

APPENDIX A

**NUTLEY BOARD OF EDUCATION
REPORT OF THE SECRETARY
DATED SEPTEMBER 30, 2025**

BOARD SECRETARY'S MONTHLY CERTIFICATION
BUDGETARY LINE ITEM STATUS

PURSUANT TO N.J.A.C. 6A:23-2.11(c)3, I CERTIFY AS OF
AUGUST 31, 2025 NO BUDGETARY LINE ITEM ACCOUNT
HAS BEEN OVEREXPENDED IN VIOLATION OF
NJAC 6A:23-2.11(a).

BOARD SECRETARY

SEPTEMBER 30, 2025

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$9,573,569.18
102-106	Cash Equivalents		\$1,400.00
108	Impact Aid Reserve (General)		\$964,646.18
109	Impact Aid Reserve (Capital)		\$752,287.67
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
Accounts Receivable:			
132	Interfund	\$190,028.48	
141	Intergovernmental - State	\$330,633.17	
142	Intergovernmental - Federal	\$68,613.40	
143	Intergovernmental - Other	\$124,645.87	
153, 154	Other (net of estimated uncollectable of \$_____)	\$168,019.38	\$881,940.30
Loans Receivable:			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$12,522.92
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$496,415.00

Resources:

301	Estimated Revenues	\$82,493,496.00	
302	Less Revenues	(\$18,990,662.82)	\$63,502,833.18

Total assets and resources

\$76,185,614.43

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$100,675.65
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$1,896,233.95
422	Judgments Payable	\$510,712.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$1,568,623.48
Total liabilities		\$4,076,245.08

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Nutley Board of Education

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Starting date 7/1/2025 Ending date 9/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$54,820,721.34
Reserved Fund Balance:			
761	Capital Reserve Account - July 1	\$677,663.41	
604	Add: Increase in Capital Reserve	\$1,000.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$678,663.41
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$634,682.02	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$634,682.02
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$83,623,903.77	
602	Less: Expenditures	(\$12,963,706.32)	
	Less: Encumbrances	(\$53,990,313.57)	(\$66,954,019.89)
	Total appropriated		\$72,803,950.65
Unappropriated:			
770	Fund balance, July 1		\$436,826.47
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,131,407.77)
	Total fund balance		\$72,109,369.35
	Total liabilities and fund equity		\$76,185,614.43

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$83,623,903.77	\$66,954,019.89	\$16,669,883.88
Revenues	(\$82,493,496.00)	(\$18,990,662.82)	(\$63,502,833.18)
Subtotal	<u>\$1,130,407.77</u>	<u>\$47,963,357.07</u>	<u>(\$46,832,949.30)</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$1,000.00	(\$677,663.41)	\$678,663.41
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,131,407.77</u>	<u>\$47,285,693.66</u>	<u>(\$46,154,285.89)</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,131,407.77</u>	<u>\$47,285,693.66</u>	<u>(\$46,154,285.89)</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	(\$634,682.02)	\$634,682.02
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,131,407.77</u>	<u>\$46,651,011.64</u>	<u>(\$45,519,603.87)</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,131,407.77</u>	<u>\$46,651,011.64</u>	<u>(\$45,519,603.87)</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,131,407.77</u>	<u>\$46,651,011.64</u>	<u>(\$45,519,603.87)</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,131,407.77</u>	<u>\$46,651,011.64</u>	<u>(\$45,519,603.87)</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,131,407.77</u>	<u>\$46,651,011.64</u>	<u>(\$45,519,603.87)</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,131,407.77</u>	<u>\$46,651,011.64</u>	<u>(\$45,519,603.87)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,131,407.77</u>	<u>\$46,651,011.64</u>	<u>(\$45,519,603.87)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00370	SUBTOTAL – Revenues from Local Sources	67,906,910	0	67,906,910	15,231,023	Under	52,675,887
00520	SUBTOTAL – Revenues from State Sources	14,569,445	0	14,569,445	3,743,414	Under	10,826,031
00570	SUBTOTAL – Revenues from Federal Sources	17,141	0	17,141	16,226	Under	915
Total		82,493,496	0	82,493,496	18,990,663		63,502,833
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		226,192	136,707	362,899	238,067	54,423	70,408
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	23,225,064	16,139	23,241,203	2,529,806	19,800,398	910,999
10300	Total Special Education - Instruction	7,565,406	343,303	7,908,709	733,210	7,160,756	14,744
11160	Total Basic Skills/Remedial – Instruct.	580,465	45,000	625,465	32,177	592,982	306
12160	Total Bilingual Education – Instruction	283,935	0	283,935	36,705	246,931	300
17100	Total School-Sponsored Co/Extra Curricul	213,004	42	213,046	33,297	160,508	19,240
17600	Total School-Sponsored Athletics – Instr	869,360	0	869,360	212,328	411,663	245,369
29180	Total Undistributed Expenditures - Instr	7,202,078	290,812	7,492,890	1,160,342	5,197,418	1,135,130
30620	Total Undistributed Expenditures – Healt	696,328	44,797	741,125	83,176	588,708	69,241
40580	Total Undistributed Expend – Speech, OT,	1,428,741	324,422	1,753,163	132,133	1,096,127	524,904
41080	Total Undist. Expend. – Other Supp. Serv	563,580	685,245	1,248,825	224,380	340,175	684,270
41660	Total Undist. Expend. – Guidance	1,520,840	70,000	1,590,840	123,315	1,288,641	178,884
42200	Total Undist. Expend. – Child Study Team	1,814,162	163,821	1,977,983	230,034	1,731,693	16,256
43200	Total Undist. Expend. – Improvement of I	5,000	0	5,000	0	5,000	0
43620	Total Undist. Expend. – Edu. Media Serv.	558,076	0	558,076	53,300	468,681	36,095
44180	Total Undist. Expend. – Instructional St	16,000	0	16,000	0	5,000	11,000
45300	Support Serv. - General Admin	2,258,705	25,282	2,283,987	280,105	879,172	1,124,710
46160	Support Serv. - School Admin	3,054,469	1,185	3,055,654	678,715	2,272,575	104,363
47200	Total Undist. Expend. – Central Services	574,609	14,750	589,359	130,167	396,937	62,254
47620	Total Undist. Expend. – Admin. Info. Tec	436,820	0	436,820	110,872	316,948	9,000
51120	Total Undist. Expend. – Oper. & Maint. O	6,283,909	541,386	6,825,295	1,477,057	3,783,283	1,564,955
52480	Total Undist. Expend. – Student Transpor	2,746,590	65,255	2,811,845	358,194	1,998,085	455,566
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	20,027,610	(1,937,736)	18,089,874	4,106,327	5,194,211	8,789,336
72020	Total Undistributed Expenditures – Food	250,000	0	250,000	0	0	250,000
76260	Total Facilities Acquisition and Constr	288,649	0	288,649	0	0	288,649
84000	Transfer of Funds to Charter Schools	103,904	0	103,904	0	0	103,904
Total		82,793,496	830,408	83,623,904	12,963,706	53,990,314	16,669,884

