

APPENDIX A

**NUTLEY BOARD OF EDUCATION
REPORT OF THE SECRETARY
DATED NOVEMBER 30, 2024**

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
OCTOBER 31, 2024 NO BUDGETARY LINE ITEM ACCOUNT
HAS BEEN OVEREXPENDED IN VIOLATION OF
NJAC 6A:23-2.11(a).

BOARD SECRETARY

NOVEMBER 30, 2024

Starting date 7/1/2024 Ending date 11/30/2024 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$7,069,513.38
102-106	Cash Equivalents		\$800.00
108	Impact Aid Reserve (General)		\$611,713.52
109	Impact Aid Reserve (Capital)		\$727,310.53
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		\$39,562,718.00
Accounts Receivable:			
132	Interfund	\$669,210.40	
141	Intergovernmental - State	\$9,334,298.61	
142	Intergovernmental - Federal	\$113,615.80	
143	Intergovernmental - Other	\$121,094.09	
153, 154	Other (net of estimated uncollectable of \$_____)	\$115,835.77	\$10,354,054.67
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		\$446,879.00

Resources:

301	Estimated Revenues	\$81,111,496.00	
302	Less Revenues	(\$78,414,397.37)	\$2,697,098.63

Total assets and resources

\$61,482,610.65

Starting date 7/1/2024 Ending date 11/30/2024 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	\$99,969.93
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$172,045.95
422	Judgments Payable	\$446,849.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$7,652.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$424,866.40
Total liabilities		\$1,151,383.28

Starting date 7/1/2024 Ending date 11/30/2024 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$40,975,843.17
Reserved Fund Balance:			
761	Capital Reserve Account - July 1	\$21,258.41	
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	\$21,258.41
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	\$40.02	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$40.02
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	\$81,153,122.28	
602	Less: Expenditures	(\$24,976,168.34)	
	Less: Encumbrances	(\$40,975,843.17)	(\$65,952,011.51)
	Total appropriated		\$56,198,252.37
Unappropriated:			
770	Fund balance, July 1		\$3,737,653.62
771	Designated fund balance		\$395,321.38
303	Budgeted fund balance		\$0.00
	Total fund balance		\$60,331,227.37
	Total liabilities and fund equity		\$61,482,610.65

Starting date 7/1/2024 Ending date 11/30/2024 Fund: 10 GENERAL CURRENT EXPENSE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$81,153,122.28	\$65,952,011.51	\$15,201,110.77
Revenues	(\$81,111,496.00)	(\$78,414,397.37)	(\$2,697,098.63)
Subtotal	<u>\$41,626.28</u>	<u>(\$12,462,385.86)</u>	<u>\$12,504,012.14</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	(\$21,258.41)	\$21,258.41
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$41,626.28</u>	<u>(\$12,483,644.27)</u>	<u>\$12,525,270.55</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>\$41,626.28</u>	<u>(\$12,483,644.27)</u>	<u>\$12,525,270.55</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	(\$40.02)	\$40.02
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$41,626.28</u>	<u>(\$12,483,684.29)</u>	<u>\$12,525,310.57</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>\$41,626.28</u>	<u>(\$12,483,684.29)</u>	<u>\$12,525,310.57</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>\$41,626.28</u>	<u>(\$12,483,684.29)</u>	<u>\$12,525,310.57</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>\$41,626.28</u>	<u>(\$12,483,684.29)</u>	<u>\$12,525,310.57</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>\$41,626.28</u>	<u>(\$12,483,684.29)</u>	<u>\$12,525,310.57</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>\$41,626.28</u>	<u>(\$12,483,684.29)</u>	<u>\$12,525,310.57</u>
Less: Adjustment for prior year	(\$41,626.28)	(\$41,626.28)	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$12,525,310.57)</u>	<u>\$12,525,310.57</u>

