

APPENDIX A

**NUTLEY BOARD OF EDUCATION
REPORT OF THE SECRETARY
DATED JUNE 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

JUNE 30, 2025

Starting date 7/1/2024 Ending date 6/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$2,898,600.80
102-106	Cash Equivalents		\$800.00
108	Impact Aid Reserve (General)		\$964,646.18
109	Impact Aid Reserve (Capital)		\$752,287.67
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$190,028.48	
141	Intergovernmental - State	\$1,566,140.17	
142	Intergovernmental - Federal	\$68,613.40	
143	Intergovernmental - Other	\$125,205.70	
153, 154	Other (net of estimated uncollectable of \$_____)	\$148,141.74	\$2,098,129.49

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$12,522.92
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$496,415.00

Resources:

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

Total assets and resources

\$7,223,402.06

Starting date 7/1/2024 Ending date 6/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$100,675.65
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$2,463,811.26
422	Judgments Payable	\$510,712.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$1,568,623.48
Total liabilities		\$4,643,822.39

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

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Starting date 7/1/2024 Ending date 6/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:				
753,754	Reserve for Encumbrances			\$830,217.73
Reserved Fund Balance:				
761	Capital Reserve Account - July 1		\$677,663.41	
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	\$677,663.41
762	Reserve for Adult Education			\$0.00
763	Sale/Leaseback Reserve Account - July 1		\$0.00	
605	Add: Increase in Sale/Leaseback Reserve		\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve		\$0.00	\$0.00
764	Maintenance Reserve Account - July 1		\$634,682.02	
606	Add: Increase in Maintenance Reserve		\$0.00	
310	Less: Bud. w/d from Maintenance Reserve		\$0.00	\$634,682.02
765	Tuition Reserve Account - July 1		\$0.00	
311	Less: Bud. w/d from Tuition Reserve		\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1		\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve		\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve		\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1		\$0.00	
610	Add: Increase in Bus Advertising Reserve		\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve		\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1		\$0.00	
611	Add: Increase in Federal Impact Aid (General)		\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)		\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1		\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)		\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)		\$0.00	\$0.00
769	Unemployment Fund - July 1		\$0.00	
	Add: Increase in Unemployment Fund		\$0.00	
678	Less: Bud. w/d from Unemployment Fund		\$0.00	\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$0.00	
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	\$0.00	\$0.00	\$0.00
	Total appropriated			\$2,142,563.16
Unappropriated:				
770	Fund balance, July 1			\$437,016.51
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			\$2,579,579.67
	Total liabilities and fund equity			<u>\$7,223,402.06</u>

Starting date 7/1/2024 Ending date 6/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

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	(\$677,663.41)	\$677,663.41
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$677,663.41)</u>	<u>\$677,663.41</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>(\$677,663.41)</u>	<u>\$677,663.41</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	(\$634,682.02)	\$634,682.02
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$1,312,345.43)</u>	<u>\$1,312,345.43</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>(\$1,312,345.43)</u>	<u>\$1,312,345.43</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>(\$1,312,345.43)</u>	<u>\$1,312,345.43</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>(\$1,312,345.43)</u>	<u>\$1,312,345.43</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>(\$1,312,345.43)</u>	<u>\$1,312,345.43</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>(\$1,312,345.43)</u>	<u>\$1,312,345.43</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$1,312,345.43)</u>	<u>\$1,312,345.43</u>