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00100	10-1210	Local Tax Levy	67,185,910	0	67,185,910	15,072,590	Under	52,113,320
00140	10-1310	Tuition from Individuals	15,000	0	15,000	2,945	Under	12,055
00260	10-1910	Rents and Royalties	300,000	0	300,000	2,025	Under	297,975
00300	10-1___	Unrestricted Miscellaneous Revenues	405,000	0	405,000	153,463	Under	251,537
00340	10-1___	Interest Earned on Capital Reserve Funds	1,000	0	1,000	0	Under	1,000
00420	10-3121	Categorical Transportation Aid	625,381	0	625,381	62,538	Under	562,843
00430	10-3131	Extraordinary Aid	2,456,057	0	2,456,057	2,664,552		(208,495)
00440	10-3132	Categorical Special Education Aid	6,797,730	0	6,797,730	547,296	Under	6,250,434
00460	10-3176	Equalization Aid	3,951,172	0	3,951,172	395,118	Under	3,556,054
00470	10-3177	Categorical Security Aid	739,105	0	739,105	73,910	Under	665,195
00540	10-4200	Medicaid Reimbursement	17,141	0	17,141	16,226	Under	915
Total			82,493,496	0	82,493,496	18,990,663		63,502,833
Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
			226,192	136,707	362,899	238,067	54,423	70,408
02060	11-105-100-936	Local Contribution – Transfer to Special	545,622	0	545,622	0	0	545,622
02080	11-110-___-101	Kindergarten – Salaries of Teachers	1,256,204	0	1,256,204	110,219	1,145,985	0
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers	7,795,550	0	7,795,550	737,373	7,058,177	0
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers	4,733,618	0	4,733,618	440,153	4,293,465	0
02140	11-140-___-101	Grades 9-12 – Salaries of Teachers	7,341,295	27,324	7,368,619	701,048	6,667,571	0
02160	11-140-100-101	Salaries of Teachers	150,000	0	150,000	3,735	146,265	0
02500	11-150-100-101	Salaries of Teachers	45,000	0	45,000	720	44,280	0
02540	11-150-100-320	Purchased Professional – Educational Ser	110,000	4,220	114,220	0	4,220	110,000
03060	11-190-1__-[4-5]	Other Purchased Services (400-500 series	323,315	0	323,315	111,664	195,056	16,595
03080	11-190-1__-610	General Supplies	923,460	(15,405)	908,055	424,893	245,379	237,782
03120	11-190-1__-8__	Other Objects	1,000	0	1,000	0	0	1,000
04500	11-204-100-101	Salaries of Teachers	629,961	0	629,961	78,367	551,594	0
04520	11-204-100-106	Other Salaries for Instruction	704,988	0	704,988	11,664	693,324	0
04600	11-204-100-610	General Supplies	5,500	280	5,780	3,050	747	1,983
06000	11-209-100-101	Salaries of Teachers	151,266	20,000	171,266	13,225	157,505	536
07000	11-213-100-101	Salaries of Teachers	3,969,953	275,000	4,244,953	430,534	3,814,419	0
07100	11-213-100-610	General Supplies	13,500	922	14,422	9,243	4,700	480
07500	11-214-100-101	Salaries of Teachers	678,752	0	678,752	100,218	578,534	0
07520	11-214-100-106	Other Salaries for Instruction	841,922	(8,545)	833,377	47,978	785,199	200
07600	11-214-100-610	General Supplies	9,000	498	9,498	5,195	1,958	2,345
07640	11-214-100-8__	Other Objects	9,200	0	9,200	0	0	9,200
08100	11-215-100-6__	General Supplies	0	149	149	149	0	0
08500	11-216-100-101	Salaries of Teachers	293,640	55,000	348,640	33,589	315,051	0
08520	11-216-100-106	Other Salaries for Instruction	257,724	0	257,724	0	257,724	0
11000	11-230-100-101	Salaries of Teachers	579,865	45,000	624,865	31,883	592,982	0
11100	11-230-100-610	General Supplies	600	0	600	294	0	306
12000	11-240-100-101	Salaries of Teachers	283,485	0	283,485	36,705	246,781	0