Prepared and submitted by : _____ Date _____
 Board Secretary

Starting date 7/1/2024 Ending date 11/30/2024 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00370	SUBTOTAL – Revenues from Local Sources	66,028,901	0	66,028,901	65,787,859	Under	241,042
00520	SUBTOTAL – Revenues from State Sources	14,944,086	0	14,944,086	12,488,029	Under	2,456,057
00570	SUBTOTAL – Revenues from Federal Sources	138,509	0	138,509	138,509		0
	Total	81,111,496	0	81,111,496	78,414,397		2,697,099
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	21,135,685	2,102,814	23,238,499	7,066,098	15,399,700	772,701
10300	Total Special Education - Instruction	7,988,091	(183,631)	7,804,460	2,388,717	5,123,566	292,177
11160	Total Basic Skills/Remedial – Instruct.	635,043	(29,054)	605,989	181,880	378,982	45,127
12160	Total Bilingual Education – Instruction	375,128	(32,890)	342,238	80,359	261,879	0
17100	Total School-Sponsored Co/Extra Curricul	224,860	0	224,860	54,495	154,814	15,551
17600	Total School-Sponsored Athletics – Instr	887,570	(72,221)	815,349	341,577	286,924	186,848
29180	Total Undistributed Expenditures - Instr	7,923,065	(60,560)	7,862,505	2,317,103	4,450,582	1,094,820
30620	Total Undistributed Expenditures – Healt	733,877	(22,160)	711,717	204,591	460,034	47,093
40580	Total Undistributed Expend – Speech, OT,	960,637	10,811	971,448	287,610	678,570	5,268
41080	Total Undist. Expend. – Other Supp. Serv	594,373	(42,755)	551,618	166,963	381,172	3,483
41660	Total Undist. Expend. – Guidance	1,590,309	16,712	1,607,021	380,049	1,023,128	203,844
42200	Total Undist. Expend. – Child Study Team	2,292,942	(44,361)	2,248,581	696,979	1,537,075	14,527
43200	Total Undist. Expend. – Improvement of I	121,986	41,457	163,443	42,545	119,594	1,303
43620	Total Undist. Expend. – Edu. Media Serv.	592,870	8,832	601,702	169,391	429,755	2,556
44180	Total Undist. Expend. – Instructional St	7,000	0	7,000	394	0	6,606
45300	Support Serv. - General Admin	1,225,823	6,499	1,232,322	456,055	656,623	119,644
46160	Support Serv. - School Admin	3,271,629	44,497	3,316,126	1,209,882	2,028,306	77,938
47200	Total Undist. Expend. – Central Services	649,196	738	649,934	187,545	354,022	108,368
47620	Total Undist. Expend. – Admin. Info. Tec	457,794	(30,000)	427,794	163,789	254,825	9,180
51120	Total Undist. Expend. – Oper. & Maint. O	6,261,375	(149,849)	6,111,526	1,601,982	3,118,511	1,391,033
52480	Total Undist. Expend. – Student Transpor	3,012,500	(2,000)	3,010,500	895,580	1,547,236	567,684
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	19,992,187	(1,521,253)	18,470,934	6,082,585	2,330,546	10,057,803
76260	Total Facilities Acquisition and Constru	88,649	0	88,649	0	0	88,649
84000	Transfer of Funds to Charter Schools	88,907	0	88,907	0	0	88,907
	Total	81,111,496	41,626	81,153,122	24,976,168	40,975,843	15,201,111

Starting date 7/1/2024 Ending date 11/30/2024 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00100	10-1210	Local Tax Levy	65,488,901	0	65,488,901	65,488,901		0
00140	10-1310	Tuition from Individuals	0	0	0	4,754		(4,754)
00150	10-1320	Tuition from LEAs Within State	0	0	0	10,398		(10,398)
00260	10-1910	Rents and Royalties	400,000	0	400,000	0	Under	400,000
00300	10-1___	Unrestricted Miscellaneous Revenues	140,000	0	140,000	283,807		(143,807)
00420	10-3121	Categorical Transportation Aid	631,352	0	631,352	631,352		0
00430	10-3131	Extraordinary Aid	2,456,057	0	2,456,057	0	Under	2,456,057
00440	10-3132	Categorical Special Education Aid	4,902,593	0	4,902,593	4,902,593		0
00460	10-3176	Equalization Aid	6,432,911	0	6,432,911	6,432,911		0
00470	10-3177	Categorical Security Aid	521,173	0	521,173	521,173		0
00540	10-4200	Medicaid Reimbursement	138,509	0	138,509	138,509		0
Total			81,111,496	0	81,111,496	78,414,397		2,697,099

