

| Account   | Description                       | Budget     | Adjustments | Adj. Budget | Expensed  | Encumbered | Available  |
|-----------|-----------------------------------|------------|-------------|-------------|-----------|------------|------------|
| A 1010.40 | Contractual                       | 3,300.00   | 0.00        | 3,300.00    | 0.00      | 1,000.00   | 2,300.00   |
| A 1010.45 | Supplies & Materials              | 150.00     | 0.00        | 150.00      | 0.00      | 0.00       | 150.00     |
| A 1010.49 | BOCES Services                    | 6,650.00   | 0.00        | 6,650.00    | 0.00      | 0.00       | 6,650.00   |
| 1010      | <b>BOARD OF EDUCATION</b>         |            |             |             |           |            |            |
| A 1040.16 | District Clerk Salaries           | 10,100.00  | 0.00        | 10,100.00   | 0.00      | 1,000.00   | 9,100.00   |
| A 1040.40 | Contractual                       | 3,000.00   | 0.00        | 3,000.00    | 130.43    | 0.00       | 2,869.57   |
| A 1040.45 | Supplies & Materials              | 475.00     | 0.00        | 475.00      | 0.00      | 0.00       | 475.00     |
| A 1040.45 | Supplies & Materials              | 100.00     | 0.00        | 100.00      | 0.00      | 0.00       | 100.00     |
| 1040      | <b>DISTRICT CLERK</b>             |            |             |             |           |            |            |
| A 1060.16 | District Meeting Salaries         | 3,575.00   | 0.00        | 3,575.00    | 130.43    | 0.00       | 3,444.57   |
| A 1060.16 | District Meeting Salaries         | 250.00     | 0.00        | 250.00      | 0.00      | 0.00       | 250.00     |
| 1060      | <b>DISTRICT MEETING</b>           |            |             |             |           |            |            |
| 10        |                                   | 250.00     | 0.00        | 250.00      | 0.00      | 0.00       | 250.00     |
| 10        |                                   | 13,925.00  | 0.00        | 13,925.00   | 130.43    | 1,000.00   | 12,794.57  |
| A 1240.15 | Central Administration Salaries   | 146,200.00 | 0.00        | 146,200.00  | 26,743.00 | 0.00       | 119,457.00 |
| A 1240.16 | Non-Instructional Salaries        | 28,437.00  | 0.00        | 28,437.00   | 4,374.80  | 0.00       | 24,062.20  |
| A 1240.40 | Contractual                       | 1,600.00   | 0.00        | 1,600.00    | 1,463.47  | 0.00       | 136.53     |
| A 1240.45 | Supplies & Materials              | 2,484.00   | 0.00        | 2,484.00    | 169.90    | 94.06      | 2,220.04   |
| 1240      | <b>CHIEF SCHOOL ADMINISTRATOR</b> |            |             |             |           |            |            |
| 12        |                                   | 178,721.00 | 0.00        | 178,721.00  | 32,751.17 | 94.06      | 145,875.77 |
| A 1310.16 | Business Administration Salaries  | 178,721.00 | 0.00        | 178,721.00  | 32,751.17 | 94.06      | 145,875.77 |
| A 1310.40 | Contractual                       | 64,120.00  | 0.00        | 64,120.00   | 9,935.53  | 0.00       | 54,184.47  |
| A 1310.45 | Supplies & Materials              | 800.00     | 0.00        | 800.00      | 0.00      | 0.00       | 800.00     |
| A 1310.45 | Supplies & Materials              | 505.00     | 0.00        | 505.00      | 0.00      | 0.00       | 505.00     |
| A 1310.49 | BOCES Services                    | 21,956.00  | 0.00        | 21,956.00   | 0.00      | 0.00       | 21,956.00  |
| 1310      | <b>BUSINESS ADMINISTRATION</b>    |            |             |             |           |            |            |
| A 1320.40 | Auditing                          | 87,381.00  | 0.00        | 87,381.00   | 9,935.53  | 0.00       | 77,445.47  |
| A 1320.40 | Auditing                          | 14,600.00  | 0.00        | 14,600.00   | 0.00      | 14,600.00  | 0.00       |
| 1320      | <b>AUDITING</b>                   |            |             |             |           |            |            |
| A 1325.16 | Treasurer Salaries                | 14,600.00  | 0.00        | 14,600.00   | 0.00      | 14,600.00  | 0.00       |
| A 1325.45 | Supplies & Materials              | 42,870.00  | 0.00        | 42,870.00   | 6,472.28  | 0.00       | 36,397.72  |
| A 1325.45 | Supplies & Materials              | 500.00     | 0.00        | 500.00      | 0.00      | 0.00       | 500.00     |
| 1325      | <b>TREASURER</b>                  |            |             |             |           |            |            |
| A 1330.16 | Tax Collector Salaries            | 43,370.00  | 0.00        | 43,370.00   | 6,472.28  | 0.00       | 36,897.72  |
| A 1330.40 | Contractual                       | 4,500.00   | 0.00        | 4,500.00    | 0.00      | 0.00       | 4,500.00   |
| A 1330.40 | Contractual                       | 1,300.00   | 0.00        | 1,300.00    | 0.00      | 1,066.90   | 233.10     |
| A 1330.45 | Supplies & Materials              | 300.00     | 0.00        | 300.00      | 0.00      | 0.00       | 300.00     |
| 1330      | <b>TAX COLLECTOR</b>              |            |             |             |           |            |            |
| A 1345.16 | Purchasing Salaries               | 6,100.00   | 0.00        | 6,100.00    | 0.00      | 1,066.90   | 5,033.10   |
| A 1345.16 | Purchasing Salaries               | 5,733.00   | 0.00        | 5,733.00    | 953.35    | 0.00       | 4,779.65   |
| A 1345.40 | Contractual                       | 100.00     | 0.00        | 100.00      | 0.00      | 0.00       | 100.00     |

