

APPENDIX A

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

**BOARD SECRETARY'S MONTHLY CERTIFICATION  
BUDGETARY LINE ITEM STATUS**

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

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BOARD SECRETARY

NOVEMBER 30, 2025

Starting date 7/1/2025 Ending date 11/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources**Assets:**

101	Cash in bank	\$9,715,233.13
102-106	Cash Equivalents	\$1,400.00
108	Impact Aid Reserve (General)	\$303,127.58
109	Impact Aid Reserve (Capital)	\$591,328.66
111	Investments	\$0.00
112	Unamortized Premiums 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	\$175,731.48
141	Intergovernmental - State	\$2,664,552.00
142	Intergovernmental - Federal	\$0.00
143	Intergovernmental - Other	\$126,319.49
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,185.30
		\$2,967,788.27

## Loans Receivable:

131	Interfund	\$0.00
151, 152	Other (Net of estimated uncollectable of \$_____)	\$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	\$519,324.00

**Resources:**

301	Estimated Revenues	\$82,493,496.00
302	Less Revenues	(\$32,919,131.65)

<b>Total assets and resources</b>	<b>\$63,685,088.91</b>
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Starting date 7/1/2025 Ending date 11/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

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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	\$47,633.95
422	Judgments Payable	\$2,369,324.00
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	\$894,456.24
<b>Total liabilities</b>		<b>\$3,311,414.19</b>

Starting date 7/1/2025 Ending date 11/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

## Fund Balance:

## Appropriated:

753,754	Reserve for Encumbrances	\$41,067,174.36
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## Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$1,818,240.41
604	Add: Increase in Capital Reserve	\$1,000.00
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00
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	\$852,237.02
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	\$83,663,965.77
602	Less: Expenditures	(\$27,207,660.79)
	Less: Encumbrances	(\$40,236,766.59)
	Total appropriated	\$59,958,190.18

## Unappropriated:

770	Fund balance, July 1	\$1,586,954.31
771	Designated fund balance	\$0.00
303	Budgeted fund balance	(\$1,171,469.77)
	Total fund balance	\$60,373,674.72
	<b>Total liabilities and fund equity</b>	<b>\$63,685,088.91</b>

Starting date 7/1/2025 Ending date 11/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

## Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$83,663,965.77	\$67,444,427.38	\$16,219,538.39
Revenues	(\$82,493,496.00)	(\$32,919,131.65)	(\$49,574,364.35)
Subtotal	<u>\$1,171,469.77</u>	<u>\$34,525,295.73</u>	<u>(\$33,354,825.96)</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$1,000.00	(\$1,818,240.41)	\$1,819,240.41
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,171,469.77</u>	<u>\$32,707,055.32</u>	<u>(\$31,535,585.55)</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,171,469.77</u>	<u>\$32,707,055.32</u>	<u>(\$31,535,585.55)</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	(\$852,237.02)	\$852,237.02
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,171,469.77</u>	<u>\$31,854,818.30</u>	<u>(\$30,683,348.53)</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,171,469.77</u>	<u>\$31,854,818.30</u>	<u>(\$30,683,348.53)</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,171,469.77</u>	<u>\$31,854,818.30</u>	<u>(\$30,683,348.53)</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,171,469.77</u>	<u>\$31,854,818.30</u>	<u>(\$30,683,348.53)</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,171,469.77</u>	<u>\$31,854,818.30</u>	<u>(\$30,683,348.53)</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,171,469.77</u>	<u>\$31,854,818.30</u>	<u>(\$30,683,348.53)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,171,469.77</u>	<u>\$31,854,818.30</u>	<u>(\$30,683,348.53)</u>

Prepared and submitted by :