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
02060	11-105-100-936	Local Contribution – Transfer to Special	478,920	0	478,920	0	478,920	0
02080	11-110-___-101	Kindergarten – Salaries of Teachers	1,435,161	104,946	1,540,107	395,685	1,140,822	3,600
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers	6,420,321	918,348	7,338,669	2,211,164	5,101,753	25,752
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers	4,413,081	153,476	4,566,557	1,314,206	3,142,351	110,000
02140	11-140-___-101	Grades 9-12 – Salaries of Teachers	6,467,878	909,690	7,377,568	2,154,631	5,220,649	2,288
02160	11-140-100-101	Salaries of Teachers	0	63,195	63,195	28,575	34,620	0
02500	11-150-100-101	Salaries of Teachers	45,590	4,410	50,000	4,748	45,253	0
02540	11-150-100-320	Purchased Professional – Educational Ser	96,000	14,000	110,000	5,703	936	103,361
02640	11-150-100-800	Other Objects	10,000	0	10,000	0	0	10,000
03060	11-190-1__-[4-5]	Other Purchased Services (400-500 series	555,889	0	555,889	293,370	178,371	84,148
03080	11-190-1__-610	General Supplies	997,845	2,382	1,000,227	552,489	54,126	393,612
03100	11-190-1__-640	Textbooks	215,000	(67,633)	147,367	105,528	1,899	39,939
04500	11-204-100-101	Salaries of Teachers	739,420	(64,663)	674,757	209,886	464,871	0
04520	11-204-100-106	Other Salaries for Instruction	597,024	96,146	693,170	210,305	387,443	95,423
04600	11-204-100-610	General Supplies	5,500	0	5,500	3,045	891	1,565
04640	11-204-100-8__	Other Objects	200	0	200	0	0	200
06000	11-209-100-101	Salaries of Teachers	0	156,050	156,050	30,210	125,840	0
07000	11-213-100-101	Salaries of Teachers	4,063,086	(225,577)	3,837,509	1,160,343	2,548,877	128,288
07100	11-213-100-610	General Supplies	15,000	0	15,000	9,979	130	4,891
07500	11-214-100-101	Salaries of Teachers	725,758	(29,948)	695,810	212,477	471,844	11,489
07520	11-214-100-106	Other Salaries for Instruction	890,855	(30,486)	860,369	319,545	497,098	43,725
07600	11-214-100-610	General Supplies	6,000	0	6,000	5,877	0	123
08000	11-215-100-101	Salaries of Teachers	81,325	(22,275)	59,050	15,005	44,045	0
08020	11-215-100-106	Other Salaries for Instruction	171,201	(83,708)	87,493	20,922	66,571	0
08100	11-215-100-6__	General Supplies	5,000	0	5,000	3,527	0	1,473
08500	11-216-100-101	Salaries of Teachers	401,875	(43,600)	358,275	99,510	253,765	5,000
08520	11-216-100-106	Other Salaries for Instruction	285,847	64,430	350,277	88,086	262,191	0
11000	11-230-100-101	Salaries of Teachers	634,543	(29,054)	605,489	181,507	378,982	45,000

Starting date 7/1/2024 Ending date 11/30/2024 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
11100	11-230-100-610	General Supplies	500	0	500	373	0	127
12000	11-240-100-101	Salaries of Teachers	375,128	(32,890)	342,238	80,359	261,879	0
17000	11-401-100-1__	Salaries	197,160	(2,343)	194,817	37,747	152,174	4,896
17020	11-401-100-[3-5]	Purchased Services (300-500 series)	2,200	2,343	4,543	4,543	0	0
17040	11-401-100-6__	Supplies and Materials	11,000	0	11,000	3,710	435	6,855
17060	11-401-100-8__	Other Objects	14,500	0	14,500	8,495	2,205	3,800
17500	11-402-100-1__	Salaries	514,345	(46,732)	467,613	188,639	278,964	10
17520	11-402-100-[3-5]	Purchased Services (300-500 series)	26,590	70,865	97,455	86,408	0	11,047
17540	11-402-100-6__	Supplies and Materials	107,200	(30,388)	76,812	19,035	5,960	51,816
17560	11-402-100-8__	Other Objects	239,435	(65,966)	173,469	47,495	2,000	123,974
29020	11-000-100-562	Tuition to Other LEAs within the State -	76,560	225,755	302,315	45,539	96,341	160,435
29040	11-000-100-563	Tuition to County Voc. School District-R	18,000	5,644	23,644	0	23,644	0
29060	11-000-100-564	Tuition to County Voc. School District-S	0	18,208	18,208	0	18,208	0
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools	247,916	(11,164)	236,752	0	0	236,752
29100	11-000-100-566	Tuition to Priv. School for the Disabled	7,550,589	(315,400)	7,235,189	2,271,564	4,312,389	651,236
29140	11-000-100-568	Tuition – State Facilities	30,000	16,397	46,397	0	0	46,397
30500	11-000-213-1__	Salaries	659,877	(22,160)	637,717	185,610	450,307	1,800
30540	11-000-213-3__	Purchased Professional and Technical Ser	50,000	0	50,000	10,893	7,911	31,196
30580	11-000-213-6__	Supplies and Materials	24,000	0	24,000	8,087	1,816	14,097
40500	11-000-216-1__	Salaries	753,437	8,603	762,040	227,235	534,805	0
40520	11-000-216-320	Purchased Professional – Educational Ser	200,000	2,208	202,208	58,927	143,081	200
40540	11-000-216-6__	Supplies and Materials	7,200	0	7,200	1,448	684	5,068
41000	11-000-217-1__	Salaries	594,373	(42,755)	551,618	166,963	381,172	3,483
41500	11-000-218-104	Salaries of Other Professional Staff	1,429,129	(102,044)	1,327,085	377,183	949,902	0
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	0	118,756	118,756	49,482	69,274	0
41560	11-000-218-320	Purchased Professional – Educational Ser	155,000	0	155,000	4,600	0	150,400
41600	11-000-218-[4-5]	Other Purchased Services (400-500 series	680	0	680	0	0	680
41620	11-000-218-6__	Supplies and Materials	5,500	0	5,500	(51,216)	3,952	52,764
42000	11-000-219-104	Salaries of Other Professional Staff	2,272,942	(44,361)	2,228,581	684,387	1,536,976	7,219
42140	11-000-219-592	Misc. Purch. Svc. (400-500 series O/than	7,000	0	7,000	98	99	6,803
42160	11-000-219-6__	Supplies and Materials	13,000	0	13,000	12,494	0	506
43040	11-000-221-105	Salaries of Secretarial & Clerical Assis	119,736	41,457	161,193	41,599	119,594	0
43100	11-000-221-320	Purchased Prof. – Educational Services	500	0	500	490	0	10
43140	11-000-221-[4-5]	Other Purch. Services (400-500 series)	550	0	550	0	0	550
43160	11-000-221-6__	Supplies and Materials	1,000	0	1,000	257	0	743
43180	11-000-221-8__	Other Objects	200	0	200	200	0	0
43500	11-000-222-1__	Salaries	576,870	5,005	581,875	164,700	417,176	0
43560	11-000-222-[4-5]	Other Purchased Services (400-500 series	12,000	3,827	15,827	3,248	12,579	0
43600	11-000-222-8__	Other Objects	4,000	0	4,000	1,444	0	2,556
44080	11-000-223-320	Purchased Professional – Educational Ser	1,000	0	1,000	250	0	750
44120	11-000-223-[4-5]	Other Purch. Services (400-500 series)	6,000	0	6,000	144	0	5,856

