

APPENDIX A

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

BOARD SECRETARY'S MONTHLY CERTIFICATION
BUDGETARY LINE ITEM STATUS

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

BOARD SECRETARY

APRIL 30, 2025

Starting date 7/1/2024 Ending date 4/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$5,417,052.60
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		\$14,130,325.00
Accounts Receivable:			
132	Interfund	\$669,210.40	
141	Intergovernmental - State	\$3,554,029.01	
142	Intergovernmental - Federal	\$92,343.46	
143	Intergovernmental - Other	\$125,767.17	
153, 154	Other (net of estimated uncollectable of \$_____)	\$204,671.83	\$4,646,021.87
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	(\$81,351,862.42)	(\$240,366.42)

Total assets and resources

\$25,752,259.02

Starting date 7/1/2024 Ending date 4/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$99,969.93
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$41,071.95
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		\$1,020,409.28

Report of the Secretary to the Board of Education
Nutley Board of Education

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Starting date 7/1/2024 Ending date 4/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$14,374,092.56
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	(\$60,575,545.97)	
	Less: Encumbrances	(\$14,374,092.56)	(\$74,949,638.53)
	Total appropriated		\$20,598,874.74
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		\$24,731,849.74
	Total liabilities and fund equity		\$25,752,259.02

Starting date 7/1/2024 Ending date 4/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$81,153,122.28	\$74,949,638.53	\$6,203,483.75
Revenues	(\$81,111,496.00)	(\$81,351,862.42)	\$240,366.42
Subtotal	<u>\$41,626.28</u>	<u>(\$6,402,223.89)</u>	<u>\$6,443,850.17</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>(\$6,423,482.30)</u>	<u>\$6,465,108.58</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>(\$6,423,482.30)</u>	<u>\$6,465,108.58</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>(\$6,423,522.32)</u>	<u>\$6,465,148.60</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>(\$6,423,522.32)</u>	<u>\$6,465,148.60</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>(\$6,423,522.32)</u>	<u>\$6,465,148.60</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>(\$6,423,522.32)</u>	<u>\$6,465,148.60</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>(\$6,423,522.32)</u>	<u>\$6,465,148.60</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>(\$6,423,522.32)</u>	<u>\$6,465,148.60</u>
Less: Adjustment for prior year	(\$41,626.28)	(\$41,626.28)	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$6,465,148.60)</u>	<u>\$6,465,148.60</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2024 Ending date 4/30/2025 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	68,725,324		(2,696,423)
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	81,351,862		(240,366)
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	21,135,685	2,415,614	23,551,299	17,827,435	4,659,674	1,064,191
10300	Total Special Education - Instruction	7,988,091	(543,631)	7,444,460	5,897,179	1,237,580	309,701
11160	Total Basic Skills/Remedial – Instruct.	635,043	(42,426)	592,617	470,328	51,587	70,702
12160	Total Bilingual Education – Instruction	375,128	(66,649)	308,479	216,296	92,183	0
17100	Total School-Sponsored Co/Extra Curricul	224,860	0	224,860	93,754	122,286	8,821
17600	Total School-Sponsored Athletics – Instr	887,570	(95,492)	792,078	680,509	81,909	29,661
29180	Total Undistributed Expenditures - Instr	7,923,065	(461,406)	7,461,659	5,208,685	1,923,104	329,870
30620	Total Undistributed Expenditures – Healt	733,877	(39,160)	694,717	529,600	124,557	40,560
40580	Total Undistributed Expend – Speech, OT,	960,637	101,829	1,062,466	766,711	290,679	5,076
41080	Total Undist. Expend. – Other Supp. Serv	594,373	(57,755)	536,618	410,423	107,916	18,279
41660	Total Undist. Expend. – Guidance	1,590,309	(43,288)	1,547,021	1,045,009	299,576	202,436
42200	Total Undist. Expend. – Child Study Team	2,292,942	30,639	2,323,581	1,845,285	391,290	87,006
43200	Total Undist. Expend. – Improvement of I	121,986	16,457	138,443	107,151	30,410	882
43620	Total Undist. Expend. – Edu. Media Serv.	592,870	(9,168)	583,702	463,612	117,534	2,556
44180	Total Undist. Expend. – Instructional St	7,000	0	7,000	718	0	6,282
45300	Support Serv. - General Admin	1,225,823	6,630	1,232,453	950,426	262,440	19,587
46160	Support Serv. - School Admin	3,271,629	55,497	3,327,126	2,473,314	670,603	183,210
47200	Total Undist. Expend. – Central Services	649,196	738	649,934	417,287	219,547	13,100
47620	Total Undist. Expend. – Admin. Info. Tec	457,794	(30,000)	427,794	343,259	75,355	9,180
51120	Total Undist. Expend. – Oper. & Maint. O	6,261,375	198,151	6,459,526	4,682,239	1,053,141	724,147
52480	Total Undist. Expend. – Student Transpor	3,012,500	93,200	3,105,700	1,995,794	592,494	517,412
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	19,992,187	(1,521,253)	18,470,934	14,059,560	1,957,640	2,453,734
75880	TOTAL EQUIPMENT	0	23,271	23,271	23,271	0	0
76260	Total Facilities Acquisition and Constr	88,649	0	88,649	0	0	88,649
84000	Transfer of Funds to Charter Schools	88,907	9,828	98,735	67,704	12,588	18,443
Total		81,111,496	41,626	81,153,122	60,575,546	14,374,093	6,203,484

