

September 2025 Monthly Financial Summary



1. Total Revenue:

- **YTD Actual:** \$11.5 million, a 4% decrease from last fiscal year.
- **Budgeted:** \$32.4million.
- **Key Takeaways:**
 - The Working Budget beginning balance is being used. This will be updated once the audit has been completed.
 - End-of-year entries are still being processed, so these numbers will fluctuate until all transactions have been completed.
 - A lack of property tax revenue at the normal time will also cause fluctuations in this area.

2. Total Expenditures:

- **YTD Actual:** \$5 million, a 12% increase from last fiscal year.
 - Still fluctuating and moving expenses from this fiscal year to last.
- **Budgeted:** \$26.9 million.
- **Categorical Spending:**
 - Instruction: 45.73%
 - School Level Supports: 13.87%
 - Building Operations: 16.11%
 - Student Transportation: 6.62%
 - District Level Supports: 17.68%

3. Ending Balance:

- **Current:** 14% lower than last fiscal year.
 - It will start to even out a little more as we get into the year.
 - This is 3% better than August 2025.
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MERCER COUNTY SCHOOLS

MONTHLY FINANCIALS

September 2025

<u>MUNIS TOTALS</u>	
Beginning Cash Balance	\$ 29,144,623.83
Receipts	\$ 1,652,983.71
Expenditures	\$ (3,612,182.75)
Ending Balance	\$ 27,185,424.79

<u>WHITAKER MAIN ACCOUNT</u>	
Last Month Ending Balance	\$ 1,000,058.74
Credits	\$ 4,631,812.60
Debits	\$ (4,631,814.06)
Ending Balance	\$ 1,000,057.28

<u>WHITAKER CONSTRUCTION ACCOUNT</u>	
Last Month Ending Balance	\$ 17,707,314.47
Credits	\$ 58,215.81
Debits	\$ -
Ending Balance	\$ 17,765,530.28

<u>WHITAKER ICS ACCOUNT</u>	
Last Month Ending Balance	\$ 11,118,918.27
Credits	\$ 1,187,865.58
Debits	\$ (2,787,263.90)
Interest	\$ 21,361.02
Ending Balance	\$ 9,540,880.97

<u>BANK TOTALS</u>	
Ending Bank Balances	\$ 28,306,468.53
Outstanding at Close of Month	\$ (1,121,043.74)
Adjustments	\$ -
Total Ending Balance	\$ 27,185,424.79

<u>BALANCE SHEET</u>	
Fund 1 General Fund	\$ 8,124,907.48
Fund 2 Special Revenues Fund	\$ 36,851.44
Fund 21 District Activity Fund	\$ 582,195.81
Fund 25 School Activity Fund	\$ 86,727.24
Fund 31 Capital Outlay Fund	\$ -
Fund 32 Building Fund	\$ 199,679.19
Fund 36 Construction Fund	\$ 15,534,295.84
Fund 400 Debt Service Fund	\$ -
Fund 51 Food Service Fund	\$ 2,564,994.67
Fund 52 Day Care Fund	\$ 55,773.12
TOTAL	\$ 27,185,424.79

All of the information contained in this report is a true and accurate account of the financial condition of the Mercer County School District as reconciled by the Treasurer.

Certified by:

Amber Minor, Treasurer/Director of Finance
Mercer County Board of Education

Mercer County Board of Education

Monthly Financial Report

General Fund

September 2025

	<u>2025-26</u> <u>Budget</u>	<u>YTD</u> <u>2026</u>	<u>YTD</u> <u>2025</u>	Difference <u>Fav(Unfav)</u>
Revenue				
Beginning Balance*	8,750,000	8,750,000	8,557,760	192,240
Taxes	11,482,500	388,936	480,596	(91,659)
Tuition	20,000	1,877	4,856	(2,980)
Transportation Reimbursement	3,500	0	1,215	(1,215)
Interest/Dividends	250,000	68,715	95,283	(26,567)
Other Fees	1,500	100	0	100
Other Revenue from Local Sources	20,000	4,486	37,745	(33,259)
SEEK	11,700,000	3,052,104	2,872,221	179,883
Other State Funding	70,000	0	0	0
Expenditure Reimbursements	18,000	0	0	0
Medicaid Reimbursements	0	0	0	0
Interfund Transfers	115,000	0	0	0
Sale of Assets	0	0	0	0
Capital Lease Proceeds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	32,430,500	12,266,219	12,049,676	216,543
Expenditure				
1000 Instruction	14,562,308	2,310,982	2,595,795	284,813
2100 Health, Attendance, Guidance	1,005,257	192,347	192,537	190
2200 Libraries, Instr Super, Spec Ed	613,394	134,382	143,700	9,317
2300 Board, Superintendent	1,478,801	169,340	119,175	(50,165)
2400 Principals	1,548,276	372,955	364,830	(8,126)
2500 Business Support, Tech	737,694	44,685	118,448	73,763
2600 Building Operations	3,302,862	814,160	648,786	(165,374)
2700 Student Transportation	2,738,471	334,451	326,324	(8,127)
3100 Food Service Operation	2,500	1,185	1,095	(91)
3300 Community Services	0	0	0	0
4100 Land/Site Acquisitions	0	0	0	0
5100 Debt Service	679,405	679,405	9,763	(669,642)
5200 Fund Transfers	<u>249,980</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	26,918,948	5,053,893	4,520,453	(533,441)
Ending Balance (contingency)	5,511,552	7,212,326	7,529,224	(316,898)

**Utilizing budgeted Beginning Balance until audit is complete.*

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

GENERAL FUND (1)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE	8,557,760.46	.00	74,322.00	8,750,000.00	8,675,678.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111 GENERAL PROPERTY TAX	.00	.00	.00	7,900,000.00	7,900,000.00
1113 PSC PROPERTY TAX	.00	.00	35,122.78	1,000,000.00	964,877.22
1115 DELINQUENT PROPERTY TAX	41,777.49	216.53	55,479.46	100,000.00	44,520.54
1117 MOTOR VEHICLE TAX	147,092.07	64,029.19	141,429.61	975,000.00	833,570.39
1121 UTILITIES TAX	286,519.41	151,084.94	155,885.46	1,500,000.00	1,344,114.54
1191 OMITTED PROPERTY TAX	5,206.62	.00	1,019.13	7,500.00	6,480.87
TOTAL AD VALOREM TAXES	480,595.59	215,330.66	388,936.44	11,482,500.00	11,093,563.56
REVENUE OTHER LOCAL GOVERNMENT UNITS					
1280 REVENUE IN LIEU OF TAXES	.00	.00	.00	.00	.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	.00	.00	.00	.00	.00
TUITION					
1310 TUITION FROM INDIVIDUALS	4,856.25	1,876.64	1,876.64	20,000.00	18,123.36
1321 TUIT FRM OTH SCH DIST W/IN ST	.00	.00	.00	.00	.00
TOTAL TUITION	4,856.25	1,876.64	1,876.64	20,000.00	18,123.36
TRANSPORTATION					
1410 TRANSP FEES FROM INDIVIDUALS	1,215.00	.00	.00	3,500.00	3,500.00
TOTAL TRANSPORTATION	1,215.00	.00	.00	3,500.00	3,500.00
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS	80,053.93	15,997.57	53,152.26	250,000.00	196,847.74
1511 INTEREST ON LONG TERM DEBT	.00	.00	.00	.00	.00
1520 DIVIDENDS ON INVESTMENTS	15,228.73	.00	15,562.98	.00	-15,562.98
TOTAL EARNINGS ON INVESTMENTS					