## Minerva CSD

## Appropriation Status Detail Report By Function From 7/1/2026 To 8/31/2026



| Account    | Description                            | Budget     | Adjustments | Adj. Budget | Expensed  | Encumbered | Available  |
|------------|----------------------------------------|------------|-------------|-------------|-----------|------------|------------|
| A 1345.49  | BOCES Services                         | 1,802.00   | 0.00        | 1,802.00    | 0.00      | 0.00       | 1,802.00   |
| 1345       | <b>PURCHASING</b>                      | 7,635.00   | 0.00        | 7,635.00    | 953.35    | 0.00       | 6,681.65   |
| 13         |                                        |            |             |             |           |            |            |
| A 1420.40  | Legal Contractual                      | 159,086.00 | 0.00        | 159,086.00  | 17,361.16 | 15,666.90  | 126,057.94 |
|            |                                        | 10,796.00  | 23,803.50   | 34,599.50   | 16,577.50 | 8,726.00   | 9,296.00   |
| 1420       | <b>LEGAL</b>                           | 10,796.00  | 23,803.50   | 34,599.50   | 16,577.50 | 8,726.00   | 9,296.00   |
| A 1430.49  | Personnel BOCES                        | 1,650.00   | 0.00        | 1,650.00    | 0.00      | 0.00       | 1,650.00   |
| 1430       | <b>PERSONNEL</b>                       | 1,650.00   | 0.00        | 1,650.00    | 0.00      | 0.00       | 1,650.00   |
| A 1460.16  | Records Management Salaries            | 1,984.00   | 0.00        | 1,984.00    | 305.24    | 0.00       | 1,678.76   |
| 1460       | <b>RECORDS MANAGEMENT OFFICER</b>      | 1,984.00   | 0.00        | 1,984.00    | 305.24    | 0.00       | 1,678.76   |
| 14         |                                        |            |             |             |           |            |            |
| A 1620.16  | Operation of Plant Salaries            | 14,430.00  | 23,803.50   | 38,233.50   | 16,882.74 | 8,726.00   | 12,624.76  |
| A 1620.161 | Non-Instructional Salaries Overtime    | 221,375.00 | 0.00        | 221,375.00  | 23,103.57 | 0.00       | 198,271.43 |
| A 1620.166 | Non-Instructional Salaries Substitutes | 2,000.00   | 0.00        | 2,000.00    | 0.00      | 0.00       | 2,000.00   |
| A 1620.20  | Equipment                              | 4,500.00   | 0.00        | 4,500.00    | 0.00      | 0.00       | 4,500.00   |
| A 1620.40  | Contractual                            | 1,500.00   | 0.00        | 1,500.00    | 0.00      | 0.00       | 1,500.00   |
| A 1620.41  | Contractual Heating Fuel               | 104,237.00 | 15,000.00   | 119,237.00  | 19,842.36 | 21,554.64  | 77,840.00  |
| A 1620.42  | Contractual Electricity                | 51,000.00  | 0.00        | 51,000.00   | 0.00      | 40,000.00  | 11,000.00  |
| A 1620.45  | Supplies & Materials                   | 40,000.00  | 0.00        | 40,000.00   | 18,494.66 | 36,989.32  | -15,483.98 |
| A 1620.49  | BOCES Services                         | 20,800.00  | 65.04       | 20,865.04   | 5,083.79  | 958.47     | 14,822.78  |
| 1620       | <b>OPERATION OF PLANT</b>              | 57,636.00  | 0.00        | 57,636.00   | 0.00      | 0.00       | 57,636.00  |
| A 1621.40  | Contractual                            | 503,048.00 | 15,065.04   | 518,113.04  | 66,524.38 | 99,502.43  | 352,086.23 |
| A 1621.45  | Supplies & Materials                   | 44,696.00  | 7,811.81    | 52,507.81   | 9,345.56  | 27,728.49  | 15,433.76  |
| 1621       | <b>MAINTENANCE OF PLANT</b>            | 8,178.00   | 4,090.49    | 12,268.49   | 1,299.38  | 4,770.56   | 6,198.55   |
| A 1660.16  | Central Storeroom Non-Instructional    | 52,874.00  | 11,902.30   | 64,776.30   | 10,644.94 | 32,499.05  | 21,632.31  |
| 1660       | <b>CENTRAL STOREROOM</b>               | 1,325.00   | 0.00        | 1,325.00    | 203.52    | 0.00       | 1,121.48   |
| A 1670.40  | Contractual                            | 1,325.00   | 0.00        | 1,325.00    | 203.52    | 0.00       | 1,121.48   |
| A 1670.45  | Supplies & Materials                   | 16,604.00  | 6,516.00    | 23,120.00   | 7,499.29  | 6,727.50   | 8,893.21   |
| A 1670.49  | BOCES Services                         | 3,535.00   | 102.00      | 3,637.00    | 220.00    | 1,605.50   | 1,811.50   |
| 1670       | <b>CENTRAL PRINTING &amp; MAILING</b>  | 1,010.00   | 0.00        | 1,010.00    | 0.00      | 0.00       | 1,010.00   |
| A 1680.49  | BOCES Services                         | 21,149.00  | 6,618.00    | 27,767.00   | 7,719.29  | 8,333.00   | 11,714.71  |
| 1680       | <b>CENTRAL DATA PROCESSING</b>         | 11,910.00  | 0.00        | 11,910.00   | 0.00      | 0.00       | 11,910.00  |
| 16         |                                        |            |             |             |           |            |            |
| A 1910.40  | Unallocated Insurance                  | 590,306.00 | 33,585.34   | 623,891.34  | 85,092.13 | 140,334.48 | 398,464.73 |
|            |                                        | 750.00     | 0.00        | 750.00      | 0.00      | 694.08     | 55.92      |