Starting date 7/1/2024 Ending date 4/30/2025 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	12,676		(12,676)
00150	10-1320	Tuition from LEAs Within State	0	0	0	17,817		(17,817)
00260	10-1910	Rents and Royalties	400,000	0	400,000	2,420	Under	397,580
00300	10-1___	Unrestricted Miscellaneous Revenues	140,000	0	140,000	375,245		(235,245)
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	81,351,862		(240,366)
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	12,946	1,448,107	1,070,410	349,258	28,439
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers	6,420,321	1,199,848	7,620,169	6,004,785	1,444,051	171,332
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers	4,413,081	208,976	4,622,057	3,596,716	844,119	181,222
02140	11-140-___-101	Grades 9-12 – Salaries of Teachers	6,467,878	970,690	7,438,568	5,850,232	1,458,075	130,261
02160	11-140-100-101	Salaries of Teachers	0	100,195	100,195	74,970	0	25,225
02500	11-150-100-101	Salaries of Teachers	45,590	4,410	50,000	25,698	24,302	0
02540	11-150-100-320	Purchased Professional – Educational Ser	96,000	14,000	110,000	37,788	1,519	70,693
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	413,538	43,282	99,069
03080	11-190-1__-610	General Supplies	997,845	2,182	1,000,027	641,547	16,058	342,422
03100	11-190-1__-640	Textbooks	215,000	(97,633)	117,367	111,751	87	5,528
04500	11-204-100-101	Salaries of Teachers	739,420	(134,663)	604,757	490,475	114,282	0
04520	11-204-100-106	Other Salaries for Instruction	597,024	96,146	693,170	531,075	66,672	95,423
04600	11-204-100-610	General Supplies	5,500	0	5,500	3,144	0	2,356
04640	11-204-100-8__	Other Objects	200	0	200	0	0	200
06000	11-209-100-101	Salaries of Teachers	0	142,050	142,050	105,735	36,315	0
07000	11-213-100-101	Salaries of Teachers	4,063,086	(212,577)	3,850,509	3,064,934	644,287	141,288
07100	11-213-100-610	General Supplies	15,000	(3,000)	12,000	10,490	56	1,454
07500	11-214-100-101	Salaries of Teachers	725,758	(107,948)	617,810	491,088	115,233	11,489
07520	11-214-100-106	Other Salaries for Instruction	890,855	(7,486)	883,369	708,516	133,092	41,760
07600	11-214-100-610	General Supplies	6,000	3,000	9,000	6,765	0	2,235
08000	11-215-100-101	Salaries of Teachers	81,325	(66,275)	15,050	15,005	45	0
08020	11-215-100-106	Other Salaries for Instruction	171,201	(126,708)	44,493	20,922	23,571	0
08100	11-215-100-6__	General Supplies	5,000	0	5,000	3,736	0	1,264
08500	11-216-100-101	Salaries of Teachers	401,875	(105,600)	296,275	231,793	52,252	12,230
08520	11-216-100-106	Other Salaries for Instruction	285,847	(20,570)	265,277	213,503	51,774	0
11000	11-230-100-101	Salaries of Teachers	634,543	(72,426)	562,117	465,530	51,587	45,000

