

Minerva CSD

Appropriation Status Detail Report By Function From 7/1/2025 To 12/31/2025



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 1010.40	Contractual	3,300.00	0.00	3,300.00	383.96	0.00	2,916.04
A 1010.45	Supplies & Materials	150.00	0.00	150.00	98.28	117.10	-65.38
A 1010.49	BOCES Services	6,350.00	0.00	6,350.00	2,190.00	0.00	4,160.00
1010	BOARD OF EDUCATION	*					
A 1040.16	District Clerk Salaries	9,800.00	0.00	9,800.00	2,672.24	117.10	7,010.66
A 1040.40	Contractual	3,000.00	0.00	3,000.00	952.40	1,547.60	500.00
A 1040.45	Supplies & Materials	475.00	0.00	475.00	260.00	0.00	215.00
A 1040.45	Supplies & Materials	100.00	0.00	100.00	0.00	0.00	100.00
1040	DISTRICT CLERK	*					
A 1060.16	District Meeting Salaries	3,575.00	0.00	3,575.00	1,212.40	1,547.60	815.00
A 1060.16	District Meeting Salaries	250.00	0.00	250.00	0.00	0.00	250.00
1060	DISTRICT MEETING	*					
10		250.00	0.00	250.00	0.00	0.00	250.00
A 1240.15	Central Administration Salaries	13,625.00	0.00	13,625.00	3,884.64	1,664.70	8,075.66
A 1240.15	Central Administration Salaries	135,200.00	0.00	135,200.00	66,950.00	66,950.00	1,300.00
A 1240.16	Non-Instructional Salaries	24,811.00	0.00	24,811.00	13,541.06	13,541.20	-2,271.26
A 1240.40	Contractual	1,600.00	0.00	1,600.00	1,446.99	0.00	153.01
A 1240.45	Supplies & Materials	2,328.00	0.00	2,328.00	483.68	27.71	1,816.61
1240	CHIEF SCHOOL ADMINISTRATOR	*					
12		163,939.00	0.00	163,939.00	82,421.73	80,518.91	998.36
A 1310.16	Business Administration Salaries	163,939.00	0.00	163,939.00	82,421.73	80,518.91	998.36
A 1310.16	Business Administration Salaries	69,252.00	0.00	69,252.00	31,785.91	30,651.39	6,814.70
A 1310.40	Contractual	800.00	0.00	800.00	0.00	0.00	800.00
A 1310.45	Supplies & Materials	637.00	0.00	637.00	101.85	21.63	513.52
A 1310.49	BOCES Services	25,110.00	0.00	25,110.00	8,193.44	0.00	16,916.56
1310	BUSINESS ADMINISTRATION	*					
A 1320.40	Auditing	95,799.00	0.00	95,799.00	40,081.20	30,673.02	25,044.78
A 1320.40	Auditing	13,950.00	0.00	13,950.00	13,950.00	0.00	0.00
1320	AUDITING	*					
A 1325.16	Treasurer Salaries	13,950.00	0.00	13,950.00	13,950.00	0.00	0.00
A 1325.45	Supplies & Materials	41,252.00	0.00	41,252.00	20,511.60	20,690.24	50.16
A 1325.45	Supplies & Materials	500.00	0.00	500.00	0.00	0.00	500.00
1325	TREASURER	*					
A 1330.16	Tax Collector Salaries	41,752.00	0.00	41,752.00	20,511.60	20,690.24	550.16
A 1330.16	Tax Collector Salaries	4,500.00	0.00	4,500.00	2,045.45	2,454.55	0.00
A 1330.40	Contractual	1,300.00	0.00	1,300.00	972.82	0.00	327.18
A 1330.45	Supplies & Materials	300.00	0.00	300.00	340.13	0.00	-40.13
1330	TAX COLLECTOR	*					
A 1345.16	Purchasing Salaries	6,100.00	0.00	6,100.00	3,358.40	2,454.55	287.05
A 1345.16	Purchasing Salaries	8,950.00	0.00	8,950.00	3,790.71	2,655.05	2,504.24
A 1345.40	Contractual	100.00	0.00	100.00	0.00	0.00	100.00