Starting date 7/1/2024 Ending date 11/30/2024 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
45000	11-000-230-1__	Salaries	697,323	62,126	759,449	292,370	467,079	0
45030	11-000-230-180	Salaries of State Monitors	0	90,000	90,000	40,944	40,524	8,532
45040	11-000-230-331	Legal Services	250,000	(100,000)	150,000	40,347	75,209	34,444
45060	11-000-230-332	Audit Fees	150,000	(46,592)	103,408	16,145	25,200	62,063
45120	11-000-230-340	Purchased Technical Services	0	4,965	4,965	4,965	0	0
45140	11-000-230-530	Communications/Telephone	86,500	0	86,500	31,034	43,218	12,248
45160	11-000-230-585	BOE Other Purchased Services	5,000	(2,490)	2,510	222	1,100	1,188
45200	11-000-230-610	General Supplies	3,500	0	3,500	1,118	1,273	1,108
45260	11-000-230-890	Miscellaneous Expenditures	3,500	690	4,190	1,170	3,020	0
45280	11-000-230-895	BOE Membership Dues and Fees	30,000	(2,200)	27,800	27,739	0	61
46000	11-000-240-103	Salaries of Principals/Assistant Princip	1,458,406	82,637	1,541,043	544,116	996,927	0
46020	11-000-240-104	Salaries of Other Professional Staff	1,091,873	(61,513)	1,030,360	396,325	634,035	0
46040	11-000-240-105	Salaries of Secretarial and Clerical Ass	571,350	17,373	588,723	199,301	387,322	2,100
46100	11-000-240-[4-5]	Other Purchased Services (400-500 series	36,000	6,000	42,000	32,916	4,064	5,020
46120	11-000-240-6__	Supplies and Materials	52,000	0	52,000	12,579	5,494	33,927
46140	11-000-240-8__	Other Objects	62,000	0	62,000	24,645	464	36,891
47000	11-000-251-1__	Salaries	522,696	5,738	528,434	179,474	348,660	300
47020	11-000-251-330	Purchased Professional Services	115,000	(5,000)	110,000	3,380	4,100	102,520
47060	11-000-251-592	Misc. Purch. Services (400-500 Series, O	2,500	0	2,500	957	0	1,543
47100	11-000-251-6__	Supplies and Materials	8,000	0	8,000	2,984	1,261	3,755
47180	11-000-251-890	Other Objects	1,000	0	1,000	750	0	250
47500	11-000-252-1__	Salaries	448,794	(30,000)	418,794	163,789	254,825	180
47580	11-000-252-6__	Supplies and Materials	9,000	0	9,000	0	0	9,000
48500	11-000-261-1__	Salaries	525,045	(4,750)	520,295	196,376	323,919	0
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic	365,000	(48,956)	316,044	52,726	47,662	215,656
48540	11-000-261-610	General Supplies	318,000	(19,000)	299,000	8,946	7,190	282,863
49000	11-000-262-1__	Salaries	1,881,463	(85,613)	1,795,850	664,247	1,112,660	18,943
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	102,500	(3,000)	99,500	7,457	13,223	78,820
49080	11-000-262-441	Rental of Land & Bldg. Oth. Than Lease P	222,000	0	222,000	106,941	106,417	8,642
49120	11-000-262-490	Other Purchased Property Services	35,459	0	35,459	0	35,459	0
49140	11-000-262-520	Insurance	650,000	61,000	711,000	138,857	0	572,143
49160	11-000-262-590	Miscellaneous Purchased Services	10,000	3,000	13,000	6,718	5,805	477
49180	11-000-262-610	General Supplies	72,000	19,000	91,000	22,761	4,735	63,504
49200	11-000-262-621	Energy (Natural Gas)	250,000	0	250,000	2,795	247,205	0
49220	11-000-262-622	Energy (Electricity)	850,000	0	850,000	45,951	804,049	0
49260	11-000-262-626	Energy (Gasoline)	50,000	0	50,000	5,167	0	44,833
50000	11-000-263-1__	Salaries	271,924	(31,530)	240,394	90,285	128,966	21,143
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.	35,000	0	35,000	6,763	6,006	22,231
50060	11-000-263-610	General Supplies	25,000	0	25,000	2,336	2,518	20,147
51000	11-000-266-1__	Salaries	528,484	(40,000)	488,484	209,453	272,361	6,670
51020	11-000-266-3__	Purchased Professional and Technical Ser	50,000	0	50,000	26,867	0	23,133