Starting date 7/1/2024 Ending date 4/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
11100	11-230-100-610	General Supplies	500	30,000	30,500	4,798	0	25,702
12000	11-240-100-101	Salaries of Teachers	375,128	(66,649)	308,479	216,296	92,183	0
17000	11-401-100-1__	Salaries	197,160	(3,944)	193,217	68,319	120,002	4,896
17020	11-401-100-[3-5]	Purchased Services (300-500 series)	2,200	3,944	6,144	6,144	0	0
17040	11-401-100-6__	Supplies and Materials	11,000	0	11,000	7,242	435	3,324
17060	11-401-100-8__	Other Objects	14,500	0	14,500	12,050	1,849	601
17500	11-402-100-1__	Salaries	514,345	(14,529)	499,816	426,342	74,590	(1,116)
17520	11-402-100-[3-5]	Purchased Services (300-500 series)	26,590	68,052	94,642	90,377	0	4,265
17540	11-402-100-6__	Supplies and Materials	107,200	(58,435)	48,765	35,939	4,275	8,551
17560	11-402-100-8__	Other Objects	239,435	(90,579)	148,856	127,851	3,044	17,961
29000	11-000-100-561	Tuition to Other LEAs within the State -	0	126,000	126,000	0	123,380	2,620
29020	11-000-100-562	Tuition to Other LEAs within the State -	76,560	125,755	202,315	100,591	41,289	60,435
29040	11-000-100-563	Tuition to County Voc. School District-R	18,000	5,644	23,644	11,822	11,822	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	(52,766)	195,150	0	195,150	0
29100	11-000-100-566	Tuition to Priv. School for the Disabled	7,550,589	(700,644)	6,849,945	5,092,630	1,490,500	266,815
29140	11-000-100-568	Tuition – State Facilities	30,000	16,397	46,397	0	46,397	0
30500	11-000-213-1__	Salaries	659,877	(39,160)	620,717	494,092	121,125	5,500
30540	11-000-213-3__	Purchased Professional and Technical Ser	50,000	0	50,000	25,015	2,568	22,417
30580	11-000-213-6__	Supplies and Materials	24,000	0	24,000	10,493	864	12,643
40500	11-000-216-1__	Salaries	753,437	8,603	762,040	607,595	154,445	0
40520	11-000-216-320	Purchased Professional – Educational Ser	200,000	93,226	293,226	156,792	136,234	200
40540	11-000-216-6__	Supplies and Materials	7,200	0	7,200	2,324	0	4,876
41000	11-000-217-1__	Salaries	594,373	(57,755)	536,618	410,423	107,916	18,279
41500	11-000-218-104	Salaries of Other Professional Staff	1,429,129	(162,044)	1,267,085	988,053	279,032	0
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	0	118,756	118,756	98,963	19,793	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	(46,107)	752	50,856
41640	11-000-218-8__	Other Objects	0	0	0	(500)	0	500
42000	11-000-219-104	Salaries of Other Professional Staff	2,272,942	30,639	2,303,581	1,830,199	391,164	82,219
42140	11-000-219-592	Misc. Purch. Svc. (400-500 series O/than	7,000	0	7,000	2,284	126	4,590
42160	11-000-219-6__	Supplies and Materials	13,000	0	13,000	12,803	0	197
43040	11-000-221-105	Salaries of Secretarial & Clerical Assis	119,736	16,457	136,193	105,783	30,410	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	678	0	322
43180	11-000-221-8__	Other Objects	200	0	200	200	0	0
43500	11-000-222-1__	Salaries	576,870	(12,995)	563,875	447,887	115,988	0
43560	11-000-222-[4-5]	Other Purchased Services (400-500 series	12,000	3,827	15,827	14,281	1,546	0
43600	11-000-222-8__	Other Objects	4,000	0	4,000	1,444	0	2,556