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 1345.49	BOCES Services	1,702.00	0.00	1,702.00	700.80	0.00	1,001.20
1345	PURCHASING	*	0.00	10,752.00	4,491.51	2,655.05	3,605.44
13		**	0.00	168,353.00	82,392.71	56,472.86	29,487.43
A 1420.40	Legal Contractual	9,100.00	1,680.00	10,780.00	25,027.50	7,015.00	-21,262.50
1420	LEGAL	*	1,680.00	10,780.00	25,027.50	7,015.00	-21,262.50
A 1430.49	Personnel BOCES	1,600.00	0.00	1,600.00	412.50	0.00	1,187.50
1430	PERSONNEL	*	0.00	1,600.00	412.50	0.00	1,187.50
A 1460.16	Records Management Salaries	1,731.00	0.00	1,731.00	944.71	944.75	-158.46
1460	RECORDS MANAGEMENT OFFICER	*	0.00	1,731.00	944.71	944.75	-158.46
14		**	1,680.00	14,111.00	26,384.71	7,959.75	-20,233.46
A 1620.16	Operation of Plant Salaries	198,668.00	0.00	198,668.00	73,539.77	65,943.66	59,184.57
A 1620.161	Non-Instructional Salaries Overtime	2,000.00	0.00	2,000.00	461.71	0.00	1,538.29
A 1620.166	Non-Instructional Salaries Substitutes	4,500.00	0.00	4,500.00	232.22	0.00	4,267.78
A 1620.20	Equipment	2,297.00	0.00	2,297.00	2,201.98	0.00	95.02
A 1620.40	Contractual	102,868.00	1,168.00	104,036.00	29,981.98	1,927.02	72,127.00
A 1620.41	Contractual Heating Fuel	51,000.00	0.00	51,000.00	27,084.58	37,787.42	-13,872.00
A 1620.42	Contractual Electricity	40,000.00	0.00	40,000.00	16,050.66	0.00	23,949.34
A 1620.45	Supplies & Materials	20,420.00	0.00	20,420.00	8,039.50	1,475.98	10,904.52
A 1620.49	BOCES Services	56,931.00	0.00	56,931.00	23,136.11	0.00	33,794.89
1620	OPERATION OF PLANT	*	1,168.00	479,852.00	180,728.51	107,134.08	191,989.41
A 1621.20	Equipment	0.00	0.00	0.00	-150.00	150.00	0.00
A 1621.40	Contractual	38,588.00	14,951.45	53,539.45	23,190.98	23,250.47	7,098.00
A 1621.45	Supplies & Materials	8,155.00	5,920.00	14,075.00	11,076.34	2,521.98	476.68
1621	MAINTENANCE OF PLANT	*	20,871.45	67,614.45	34,117.32	25,922.45	7,574.68
A 1660.16	Central Storeroom Non-Instructional	1,350.00	0.00	1,350.00	629.98	630.02	90.00
1660	CENTRAL STOREROOM	*	0.00	1,350.00	629.98	630.02	90.00
A 1670.40	Contractual	16,132.00	5,747.75	21,879.75	7,491.82	14,360.35	27.58
A 1670.45	Supplies & Materials	3,340.00	0.00	3,340.00	1,190.10	413.99	1,735.91
A 1670.49	BOCES Services	1,623.00	0.00	1,623.00	251.58	0.00	1,371.42
1670	CENTRAL PRINTING & MAILING	*	5,747.75	26,842.75	8,933.50	14,774.34	3,134.91
A 1680.49	BOCES Services	11,785.00	0.00	11,785.00	7,453.21	0.00	4,331.79
1680	CENTRAL DATA PROCESSING	*	0.00	11,785.00	7,453.21	0.00	4,331.79
16		**	27,787.20	587,444.20	231,862.52	148,460.89	207,120.79

