

APPENDIX A

**NUTLEY BOARD OF EDUCATION
REPORT OF THE SECRETARY
DATED DECEMBER 31, 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

DECEMBER 31, 2024

Starting date 7/1/2024 Ending date 12/31/2024 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$8,402,725.74
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		\$36,734,453.00
Accounts Receivable:			
132	Interfund	\$669,210.40	
141	Intergovernmental - State	\$8,304,558.81	
142	Intergovernmental - Federal	\$109,112.58	
143	Intergovernmental - Other	\$28.39	
153, 154	Other (net of estimated uncollectable of \$_____)	\$252,471.84	\$9,335,382.02
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	(\$81,264,647.53)	(\$153,151.53)

Total assets and resources

\$56,118,635.20

Starting date 7/1/2024 Ending date 12/31/2024 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 12/31/2024 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$35,337,711.79
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	(\$30,340,143.79)	
	Less: Encumbrances	(\$35,337,711.79)	(\$65,677,855.58)
	Total appropriated		\$50,834,276.92
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		\$54,967,251.92
	Total liabilities and fund equity		\$56,118,635.20

Starting date 7/1/2024 Ending date 12/31/2024 Fund: 10 GENERAL CURRENT EXPENSE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$81,153,122.28	\$65,677,855.58	\$15,475,266.70
Revenues	(\$81,111,496.00)	(\$81,264,647.53)	\$153,151.53
Subtotal	<u>\$41,626.28</u>	<u>(\$15,586,791.95)</u>	<u>\$15,628,418.23</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>(\$15,608,050.36)</u>	<u>\$15,649,676.64</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>(\$15,608,050.36)</u>	<u>\$15,649,676.64</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>(\$15,608,090.38)</u>	<u>\$15,649,716.66</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>(\$15,608,090.38)</u>	<u>\$15,649,716.66</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>(\$15,608,090.38)</u>	<u>\$15,649,716.66</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>(\$15,608,090.38)</u>	<u>\$15,649,716.66</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>(\$15,608,090.38)</u>	<u>\$15,649,716.66</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>(\$15,608,090.38)</u>	<u>\$15,649,716.66</u>
Less: Adjustment for prior year	(\$41,626.28)	(\$41,626.28)	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$15,649,716.66)</u>	<u>\$15,649,716.66</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2024 Ending date 12/31/2024 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	68,638,110		(2,609,209)
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	81,264,648		(153,152)
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	21,135,685	2,102,814	23,238,499	9,206,291	13,289,465	742,743
10300	Total Special Education - Instruction	7,988,091	(183,631)	7,804,460	3,091,687	4,434,580	278,193
11160	Total Basic Skills/Remedial – Instruct.	635,043	(29,054)	605,989	241,668	319,194	45,127
12160	Total Bilingual Education – Instruction	375,128	(32,890)	342,238	107,145	235,093	0
17100	Total School-Sponsored Co/Extra Curricul	224,860	0	224,860	61,578	147,731	15,551
17600	Total School-Sponsored Athletics – Instr	887,570	(72,221)	815,349	351,835	278,978	184,536
29180	Total Undistributed Expenditures - Instr	7,923,065	(60,560)	7,862,505	2,624,784	4,068,053	1,169,668
30620	Total Undistributed Expenditures – Healt	733,877	(22,160)	711,717	274,214	390,814	46,689
40580	Total Undistributed Expend – Speech, OT,	960,637	10,811	971,448	364,260	602,113	5,075
41080	Total Undist. Expend. – Other Supp. Serv	594,373	(42,755)	551,618	212,508	335,626	3,483
41660	Total Undist. Expend. – Guidance	1,590,309	16,712	1,607,021	518,070	883,459	205,492
42200	Total Undist. Expend. – Child Study Team	2,292,942	(44,361)	2,248,581	917,571	1,316,483	14,527
43200	Total Undist. Expend. – Improvement of I	121,986	41,457	163,443	55,479	107,045	919
43620	Total Undist. Expend. – Edu. Media Serv.	592,870	8,832	601,702	226,475	372,671	2,556
44180	Total Undist. Expend. – Instructional St	7,000	0	7,000	594	90	6,316
45300	Support Serv. - General Admin	1,225,823	6,499	1,232,322	552,630	568,622	111,070
46160	Support Serv. - School Admin	3,271,629	44,497	3,316,126	1,439,678	1,799,119	77,329
47200	Total Undist. Expend. – Central Services	649,196	738	649,934	229,236	312,950	107,748
47620	Total Undist. Expend. – Admin. Info. Tec	457,794	(30,000)	427,794	194,252	224,362	9,180
51120	Total Undist. Expend. – Oper. & Maint. O	6,261,375	(149,849)	6,111,526	1,876,190	2,841,197	1,394,139
52480	Total Undist. Expend. – Student Transpor	3,012,500	(2,000)	3,010,500	1,156,021	1,318,876	535,603
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	19,992,187	(1,521,253)	18,470,934	6,637,979	1,491,190	10,341,766
76260	Total Facilities Acquisition and Constr	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	30,340,144	35,337,712	15,475,267