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
12100	11-240-100-610	General Supplies	450	0	450	0	150	300
17000	11-401-100-1__	Salaries	183,204	0	183,204	22,737	160,467	0
17020	11-401-100-[3-5]	Purchased Services (300-500 series)	4,950	0	4,950	1,000	0	3,950
17040	11-401-100-6__	Supplies and Materials	10,000	42	10,042	3,386	42	6,614
17060	11-401-100-8__	Other Objects	14,850	0	14,850	6,174	0	8,676
17500	11-402-100-1__	Salaries	502,853	2,253	505,106	93,948	397,793	13,365
17520	11-402-100-[3-5]	Purchased Services (300-500 series)	108,932	(2,253)	106,679	78,186	0	28,493
17540	11-402-100-6__	Supplies and Materials	66,933	0	66,933	8,504	12,531	45,898
17560	11-402-100-8__	Other Objects	190,642	0	190,642	31,690	1,339	157,613
29020	11-000-100-562	Tuition to Other LEAs within the State -	148,974	0	148,974	0	84,790	64,184
29040	11-000-100-563	Tuition to County Voc. School District-R	49,656	0	49,656	0	47,288	2,368
29060	11-000-100-564	Tuition to County Voc. School District-S	19,118	0	19,118	0	18,208	910
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools	351,615	0	351,615	0	0	351,615
29100	11-000-100-566	Tuition to Priv. School for the Disabled	6,632,715	290,812	6,923,527	1,160,342	5,047,132	716,053
30500	11-000-213-1__	Salaries	611,987	0	611,987	61,699	550,288	0
30540	11-000-213-3__	Purchased Professional and Technical Ser	58,341	44,797	103,138	19,387	31,072	52,679
30580	11-000-213-6__	Supplies and Materials	26,000	0	26,000	2,090	7,348	16,562
40500	11-000-216-1__	Salaries	1,189,541	73,310	1,262,851	123,096	1,066,445	73,310
40520	11-000-216-320	Purchased Professional – Educational Ser	217,000	250,000	467,000	0	24,243	442,757
40540	11-000-216-6__	Supplies and Materials	22,200	1,112	23,312	9,037	5,438	8,837
41000	11-000-217-1__	Salaries	563,580	0	563,580	223,405	340,175	0
41020	11-000-217-320	Purchased Professional – Educational Ser	0	685,245	685,245	975	0	684,270
41500	11-000-218-104	Salaries of Other Professional Staff	1,328,739	0	1,328,739	131,269	1,197,470	0
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	121,456	0	121,456	30,364	91,092	0
41560	11-000-218-320	Purchased Professional – Educational Ser	30,000	70,000	100,000	5,225	0	94,775
41580	11-000-218-390	Other Purchased Professional & Technical	11,513	0	11,513	0	0	11,513
41600	11-000-218-[4-5]	Other Purchased Services (400-500 series	300	0	300	0	0	300
41620	11-000-218-6__	Supplies and Materials	27,382	0	27,382	(43,243)	79	70,546
41640	11-000-218-8__	Other Objects	1,450	0	1,450	(300)	0	1,750
42000	11-000-219-104	Salaries of Other Professional Staff	1,784,462	0	1,784,462	193,347	1,591,115	0
42020	11-000-219-105	Salaries of Secretarial and Clerical Ass	0	163,695	163,695	27,521	136,174	0
42060	11-000-219-320	Purchased Professional – Educational Ser	4,000	0	4,000	0	0	4,000
42140	11-000-219-592	Misc. Purch. Svc. (400-500 series O/than	6,700	126	6,826	200	126	6,500
42160	11-000-219-6__	Supplies and Materials	19,000	0	19,000	8,965	4,279	5,756
43020	11-000-221-104	Salaries of Other Professional Staff	5,000	0	5,000	0	5,000	0
43500	11-000-222-1__	Salaries	510,697	0	510,697	51,070	459,627	0
43560	11-000-222-[4-5]	Other Purchased Services (400-500 series	16,079	0	16,079	2,230	6,842	7,007
43580	11-000-222-6__	Supplies and Materials	27,300	0	27,300	0	0	27,300
43600	11-000-222-8__	Other Objects	4,000	0	4,000	0	2,212	1,788
44020	11-000-223-104	Salaries of Other Professional Staff	5,000	0	5,000	0	5,000	0
44080	11-000-223-320	Purchased Professional – Educational Ser	5,000	0	5,000	0	0	5,000