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 1910.40	Unallocated Insurance	750.00	0.00	750.00	3,207.40	0.00	-2,457.40
1910	UNALLOCATED INSURANCE	*	0.00	750.00	3,207.40	0.00	-2,457.40
A 1920.40	School Association Dues	11,078.00	150.00	11,228.00	11,264.09	150.00	-186.09
1920	SCHOOL ASSOCIATION DUES	*	150.00	11,228.00	11,264.09	150.00	-186.09
A 1930.40	Judgement and Claims	0.00	42,880.38	42,880.38	29,340.41	13,539.97	0.00
1930	JUDGMENTS & CLAIMS	*	42,880.38	42,880.38	29,340.41	13,539.97	0.00
A 1950.40	Assessments on School Property	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
1950	ASSESSMENTS ON SCHOOL PROPERTY	*	0.00	2,500.00	0.00	0.00	2,500.00
A 1964.40	Refund on Real Property Taxes	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
1964	REFUND ON REAL PROPERTY TAXES	*	0.00	1,000.00	0.00	0.00	1,000.00
A 1981.49	Administrative Charge BOCES	22,643.00	0.00	22,643.00	21,372.00	0.00	1,271.00
1981	BOCES ADMINISTRATIVE COSTS	*	0.00	22,643.00	21,372.00	0.00	1,271.00
19		**	43,030.38	81,001.38	65,183.90	13,689.97	2,127.51
1		***	72,497.58	1,028,473.58	492,130.21	308,767.08	227,576.29
A 2010.15	Curriculum Dev & Supervision Salaries	52,500.00	0.00	52,500.00	27,607.17	29,392.83	-4,500.00
A 2010.40	Contractual	1,500.00	0.00	1,500.00	182.72	0.00	1,317.28
A 2010.45	Supplies & Materials	588.00	0.00	588.00	64.28	0.00	523.72
2010	CURRICULUM DEVEL & SUPERVISION	*	0.00	54,588.00	27,854.17	29,392.83	-2,659.00
A 2020.45	Supplies & Materials	200.00	0.00	200.00	0.00	0.00	200.00
2020	SUPERVISION-REGULAR SCHOOL	*	0.00	200.00	0.00	0.00	200.00
A 2060.15	Research Planning & Evaluation	14,100.00	0.00	14,100.00	8,401.95	10,252.68	-4,554.63
A 2060.40	Contractual	200.00	0.00	200.00	137.62	0.00	62.38
A 2060.49	BOCES Services	2,750.00	0.00	2,750.00	1,914.05	0.00	835.95
2060	RESEARCH, PLANNING & EVALUAT	*	0.00	17,050.00	10,453.62	10,252.68	-3,656.30
A 2070.15	In Service Training Salaries	0.00	0.00	0.00	0.00	0.00	0.00
A 2070.40	Contractual	1,630.00	0.00	1,630.00	1,055.94	0.00	574.06
A 2070.49	BOCES Services	37,269.00	0.00	37,269.00	16,004.54	0.00	21,264.46
2070	INSERVICE TRAINING-INSTRUCTION	*	0.00	38,899.00	17,060.48	0.00	21,838.52
20		**	110,737.00	110,737.00	55,368.27	39,645.51	15,723.22
A 2110.10	Teaching Pre-K	19,842.00	0.00	19,842.00	9,428.32	21,213.68	-10,800.00
A 2110.12	Teaching Reg School Salaries	439,896.00	0.00	439,896.00	139,006.24	276,225.88	24,663.88
A 2110.13	Instructional Salaries 7-12	580,708.00	0.00	580,708.00	186,581.04	347,922.90	46,204.06
A 2110.13C	Instructional Salaries 7-12	4,500.00	0.00	4,500.00	254.64	0.00	4,245.36

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2110.146	Instructional Salaries Substitutes	12,250.00	0.00	12,250.00	9,553.92	0.00	2,696.08
A 2110.146-R	Instructional Salaries Substitutes	0.00	0.00	0.00	1,375.00	0.00	-1,375.00
A 2110.16	Non-Instructional Salaries	0.00	0.00	0.00	15,119.30	25,458.46	-40,577.76
A 2110.166	Non-Instructional Salaries	3,240.00	0.00	3,240.00	3,393.03	0.00	-153.03
A 2110.20	Equipment	2,304.00	0.00	2,304.00	1,120.00	0.00	1,184.00
A 2110.40	Contractual	9,675.00	0.00	9,675.00	5,403.00	141.56	4,130.44
A 2110.45	Supplies & Materials	18,540.00	0.00	18,540.00	7,199.55	17,638.74	-6,298.29
A 2110.48	Textbooks	12,026.00	0.00	12,026.00	4,002.90	0.00	8,023.10
A 2110.49	BOCES Services	28,666.00	385.60	29,051.60	9,120.76	0.00	19,930.84
2110	TEACHING-REGULAR SCHOOL	*	385.60	1,132,032.60	391,557.70	688,601.22	51,873.68
21		**		1,131,647.00			
A 2250.15	Progs. Students w/ disabilities Salaries	1,131,647.00	385.60	1,132,032.60	391,557.70	688,601.22	51,873.68
A 2250.16	Non-Instructional Salaries	346,224.00	0.00	346,224.00	170,133.94	305,727.56	-129,637.50
A 2250.40	Contractual	125,159.00	0.00	125,159.00	26,615.85	31,008.43	67,534.72
A 2250.45	Supplies & Materials	94,050.00	0.00	94,050.00	29,218.16	54,688.50	10,143.34
A 2250.47	Tuition	2,360.00	0.00	2,360.00	1,202.64	113.09	1,044.27
A 2250.48	Textbooks	60,000.00	-60,000.00	0.00	0.00	0.00	0.00
A 2250.49	BOCES Services	220.00	0.00	220.00	0.00	0.00	220.00
2250	PROGRAMS-STUDENTS W/ DISABIL	73,985.00	60,000.00	133,985.00	64,129.40	0.00	69,855.60
A 2280.15	Occupational Education Salaries	701,998.00	0.00	701,998.00	291,299.99	391,537.58	19,160.43
A 2280.40	Contractual	197,378.00	0.00	197,378.00	53,844.24	105,682.26	37,851.50
A 2280.45	Supplies & Materials	450.00	0.00	450.00	0.00	0.00	450.00
A 2280.49	BOCES Services	5,611.00	0.00	5,611.00	2,108.59	165.12	3,337.29
2280	OCCUPATIONAL EDUCATION	96,936.00	0.00	96,936.00	38,774.40	0.00	58,161.60
22		*		300,375.00	94,727.23	105,847.38	99,800.39
A 2330.15	Teaching Special Schools Salaries	1,002,373.00	0.00	1,002,373.00	386,027.22	497,384.96	118,960.82
A 2330.15D	Teaching Special Schools Salaries	8,550.00	0.00	8,550.00	0.00	0.00	8,550.00
A 2330.45	Supplies & Materials	0.00	0.00	0.00	4,524.50	0.00	-4,524.50
2330	TEACHING-SPECIAL SCHOOLS	300.00	0.00	300.00	0.00	0.00	300.00
23		*		8,850.00	4,524.50	0.00	4,325.50
A 2610.15	Instructional Media Salaries	8,850.00	0.00	8,850.00	4,524.50	0.00	4,325.50
A 2610.15C	Instructional Media Salaries	76,800.00	0.00	76,800.00	23,630.80	53,169.20	0.00
A 2610.40	Contractual	2,303.00	0.00	2,303.00	0.00	0.00	2,303.00
		625.00	0.00	625.00	0.00	0.00	625.00

