500.00	\$5,569.36
Utilities, Electric	\$233.29	\$3,298.14	\$2,824.00	(\$474.14)
Utilities, Water	\$0.00	\$1,050.02	\$500.00	(\$550.02)
Utilities, Natural Gas	\$184.78	\$2,395.69	\$2,153.00	(\$242.69)
<b>INTEREST EXPENSE</b>				
<b>EXPENSE OF FIXED ASSETS</b>				
<b>NON-OPERATING EXPENSES</b>				
<b>NET ASSET RECLASSIFICATION</b>				
Assets Release, Temp Rest	\$10,857.60	\$39,549.80	\$0.00	(\$39,549.80)
<b>TOTAL EXPENSES</b>	<b>\$147,715.58</b>	<b>\$1,757,952.20</b>	<b>\$2,036,254.63</b>	<b>\$278,302.43</b>
<b>TRANSFERS TO FUND BALANCES</b>				
Trans to Designated	\$215,077.63	\$215,077.63	\$1,200.00	(\$213,877.63)
Trans to Temp Rest	\$31,928.37	\$31,928.37	\$0.00	(\$31,928.37)
<b>TOTAL TRANSFERS TO FUND BALANCES</b>	<b>\$347,479.35</b>	<b>\$347,479.35</b>	<b>\$1,200.00</b>	<b>(\$346,279.35)</b>
<b>TOTAL EXPENSES &amp; TRANSFERS TO FUNDS</b>	<b>\$495,194.93</b>	<b>\$2,105,431.55</b>	<b>\$2,037,454.63</b>	<b>(\$67,976.92)</b>
<b>NET FROM TRANSFERS</b>	<b>(\$200,541.09)</b>	<b>(\$171,848.89)</b>	<b>\$25,788.00</b>	<b>\$197,636.89</b>
<b>NET FROM CURRENT OPERATIONS</b>	<b>(\$79,388.59)</b>	<b>\$171,848.89</b>	<b>(\$28,438.00)</b>	<b>(\$200,286.89)</b>
<b>NET FROM TRANSFERS &amp; CURRENT OPERATIONS</b>	<b>(\$279,929.68)</b>	<b>\$0.00</b>	<b>(\$2,650.00)</b>	<b>(\$2,650.00)</b>

**CCE Monroe County  
Statement of Cash Flows  
12/31/2025**

Change in net assets	<u>\$ 171,848.89</u>
Adjustments to reconcile change in net assets provided by operating activities	
Depreciation	\$ (104,040.48)
(Increase) Decrease in assets	
Accounts Receivable	\$ 36,883.79
Allowance for Credit Losses	\$ 467.71
Accounts Receivable, Inter-Assoc	\$ (9,778.72)
Prepaid Expenses	\$ (3,091.95)
Deposits and Advances	\$ 300.00
Deposits Non-Current	\$ 9,930.00
Increase (Decrease) in liabilities	
Accounts Payable	\$ 8,295.21
Accounts Payable, Cornell	\$ (32,507.95)
Accrued Payroll	\$ 1,011.93
Sales Tax Payable	\$ 632.69
Unclaimed Funds	\$ 936.86
Deferred Revenues	\$ (19,291.61)
Agency Funds	\$ 100,062.76
Operating Leases Current	\$ 25,299.90
Operating Leases Non-Current	\$ 81,002.01
Net Cash (Used) by Operating Activities	<u>\$ 200,152.63</u>
Cash Flows from Investing Activities	
Purchase of Equipment	\$ 2,260.36
Net Cash (Provided) by Investing Activities	<u>\$ (2,260.36)</u>
NET INCREASE IN ASSETS	<u>\$ 265,700.68</u>
CASH BALANCE, BEGINNING OF YEAR	<u>\$ 167,400.84</u>
CASH BALANCE,END OF FISCAL PERIOD	<u><u>\$ 433,101.52</u></u>