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
44120	11-000-223-[4-5] Other Purch. Services (400-500 series)	6,000	0	6,000	0	0	6,000
45000	11-000-230-1__ Salaries	741,733	0	741,733	182,703	559,030	0
45030	11-000-230-180 Salaries of State Monitors	125,000	0	125,000	23,645	101,355	0
45031	11-000-230-181 Repayment of Principal - NJDOE Loan	1,000,000	0	1,000,000	0	0	1,000,000
45040	11-000-230-331 Legal Services	190,000	(7,115)	182,885	8,285	154,000	20,600
45060	11-000-230-332 Audit Fees	60,000	32,062	92,062	7,215	6,847	78,000
45120	11-000-230-340 Purchased Technical Services	9,000	0	9,000	5,015	0	3,985
45140	11-000-230-530 Communications/Telephone	85,067	0	85,067	18,167	56,413	10,486
45160	11-000-230-585 BOE Other Purchased Services	5,500	0	5,500	2,990	0	2,510
45180	11-000-230-590 Misc Purch Services (400-500 series, O/T	4,900	0	4,900	509	1,526	2,865
45200	11-000-230-610 General Supplies	2,000	335	2,335	335	0	2,000
45260	11-000-230-890 Miscellaneous Expenditures	6,505	0	6,505	3,086	0	3,419
45280	11-000-230-895 BOE Membership Dues and Fees	29,000	0	29,000	28,155	0	845
46000	11-000-240-103 Salaries of Principals/Assistant Princip	1,510,811	0	1,510,811	377,680	1,133,131	0
46020	11-000-240-104 Salaries of Other Professional Staff	897,375	0	897,375	212,028	685,347	0
46040	11-000-240-105 Salaries of Secretarial and Clerical Ass	527,873	0	527,873	79,274	448,599	0
46100	11-000-240-[4-5] Other Purchased Services (400-500 series	4,300	0	4,300	653	1,958	1,690
46120	11-000-240-6__ Supplies and Materials	61,500	1,185	62,685	8,887	2,990	50,807
46140	11-000-240-8__ Other Objects	52,610	0	52,610	194	550	51,867
47000	11-000-251-1__ Salaries	506,409	0	506,409	125,449	380,960	0
47020	11-000-251-330 Purchased Professional Services	36,000	14,750	50,750	2,650	15,150	32,950
47060	11-000-251-592 Misc. Purch. Services (400-500 Series, O	5,000	0	5,000	0	0	5,000
47100	11-000-251-6__ Supplies and Materials	14,000	0	14,000	782	227	12,991
47180	11-000-251-890 Other Objects	13,200	0	13,200	1,287	600	11,313
47500	11-000-252-1__ Salaries	427,820	0	427,820	110,872	316,948	0
47580	11-000-252-6__ Supplies and Materials	9,000	0	9,000	0	0	9,000
48500	11-000-261-1__ Salaries	492,860	0	492,860	120,300	372,560	0
48520	11-000-261-420 Cleaning, Repair, and Maintenance Servic	382,525	34,766	417,291	45,975	206,354	164,962
48540	11-000-261-610 General Supplies	133,000	31,710	164,710	14,202	36,171	114,338
49000	11-000-262-1__ Salaries	1,819,192	100,000	1,919,192	392,134	1,524,587	2,471
49060	11-000-262-420 Cleaning, Repair, and Maintenance Svc.	111,900	0	111,900	46,563	220	65,118
49080	11-000-262-441 Rental of Land & Bldg. Oth. Than Lease P	224,200	96,286	320,486	70,944	96,286	153,256
49140	11-000-262-520 Insurance	782,203	145,000	927,203	198,387	0	728,816
49160	11-000-262-590 Miscellaneous Purchased Services	14,894	0	14,894	5,628	6,285	2,981
49180	11-000-262-610 General Supplies	200,000	74,574	274,574	71,172	6,108	197,294
49200	11-000-262-621 Energy (Natural Gas)	281,487	0	281,487	14,926	266,561	0
49220	11-000-262-622 Energy (Electricity)	937,056	35,000	972,056	315,029	657,027	0
49260	11-000-262-626 Energy (Gasoline)	37,770	0	37,770	0	14,957	22,813
49280	11-000-262-8__ Other Objects	2,400	0	2,400	0	0	2,400
50000	11-000-263-1__ Salaries	244,995	0	244,995	51,720	193,275	0
50040	11-000-263-420 Cleaning, Repair, and Maintenance Svc.	40,545	7,059	47,604	3,826	13,514	30,264