Starting date 7/1/2024 Ending date 11/30/2024 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
51060	11-000-266-610	General Supplies	19,500	0	19,500	7,335	336	11,829
52000	11-000-270-107	Salaries of Non-Instructional Aides	20,000	(1,000)	19,000	(3,400)	0	22,400
52020	11-000-270-160	Sal. For Pupil Trans (Bet Home & Sch) –	15,000	0	15,000	6,232	8,768	0
52040	11-000-270-161	Sal. For Pupil Trans (Bet Home & Sch) –	1,530,000	0	1,530,000	511,481	1,018,519	0
52060	11-000-270-162	Sal. For Pupil Trans (Other than Bet. Ho	55,000	0	55,000	2,521	52,479	0
52120	11-000-270-390	Other Purchased Prof. and Technical Serv	0	1,000	1,000	799	0	201
52140	11-000-270-420	Cleaning, Repair, & Maint. Services	250,000	0	250,000	57,661	10,730	181,608
52180	11-000-270-443	Lease Purchase Payments – School Buses	80,000	0	80,000	32,662	47,004	334
52220	11-000-270-504	Contract Serv–Aid in Lieu Pymts–Charter	15,000	0	15,000	0	0	15,000
52280	11-000-270-512	Contr Serv (Oth. Than Bet Home & Sch) -	32,000	(2,000)	30,000	6,975	0	23,025
52320	11-000-270-514	Contract Serv. (Sp Ed Stds) - Vendors	900,000	0	900,000	262,448	409,736	227,816
52400	11-000-270-593	Misc. Purchased Services - Transportatio	35,000	0	35,000	10,539	0	24,461
52420	11-000-270-610	General Supplies	76,500	0	76,500	6,687	0	69,813
52460	11-000-270-8__	Other objects	4,000	0	4,000	976	0	3,024
71020	11-000-291-220	Social Security Contributions	1,100,000	(102,655)	997,345	285,387	708,703	3,255
71060	11-000-291-241	Other Retirement Contributions - PERS	1,432,187	0	1,432,187	995	1	1,431,191
71160	11-000-291-260	Workmen’s Compensation	350,000	0	350,000	82,226	0	267,774
71180	11-000-291-270	Health Benefits	16,548,000	(1,418,598)	15,129,402	5,695,975	1,120,109	8,313,318
71200	11-000-291-280	Tuition Reimbursement	30,000	0	30,000	16,252	0	13,748
71220	11-000-291-290	Other Employee Benefits	532,000	0	532,000	1,749	501,734	28,517
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	88,907	0	88,907	0	0	88,907
Total			81,111,496	41,626	81,153,122	24,976,168	40,975,843	15,201,111

Starting date 7/1/2024 Ending date 11/30/2024 Fund: 20 SPECIAL REVENUE

Assets and Resources

Assets:

101	Cash in bank		\$521,917.09
102-106	Cash Equivalents		\$1,372,074.17
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	\$2,317,618.99	
142	Intergovernmental - Federal	\$1,148,166.21	
143	Intergovernmental - Other	\$4,461.76	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,311.00	\$3,471,557.96
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	\$6,151,671.01	
302	Less Revenues	(\$4,705,548.01)	\$1,446,123.00