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

GENERAL FUND (1)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
	95,282.66	15,997.57	68,715.24	250,000.00	181,284.76
COMMUNITY SERVICE ACTIVITIES					
1819 OTHER FEES	.00	.00	100.25	1,500.00	1,399.75
TOTAL COMMUNITY SERVICE ACTIVITIES	.00	.00	100.25	1,500.00	1,399.75
OTHER REVENUE FROM LOCAL SOURCES					
1911 BUILDING RENTAL	.00	.00	.00	.00	.00
1912 BUS RENTAL	.00	.00	.00	.00	.00
1920 CONTRIBUTIONS/DONATIONS	4,516.00	2,500.00	1,800.00	5,000.00	3,200.00
1925 REIMBURSEMENTS (NON-GVT)	.00	.00	.00	.00	.00
1980 REFUND OF PRIOR YR EXPENDITURE	25,056.03	.00	.18	.00	-.18
1990 MISCELLANEOUS REVENUE	6,260.22	1,099.00	1,049.00	15,000.00	13,951.00
1994 RETURN FOR INSUFFICIENT CHECKS	.00	137.58	282.38	.00	-282.38
1997 OTHER REIMBURSEMENTS	1,913.00	485.75	1,354.65	.00	-1,354.65
TOTAL OTHER REVENUE FROM LOCAL SOURCES	37,745.25	4,222.33	4,486.21	20,000.00	15,513.79
TOTAL REVENUE FROM LOCAL SOURCES	619,694.75	237,427.20	464,114.78	11,777,500.00	11,313,385.22
REVENUE FROM STATE SOURCES					
STATE PROGRAM					
3111 SEEK PROGRAM	2,872,221.00	1,017,368.00	3,052,104.00	11,700,000.00	8,647,896.00
TOTAL STATE PROGRAM	2,872,221.00	1,017,368.00	3,052,104.00	11,700,000.00	8,647,896.00
OTHER STATE FUNDING					
3122 VOCATIONAL TRANSPORTATION	.00	.00	.00	70,000.00	70,000.00
3123 STATE VOCATIONAL SCHOOL	.00	.00	.00	.00	.00
3125 BUS DRVR TRAINING REIMB	.00	.00	.00	.00	.00
3126 SUB SALARY REIMB (STATE)	.00	.00	.00	.00	.00
3127 FLEXIBLE SPENDING REFUND	.00	.00	.00	.00	.00
3128 AUDIT REIMBURSEMENT	.00	.00	.00	.00	.00
3129 KSB/KSD TRANSP REIMBURSEMENT	.00	.00	.00	.00	.00
TOTAL OTHER STATE FUNDING	.00	.00	.00	70,000.00	70,000.00
EXPENDITURE REIMBURSEMENTS					
3130 NATIONAL BOARD CERT STATE REIM	.00	.00	.00	8,000.00	8,000.00
3131 STATE MISC. REIMBURSEMENTS	.00	.00	.00	.00	.00
3132 SPEECH ADDITIONAL STATE REIM	.00	.00	.00	10,000.00	10,000.00

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

GENERAL FUND (1)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL EXPENDITURE REIMBURSEMENTS	.00	.00	.00	18,000.00	18,000.00
REVENUE IN LIEU OF TAXES/STATE					
3800 REVENUE IN LIEU OF TAXES/STATE	.00	.00	.00	.00	.00
TOTAL REVENUE IN LIEU OF TAXES/STATE	.00	.00	.00	.00	.00
REVENUE ON BEHALF PAYMENTS					
3900 REV FOR/ON BEHALF PYMT STATE S	.00	.00	.00	.00	.00
TOTAL REVENUE ON BEHALF PAYMENTS	.00	.00	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES	2,872,221.00	1,017,368.00	3,052,104.00	11,788,000.00	8,735,896.00
REVENUE FROM FEDERAL SOURCES					
FEDERAL REIMBURSEMENT					
4810 MEDICAID REIMBURSEMENTS	.00	.00	.00	.00	.00
TOTAL FEDERAL REIMBURSEMENT	.00	.00	.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES	.00	.00	.00	.00	.00
OTHER RECEIPTS					
BOND ISSUANCE					
5110 BOND PRINCIPAL PROCEEDS	.00	.00	.00	.00	.00
TOTAL BOND ISSUANCE	.00	.00	.00	.00	.00
INTERFUND TRANSFERS					
5210 FUND TRANSFER	.00	.00	.00	.00	.00
5220 INDIRECT COSTS TRANSFER	.00	.00	.00	115,000.00	115,000.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	115,000.00	115,000.00
SALE OR COMP FOR LOSS OF ASSETS					
5311 SALE OF LAND & IMPROVEMENTS	.00	.00	.00	.00	.00

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

GENERAL FUND (1)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
5331 SALE OF BUILDINGS	.00	.00	.00	.00	.00
5332 LOSS COMP - BUILDINGS	.00	.00	.00	.00	.00
5341 SALE OF EQUIPMENT ETC	.00	.00	.00	.00	.00
5342 LOSS COMP - EQUIPMENT ETC	.00	.00	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00	.00
CAPITAL LEASE PROCEEDS					
5500 CAPITAL LEASE PROCEEDS	.00	.00	.00	.00	.00
TOTAL CAPITAL LEASE PROCEEDS	.00	.00	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00	115,000.00	115,000.00
TOTAL RECEIPTS	3,491,915.75	1,254,795.20	3,516,218.78	23,680,500.00	20,164,281.22
TOTAL REVENUE	12,049,676.21	1,254,795.20	3,590,540.78	32,430,500.00	28,839,959.22

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

GENERAL FUND (1)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
EXPENDITURES					
1000 INSTRUCTION					
0100 SALARIES PERSONNEL SERVICES	1,938,916.60	937,992.60	1,928,555.55	12,266,124.00	10,337,568.45
0200 EMPLOYEE BENEFITS	156,376.34	82,225.08	159,277.77	970,563.00	811,285.23
0280 ON-BEHALF	.00	.00	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	19,559.24	2,592.42	8,225.55	88,930.00	80,704.45
0400 PURCHASED PROPERTY SERVICES	13,700.70	5,972.55	12,068.69	120,200.00	108,131.31
0500 OTHER PURCHASED SERVICES	16,572.41	7,219.84	10,165.97	187,120.00	176,954.03
0600 SUPPLIES	442,269.20	62,575.08	176,809.64	808,200.00	631,390.36
0700 PROPERTY	628.44	.00	105.90	12,800.00	12,694.10
0800 DEBT SERVICE AND MISCELLANEOUS	7,772.41	3,396.99	15,773.39	108,371.00	92,597.61
0840 CONTINGENCY	.00	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION	2,595,795.34	1,101,974.56	2,310,982.46	14,562,308.00	12,251,325.54
2100 STUDENT SUPPORT SERVICES					
0100 SALARIES PERSONNEL SERVICES	179,234.52	62,193.36	177,905.62	871,105.00	693,199.38
0200 EMPLOYEE BENEFITS	11,290.91	3,371.37	9,741.62	48,052.00	38,310.38
0280 ON-BEHALF	.00	.00	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	723.45	880.00	3,659.00	66,700.00	63,041.00
0400 PURCHASED PROPERTY SERVICES	319.78	144.54	289.08	3,500.00	3,210.92
0500 OTHER PURCHASED SERVICES	500.00	361.78	415.39	5,900.00	5,484.61
0600 SUPPLIES	468.00	138.24	336.02	10,000.00	9,663.98
0700 PROPERTY	.00	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	192,536.66	67,089.29	192,346.73	1,005,257.00	812,910.27
2200 INSTRUCTIONAL STAFF SUPP SERV					
0100 SALARIES PERSONNEL SERVICES	132,256.01	44,422.18	123,581.18	560,596.00	437,014.82
0200 EMPLOYEE BENEFITS	10,502.67	3,834.27	10,720.07	47,998.00	37,277.93
0280 ON-BEHALF	.00	.00	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	1,500.00	1,500.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	35.10	27.54	81.15	500.00	418.85
0600 SUPPLIES	905.83	.00	.00	2,800.00	2,800.00
0700 PROPERTY	.00	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	143,699.61	48,283.99	134,382.40	613,394.00	479,011.60
2300 DISTRICT ADMIN SUPPORT					
0100 SALARIES PERSONNEL SERVICES	54,544.14	24,288.08	69,292.88	294,795.00	225,502.12
0200 EMPLOYEE BENEFITS	3,303.75	4,207.85	12,326.43	48,127.00	35,800.57
0280 ON-BEHALF	.00	.00	.00	.00	.00

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

GENERAL FUND (1)		LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
0300	PURCHASED PROF AND TECH SERV	44,149.13	8,677.00	36,376.38	428,750.00	392,373.62
0400	PURCHASED PROPERTY SERVICES	1,052.48	575.81	1,607.62	10,000.00	8,392.38
0500	OTHER PURCHASED SERVICES	6,969.16	1,912.03	8,599.48	605,629.00	597,029.52
0600	SUPPLIES	6,370.41	156.47	37,489.53	49,500.00	12,010.47
0700	PROPERTY	.00	.00	.00	17,500.00	17,500.00
0800	DEBT SERVICE AND MISCELLANEOUS	2,785.90	2,717.42	3,647.55	24,500.00	20,852.45
0840	CONTINGENCY	.00	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		119,174.97	42,534.66	169,339.87	1,478,801.00	1,309,461.13
2400 SCHOOL ADMIN SUPPORT						
0100	SALARIES PERSONNEL SERVICES	333,528.64	117,264.52	341,733.15	1,410,328.00	1,068,594.85
0200	EMPLOYEE BENEFITS	31,300.99	11,238.27	31,222.28	137,948.00	106,725.72
0280	ON-BEHALF	.00	.00	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		364,829.63	128,502.79	372,955.43	1,548,276.00	1,175,320.57
2500 BUSINESS SUPPORT SERVICES						
0100	SALARIES PERSONNEL SERVICES	129,342.83	44,967.36	137,665.69	544,113.00	406,447.31
0200	EMPLOYEE BENEFITS	20,103.23	6,723.95	20,918.91	82,531.00	61,612.09
0280	ON-BEHALF	.00	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	15,246.34	345.50	6,542.00	48,270.00	41,728.00
0400	PURCHASED PROPERTY SERVICES	239.10	103.26	206.45	2,500.00	2,293.55
0500	OTHER PURCHASED SERVICES	2,923.92	175.54	951.08	23,280.00	22,328.92
0600	SUPPLIES	10,556.93	1,832.76	17,229.37	29,000.00	11,770.63
0700	PROPERTY	.00	.00	.00	7,500.00	7,500.00
0800	DEBT SERVICE AND MISCELLANEOUS	-59,964.22	-271,091.78	-138,828.68	500.00	139,328.68
TOTAL 2500 BUSINESS SUPPORT SERVICES		118,448.13	-216,943.41	44,684.82	737,694.00	693,009.18
2600 PLANT OPERATIONS AND MAINTENANCE						
0100	SALARIES PERSONNEL SERVICES	248,695.43	91,780.60	260,880.66	1,093,952.00	833,071.34
0200	EMPLOYEE BENEFITS	58,999.75	20,830.49	59,611.86	261,762.00	202,150.14
0280	ON-BEHALF	.00	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	42,025.00	9,057.24	49,715.95	70,585.00	20,869.05
0400	PURCHASED PROPERTY SERVICES	146,766.22	32,327.22	238,323.03	819,840.00	581,516.97
0500	OTHER PURCHASED SERVICES	82.40	12.50	12,438.51	85,090.00	72,651.49
0600	SUPPLIES	146,628.20	56,627.58	171,517.03	907,433.00	735,915.97
0700	PROPERTY	.00	.00	15,000.00	42,200.00	27,200.00
0800	DEBT SERVICE AND MISCELLANEOUS	5,589.08	155.46	6,672.96	22,000.00	15,327.04
TOTAL 2600 PLANT OPERATIONS AND MAINTENANCE		648,786.08	210,791.09	814,160.00	3,302,862.00	2,488,702.00
2700 STUDENT TRANSPORTATION						
0100	SALARIES PERSONNEL SERVICES	203,277.64	80,747.79	187,594.56	1,153,114.00	965,519.44