Prepared and submitted by : _____

Board Secretary

_____ Date

Starting date 7/1/2024 Ending date 6/30/2025 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	65,919,331	Under	109,570
00520	SUBTOTAL – Revenues from State Sources	14,944,086	0	14,944,086	12,488,029	Under	2,456,057
00570	SUBTOTAL – Revenues from Federal Sources	138,509	0	138,509	138,509		0
Total		81,111,496	0	81,111,496	78,545,869		2,565,627
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	140,411	140,411	10,410	128,162	1,839
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	21,135,685	1,915,616	23,051,301	22,706,001	23,595	321,706
10300	Total Special Education - Instruction	7,988,091	(493,570)	7,494,521	7,322,917	1,848	169,756
11160	Total Basic Skills/Remedial – Instruct.	635,043	(18,926)	616,117	589,948	0	26,169
12160	Total Bilingual Education – Instruction	375,128	(66,649)	308,479	271,119	0	37,360
17100	Total School-Sponsored Co/Extra Curricul	224,860	32,431	257,291	226,609	42	30,640
17600	Total School-Sponsored Athletics – Instr	887,570	(72,440)	815,130	814,927	0	203
29180	Total Undistributed Expenditures - Instr	7,923,065	(752,867)	7,170,198	6,821,530	290,812	57,856
30620	Total Undistributed Expenditures – Healt	733,877	(28,160)	705,717	668,509	0	37,208
40580	Total Undistributed Expend – Speech, OT,	960,637	(122,171)	838,466	798,733	1,112	38,621
41080	Total Undist. Expend. – Other Supp. Serv	594,373	(57,755)	536,618	514,792	0	21,826
41660	Total Undist. Expend. – Guidance	1,590,309	1,312	1,591,621	1,570,958	0	20,663
42200	Total Undist. Expend. – Child Study Team	2,292,942	35,139	2,328,081	2,306,079	126	21,877
43200	Total Undist. Expend. – Improvement of I	121,986	16,457	138,443	133,087	0	5,356
43620	Total Undist. Expend. – Edu. Media Serv.	592,870	(9,168)	583,702	578,626	0	5,076
44180	Total Undist. Expend. – Instructional St	7,000	0	7,000	556	0	6,444
45300	Support Serv. - General Admin	1,225,823	(5,823)	1,220,000	1,174,096	25,282	20,622
46160	Support Serv. - School Admin	3,271,629	(205,503)	3,066,126	2,993,725	1,185	71,216
47200	Total Undist. Expend. – Central Services	649,196	(15,570)	633,626	597,849	14,750	21,027
47620	Total Undist. Expend. – Admin. Info. Tec	457,794	(30,000)	427,794	415,019	0	12,775
51120	Total Undist. Expend. – Oper. & Maint. O	6,261,375	133,590	6,394,965	5,683,471	327,050	384,445
52480	Total Undist. Expend. – Student Transpor	3,012,500	(401,533)	2,610,967	2,451,678	15,255	144,035
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	19,992,187	(339,253)	19,652,934	19,568,582	1,001	83,352
72020	Total Undistributed Expenditures – Food	0	290,000	290,000	290,000	0	0
75880	TOTAL EQUIPMENT	0	27,471	27,471	27,468	0	3
76260	Total Facilities Acquisition and Constr	88,649	0	88,649	88,649	0	0
76320	Capital Reserve – Transfer to Capital Pr	0	165,095	165,095	165,095	0	0
84000	Transfer of Funds to Charter Schools	88,907	68,587	157,494	157,494	0	0
Total		81,111,496	206,721	81,318,217	78,947,926	830,218	1,540,074