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:				Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
50060	11-000-263-610	General Supplies		25,000	0	25,000	4,560	165	20,275
51000	11-000-266-1__	Salaries		491,810	0	491,810	119,602	372,208	0
51020	11-000-266-3__	Purchased Professional and Technical Ser		28,872	6,675	35,547	1,379	6,675	27,493
51060	11-000-266-610	General Supplies		32,000	10,316	42,316	710	10,331	31,275
51080	11-000-266-8__	Other Objects		1,200	0	1,200	0	0	1,200
52000	11-000-270-107	Salaries of Non-Instructional Aides		0	0	0	(1,275)	0	1,275
52040	11-000-270-161	Sal. For Pupil Trans (Bet Home & Sch) –		1,545,369	0	1,545,369	198,561	1,346,808	0
52060	11-000-270-162	Sal. For Pupil Trans (Other than Bet. Ho		64,000	50,000	114,000	0	114,000	0
52120	11-000-270-390	Other Purchased Prof. and Technical Serv		1,440	0	1,440	160	0	1,280
52140	11-000-270-420	Cleaning, Repair, & Maint. Services		200,000	15,255	215,255	53,792	33,211	128,252
52220	11-000-270-504	Contract Serv–Aid in Lieu Pymts–Charter		5,885	0	5,885	0	0	5,885
52280	11-000-270-512	Contr Serv (Oth. Than Bet Home & Sch) -		43,000	0	43,000	0	0	43,000
52320	11-000-270-514	Contract Serv. (Sp Ed Stds) - Vendors		749,471	0	749,471	95,676	485,515	168,281
52400	11-000-270-593	Misc. Purchased Services - Transportatio		49,927	0	49,927	10,682	0	39,245
52420	11-000-270-610	General Supplies		73,030	0	73,030	48	18,401	54,581
52460	11-000-270-8__	Other objects		14,468	0	14,468	550	150	13,768
71020	11-000-291-220	Social Security Contributions		1,028,412	60,000	1,088,412	136,722	951,690	0
71060	11-000-291-241	Other Retirement Contributions - PERS		1,386,273	1	1,386,274	0	1	1,386,273
71160	11-000-291-260	Workmen’s Compensation		399,263	100,000	499,263	106,824	0	392,439
71180	11-000-291-270	Health Benefits		16,653,602	(2,097,737)	14,555,865	3,838,561	3,765,695	6,951,609
71200	11-000-291-280	Tuition Reimbursement		60,000	0	60,000	14,345	0	45,655
71220	11-000-291-290	Other Employee Benefits		500,060	0	500,060	9,874	476,826	13,360
72000	11-000-310-930	Transfers to Cover Deficit (Enterprise F		250,000	0	250,000	0	0	250,000
76080	12-000-400-450	Construction Services		200,000	0	200,000	0	0	200,000
76200	12-000-400-800	Other Objects		88,649	0	88,649	0	0	88,649
84000	10-000-100-56_	Transfer of Funds to Charter Schools		103,904	0	103,904	0	0	103,904
Total				82,793,496	830,408	83,623,904	12,963,706	53,990,314	16,669,884

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 20 SPECIAL REVENUE

Assets and Resources

Assets:

101	Cash in bank		\$1,168,672.49
102-106	Cash Equivalents		\$1,350,564.71
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	(\$564,470.52)	
142	Intergovernmental - Federal	\$845,587.00	
143	Intergovernmental - Other	\$4,461.76	
153, 154	Other (net of estimated uncollectable of \$_____)	\$2,953.55	\$288,531.79

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$7,080,876.00	
302	Less Revenues	(\$943,842.00)	\$6,137,034.00

Total assets and resources

\$8,944,802.99

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 20 SPECIAL REVENUE

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$34.35
412	Intergovernmental Accounts Payable - Federal	\$9,191.57
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$104,552.15
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$767,307.29
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$881,085.36