Board Secretary

Date

Starting date 7/1/2025 Ending date 11/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00370	SUBTOTAL – Revenues from Local Sources	67,906,910	0	67,906,910	27,001,500	Under	40,905,410
00520	SUBTOTAL – Revenues from State Sources	14,569,445	0	14,569,445	5,901,138	Under	8,668,307
00570	SUBTOTAL – Revenues from Federal Sources	17,141	0	17,141	16,494	Under	647
	Total	82,493,496	0	82,493,496	32,919,132		49,574,364
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	226,192	136,707	362,899	255,792	36,698	70,408
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	23,225,064	56,201	23,281,265	6,974,778	15,256,304	1,050,183
10300	Total Special Education - Instruction	7,565,406	(1,037,697)	6,527,709	1,972,267	4,540,699	14,742
11160	Total Basic Skills/Remedial – Instruct.	580,465	(186,700)	393,765	96,061	95,697	202,006
12160	Total Bilingual Education – Instruction	283,935	83,700	367,635	110,262	257,072	302
17100	Total School-Sponsored Co/Extra Curricul	213,004	42	213,046	53,738	147,118	12,190
17600	Total School-Sponsored Athletics – Instr	869,360	1,800	871,160	348,495	328,660	194,005
29180	Total Undistributed Expenditures - Instr	7,202,078	290,812	7,492,890	2,241,079	4,251,921	999,890
30620	Total Undistributed Expenditures – Healt	696,328	44,797	741,125	233,481	465,577	42,067
40580	Total Undistributed Expend – Speech, OT,	1,428,741	412,422	1,841,163	399,600	1,027,435	414,128
41080	Total Undist. Expend. – Other Supp. Serv	563,580	2,195,245	2,758,825	701,339	1,355,811	701,675
41660	Total Undist. Expend. – Guidance	1,520,840	70,000	1,590,840	428,394	1,057,790	104,657
42200	Total Undist. Expend. – Child Study Team	1,814,162	124,721	1,938,883	596,772	1,287,158	54,954
43200	Total Undist. Expend. – Improvement of I	5,000	0	5,000	400	4,600	0
43620	Total Undist. Expend. – Edu. Media Serv.	558,076	0	558,076	156,582	365,399	36,095
44180	Total Undist. Expend. – Instructional St	16,000	0	16,000	460	5,100	10,440
45300	Support Serv. - General Admin	2,258,705	25,282	2,283,987	514,375	722,203	1,047,409
46160	Support Serv. - School Admin	3,054,469	(28,715)	3,025,754	1,193,680	1,685,163	146,911
47200	Total Undist. Expend. – Central Services	574,609	14,750	589,359	219,976	312,018	57,365
47620	Total Undist. Expend. – Admin. Info. Tec	436,820	0	436,820	184,680	243,140	9,000
51120	Total Undist. Expend. – Oper. & Maint. O	6,283,909	539,586	6,823,495	2,452,308	2,879,887	1,491,299
52480	Total Undist. Expend. – Student Transpor	2,746,590	65,255	2,811,845	752,682	1,668,319	390,844
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	20,027,610	(1,937,736)	18,089,874	7,320,461	2,242,998	8,526,415
72020	Total Undistributed Expenditures – Food	250,000	0	250,000	0	0	250,000
76260	Total Facilities Acquisition and Constru	288,649	0	288,649	0	0	288,649
84000	Transfer of Funds to Charter Schools	103,904	0	103,904	0	0	103,904
	Total	82,793,496	870,470	83,663,966	27,207,661	40,236,767	16,219,538

Starting date 7/1/2025 Ending date 11/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00100	10-1210	Local Tax Levy	67,185,910	0	67,185,910	26,688,850	Under	40,497,060
00140	10-1310	Tuition from Individuals	15,000	0	15,000	9,414	Under	5,586
00260	10-1910	Rents and Royalties	300,000	0	300,000	5,655	Under	294,345
00300	10-1__	Unrestricted Miscellaneous Revenues	405,000	0	405,000	297,581	Under	107,419
00340	10-1__	Interest Earned on Capital Reserve Funds	1,000	0	1,000	0	Under	1,000
00420	10-3121	Categorical Transportation Aid	625,381	0	625,381	187,614	Under	437,767
00430	10-3131	Extraordinary Aid	2,456,057	0	2,456,057	2,664,552		(208,495)
00440	10-3132	Categorical Special Education Aid	6,797,730	0	6,797,730	1,641,888	Under	5,155,842
00460	10-3176	Equalization Aid	3,951,172	0	3,951,172	1,185,354	Under	2,765,818
00470	10-3177	Categorical Security Aid	739,105	0	739,105	221,730	Under	517,375
00540	10-4200	Medicaid Reimbursement	17,141	0	17,141	16,494	Under	647
			Total	82,493,496	0	82,493,496	32,919,132	49,574,364