Starting date 7/1/2024 Ending date 6/30/2025 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	65,488,901		0
00140	10-1310	Tuition from Individuals	0	0	0	15,845		(15,845)
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	2,515	Under	397,485
00300	10-1___	Unrestricted Miscellaneous Revenues	140,000	0	140,000	394,252		(254,252)
00420	10-3121	Categorical Transportation Aid	631,352	0	631,352	631,352		0
00430	10-3131	Extraordinary Aid	2,456,057	0	2,456,057	0	Under	2,456,057
00440	10-3132	Categorical Special Education Aid	4,902,593	0	4,902,593	4,902,593		0
00460	10-3176	Equalization Aid	6,432,911	0	6,432,911	6,432,911		0
00470	10-3177	Categorical Security Aid	521,173	0	521,173	521,173		0
00540	10-4200	Medicaid Reimbursement	138,509	0	138,509	138,509		0
Total			81,111,496	0	81,111,496	78,545,869		2,565,627
Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
			0	140,411	140,411	10,410	128,162	1,839
02060	11-105-100-936	Local Contribution – Transfer to Special	478,920	0	478,920	478,920	0	0
02080	11-110-___-101	Kindergarten – Salaries of Teachers	1,435,161	(82,054)	1,353,107	1,341,365	0	11,742
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers	6,420,321	1,188,848	7,609,169	7,602,235	0	6,934
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers	4,413,081	129,476	4,542,557	4,512,837	0	29,720
02140	11-140-___-101	Grades 9-12 – Salaries of Teachers	6,467,878	884,190	7,352,068	7,316,017	0	36,051
02160	11-140-100-101	Salaries of Teachers	0	100,195	100,195	86,895	0	13,300
02500	11-150-100-101	Salaries of Teachers	45,590	4,410	50,000	33,115	0	16,885
02540	11-150-100-320	Purchased Professional – Educational Ser	96,000	14,000	110,000	62,764	4,000	43,236
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	(61,000)	494,889	456,499	0	38,390
03080	11-190-1__-610	General Supplies	997,845	(160,216)	837,629	703,602	19,595	114,432
03100	11-190-1__-640	Textbooks	215,000	(102,233)	112,767	111,751	0	1,016
04500	11-204-100-101	Salaries of Teachers	739,420	(119,663)	619,757	611,332	0	8,425
04520	11-204-100-106	Other Salaries for Instruction	597,024	96,146	693,170	664,279	0	28,891
04600	11-204-100-610	General Supplies	5,500	0	5,500	3,601	280	1,619
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	137,911	0	4,139
07000	11-213-100-101	Salaries of Teachers	4,063,086	(212,577)	3,850,509	3,800,856	0	49,653
07100	11-213-100-610	General Supplies	15,000	(3,000)	12,000	10,595	922	483
07500	11-214-100-101	Salaries of Teachers	725,758	(91,757)	634,001	611,452	0	22,549
07520	11-214-100-106	Other Salaries for Instruction	890,855	17,323	908,178	889,521	0	18,656
07600	11-214-100-610	General Supplies	6,000	3,000	9,000	7,685	498	817
08000	11-215-100-101	Salaries of Teachers	81,325	(66,275)	15,050	15,005	0	45
08020	11-215-100-106	Other Salaries for Instruction	171,201	(126,708)	44,493	20,922	0	23,571
08100	11-215-100-6__	General Supplies	5,000	0	5,000	3,736	149	1,116
08500	11-216-100-101	Salaries of Teachers	401,875	(111,539)	290,336	283,557	0	6,779
08520	11-216-100-106	Other Salaries for Instruction	285,847	(20,570)	265,277	262,466	0	2,811

Starting date 7/1/2024 Ending date 6/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
11000	11-230-100-101	Salaries of Teachers	634,543	(48,926)	585,617	585,150	0	467
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	271,119	0	37,360
17000	11-401-100-1__	Salaries	197,160	26,788	223,948	193,373	0	30,575
17020	11-401-100-[3-5]	Purchased Services (300-500 series)	2,200	5,644	7,844	7,842	0	2
17040	11-401-100-6__	Supplies and Materials	11,000	0	11,000	10,935	42	23
17060	11-401-100-8__	Other Objects	14,500	0	14,500	14,459	0	41
17500	11-402-100-1__	Salaries	514,345	13,795	528,140	528,132	0	9
17520	11-402-100-[3-5]	Purchased Services (300-500 series)	26,590	67,034	93,624	93,522	0	102
17540	11-402-100-6__	Supplies and Materials	107,200	(65,144)	42,056	41,989	0	67
17560	11-402-100-8__	Other Objects	239,435	(88,125)	151,310	151,285	0	25
29000	11-000-100-561	Tuition to Other LEAs within the State -	0	94,539	94,539	91,952	0	2,587
29020	11-000-100-562	Tuition to Other LEAs within the State -	76,560	65,755	142,315	141,880	0	435
29040	11-000-100-563	Tuition to County Voc. School District-R	18,000	5,644	23,644	23,644	0	0
29060	11-000-100-564	Tuition to County Voc. School District-S	0	18,208	18,208	3,642	0	14,566
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools	247,916	(27,864)	220,052	220,052	0	0
29100	11-000-100-566	Tuition to Priv. School for the Disabled	7,550,589	(925,546)	6,625,043	6,293,963	290,812	40,268
29140	11-000-100-568	Tuition – State Facilities	30,000	16,397	46,397	46,397	0	0
30500	11-000-213-1__	Salaries	659,877	(28,160)	631,717	629,701	0	2,017
30540	11-000-213-3__	Purchased Professional and Technical Ser	50,000	0	50,000	27,583	0	22,417
30580	11-000-213-6__	Supplies and Materials	24,000	0	24,000	11,226	0	12,774
40500	11-000-216-1__	Salaries	753,437	8,603	762,040	759,703	0	2,337
40520	11-000-216-320	Purchased Professional – Educational Ser	200,000	(130,774)	69,226	36,257	0	32,969
40540	11-000-216-6__	Supplies and Materials	7,200	0	7,200	2,773	1,112	3,315
41000	11-000-217-1__	Salaries	594,373	(57,755)	536,618	514,792	0	21,826
41500	11-000-218-104	Salaries of Other Professional Staff	1,429,129	(202,044)	1,227,085	1,223,685	0	3,400
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	0	118,756	118,756	118,756	0	0
41560	11-000-218-320	Purchased Professional – Educational Ser	155,000	84,900	239,900	226,475	0	13,425
41600	11-000-218-[4-5]	Other Purchased Services (400-500 series	680	(394)	286	0	0	286
41620	11-000-218-6__	Supplies and Materials	5,500	94	5,594	2,791	0	2,803
41640	11-000-218-8__	Other Objects	0	0	0	(750)	0	750
42000	11-000-219-104	Salaries of Other Professional Staff	2,272,942	35,139	2,308,081	2,290,477	0	17,604
42140	11-000-219-592	Misc. Purch. Svc. (400-500 series O/than	7,000	0	7,000	2,627	126	4,247
42160	11-000-219-6__	Supplies and Materials	13,000	0	13,000	12,975	0	25
43040	11-000-221-105	Salaries of Secretarial & Clerical Assis	119,736	16,457	136,193	131,416	0	4,778
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	982	0	18
43180	11-000-221-8__	Other Objects	200	0	200	200	0	0
43500	11-000-222-1__	Salaries	576,870	(13,096)	563,774	561,162	0	2,612
43560	11-000-222-[4-5]	Other Purchased Services (400-500 series	12,000	4,021	16,021	16,020	0	1