Total assets and resources

\$6,811,672.22

Starting date 7/1/2024 Ending date 11/30/2024 Fund: 20 SPECIAL REVENUE

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$69,210.38
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$33.00
412	Intergovernmental Accounts Payable - Federal	\$2,096.32
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	\$388,663.97
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$460,003.67

Starting date 7/1/2024 Ending date 11/30/2024 Fund: 20 SPECIAL REVENUE

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$3,844,108.45
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	\$6,113,219.06	
602	Less: Expenditures	(\$1,581,322.64)	
	Less: Encumbrances	(\$3,895,275.36)	(\$5,476,598.00)
	Total appropriated		\$4,480,729.51
Unappropriated:			
770	Fund balance, July 1		\$457,068.38
771	Designated fund balance		\$1,372,074.17
303	Budgeted fund balance		\$41,796.49
	Total fund balance		\$6,351,668.55
	Total liabilities and fund equity		\$6,811,672.22

Starting date 7/1/2024 Ending date 11/30/2024 Fund: 20 SPECIAL REVENUE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$6,113,219.06	\$5,476,598.00	\$636,621.06
Revenues	(\$6,151,671.01)	(\$4,705,548.01)	(\$1,446,123.00)
Subtotal	(\$38,451.95)	\$771,049.99	(\$809,501.94)
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	(\$38,451.95)	\$771,049.99	(\$809,501.94)
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	(\$38,451.95)	\$771,049.99	(\$809,501.94)
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	(\$38,451.95)	\$771,049.99	(\$809,501.94)
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	(\$38,451.95)	\$771,049.99	(\$809,501.94)
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	(\$38,451.95)	\$771,049.99	(\$809,501.94)
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	(\$38,451.95)	\$771,049.99	(\$809,501.94)
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	(\$38,451.95)	\$771,049.99	(\$809,501.94)
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	(\$38,451.95)	\$771,049.99	(\$809,501.94)
Less: Adjustment for prior year	(\$3,344.54)	(\$3,344.54)	\$0.00
Budgeted fund balance	(\$41,796.49)	\$767,705.45	(\$809,501.94)

Prepared and submitted by : _____
 Board Secretary Date

Starting date 7/1/2024 Ending date 11/30/2024 Fund: 20 SPECIAL REVENUE

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	(Total of Accounts W/O a Grid# Assigned)	0	6,356	6,356	0	Under	6,356
00745	Total Revenues from Local Sources	0	15,640	15,640	53,831		(38,191)
00770	Total Revenues from State Sources	3,395,445	720,678	4,116,123	3,379,398	Under	736,725
00830	Total Revenues from Federal Sources	1,495,372	39,260	1,534,632	1,272,319	Under	262,313
0083A	Other	478,920	0	478,920	0	Under	478,920
	Total	5,369,737	781,934	6,151,671	4,705,548		1,446,123
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	0	127,455	127,455	43,684	142	83,629
84100	Local Projects	0	124,661	124,661	7,891	38,097	78,672
85120	Total Instruction	1,107,242	(200)	1,107,042	363,427	708,309	35,306
86380	Total Support Services	1,985,747	4,150	1,989,897	629,455	1,253,917	106,525
87040	Total Facilities Acquisition and Constr	109,001	(3,950)	105,051	94,470	0	10,581
88000	Nonpublic Textbooks	38,559	(4,807)	33,752	27,445	0	6,307
88020	Nonpublic Auxiliary Services	139,750	146,479	286,229	0	232,412	53,817
88040	Nonpublic Handicapped Services	264,618	(117,361)	147,257	0	125,694	21,563
88060	Nonpublic Nursing Services	60,030	23,035	83,065	20,699	37,856	24,510
88080	Nonpublic Technology Initiative	32,683	(343)	32,340	6,181	21,556	4,603
88090	Nonpublic Security Aid Program	136,735	(4,495)	132,240	20,606	80,074	31,560
88131	Climate Awareness Education Grant Prog	0	75,740	75,740	8,080	21,061	46,598
88740	Total Federal Projects	1,495,372	373,118	1,868,490	359,386	1,376,155	132,950
	Total	5,369,737	743,482	6,113,219	1,581,323	3,895,275	636,621