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
			226,192	136,707	362,899	255,792	36,698	70,408
02060	11-105-100-936	Local Contribution – Transfer to Special	545,622	0	545,622	0	0	545,622
02080	11-110-__-101	Kindergarten – Salaries of Teachers	1,256,204	40,062	1,296,266	339,079	917,125	40,062
02100	11-120-__-101	Grades 1-5 – Salaries of Teachers	7,795,550	115,000	7,910,550	2,293,235	5,617,315	0
02120	11-130-__-101	Grades 6-8 – Salaries of Teachers	4,733,618	(75,000)	4,658,618	1,356,526	3,227,092	75,000
02140	11-140-__-101	Grades 9-12 – Salaries of Teachers	7,341,295	(12,676)	7,328,619	2,147,898	5,140,721	40,000
02160	11-140-100-101	Salaries of Teachers	150,000	0	150,000	20,655	129,345	0
02500	11-150-100-101	Salaries of Teachers	45,000	0	45,000	18,255	26,745	0
02540	11-150-100-320	Purchased Professional – Educational Ser	110,000	4,220	114,220	7,683	4,220	102,317
03060	11-190-1__-[4-5]	Other Purchased Services (400-500 series	323,315	0	323,315	143,903	151,868	27,544
03080	11-190-1__-610	General Supplies	923,460	(15,405)	908,055	647,544	41,873	218,638
03120	11-190-1__-8__	Other Objects	1,000	0	1,000	0	0	1,000
04500	11-204-100-101	Salaries of Teachers	629,961	0	629,961	193,909	436,052	0
04520	11-204-100-106	Other Salaries for Instruction	704,988	(650,000)	54,988	11,664	43,324	0
04600	11-204-100-610	General Supplies	5,500	280	5,780	3,618	165	1,997
06000	11-209-100-101	Salaries of Teachers	151,266	(56,000)	95,266	30,387	64,343	536
07000	11-213-100-101	Salaries of Teachers	3,969,953	352,000	4,321,953	1,298,536	3,023,417	0
07100	11-213-100-610	General Supplies	13,500	922	14,422	13,286	619	518
07500	11-214-100-101	Salaries of Teachers	678,752	68,000	746,752	233,754	512,998	0
07520	11-214-100-106	Other Salaries for Instruction	841,922	(608,545)	233,377	76,481	156,696	200
07600	11-214-100-610	General Supplies	9,000	498	9,498	7,179	27	2,292
07640	11-214-100-8__	Other Objects	9,200	0	9,200	0	0	9,200
08100	11-215-100-6__	General Supplies	0	149	149	149	0	0
08500	11-216-100-101	Salaries of Teachers	293,640	55,000	348,640	103,306	245,334	0
08520	11-216-100-106	Other Salaries for Instruction	257,724	(200,000)	57,724	0	57,724	0
11000	11-230-100-101	Salaries of Teachers	579,865	(186,700)	393,165	95,768	95,697	201,700
11100	11-230-100-610	General Supplies	600	0	600	294	0	306
12000	11-240-100-101	Salaries of Teachers	283,485	83,700	367,185	110,114	257,072	0

Starting date 7/1/2025 Ending date 11/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
12100	11-240-100-610	General Supplies	450	0	450	148	0	302
17000	11-401-100-1	Salaries	183,204	0	183,204	36,901	146,303	0
17020	11-401-100-[3-5]	Purchased Services (300-500 series)	4,950	0	4,950	3,200	0	1,750
17040	11-401-100-6	Supplies and Materials	10,000	42	10,042	3,428	0	6,614
17060	11-401-100-8	Other Objects	14,850	0	14,850	10,209	815	3,826
17500	11-402-100-1	Salaries	502,853	4,767	507,620	182,239	312,671	12,710
17520	11-402-100-[3-5]	Purchased Services (300-500 series)	108,932	(2,967)	105,965	86,832	0	19,133
17540	11-402-100-6	Supplies and Materials	66,933	0	66,933	14,667	11,750	40,517
17560	11-402-100-8	Other Objects	190,642	0	190,642	64,758	4,239	121,645
29020	11-000-100-562	Tuition to Other LEAs within the State -	148,974	0	148,974	29,210	84,790	34,974
29040	11-000-100-563	Tuition to County Voc. School District-R	49,656	0	49,656	9,458	37,830	2,368
29060	11-000-100-564	Tuition to County Voc. School District-S	19,118	0	19,118	1,821	16,387	910
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools	351,615	0	351,615	17,550	0	334,065
29100	11-000-100-566	Tuition to Priv. School for the Disabled	6,632,715	290,812	6,923,527	2,183,041	4,112,914	627,573
30500	11-000-213-1	Salaries	611,987	(60,000)	551,987	169,428	382,559	0
30540	11-000-213-3	Purchased Professional and Technical Ser	58,341	104,797	163,138	56,623	81,071	25,444
30580	11-000-213-6	Supplies and Materials	26,000	0	26,000	7,430	1,947	16,623
40500	11-000-216-1	Salaries	1,189,541	161,310	1,350,851	384,546	892,995	73,310
40520	11-000-216-320	Purchased Professional – Educational Ser	217,000	250,000	467,000	0	134,243	332,757
40540	11-000-216-6	Supplies and Materials	22,200	1,112	23,312	15,054	197	8,061
41000	11-000-217-1	Salaries	563,580	1,510,000	2,073,580	700,364	1,345,811	27,405
41020	11-000-217-320	Purchased Professional – Educational Ser	0	685,245	685,245	975	10,000	674,270
41500	11-000-218-104	Salaries of Other Professional Staff	1,328,739	0	1,328,739	398,774	929,965	0
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	121,456	0	121,456	50,607	70,849	0
41560	11-000-218-320	Purchased Professional – Educational Ser	30,000	70,000	100,000	23,050	56,975	19,975
41580	11-000-218-390	Other Purchased Professional & Technical	11,513	0	11,513	0	0	11,513
41600	11-000-218-[4-5]	Other Purchased Services (400-500 series)	300	0	300	0	0	300
41620	11-000-218-6	Supplies and Materials	27,382	0	27,382	(43,687)	0	71,069
41640	11-000-218-8	Other Objects	1,450	0	1,450	(350)	0	1,800
42000	11-000-219-104	Salaries of Other Professional Staff	1,784,462	0	1,784,462	538,570	1,245,892	0
42020	11-000-219-105	Salaries of Secretarial and Clerical Ass	0	124,595	124,595	45,869	39,626	39,100
42060	11-000-219-320	Purchased Professional – Educational Ser	4,000	0	4,000	0	0	4,000
42140	11-000-219-592	Misc. Purch. Svc. (400-500 series O/than	6,700	126	6,826	200	126	6,500
42160	11-000-219-6	Supplies and Materials	19,000	0	19,000	12,133	1,514	5,354
43020	11-000-221-104	Salaries of Other Professional Staff	5,000	0	5,000	400	4,600	0
43500	11-000-222-1	Salaries	510,697	0	510,697	153,209	357,488	0
43560	11-000-222-[4-5]	Other Purchased Services (400-500 series	16,079	0	16,079	3,373	5,699	7,007
43580	11-000-222-6	Supplies and Materials	27,300	0	27,300	0	0	27,300
43600	11-000-222-8	Other Objects	4,000	0	4,000	0	2,212	1,788
44020	11-000-223-104	Salaries of Other Professional Staff	5,000	0	5,000	0	5,000	0
44080	11-000-223-320	Purchased Professional – Educational Ser	5,000	0	5,000	0	0	5,000

