

APPENDIX A

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

DECEMBER 31, 2025

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

**Assets:**

101	Cash in bank		\$10,500,739.92
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 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		\$34,688,930.00
	Accounts Receivable:		
132	Interfund	\$175,731.48	
141	Intergovernmental - State	\$10,462,502.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,630.40	\$10,639,863.88
	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		\$519,324.00

**Resources:**

301	Estimated Revenues	\$82,493,496.00	
302	Less Revenues	(\$82,340,773.97)	\$152,722.03

**Total assets and resources**

**\$57,409,958.99**

Starting date 7/1/2025 Ending date 12/31/2025 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 12/31/2025 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$35,770,379.92
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	\$1,819,240.41
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	\$852,237.02	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$852,237.02
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	\$83,663,965.77	
602	Less: Expenditures	(\$33,482,790.71)	
	Less: Encumbrances	(\$34,939,972.15)	(\$68,422,762.86)
	Total appropriated		\$53,683,060.26
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		\$54,098,544.80
	<b>Total liabilities and fund equity</b>		<b>\$57,409,958.99</b>

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 10 GENERAL CURRENT EXPENSE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$83,663,965.77	\$68,422,762.86	\$15,241,202.91
Revenues	(\$82,493,496.00)	(\$82,340,773.97)	(\$152,722.03)
Subtotal	<u>\$1,170,469.77</u>	<u>(\$13,918,011.11)</u>	<u>\$15,088,480.88</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>(\$15,736,251.52)</u>	<u>\$16,907,721.29</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>(\$15,736,251.52)</u>	<u>\$16,907,721.29</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>(\$16,588,488.54)</u>	<u>\$17,759,958.31</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>(\$16,588,488.54)</u>	<u>\$17,759,958.31</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>(\$16,588,488.54)</u>	<u>\$17,759,958.31</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>(\$16,588,488.54)</u>	<u>\$17,759,958.31</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>(\$16,588,488.54)</u>	<u>\$17,759,958.31</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>(\$16,588,488.54)</u>	<u>\$17,759,958.31</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,171,469.77</u>	<u>(\$16,588,488.54)</u>	<u>\$17,759,958.31</u>

Prepared and submitted by : \_\_\_\_\_ Date \_\_\_\_\_  
 Board Secretary

Starting date 7/1/2025 Ending date 12/31/2025 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	67,534,645	Under	372,265
00520	SUBTOTAL – Revenues from State Sources	14,569,445	0	14,569,445	14,777,950		(208,505)
00570	SUBTOTAL – Revenues from Federal Sources	17,141	0	17,141	28,179		(11,038)
	<b>Total</b>	<b>82,493,496</b>	<b>0</b>	<b>82,493,496</b>	<b>82,340,774</b>		<b>152,722</b>
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	226,192	138,707	364,899	286,552	7,455	70,891
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	23,225,064	56,201	23,281,265	9,132,068	13,119,800	1,029,396
10300	Total Special Education - Instruction	7,565,406	(1,037,697)	6,527,709	2,576,828	3,936,242	14,638
11160	Total Basic Skills/Remedial – Instruct.	580,465	(186,700)	393,765	128,118	63,640	202,006
12160	Total Bilingual Education – Instruction	283,935	83,700	367,635	146,966	220,367	302
17100	Total School-Sponsored Co/Extra Curricul	213,004	42	213,046	55,948	147,979	9,119
17600	Total School-Sponsored Athletics – Instr	869,360	1,800	871,160	379,976	310,544	180,640
29180	Total Undistributed Expenditures - Instr	7,202,078	290,812	7,492,890	2,700,517	3,665,776	1,126,597
30620	Total Undistributed Expenditures – Healt	696,328	42,797	739,125	287,886	411,293	39,946
40580	Total Undistributed Expend – Speech, OT,	1,428,741	412,422	1,841,163	561,963	865,168	414,032
41080	Total Undist. Expend. – Other Supp. Serv	563,580	2,195,245	2,758,825	926,932	1,138,393	693,500
41660	Total Undist. Expend. – Guidance	1,520,840	70,000	1,590,840	566,691	919,781	104,367
42200	Total Undist. Expend. – Child Study Team	1,814,162	124,721	1,938,883	778,776	1,105,261	54,846
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	208,191	313,790	36,095
44180	Total Undist. Expend. – Instructional St	16,000	0	16,000	560	5,000	10,440
45300	Support Serv. - General Admin	2,258,705	25,282	2,283,987	602,803	635,339	1,045,845
46160	Support Serv. - School Admin	3,054,469	(28,715)	3,025,754	1,441,361	1,438,174	146,218
47200	Total Undist. Expend. – Central Services	574,609	14,750	589,359	264,465	271,241	53,653
47620	Total Undist. Expend. – Admin. Info. Tec	436,820	0	436,820	221,584	206,236	9,000
51120	Total Undist. Expend. – Oper. & Maint. O	6,283,909	539,586	6,823,495	2,824,421	2,611,340	1,387,734
52480	Total Undist. Expend. – Student Transpor	2,746,590	65,255	2,811,845	941,151	1,493,203	377,490
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	20,027,610	(1,937,736)	18,089,874	8,448,632	2,049,349	7,591,893
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
	<b>Total</b>	<b>82,793,496</b>	<b>870,470</b>	<b>83,663,966</b>	<b>33,482,791</b>	<b>34,939,972</b>	<b>15,241,203</b>