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A 2610.45	Supplies & Materials	1,130.00	0.00	1,130.00	1,909.88	196.59	-976.47
A 2610.46	Supplies & Materials- Library Aid	2,750.00	456.96	3,206.96	253.05	134.91	2,819.00
A 2610.49	BOCES Services	18,899.00	82.30	18,981.30	7,556.57	0.00	11,424.73
2610	SCHOOL LIBRARY & AUDIOVISUAL	102,507.00	539.26	103,046.26	33,350.30	53,500.70	16,195.26
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	422.63	3,206.63	1,132.06	314.73	1,759.84
A 2630.46	Software	21,013.00	0.00	21,013.00	18,347.71	81.20	2,584.09
A 2630.49	BOCES Services	153,064.00	0.00	153,064.00	66,098.00	0.00	86,966.00
2630	COMPUTER ASSISTED INSTRUCTION	177,961.00	422.63	178,383.63	85,577.77	395.93	92,409.93
26		280,468.00	961.89	281,429.89	118,928.07	53,896.63	108,605.19
A 2805.16	Attendance Reg School Salaries	4,543.00	0.00	4,543.00	1,528.64	3,439.36	-425.00
2805	ATTENDANCE-REGULAR SCHOOL	4,543.00	0.00	4,543.00	1,528.64	3,439.36	-425.00
A 2810.15	Guidance Regular Day Salaries	56,712.00	0.00	56,712.00	22,012.96	35,771.04	-1,072.00
A 2810.15C	Guidance Regular Day Salaries	3,000.00	0.00	3,000.00	3,204.49	0.00	-204.49
A 2810.40	Contractual	968.00	0.00	968.00	0.00	0.00	968.00
2810	GUIDANCE-REGULAR SCHOOL	60,680.00	0.00	60,680.00	25,217.45	35,771.04	-308.49
A 2815.16	Health Services Salaries	41,885.00	0.00	41,885.00	14,968.41	30,707.98	-3,791.39
A 2815.40	Contractual	4,535.00	0.00	4,535.00	1,904.00	1,661.00	970.00
A 2815.45	Supplies & Materials	700.00	0.00	700.00	334.22	13.76	352.02
2815	HEALTH SERVICES-REGULAR SCHOOL	47,120.00	0.00	47,120.00	17,206.63	32,382.74	-2,469.37
A 2820.15	Psychological Services Salaries	15,000.00	0.00	15,000.00	5,200.00	0.00	9,800.00
2820	PSYCHOLOGICAL SRVC-REG SCHOOL	15,000.00	0.00	15,000.00	5,200.00	0.00	9,800.00
A 2825.15	Social Work Services Salaries	65,324.00	0.00	65,324.00	28,694.88	36,128.95	500.17
A 2825.40	Social Worker	4,250.00	0.00	4,250.00	900.00	3,100.00	250.00
A 2825.45	Supplies and Materials	184.00	0.00	184.00	159.23	24.77	0.00
A 2825.49	BOCES- Social worker	0.00	503.68	503.68	900.00	0.00	-396.32
2825	SOCIAL WORK SRVC-REG SCHOOL	69,758.00	503.68	70,261.68	30,654.11	39,253.72	353.85
A 2850.15	Co-Curricular Activities Salaries	33,623.00	0.00	33,623.00	5,375.85	690.78	27,556.37
A 2850.16	Non-Instructional Salaries	12,250.00	0.00	12,250.00	7,139.99	7,140.01	-2,030.00
A 2850.40	Contractual	18,625.00	0.00	18,625.00	4,457.00	0.00	14,168.00
A 2850.45	Supplies & Materials	4,582.00	60.00	4,642.00	336.77	243.03	4,062.20
2850	CO-CURRICULAR ACTIV-REG SCHL	69,080.00	60.00	69,140.00	17,309.61	8,073.82	43,756.57