Starting date 7/1/2024 Ending date 4/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
44020	11-000-223-104	Salaries of Other Professional Staff	0	0	0	(317)	0	317
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	784	0	5,216
45000	11-000-230-1__	Salaries	697,323	62,257	759,580	595,854	163,595	131
45030	11-000-230-180	Salaries of State Monitors	0	90,000	90,000	76,541	4,927	8,532
45040	11-000-230-331	Legal Services	250,000	(100,000)	150,000	88,168	80,186	(18,354)
45060	11-000-230-332	Audit Fees	150,000	(47,592)	102,408	87,277	0	15,131
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	61,573	13,248	11,679
45160	11-000-230-585	BOE Other Purchased Services	5,000	(2,490)	2,510	1,322	0	1,188
45200	11-000-230-610	General Supplies	3,500	0	3,500	1,909	483	1,108
45260	11-000-230-890	Miscellaneous Expenditures	3,500	1,690	5,190	5,079	0	111
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	1,104,417	325,626	111,000
46020	11-000-240-104	Salaries of Other Professional Staff	1,091,873	(61,513)	1,030,360	798,293	232,067	0
46040	11-000-240-105	Salaries of Secretarial and Clerical Ass	571,350	28,373	599,723	480,837	105,786	13,100
46100	11-000-240-[4-5]	Other Purchased Services (400-500 series)	36,000	5,556	41,556	35,964	1,016	4,576
46120	11-000-240-6__	Supplies and Materials	52,000	0	52,000	27,358	2,208	22,434
46140	11-000-240-8__	Other Objects	62,000	444	62,444	26,444	3,900	32,100
47000	11-000-251-1__	Salaries	522,696	5,738	528,434	384,369	143,765	300
47020	11-000-251-330	Purchased Professional Services	115,000	(11,500)	103,500	20,998	72,460	10,042
47060	11-000-251-592	Misc. Purch. Services (400-500 Series, O	2,500	3,500	6,000	1,940	2,704	1,356
47100	11-000-251-6__	Supplies and Materials	8,000	500	8,500	7,792	0	708
47180	11-000-251-890	Other Objects	1,000	2,500	3,500	2,188	618	695
47500	11-000-252-1__	Salaries	448,794	(30,000)	418,794	343,259	75,355	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	377,182	125,405	17,708
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic	365,000	(48,956)	316,044	(19,904)	139,960	195,988
48540	11-000-261-610	General Supplies	318,000	(27,000)	291,000	52,078	11,771	227,151
49000	11-000-262-1__	Salaries	1,881,463	(55,613)	1,825,850	1,419,756	349,905	56,190
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	102,500	(6,000)	96,500	22,440	255	73,805
49080	11-000-262-441	Rental of Land & Bldg. Oth. Than Lease P	222,000	0	222,000	195,622	17,736	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	711,000	0	0
49160	11-000-262-590	Miscellaneous Purchased Services	10,000	6,000	16,000	15,633	0	367
49180	11-000-262-610	General Supplies	72,000	27,000	99,000	42,644	51,458	4,899
49200	11-000-262-621	Energy (Natural Gas)	250,000	0	250,000	199,914	50,086	0
49220	11-000-262-622	Energy (Electricity)	850,000	0	850,000	666,297	183,703	0
49260	11-000-262-626	Energy (Gasoline)	50,000	0	50,000	20,609	8,307	21,084
50000	11-000-263-1__	Salaries	271,924	(31,530)	240,394	159,630	43,141	37,623
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.	35,000	0	35,000	13,828	9,648	11,523