Starting date 7/1/2025 Ending date 11/30/2025 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
44120	11-000-223-[4-5] Other Purch. Services (400-500 series)	6,000	0	6,000	460	100	5,440
45000	11-000-230-1_ Salaries	741,733	0	741,733	305,338	435,195	1,200
45030	11-000-230-180 Salaries of State Monitors	125,000	0	125,000	38,345	86,655	0
45031	11-000-230-181 Repayment of Principal - NJDOE Loan	1,000,000	0	1,000,000	0	0	1,000,000
45040	11-000-230-331 Legal Services	190,000	(7,115)	182,885	33,635	128,650	20,600
45060	11-000-230-332 Audit Fees	60,000	32,062	92,062	68,243	23,819	0
45120	11-000-230-340 Purchased Technical Services	9,000	0	9,000	5,015	0	3,985
45140	11-000-230-530 Communications/Telephone	85,067	0	85,067	27,715	46,866	10,486
45160	11-000-230-585 BOE Other Purchased Services	5,500	0	5,500	2,990	0	2,510
45180	11-000-230-590 Misc Purch Services (400-500 series, O/T	4,900	0	4,900	1,018	1,018	2,865
45200	11-000-230-610 General Supplies	2,000	335	2,335	836	0	1,499
45260	11-000-230-890 Miscellaneous Expenditures	6,505	0	6,505	3,086	0	3,419
45280	11-000-230-895 BOE Membership Dues and Fees	29,000	0	29,000	28,155	0	845
46000	11-000-240-103 Salaries of Principals/Assistant Princip	1,510,811	0	1,510,811	629,467	881,344	0
46020	11-000-240-104 Salaries of Other Professional Staff	897,375	(69,000)	828,375	341,064	418,311	69,000
46040	11-000-240-105 Salaries of Secretarial and Clerical Ass	527,873	39,100	566,973	187,578	379,295	100
46100	11-000-240-[4-5] Other Purchased Services (400-500 series	4,300	0	4,300	1,016	3,047	238
46120	11-000-240-6_ Supplies and Materials	61,500	1,185	62,685	12,416	2,191	48,078
46140	11-000-240-8_ Other Objects	52,610	0	52,610	22,140	975	29,496
47000	11-000-251-1_ Salaries	506,409	0	506,409	209,081	297,328	0
47020	11-000-251-330 Purchased Professional Services	36,000	14,750	50,750	6,975	11,825	31,950
47060	11-000-251-592 Misc. Purch. Services (400-500 Series, O	5,000	0	5,000	0	0	5,000
47100	11-000-251-6_ Supplies and Materials	14,000	0	14,000	1,981	1,121	10,898
47180	11-000-251-890 Other Objects	13,200	0	13,200	1,939	1,744	9,517
47500	11-000-252-1_ Salaries	427,820	0	427,820	184,680	243,140	0
47580	11-000-252-6_ Supplies and Materials	9,000	0	9,000	0	0	9,000
48500	11-000-261-1_ Salaries	492,860	0	492,860	205,038	287,822	0
48520	11-000-261-420 Cleaning, Repair, and Maintenance Servic	382,525	34,766	417,291	124,224	133,738	159,329
48540	11-000-261-610 General Supplies	133,000	31,710	164,710	60,624	15,899	88,187
49000	11-000-262-1_ Salaries	1,819,192	98,200	1,917,392	679,857	1,228,838	8,697
49060	11-000-262-420 Cleaning, Repair, and Maintenance Svc.	111,900	0	111,900	46,782	0	65,118
49080	11-000-262-441 Rental of Land & Bldg. Oth. Than Lease P	224,200	96,286	320,486	179,496	0	140,990
49140	11-000-262-520 Insurance	782,203	145,000	927,203	198,387	0	728,816
49160	11-000-262-590 Miscellaneous Purchased Services	14,894	0	14,894	6,918	4,995	2,981
49180	11-000-262-610 General Supplies	200,000	74,574	274,574	72,793	4,831	196,950
49200	11-000-262-621 Energy (Natural Gas)	281,487	0	281,487	24,483	257,004	0
49220	11-000-262-622 Energy (Electricity)	937,056	35,000	972,056	495,778	476,278	0
49260	11-000-262-626 Energy (Gasoline)	37,770	0	37,770	14,957	5,793	17,020
49280	11-000-262-8_ Other Objects	2,400	0	2,400	0	0	2,400
50000	11-000-263-1_ Salaries	244,995	0	244,995	86,200	158,795	0
50040	11-000-263-420 Cleaning, Repair, and Maintenance Svc.	40,545	7,059	47,604	4,382	13,895	29,326