| Account     | Description                               | Budget           | Adjustments | Adj. Budget      | Expensed        | Encumbered      | Available        |
|-------------|-------------------------------------------|------------------|-------------|------------------|-----------------|-----------------|------------------|
| <b>1910</b> | <b>UNALLOCATED INSURANCE</b>              | <b>750.00</b>    | <b>0.00</b> | <b>750.00</b>    | <b>0.00</b>     | <b>694.08</b>   | <b>55.92</b>     |
| A 1920.40   | School Association Dues                   | 11,193.00        | 0.00        | 11,193.00        | 2,475.00        | 4,135.37        | 4,582.63         |
| <b>1920</b> | <b>SCHOOL ASSOCIATION DUES</b>            | <b>11,193.00</b> | <b>0.00</b> | <b>11,193.00</b> | <b>2,475.00</b> | <b>4,135.37</b> | <b>4,582.63</b>  |
| A 1950.40   | Assessments on School Property            | 6,000.00         | 0.00        | 6,000.00         | 0.00            | 0.00            | 6,000.00         |
| <b>1950</b> | <b>ASSESSMENTS ON SCHOOL PROPERTY</b>     | <b>6,000.00</b>  | <b>0.00</b> | <b>6,000.00</b>  | <b>0.00</b>     | <b>0.00</b>     | <b>6,000.00</b>  |
| A 1964.40   | Refund on Real Property Taxes             | 1,000.00         | 0.00        | 1,000.00         | 0.00            | 0.00            | 1,000.00         |
| <b>1964</b> | <b>REFUND ON REAL PROPERTY TAXES</b>      | <b>1,000.00</b>  | <b>0.00</b> | <b>1,000.00</b>  | <b>0.00</b>     | <b>0.00</b>     | <b>1,000.00</b>  |
| A 1981.49   | Administrative Charge BOCES               | 24,305.00        | 0.00        | 24,305.00        | 0.00            | 0.00            | 24,305.00        |
| <b>1981</b> | <b>BOCES ADMINISTRATIVE COSTS</b>         | <b>24,305.00</b> | <b>0.00</b> | <b>24,305.00</b> | <b>0.00</b>     | <b>0.00</b>     | <b>24,305.00</b> |
| 19          |                                           | 43,248.00        | 0.00        | 43,248.00        | 2,475.00        | 4,829.45        | 35,943.55        |
| 1           |                                           | 999,716.00       | 57,388.84   | 1,057,104.84     | 154,692.63      | 170,650.89      | 731,761.32       |
| A 2010.15   | Curriculum Dev & Supervision Salaries     | 54,975.00        | 0.00        | 54,975.00        | 8,931.34        | 0.00            | 46,043.66        |
| A 2010.40   | Contractual                               | 1,500.00         | 0.00        | 1,500.00         | 0.00            | 0.00            | 1,500.00         |
| A 2010.45   | Supplies & Materials                      | 588.00           | 0.00        | 588.00           | 0.00            | 0.00            | 588.00           |
| <b>2010</b> | <b>CURRICULUM DEVEL &amp; SUPERVISION</b> | <b>57,063.00</b> | <b>0.00</b> | <b>57,063.00</b> | <b>8,931.34</b> | <b>0.00</b>     | <b>48,131.66</b> |
| A 2020.45   | Supplies & Materials                      | 200.00           | 0.00        | 200.00           | 0.00            | 0.00            | 200.00           |
| <b>2020</b> | <b>SUPERVISION-REGULAR SCHOOL</b>         | <b>200.00</b>    | <b>0.00</b> | <b>200.00</b>    | <b>0.00</b>     | <b>0.00</b>     | <b>200.00</b>    |
| A 2060.15   | Research Planning & Evaluation            | 14,000.00        | 0.00        | 14,000.00        | 3,150.00        | 0.00            | 10,850.00        |
| A 2060.40   | Contractual                               | 1,400.00         | 0.00        | 1,400.00         | 0.00            | 3,500.00        | -2,100.00        |
| A 2060.49   | BOCES Services                            | 6,985.00         | 0.00        | 6,985.00         | 1,889.44        | 0.00            | 5,095.56         |
| <b>2060</b> | <b>RESEARCH, PLANNING &amp; EVALUAT</b>   | <b>22,385.00</b> | <b>0.00</b> | <b>22,385.00</b> | <b>5,039.44</b> | <b>3,500.00</b> | <b>13,845.56</b> |
| A 2070.40   | Contractual                               | 4,380.00         | 0.00        | 4,380.00         | 0.00            | 0.00            | 4,380.00         |
| A 2070.49   | BOCES Services                            | 40,961.00        | 0.00        | 40,961.00        | 0.00            | 0.00            | 40,961.00        |
| <b>2070</b> | <b>INSERVICE TRAINING-INSTRUCTION</b>     | <b>45,341.00</b> | <b>0.00</b> | <b>45,341.00</b> | <b>0.00</b>     | <b>0.00</b>     | <b>45,341.00</b> |
| 20          |                                           | 124,989.00       | 0.00        | 124,989.00       | 13,970.78       | 3,500.00        | 107,518.22       |
| A 2110.10   | Teaching Pre-K                            | 26,775.00        | 0.00        | 26,775.00        | 0.00            | 0.00            | 26,775.00        |
| A 2110.12   | Teaching Reg School Salaries              | 444,927.00       | 0.00        | 444,927.00       | 0.00            | 0.00            | 444,927.00       |
| A 2110.13   | Instructional Salaries 7-12               | 584,671.00       | 0.00        | 584,671.00       | 0.00            | 0.00            | 584,671.00       |
| A 2110.13C  | Instructional Salaries 7-12               | 4,500.00         | 0.00        | 4,500.00         | 0.00            | 0.00            | 4,500.00         |
| A 2110.146  | Instructional Salaries Substitutes        | 12,250.00        | 0.00        | 12,250.00        | 0.00            | 0.00            | 12,250.00        |
| A 2110.166  | Non-Instructional Salaries                | 3,600.00         | 0.00        | 3,600.00         | 127.50          | 0.00            | 3,472.50         |
| A 2110.40   | Contractual                               | 10,135.00        | 0.00        | 10,135.00        | 10.00           | 0.00            | 10,125.00        |
| A 2110.45   | Supplies & Materials                      | 21,266.00        | 360.00      | 21,626.00        | 729.28          | 3,301.47        | 17,595.25        |