Starting date 7/1/2024 Ending date 6/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
43600	11-000-222-8__	Other Objects	4,000	(93)	3,907	1,444	0	2,463
44020	11-000-223-104	Salaries of Other Professional Staff	0	0	0	(550)	0	550
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	856	0	5,144
45000	11-000-230-1__	Salaries	697,323	15,554	712,877	708,670	0	4,207
45030	11-000-230-180	Salaries of State Monitors	0	95,000	95,000	93,748	0	1,252
45040	11-000-230-331	Legal Services	250,000	(81,000)	169,000	157,284	10,885	831
45060	11-000-230-332	Audit Fees	150,000	(37,592)	112,408	98,346	14,062	0
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	250	86,750	74,135	0	12,615
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	2,735	335	430
45260	11-000-230-890	Miscellaneous Expenditures	3,500	1,690	5,190	5,152	0	38
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	(98,363)	1,360,043	1,348,214	0	11,829
46020	11-000-240-104	Salaries of Other Professional Staff	1,091,873	(141,513)	950,360	925,047	0	25,313
46040	11-000-240-105	Salaries of Secretarial and Clerical Ass	571,350	28,373	599,723	595,399	0	4,324
46100	11-000-240-[4-5]	Other Purchased Services (400-500 series)	36,000	5,556	41,556	36,980	0	4,576
46120	11-000-240-6__	Supplies and Materials	52,000	0	52,000	33,456	1,185	17,360
46140	11-000-240-8__	Other Objects	62,000	444	62,444	54,629	0	7,815
47000	11-000-251-1__	Salaries	522,696	(38,734)	483,962	465,778	0	18,184
47020	11-000-251-330	Purchased Professional Services	115,000	16,314	131,314	114,531	14,750	2,033
47060	11-000-251-592	Misc. Purch. Services (400-500 Series, O	2,500	3,850	6,350	6,348	0	2
47100	11-000-251-6__	Supplies and Materials	8,000	500	8,500	7,870	0	630
47180	11-000-251-890	Other Objects	1,000	2,500	3,500	3,322	0	178
47500	11-000-252-1__	Salaries	448,794	(30,000)	418,794	415,019	0	3,775
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	(74,053)	450,992	447,300	0	3,692
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic	365,000	(38,956)	326,044	165,827	100,400	59,817
48540	11-000-261-610	General Supplies	318,000	(160,000)	158,000	90,457	31,710	35,833
49000	11-000-262-1__	Salaries	1,881,463	(93,315)	1,788,148	1,709,391	0	78,757
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	102,500	(60,472)	42,028	23,499	0	18,529
49080	11-000-262-441	Rental of Land & Bldg. Oth. Than Lease P	222,000	87,644	309,644	213,358	96,286	0
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	7,290	17,290	16,923	0	367
49180	11-000-262-610	General Supplies	72,000	203,982	275,982	175,926	74,604	25,452
49200	11-000-262-621	Energy (Natural Gas)	250,000	0	250,000	228,864	0	21,136
49220	11-000-262-622	Energy (Electricity)	850,000	0	850,000	761,305	0	88,695
49260	11-000-262-626	Energy (Gasoline)	50,000	0	50,000	28,916	0	21,084
50000	11-000-263-1__	Salaries	271,924	(77,530)	194,394	193,538	0	856