Starting date 7/1/2025 Ending date 11/30/2025 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	5,221	880	18,899
51000	11-000-266-1	Salaries	491,810	0	491,810	206,053	285,757	0
51020	11-000-266-3	Purchased Professional and Technical Ser	28,872	6,675	35,547	30,032	0	5,515
51060	11-000-266-610	General Supplies	32,000	10,316	42,316	11,083	5,364	25,870
51080	11-000-266-8	Other Objects	1,200	0	1,200	0	0	1,200
52000	11-000-270-107	Salaries of Non-Instructional Aides	0	0	0	(5,275)	0	5,275
52040	11-000-270-161	Sal. For Pupil Trans (Bet Home & Sch) -	1,545,369	0	1,545,369	494,517	1,048,689	2,163
52060	11-000-270-162	Sal. For Pupil Trans (Other than Bet. Ho	64,000	50,000	114,000	544	113,456	0
52120	11-000-270-390	Other Purchased Prof. and Technical Serv	1,440	0	1,440	320	0	1,120
52140	11-000-270-420	Cleaning, Repair, & Maint. Services	200,000	15,255	215,255	102,625	32,825	79,805
52220	11-000-270-504	Contract Serv-Aid in Lieu Pymts-Charter	5,885	0	5,885	0	0	5,885
52280	11-000-270-512	Contr Serv (Oth. Than Bet Home & Sch) -	43,000	0	43,000	0	0	43,000
52320	11-000-270-514	Contract Serv. (Sp Ed Stds) - Vendors	749,471	0	749,471	129,881	464,060	155,531
52400	11-000-270-593	Misc. Purchased Services - Transportatio	49,927	0	49,927	10,682	0	39,245
52420	11-000-270-610	General Supplies	73,030	0	73,030	18,449	9,289	45,292
52460	11-000-270-8	Other objects	14,468	0	14,468	939	0	13,529
71020	11-000-291-220	Social Security Contributions	1,028,412	60,000	1,088,412	272,311	816,101	0
71060	11-000-291-241	Other Retirement Contributions - PERS	1,386,273	1	1,386,274	0	1	1,386,273
71160	11-000-291-260	Workmen's Compensation	399,263	100,000	499,263	106,824	0	392,439
71180	11-000-291-270	Health Benefits	16,653,602	(2,097,737)	14,555,865	6,904,321	954,670	6,696,874
71200	11-000-291-280	Tuition Reimbursement	60,000	0	60,000	22,331	0	37,669
71220	11-000-291-290	Other Employee Benefits	500,060	0	500,060	14,674	472,226	13,160
72000	11-000-310-930	Transfers to Cover Deficit (Enterprise F	250,000	0	250,000	0	0	250,000
76080	12-000-400-450	Construction Services	200,000	0	200,000	0	0	200,000
76200	12-000-400-800	Other Objects	88,649	0	88,649	0	0	88,649
84000	10-000-100-56	Transfer of Funds to Charter Schools	103,904	0	103,904	0	0	103,904
Total			82,793,496	870,470	83,663,966	27,207,661	40,236,767	16,219,538

Starting date 7/1/2025 Ending date 11/30/2025 Fund: 20 SPECIAL REVENUE

Assets and Resources**Assets:**

101	Cash in bank	(\$21,568.44)
102-106	Cash Equivalents	\$1,387,461.79
108	Impact Aid Reserve (General)	\$0.00
109	Impact Aid Reserve (Capital)	\$0.00
111	Investments	\$0.00
112	Unamortized Premiums 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	\$117,095.61
142	Intergovernmental - Federal	\$301,990.54
143	Intergovernmental - Other	\$4,461.76
153, 154	Other (net of estimated uncollectable of \$_____)	(\$149,555.63)
		\$273,992.28