## Minerva CSD

## Appropriation Status Detail Report By Function From 7/1/2026 To 8/31/2026



| Account    | Description                              | Budget       | Adjustments | Adj. Budget  | Expensed  | Encumbered | Available    |
|------------|------------------------------------------|--------------|-------------|--------------|-----------|------------|--------------|
| A 2110.48  | Textbooks                                | 12,624.00    | 0.00        | 12,624.00    | 591.03    | 16,820.46  | -4,787.49    |
| A 2110.49  | BOCES Services                           | 29,985.00    | 0.00        | 29,985.00    | 0.00      | 0.00       | 29,985.00    |
| 2110       | TEACHING-REGULAR SCHOOL                  | 1,150,733.00 | 360.00      | 1,151,093.00 | 1,457.81  | 20,121.93  | 1,129,513.26 |
| 21         |                                          | 1,150,733.00 | 360.00      | 1,151,093.00 | 1,457.81  | 20,121.93  | 1,129,513.26 |
| A 2250.15  | Progs. Students w/ disabilities Salaries | 376,093.00   | 0.00        | 376,093.00   | 4,991.52  | 0.00       | 371,101.48   |
| A 2250.16  | Non-Instructional Salaries               | 133,075.00   | 0.00        | 133,075.00   | 5,493.96  | 0.00       | 127,581.04   |
| A 2250.40  | Contractual                              | 93,000.00    | 2,388.00    | 95,388.00    | 14,819.56 | 2,388.00   | 78,180.44    |
| A 2250.45  | Supplies & Materials                     | 2,237.00     | 0.00        | 2,237.00     | 0.00      | 346.77     | 1,890.23     |
| A 2250.48  | Textbooks                                | 220.00       | 0.00        | 220.00       | 0.00      | 0.00       | 220.00       |
| A 2250.49  | BOCES Services                           | 224,815.00   | 0.00        | 224,815.00   | 1,175.00  | 0.00       | 223,640.00   |
| 2250       | PROGRAMS-STUDENTS W/ DISABIL             | 829,440.00   | 2,388.00    | 831,828.00   | 26,480.04 | 2,734.77   | 802,613.19   |
| A 2280.15  | Occupational Education Salaries          | 207,248.00   | 0.00        | 207,248.00   | 0.00      | 0.00       | 207,248.00   |
| A 2280.40  | Contractual                              | 450.00       | 0.00        | 450.00       | 0.00      | 0.00       | 450.00       |
| A 2280.45  | Supplies & Materials                     | 3,640.00     | 8.19        | 3,648.19     | 0.00      | 8.19       | 3,640.00     |
| A 2280.49  | BOCES Services                           | 85,168.00    | 0.00        | 85,168.00    | 0.00      | 0.00       | 85,168.00    |
| 2280       | OCCUPATIONAL EDUCATION                   | 296,506.00   | 8.19        | 296,514.19   | 0.00      | 8.19       | 296,506.00   |
| 22         |                                          | 1,125,946.00 | 2,396.19    | 1,128,342.19 | 26,480.04 | 2,742.96   | 1,099,119.19 |
| A 2330.15  | Teaching Special Schools Salaries        | 8,550.00     | 0.00        | 8,550.00     | 0.00      | 0.00       | 8,550.00     |
| A 2330.15D | Teaching Special Schools Salaries        | 0.00         | 0.00        | 0.00         | 5,343.75  | 0.00       | -5,343.75    |
| A 2330.45  | Supplies & Materials                     | 300.00       | 0.00        | 300.00       | 0.00      | 0.00       | 300.00       |
| 2330       | TEACHING-SPECIAL SCHOOLS                 | 8,850.00     | 0.00        | 8,850.00     | 5,343.75  | 0.00       | 3,506.25     |
| 23         |                                          | 8,850.00     | 0.00        | 8,850.00     | 5,343.75  | 0.00       | 3,506.25     |
| A 2610.15  | Instructional Media Salaries             | 80,640.00    | 0.00        | 80,640.00    | 0.00      | 0.00       | 80,640.00    |
| A 2610.15C | Instructional Media Salaries             | 2,343.00     | 0.00        | 2,343.00     | 0.00      | 0.00       | 2,343.00     |
| A 2610.40  | Contractual                              | 800.00       | 0.00        | 800.00       | 0.00      | 0.00       | 800.00       |
| A 2610.45  | Supplies & Materials                     | 1,175.00     | 0.00        | 1,175.00     | 0.00      | 0.00       | 1,175.00     |
| A 2610.46  | Supplies & Materials- Library Aid        | 2,750.00     | 15.62       | 2,765.62     | 0.00      | 15.62      | 2,750.00     |
| A 2610.49  | BOCES Services                           | 19,079.00    | 0.00        | 19,079.00    | 30.62     | 0.00       | 19,048.38    |
| 2610       | SCHOOL LIBRARY & AUDIOVISUAL             | 106,787.00   | 15.62       | 106,802.62   | 30.62     | 15.62      | 106,756.38   |
| A 2630.22  | Equipment                                | 1,000.00     | 0.00        | 1,000.00     | 0.00      | 0.00       | 1,000.00     |
| A 2630.40  | Contractual                              | 100.00       | 0.00        | 100.00       | 0.00      | 0.00       | 100.00       |
| A 2630.45  | Supplies & Materials                     | 2,784.00     | 0.00        | 2,784.00     | 0.00      | 685.00     | 2,099.00     |
| A 2630.46  | Software                                 | 19,437.00    | 0.00        | 19,437.00    | 630.00    | 2,784.99   | 16,022.01    |