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2855.15	Interscholastic Athletics Salaries	21,731.00	0.00	21,731.00	14,590.65	1,051.80	6,088.55
A 2855.152	Interscholastic Athletics Salaries	17,474.00	0.00	17,474.00	0.00	0.00	17,474.00
A 2855.16	Non-Instructional Salaries	650.00	0.00	650.00	325.00	0.00	325.00
A 2855.20	Equipment	5,000.00	0.00	5,000.00	2,489.82	73.38	2,436.80
A 2855.40	Contractual	8,395.00	8,000.00	16,395.00	25,167.70	0.00	-8,772.70
A 2855.45	Supplies & Materials	5,000.00	0.00	5,000.00	1,634.11	141.40	3,224.49
A 2855.49	BOCES Services	9,303.00	0.00	9,303.00	3,273.88	0.00	6,029.12
2855	INTERSCHOL ATHLETICS-REG SCHL	67,553.00	8,000.00	75,553.00	47,481.16	1,266.58	26,805.26
28		333,734.00	8,563.68	342,297.68	144,597.60	120,187.26	77,512.82
2		2,867,809.00	9,911.17	2,877,720.17	1,101,003.36	1,399,715.58	377,001.23
A 5510.15	District Transportation Salaries	0.00	0.00	0.00	37.44	0.00	-37.44
A 5510.16	District Transportation Salaries	130,540.00	0.00	130,540.00	75,187.52	77,907.83	-22,555.35
A 5510.161	Non-Instructional Salaries OT	7,500.00	0.00	7,500.00	9,247.75	0.00	-1,747.75
A 5510.166	Non-Instructional Salaries Substitutes	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
A 5510.40	Contractual	11,500.00	0.00	11,500.00	1,747.06	0.00	9,752.94
A 5510.45	Supplies & Materials	41,000.00	550.00	41,550.00	11,597.70	13,640.71	16,311.59
A 5510.49	BOCES Services - Bus Driver Training	4,525.00	0.00	4,525.00	1,476.25	0.00	3,048.75
5510	DISTRICT TRANSPORT-MEDICAID	199,065.00	550.00	199,615.00	99,293.72	91,548.54	8,772.74
A 5530.40	Contractual	27,400.00	0.00	27,400.00	8,334.43	11,312.41	7,753.16
A 5530.45	Supplies & Materials	3,200.00	0.00	3,200.00	2,075.65	1,619.34	-494.99
5530	GARAGE BUILDING	30,600.00	0.00	30,600.00	10,410.08	12,931.75	7,258.17
55		229,665.00	550.00	230,215.00	109,703.80	104,480.29	16,030.91
5		229,665.00	550.00	230,215.00	109,703.80	104,480.29	16,030.91
A 8060.16	Civic Activities Salaries	2,000.00	0.00	2,000.00	694.93	0.00	1,305.07
8060	CIVIC ACTIVITIES	2,000.00	0.00	2,000.00	694.93	0.00	1,305.07
A 8070.16	Census Non-Instructional Salaries	800.00	0.00	800.00	400.00	400.00	0.00
8070	CENSUS	800.00	0.00	800.00	400.00	400.00	0.00
80		2,800.00	0.00	2,800.00	1,094.93	400.00	1,305.07
8		2,800.00	0.00	2,800.00	1,094.93	400.00	1,305.07
A 9010.8	State Retirement	117,300.00	0.00	117,300.00	111,355.00	25,502.46	-19,557.46
9010	STATE RETIREMENT	117,300.00	0.00	117,300.00	111,355.00	25,502.46	-19,557.46
A 9020.8	Teachers Retirement	213,864.00	0.00	213,864.00	210.11	0.00	213,653.89
9020	TEACHERS' RETIREMENT	213,864.00	0.00	213,864.00	210.11	0.00	213,653.89