Starting date 7/1/2024 Ending date 12/31/2024 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	68,317,166		(2,828,265)
00140	10-1310	Tuition from Individuals	0	0	0	6,338		(6,338)
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	304,208		(164,208)
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	81,264,648		(153,152)

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	531,176	1,005,331	3,600
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers	6,420,321	918,348	7,338,669	2,959,755	4,358,470	20,444
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers	4,413,081	153,476	4,566,557	1,765,114	2,693,006	108,437
02140	11-140-___-101	Grades 9-12 – Salaries of Teachers	6,467,878	909,690	7,377,568	2,904,027	4,471,252	2,288
02160	11-140-100-101	Salaries of Teachers	0	63,195	63,195	37,890	25,305	0
02500	11-150-100-101	Salaries of Teachers	45,590	4,410	50,000	11,074	38,926	0
02540	11-150-100-320	Purchased Professional – Educational Ser	96,000	14,000	110,000	8,399	8,307	93,294
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	314,845	156,698	84,346
03080	11-190-1__-610	General Supplies	997,845	2,382	1,000,227	567,194	51,103	381,931
03100	11-190-1__-640	Textbooks	215,000	(67,633)	147,367	106,818	2,146	38,403
04500	11-204-100-101	Salaries of Teachers	739,420	(64,663)	674,757	266,004	408,753	0
04520	11-204-100-106	Other Salaries for Instruction	597,024	96,146	693,170	274,498	323,249	95,423
04600	11-204-100-610	General Supplies	5,500	0	5,500	3,144	792	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	45,315	110,735	0
07000	11-213-100-101	Salaries of Teachers	4,063,086	(225,577)	3,837,509	1,539,975	2,169,245	128,288
07100	11-213-100-610	General Supplies	15,000	(3,000)	12,000	10,100	0	1,900
07500	11-214-100-101	Salaries of Teachers	725,758	(29,948)	695,810	268,436	415,885	11,489
07520	11-214-100-106	Other Salaries for Instruction	890,855	(30,486)	860,369	398,285	432,171	29,913
07600	11-214-100-610	General Supplies	6,000	3,000	9,000	5,877	162	2,961
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	19	1,454
08500	11-216-100-101	Salaries of Teachers	401,875	(43,600)	358,275	125,183	228,092	5,000
08520	11-216-100-106	Other Salaries for Instruction	285,847	64,430	350,277	115,418	234,860	0
11000	11-230-100-101	Salaries of Teachers	634,543	(29,054)	605,489	241,295	319,194	45,000