Starting date 7/1/2025 Ending date 12/31/2025 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	67,185,910		0
00140	10-1310	Tuition from Individuals	15,000	0	15,000	12,358	Under	2,642
00260	10-1910	Rents and Royalties	300,000	0	300,000	5,775	Under	294,225
00300	10-1__	Unrestricted Miscellaneous Revenues	405,000	0	405,000	330,602	Under	74,398
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	625,391		(10)
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	6,797,730		0
00460	10-3176	Equalization Aid	3,951,172	0	3,951,172	3,951,172		0
00470	10-3177	Categorical Security Aid	739,105	0	739,105	739,105		0
00540	10-4200	Medicaid Reimbursement	17,141	0	17,141	28,179		(11,038)
Total			82,493,496	0	82,493,496	82,340,774		152,722

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
			226,192	138,707	364,899	286,552	7,455	70,891
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	450,526	805,678	40,062
02100	11-120-__-101	Grades 1-5 – Salaries of Teachers	7,795,550	115,000	7,910,550	3,080,244	4,830,306	0
02120	11-130-__-101	Grades 6-8 – Salaries of Teachers	4,733,618	(75,000)	4,658,618	1,825,208	2,759,256	74,155
02140	11-140-__-101	Grades 9-12 – Salaries of Teachers	7,341,295	(12,676)	7,328,619	2,876,588	4,412,031	40,000
02160	11-140-100-101	Salaries of Teachers	150,000	0	150,000	31,410	118,590	0
02500	11-150-100-101	Salaries of Teachers	45,000	0	45,000	26,062	18,938	0
02540	11-150-100-320	Purchased Professional – Educational Ser	110,000	4,220	114,220	13,220	4,220	96,780
03060	11-190-1__-[4-5]	Other Purchased Services (400-500 series	323,315	0	323,315	165,183	130,195	27,938
03080	11-190-1__-610	General Supplies	923,460	(15,405)	908,055	663,628	40,586	203,840
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	251,748	378,213	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	3,740	40	2,000
06000	11-209-100-101	Salaries of Teachers	151,266	(56,000)	95,266	38,968	55,762	536
07000	11-213-100-101	Salaries of Teachers	3,969,953	352,000	4,321,953	1,720,040	2,601,913	0
07100	11-213-100-610	General Supplies	13,500	922	14,422	13,496	408	518
07500	11-214-100-101	Salaries of Teachers	678,752	68,000	746,752	300,432	446,320	0
07520	11-214-100-106	Other Salaries for Instruction	841,922	(608,545)	233,377	91,617	141,560	200
07600	11-214-100-610	General Supplies	9,000	498	9,498	7,206	108	2,184
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	137,770	210,870	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	127,825	63,640	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	146,818	220,367	0