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 20 SPECIAL REVENUE

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$3,823,645.08
Reserved Fund Balance:			
761	Capital Reserve Account - July 1	\$0.00	
604	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$8,018,502.95	
602	Less: Expenditures	(\$898,238.74)	
	Less: Encumbrances	(\$3,777,384.22)	(\$4,675,622.96)
	Total appropriated		\$7,166,525.07
Unappropriated:			
770	Fund balance, July 1		\$484,254.80
771	Designated fund balance		\$1,350,564.71
303	Budgeted fund balance		(\$937,626.95)
	Total fund balance		\$8,063,717.63
	Total liabilities and fund equity		<u>\$8,944,802.99</u>

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 20 SPECIAL REVENUE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$8,018,502.95	\$4,675,622.96	\$3,342,879.99
Revenues	(\$7,080,876.00)	(\$943,842.00)	(\$6,137,034.00)
Subtotal	<u>\$937,626.95</u>	<u>\$3,731,780.96</u>	<u>(\$2,794,154.01)</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$937,626.95</u>	<u>\$3,731,780.96</u>	<u>(\$2,794,154.01)</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$937,626.95</u>	<u>\$3,731,780.96</u>	<u>(\$2,794,154.01)</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$937,626.95</u>	<u>\$3,731,780.96</u>	<u>(\$2,794,154.01)</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$937,626.95</u>	<u>\$3,731,780.96</u>	<u>(\$2,794,154.01)</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$937,626.95</u>	<u>\$3,731,780.96</u>	<u>(\$2,794,154.01)</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$937,626.95</u>	<u>\$3,731,780.96</u>	<u>(\$2,794,154.01)</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$937,626.95</u>	<u>\$3,731,780.96</u>	<u>(\$2,794,154.01)</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$937,626.95</u>	<u>\$3,731,780.96</u>	<u>(\$2,794,154.01)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$937,626.95</u>	<u>\$3,731,780.96</u>	<u>(\$2,794,154.01)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 20 SPECIAL REVENUE

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00745	Total Revenues from Local Sources	24,795	0	24,795	126,850		(102,055)
00770	Total Revenues from State Sources	5,251,539	0	5,251,539	531,230	Under	4,720,309
00830	Total Revenues from Federal Sources	1,258,920	0	1,258,920	285,762	Under	973,158
0083A	Other	545,622	0	545,622	0	Under	545,622
Total		7,080,876	0	7,080,876	943,842		6,137,034
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	115,000	237,526	352,526	92,305	103,316	156,906
84100	Local Projects	0	134,413	134,413	15,807	6,458	112,148
85120	Total Instruction	1,768,000	(288,817)	1,479,183	90,940	1,021,643	366,600
86380	Total Support Services	2,890,646	583,788	3,474,434	500,795	1,391,234	1,582,405
87040	Total Facilities Acquisition and Constr	496,454	(279,100)	217,354	60,890	156,464	(0)
88000	Nonpublic Textbooks	25,314	8,948	34,262	0	30,104	4,158
88020	Nonpublic Auxiliary Services	214,672	11,385	226,057	0	226,056	1
88040	Nonpublic Handicapped Services	110,443	15,461	125,904	0	125,904	0
88060	Nonpublic Nursing Services	64,350	(14,695)	49,655	0	49,655	0
88080	Nonpublic Technology Initiative	24,255	194	24,449	0	12,701	11,748
88090	Nonpublic Security Aid Program	101,475	24,805	126,280	3,333	3,060	119,887
88740	Total Federal Projects	1,332,997	440,989	1,773,986	134,169	650,789	989,028
Total		7,143,606	874,897	8,018,503	898,239	3,777,384	3,342,880

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 20 SPECIAL REVENUE

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00725	20-1310	Tuition - Preschool	24,795	0	24,795	0	Under	24,795
00740	20-1___	Other Revenue from Local Sources	0	0	0	126,850		(126,850)
00755	20-3218	Preschool Education Aid – Prior Year Car	4,711,030	0	4,711,030	414,900	Under	4,296,130
00765	20-32__	Other Restricted Entitlements	540,509	0	540,509	116,330	Under	424,179
00775	20-441[1-6]	Title I	308,142	0	308,142	0	Under	308,142
00780	20-445[1-5]	Title II	59,789	0	59,789	0	Under	59,789
00785	20-449[1-4]	Title III	18,914	0	18,914	0	Under	18,914
00790	20-447[1-4]	Title IV	21,381	0	21,381	0	Under	21,381
00805	20-442[0-9]	I.D.E.A. Part B (Handicapped)	850,694	0	850,694	285,762	Under	564,932
00835	20-5200	Transfers from Operating Budget – Presch	545,622	0	545,622	0	Under	545,622
Total			7,080,876	0	7,080,876	943,842		6,137,034