| Account    | Description                        | Budget     | Adjustments | Adj. Budget | Expensed | Encumbered | Available  |
|------------|------------------------------------|------------|-------------|-------------|----------|------------|------------|
| A 2630.49  | BOCES Services                     | 152,709.00 | 0.00        | 152,709.00  | 4,023.24 | 0.00       | 148,685.76 |
| 2630       | COMPUTER ASSISTED INSTRUCTION      | *          | 0.00        | 176,030.00  | 4,653.24 | 3,469.99   | 167,906.77 |
| 26         |                                    | **         | 15.62       | 282,832.62  | 4,683.86 | 3,485.61   | 274,663.15 |
| A 2805.16  | Attendance Reg School Salaries     |            | 0.00        | 5,167.00    | 0.00     | 0.00       | 5,167.00   |
| 2805       | ATTENDANCE-REGULAR SCHOOL          | *          | 0.00        | 5,167.00    | 0.00     | 0.00       | 5,167.00   |
| A 2810.15  | Guidance Regular Day Salaries      |            | 0.00        | 61,797.00   | 0.00     | 0.00       | 61,797.00  |
| A 2810.15C | Guidance Regular Day Salaries      |            | 0.00        | 3,100.00    | 1,921.61 | 0.00       | 1,178.39   |
| A 2810.40  | Contractual                        |            | 0.00        | 975.00      | 0.00     | 0.00       | 975.00     |
| 2810       | GUIDANCE-REGULAR SCHOOL            | *          | 0.00        | 65,872.00   | 1,921.61 | 0.00       | 63,950.39  |
| A 2815.16  | Health Services Salaries           |            | 0.00        | 47,500.00   | 0.00     | 0.00       | 47,500.00  |
| A 2815.40  | Contractual                        |            | 0.00        | 4,573.00    | 0.00     | 0.00       | 4,573.00   |
| A 2815.45  | Supplies & Materials               |            | 184.50      | 1,574.50    | 184.50   | 184.50     | 1,205.50   |
| 2815       | HEALTH SERVICES-REGULAR SCHOOL     | *          | 184.50      | 53,647.50   | 184.50   | 184.50     | 53,278.50  |
| A 2820.15  | Psychological Services Salaries    |            | 0.00        | 15,000.00   | 0.00     | 0.00       | 15,000.00  |
| A 2820.45  | Supplies & Materials               |            | 0.00        | 518.00      | 0.00     | 0.00       | 518.00     |
| 2820       | PSYCHOLOGICAL SRVC-REG SCHOOL      | *          | 0.00        | 15,518.00   | 0.00     | 0.00       | 15,518.00  |
| A 2825.15  | Social Work Services Salaries      |            | 0.00        | 69,090.00   | 0.00     | 0.00       | 69,090.00  |
| A 2825.40  | Social Worker                      |            | 1,100.00    | 5,350.00    | 0.00     | 5,100.00   | 250.00     |
| A 2825.45  | Supplies and Materials             |            | 0.00        | 140.00      | 0.00     | 0.00       | 140.00     |
| 2825       | SOCIAL WORK SRVC-REG SCHOOL        | *          | 1,100.00    | 74,580.00   | 0.00     | 5,100.00   | 69,480.00  |
| A 2850.15  | Co-Curricular Activities Salaries  |            | 0.00        | 34,112.00   | 0.00     | 0.00       | 34,112.00  |
| A 2850.16  | Non-Instructional Salaries         |            | 0.00        | 17,219.00   | 2,306.76 | 0.00       | 14,912.24  |
| A 2850.40  | Contractual                        |            | 0.00        | 18,925.00   | 5.92     | 5.92       | 18,913.16  |
| A 2850.45  | Supplies & Materials               |            | 680.69      | 5,378.69    | 471.67   | 658.69     | 4,248.33   |
| 2850       | CO-CURRICULAR ACTIV-REG SCHL       | *          | 680.69      | 75,634.69   | 2,784.35 | 664.61     | 72,185.73  |
| A 2855.15  | Interscholastic Athletics Salaries |            | 0.00        | 22,062.00   | 1,426.16 | 0.00       | 20,635.84  |
| A 2855.152 | Interscholastic Athletics Salaries |            | 0.00        | 18,514.00   | 0.00     | 0.00       | 18,514.00  |
| A 2855.16  | Non-Instructional Salaries         |            | 0.00        | 650.00      | 0.00     | 0.00       | 650.00     |
| A 2855.20  | Equipment                          |            | 0.00        | 5,000.00    | 0.00     | 0.00       | 5,000.00   |
| A 2855.40  | Contractual                        |            | 12,000.00   | 24,395.00   | 0.00     | 12,000.00  | 12,395.00  |
| A 2855.45  | Supplies & Materials               |            | 531.48      | 5,531.48    | 1,266.23 | 531.48     | 3,733.77   |
| A 2855.49  | BOCES Services                     |            | 0.00        | 9,583.00    | 192.03   | 0.00       | 9,390.97   |
| 2855       | INTERSCHOL ATHLETICS-REG SCHL      | *          | 12,531.48   | 85,735.48   | 2,884.42 | 12,531.48  | 70,319.58  |