Starting date 7/1/2024 Ending date 11/30/2024 Fund: 20 SPECIAL REVENUE

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	0	6,356	6,356	0	Under	6,356
00740 20-1___ Other Revenue from Local Sources	0	15,640	15,640	53,831		(38,191)
00755 20-3218 Preschool Education Aid – Prior Year Car	2,723,070	0	2,723,070	2,723,070		0
00765 20-32___ Other Restricted Entitlements	672,375	720,678	1,393,053	656,328	Under	736,725
00775 20-441[1-6] Title I	342,102	0	342,102	34,416	Under	307,686
00780 20-445[1-5] Title II	91,066	0	91,066	0	Under	91,066
00785 20-449[1-4] Title III	21,697	0	21,697	150	Under	21,547
00790 20-447[1-4] Title IV	34,966	39,260	74,226	0	Under	74,226
00805 20-442[0-9] I.D.E.A. Part B (Handicapped)	977,415	0	977,415	977,415		0
00806 20-4541 ARP ESSER Accel. Learning Coaching Supt	0	0	0	59,062		(59,062)
00807 20-4542 ARP ESSER Evidence Based Summer Enrich	0	0	0	7,443		(7,443)
00809 20-4544 ARP ESSER NJTSS Mental Health Support	0	0	0	18,643		(18,643)
00810 20-4430 Vocational Education	21,120	0	21,120	5,043	Under	16,077
00814 20-4540 ARP - ESSER	0	0	0	170,147		(170,147)
00829 20-4546 ARP Homeless Children and Youth II	7,006	0	7,006	0	Under	7,006
00835 20-5200 Transfers from Operating Budget – Presch	478,920	0	478,920	0	Under	478,920
Total	5,369,737	781,934	6,151,671	4,705,548		1,446,123

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	127,455	127,455	43,684	142	83,629
84100 20-___-___-___ Local Projects	0	124,661	124,661	7,891	38,097	78,672
85000 20-218-100-101 Salaries of Teachers	780,750	0	780,750	250,040	530,710	0
85020 20-218-100-106 Other Salaries for Instruction	266,492	0	266,492	90,860	175,632	0
85080 20-218-100-6___ General Supplies	60,000	(200)	59,800	22,527	1,967	35,306
86020 20-218-200-103 Salaries of Program Directors	136,099	0	136,099	54,527	81,572	0
86040 20-218-200-104 Salaries of Other Professional Staff	172,050	0	172,050	52,241	119,809	0
86060 20-218-200-105 Salaries of Secr. And Clerical Assistant	45,057	0	45,057	0	0	45,057
86080 20-218-200-110 Other Salaries	110,746	0	110,746	40,904	69,842	0
86100 20-218-200-173 Salaries of Community Parent Involvement	0	3,150	3,150	2,750	0	400
86120 20-218-200-176 Salaries of Master Teachers	184,275	0	184,275	28,950	155,325	0
86140 20-218-200-200 Personnel Services – Employee Benefits	481,375	0	481,375	32,215	449,160	0
86160 20-218-200-321 Purchased Educ. Services- Contracted Pre	731,755	0	731,755	354,790	376,965	0
86200 20-218-200-329 Purchased Professional – Educational Ser	8,000	0	8,000	6,527	0	1,473
86240 20-218-200-420 Cleaning, Repair & Maintenance Services	23,390	0	23,390	158	0	23,232
86260 20-218-200-440 Rentals	90,000	0	90,000	53,966	0	36,034
86340 20-218-200-6___ Supplies and Materials	3,000	1,000	4,000	2,428	1,244	328
87000 20-218-400-731 Instructional Equipment	109,001	(3,950)	105,051	94,470	0	10,581
88000 20-501-___-___ Nonpublic Textbooks	38,559	(4,807)	33,752	27,445	0	6,307
88020 20-50[-2-5-]___ Nonpublic Auxiliary Services	139,750	146,479	286,229	0	232,412	53,817
88040 20-50[-6-8-]___ Nonpublic Handicapped Services	264,618	(117,361)	147,257	0	125,694	21,563
88060 20-509-___-___ Nonpublic Nursing Services	60,030	23,035	83,065	20,699	37,856	24,510
88080 20-510-___-___ Nonpublic Technology Initiative	32,683	(343)	32,340	6,181	21,556	4,603

Starting date 7/1/2024 Ending date 11/30/2024 Fund: 20 SPECIAL REVENUE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
88090	20-511-___-___	Nonpublic Security Aid Program	136,735	(4,495)	132,240	20,606	80,074	31,560
88131	20-471-___-___	Climate Awareness Education Grant Prog	0	75,740	75,740	8,080	21,061	46,598
88500	20-___-___-___	Title I	342,102	114,754	456,856	140,555	275,576	40,725
88520	20-___-___-___	Title II	91,066	(54,347)	36,719	10,195	540	25,984
88540	20-___-___-___	Title III	21,697	3,521	25,218	3,394	9,183	12,641
88560	20-___-___-___	Title IV	34,966	(6,458)	28,508	597	17,565	10,346
88620	20-___-___-___	I.D.E.A. Part B (Handicapped)	977,415	156,843	1,134,258	83,499	1,028,665	22,094
88640	20-___-___-___	Vocational Education	21,120	(20,857)	263	0	263	0
88700	20-___-___-___	Other	0	108,580	108,580	54,101	44,016	10,463
88713	20-487-___-___	ARP-ESSER Grant Program	0	64,205	64,205	63,857	347	0
88715	20-489-___-___	ARP ESSER Evidence Based Summer Enric	0	2,077	2,077	0	0	2,077
88716	20-490-___-___	ARP ESSER Evidence Based Bynd Sch Day	0	2,843	2,843	2,843	0	0
88717	20-491-___-___	ARP ESSER NJTSS Mental Health Support	0	1,958	1,958	344	0	1,614
88719	20-496-___-___	ARP Homeless Children and Youth II	7,006	0	7,006	0	0	7,006
Total			5,369,737	743,482	6,113,219	1,581,323	3,895,275	636,621