**CCE Monroe County  
Funds without Donor Restriction  
12/31/2025**

<u>Net Asset</u>	<u>County Project Code</u>	<u>Purpose</u>	<u>Account/Subaccount</u>	<u>12-2024</u>	<u>Transfers Out</u>	<u>Transfers In</u>	<u>12-2025</u>
General Fund	General	Funds for General Association Use/Operations	30000700001700100000000000	\$ 119,300.11	\$ (467.71)	\$ 100,473.35	\$ 219,305.75
Designated Fund	Food Forest	Funds to support the MG Food Forest	31200100001112102820000000	\$ 750.00	\$ -	\$ -	\$ 750.00
Designated Fund	Urban Ag Working Group (UAWG)	Funds to support Urban Ag Working Group (UAWG)	31200100001134134000000000	\$ 1,481.71	\$ (146.73)	\$ -	\$ 1,334.98
Designated Fund	Vehicle Costs	Funds for maintaining Association Vehicle	31200100001738101670000000	\$ 8,898.63	\$ -	\$ 479.09	\$ 9,377.72
Designated Fund	General	Funds to Support General 4-H Programming	31200500001500100000000000	\$ 83,236.93	\$ (110,424.37)	\$ 27,187.44	\$ -
Designated Fund	Monsanto Funds	Funds to Support 4-H Programming	31200500001500104040000000	\$ 901.54	\$ (510.71)	\$ -	\$ 390.83
Designated Fund	D.Sweet 4-H Support Donation	Funds to Support General 4-H Sustainable Clubs	31200500001500105550000000	\$ 6,923.32	\$ (75.98)	\$ -	\$ 6,847.34
Designated Fund	4H Workforce Dev. (Cultivating Comm)	Funds to support the 4-H Cultivating Community Program	31200500001500107600000000	\$ -	\$ (12,973.87)	\$ 12,973.87	\$ -
Designated Fund	Monroe County Horse	Funds to support 4-H Horse Programming	31200500001538105020000000	\$ 886.59	\$ -	\$ 1,544.55	\$ 2,431.14
Designated Fund	4-H Shooting Sports	Funds to support 4-H Shooting Sports Programming	31200500001553105220000000	\$ 1,416.42	\$ -	\$ -	\$ 1,416.42
Designated Fund	Blocks in Bloom	Funds to support MG Blocks in Bloom Program	31200600001611101260000000	\$ 3,771.76	\$ -	\$ 943.20	\$ 4,714.96
Designated Fund	MG Discretionary Funds	Portion of plant sale proceeds used at MGV's discretion	31200600001611101620000000	\$ 10,666.63	\$ (1,033.10)	\$ 1,812.27	\$ 11,445.80
Designated Fund	Pollinator Garden	Funds to support the MG Pollinator	31200600001611101630000000	\$ 158.81	\$ -	\$ 15.44	\$ 174.25
Designated Fund	Rosenblum Foundation MG Education Grant	Funds to support MG Education	31200600001611102760000000	\$ 8,142.00	\$ -	\$ 1,713.11	\$ 9,855.11
Designated Fund	South Lawn Community Garden	Funds to support South Lawn Farm Gardening	31200700001700106090000000	\$ 10,104.77	\$ (145.00)	\$ -	\$ 9,959.77
Designated Fund	D. Sweet Association Support Donation	Funds to support General Association Operations	31200700001700107550000000	\$ 2,500.00	\$ (373.19)	\$ -	\$ 2,126.81
Designated Fund	4H Workforce Dev. (Cultivating Comm)	Funds to support the 4-H Cultivating Community Program	31200700001700107600000000	\$ 29,212.46	\$ (12,973.87)	\$ -	\$ 16,238.59
Designated Fund	Bridge The Gap Fund	Funds raised to support Program and Association Operations	31200700001700120250000000	\$ -	\$ -	\$ 145,214.35	\$ 145,214.35
Designated Fund	General	Cornell Payoll Initial Deposit	31200700001734100000000000	\$ 65,844.00	\$ (9,930.00)	\$ -	\$ 55,914.00
Designated Fund	Avangrid Van	Funds for purchase of Avangrid Van	31200700001738104440000000	\$ -	\$ -	\$ 36,168.18	\$ 36,168.18
Designated Fund	General	Cornell Payoll Initial Deposit - Incorrect entry (in/out)	31200700531734100000000000	\$ -	\$ (9,930.00)	\$ 9,930.00	\$ -
<b>Total Unrestricted Funds</b>				<b>\$ 354,195.68</b>	<b>\$ (149,054.53)</b>	<b>\$ 328,524.85</b>	<b>\$ 533,666.00</b>