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

GENERAL FUND (1)		LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
0200	EMPLOYEE BENEFITS	54,238.04	21,474.74	47,650.09	255,598.00	207,947.91
0280	ON-BEHALF	.00	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	2,207.00	990.58	1,518.23	15,000.00	13,481.77
0400	PURCHASED PROPERTY SERVICES	2,557.83	1,573.62	4,660.33	74,250.00	69,589.67
0500	OTHER PURCHASED SERVICES	-5,943.00	2,862.05	2,887.05	137,559.00	134,671.95
0600	SUPPLIES	60,343.97	28,007.02	84,092.46	572,500.00	488,407.54
0700	PROPERTY	.00	.00	4,510.37	525,000.00	520,489.63
0800	DEBT SERVICE AND MISCELLANEOUS	9,642.55	503.61	1,537.66	5,450.00	3,912.34
TOTAL 2700 STUDENT TRANSPORTATION		326,324.03	136,159.41	334,450.75	2,738,471.00	2,404,020.25
3100 FOOD SERVICE OPERATION						
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00
0280	ON-BEHALF	.00	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	289.80	156.61	287.29	2,500.00	2,212.71
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00	.00
0600	SUPPLIES	805.05	.00	898.19	.00	-898.19
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		1,094.85	156.61	1,185.48	2,500.00	1,314.52
3300 COMMUNITY SERVICES						
0280	ON-BEHALF	.00	.00	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES		.00	.00	.00	.00	.00
4100 LAND/SITE ACQUISITIONS						
0700	PROPERTY	.00	.00	.00	.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS		.00	.00	.00	.00	.00
5100 DEBT SERVICE						
0800	DEBT SERVICE AND MISCELLANEOUS	9,763.21	.00	679,405.34	679,405.00	-.34
TOTAL 5100 DEBT SERVICE		9,763.21	.00	679,405.34	679,405.00	-.34
5200 FUND TRANSFERS						
0900	OTHER ITEMS	.00	.00	.00	249,980.00	249,980.00
TOTAL 5200 FUND TRANSFERS		.00	.00	.00	249,980.00	249,980.00

MERCER COUNTY BOARD OF EDUCATION

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GENERAL FUND (1)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
5300 CONTINGENCY					
0840 CONTINGENCY	.00	.00	.00	5,511,552.00	5,511,552.00
TOTAL 5300 CONTINGENCY	.00	.00	.00	5,511,552.00	5,511,552.00
TOTAL EXPENDITURES	4,520,452.51	1,518,548.99	5,053,893.28	32,430,500.00	27,376,606.72
TOTAL FOR GENERAL FUND (1)	7,529,223.70	-263,753.79	-1,463,352.50	.00	1,463,352.50

MERCER COUNTY BOARD OF EDUCATION

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SPECIAL REVENUE (2)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS	1,804.84	411.09	1,345.71	.00	-1,345.71
TOTAL EARNINGS ON INVESTMENTS	1,804.84	411.09	1,345.71	.00	-1,345.71
OTHER REVENUE FROM LOCAL SOURCES					
1920 CONTRIBUTIONS/DONATIONS	114,931.08	1,000.00	106,512.87	.00	-106,512.87
1951 MISC REV FRM OTH SCH DST IN ST	.00	.00	.00	.00	.00
1990 MISCELLANEOUS REVENUE	104,029.12	.00	97,715.07	.00	-97,715.07
TOTAL OTHER REVENUE FROM LOCAL SOURCES	218,960.20	1,000.00	204,227.94	.00	-204,227.94
TOTAL REVENUE FROM LOCAL SOURCES	220,765.04	1,411.09	205,573.65	.00	-205,573.65
REVENUE FROM STATE SOURCES					
STATE PROGRAM					
3111 SEEK PROGRAM	.00	.00	.00	.00	.00
TOTAL STATE PROGRAM	.00	.00	.00	.00	.00
RESTRICTED					
3200 RESTRICTED STATE REVENUE	737,379.64	29,083.94	603,332.79	1,601,465.06	998,132.27
TOTAL RESTRICTED	737,379.64	29,083.94	603,332.79	1,601,465.06	998,132.27
REVENUE ON BEHALF PAYMENTS					
3900 REV FOR/ON BEHALF PYMT STATE S	.00	.00	.00	.00	.00
TOTAL REVENUE ON BEHALF PAYMENTS	.00	.00	.00	.00	.00

MERCER COUNTY BOARD OF EDUCATION

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SPECIAL REVENUE (2)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL REVENUE FROM STATE SOURCES	737,379.64	29,083.94	603,332.79	1,601,465.06	998,132.27
REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					
4500 RESTRICTED FED THRU STATE	358,489.57	30,994.37	44,570.00	1,878,625.00	1,834,055.00
4500 DUMMY CLEANUP	.00	.00	.00	.00	.00
TOTAL RESTRICTED THROUGH THE STATE	358,489.57	30,994.37	44,570.00	1,878,625.00	1,834,055.00
FEDERAL REIMBURSEMENT					
4810 MEDICAID REIMBURSEMENTS	91,147.58	27,007.07	46,958.62	.00	-46,958.62
TOTAL FEDERAL REIMBURSEMENT	91,147.58	27,007.07	46,958.62	.00	-46,958.62
TOTAL REVENUE FROM FEDERAL SOURCES	449,637.15	58,001.44	91,528.62	1,878,625.00	1,787,096.38
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210 FUND TRANSFER	.00	.00	.00	60,000.00	60,000.00
5231 NCLB TFER FROM TITLE II	.00	.00	.00	.00	.00
5232 TITLE IV - SAFE/DRUG FREE SCH	.00	.00	.00	.00	.00
5233 TITLE V - INNOVATIVE PROG	.00	.00	.00	.00	.00
5234 TITLE II D EDUCATION TECHNOLOG	.00	.00	.00	.00	.00
5241 FUND TRANSFER	.00	.00	.00	.00	.00
5243 TITLE IV - SAFE/DRUG-FREE SCH	.00	.00	.00	.00	.00
5244 TITLE V - INNOVATIVE PROGRAMS	.00	.00	.00	.00	.00
5245 TITLE IID EDUCATION TECHNOLOGY	.00	.00	.00	.00	.00
5251 FLEX FOCUS XFER FROM ESS	.00	.00	.00	.00	.00
5261 XFER TO FF OPERATIONAL	.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	60,000.00	60,000.00
TOTAL OTHER RECEIPTS	.00	.00	.00	60,000.00	60,000.00
TOTAL RECEIPTS	1,407,781.83	88,496.47	900,435.06	3,540,090.06	2,639,655.00
TOTAL REVENUE	1,407,781.83	88,496.47	900,435.06	3,540,090.06	2,639,655.00

