



Finance & Accounting Report

Summary, Notes & Action Items

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Business Manager

Month Ending: December 31, 2025

Notes

Reporting

- Bond Compliance items submitted in December: Allotment, Insurance Compliance letter, No Default Certification
- Title I DMI completed
- UPEFS Indirect Costs module completed

Balance Sheet

- Days Cash on Hand: **172***

*based on FY26 Original Budget expenses excluding estimated construction costs, bond principal and fees related to refinance

Income Statement

ADJUSTMENTS TO PRIOR PERIODS

- 191 Supplies - Reclassification of items caused movement between multiple lines in the Supply category. Overall change to supply section was decrease of \$381 for November and \$95 for October
- 224 - Equipment - Instruction - Expenses for Playground moved to 227 - Equipment - Facilities

CURRENT PERIOD NOTES

- All Revenue lines are expected at this time
- 197 - Admin Supplies - review by Director ongoing. Some expenses have been reclassified to other budget lines. May still require adjustment in Final Budget.
- 227 - Reflects costs of new playground equipment and installation. Will require budget adjustment in Final Budget.

Action Items