Starting date 7/1/2025 Ending date 12/31/2025 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	38,146	145,058	0
17020	11-401-100-[3-5]	Purchased Services (300-500 series)	4,950	0	4,950	3,350	0	1,600
17040	11-401-100-6__	Supplies and Materials	10,000	42	10,042	3,428	2,921	3,693
17060	11-401-100-8__	Other Objects	14,850	0	14,850	11,024	0	3,826
17500	11-402-100-1__	Salaries	502,853	4,767	507,620	190,481	304,430	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	22,471	3,826	40,637
17560	11-402-100-8__	Other Objects	190,642	0	190,642	80,193	2,289	108,160
29020	11-000-100-562	Tuition to Other LEAs within the State -	148,974	0	148,974	58,420	87,630	2,924
29040	11-000-100-563	Tuition to County Voc. School District-R	49,656	0	49,656	14,186	33,102	2,368
29060	11-000-100-564	Tuition to County Voc. School District-S	19,118	0	19,118	2,731	15,477	910
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools	351,615	0	351,615	17,550	228,906	105,159
29100	11-000-100-566	Tuition to Priv. School for the Disabled	6,632,715	290,812	6,923,527	2,607,629	3,300,662	1,015,236
30500	11-000-213-1__	Salaries	611,987	(60,000)	551,987	223,093	328,894	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	(2,000)	24,000	8,171	1,328	14,502
40500	11-000-216-1__	Salaries	1,189,541	161,310	1,350,851	526,811	750,730	73,310
40520	11-000-216-320	Purchased Professional – Educational Ser	217,000	250,000	467,000	19,852	114,391	332,757
40540	11-000-216-6__	Supplies and Materials	22,200	1,112	23,312	15,299	48	7,965
41000	11-000-217-1__	Salaries	563,580	1,510,000	2,073,580	925,957	1,128,393	19,230
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	526,981	801,758	0
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	121,456	0	121,456	60,728	60,728	0
41560	11-000-218-320	Purchased Professional – Educational Ser	30,000	70,000	100,000	24,400	56,975	18,625
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	(45,067)	320	72,129
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	711,181	1,073,281	0
42020	11-000-219-105	Salaries of Secretarial and Clerical Ass	0	124,595	124,595	55,043	30,452	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	12,353	1,402	5,246
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	204,279	306,418	0
43560	11-000-222-[4-5]	Other Purchased Services (400-500 series	16,079	0	16,079	3,912	5,160	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 12/31/2025 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	560	0	5,440
45000	11-000-230-1__ Salaries	741,733	0	741,733	366,655	373,878	1,200
45030	11-000-230-180 Salaries of State Monitors	125,000	0	125,000	44,795	80,205	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	49,192	114,213	19,481
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	32,469	42,112	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	3,436	95	2,974
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	755,360	755,451	0
46020	11-000-240-104 Salaries of Other Professional Staff	897,375	(69,000)	828,375	405,582	353,793	69,000
46040	11-000-240-105 Salaries of Secretarial and Clerical Ass	527,873	39,100	566,973	241,730	325,143	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	14,609	190	47,885
46140	11-000-240-8__ Other Objects	52,610	0	52,610	23,065	550	28,996
47000	11-000-251-1__ Salaries	506,409	0	506,409	250,897	255,512	0
47020	11-000-251-330 Purchased Professional Services	36,000	14,750	50,750	6,975	14,226	29,549
47060	11-000-251-592 Misc. Purch. Services (400-500 Series, O	5,000	0	5,000	0	223	4,777
47100	11-000-251-6__ Supplies and Materials	14,000	0	14,000	2,850	1,279	9,871
47180	11-000-251-890 Other Objects	13,200	0	13,200	3,743	0	9,457
47500	11-000-252-1__ Salaries	427,820	0	427,820	221,584	206,236	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	247,385	245,475	0
48520	11-000-261-420 Cleaning, Repair, and Maintenance Servic	382,525	34,766	417,291	195,284	81,798	140,210
48540	11-000-261-610 General Supplies	133,000	31,710	164,710	72,855	10,773	81,082
49000	11-000-262-1__ Salaries	1,819,192	98,200	1,917,392	832,562	1,076,133	8,697
49060	11-000-262-420 Cleaning, Repair, and Maintenance Svc.	111,900	0	111,900	46,782	13,513	51,605
49080	11-000-262-441 Rental of Land & Bldg. Oth. Than Lease P	224,200	96,286	320,486	194,523	0	125,963
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	7,783	4,778	2,333
49180	11-000-262-610 General Supplies	200,000	74,574	274,574	72,909	43,058	158,607
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	20,750	3,017	14,003
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	103,440	141,555	0
50040	11-000-263-420 Cleaning, Repair, and Maintenance Svc.	40,545	7,059	47,604	10,406	7,870	29,328

Starting date 7/1/2025 Ending date 12/31/2025 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	6,101	5,344	13,555
51000	11-000-266-1__	Salaries	491,810	0	491,810	248,516	243,294	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	16,447	1,450	24,420
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	(5,875)	0	5,875
52040	11-000-270-161	Sal. For Pupil Trans (Bet Home & Sch) –	1,545,369	0	1,545,369	632,524	910,064	2,781
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	119,744	25,360	70,151
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	22	0	42,978
52320	11-000-270-514	Contract Serv. (Sp Ed Stds) - Vendors	749,471	0	749,471	154,512	439,428	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	27,738	4,896	40,396
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	344,090	744,322	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	7,790,688	999,058	5,766,119
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	184,700	305,968	9,393
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	33,482,791	34,939,972	15,241,203