MERCER COUNTY BOARD OF EDUCATION

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SPECIAL REVENUE (2)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
EXPENDITURES					
0000 RESTRICT TO REV & BAL SHT ONLY					
0600 SUPPLIES	.00	.00	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00	.00	.00
1000 INSTRUCTION					
0100 SALARIES PERSONNEL SERVICES	355,549.08	172,483.41	369,415.98	1,594,976.42	1,225,560.44
0200 EMPLOYEE BENEFITS	91,747.05	32,308.18	73,469.73	97,207.46	23,737.73
0300 PURCHASED PROF AND TECH SERV	16,331.32	25,836.25	34,027.45	30,000.00	-4,027.45
0400 PURCHASED PROPERTY SERVICES	313.33	181.35	330.26	4,000.00	3,669.74
0500 OTHER PURCHASED SERVICES	8,351.61	1,958.90	6,253.10	53,658.00	47,404.90
0600 SUPPLIES	256,427.31	110,111.33	163,052.66	285,986.05	122,933.39
0700 PROPERTY	700,000.00	.00	13,924.00	60,300.00	46,376.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	150.00	474.00	15,340.00	14,866.00
0840 CONTINGENCY	.00	.00	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION	1,428,719.70	343,029.42	660,947.18	2,141,467.93	1,480,520.75
2100 STUDENT SUPPORT SERVICES					
0100 SALARIES PERSONNEL SERVICES	17,219.56	5,299.00	14,900.54	1,246.48	-13,654.06
0200 EMPLOYEE BENEFITS	2,168.77	1,704.48	5,295.86	.00	-5,295.86
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	1,352.57	256.40	497.20	.00	-497.20
0600 SUPPLIES	4,383.35	.00	9,949.17	6,925.07	-3,024.10
0700 PROPERTY	.00	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	25,124.25	7,259.88	30,642.77	8,171.55	-22,471.22
2200 INSTRUCTIONAL STAFF SUPP SERV					
0100 SALARIES PERSONNEL SERVICES	44,029.40	19,610.10	40,767.00	761,195.00	720,428.00
0200 EMPLOYEE BENEFITS	23,457.94	9,686.68	23,984.89	201,903.00	177,918.11
0300 PURCHASED PROF AND TECH SERV	10,324.76	9,367.00	11,426.00	1,759.09	-9,666.91
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	527.25	.00	1,571.43	5,317.43	3,746.00
0600 SUPPLIES	10,871.99	2,034.22	4,617.76	17,714.00	13,096.24
0700 PROPERTY	.00	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	1,063.80	.00	675.00	.00	-675.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	90,275.14	40,698.00	83,042.08	987,888.52	904,846.44
2400 SCHOOL ADMIN SUPPORT					

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SPECIAL REVENUE (2)		LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		.00	.00	.00	.00	.00
2500 BUSINESS SUPPORT SERVICES						
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		.00	.00	.00	.00	.00
2600 PLANT OPERATIONS AND MAINTENANCE						
0100	SALARIES PERSONNEL SERVICES	675.80	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	51.91	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	-383.46	420.22	.00	-420.22
0400	PURCHASED PROPERTY SERVICES	556,077.24	2,565.89	6,241.12	53,985.00	47,743.88
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00	.00
0600	SUPPLIES	4,242.11	30.70	92.10	29,061.00	28,968.90
0700	PROPERTY	.00	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS AND MAINTENANCE		561,047.06	2,213.13	6,753.44	83,046.00	76,292.56
2700 STUDENT TRANSPORTATION						
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		.00	.00	.00	.00	.00
3100 FOOD SERVICE OPERATION						
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		.00	.00	.00	.00	.00
3200 DAY CARE OPERATIONS						

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SPECIAL REVENUE (2)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
0600 SUPPLIES	.00	.00	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS	.00	.00	.00	.00	.00
3300 COMMUNITY SERVICES					
0100 SALARIES PERSONNEL SERVICES	48,857.54	15,288.98	45,634.94	183,617.89	137,982.95
0200 EMPLOYEE BENEFITS	10,126.31	3,903.06	11,645.89	50,440.59	38,794.70
0300 PURCHASED PROF AND TECH SERV	1,845.00	1,379.00	11,303.00	14,310.00	3,007.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	3,370.66	447.30	580.24	6,473.00	5,892.76
0600 SUPPLIES	14,891.62	1,892.14	13,033.90	57,674.58	44,640.68
0700 PROPERTY	.00	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	2,150.00	.00	.00	7,000.00	7,000.00
TOTAL 3300 COMMUNITY SERVICES	81,241.13	22,910.48	82,197.97	319,516.06	237,318.09
4200 LAND IMPROVEMENTS					
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS	.00	.00	.00	.00	.00
4700 BUILDING IMPROVEMENTS					
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS	.00	.00	.00	.00	.00
5100 DEBT SERVICE					
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE	.00	.00	.00	.00	.00
5200 FUND TRANSFERS					
0900 OTHER ITEMS	.00	.00	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00	.00	.00
TOTAL EXPENDITURES	2,186,407.28	416,110.91	863,583.44	3,540,090.06	2,676,506.62
TOTAL FOR SPECIAL REVENUE (2)	-778,625.45	-327,614.44	36,851.62	.00	-36,851.62

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DIST ACTIVITY (SPEC REV ANN) (LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE	524,836.60	.00	532,312.94	.00	-532,312.94
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS	.00	.00	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00	.00	.00
STUDENT ACTIVITIES					
1710 ADMISSIONS	41,464.00	16,094.00	41,529.00	.00	-41,529.00
1730 CLUB & OTHER DUES	925.00	285.00	1,095.00	.00	-1,095.00
1740 STUDENT FEES	15,735.00	2,544.31	14,620.35	.00	-14,620.35
1750 DONATIONS (ACTIVITY FND)	5,609.20	157.30	467.27	.00	-467.27
1790 OTHER STUDENT ACTIVITY INCOME	56,669.61	28,147.50	47,547.56	.00	-47,547.56
TOTAL STUDENT ACTIVITIES	120,402.81	47,228.11	105,259.18	.00	-105,259.18
OTHER REVENUE FROM LOCAL SOURCES					
1920 CONTRIBUTIONS/DONATIONS	1,000.00	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	1,000.00	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	121,402.81	47,228.11	105,259.18	.00	-105,259.18
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200 RESTRICTED STATE REVENUE	.00	.00	.00	.00	.00
TOTAL RESTRICTED	.00	.00	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00	.00	.00
OTHER RECEIPTS					

MERCER COUNTY BOARD OF EDUCATION

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DIST ACTIVITY (SPEC REV ANN) (LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
INTERFUND TRANSFERS					
5210 FUND TRANSFER	.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00	.00	.00
TOTAL RECEIPTS	121,402.81	47,228.11	105,259.18	.00	-105,259.18
TOTAL REVENUE	646,239.41	47,228.11	637,572.12	.00	-637,572.12

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DIST	ACTIVITY (SPEC REV ANN) (LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
EXPENDITURES						
0000	RESTRICT TO REV & BAL SHT ONLY					
0900	OTHER ITEMS	.00	.00	.00	.00	.00
	TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00	.00	.00
1000	INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	1,496.56	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	34,426.00	190.00	7,560.00	.00	-7,560.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	5,827.52	4,445.10	4,445.10	.00	-4,445.10
0600	SUPPLIES	42,231.56	15,041.66	32,652.86	.00	-32,652.86
0700	PROPERTY	22,363.51	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	4,494.00	8,730.52	10,590.52	.00	-10,590.52
0900	OTHER ITEMS	.00	.00	.00	.00	.00
	TOTAL 1000 INSTRUCTION	110,839.15	28,407.28	55,248.48	.00	-55,248.48
2100	STUDENT SUPPORT SERVICES					
0600	SUPPLIES	.00	.00	.00	.00	.00
	TOTAL 2100 STUDENT SUPPORT SERVICES	.00	.00	.00	.00	.00
2200	INSTRUCTIONAL STAFF SUPP SERV					
0300	PURCHASED PROF AND TECH SERV	.00	.00	55.00	.00	-55.00
0500	OTHER PURCHASED SERVICES	.00	.00	187.67	.00	-187.67
0600	SUPPLIES	2,735.38	135.08	2,097.24	.00	-2,097.24
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00	.00
	TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	2,735.38	135.08	2,339.91	.00	-2,339.91
2700	STUDENT TRANSPORTATION					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00	.00
	TOTAL 2700 STUDENT TRANSPORTATION	.00	.00	.00	.00	.00
5200	FUND TRANSFERS					
0900	OTHER ITEMS	.00	.00	.00	.00	.00

MERCER COUNTY BOARD OF EDUCATION



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DIST ACTIVITY (SPEC REV ANN) (LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL 5200 FUND TRANSFERS	.00	.00	.00	.00	.00
TOTAL EXPENDITURES	113,574.53	28,542.36	57,588.39	.00	-57,588.39
TOTAL FOR DIST ACTIVITY (SPEC REV ANN) (532,664.88	18,685.75	579,983.73	.00	-579,983.73