Starting date 7/1/2024 Ending date 12/31/2024 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	107,145	235,093	0
17000	11-401-100-1__	Salaries	197,160	(2,343)	194,817	42,625	147,296	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	10,700	0	3,800
17500	11-402-100-1__	Salaries	514,345	(46,732)	467,613	196,797	270,806	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	19,135	5,860	51,816
17560	11-402-100-8__	Other Objects	239,435	(65,966)	173,469	49,495	2,312	121,663
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	7,093	16,551	0
29060	11-000-100-564	Tuition to County Voc. School District-S	0	18,208	18,208	3,642	14,566	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	2,568,510	3,940,595	726,084
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	246,509	389,808	1,400
30540	11-000-213-3__	Purchased Professional and Technical Ser	50,000	0	50,000	18,804	0	31,196
30580	11-000-213-6__	Supplies and Materials	24,000	0	24,000	8,900	1,007	14,093
40500	11-000-216-1__	Salaries	753,437	8,603	762,040	303,289	458,751	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	2,043	282	4,875
41000	11-000-217-1__	Salaries	594,373	(42,755)	551,618	212,508	335,626	3,483
41500	11-000-218-104	Salaries of Other Professional Staff	1,429,129	(102,044)	1,327,085	503,004	824,081	0
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	0	118,756	118,756	59,378	59,378	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	(48,912)	0	54,412
42000	11-000-219-104	Salaries of Other Professional Staff	2,272,942	(44,361)	2,228,581	904,979	1,316,384	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	54,517	106,676	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	271	370	359
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	221,337	360,538	0
43560	11-000-222-[4-5]	Other Purchased Services (400-500 series	12,000	3,827	15,827	3,694	12,133	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	344	90	5,566

Starting date 7/1/2024 Ending date 12/31/2024 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	350,960	408,489	0
45030	11-000-230-180	Salaries of State Monitors	0	90,000	90,000	44,909	36,559	8,532
45040	11-000-230-331	Legal Services	250,000	(100,000)	150,000	67,111	48,445	34,444
45060	11-000-230-332	Audit Fees	150,000	(46,592)	103,408	16,145	33,774	53,489
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	38,290	35,962	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	642,853	898,190	0
46020	11-000-240-104	Salaries of Other Professional Staff	1,091,873	(61,513)	1,030,360	466,279	564,081	0
46040	11-000-240-105	Salaries of Secretarial and Clerical Ass	571,350	17,373	588,723	255,608	331,015	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	16,913	1,769	33,318
46140	11-000-240-8__	Other Objects	62,000	0	62,000	25,109	0	36,891
47000	11-000-251-1__	Salaries	522,696	5,738	528,434	219,904	308,230	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	4,245	620	3,135
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	194,252	224,362	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	234,990	285,305	0
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic	365,000	(48,956)	316,044	(61,653)	137,954	239,743
48540	11-000-261-610	General Supplies	318,000	(19,000)	299,000	12,814	6,894	279,292
49000	11-000-262-1__	Salaries	1,881,463	(85,613)	1,795,850	806,992	969,915	18,943
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	102,500	(6,000)	96,500	8,180	12,755	75,565
49080	11-000-262-441	Rental of Land & Bldg. Oth. Than Lease P	222,000	0	222,000	124,737	88,621	8,642
49120	11-000-262-490	Other Purchased Property Services	35,459	0	35,459	35,459	0	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	6,000	16,000	6,718	5,805	3,477
49180	11-000-262-610	General Supplies	72,000	19,000	91,000	25,918	1,657	63,425
49200	11-000-262-621	Energy (Natural Gas)	250,000	0	250,000	6,081	243,919	0
49220	11-000-262-622	Energy (Electricity)	850,000	0	850,000	115,113	734,887	0
49260	11-000-262-626	Energy (Gasoline)	50,000	0	50,000	14,814	5,796	29,391
50000	11-000-263-1__	Salaries	271,924	(31,530)	240,394	107,175	112,076	21,143
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.	35,000	0	35,000	7,122	7,124	20,754
50060	11-000-263-610	General Supplies	25,000	0	25,000	4,413	596	19,991
51000	11-000-266-1__	Salaries	528,484	(40,000)	488,484	253,922	227,892	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 12/31/2024 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	7,671	0	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	7,479	7,521	0
52040	11-000-270-161	Sal. For Pupil Trans (Bet Home & Sch) –	1,530,000	0	1,530,000	638,864	891,136	0
52060	11-000-270-162	Sal. For Pupil Trans (Other than Bet. Ho	55,000	0	55,000	2,659	52,341	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	70,080	6,200	173,720
52180	11-000-270-443	Lease Purchase Payments – School Buses	80,000	0	80,000	79,666	0	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	320,275	351,909	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	21,111	9,688	45,701
52460	11-000-270-8__	Other objects	4,000	0	4,000	976	80	2,944
71020	11-000-291-220	Social Security Contributions	1,100,000	(102,655)	997,345	363,529	630,561	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	6,005,801	511,406	8,612,195
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	169,176	349,222	13,602
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	30,340,144	35,337,712	15,475,267