**CCE Monroe County  
Funds with Donor Restriction  
12/31/2025**

<b>Net Asset</b>	<b>County Project Code</b>	<b>Purpose</b>	<b>Account</b>	<b>12-2024</b>	<b>Transfers Out</b>	<b>Transfers In</b>	<b>12-2025</b>
Temp Rest Fund	Eclipse Event	To support 2024 Eclipse Event Programming	37000300001300101510000000	\$ 512.58	\$ (122.47)	\$ -	\$ 390.11
Temp Rest Fund	Paper Clover	To support 4-H Paper Clover Program	37000500001500105310000000	\$ 4,256.00	\$ (30,108.36)	\$ 30,928.37	\$ 5,076.01
Temp Rest Fund	ESL Cultivating Community Summer 2025	To support 4-H Cultivating Community Programming	37000500001500105380000000	\$ 3,998.18	\$ -	\$ -	\$ 3,998.18
Temp Rest Fund	4-H Dairy Promotion	To support the 4-H Dairy Ag in the Classroom Program	37000500001525105420000000	\$ 17,318.64	\$ (33,573.56)	\$ 27,500.00	\$ 11,245.08
Temp Rest Fund	Earth Day	To support the 4-H Earth Day Program	37000500001529105240000000	\$ 10.35	\$ (681.48)	\$ 1,000.00	\$ 328.87
Temp Rest Fund	Harper Scholarship	Harper Education Scholarship Funds for 4-H'rs	37000500001570105080000000	\$ 2,471.01	\$ (1,000.00)	\$ -	\$ 1,471.01
Temp Rest Fund	4H Workforce Dev. (Cultivating Comm)	To support 4-H Cultivating Community Programming	37000500401500107600000000	\$ -	\$ (2,680.26)	\$ 2,680.26	\$ -
Temp Rest Fund	Stepping Up BiB	To support the MG Stepping Up Blocks in Bloom Program	37000600001604101450000000	\$ 1,470.96	\$ (1,470.96)	\$ -	\$ -
Temp Rest Fund	MG Seed to Supper	To support the Seed to Supper Program	37000600001611102750000000	\$ 2,582.48	\$ (92.97)	\$ -	\$ 2,489.51
<b>Total Restricted Funds</b>				<b>\$ 32,620.20</b>	<b>\$ (69,730.06)</b>	<b>\$ 62,108.63</b>	<b>\$ 24,998.77</b>

**CCE Monroe County  
Quantitative Liquidity**

<u><b>Year-End Closing</b></u>	<u><b>12/31/2025</b></u>	<u><b>Anticipated Next Year</b></u>	<u><b>12/31/2026</b></u>
Cash Balance	\$433,101.52	Total Budgeted Expenses	\$1,863,521.31
Accounts Receivable	\$271,515.40		
Marketable Securities (current)	\$0.00		
<u><b>Anticipated for next year</b></u>	<u><b>12/31/2026</b></u>	Less Fringe Expense	-\$518,452.88
County Appropriation	\$452,000.00	Less Other In-Kind	\$0.00
State 224	\$102,098.01	Less Depreciation	-\$4,000.00
Smith Lever	\$12,000.00		
Grants & Contracts	\$536,687.42	Total Expenses	<u>\$1,341,068.43</u>
<u><b>Year-End Closing</b></u>	<u><b>12/31/2025</b></u>		
Less Restricted Cash	\$ (24,998.77)		
Less Current Liabilities	\$ (234,421.82)		
<b>**Less Specific Designated Funds</b>	<u>\$ (30,000.00)</u>		
	<small>*Designated for Van Purchase</small>		
Total Assets Available	\$1,517,981.76	Average 60 Days Expenses	\$223,511.41
Liquidity Ratio (months)	13.583		

**CCE Monroe County  
Balance Sheet**

**Period Ending  
12/31/2025**

ASSETS

Current Assets:

Petty Cash	\$150.00
Cash in Bank, Checking	\$394,046.55
Cash in Bank, Savings	\$34,457.28
Undeposited Funds	\$4,447.69
<b>Total Cash</b>	<b>\$433,101.52</b>

Accounts Receivable	\$177,144.01
Accounts Receivable, Inter-Association	\$94,839.10
Prepaid Expenses	\$7,003.88
<b>Total Current Assets</b>	<b>\$712,088.51</b>

Non-Current Assets

Deposits	\$55,914.00
<b>Total Non-Current Assets</b>	<b>\$55,914.00</b>

Right-Of-Use Assets

Right-Of-Use Buildings	\$94,122.12
Right-Of-Use Equipment	\$12,431.68
<b>Total Right-Of-Assets</b>	<b>\$106,553.80</b>