Starting date 7/1/2024 Ending date 4/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
50060	11-000-263-610	General Supplies	25,000	0	25,000	15,182	1,040	8,778
51000	11-000-266-1__	Salaries	528,484	(22,000)	506,484	421,940	59,174	25,370
51020	11-000-266-3__	Purchased Professional and Technical Ser	50,000	300,000	350,000	326,867	1,553	21,580
51060	11-000-266-610	General Supplies	19,500	0	19,500	6,061	0	13,439
52000	11-000-270-107	Salaries of Non-Instructional Aides	20,000	(800)	19,200	(11,673)	0	30,873
52020	11-000-270-160	Sal. For Pupil Trans (Bet Home & Sch) –	15,000	0	15,000	12,807	2,193	0
52040	11-000-270-161	Sal. For Pupil Trans (Bet Home & Sch) –	1,530,000	95,000	1,625,000	1,199,908	330,092	95,000
52060	11-000-270-162	Sal. For Pupil Trans (Other than Bet. Ho	55,000	0	55,000	4,825	50,113	62
52120	11-000-270-390	Other Purchased Prof. and Technical Serv	0	1,000	1,000	959	0	41
52140	11-000-270-420	Cleaning, Repair, & Maint. Services	250,000	0	250,000	137,078	14,011	98,912
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	12,975	0	17,025
52320	11-000-270-514	Contract Serv. (Sp Ed Stds) - Vendors	900,000	0	900,000	491,890	180,294	227,816
52400	11-000-270-593	Misc. Purchased Services - Transportatio	35,000	0	35,000	35,000	0	0
52420	11-000-270-610	General Supplies	76,500	0	76,500	31,131	15,505	29,864
52460	11-000-270-8__	Other objects	4,000	0	4,000	1,229	287	2,484
71020	11-000-291-220	Social Security Contributions	1,100,000	(102,655)	997,345	642,667	351,423	3,255
71060	11-000-291-241	Other Retirement Contributions - PERS	1,432,187	(30,000)	1,402,187	1,291,400	1	110,787
71160	11-000-291-260	Workmen's Compensation	350,000	0	350,000	349,030	0	970
71180	11-000-291-270	Health Benefits	16,548,000	(1,418,598)	15,129,402	11,534,906	1,287,160	2,307,337
71200	11-000-291-280	Tuition Reimbursement	30,000	30,000	60,000	37,265	818	21,917
71220	11-000-291-290	Other Employee Benefits	532,000	0	532,000	204,292	318,239	9,469
75080	12-4__-100-73__	School-Sponsored and Other Instructional	0	23,271	23,271	23,271	0	0
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	9,828	98,735	67,704	12,588	18,443
Total			81,111,496	41,626	81,153,122	60,575,546	14,374,093	6,203,484

Starting date 7/1/2024 Ending date 4/30/2025 Fund: 20 SPECIAL REVENUE

Assets and Resources

Assets:

101	Cash in bank		\$1,393,550.04
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	\$287,956.59	
142	Intergovernmental - Federal	\$543,050.21	
143	Intergovernmental - Other	\$4,461.76	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,311.00	\$836,779.56

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	(\$5,443,341.97)	\$708,329.04

Total assets and resources

\$4,310,732.81

Starting date 7/1/2024 Ending date 4/30/2025 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 4/30/2025 Fund: 20 SPECIAL REVENUE

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$1,670,100.69
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	\$6,356,392.06	
602	Less: Expenditures	(\$4,082,262.05)	
	Less: Encumbrances	(\$1,721,267.60)	(\$5,803,529.65)
	Total appropriated		\$2,222,963.10
Unappropriated:			
770	Fund balance, July 1		\$457,068.38
771	Designated fund balance		\$1,372,074.17
303	Budgeted fund balance		(\$201,376.51)
	Total fund balance		\$3,850,729.14
	Total liabilities and fund equity		\$4,310,732.81

Starting date 7/1/2024 Ending date 4/30/2025 Fund: 20 SPECIAL REVENUE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$6,356,392.06	\$5,803,529.65	\$552,862.41
Revenues	(\$6,151,671.01)	(\$5,443,341.97)	(\$708,329.04)
Subtotal	<u>\$204,721.05</u>	<u>\$360,187.68</u>	<u>(\$155,466.63)</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>\$204,721.05</u>	<u>\$360,187.68</u>	<u>(\$155,466.63)</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>\$204,721.05</u>	<u>\$360,187.68</u>	<u>(\$155,466.63)</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>\$204,721.05</u>	<u>\$360,187.68</u>	<u>(\$155,466.63)</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>\$204,721.05</u>	<u>\$360,187.68</u>	<u>(\$155,466.63)</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>\$204,721.05</u>	<u>\$360,187.68</u>	<u>(\$155,466.63)</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>\$204,721.05</u>	<u>\$360,187.68</u>	<u>(\$155,466.63)</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>\$204,721.05</u>	<u>\$360,187.68</u>	<u>(\$155,466.63)</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>\$204,721.05</u>	<u>\$360,187.68</u>	<u>(\$155,466.63)</u>
Less: Adjustment for prior year	(\$3,344.54)	(\$3,344.54)	\$0.00
Budgeted fund balance	<u>\$201,376.51</u>	<u>\$356,843.14</u>	<u>(\$155,466.63)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2024 Ending date 4/30/2025 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	92,591		(76,951)
00770	Total Revenues from State Sources	3,395,445	720,678	4,116,123	3,450,579	Under	665,544
00830	Total Revenues from Federal Sources	1,495,372	39,260	1,534,632	1,900,172		(365,540)
0083A	Other	478,920	0	478,920	0	Under	478,920
Total		5,369,737	781,934	6,151,671	5,443,342		708,329
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	5,733	49,905	55,638	37,338	0	18,300
84100	Local Projects	0	159,661	159,661	52,156	0	107,505
85120	Total Instruction	1,107,242	(200)	1,107,042	941,821	131,831	33,390
86380	Total Support Services	1,985,747	4,150	1,989,897	1,362,200	573,728	53,969
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	159,484	299,234	142,787	89,626	66,822
88040	Nonpublic Handicapped Services	264,618	(105,661)	158,957	56,492	71,855	30,610
88060	Nonpublic Nursing Services	60,030	25,770	85,800	61,181	14,196	10,423
88080	Nonpublic Technology Initiative	32,683	(343)	32,340	20,539	7,198	4,603
88090	Nonpublic Security Aid Program	136,735	(1,435)	135,300	50,625	82,104	2,571
88131	Climate Awareness Education Grant Prog	0	75,740	75,740	27,150	2,028	46,562
88740	Total Federal Projects	1,504,518	613,463	2,117,981	1,208,059	748,702	161,220
Total		5,384,616	971,776	6,356,392	4,082,262	1,721,268	552,862