Minerva CSD

Appropriation Status Detail Report By Function From 7/1/2026 To 8/31/2026



| Account    | Description                                        | Budget       | Adjustments | Adj. Budget  | Expensed   | Encumbered | Available    |
|------------|----------------------------------------------------|--------------|-------------|--------------|------------|------------|--------------|
| 28         |                                                    | 361,658.00   | 14,496.67   | 376,154.67   | 7,774.88   | 18,480.59  | 349,899.20   |
| 2          |                                                    | 3,054,993.00 | 17,268.48   | 3,072,261.48 | 59,711.12  | 48,331.09  | 2,964,219.27 |
| A 5510.16  | District Transportation Salaries                   | 143,315.00   | 0.00        | 143,315.00   | 22,028.56  | 0.00       | 121,286.44   |
| A 5510.161 | Non-Instructional Salaries OT                      | 8,500.00     | 0.00        | 8,500.00     | 0.00       | 0.00       | 8,500.00     |
| A 5510.166 | Non-Instructional Salaries Substitutes             | 4,000.00     | 0.00        | 4,000.00     | 0.00       | 0.00       | 4,000.00     |
| A 5510.21  | Bus Purchases                                      | 55,000.00    | 0.00        | 55,000.00    | 0.00       | 45,866.00  | 9,134.00     |
| A 5510.40  | Contractual                                        | 11,500.00    | 0.00        | 11,500.00    | 320.00     | 750.40     | 10,429.60    |
| A 5510.45  | Supplies & Materials                               | 41,000.00    | 5,333.56    | 46,333.56    | 9,163.79   | 1,868.48   | 35,301.29    |
| A 5510.49  | BOCES Services - Bus Driver Training               | 6,025.00     | 0.00        | 6,025.00     | 0.00       | 0.00       | 6,025.00     |
| 5510       |                                                    | 269,340.00   | 5,333.56    | 274,673.56   | 31,512.35  | 48,484.88  | 194,676.33   |
| A 5530.40  | DISTRICT TRANSPORT-MEDICAID Contractual            | 27,900.00    | 412.83      | 28,312.83    | 14,634.38  | 5,815.03   | 7,863.42     |
| A 5530.45  | Supplies & Materials                               | 4,550.00     | 134.45      | 4,684.45     | 284.80     | 499.65     | 3,900.00     |
| 5530       |                                                    | 32,450.00    | 547.28      | 32,997.28    | 14,919.18  | 6,314.68   | 11,763.42    |
| 55         |                                                    | 301,790.00   | 5,880.84    | 307,670.84   | 46,431.53  | 54,799.56  | 206,439.75   |
| 5          |                                                    | 301,790.00   | 5,880.84    | 307,670.84   | 46,431.53  | 54,799.56  | 206,439.75   |
| A 8060.16  | Civic Activities Salaries                          | 2,000.00     | 0.00        | 2,000.00     | 0.00       | 0.00       | 2,000.00     |
| 8060       |                                                    | 2,000.00     | 0.00        | 2,000.00     | 0.00       | 0.00       | 2,000.00     |
| A 8070.16  | CIVIC ACTIVITIES Census Non-Instructional Salaries | 800.00       | 0.00        | 800.00       | 0.00       | 0.00       | 800.00       |
| 8070       |                                                    | 800.00       | 0.00        | 800.00       | 0.00       | 0.00       | 800.00       |
| 80         |                                                    | 2,800.00     | 0.00        | 2,800.00     | 0.00       | 0.00       | 2,800.00     |
| 8          |                                                    | 2,800.00     | 0.00        | 2,800.00     | 0.00       | 0.00       | 2,800.00     |
| A 9010.8   | State Retirement                                   | 128,476.00   | 0.00        | 128,476.00   | 0.00       | 0.00       | 128,476.00   |
| 9010       |                                                    | 128,476.00   | 0.00        | 128,476.00   | 0.00       | 0.00       | 128,476.00   |
| A 9020.8   | STATE RETIREMENT Teachers Retirement               | 186,139.00   | 0.00        | 186,139.00   | 0.00       | 0.00       | 186,139.00   |
| 9020       |                                                    | 186,139.00   | 0.00        | 186,139.00   | 0.00       | 0.00       | 186,139.00   |
| A 9030.8   | TEACHERS' RETIREMENT Social Security               | 224,413.00   | 0.00        | 224,413.00   | 9,916.36   | 0.00       | 214,496.64   |
| 9030       |                                                    | 224,413.00   | 0.00        | 224,413.00   | 9,916.36   | 0.00       | 214,496.64   |
| A 9040.8   | SOCIAL SECURITY Workers Compensation               | 32,500.00    | 0.00        | 32,500.00    | 10,479.50  | 10,479.50  | 11,541.00    |
| 9040       |                                                    | 32,500.00    | 0.00        | 32,500.00    | 10,479.50  | 10,479.50  | 11,541.00    |
| A 9045.8   | WORKERS' COMPENSATION Life Insurance               | 680.00       | 0.00        | 680.00       | 0.00       | 0.00       | 680.00       |
| 9045       |                                                    | 680.00       | 0.00        | 680.00       | 0.00       | 0.00       | 680.00       |
| A 9060.8   | LIFE INSURANCE Hospitalization Insurance           | 1,455,600.00 | 44.00       | 1,455,644.00 | 242,833.74 | 220.00     | 1,212,590.26 |
| 9060       |                                                    | 1,455,600.00 | 44.00       | 1,455,644.00 | 242,833.74 | 220.00     | 1,212,590.26 |

| Account   | Description                         | Budget           | Adjustments | Adj. Budget  | Expensed   | Encumbered | Available    |
|-----------|-------------------------------------|------------------|-------------|--------------|------------|------------|--------------|
| 90        |                                     |                  |             |              |            |            |              |
| A 9711.6  | Serial Bonds Principal School Const | ** 2,027,808.00  | 44.00       | 2,027,852.00 | 263,229.50 | 10,699.50  | 1,753,922.90 |
| A 9711.7  | Serial Bonds Interest School Const  | 281,650.00       | 43,240.00   | 324,890.00   | 43,240.00  | 0.00       | 281,650.00   |
|           |                                     | 152,204.00       | 92,249.08   | 244,453.08   | 92,249.08  | 0.00       | 152,204.00   |
| 9711      |                                     | * 433,854.00     | 135,489.08  | 569,343.08   | 135,489.08 | 0.00       | 433,854.00   |
| 97        |                                     | ** 433,854.00    | 135,489.08  | 569,343.08   | 135,489.08 | 0.00       | 433,854.00   |
| A 9901.93 | To School Food Service Fund         | 75,000.00        | 0.00        | 75,000.00    | 75,000.00  | 0.00       | 0.00         |
| 9901      | TRANSFER TO SPECIAL AID             | * 75,000.00      | 0.00        | 75,000.00    | 75,000.00  | 0.00       | 0.00         |
| A 9950.9  | To Capital Funds                    | 100,000.00       | 0.00        | 100,000.00   | 0.00       | 0.00       | 100,000.00   |
| 9950      | TRANSFER TO CAPITAL                 | * 100,000.00     | 0.00        | 100,000.00   | 0.00       | 0.00       | 100,000.00   |
| 99        |                                     | ** 175,000.00    | 0.00        | 175,000.00   | 75,000.00  | 0.00       | 100,000.00   |
| 9         |                                     | *** 2,636,662.00 | 135,533.08  | 2,772,195.08 | 473,718.58 | 10,699.50  | 2,287,776.90 |
|           | Fund ATotals:                       | 6,995,961.00     | 216,071.24  | 7,212,032.24 | 734,553.96 | 284,481.04 | 6,192,997.24 |
|           | Grand Totals:                       | 6,995,961.00     | 216,071.24  | 7,212,032.24 | 734,553.96 | 284,481.04 | 6,192,997.24 |