Minerva CSD

Appropriation Status Detail Report By Function From 7/1/2025 To 12/31/2025



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 9030.8	Social Security	214,151.00	0.00	214,151.00	82,652.99	120,007.70	11,490.31
9030	SOCIAL SECURITY	*	0.00	214,151.00	82,652.99	120,007.70	11,490.31
A 9040.8	Workers Compensation	24,025.00	0.00	24,025.00	21,709.05	0.00	2,315.95
9040	WORKERS' COMPENSATION	*	0.00	24,025.00	21,709.05	0.00	2,315.95
A 9045.8	Life Insurance	680.00	0.00	680.00	0.00	0.00	680.00
9045	LIFE INSURANCE	*	0.00	680.00	0.00	0.00	680.00
A 9050.8	Unemployment	0.00	0.00	0.00	700.00	0.00	-700.00
9050	UNEMPLOYMENT INSURANCE	*	0.00	0.00	700.00	0.00	-700.00
A 9060.8	Hospitalization Insurance	1,330,000.00	0.00	1,330,000.00	479,402.14	164.00	850,433.86
9060	HOSPITAL, MEDICAL & DENTAL INS	*	0.00	1,330,000.00	479,402.14	164.00	850,433.86
90		**	0.00	1,900,020.00	696,029.29	145,674.16	1,058,316.55
A 9711.6	Serial Bonds Principal School Const	104,324.00	0.00	104,324.00	0.00	0.00	104,324.00
A 9711.7	Serial Bonds Interest School Const	130,260.00	0.00	130,260.00	0.00	0.00	130,260.00
9711		*	0.00	234,584.00	0.00	0.00	234,584.00
97		**	0.00	234,584.00	0.00	0.00	234,584.00
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	*	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	100,000.00	0.00	0.00
9950	TRANSFER TO CAPITAL	*	0.00	100,000.00	100,000.00	0.00	0.00
99		**	0.00	175,000.00	175,000.00	0.00	0.00
9		***	0.00	2,309,604.00	871,029.29	145,674.16	1,292,900.55
Fund ATotals:		6,365,854.00	82,958.75	6,448,812.75	2,574,961.59	1,959,037.11	1,914,814.05
Grand Totals:		6,365,854.00	82,958.75	6,448,812.75	2,574,961.59	1,959,037.11	1,914,814.05

Minerva CSD

Revenue Status Report By Function From 7/1/2025 To 12/31/2025



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
A 1001	Real Property Taxes	4,022,780.00	0.00	4,022,780.00	0.00	4,022,780.00
A 1085	STAR	88,000.00	0.00	88,000.00	0.00	88,000.00
A 1090	Interest on Taxes	3,500.00	0.00	3,500.00	0.00	3,500.00
A 1311	Individual Tuition	0.00	0.00	0.00	8,010.00	-8,010.00
A 2230	Day School Tuition	45,000.00	0.00	45,000.00	0.00	45,000.00
A 2401	Investments	85,000.00	0.00	85,000.00	61,847.10	23,152.90
A 2700	Reimbursement OD Med Part D	13,000.00	0.00	13,000.00	16,113.30	-3,113.30
A 2701	Refund of Prior Year's Expense	20,000.00	0.00	20,000.00	9,348.34	10,651.66
A 2703	Miscellaneous	0.00	0.00	0.00	3,436.00	-3,436.00
A 2705	Gifts & Donations	0.00	0.00	0.00	166.00	-166.00
A 2770	Miscellaneous (Specify)	0.00	0.00	0.00	5,227.89	-5,227.89
A 3101	Basic Formula	1,339,746.00	0.00	1,339,746.00	432,085.83	907,660.17
A 3101.B	Excess cost	90,837.00	0.00	90,837.00	2,571.74	88,265.26
A 3102	Lottery Aid	56,500.00	0.00	56,500.00	28,908.39	27,591.61
A 3103	BOCES Aid	115,695.00	0.00	115,695.00	0.00	115,695.00
A 3260	Textbook Aid	6,000.00	0.00	6,000.00	0.00	6,000.00
A 3262	Software Aid	1,588.00	0.00	1,588.00	0.00	1,588.00
A 3263	State Aid Library	663.00	0.00	663.00	0.00	663.00
A 3289	Other State Aid (Specify)	0.00	0.00	0.00	512.00	-512.00
A 4601	Medicaid Reimbursement	25,000.00	0.00	25,000.00	2,571.74	22,428.26
A 5050	Interfund Transfer for Debt Service	5,000.00	0.00	5,000.00	0.00	5,000.00
A Totals:		5,918,309.00	0.00	5,918,309.00	570,798.33	5,347,510.67
Grand Totals:		5,918,309.00	0.00	5,918,309.00	570,798.33	5,347,510.67