Starting date 7/1/2024 Ending date 6/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.	35,000	0	35,000	25,276	7,059	2,665
50060	11-000-263-610	General Supplies	25,000	0	25,000	16,706	0	8,294
51000	11-000-266-1__	Salaries	528,484	(22,000)	506,484	505,323	0	1,161
51020	11-000-266-3__	Purchased Professional and Technical Ser	50,000	300,000	350,000	328,420	6,675	14,905
51060	11-000-266-610	General Supplies	19,500	0	19,500	5,981	10,316	3,202
52000	11-000-270-107	Salaries of Non-Instructional Aides	20,000	(16,625)	3,375	(16,585)	0	19,960
52020	11-000-270-160	Sal. For Pupil Trans (Bet Home & Sch) –	15,000	368	15,368	15,368	0	0
52040	11-000-270-161	Sal. For Pupil Trans (Bet Home & Sch) –	1,530,000	14,457	1,544,457	1,518,727	0	25,730
52060	11-000-270-162	Sal. For Pupil Trans (Other than Bet. Ho	55,000	(44,000)	11,000	7,822	0	3,178
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	187,911	15,255	46,834
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	28,530	0	1,470
52320	11-000-270-514	Contract Serv. (Sp Ed Stds) - Vendors	900,000	(354,483)	545,517	544,930	0	587
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	46,821	0	29,679
52460	11-000-270-8__	Other objects	4,000	(250)	3,750	2,530	0	1,220
71020	11-000-291-220	Social Security Contributions	1,100,000	(314,811)	785,189	785,188	0	1
71060	11-000-291-241	Other Retirement Contributions - PERS	1,432,187	(19,500)	1,412,687	1,368,206	1	44,480
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	14,058	16,562,058	16,545,207	1,000	15,851
71200	11-000-291-280	Tuition Reimbursement	30,000	30,000	60,000	53,543	0	6,457
71220	11-000-291-290	Other Employee Benefits	532,000	(49,000)	483,000	467,408	0	15,592
72000	11-000-310-930	Transfers to Cover Deficit (Enterprise F	0	290,000	290,000	290,000	0	0
75080	12-4__-100-73__	School-Sponsored and Other Instructional	0	23,271	23,271	23,271	0	0
75700	12-000-261-73__	Undist. Expend. –Required Maint. For Sch	0	4,200	4,200	4,197	0	3
76200	12-000-400-800	Other Objects	88,649	0	88,649	88,649	0	0
76320	12-000-400-931	Capital Reserve – Transfer to Capital Pr	0	165,095	165,095	165,095	0	0
84000	10-000-100-56__	Transfer of Funds to Charter Schools	88,907	68,587	157,494	157,494	0	0
Total			81,111,496	206,721	81,318,217	78,947,926	830,218	1,540,074

Starting date 7/1/2024 Ending date 6/30/2025 Fund: 20 SPECIAL REVENUE

Assets and Resources

Assets:

101	Cash in bank		\$998,158.88
102-106	Cash Equivalents		\$1,350,564.71
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
Accounts Receivable:			
132	Interfund	\$0.00	
141	Intergovernmental - State	(\$295,062.52)	
142	Intergovernmental - Federal	\$845,587.00	
143	Intergovernmental - Other	\$4,461.76	
153, 154	Other (net of estimated uncollectable of \$_____)	\$2,953.55	\$557,939.79
Loans Receivable:			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

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

Total assets and resources

\$2,906,663.38

Starting date 7/1/2024 Ending date 6/30/2025 Fund: 20 SPECIAL REVENUE

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$34.35
412	Intergovernmental Accounts Payable - Federal	\$9,191.57
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$249,049.80
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$767,307.29
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$1,025,583.01