| Account              | Description                         | Budget              | Adjustments | Revised Budget      | Revenue Earned   | Unearned Revenue    |
|----------------------|-------------------------------------|---------------------|-------------|---------------------|------------------|---------------------|
| A 1001               | Real Property Taxes                 | 4,252,102.00        | 0.00        | 4,252,102.00        | 0.00             | 4,252,102.00        |
| A 1085               | STAR                                | 80,000.00           | 0.00        | 80,000.00           | 0.00             | 80,000.00           |
| A 1090               | Interest on Taxes                   | 4,500.00            | 0.00        | 4,500.00            | 0.00             | 4,500.00            |
| A 1311               | Individual Tuition                  | 0.00                | 0.00        | 0.00                | 1,500.00         | -1,500.00           |
| A 2401               | Investments                         | 85,000.00           | 0.00        | 85,000.00           | 12,333.13        | 72,666.87           |
| A 2700               | Reimbursement OD Med Part D         | 13,000.00           | 0.00        | 13,000.00           | 0.00             | 13,000.00           |
| A 2701               | Refund of Prior Year's Expense      | 20,000.00           | 0.00        | 20,000.00           | 0.00             | 20,000.00           |
| A 2703               | Miscellaneous                       | 0.00                | 0.00        | 0.00                | 3,790.00         | -3,790.00           |
| A 2770               | Miscellaneous (Specify)             | 0.00                | 0.00        | 0.00                | 2,522.86         | -2,522.86           |
| A 3101               | Basic Formula                       | 1,517,722.00        | 0.00        | 1,517,722.00        | 0.00             | 1,517,722.00        |
| A 3101.B             | Excess cost                         | 93,376.00           | 0.00        | 93,376.00           | 1,829.58         | 91,546.42           |
| A 3103               | BOCES Aid                           | 135,000.00          | 0.00        | 135,000.00          | 0.00             | 135,000.00          |
| A 3260               | Textbook Aid                        | 5,500.00            | 0.00        | 5,500.00            | 0.00             | 5,500.00            |
| A 3262               | Software Aid                        | 1,500.00            | 0.00        | 1,500.00            | 0.00             | 1,500.00            |
| A 3263               | State Aid Library                   | 650.00              | 0.00        | 650.00              | 0.00             | 650.00              |
| A 4601               | Medicaid Reimbursement              | 25,000.00           | 0.00        | 25,000.00           | 1,829.59         | 23,170.41           |
| A 5031               | Interfund Transfers                 | 22,000.00           | 0.00        | 22,000.00           | 0.00             | 22,000.00           |
| A 5050               | Interfund Transfer for Debt Service | 5,000.00            | 0.00        | 5,000.00            | 0.00             | 5,000.00            |
| <b>A Totals:</b>     |                                     | <b>6,260,350.00</b> | <b>0.00</b> | <b>6,260,350.00</b> | <b>23,805.16</b> | <b>6,236,544.84</b> |
| <b>Grand Totals:</b> |                                     | <b>6,260,350.00</b> | <b>0.00</b> | <b>6,260,350.00</b> | <b>23,805.16</b> | <b>6,236,544.84</b> |



# Minerva CSD

Appropriation Status Detail Report By Function From 7/1/2026 To 8/31/2026



| Account       | Description                            | Budget     | Adjustments | Adj. Budget | Expensed | Encumbered | Available  |
|---------------|----------------------------------------|------------|-------------|-------------|----------|------------|------------|
| C 2860.16     | Non-Instructional Salaries - Lunch     | 43,579.00  | 0.00        | 43,579.00   | 0.00     | 0.00       | 43,579.00  |
| C 2860.160    | Non-Instructional Salaries - Breakfast | 43,578.00  | 0.00        | 43,578.00   | 0.00     | 0.00       | 43,578.00  |
| C 2860.166    | Non-Instructional Salaries - Subs      | 1,500.00   | 0.00        | 1,500.00    | 0.00     | 0.00       | 1,500.00   |
| C 2860.2      | Equipment - Lunch                      | 2,500.00   | 0.00        | 2,500.00    | 0.00     | 0.00       | 2,500.00   |
| C 2860.20     | Equipment - Breakfast                  | 2,500.00   | 0.00        | 2,500.00    | 0.00     | 0.00       | 2,500.00   |
| C 2860.4      | Contractual - Lunch                    | 2,500.00   | 0.00        | 2,500.00    | 0.00     | 0.00       | 2,500.00   |
| C 2860.40     | Contractual - Breakfast                | 2,500.00   | 0.00        | 2,500.00    | 0.00     | 0.00       | 2,500.00   |
| C 2860.41     | Food - Lunch                           | 45,000.00  | 0.00        | 45,000.00   | 0.00     | 0.00       | 45,000.00  |
| C 2860.410    | Food - Breakfast                       | 22,000.00  | 0.00        | 22,000.00   | 0.00     | 0.00       | 22,000.00  |
| C 2860.45     | Supplies & Materials - Lunch           | 2,725.00   | 6.29        | 2,731.29    | 33.03    | 66.40      | 2,631.86   |
| C 2860.450    | Supplies & Materials - Breakfast       | 2,725.00   | 30.96       | 2,755.96    | 33.04    | 91.07      | 2,631.85   |
| C 2860.49     | BOCES Services                         | 4,500.00   | 0.00        | 4,500.00    | 0.00     | 0.00       | 4,500.00   |
| 2860          |                                        | 175,607.00 | 37.25       | 175,644.25  | 66.07    | 157.47     | 175,420.71 |
| 28            |                                        | 175,607.00 | 37.25       | 175,644.25  | 66.07    | 157.47     | 175,420.71 |
| 2             |                                        | 175,607.00 | 37.25       | 175,644.25  | 66.07    | 157.47     | 175,420.71 |
| C 9030.8      | Social Security - Lunch                | 5,000.00   | 0.00        | 5,000.00    | 112.40   | 0.00       | 4,887.60   |
| C 9030.80     | Social Security - Breakfast            | 5,000.00   | 0.00        | 5,000.00    | -7.80    | 0.00       | 5,007.80   |
| 9030          |                                        | 10,000.00  | 0.00        | 10,000.00   | 104.60   | 0.00       | 9,895.40   |
| C 9060.8      | Health Insurance - Lunch               | 18,000.00  | 0.00        | 18,000.00   | 1,203.58 | 0.00       | 16,796.42  |
| C 9060.80     | Health Insurance - Breakfast           | 18,000.00  | 0.00        | 18,000.00   | 1,203.56 | 0.00       | 16,796.44  |
| 9060          |                                        | 36,000.00  | 0.00        | 36,000.00   | 2,407.14 | 0.00       | 33,592.86  |
| 90            |                                        | 46,000.00  | 0.00        | 46,000.00   | 2,511.74 | 0.00       | 43,488.26  |
| 9             |                                        | 46,000.00  | 0.00        | 46,000.00   | 2,511.74 | 0.00       | 43,488.26  |
| Fund CTotals: |                                        | 221,607.00 | 37.25       | 221,644.25  | 2,577.81 | 157.47     | 218,908.97 |
| Grand Totals: |                                        | 221,607.00 | 37.25       | 221,644.25  | 2,577.81 | 157.47     | 218,908.97 |