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 20 SPECIAL REVENUE

Assets and Resources

**Assets:**

101	Cash in bank		\$30,166.67
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 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	\$106,234.61	
142	Intergovernmental - Federal	\$301,990.54	
143	Intergovernmental - Other	\$4,461.76	
153, 154	Other (net of estimated uncollectable of \$_____)	(\$149,555.63)	\$263,131.28

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	\$929,204.99	
302	Less Revenues	\$3,934,984.34	\$4,864,189.33

**Total assets and resources**

**\$6,544,949.07**

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 20 SPECIAL REVENUE

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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	\$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 12/31/2025 Fund: 20 SPECIAL REVENUE

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$2,792,390.75
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	\$1,459,818.72	
602	Less: Expenditures	\$2,881,395.23	
	Less: Encumbrances	(\$2,699,869.03)	\$181,526.20
	Total appropriated		\$4,433,735.67
Unappropriated:			
770	Fund balance, July 1		\$484,254.80
771	Designated fund balance		\$1,387,461.79
303	Budgeted fund balance		(\$533,958.27)
	Total fund balance		\$5,771,493.99
	<b>Total liabilities and fund equity</b>		<b>\$6,544,949.07</b>

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 20 SPECIAL REVENUE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,459,818.72	(\$181,526.20)	\$1,641,344.92
Revenues	(\$929,204.99)	\$3,934,984.34	(\$4,864,189.33)
Subtotal	<u>\$530,613.73</u>	<u>\$3,753,458.14</u>	<u>(\$3,222,844.41)</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>\$530,613.73</u>	<u>\$3,753,458.14</u>	<u>(\$3,222,844.41)</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>\$530,613.73</u>	<u>\$3,753,458.14</u>	<u>(\$3,222,844.41)</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>\$530,613.73</u>	<u>\$3,753,458.14</u>	<u>(\$3,222,844.41)</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>\$530,613.73</u>	<u>\$3,753,458.14</u>	<u>(\$3,222,844.41)</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>\$530,613.73</u>	<u>\$3,753,458.14</u>	<u>(\$3,222,844.41)</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>\$530,613.73</u>	<u>\$3,753,458.14</u>	<u>(\$3,222,844.41)</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>\$530,613.73</u>	<u>\$3,753,458.14</u>	<u>(\$3,222,844.41)</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>\$530,613.73</u>	<u>\$3,753,458.14</u>	<u>(\$3,222,844.41)</u>
Less: Adjustment for prior year	\$3,344.54	\$3,344.54	\$0.00
Budgeted fund balance	<u>\$533,958.27</u>	<u>\$3,756,802.68</u>	<u>(\$3,222,844.41)</u>

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

Board Secretary

Date

Starting date 7/1/2025 Ending date 12/31/2025 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	1,958,743	Under	3,292,796
00830	Total Revenues from Federal Sources	1,258,920	0	1,258,920	308,400	Under	950,520
0083A	Other	545,622	0	545,622	0	Under	545,622
	<b>Total</b>	<b>7,080,876</b>	<b>0</b>	<b>7,080,876</b>	<b>2,410,708</b>		<b>4,670,168</b>
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	115,000	166,500	281,500	149,879	75,139	56,483
84100	Local Projects	0	142,653	142,653	23,515	245	118,893
85120	Total Instruction	1,768,000	(313,012)	1,454,988	437,167	727,515	290,306
86380	Total Support Services	2,890,646	592,401	3,483,047	1,408,772	1,060,588	1,013,687
87040	Total Facilities Acquisition and Constr	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	58,684	167,373	1
88040	Nonpublic Handicapped Services	110,443	15,461	125,904	28,128	97,776	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	15,700	14,674	95,906
88740	Total Federal Projects	1,332,997	440,989	1,773,986	555,583	542,730	675,672
	<b>Total</b>	<b>7,143,606</b>	<b>796,532</b>	<b>7,940,138</b>	<b>2,937,126</b>	<b>2,746,130</b>	<b>2,256,882</b>