Fixed Assets

**TOTAL ASSETS**

**\$874,556.31**

Liabilities and Fund Balances

Current Liabilities

Accounts Payable \$17,153.19

Accounts Payable, Cornell Expenses \$26,653.66

Accrued Salaries and Wages \$10,793.39

Sales Tax Payable \$632.69

Unclaimed Funds \$2,184.24

Deferred Revenues \$49,196.12

Agency Funds \$102,256.74

Operating Leases Payable, Current \$25,551.79

**Total Current Liabilities \$234,421.82**

Non-Current Liabilities

Operating Leases Payable, Non-Current \$81,002.01

**Total Non-Current Liabilities \$81,002.01**

Current Fund Balances	
Temporary Restricted	\$24,998.77
Restricted	\$24,998.77
Designated	\$314,360.25
General	\$219,305.75
Total Revenues	\$1,929,801.09
Total Expenses	-\$1,757,484.49
Net from Operations	\$172,316.60
Transfers from	\$175,630.46
Transfers To	-\$347,479.35
Net from Transfers	-\$171,848.89
Total Unrestricted	\$534,133.71
<b>Total Liabilities and Fund Balances:</b>	<b>\$874,556.31</b>

***Results For Informational Purposes Only:***

Total Assets over Total Liabilities	\$559,132.48
Cash & Deposit over Fund Balances	-\$69,649.25

Please see instructions below

**Liquidity Ratios**

2024 Result	2025 Result	Ratio	Calculation	Significance	Target Ratios	If High	If Low
1.50	2.10	Quick Ratio (Acid Test)	Cash Assets + Marketable Securities + A/R/Current Liabilities	Measures the ability to pay current liabilities with available cash and liquid assets	Greater than 1	Need to evaluate cash and accounts receivable. Is A/R high and inflated with uncollectible amounts?	Need to evaluate current liabilities. May be due to unpaid salary bill, accrued vacation, loans or other items that can be addressed by management.
3.14	3.04	Current Ratio	Current Assets/Current Liabilities	Measures the ability to pay current liabilities	Greater than 1	Need to evaluate cash (see Quick Ratio) and accounts receivable. Is A/R high and inflated with uncollectible amounts?	Need to evaluate current liabilities. May be due to unpaid salary bill, accrued vacation, loans or other items that can be addressed by management.
320,719	477,199	Net Working Capital (Net Assets)	Total current assets less total current liabilities	Portion of net assets available to fund current operations	Positive number, the higher the better	May have large asset balances, should have a long-range plan for utilizing net assets.	Could be a serious situation. Association needs to determine and maintain minimum net asset balances to protect the organization.
0.20	0.38	Primary Reserve Ratio	Net unrestricted and temporary restricted net assets less plant fund (plus outstanding debt) if any) to total expenses	How much reserve is available for the future. Multiplying the ratio by 12 results in the number of months the association can continue the present level of operations if all revenue were to cease.	.20 or higher	If too low, may not have enough revenues to operate	If too high, reserves may be too high and not used for intended purposes

**Assessing Current Operations**

2024 Result	Result	Ratio	Calculation	Significance	Target Ratios	If High	If Low
0.98	1.08	Operating Income Ratio	Total unrestricted revenues to total expenses	Shows how much of the total expenses are funded by total revenues.	Should be greater than 1	May not or appear not to be utilizing it's resources	May be in financial difficulty, if less than 100%, the difference may be funded by net assets
0.03	0.09	Net Income Ratio	Change in unrestricted net assets to total unrestricted income	Compares current year surplus (or deficit) to total year-to-date unrestricted income	Should be positive, 5-10%	May not or appear not to be utilizing it's resources	May be in financial difficulty, if less than 100%, the difference may be funded by net assets
0.28	0.36	Liabilities as a % of liabilities and net assets	Total Liabilities/Liabilities and net assets	This helps indicate what percentage of the Associations funds are related to debt.	.40 or lower; watch for increases over time	Anything over 50% would be concerning, i.e. debt-financing.	Ideally, a figure much less than 50% would be the case. Of course, interest expense is a concern with any outstanding debt.

**Results For Informational Purposes Only:**

If your results fall outside the Target range, please review the guidance provided in the "If High" or "If Low" columns. Results outside of the Target range do not necessarily indicate a problem. There are many reasons why ratios may fluctuate from period to period. Timing can impact ratios either positively or negatively, so consider whether any unusual or one-time activity during the month may have skewed the results. The most effective way to identify trends is to monitor ratios consistently on a monthly basis. If you need assistance understanding or explaining results outside of the Target range, please contact your SBN Finance Lead.