Starting date 7/1/2024 Ending date 4/30/2025 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	92,591		(76,951)
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	727,509	Under	665,544
00775	20-441[1-6]	Title I		342,102	0	342,102	294,519	Under	47,583
00780	20-445[1-5]	Title II		91,066	0	91,066	51,367	Under	39,699
00785	20-449[1-4]	Title III		21,697	0	21,697	8,494	Under	13,203
00790	20-447[1-4]	Title IV		34,966	39,260	74,226	10,499	Under	63,727
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	11,973	Under	9,147
00814	20-4540	ARP - ESSER		0	0	0	170,147		(170,147)
00825	20-4___	Other		0	0	0	95,592		(95,592)
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	5,443,342		708,329

Expenditures:				Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
				5,733	49,905	55,638	37,338	0	18,300
84100	20-___-___-___	Local Projects		0	159,661	159,661	52,156	0	107,505
85000	20-218-100-101	Salaries of Teachers		780,750	0	780,750	679,627	101,123	0
85020	20-218-100-106	Other Salaries for Instruction		266,492	0	266,492	236,298	30,194	0
85080	20-218-100-6__	General Supplies		60,000	(200)	59,800	25,896	514	33,390
86020	20-218-200-103	Salaries of Program Directors		136,099	0	136,099	110,672	25,427	0
86040	20-218-200-104	Salaries of Other Professional Staff		172,050	0	172,050	136,266	35,784	0
86060	20-218-200-105	Salaries of Secr. And Clerical Assistant		45,057	0	45,057	26,917	(26,917)	45,057
86080	20-218-200-110	Other Salaries		110,746	0	110,746	82,160	28,586	0
86100	20-218-200-173	Salaries of Community Parent Involvement		0	3,150	3,150	4,750	0	(1,600)
86120	20-218-200-176	Salaries of Master Teachers		184,275	0	184,275	80,088	104,187	0
86140	20-218-200-200	Personnel Services – Employee Benefits		481,375	0	481,375	96,889	384,486	0
86160	20-218-200-321	Purchased Educ. Services- Contracted Pre		731,755	0	731,755	709,581	22,174	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	(140)	23,250	158	0	23,092
86260	20-218-200-440	Rentals		90,000	140	90,140	104,329	0	(14,189)
86340	20-218-200-6__	Supplies and Materials		3,000	1,000	4,000	3,865	0	135
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	159,484	299,234	142,787	89,626	66,822
88040	20-50[-6-8-]___	Nonpublic Handicapped Services		264,618	(105,661)	158,957	56,492	71,855	30,610
88060	20-509-___-___	Nonpublic Nursing Services		60,030	25,770	85,800	61,181	14,196	10,423