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STUDENT ACTIVITY (SPEC REV ANN	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE	74,234.58	.00	82,962.58	.00	-82,962.58
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
STUDENT ACTIVITIES					
1710 ADMISSIONS	.00	.00	.00	.00	.00
1730 CLUB & OTHER DUES	4,011.00	4,416.00	4,771.00	.00	-4,771.00
1740 STUDENT FEES	2,194.00	1,010.00	1,545.00	.00	-1,545.00
1750 DONATIONS (ACTIVITY FND)	.00	.00	.00	.00	.00
1790 OTHER STUDENT ACTIVITY INCOME	3,929.25	6,915.00	10,315.56	.00	-10,315.56
TOTAL STUDENT ACTIVITIES	10,134.25	12,341.00	16,631.56	.00	-16,631.56
TOTAL REVENUE FROM LOCAL SOURCES	10,134.25	12,341.00	16,631.56	.00	-16,631.56
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210 FUND TRANSFER	.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00	.00	.00
TOTAL RECEIPTS	10,134.25	12,341.00	16,631.56	.00	-16,631.56
TOTAL REVENUE	84,368.83	12,341.00	99,594.14	.00	-99,594.14

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STUDENT ACTIVITY (SPEC REV ANN	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
EXPENDITURES					
0000 RESTRICT TO REV & BAL SHT ONLY					
0900 OTHER ITEMS	.00	.00	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00	.00	.00
1000 INSTRUCTION					
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	926.00	1,621.00	1,621.00	.00	-1,621.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	450.00	.00	-450.00
0500 OTHER PURCHASED SERVICES	261.06	7,016.74	7,551.77	.00	-7,551.77
0600 SUPPLIES	3,831.85	1,295.11	1,649.13	.00	-1,649.13
0700 PROPERTY	.00	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	380.00	.00	1,595.00	.00	-1,595.00
0900 OTHER ITEMS	.00	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION	5,398.91	9,932.85	12,866.90	.00	-12,866.90
2700 STUDENT TRANSPORTATION					
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00	.00
0600 SUPPLIES	.00	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	-2,000.00	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	-2,000.00	.00	.00	.00	.00
2900 OTHER INSTRUCTIONAL					
0600 SUPPLIES	.00	.00	.00	.00	.00
TOTAL 2900 OTHER INSTRUCTIONAL	.00	.00	.00	.00	.00
5200 FUND TRANSFERS					
0900 OTHER ITEMS	.00	.00	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00	.00	.00
TOTAL EXPENDITURES	3,398.91	9,932.85	12,866.90	.00	-12,866.90
TOTAL FOR STUDENT ACTIVITY (SPEC REV ANN					

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

STUDENT ACTIVITY (SPEC REV ANN	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
	80,969.92	2,408.15	86,727.24	.00	-86,727.24

MERCER COUNTY BOARD OF EDUCATION



MONTHLY REPORT - FY 2026 Period 3

CAPITAL OUTLAY FUND (310)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00	.00
RECEIPTS					
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200 RESTRICTED STATE REVENUE	117,710.00	.00	117,990.00	235,420.00	117,430.00
TOTAL RESTRICTED	117,710.00	.00	117,990.00	235,420.00	117,430.00
TOTAL REVENUE FROM STATE SOURCES	117,710.00	.00	117,990.00	235,420.00	117,430.00
TOTAL RECEIPTS	117,710.00	.00	117,990.00	235,420.00	117,430.00
TOTAL REVENUE	117,710.00	.00	117,990.00	235,420.00	117,430.00

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

CAPITAL OUTLAY FUND (310)		LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
EXPENDITURES						
2600 PLANT OPERATIONS AND MAINTENANCE						
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS AND MAINTENANCE		.00	.00	.00	.00	.00
4100 LAND/SITE ACQUISITIONS						
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS		.00	.00	.00	.00	.00
4500 BUILDING ACQUISITIONS & CONSTRUCTION						
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION		.00	.00	.00	.00	.00
4600 SITE IMPROVEMENT						
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT		.00	.00	.00	.00	.00
5100 DEBT SERVICE						
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00	.00	.00
5200 FUND TRANSFERS						
0900	OTHER ITEMS	118,220.40	.00	118,500.40	235,420.00	116,919.60
TOTAL 5200 FUND TRANSFERS		118,220.40	.00	118,500.40	235,420.00	116,919.60
TOTAL EXPENDITURES		118,220.40	.00	118,500.40	235,420.00	116,919.60
TOTAL FOR CAPITAL OUTLAY FUND (310)		-510.40	.00	-510.40	.00	510.40

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

BUILDING FUND (5 CENT LEVY) (3	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111 GENERAL PROPERTY TAX	.00	.00	.00	2,651,799.00	2,651,799.00
1113 PSC PROPERTY TAX	.00	.00	.00	.00	.00
1115 DELINQUENT PROPERTY TAX	.00	.00	.00	.00	.00
TOTAL AD VALOREM TAXES	.00	.00	.00	2,651,799.00	2,651,799.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	2,651,799.00	2,651,799.00
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200 RESTRICTED STATE REVENUE	812,304.00	.00	709,135.00	1,624,607.00	915,472.00
TOTAL RESTRICTED	812,304.00	.00	709,135.00	1,624,607.00	915,472.00
REVENUE ON BEHALF PAYMENTS					
3900 REV FOR/ON BEHALF PYMT STATE S	.00	.00	.00	.00	.00
TOTAL REVENUE ON BEHALF PAYMENTS	.00	.00	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES	812,304.00	.00	709,135.00	1,624,607.00	915,472.00
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210 FUND TRANSFER	.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00	.00
TOTAL OTHER RECEIPTS					

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

BUILDING FUND (5 CENT LEVY) (3	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
	.00	.00	.00	.00	.00
TOTAL RECEIPTS	812,304.00	.00	709,135.00	4,276,406.00	3,567,271.00
TOTAL REVENUE	812,304.00	.00	709,135.00	4,276,406.00	3,567,271.00

MERCER COUNTY BOARD OF EDUCATION



MONTHLY REPORT - FY 2026 Period 3

BUILDING FUND (5 CENT LEVY) (3	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
EXPENDITURES					
4200 LAND IMPROVEMENTS					
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS	.00	.00	.00	.00	.00
5100 DEBT SERVICE					
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE	.00	.00	.00	.00	.00
5200 FUND TRANSFERS					
0900 OTHER ITEMS	507,241.55	277,750.00	510,674.84	4,276,406.00	3,765,731.16
TOTAL 5200 FUND TRANSFERS	507,241.55	277,750.00	510,674.84	4,276,406.00	3,765,731.16
TOTAL EXPENDITURES	507,241.55	277,750.00	510,674.84	4,276,406.00	3,765,731.16
TOTAL FOR BUILDING FUND (5 CENT LEVY) (3	305,062.45	-277,750.00	198,460.16	.00	-198,460.16

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

CONSTRUCTION FUND (360)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS	387,621.70	58,215.81	192,606.72	.00	-192,606.72
TOTAL EARNINGS ON INVESTMENTS	387,621.70	58,215.81	192,606.72	.00	-192,606.72
OTHER REVENUE FROM LOCAL SOURCES					
1920 CONTRIBUTIONS/DONATIONS	.00	.00	15,000.00	.00	-15,000.00
1990 MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	15,000.00	.00	-15,000.00
TOTAL REVENUE FROM LOCAL SOURCES	387,621.70	58,215.81	207,606.72	.00	-207,606.72
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200 RESTRICTED STATE REVENUE	.00	.00	.00	.00	.00
TOTAL RESTRICTED	.00	.00	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00	.00	.00
OTHER RECEIPTS					
BOND ISSUANCE					
5110 BOND PRINCIPAL PROCEEDS	.00	.00	.00	.00	.00
5110 BOND PRINCIPAL PROCEEDS	.00	.00	.00	.00	.00
TOTAL BOND ISSUANCE	.00	.00	.00	.00	.00
INTERFUND TRANSFERS					

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

CONSTRUCTION FUND (360)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
5210 FUND TRANSFER	.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS					
5332 LOSS COMP - BUILDINGS	.00	.00	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00	.00	.00
TOTAL RECEIPTS	387,621.70	58,215.81	207,606.72	.00	-207,606.72
TOTAL REVENUE	387,621.70	58,215.81	207,606.72	.00	-207,606.72

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

CONSTRUCTION FUND (360)		LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
EXPENDITURES						
4100 LAND/SITE ACQUISITIONS						
0700	PROPERTY	.00	.00	.00	.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS		.00	.00	.00	.00	.00
4500 BUILDING ACQUISITIONS & CONSTRUCTION						
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00	.00	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION		.00	.00	.00	.00	.00
4600 SITE IMPROVEMENT						
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT		.00	.00	.00	.00	.00
4700 BUILDING IMPROVEMENTS						
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	75,438.99	31,799.11	46,962.60	.00	-46,962.60
0400	PURCHASED PROPERTY SERVICES	2,890,393.30	1,037,265.62	4,151,964.09	.00	-4,151,964.09
0500	OTHER PURCHASED SERVICES	.00	3,213.33	3,213.33	.00	-3,213.33
0600	SUPPLIES	.00	.00	.00	.00	.00
0700	PROPERTY	.00	74,305.92	74,305.92	.00	-74,305.92
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS		2,965,832.29	1,146,583.98	4,276,445.94	.00	-4,276,445.94
5100 DEBT SERVICE						