## Loans Receivable:

131	Interfund	\$0.00
151, 152	Other (Net of estimated uncollectable of \$_____)	\$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	\$929,204.99
302	Less Revenues	\$4,431,864.34

<b>Total assets and resources</b>	<b>\$7,000,954.96</b>
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Starting date 7/1/2025 Ending date 11/30/2025 Fund: 20 SPECIAL REVENUE

Liabilities and Fund Equity

**Liabilities:**

101	Cash Overdraft	(\$21,568.44)
401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$34.35
412	Intergovernmental Accounts Payable - Federal	\$31,496.52
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	(\$3,695.72)
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	\$745,619.93
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
<b>Total liabilities</b>		<b>\$773,455.08</b>

Starting date 7/1/2025 Ending date 11/30/2025 Fund: 20 SPECIAL REVENUE

## Fund Balance:

## Appropriated:

753,754	Reserve for Encumbrances	\$3,192,221.94
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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	\$1,459,078.72
602	Less: Expenditures	\$3,337,401.12
	Less: Encumbrances	(\$3,099,700.22)
	Total appropriated	\$4,889,001.56

## Unappropriated:

770	Fund balance, July 1	\$484,254.80
771	Designated fund balance	\$1,387,461.79
303	Budgeted fund balance	(\$533,218.27)
	Total fund balance	\$6,227,499.88
	<b>Total liabilities and fund equity</b>	<b>\$7,000,954.96</b>

Starting date 7/1/2025 Ending date 11/30/2025 Fund: 20 SPECIAL REVENUE

## Recapitulation of Budgeted Fund Balance:

	Budgeted	Actual	Variance
Appropriations	\$1,459,078.72	(\$237,700.90)	\$1,696,779.62
Revenues	(\$929,204.99)	\$4,431,864.34	(\$5,361,069.33)
Subtotal	<u>\$529,873.73</u>	<u>\$4,194,163.44</u>	<u>(\$3,664,289.71)</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>\$529,873.73</u>	<u>\$4,194,163.44</u>	<u>(\$3,664,289.71)</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>\$529,873.73</u>	<u>\$4,194,163.44</u>	<u>(\$3,664,289.71)</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>\$529,873.73</u>	<u>\$4,194,163.44</u>	<u>(\$3,664,289.71)</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>\$529,873.73</u>	<u>\$4,194,163.44</u>	<u>(\$3,664,289.71)</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>\$529,873.73</u>	<u>\$4,194,163.44</u>	<u>(\$3,664,289.71)</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>\$529,873.73</u>	<u>\$4,194,163.44</u>	<u>(\$3,664,289.71)</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>\$529,873.73</u>	<u>\$4,194,163.44</u>	<u>(\$3,664,289.71)</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>\$529,873.73</u>	<u>\$4,194,163.44</u>	<u>(\$3,664,289.71)</u>
Less: Adjustment for prior year	\$3,344.54	\$3,344.54	\$0.00
Budgeted fund balance	<u>\$533,218.27</u>	<u>\$4,197,507.98</u>	<u>(\$3,664,289.71)</u>

Prepared and submitted by :

Board Secretary

Date

Starting date 7/1/2025 Ending date 11/30/2025 Fund: 20 SPECIAL REVENUE

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00745	Total Revenues from Local Sources	24,795	0	24,795	143,565		(118,770)
00770	Total Revenues from State Sources	5,251,539	0	5,251,539	1,461,890	Under	3,789,649
00830	Total Revenues from Federal Sources	1,258,920	0	1,258,920	308,373	Under	950,547
0083A	Other	545,622	0	545,622	0	Under	545,622
	Total	7,080,876	0	7,080,876	1,913,828		5,167,048

  

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	115,000	166,500	281,500	135,363	84,531	61,606
84100	Local Projects	0	141,913	141,913	23,354	0	118,559
85120	Total Instruction	1,768,000	(313,012)	1,454,988	335,850	828,736	290,401
86380	Total Support Services	2,890,646	592,401	3,483,047	1,168,701	1,306,666	1,007,680
87040	Total Facilities Acquisition and Constru	496,454	(279,097)	217,357	217,356	0	1
88000	Nonpublic Textbooks	25,314	8,948	34,262	26,721	3,383	4,158
88020	Nonpublic Auxiliary Services	214,672	11,385	226,057	31,865	194,191	1
88040	Nonpublic Handicapped Services	110,443	15,461	125,904	19,164	106,740	0
88060	Nonpublic Nursing Services	64,350	(14,695)	49,655	0	49,655	0
88080	Nonpublic Technology Initiative	24,255	194	24,449	15,622	7,053	1,774
88090	Nonpublic Security Aid Program	101,475	24,805	126,280	12,367	11,010	102,903
88740	Total Federal Projects	1,332,997	440,989	1,773,986	494,758	553,996	725,232
	Total	7,143,606	795,792	7,939,398	2,481,121	3,145,961	2,312,316