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

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Starting date 7/1/2024 Ending date 6/30/2025 Fund: 20 SPECIAL REVENUE

Fund Balance:

Appropriated:				
753,754	Reserve for Encumbrances			\$46,260.86
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	\$0.00
	Total appropriated			\$46,260.86
Unappropriated:				
770	Fund balance, July 1			\$484,254.80
771	Designated fund balance			\$1,350,564.71
303	Budgeted fund balance			\$0.00
	Total fund balance			\$1,881,080.37
	Total liabilities and fund equity			<u>\$2,906,663.38</u>

Starting date 7/1/2024 Ending date 6/30/2025 Fund: 20 SPECIAL REVENUE

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 6/30/2025 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	109,417		(93,777)
00770	Total Revenues from State Sources	3,395,445	720,678	4,116,123	3,523,090	Under	593,033
00830	Total Revenues from Federal Sources	1,495,372	39,260	1,534,632	2,234,266		(699,634)
0083A	Other	478,920	0	478,920	478,920		0
Total		5,369,737	781,934	6,151,671	6,345,693		(194,022)
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	5,733	60,145	65,878	44,213	0	21,665
84100	Local Projects	0	177,098	177,098	52,685	21,282	103,131
85120	Total Instruction	1,107,242	(11,638)	1,095,604	1,095,603	0	1
86380	Total Support Services	1,985,747	19,236	2,004,983	1,992,042	8,281	4,660
87040	Total Facilities Acquisition and Constr	109,001	(7,598)	101,403	94,470	6,933	0
88000	Nonpublic Textbooks	38,559	(4,807)	33,752	28,694	0	5,058
88020	Nonpublic Auxiliary Services	139,750	159,484	299,234	225,842	0	73,392
88040	Nonpublic Handicapped Services	264,618	(105,661)	158,957	114,471	0	44,486
88060	Nonpublic Nursing Services	60,030	25,770	85,800	85,790	0	10
88080	Nonpublic Technology Initiative	32,683	(343)	32,340	28,816	0	3,524
88090	Nonpublic Security Aid Program	136,735	(1,435)	135,300	112,180	0	23,120
88131	Climate Awareness Education Grant Prog	0	75,740	75,740	72,252	0	3,488
88740	Total Federal Projects	1,504,518	709,712	2,214,230	1,871,464	9,765	333,001
Total		5,384,616	1,095,703	6,480,319	5,818,522	46,261	615,537

Starting date 7/1/2024 Ending date 6/30/2025 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	109,417		(93,777)
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	773,669	Under	619,384
00766	20-3291	Climate Awareness Education Grant Prog		0	0	0	26,351		(26,351)
00775	20-441[1-6]	Title I		342,102	0	342,102	512,638		(170,536)
00780	20-445[1-5]	Title II		91,066	0	91,066	62,287	Under	28,779
00785	20-449[1-4]	Title III		21,697	0	21,697	28,832		(7,135)
00790	20-447[1-4]	Title IV		34,966	39,260	74,226	25,650	Under	48,576
00805	20-442[0-9]	I.D.E.A. Part B (Handicapped)		977,415	0	977,415	1,220,163		(242,748)
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	33,809		(12,689)
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	478,920		0
Total				5,369,737	781,934	6,151,671	6,345,693		(194,022)

