



# Finance & Accounting Report

*Summary, Notes & Action Items*

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Month Ending: February 28, 2026

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## Notes

### Reporting

- Bond Compliance items submitted in February: Allotment, FY2026 Q2 Financials

### Balance Sheet

- Days Cash on Hand: **181\***

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

### Income Statement

#### ADJUSTMENTS TO PRIOR PERIODS

None

#### CURRENT PERIOD NOTES

- All Revenue lines are as 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.
- 204 - Includes cost of new tables for Library that were purchased using Start Up Grant funds. Budget will be adjusted to include these items.
- 222 - Reflects costs of deposit on new Marquee. Will require budget adjustment in Final Budget.
- 227 - Reflects costs of new playground equipment and installation. Will require budget adjustment in Final Budget.

### Action Items