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
			115,000	237,526	352,526	92,305	103,316	156,906
84100	20-___-___-___	Local Projects	0	134,413	134,413	15,807	6,458	112,148
85000	20-218-100-101	Salaries of Teachers	1,315,500	(229,430)	1,086,070	84,131	898,664	103,275
85020	20-218-100-106	Other Salaries for Instruction	367,500	(23,261)	344,239	6,236	110,663	227,340
85080	20-218-100-6__	General Supplies	85,000	(36,126)	48,874	573	12,316	35,985
86020	20-218-200-103	Salaries of Program Directors	143,385	3,248	146,633	55,443	87,942	3,248
86040	20-218-200-104	Salaries of Other Professional Staff	175,620	6,800	182,420	21,125	154,496	6,800
86060	20-218-200-105	Salaries of Secr. And Clerical Assistant	47,182	4,500	51,682	4,718	0	46,964
86080	20-218-200-110	Other Salaries	129,024	72,703	201,727	22,969	63,763	114,995
86120	20-218-200-176	Salaries of Master Teachers	229,877	(27,967)	201,910	19,549	182,361	0
86140	20-218-200-200	Personnel Services – Employee Benefits	988,100	(249,761)	738,339	22,272	165,779	550,288
86160	20-218-200-321	Purchased Educ. Services- Contracted Pre	958,479	553,860	1,512,339	261,403	697,076	553,860
86200	20-218-200-329	Purchased Professional – Educational Ser	20,000	(10,000)	10,000	2,149	3,985	3,866
86240	20-218-200-420	Cleaning, Repair & Maintenance Services	16,000	0	16,000	10,357	600	5,043
86260	20-218-200-440	Rentals	147,400	142,600	290,000	36,076	0	253,924
86340	20-218-200-6__	Supplies and Materials	35,579	87,805	123,384	44,735	35,233	43,417
87000	20-218-400-731	Instructional Equipment	250,000	(108,706)	141,294	6,933	134,361	0
87020	20-218-400-732	Noninstructional Equipment	246,454	(170,394)	76,060	53,957	22,104	(0)
88000	20-501-___-___	Nonpublic Textbooks	25,314	8,948	34,262	0	30,104	4,158
88020	20-50[-2-5-]___	Nonpublic Auxiliary Services	214,672	11,385	226,057	0	226,056	1
88040	20-50[-6-8-]___	Nonpublic Handicapped Services	110,443	15,461	125,904	0	125,904	0
88060	20-509-___-___	Nonpublic Nursing Services	64,350	(14,695)	49,655	0	49,655	0
88080	20-510-___-___	Nonpublic Technology Initiative	24,255	194	24,449	0	12,701	11,748
88090	20-511-___-___	Nonpublic Security Aid Program	101,475	24,805	126,280	3,333	3,060	119,887
88500	20-___-___-___	Title I	308,142	185,205	493,347	72,467	189,608	231,272
88520	20-___-___-___	Title II	59,789	(42,710)	17,079	4,000	0	13,079
88540	20-___-___-___	Title III	18,914	12,658	31,572	396	11,603	19,573
88560	20-___-___-___	Title IV	21,381	6,903	28,284	1,402	8,585	18,297
88620	20-___-___-___	I.D.E.A. Part B (Handicapped)	850,694	276,579	1,127,273	51,479	423,716	652,078

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 20 SPECIAL REVENUE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
88640	20-__-__-__	Vocational Education	24,795	2,354	27,149	540	14,301	12,308
88700	20-__-__-__	Other	49,282	0	49,282	3,885	2,975	42,422
Total			7,143,606	874,897	8,018,503	898,239	3,777,384	3,342,880

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$26,838.11
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
Accounts Receivable:			
132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00
Loans Receivable:			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$0.00	
302	Less Revenues	\$0.00	\$0.00

Total assets and resources

\$26,838.11

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$39,240.81
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$39,240.81

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for Encumbrances	\$0.00
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Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$0.00
604	Add: Increase in Capital Reserve	\$0.00
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00
762	Reserve for Adult Education	\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00
605	Add: Increase in Sale/Leaseback Reserve	\$0.00
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00
606	Add: Increase in Maintenance Reserve	\$0.00
310	Less: Bud. w/d from Maintenance Reserve	\$0.00
765	Tuition Reserve Account - July 1	\$0.00
311	Less: Bud. w/d from Tuition Reserve	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00
610	Add: Increase in Bus Advertising Reserve	\$0.00
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00
611	Add: Increase in Federal Impact Aid (General)	\$0.00
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00
769	Unemployment Fund - July 1	\$0.00
	Add: Increase in Unemployment Fund	\$0.00
678	Less: Bud. w/d from Unemployment Fund	\$0.00
750-752,76x	Other reserves	\$0.00
601	Appropriations	\$0.00
602	Less: Expenditures	\$0.00
	Less: Encumbrances	\$0.00
	Total appropriated	\$0.00