Starting date 7/1/2025 Ending date 11/30/2025 Fund: 20 SPECIAL REVENUE

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00725	20-1310	Tuition - Preschool	24,795	0	24,795	0	Under	24,795
00740	20-1	Other Revenue from Local Sources	0	0	0	143,565		(143,565)
00755	20-3218	Preschool Education Aid – Prior Year Car	4,711,030	0	4,711,030	1,095,110	Under	3,615,920
00765	20-32	Other Restricted Entitlements	540,509	0	540,509	366,780	Under	173,729
00775	20-441[1-6]	Title I	308,142	0	308,142	0	Under	308,142
00780	20-445[1-5]	Title II	59,789	0	59,789	0	Under	59,789
00785	20-449[1-4]	Title III	18,914	0	18,914	7,858	Under	11,056
00790	20-447[1-4]	Title IV	21,381	0	21,381	0	Under	21,381
00805	20-442[0-9]	I.D.E.A. Part B (Handicapped)	850,694	0	850,694	300,515	Under	550,179
00835	20-5200	Transfers from Operating Budget – Presch	545,622	0	545,622	0	Under	545,622
		Total	7,080,876	0	7,080,876	1,913,828		5,167,048
Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
84100	20-__-__-__	Local Projects	115,000	166,500	281,500	135,363	84,531	61,606
85000	20-218-100-101	Salaries of Teachers	0	141,913	141,913	23,354	0	118,559
85020	20-218-100-106	Other Salaries for Instruction	1,315,500	(332,705)	982,795	253,850	728,945	0
85030	20-218-100-321	Purch Prof-Ed Services	367,500	(250,601)	116,899	17,653	99,246	0
85080	20-218-100-6	General Supplies	0	336,420	336,420	50,661	0	285,759
86020	20-218-200-103	Salaries of Program Directors	85,000	(66,126)	18,874	13,687	545	4,642
86040	20-218-200-104	Salaries of Other Professional Staff	143,385	3,248	146,633	79,882	63,503	3,248
86060	20-218-200-105	Salaries of Secr. And Clerical Assistant	175,620	6,800	182,420	57,049	118,572	6,800
86080	20-218-200-110	Other Salaries	47,182	4,500	51,682	15,505	0	36,177
86120	20-218-200-176	Salaries of Master Teachers	129,024	30,411	159,435	73,117	13,615	72,703
86140	20-218-200-200	Personnel Services – Employee Benefits	229,877	(27,967)	201,910	58,646	143,264	0
86160	20-218-200-321	Purchased Educ. Services- Contracted Pre	988,100	(259,066)	729,034	50,840	137,211	540,983
86200	20-218-200-329	Purchased Professional – Educational Ser	958,479	553,860	1,512,339	687,427	824,912	0
86240	20-218-200-420	Cleaning, Repair & Maintenance Services	20,000	76,626	96,626	2,209	3,925	90,492
86260	20-218-200-440	Rentals	16,000	0	16,000	10,488	600	4,912
86340	20-218-200-6	Supplies and Materials	147,400	142,600	290,000	54,576	0	235,424
87000	20-218-400-731	Instructional Equipment	35,579	61,389	96,968	78,963	1,065	16,941
87020	20-218-400-732	Noninstructional Equipment	250,000	(108,706)	141,294	141,294	0	0
88000	20-501-__-__	Nonpublic Textbooks	246,454	(170,391)	76,063	76,062	0	1
88020	20-50[2-5-]__	Nonpublic Auxiliary Services	25,314	8,948	34,262	26,721	3,383	4,158
88040	20-50[6-8-]__	Nonpublic Handicapped Services	214,672	11,385	226,057	31,865	194,191	1
88060	20-509-__-__	Nonpublic Nursing Services	110,443	15,461	125,904	19,164	106,740	0
88080	20-510-__-__	Nonpublic Technology Initiative	64,350	(14,695)	49,655	0	49,655	0
88090	20-511-__-__	Nonpublic Security Aid Program	24,255	194	24,449	15,622	7,053	1,774
88500	20-__-__-__	Title I	101,475	24,805	126,280	12,367	11,010	102,903
88520	20-__-__-__	Title II	308,142	185,205	493,347	146,604	163,330	183,413
88540	20-__-__-__	Title III	59,789	(42,710)	17,079	7,877	1,134	8,068
88560	20-__-__-__	Title IV	18,914	12,658	31,572	4,929	8,126	18,517
			21,381	6,903	28,284	4,714	8,577	14,993

Starting date 7/1/2025 Ending date 11/30/2025 Fund: 20 SPECIAL REVENUE

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
88620	20-__-__-__ I.D.E.A. Part B (Handicapped)	850,694	276,579	1,127,273	308,503	369,588	449,182
88640	20-__-__-__ Vocational Education	24,795	2,354	27,149	10,696	3,240	13,213
88700	20-__-__-__ Other	49,282	0	49,282	11,434	0	37,848
	Total	7,143,606	795,792	7,939,398	2,481,121	3,145,961	2,312,316