Minerva CSD

Appropriation Status Detail Report By Function From 7/1/2025 To 12/31/2025



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
C 2860.16	Non-Instructional Salaries - Lunch	37,572.00	0.00	37,572.00	14,476.56	26,051.16	-2,955.72
C 2860.160	Non-Instructional Salaries - Breakfast	37,572.00	0.00	37,572.00	14,162.81	26,050.93	-2,641.74
C 2860.166	Non-Instructional Salaries - Subs	1,000.00	0.00	1,000.00	262.15	0.00	737.85
C 2860.2	Equipment - Lunch	3,000.00	0.00	3,000.00	7,343.22	0.00	-4,343.22
C 2860.20	Equipment - Breakfast	3,000.00	0.00	3,000.00	7,343.22	0.00	-4,343.22
C 2860.4	Contractual - Lunch	1,000.00	0.00	1,000.00	5,332.62	891.87	-5,224.49
C 2860.40	Contractual - Breakfast	1,000.00	0.00	1,000.00	5,718.13	891.86	-5,609.99
C 2860.41	Food - Lunch	45,000.00	35.00	45,035.00	22,416.55	227.56	22,390.89
C 2860.410	Food - Breakfast	18,000.00	0.00	18,000.00	10,746.19	50.05	7,203.76
C 2860.45	Supplies & Materials - Lunch	2,500.00	0.00	2,500.00	692.37	205.76	1,601.87
C 2860.450	Supplies & Materials - Breakfast	2,500.00	0.00	2,500.00	949.00	236.85	1,314.15
C 2860.49	BOCES Services	0.00	0.00	0.00	4,963.10	0.00	-4,963.10
2860		152,144.00	35.00	152,179.00	94,405.92	54,606.04	3,167.04
28		152,144.00	35.00	152,179.00	94,405.92	54,606.04	3,167.04
2		152,144.00	35.00	152,179.00	94,405.92	54,606.04	3,167.04
C 9010.8	Retirement - Lunch	0.00	0.00	0.00	0.00	5,793.25	-5,793.25
9010		0.00	0.00	0.00	0.00	5,793.25	-5,793.25
C 9030.8	Social Security - Lunch	5,000.00	0.00	5,000.00	2,165.19	3,902.40	-1,067.59
C 9030.80	Social Security - Breakfast	3,000.00	0.00	3,000.00	-5.33	0.00	3,005.33
9030		8,000.00	0.00	8,000.00	2,159.86	3,902.40	1,937.74
C 9060.8	Health Insurance - Lunch	19,637.00	0.00	19,637.00	6,591.36	0.00	13,045.64
C 9060.80	Health Insurance - Breakfast	19,637.00	0.00	19,637.00	6,591.40	0.00	13,045.60
9060		39,274.00	0.00	39,274.00	13,182.76	0.00	26,091.24
90		47,274.00	0.00	47,274.00	15,342.62	9,695.65	22,235.73
9		47,274.00	0.00	47,274.00	15,342.62	9,695.65	22,235.73
Fund CTotals:		199,418.00	35.00	199,453.00	109,748.54	64,301.69	25,402.77
Grand Totals:		199,418.00	35.00	199,453.00	109,748.54	64,301.69	25,402.77

Minerva CSD

Revenue Status Report By Function From 7/1/2025 To 12/31/2025



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>C 1440</u>	Sale of Meals	2,500.00	0.00	2,500.00	877.50	1,622.50
<u>C 1445</u>	Sale of Meals	6,000.00	0.00	6,000.00	1,795.50	4,204.50
<u>C 2665</u>	Sale of Equipment	0.00	0.00	0.00	25.00	-25.00
<u>C 2701</u>	Refund Prior Year Expense	0.00	0.00	0.00	1,999.00	-1,999.00
<u>C 3190</u>	State Aid - School Lunch & Milk Prog	85,000.00	0.00	85,000.00	22,182.00	62,818.00
<u>C 4190</u>	Surplus Food	3,900.00	0.00	3,900.00	0.00	3,900.00
<u>C 5031</u>	Transfer from General Fund	75,000.00	0.00	75,000.00	75,000.00	0.00
C Totals:		172,400.00	0.00	172,400.00	101,879.00	70,521.00
Grand Totals:		172,400.00	0.00	172,400.00	101,879.00	70,521.00