Unappropriated:

770	Fund balance, July 1	(\$12,402.70)
771	Designated fund balance	\$0.00
303	Budgeted fund balance	\$0.00

Total fund balance

(\$12,402.70)

Total liabilities and fund equity

\$26,838.11

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Prepared and submitted by : _____

Board Secretary

_____ Date

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 30 CAPITAL PROJECTS FUNDS

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$120,047.97
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
Accounts Receivable:			
132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00
Loans Receivable:			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$3,431,215.00	
302	Less Revenues	(\$3,169,455.00)	\$261,760.00

Total assets and resources

\$381,807.97

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$0.00

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 40 DEBT SERVICE FUNDS				
Fund Balance:				
Appropriated:				
753,754	Reserve for Encumbrances			\$381,808.00
Reserved Fund Balance:				
761	Capital Reserve Account - July 1		\$0.00	
604	Add: Increase in Capital Reserve		\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs		\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs		\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service		\$0.00	\$0.00
762	Reserve for Adult Education			\$0.00
763	Sale/Leaseback Reserve Account - July 1		\$0.00	
605	Add: Increase in Sale/Leaseback Reserve		\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve		\$0.00	\$0.00
764	Maintenance Reserve Account - July 1		\$0.00	
606	Add: Increase in Maintenance Reserve		\$0.00	
310	Less: Bud. w/d from Maintenance Reserve		\$0.00	\$0.00
765	Tuition Reserve Account - July 1		\$0.00	
311	Less: Bud. w/d from Tuition Reserve		\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1		\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve		\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve		\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1		\$0.00	
610	Add: Increase in Bus Advertising Reserve		\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve		\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1		\$0.00	
611	Add: Increase in Federal Impact Aid (General)		\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)		\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1		\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)		\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)		\$0.00	\$0.00
769	Unemployment Fund - July 1		\$0.00	
	Add: Increase in Unemployment Fund		\$0.00	
678	Less: Bud. w/d from Unemployment Fund		\$0.00	\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$3,445,176.00	
602	Less: Expenditures	(\$3,063,368.00)		
	Less: Encumbrances	(\$381,808.00)	(\$3,445,176.00)	\$0.00
	Total appropriated			\$381,808.00
Unappropriated:				
770	Fund balance, July 1			\$13,960.97
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$13,961.00)
	Total fund balance			\$381,807.97
	Total liabilities and fund equity			\$381,807.97

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,445,176.00	\$3,445,176.00	\$0.00
Revenues	(\$3,431,215.00)	(\$3,169,455.00)	(\$261,760.00)
Subtotal	<u>\$13,961.00</u>	<u>\$275,721.00</u>	<u>(\$261,760.00)</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$13,961.00</u>	<u>\$275,721.00</u>	<u>(\$261,760.00)</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$13,961.00</u>	<u>\$275,721.00</u>	<u>(\$261,760.00)</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$13,961.00</u>	<u>\$275,721.00</u>	<u>(\$261,760.00)</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$13,961.00</u>	<u>\$275,721.00</u>	<u>(\$261,760.00)</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$13,961.00</u>	<u>\$275,721.00</u>	<u>(\$261,760.00)</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$13,961.00</u>	<u>\$275,721.00</u>	<u>(\$261,760.00)</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$13,961.00</u>	<u>\$275,721.00</u>	<u>(\$261,760.00)</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$13,961.00</u>	<u>\$275,721.00</u>	<u>(\$261,760.00)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$13,961.00</u>	<u>\$275,721.00</u>	<u>(\$261,760.00)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 40 DEBT SERVICE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Total Revenues from Local Sources	2,511,650	0	2,511,650	2,351,800	Under	159,850
0093A	Other	919,565	0	919,565	817,655	Under	101,910
Total		3,431,215	0	3,431,215	3,169,455		261,760
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89660	Total Regular Debt Service	3,445,176	0	3,445,176	3,063,368	381,808	0
Total		3,445,176	0	3,445,176	3,063,368	381,808	0

Starting date 7/1/2025 Ending date 9/30/2025 Fund: 40 DEBT SERVICE FUNDS

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00860	40-1210	Local Tax Levy	2,511,650	0	2,511,650	2,351,800	Under	159,850
00890	40-3160	Debt Service Aid Type II	919,565	0	919,565	817,655	Under	101,910
Total			3,431,215	0	3,431,215	3,169,455		261,760
Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89600	40-701-510-834	Interest on Bonds	810,176	0	810,176	428,368	381,808	0
89620	40-701-510-910	Redemption of Principal	2,635,000	0	2,635,000	2,635,000	0	0
Total			3,445,176	0	3,445,176	3,063,368	381,808	0