Starting date 7/1/2024 Ending date 12/31/2024 Fund: 20 SPECIAL REVENUE

Assets and Resources

Assets:

101	Cash in bank		\$1,077,165.11
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	\$1,747,449.79	
142	Intergovernmental - Federal	\$1,106,722.21	
143	Intergovernmental - Other	\$4,461.76	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,311.00	\$2,859,944.76

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	(\$5,043,568.01)	\$1,108,103.00

Total assets and resources

\$6,417,287.04

Starting date 7/1/2024 Ending date 12/31/2024 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	\$24,000.00
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		\$484,003.67

Starting date 7/1/2024 Ending date 12/31/2024 Fund: 20 SPECIAL REVENUE

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$3,453,701.61
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	(\$1,999,707.82)	
	Less: Encumbrances	(\$3,504,868.52)	(\$5,504,576.34)
	Total appropriated		\$4,062,344.33
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		\$5,933,283.37
	Total liabilities and fund equity		\$6,417,287.04

Starting date 7/1/2024 Ending date 12/31/2024 Fund: 20 SPECIAL REVENUE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$6,113,219.06	\$5,504,576.34	\$608,642.72
Revenues	(\$6,151,671.01)	(\$5,043,568.01)	(\$1,108,103.00)
Subtotal	<u>(\$38,451.95)</u>	<u>\$461,008.33</u>	<u>(\$499,460.28)</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>(\$38,451.95)</u>	<u>\$461,008.33</u>	<u>(\$499,460.28)</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>(\$38,451.95)</u>	<u>\$461,008.33</u>	<u>(\$499,460.28)</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>(\$38,451.95)</u>	<u>\$461,008.33</u>	<u>(\$499,460.28)</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>(\$38,451.95)</u>	<u>\$461,008.33</u>	<u>(\$499,460.28)</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>(\$38,451.95)</u>	<u>\$461,008.33</u>	<u>(\$499,460.28)</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>(\$38,451.95)</u>	<u>\$461,008.33</u>	<u>(\$499,460.28)</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>(\$38,451.95)</u>	<u>\$461,008.33</u>	<u>(\$499,460.28)</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>(\$38,451.95)</u>	<u>\$461,008.33</u>	<u>(\$499,460.28)</u>
Less: Adjustment for prior year	(\$3,344.54)	(\$3,344.54)	\$0.00
Budgeted fund balance	<u>(\$41,796.49)</u>	<u>\$457,663.79</u>	<u>(\$499,460.28)</u>

Prepared and submitted by : _____
 Board Secretary Date

Starting date 7/1/2024 Ending date 12/31/2024 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	3,400,848	Under	715,275
00830	Total Revenues from Federal Sources	1,495,372	39,260	1,534,632	1,588,889		(54,257)
0083A	Other	478,920	0	478,920	0	Under	478,920
	Total	5,369,737	781,934	6,151,671	5,043,568		1,108,103