Starting date 7/1/2024 Ending date 4/30/2025 Fund: 20 SPECIAL REVENUE

Expenditures:				Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
88080	20-510-___-___	Nonpublic Technology Initiative		32,683	(343)	32,340	20,539	7,198	4,603
88090	20-511-___-___	Nonpublic Security Aid Program		136,735	(1,435)	135,300	50,625	82,104	2,571
88131	20-471-___-___	Climate Awareness Education Grant Prog		0	75,740	75,740	27,150	2,028	46,562
88500	20-___-___-___	Title I		342,102	111,754	453,856	294,077	150,020	9,759
88520	20-___-___-___	Title II		91,066	(54,347)	36,719	15,469	300	20,950
88540	20-___-___-___	Title III		30,843	3,521	34,364	9,178	8,132	17,054
88560	20-___-___-___	Title IV		34,966	(6,458)	28,508	8,954	12,242	7,313
88620	20-___-___-___	I.D.E.A. Part B (Handicapped)		977,415	325,432	1,302,847	667,151	573,916	61,779
88640	20-___-___-___	Vocational Education		21,120	8,051	29,171	6,930	3,405	18,836
88700	20-___-___-___	Other		0	154,428	154,428	138,910	687	14,831
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				5,384,616	971,776	6,356,392	4,082,262	1,721,268	552,862

Starting date 7/1/2024 Ending date 4/30/2025 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$138,256.89)
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 **(\$138,256.89)**

Starting date 7/1/2024 Ending date 4/30/2025 Fund: 30 CAPITAL PROJECTS FUNDS

<u>Liabilities and Fund Equity</u>		
Liabilities:		
101	Cash Overdraft	(\$138,256.89)
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	\$3,024.81
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		\$3,024.81

Starting date 7/1/2024 Ending date 4/30/2025 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

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

761	Capital Reserve Account - July 1		\$0.00
604	Add: Increase in Capital Reserve		\$0.00
307	Less: Bud. w/d Cap. Reserve Eligible Costs		\$0.00
309	Less: Bud. w/d Cap. Reserve Excess Costs		\$0.00
317	Less: Bud. w/d cap. Reserve Debt Service		\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1		\$0.00
605	Add: Increase in Sale/Leaseback Reserve		\$0.00
308	Less: Bud w/d Sale/Leaseback Reserve		\$0.00
764	Maintenance Reserve Account - July 1		\$0.00
606	Add: Increase in Maintenance Reserve		\$0.00
310	Less: Bud. w/d from Maintenance Reserve		\$0.00
765	Tuition Reserve Account - July 1		\$0.00
311	Less: Bud. w/d from Tuition Reserve		\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1		\$0.00
607	Add: Increase in Cur. Exp. Emer. Reserve		\$0.00
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve		\$0.00
755	Reserve for Bus Advertising - July 1		\$0.00
610	Add: Increase in Bus Advertising Reserve		\$0.00
315	Less: Bud. w/d from Bus Advertising Reserve		\$0.00
756	Federal Impact Aid (General) - July 1		\$0.00
611	Add: Increase in Federal Impact Aid (General)		\$0.00
318	Less: Bud. w/d from Federal Impact Aid (Gen.)		\$0.00
757	Federal Impact Aid (Capital) - July 1		\$0.00
612	Add: Increase in Federal Impact Aid (Capital)		\$0.00
319	Less: Bud. w/d from Federal Impact Aid (Cap.)		\$0.00
769	Unemployment Fund - July 1		\$0.00
	Add: Increase in Unemployment Fund		\$0.00
678	Less: Bud. w/d from Unemployment Fund		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations		\$0.00
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$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)
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Total liabilities and fund equity			(\$138,256.89)
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Starting date 7/1/2024 Ending date 4/30/2025 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

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

Prepared and submitted by : _____

Board Secretary

_____ Date

Starting date 7/1/2024 Ending date 4/30/2025 Fund: 30 CAPITAL PROJECTS FUNDS

Starting date 7/1/2024 Ending date 4/30/2025 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$13,960.97
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Loans Receivable:

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

Resources:

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

Total assets and resources

\$13,960.97

Starting date 7/1/2024 Ending date 4/30/2025 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity

Liabilities:

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

Starting date 7/1/2024 Ending date 4/30/2025 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	(\$3,224,490.00)		
	Less: Encumbrances	\$0.00	(\$3,224,490.00)	\$0.00
	Total appropriated			\$0.00
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			\$13,960.97
	Total liabilities and fund equity			\$13,960.97

Starting date 7/1/2024 Ending date 4/30/2025 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

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

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2024 Ending date 4/30/2025 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	3,224,490	0	0
Total		3,224,490	0	3,224,490	3,224,490	0	0

Starting date 7/1/2024 Ending date 4/30/2025 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	894,490	0	0
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	3,224,490	0	0