Starting date 7/1/2025 Ending date 11/30/2025 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources**Assets:**

101	Cash in bank	\$0.00
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 Premiums 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

## Loans Receivable:

131	Interfund	\$0.00
151, 152	Other (Net of estimated uncollectable of \$_____)	\$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	\$165,095.00
<b>Total assets and resources</b>		<b>\$165,095.00</b>

Starting date 7/1/2025 Ending date 11/30/2025 Fund: 30 CAPITAL PROJECTS FUNDS

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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
<b>Total liabilities</b>		<b>\$0.00</b>

Starting date 7/1/2025 Ending date 11/30/2025 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	\$165,095.00
771	Designated fund balance	\$0.00
303	Budgeted fund balance	\$0.00
	Total fund balance	\$165,095.00
	<b>Total liabilities and fund equity</b>	<b>\$165,095.00</b>

Starting date 7/1/2025 Ending date 11/30/2025 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	\$165,095.00	(\$165,095.00)
Subtotal	<u>\$0.00</u>	<u>\$165,095.00</u>	<u>(\$165,095.00)</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>\$165,095.00</u>	<u>(\$165,095.00)</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>\$165,095.00</u>	<u>(\$165,095.00)</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>\$165,095.00</u>	<u>(\$165,095.00)</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>\$165,095.00</u>	<u>(\$165,095.00)</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>\$165,095.00</u>	<u>(\$165,095.00)</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>\$165,095.00</u>	<u>(\$165,095.00)</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>\$165,095.00</u>	<u>(\$165,095.00)</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>\$165,095.00</u>	<u>(\$165,095.00)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$165,095.00</u>	<u>(\$165,095.00)</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

Starting date 7/1/2025 Ending date 11/30/2025 Fund: 30 CAPITAL PROJECTS FUNDS

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Starting date 7/1/2025 Ending date 11/30/2025 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources**Assets:**

101	Cash in bank	\$120,047.97
102-106	Cash Equivalents	\$0.00
108	Impact Aid Reserve (General)	\$0.00
109	Impact Aid Reserve (Capital)	\$0.00
111	Investments	\$0.00
112	Unamortized Premiums 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	\$233,639.00
302	Less Revenues	\$28,121.00 \$261,760.00
<b>Total assets and resources</b>		<b>\$381,807.97</b>

Starting date 7/1/2025 Ending date 11/30/2025 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
<b>Total liabilities</b>		<b>\$0.00</b>

Starting date 7/1/2025 Ending date 11/30/2025 Fund: 40 DEBT SERVICE FUNDS

## Fund Balance:

## Appropriated:

753,754	Reserve for Encumbrances	\$381,808.00
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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	\$220,686.00
602	Less: Expenditures	\$161,122.00
	Less: Encumbrances	(\$381,808.00)
	Total appropriated	\$381,808.00

## Unappropriated:

770	Fund balance, July 1	(\$12,953.03)
771	Designated fund balance	\$0.00
303	Budgeted fund balance	\$12,953.00
	Total fund balance	\$381,807.97
	<b>Total liabilities and fund equity</b>	<b>\$381,807.97</b>

Starting date 7/1/2025 Ending date 11/30/2025 Fund: 40 DEBT SERVICE FUNDS

## Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$220,686.00	\$220,686.00	\$0.00
Revenues	(\$233,639.00)	\$28,121.00	(\$261,760.00)
Subtotal	(\$12,953.00)	\$248,807.00	(\$261,760.00)
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	(\$12,953.00)	\$248,807.00	(\$261,760.00)
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	(\$12,953.00)	\$248,807.00	(\$261,760.00)
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	(\$12,953.00)	\$248,807.00	(\$261,760.00)
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	(\$12,953.00)	\$248,807.00	(\$261,760.00)
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	(\$12,953.00)	\$248,807.00	(\$261,760.00)
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	(\$12,953.00)	\$248,807.00	(\$261,760.00)
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	(\$12,953.00)	\$248,807.00	(\$261,760.00)
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	(\$12,953.00)	\$248,807.00	(\$261,760.00)
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	(\$12,953.00)	\$248,807.00	(\$261,760.00)

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

Starting date 7/1/2025 Ending date 11/30/2025 Fund: 40 DEBT SERVICE FUNDS

## Revenues:

		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Total Revenues from Local Sources	2,511,650	0	2,511,650	2,351,800	Under	159,850
0093A	Other	919,565	0	919,565	817,655	Under	101,910
	Total	3,431,215	0	3,431,215	3,169,455		261,760

## Expenditures:

		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89660	Total Regular Debt Service	3,445,176	0	3,445,176	3,063,368	381,808	0
	Total	3,445,176	0	3,445,176	3,063,368	381,808	0

Starting date 7/1/2025 Ending date 11/30/2025 Fund: 40 DEBT SERVICE FUNDS

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