Minerva CSD

Appropriation Status Detail Report By Function From 7/1/2025 To 12/31/2025



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>F 2060.15</u>	Professional Development	0.00	0.00	0.00	3,375.00	0.00	-3,375.00
2060		*					
<u>F 2070.15</u>	Salaries-Title 2A	0.00	0.00	0.00	3,375.00	0.00	-3,375.00
2070		*			225.00	0.00	-225.00
20		**			225.00	0.00	-225.00
<u>F 2110.45</u>	Materials and supplies	0.00	0.00	0.00	3,600.00	0.00	-3,600.00
2110		*			55.00	55.00	-110.00
21		**			55.00	55.00	-110.00
<u>F 2630.20</u>	Equipment- REAP	0.00	6,340.00	6,340.00	6,340.00	0.00	0.00
2630		*			6,340.00	0.00	0.00
26		**			6,340.00	0.00	0.00
<u>F 2825.151</u>	Salaries - Title 4	0.00	0.00	0.00	0.00	10,500.17	-10,500.17
2825		*			0.00	10,500.17	-10,500.17
28		**			0.00	10,500.17	-10,500.17
2		***			9,995.00	10,555.17	-14,210.17
<u>F 9030.8</u>	Social Security	0.00	6,340.00	6,340.00	29.14	773.29	-802.43
9030		*			29.14	773.29	-802.43
90		**			29.14	773.29	-802.43
9		***			29.14	773.29	-802.43
Fund FTotals:		0.00	6,340.00	6,340.00	10,024.14	11,328.46	-15,012.60
Grand Totals:		0.00	6,340.00	6,340.00	10,024.14	11,328.46	-15,012.60



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>F 3289.1</u>	Other-UPK	0.00	0.00	0.00	2,699.00	-2,699.00
<u>F 3289.4</u>	Title 4	0.00	0.00	0.00	2,000.00	-2,000.00
<u>F 3289.A</u>	Title 2A	0.00	0.00	0.00	3,095.00	-3,095.00
<u>F 4126</u>	Title I	0.00	0.00	0.00	5,135.00	-5,135.00
<u>F 4256.0</u>	Section 611	0.00	0.00	0.00	6,748.00	-6,748.00
<u>F 4256.9</u>	Section 619	0.00	0.00	0.00	222.00	-222.00
<u>F 4289</u>	Other Federal Aid	0.00	0.00	0.00	3,387.00	-3,387.00
F Totals:		0.00	0.00	0.00	23,286.00	-23,286.00
Grand Totals:		0.00	0.00	0.00	23,286.00	-23,286.00

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
H 1620.293	General Contractor	0.00	0.00	0.00	1,319,473.05	0.00	-1,319,473.05
H 1620.294	Mechanical	0.00	0.00	0.00	209,350.47	0.00	-209,350.47
H 1620.296	Electric Contract	0.00	0.00	0.00	90,631.90	0.00	-90,631.90
H 1620.297	Site	0.00	0.00	0.00	750,285.20	0.00	-750,285.20
H 1620.298-8	Services - Testing	0.00	0.00	0.00	6,608.00	0.00	-6,608.00
1620		0.00	0.00	0.00	2,376,348.62	0.00	-2,376,348.62
16		0.00	0.00	0.00	2,376,348.62	0.00	-2,376,348.62
1		0.00	0.00	0.00	2,376,348.62	0.00	-2,376,348.62
H 2110.201	Clerk of the works	0.00	0.00	0.00	116,350.00	4,750.00	-121,100.00
H 2110.240	Legal services	0.00	0.00	0.00	2,796.23	0.00	-2,796.23
H 2110.245	Architect Fees	0.00	0.00	0.00	26,011.00	0.00	-26,011.00
H 2110.245-O	Architect Fees - Outlay	0.00	0.00	0.00	6,408.90	0.00	-6,408.90
2110		0.00	0.00	0.00	151,566.13	4,750.00	-156,316.13
21		0.00	0.00	0.00	151,566.13	4,750.00	-156,316.13
2		0.00	0.00	0.00	151,566.13	4,750.00	-156,316.13
Fund HTotals:		0.00	0.00	0.00	2,527,914.75	4,750.00	-2,532,664.75
Grand Totals:		0.00	0.00	0.00	2,527,914.75	4,750.00	-2,532,664.75



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
H 2401	Interest	0.00	0.00	0.00	5,510.47	-5,510.47
H 5031	Interfund transfer-	0.00	0.00	0.00	100,000.00	-100,000.00
H Totals:		0.00	0.00	0.00	105,510.47	-105,510.47
Grand Totals:		0.00	0.00	0.00	105,510.47	-105,510.47



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
TE 2401	Interest	0.00	0.00	0.00	1.86	-1.86
TE Totals:		0.00	0.00	0.00	1.86	-1.86
Grand Totals:		0.00	0.00	0.00	1.86	-1.86



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
V 2401	interest	0.00	0.00	0.00	0.56	-0.56
V Totals:		0.00	0.00	0.00	0.56	-0.56
Grand Totals:		0.00	0.00	0.00	0.56	-0.56