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

CONSTRUCTION FUND (360)		LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00	.00	.00
5200	FUND TRANSFERS					
0900	OTHER ITEMS	.00	.00	.00	.00	.00
TOTAL 5200 FUND TRANSFERS		.00	.00	.00	.00	.00
TOTAL EXPENDITURES		2,965,832.29	1,146,583.98	4,276,445.94	.00	-4,276,445.94
TOTAL FOR CONSTRUCTION FUND (360)		-2,578,210.59	-1,088,368.17	-4,068,839.22	.00	4,068,839.22

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

DEBT SERVICE FUND (400)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS	.00	.00	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES					
1990 MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00	.00
REVENUE FROM STATE SOURCES					
OTHER STATE FUNDING					
3120 INTERGOVT STATE DEBT SERVICE	.00	.00	.00	.00	.00
TOTAL OTHER STATE FUNDING	.00	.00	.00	.00	.00
RESTRICTED					
3200 RESTRICTED STATE REVENUE	.00	.00	.00	.00	.00
TOTAL RESTRICTED	.00	.00	.00	.00	.00
REVENUE ON BEHALF PAYMENTS					
3900 REV FOR/ON BEHALF PYMT STATE S	.00	.00	.00	.00	.00
TOTAL REVENUE ON BEHALF PAYMENTS	.00	.00	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES					

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

DEBT SERVICE FUND (400)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
	.00	.00	.00	.00	.00
REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					
4500 RESTRICTED FED THRU STATE	.00	.00	.00	.00	.00
TOTAL RESTRICTED THROUGH THE STATE	.00	.00	.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES	.00	.00	.00	.00	.00
OTHER RECEIPTS					
BOND ISSUANCE					
5110 BOND PRINCIPAL PROCEEDS	.00	.00	.00	.00	.00
5120 BOND PREMIUM	.00	.00	.00	.00	.00
TOTAL BOND ISSUANCE	.00	.00	.00	.00	.00
INTERFUND TRANSFERS					
5210 FUND TRANSFER	625,461.95	277,750.00	629,175.24	4,701,806.00	4,072,630.76
TOTAL INTERFUND TRANSFERS	625,461.95	277,750.00	629,175.24	4,701,806.00	4,072,630.76
TOTAL OTHER RECEIPTS	625,461.95	277,750.00	629,175.24	4,701,806.00	4,072,630.76
TOTAL RECEIPTS	625,461.95	277,750.00	629,175.24	4,701,806.00	4,072,630.76
TOTAL REVENUE	625,461.95	277,750.00	629,175.24	4,701,806.00	4,072,630.76

MERCER COUNTY BOARD OF EDUCATION



MONTHLY REPORT - FY 2026 Period 3

DEBT SERVICE FUND (400)		LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
EXPENDITURES						
5100 DEBT SERVICE						
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	625,461.95	277,750.00	629,175.24	4,701,806.00	4,072,630.76
TOTAL 5100 DEBT SERVICE		625,461.95	277,750.00	629,175.24	4,701,806.00	4,072,630.76
TOTAL EXPENDITURES		625,461.95	277,750.00	629,175.24	4,701,806.00	4,072,630.76
TOTAL FOR DEBT SERVICE FUND (400)		.00	.00	.00	.00	.00

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

FOOD SERVICE FUND (51)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE	2,434,254.42	.00	.00	2,739,000.00	2,739,000.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS	20,280.42	4,903.03	14,405.88	50,000.00	35,594.12
TOTAL EARNINGS ON INVESTMENTS	20,280.42	4,903.03	14,405.88	50,000.00	35,594.12
FOOD SERVICE					
1610 REIMBURSABLE PROGRAMS	.00	.00	.00	.00	.00
1611 REIMBURSABLE SCHOOL LUNCH PROG	.00	.00	.00	.00	.00
1612 REIMBURSABLE SCH BREAKFAST PRG	.00	.00	.00	.00	.00
1620 NONREIMB PROGRAMS	457.75	138.00	252.00	.00	-252.00
1621 NON-REIMBURSABLE LUNCH PROG	109.75	91.00	127.00	3,000.00	2,873.00
1621 NON-REIMBURSABLE LUNCH PROG	.00	.00	.00	.00	.00
1622 NON-REIMBURSABLE BREAKFAST PRG	140.00	.00	.00	150.00	150.00
1624 NON-REIMBURSABLE A LA CARTE PRG	.00	.00	.00	.00	.00
1625 NON-REIMB A LA CARTE BKFST PRG	40.00	4.00	4.00	800.00	796.00
1626 NON-REIMB A LA CARTE LUNCH PRG	2,019.98	562.00	1,054.22	18,000.00	16,945.78
1629 NON-REIMBURSABLE OTHER FOOD PRG	.00	.00	.00	.00	.00
1630 SPECIAL FUNCTIONS	.00	.00	.00	.00	.00
1631 CATERING	3,223.87	1,712.81	2,880.02	18,000.00	15,119.98
1631 CATERING	.00	.00	.00	.00	.00
1631 CATERING HISTORY	.00	.00	.00	.00	.00
1650 SUMMER FOOD PROG LOCAL REV	.00	.00	.00	.00	.00
1690 FOOD SERVICE REBATES	.00	.00	.00	3,500.00	3,500.00
TOTAL FOOD SERVICE	5,991.35	2,507.81	4,317.24	43,450.00	39,132.76
OTHER REVENUE FROM LOCAL SOURCES					
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00	.00
1980 REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00	.00	.00
1990 MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00
1994 RETURN FOR INSUFFICIENT CHECKS	.00	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES					

MERCER COUNTY BOARD OF EDUCATION

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FOOD SERVICE FUND (51)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
	26,271.77	7,410.84	18,723.12	93,450.00	74,726.88
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200 RESTRICTED STATE REVENUE	774,307.84	.00	4,837.82	15,000.00	10,162.18
TOTAL RESTRICTED	774,307.84	.00	4,837.82	15,000.00	10,162.18
REVENUE ON BEHALF PAYMENTS					
3900 REV FOR/ON BEHALF PYMT STATE S	.00	.00	.00	.00	.00
TOTAL REVENUE ON BEHALF PAYMENTS	.00	.00	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES	774,307.84	.00	4,837.82	15,000.00	10,162.18
REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					
4500 RESTRICTED FED THRU STATE	-91,514.69	173,596.08	772,535.46	2,300,000.00	1,527,464.54
TOTAL RESTRICTED THROUGH THE STATE	-91,514.69	173,596.08	772,535.46	2,300,000.00	1,527,464.54
CHILD NUTRITION PROGRAM DONATED COMMODIT					
4950 CHILD NUTR PRG DONATED COMMOD	.00	.00	.00	.00	.00
TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	.00	.00	.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES	-91,514.69	173,596.08	772,535.46	2,300,000.00	1,527,464.54
OTHER RECEIPTS					
SALE OR COMP FOR LOSS OF ASSETS					
5342 LOSS COMP - EQUIPMENT ETC	.00	.00	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00	.00	.00
TOTAL RECEIPTS					

MERCER COUNTY BOARD OF EDUCATION

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FOOD SERVICE FUND (51)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
	709,064.92	181,006.92	796,096.40	2,408,450.00	1,612,353.60
TOTAL REVENUE	3,143,319.34	181,006.92	796,096.40	5,147,450.00	4,351,353.60

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

FOOD SERVICE FUND (51)		LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
EXPENDITURES						
0000 RESTRICT TO REV & BAL SHT ONLY						
0600	SUPPLIES	.00	.00	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00	.00	.00
3100 FOOD SERVICE OPERATION						
0100	SALARIES PERSONNEL SERVICES	149,089.17	52,386.30	152,727.01	642,834.00	490,106.99
0200	EMPLOYEE BENEFITS	40,305.08	13,658.13	39,754.68	163,846.00	124,091.32
0280	ON-BEHALF	.00	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	10,000.17	.00	740.00	37,250.00	36,510.00
0400	PURCHASED PROPERTY SERVICES	11,315.09	2,710.32	13,211.32	41,200.00	27,988.68
0500	OTHER PURCHASED SERVICES	12,758.37	725.57	6,809.06	39,250.00	32,440.94
0600	SUPPLIES	458,792.76	140,360.05	394,706.03	1,664,650.00	1,269,943.97
0700	PROPERTY	.00	.00	.00	444,039.00	444,039.00
0800	DEBT SERVICE AND MISCELLANEOUS	6,276.00	8,004.22	9,180.72	15,750.00	6,569.28
0840	CONTINGENCY	.00	.00	.00	1,983,631.00	1,983,631.00
0900	OTHER ITEMS	.00	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		688,536.64	217,844.59	617,128.82	5,032,450.00	4,415,321.18
5200 FUND TRANSFERS						
0900	OTHER ITEMS	.00	.00	.00	115,000.00	115,000.00
TOTAL 5200 FUND TRANSFERS		.00	.00	.00	115,000.00	115,000.00
TOTAL EXPENDITURES		688,536.64	217,844.59	617,128.82	5,147,450.00	4,530,321.18
TOTAL FOR FOOD SERVICE FUND (51)		2,454,782.70	-36,837.67	178,967.58	.00	-178,967.58