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	0	127,455	127,455	44,128	142	83,185
84100	Local Projects	0	124,661	124,661	46,593	324	77,743
85120	Total Instruction	1,107,242	(200)	1,107,042	478,808	593,466	34,768
86380	Total Support Services	1,985,747	4,150	1,989,897	773,013	1,119,257	97,627
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	13,015	219,398	53,817
88040	Nonpublic Handicapped Services	264,618	(117,361)	147,257	4,857	120,838	21,563
88060	Nonpublic Nursing Services	60,030	23,035	83,065	28,109	33,124	21,832
88080	Nonpublic Technology Initiative	32,683	(343)	32,340	15,135	12,603	4,603
88090	Nonpublic Security Aid Program	136,735	(4,495)	132,240	23,939	76,741	31,560
88131	Climate Awareness Education Grant Prog	0	75,740	75,740	8,130	21,012	46,598
88740	Total Federal Projects	1,495,372	373,118	1,868,490	442,068	1,307,964	118,459
	Total	5,369,737	743,482	6,113,219	1,999,708	3,504,869	608,643

Starting date 7/1/2024 Ending date 12/31/2024 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	677,778	Under	715,275
00775 20-441[1-6] Title I	342,102	0	342,102	144,295	Under	197,807
00780 20-445[1-5] Title II	91,066	0	91,066	4,148	Under	86,918
00785 20-449[1-4] Title III	21,697	0	21,697	4,480	Under	17,217
00790 20-447[1-4] Title IV	34,966	39,260	74,226	3,195	Under	71,031
00805 20-442[0-9] I.D.E.A. Part B (Handicapped)	977,415	0	977,415	1,172,433		(195,018)
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	5,043,568		1,108,103

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	127,455	127,455	44,128	142	83,185
84100 20-___-___-___ Local Projects	0	124,661	124,661	46,593	324	77,743
85000 20-218-100-101 Salaries of Teachers	780,750	0	780,750	335,957	444,793	0
85020 20-218-100-106 Other Salaries for Instruction	266,492	0	266,492	119,654	146,838	0
85080 20-218-100-6___ General Supplies	60,000	(200)	59,800	23,196	1,836	34,768
86020 20-218-200-103 Salaries of Program Directors	136,099	0	136,099	65,433	70,666	0
86040 20-218-200-104 Salaries of Other Professional Staff	172,050	0	172,050	69,046	103,004	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	54,538	56,208	0
86100 20-218-200-173 Salaries of Community Parent Involvement	0	3,150	3,150	3,150	0	0
86120 20-218-200-176 Salaries of Master Teachers	184,275	0	184,275	38,600	145,675	0
86140 20-218-200-200 Personnel Services – Employee Benefits	481,375	0	481,375	44,922	436,453	0
86160 20-218-200-321 Purchased Educ. Services- Contracted Pre	731,755	0	731,755	425,748	306,007	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	62,464	0	27,536
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	13,015	219,398	53,817
88040 20-50[-6-8-]___ Nonpublic Handicapped Services	264,618	(117,361)	147,257	4,857	120,838	21,563
88060 20-509-___-___ Nonpublic Nursing Services	60,030	23,035	83,065	28,109	33,124	21,832
88080 20-510-___-___ Nonpublic Technology Initiative	32,683	(343)	32,340	15,135	12,603	4,603

Starting date 7/1/2024 Ending date 12/31/2024 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	23,939	76,741	31,560
88131	20-471-___-___	Climate Awareness Education Grant Prog	0	75,740	75,740	8,130	21,012	46,598
88500	20-___-___-___	Title I	342,102	114,754	456,856	177,149	247,909	31,798
88520	20-___-___-___	Title II	91,066	(54,347)	36,719	10,735	3,459	22,525
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	2,653	17,509	8,346
88620	20-___-___-___	I.D.E.A. Part B (Handicapped)	977,415	156,843	1,134,258	126,643	985,625	21,989
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	64,205	0	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	1,999,708	3,504,869	608,643

Starting date 7/1/2024 Ending date 12/31/2024 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 12/31/2024 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 12/31/2024 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 12/31/2024 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 12/31/2024 Fund: 30 CAPITAL PROJECTS FUNDS

Starting date 7/1/2024 Ending date 12/31/2024 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 12/31/2024 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 12/31/2024 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 12/31/2024 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 12/31/2024 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 12/31/2024 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