| Account              | Description                          | Budget            | Adjustments | Revised Budget    | Revenue Earned   | Unearned Revenue |
|----------------------|--------------------------------------|-------------------|-------------|-------------------|------------------|------------------|
| C 1440               | Sale of Meals                        | 2,500.00          | 0.00        | 2,500.00          | 0.00             | 2,500.00         |
| C 1445               | Sale of Meals                        | 6,000.00          | 0.00        | 6,000.00          | 0.00             | 6,000.00         |
| C 3190               | State Aid - School Lunch & Milk Prog | 85,000.00         | 0.00        | 85,000.00         | 0.00             | 85,000.00        |
| C 4190               | Surplus Food                         | 3,900.00          | 0.00        | 3,900.00          | 0.00             | 3,900.00         |
| C 5031               | Transfer from General Fund           | 75,000.00         | 0.00        | 75,000.00         | 75,000.00        | 0.00             |
| <b>C Totals:</b>     |                                      | <b>172,400.00</b> | <b>0.00</b> | <b>172,400.00</b> | <b>75,000.00</b> | <b>97,400.00</b> |
| <b>Grand Totals:</b> |                                      | <b>172,400.00</b> | <b>0.00</b> | <b>172,400.00</b> | <b>75,000.00</b> | <b>97,400.00</b> |



# Minerva CSD

Appropriation Status Detail Report By Function From 7/1/2026 To 8/31/2026



| Account          | Description              | Budget | Adjustments | Adj. Budget | Expensed | Encumbered | Available |
|------------------|--------------------------|--------|-------------|-------------|----------|------------|-----------|
| <u>F 2060.15</u> | Professional Development | 0.00   | 0.00        | 0.00        | 1,800.00 | 0.00       | -1,800.00 |
| 2060             | *                        | 0.00   | 0.00        | 0.00        | 1,800.00 | 0.00       | -1,800.00 |
| 20               | **                       | 0.00   | 0.00        | 0.00        | 1,800.00 | 0.00       | -1,800.00 |
| 2                | ***                      | 0.00   | 0.00        | 0.00        | 1,800.00 | 0.00       | -1,800.00 |
| Fund FTotals:    |                          | 0.00   | 0.00        | 0.00        | 1,800.00 | 0.00       | -1,800.00 |
| Grand Totals:    |                          | 0.00   | 0.00        | 0.00        | 1,800.00 | 0.00       | -1,800.00 |





| Account       | Description       | Budget | Adjustments | Revised Budget | Revenue Earned | Unearned Revenue |
|---------------|-------------------|--------|-------------|----------------|----------------|------------------|
| F 4289        | Other Federal Aid | 0.00   | 0.00        | 0.00           | 5,504.24       | -5,504.24        |
| F Totals:     |                   | 0.00   | 0.00        | 0.00           | 5,504.24       | -5,504.24        |
| Grand Totals: |                   | 0.00   | 0.00        | 0.00           | 5,504.24       | -5,504.24        |



| Account       | Description             | Budget | Adjustments | Adj. Budget | Expensed | Encumbered | Available  |
|---------------|-------------------------|--------|-------------|-------------|----------|------------|------------|
| H 2110.245-Q  | Architect Fees - Outlay | 0.00   | 0.00        | 0.00        | 7,908.90 | 5,200.00   | -13,108.90 |
| 2110          | *                       | 0.00   | 0.00        | 0.00        | 7,908.90 | 5,200.00   | -13,108.90 |
| 21            | **                      | 0.00   | 0.00        | 0.00        | 7,908.90 | 5,200.00   | -13,108.90 |
| 2             | ***                     | 0.00   | 0.00        | 0.00        | 7,908.90 | 5,200.00   | -13,108.90 |
| Fund HTotals: |                         | 0.00   | 0.00        | 0.00        | 7,908.90 | 5,200.00   | -13,108.90 |
| Grand Totals: |                         | 0.00   | 0.00        | 0.00        | 7,908.90 | 5,200.00   | -13,108.90 |





| Account       | Description | Budget | Adjustments | Revised Budget | Revenue Earned | Unearned Revenue |
|---------------|-------------|--------|-------------|----------------|----------------|------------------|
| H 2401        | Interest    | 0.00   | 0.00        | 0.00           | 1,384.01       | -1,384.01        |
| H Totals:     |             | 0.00   | 0.00        | 0.00           | 1,384.01       | -1,384.01        |
| Grand Totals: |             | 0.00   | 0.00        | 0.00           | 1,384.01       | -1,384.01        |