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

DAYCARE (52)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE	44,106.90	.00	.00	59,023.00	59,023.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS	.00	106.61	106.61	.00	-106.61
TOTAL EARNINGS ON INVESTMENTS	.00	106.61	106.61	.00	-106.61
COMMUNITY SERVICE ACTIVITIES					
1810 DAY CARE FEES	13,372.34	8,864.42	14,341.59	75,000.00	60,658.41
TOTAL COMMUNITY SERVICE ACTIVITIES	13,372.34	8,864.42	14,341.59	75,000.00	60,658.41
TOTAL REVENUE FROM LOCAL SOURCES	13,372.34	8,971.03	14,448.20	75,000.00	60,551.80
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200 RESTRICTED STATE REVENUE	.00	2,745.00	2,745.00	25,000.00	22,255.00
TOTAL RESTRICTED	.00	2,745.00	2,745.00	25,000.00	22,255.00
REVENUE ON BEHALF PAYMENTS					
3900 REV FOR/ON BEHALF PYMT STATE S	968.00	.00	.00	38,343.51	38,343.51
TOTAL REVENUE ON BEHALF PAYMENTS	968.00	.00	.00	38,343.51	38,343.51
TOTAL REVENUE FROM STATE SOURCES	968.00	2,745.00	2,745.00	63,343.51	60,598.51
OTHER RECEIPTS					
SALE OR COMP FOR LOSS OF ASSETS					
5341 SALE OF EQUIPMENT ETC	.00	.00	.00	.00	.00

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

DAYCARE (52)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00	.00	.00
TOTAL RECEIPTS	14,340.34	11,716.03	17,193.20	138,343.51	121,150.31
TOTAL REVENUE	58,447.24	11,716.03	17,193.20	197,366.51	180,173.31

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

DAYCARE (52)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
EXPENDITURES					
3200 DAY CARE OPERATIONS					
0100 SALARIES PERSONNEL SERVICES	11,843.08	6,071.34	12,142.68	75,848.00	63,705.32
0200 EMPLOYEE BENEFITS	3,323.44	1,610.55	3,221.13	19,655.00	16,433.87
0280 ON-BEHALF	.00	.00	.00	-.49	-.49
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00	.00
0600 SUPPLIES	.00	.00	.00	10,000.00	10,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	500.00	500.00
0840 CONTINGENCY	.00	.00	.00	78,364.00	78,364.00
0900 OTHER ITEMS	.00	.00	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS	15,166.52	7,681.89	15,363.81	184,366.51	169,002.70
5200 FUND TRANSFERS					
0900 OTHER ITEMS	.00	.00	.00	58,183.00	58,183.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00	58,183.00	58,183.00
TOTAL EXPENDITURES	15,166.52	7,681.89	15,363.81	242,549.51	227,185.70
TOTAL FOR DAYCARE (52)	43,280.72	4,034.14	1,829.39	-45,183.00	-47,012.39

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

FIDUCIARY FUND PENSION INV PRI	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS	.00	.00	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES					
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00	.00
1925 REIMBURSEMENTS (NON-GVT)	.00	.00	.00	.00	.00
1990 MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00	.00	.00
TOTAL REVENUE	.00	.00	.00	.00	.00

MERCER COUNTY BOARD OF EDUCATION



MONTHLY REPORT - FY 2026 Period 3

FIDUCIARY FUND PENSION INV PRI	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
EXPENDITURES					
1000 INSTRUCTION					
0600 SUPPLIES	.00	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION	.00	.00	.00	.00	.00
2100 STUDENT SUPPORT SERVICES					
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	.00	.00	.00	.00
2700 STUDENT TRANSPORTATION					
0600 SUPPLIES	.00	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	.00	.00	.00	.00
3300 COMMUNITY SERVICES					
0600 SUPPLIES	.00	.00	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00	.00	.00
UNDEFINED FUNC					
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00	.00
TOTAL UNDEFINED FUNC	.00	.00	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00	.00	.00
TOTAL FOR FIDUCIARY FUND PENSION INV PRI	.00	.00	.00	.00	.00

MERCER COUNTY BOARD OF EDUCATION



MONTHLY REPORT - FY 2026 Period 3

GOVNMNTAL ASSETS 1,2,31,32,36	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
OTHER REVENUE FROM LOCAL SOURCES					
1930 GAIN/LOSS ON SALE/CAPITAL ASSE	.00	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00	.00
OTHER RECEIPTS					
SALE OR COMP FOR LOSS OF ASSETS					
5311 SALE OF LAND & IMPROVEMENTS	.00	.00	.00	.00	.00
5331 SALE OF BUILDINGS	.00	.00	.00	.00	.00
5341 SALE OF EQUIPMENT ETC	.00	.00	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00	.00	.00
TOTAL REVENUE	.00	.00	.00	.00	.00

MERCER COUNTY BOARD OF EDUCATION



MONTHLY REPORT - FY 2026 Period 3

GOVNMNTAL ASSETS 1,2,31,32,36	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
EXPENDITURES					
1000 INSTRUCTION					
0700 PROPERTY	.00	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION	.00	.00	.00	.00	.00
2100 STUDENT SUPPORT SERVICES					
0700 PROPERTY	.00	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	.00	.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV					
0700 PROPERTY	.00	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	.00	.00	.00	.00
2300 DISTRICT ADMIN SUPPORT					
0700 PROPERTY	.00	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	.00	.00	.00	.00
2400 SCHOOL ADMIN SUPPORT					
0700 PROPERTY	.00	.00	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	.00	.00	.00	.00
2500 BUSINESS SUPPORT SERVICES					
0700 PROPERTY	.00	.00	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	.00	.00	.00	.00
2600 PLANT OPERATIONS AND MAINTENANCE					
0700 PROPERTY	.00	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS AND MAINTENANCE	.00	.00	.00	.00	.00
2700 STUDENT TRANSPORTATION					

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

GOVNMNTAL ASSETS 1,2,31,32,36		LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
0700	PROPERTY	.00	.00	.00	.00	.00
	TOTAL 2700 STUDENT TRANSPORTATION	.00	.00	.00	.00	.00
3300	COMMUNITY SERVICES					
0700	PROPERTY	.00	.00	.00	.00	.00
	TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00	.00	.00
UNDEFINED FUNC						
0700	PROPERTY	.00	.00	.00	.00	.00
	TOTAL UNDEFINED FUNC	.00	.00	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	.00	.00	.00
	TOTAL FOR GOVNMNTAL ASSETS 1,2,31,32,36	.00	.00	.00	.00	.00

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

FOOD SERVICE ASSETS (81)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
OTHER REVENUE FROM LOCAL SOURCES					
1930 GAIN/LOSS ON SALE/CAPITAL ASSE	.00	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00	.00	.00
TOTAL REVENUE	.00	.00	.00	.00	.00

MERCER COUNTY BOARD OF EDUCATION

MONTHLY REPORT - FY 2026 Period 3

FOOD SERVICE ASSETS (81)	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
EXPENDITURES					
3100 FOOD SERVICE OPERATION					
0700 PROPERTY	.00	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00	.00	.00
TOTAL FOR FOOD SERVICE ASSETS (81)	.00	.00	.00	.00	.00

MERCER COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-263,956.63	8,124,907.48
	TOTAL ASSETS		-263,956.63	8,124,907.48
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	17,412.28	-4,886.68
10	7421A	ACCOUNTS PAYABLE ACI	-205.47	12,356.44
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-17,003.97	-25,868.96
10	7470AF	AMERICAN FIDELITY ACCR PAYABLE	.00	-50.00
10	7470KP	KAPE Accrued Payable	.00	-148.20
10	7470KS	KASA ACCRUED PAYABLE	.00	-287.09
10	7472	FICA WITHHELD PAYABLE	.00	32.80
10	7475	CERS WITHHELD PAYABLE	.00	612.84
10	7491	KSBIT UNEMPLOYMENT PAYABLE	.00	-9.65
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-157,753.53
10	7603	PURCHASE OBLIGATIONS	-59,690.82	1,470,619.54
	TOTAL LIABILITIES		-59,487.98	1,294,617.51
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,254,795.20	-3,590,540.78
10	7602	EXPENDITURES CONTROL	1,518,548.99	5,053,893.28
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-507,807.22
10	8753	ASSIGNED-PURCH OBL - CURRENT	59,690.82	-1,470,619.54
10	8770	UNASSIGNED FUND BALANCE	.00	-8,905,650.73
	TOTAL FUND BALANCE		323,444.61	-9,420,724.99
	TOTAL LIABILITIES + FUND BALANCE		263,956.63	-8,126,107.48