Expenditures:				Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
				5,733	60,145	65,878	44,213	0	21,665
84100	20-___-___-___	Local Projects		0	177,098	177,098	52,685	21,282	103,131
85000	20-218-100-101	Salaries of Teachers		780,750	(7,512)	773,238	773,238	0	0
85020	20-218-100-106	Other Salaries for Instruction		266,492	24,484	290,976	290,976	0	0
85080	20-218-100-6__	General Supplies		60,000	(28,610)	31,390	31,389	0	1
86020	20-218-200-103	Salaries of Program Directors		136,099	(2,322)	133,777	133,777	0	0
86040	20-218-200-104	Salaries of Other Professional Staff		172,050	(2,174)	169,876	169,876	0	0
86060	20-218-200-105	Salaries of Secr. And Clerical Assistant		45,057	0	45,057	45,057	0	0
86080	20-218-200-110	Other Salaries		110,746	(7,583)	103,163	103,163	0	0
86100	20-218-200-173	Salaries of Community Parent Involvement		0	5,550	5,550	5,550	0	0
86120	20-218-200-176	Salaries of Master Teachers		184,275	(4,438)	179,837	179,837	0	0
86140	20-218-200-200	Personnel Services – Employee Benefits		481,375	0	481,375	481,375	0	0
86160	20-218-200-321	Purchased Educ. Services- Contracted Pre		731,755	0	731,755	731,755	0	0
86200	20-218-200-329	Purchased Professional – Educational Ser		8,000	(1,473)	6,527	6,527	0	0
86240	20-218-200-420	Cleaning, Repair & Maintenance Services		23,390	(23,232)	158	158	0	0
86260	20-218-200-440	Rentals		90,000	24,641	114,641	114,641	0	0
86340	20-218-200-6__	Supplies and Materials		3,000	30,268	33,268	20,327	8,281	4,660
87000	20-218-400-731	Instructional Equipment		109,001	(7,598)	101,403	94,470	6,933	0
88000	20-501-___-___	Nonpublic Textbooks		38,559	(4,807)	33,752	28,694	0	5,058
88020	20-50[-2-5-]___	Nonpublic Auxiliary Services		139,750	159,484	299,234	225,842	0	73,392
88040	20-50[-6-8-]___	Nonpublic Handicapped Services		264,618	(105,661)	158,957	114,471	0	44,486

Starting date 7/1/2024 Ending date 6/30/2025 Fund: 20 SPECIAL REVENUE

Expenditures:				Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
88060	20-509-___-___	Nonpublic Nursing Services		60,030	25,770	85,800	85,790	0	10
88080	20-510-___-___	Nonpublic Technology Initiative		32,683	(343)	32,340	28,816	0	3,524
88090	20-511-___-___	Nonpublic Security Aid Program		136,735	(1,435)	135,300	112,180	0	23,120
88131	20-471-___-___	Climate Awareness Education Grant Prog		0	75,740	75,740	72,252	0	3,488
88500	20-___-___-___	Title I		342,102	137,574	479,676	416,467	0	63,209
88520	20-___-___-___	Title II		91,066	(26,425)	64,641	16,908	0	47,733
88540	20-___-___-___	Title III		30,843	17,811	48,654	22,890	3,584	22,179
88560	20-___-___-___	Title IV		34,966	5,483	40,449	17,953	0	22,496
88620	20-___-___-___	I.D.E.A. Part B (Handicapped)		977,415	325,432	1,302,847	1,130,129	6,181	166,537
88640	20-___-___-___	Vocational Education		21,120	8,051	29,171	29,170	0	1
88700	20-___-___-___	Other		0	170,704	170,704	170,555	0	149
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	1,095,703	6,480,319	5,818,522	46,261	615,537

Starting date 7/1/2024 Ending date 6/30/2025 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

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

Resources:

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

Total assets and resources

\$26,838.11

Starting date 7/1/2024 Ending date 6/30/2025 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

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

Starting date 7/1/2024 Ending date 6/30/2025 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

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

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

Unappropriated:

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

Total fund balance	(\$12,402.70)
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Total liabilities and fund equity	<u>\$26,838.11</u>
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Starting date 7/1/2024 Ending date 6/30/2025 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 6/30/2025 Fund: 30 CAPITAL PROJECTS FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
0098A	Other	0	0	0	165,095		(165,095)
Total		0	0	0	165,095		(165,095)

Starting date 7/1/2024 Ending date 6/30/2025 Fund: 30 CAPITAL PROJECTS FUNDS

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00970	30-5200	Transfers from Other Funds	0	0	0	165,095		(165,095)
Total			0	0	0	165,095		(165,095)

Starting date 7/1/2024 Ending date 6/30/2025 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	\$0.00	
302	Less Revenues	\$0.00	\$0.00

Total assets and resources

\$13,960.97

Starting date 7/1/2024 Ending date 6/30/2025 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 6/30/2025 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		\$0.00	
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	\$0.00	\$0.00	\$0.00
	Total appropriated			\$0.00

Unappropriated:

770	Fund balance, July 1			\$13,960.97
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00

Total fund balance **\$13,960.97**

Total liabilities and fund equity \$13,960.97

Starting date 7/1/2024 Ending date 6/30/2025 Fund: 40 DEBT SERVICE 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 6/30/2025 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 6/30/2025 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