Starting date 7/1/2024 Ending date 11/30/2024 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank			(\$141,281.70)
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 **(\$141,281.70)**

Starting date 7/1/2024 Ending date 11/30/2024 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash Overdraft	(\$141,281.70)
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 7/1/2024 Ending date 11/30/2024 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$0.00
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	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	Total appropriated		\$0.00
Unappropriated:			
770	Fund balance, July 1		(\$141,281.70)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		(\$141,281.70)
	Total liabilities and fund equity		(\$141,281.70)

Starting date 7/1/2024 Ending date 11/30/2024 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 7/1/2024 Ending date 11/30/2024 Fund: 30 CAPITAL PROJECTS FUNDS

Starting date 7/1/2024 Ending date 11/30/2024 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$325,737.97
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	\$116,591.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$116,591.00

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	\$3,197,576.00	
302	Less Revenues	(\$3,197,576.00)	\$0.00

Total assets and resources

\$442,328.97

Starting date 7/1/2024 Ending date 11/30/2024 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 7/1/2024 Ending date 11/30/2024 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$0.00
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	\$3,224,490.00	
602	Less: Expenditures	(\$2,796,122.00)	
	Less: Encumbrances	\$0.00	(\$2,796,122.00)
	Total appropriated		\$428,368.00
Unappropriated:			
770	Fund balance, July 1		\$40,874.97
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$26,914.00)
	Total fund balance		\$442,328.97
	Total liabilities and fund equity		\$442,328.97

Starting date 7/1/2024 Ending date 11/30/2024 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,224,490.00	\$2,796,122.00	\$428,368.00
Revenues	(\$3,197,576.00)	(\$3,197,576.00)	\$0.00
Subtotal	<u>\$26,914.00</u>	<u>(\$401,454.00)</u>	<u>\$428,368.00</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>\$26,914.00</u>	<u>(\$401,454.00)</u>	<u>\$428,368.00</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>\$26,914.00</u>	<u>(\$401,454.00)</u>	<u>\$428,368.00</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>\$26,914.00</u>	<u>(\$401,454.00)</u>	<u>\$428,368.00</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>\$26,914.00</u>	<u>(\$401,454.00)</u>	<u>\$428,368.00</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>\$26,914.00</u>	<u>(\$401,454.00)</u>	<u>\$428,368.00</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>\$26,914.00</u>	<u>(\$401,454.00)</u>	<u>\$428,368.00</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>\$26,914.00</u>	<u>(\$401,454.00)</u>	<u>\$428,368.00</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>\$26,914.00</u>	<u>(\$401,454.00)</u>	<u>\$428,368.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$26,914.00</u>	<u>(\$401,454.00)</u>	<u>\$428,368.00</u>

Prepared and submitted by : _____
 Board Secretary Date

Starting date 7/1/2024 Ending date 11/30/2024 Fund: 40 DEBT SERVICE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Total Revenues from Local Sources	2,356,467	0	2,356,467	2,356,467		0
0093A	Other	841,109	0	841,109	841,109		0
	Total	3,197,576	0	3,197,576	3,197,576		0

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89660	Total Regular Debt Service	3,224,490	0	3,224,490	2,796,122	0	428,368
	Total	3,224,490	0	3,224,490	2,796,122	0	428,368

Starting date 7/1/2024 Ending date 11/30/2024 Fund: 40 DEBT SERVICE FUNDS

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00860	40-1210	Local Tax Levy	2,356,467	0	2,356,467	2,356,467		0
00890	40-3160	Debt Service Aid Type II	841,109	0	841,109	841,109		0
Total			3,197,576	0	3,197,576	3,197,576		0

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89600	40-701-510-834	Interest on Bonds	894,490	0	894,490	466,122	0	428,368
89620	40-701-510-910	Redemption of Principal	2,330,000	0	2,330,000	2,330,000	0	0
Total			3,224,490	0	3,224,490	2,796,122	0	428,368