MERCER COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-327,614.44	36,851.44
	TOTAL ASSETS		-327,614.44	36,851.44
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	.00	-17,471.14
20	7421A	ACCOUNTS PAYABLE ACI	.00	17,471.32
20	7603	PURCHASE OBLIGATIONS	-101,265.21	136,673.61
	TOTAL LIABILITIES		-101,265.21	136,673.79
FUND BALANCE				
20	6302	REVENUES CONTROL	-88,496.47	-900,435.06
20	7602	EXPENDITURES CONTROL	416,110.91	863,583.44
20	8753	ASSIGNED-PURCH OBL - CURRENT	101,265.21	-136,673.61
	TOTAL FUND BALANCE		428,879.65	-173,525.23
	TOTAL LIABILITIES + FUND BALANCE		327,614.44	-36,851.44

MERCER COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3

FUND: 21 DIST ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
21	6101	CASH IN BANK		18,006.35	582,195.81
	TOTAL ASSETS			18,006.35	582,195.81
LIABILITIES					
21	7421	ACCOUNTS PAYABLE		.00	-557.62
21	7421A	ACCOUNTS PAYABLE ACI		679.40	422.54
21	7603	PURCHASE OBLIGATIONS		12,018.70	110,159.13
	TOTAL LIABILITIES			12,698.10	110,024.05
FUND BALANCE					
21	6302	REVENUES CONTROL		-47,228.11	-637,572.12
21	7602	EXPENDITURES CONTROL		28,542.36	57,588.39
21	8753	ASSIGNED-PURCH OBL - CURRENT		-12,018.70	-110,159.13
21	8757	ASSIGNED - OTHER		.00	-816.86
21	8770	UNASSIGNED FUND BALANCE		.00	-1,260.14
	TOTAL FUND BALANCE			-30,704.45	-692,219.86
	TOTAL LIABILITIES + FUND BALANCE			-18,006.35	-582,195.81

MERCER COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3

FUND: 25 STUDENT ACTIVITY (SPEC REV ANN			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	2,408.15	86,727.24
	TOTAL ASSETS		2,408.15	86,727.24
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	.00	-289.00
25	7421A	ACCOUNTS PAYABLE ACI	.00	289.00
25	7603	PURCHASE OBLIGATIONS	8,781.43	29,427.18
	TOTAL LIABILITIES		8,781.43	29,427.18
FUND BALANCE				
25	6302	REVENUES CONTROL	-12,341.00	-99,594.14
25	7602	EXPENDITURES CONTROL	9,932.85	12,866.90
25	8737	RESTRICTED - OTHER	.00	82,962.58
25	8753	ASSIGNED-PURCH OBL - CURRENT	-8,781.43	-29,427.18
25	8757	ASSIGNED - OTHER	.00	-82,962.58
	TOTAL FUND BALANCE		-11,189.58	-116,154.42
	TOTAL LIABILITIES + FUND BALANCE		-2,408.15	-86,727.24

MERCER COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 3

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-117,990.00
31	7602	EXPENDITURES CONTROL	.00	118,500.40
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-510.40
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

MERCER COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-277,750.00	199,679.19
			TOTAL ASSETS	-277,750.00	199,679.19
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-709,135.00
	32	7602	EXPENDITURES CONTROL	277,750.00	510,674.84
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-1,219.03
			TOTAL FUND BALANCE	277,750.00	-199,679.19
			TOTAL LIABILITIES + FUND BALANCE	277,750.00	-199,679.19

MERCER COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-1,088,368.17	15,534,295.84
	TOTAL ASSETS			-1,088,368.17	15,534,295.84
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		-777,956.99	14,800,501.96
	TOTAL LIABILITIES			-777,956.99	14,800,501.96
FUND BALANCE					
36	6302	REVENUES CONTROL		-58,215.81	-207,606.72
36	7602	EXPENDITURES CONTROL		1,146,583.98	4,276,445.94
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-19,603,135.06
36	8753	ASSIGNED-PURCH OBL - CURRENT		777,956.99	-14,800,501.96
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	18,661,582.59
36	8770	UNASSIGNED FUND BALANCE		.00	-18,661,582.59
	TOTAL FUND BALANCE			1,866,325.16	-30,334,797.80
	TOTAL LIABILITIES + FUND BALANCE			1,088,368.17	-15,534,295.84

MERCER COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-277,750.00	-629,175.24
40	7602	EXPENDITURES CONTROL	277,750.00	629,175.24
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

MERCER COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-25,958.44	2,564,994.67
51	6171	INVENTORIES FOR CONSUMPTION	.00	44,036.00
51	64000	DEFERRED OUTFLOWS OPEB	.00	128,002.00
51	6400P	DEFERRED OUTFLOWS PENSION	.00	384,952.00
TOTAL ASSETS			-25,958.44	3,121,984.67
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	-3,019.59
51	7421A	ACCOUNTS PAYABLE ACI	-10,879.23	-15,202.74
51	75410	UNFUNDED PENSION OPEB	.00	73,084.00
51	7541P	UNFUNDED PENSION - PENSIONS	.00	-1,025,500.00
51	7603	PURCHASE OBLIGATIONS	-35,744.28	1,476,641.71
51	77000	DEFERRED INFLOW OPEB	.00	-432,448.00
51	7700P	DEFERRED INFLOW PENSIONS	.00	-229,659.00
TOTAL LIABILITIES			-46,623.51	-156,103.62
FUND BALANCE				
51	6302	REVENUES CONTROL	-181,006.92	-796,096.40
51	7602	EXPENDITURES CONTROL	217,844.59	617,128.82
51	8712	UNRESTRICTED NET ASSETS	.00	-2,019,155.63
51	87370	RESTRICTED OPEB	.00	231,362.00
51	8737P	RESTRICTED PENSIONS	.00	870,207.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	35,744.28	-1,476,641.71
51	8770	UNASSIGNED FUND BALANCE	.00	-392,685.13
TOTAL FUND BALANCE			72,581.95	-2,965,881.05
TOTAL LIABILITIES + FUND BALANCE			25,958.44	-3,121,984.67

MERCER COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3

FUND: 52 DAYCARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	4,034.14	55,773.12
52	64000	DEFERRED OUTFLOWS OPEB	.00	18,911.00
52	6400P	DEFERRED OUTFLOWS PENSION	.00	49,196.00
TOTAL ASSETS			4,034.14	123,880.12
LIABILITIES				
52	75410	UNFUNDED PENSION OPEB	.00	3,168.00
52	7541P	UNFUNDED PENSION - PENSIONS	.00	-147,226.00
52	77000	DEFERRED INFLOW OPEB	.00	-57,344.00
52	7700P	DEFERRED INFLOW PENSIONS	.00	-32,656.00
TOTAL LIABILITIES			.00	-234,058.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-11,716.03	-17,193.20
52	7602	EXPENDITURES CONTROL	7,681.89	15,363.81
52	8712	UNRESTRICTED NET ASSETS	.00	-59,022.73
52	87370	RESTRICTED OPEB	.00	35,265.00
52	8737P	RESTRICTED PENSIONS	.00	135,765.00
TOTAL FUND BALANCE			-4,034.14	110,177.88
TOTAL LIABILITIES + FUND BALANCE			-4,034.14	-123,880.12

MERCER COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3

FUND: 8 GOVNMNTAL ASSETS 1,2,31,32,36			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	1,821,383.92
80	6211	LAND IMPROVEMENTS	.00	2,122,193.93
80	6212	ACCMLTED DEPRECIA LAND IMPROVE	.00	-2,063,504.06
80	6221	BUILDINGS & BUILDING IMPROVEME	.00	79,967,642.37
80	6222	ACCUMULATED DEPRECIATION-BLDGS	.00	-34,174,688.74
80	6231	TECHNOLOGY EQUIPMENT	.00	1,922,591.89
80	6232	ACCUM DEPREC-TECHNOLOGY EQUIP	.00	-1,345,250.99
80	6241	VEHICLES	.00	5,975,748.96
80	6242	ACCUMULATED DEPRECIATION-VEHIC	.00	-3,768,992.29
80	6251	GENERAL EQUIPMENT	.00	2,210,415.79
80	6252	ACCUMULATED DEPREC-GEN EQUIPME	.00	-1,882,267.71
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	3,016,761.74
TOTAL ASSETS			.00	53,802,034.81
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENTAL AST	.00	-53,802,034.81
TOTAL FUND BALANCE			.00	-53,802,034.81
TOTAL LIABILITIES + FUND BALANCE			.00	-53,802,034.81

MERCER COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3

FUND: 81 FOOD SERVICE ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	81	6211	LAND IMPROVEMENTS	.00	26,145.00
	81	6251	GENERAL EQUIPMENT	.00	1,112,604.77
	81	6252	ACCUMULATED DEPREC-GEN EQUIPME	.00	-317,143.32
		TOTAL ASSETS		.00	821,606.45
FUND BALANCE					
	81	8711	INVEST IN BUSINESS TYPE ASSETS	.00	-821,606.45
		TOTAL FUND BALANCE		.00	-821,606.45
		TOTAL LIABILITIES + FUND BALANCE		.00	-821,606.45

** END OF REPORT - Generated by Amber Minor **