Starting date 7/1/2025 Ending date 12/31/2025 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	1,510,010	Under	3,201,020
00765 20-32___ Other Restricted Entitlements	540,509	0	540,509	448,733	Under	91,776
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	300,542	Under	550,152
00835 20-5200 Transfers from Operating Budget – Presch	545,622	0	545,622	0	Under	545,622
<b>Total</b>	<b>7,080,876</b>	<b>0</b>	<b>7,080,876</b>	<b>2,410,708</b>		<b>4,670,168</b>

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	115,000	166,500	281,500	149,879	75,139	56,483
84100 20-___-___-___ Local Projects	0	142,653	142,653	23,515	245	118,893
85000 20-218-100-101 Salaries of Teachers	1,315,500	(332,705)	982,795	349,118	633,677	0
85020 20-218-100-106 Other Salaries for Instruction	367,500	(250,601)	116,899	23,442	93,457	0
85030 20-218-100-321 Purch Prof-Ed Services	0	336,420	336,420	50,661	0	285,759
85080 20-218-100-6___ General Supplies	85,000	(66,126)	18,874	13,946	380	4,547
86020 20-218-200-103 Salaries of Program Directors	143,385	3,248	146,633	92,101	51,284	3,248
86040 20-218-200-104 Salaries of Other Professional Staff	175,620	6,800	182,420	75,011	100,610	6,800
86060 20-218-200-105 Salaries of Secr. And Clerical Assistant	47,182	4,500	51,682	20,673	0	31,009
86080 20-218-200-110 Other Salaries	129,024	30,411	159,435	95,659	0	63,776
86120 20-218-200-176 Salaries of Master Teachers	229,877	(27,967)	201,910	78,195	123,715	0
86140 20-218-200-200 Personnel Services – Employee Benefits	988,100	(259,066)	729,034	65,303	92,748	570,983
86160 20-218-200-321 Purchased Educ. Services- Contracted Pre	958,479	553,860	1,512,339	824,912	687,427	0
86200 20-218-200-329 Purchased Professional – Educational Ser	20,000	76,626	96,626	2,209	3,925	90,492
86240 20-218-200-420 Cleaning, Repair & Maintenance Services	16,000	0	16,000	11,088	0	4,912
86260 20-218-200-440 Rentals	147,400	142,600	290,000	63,595	0	226,405
86340 20-218-200-6___ Supplies and Materials	35,579	61,389	96,968	80,027	880	16,061
87000 20-218-400-731 Instructional Equipment	250,000	(108,706)	141,294	141,294	0	0
87020 20-218-400-732 Noninstructional Equipment	246,454	(170,391)	76,063	76,062	0	1
88000 20-501-___-___ Nonpublic Textbooks	25,314	8,948	34,262	26,721	3,383	4,158
88020 20-50[2-5]___ Nonpublic Auxiliary Services	214,672	11,385	226,057	58,684	167,373	1
88040 20-50[6-8]___ Nonpublic Handicapped Services	110,443	15,461	125,904	28,128	97,776	0
88060 20-509-___-___ Nonpublic Nursing Services	64,350	(14,695)	49,655	0	49,655	0
88080 20-510-___-___ Nonpublic Technology Initiative	24,255	194	24,449	15,622	7,053	1,774
88090 20-511-___-___ Nonpublic Security Aid Program	101,475	24,805	126,280	15,700	14,674	95,906
88500 20-___-___-___ Title I	308,142	185,205	493,347	170,513	161,631	161,203
88520 20-___-___-___ Title II	59,789	(42,710)	17,079	8,511	950	7,618
88540 20-___-___-___ Title III	18,914	12,658	31,572	4,941	8,613	18,018
88560 20-___-___-___ Title IV	21,381	6,903	28,284	4,770	8,573	14,941

Starting date 7/1/2025 Ending date 12/31/2025 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	344,579	359,113	423,582
88640	20-__-__-__	Vocational Education	24,795	2,354	27,149	10,836	3,100	13,213
88700	20-__-__-__	Other	49,282	0	49,282	11,434	749	37,099
<b>Total</b>			<b>7,143,606</b>	<b>796,532</b>	<b>7,940,138</b>	<b>2,937,126</b>	<b>2,746,130</b>	<b>2,256,882</b>

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

**Assets:**

101	Cash in bank			(\$213,150.00)
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 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	\$165,095.00		\$165,095.00

**Total assets and resources**

**(\$48,055.00)**

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 30 CAPITAL PROJECTS FUNDS

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Liabilities and Fund Equity

**Liabilities:**

101	Cash Overdraft	(\$213,150.00)
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 12/31/2025 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$957,850.00
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	\$1,171,000.00	
602	Less: Expenditures	(\$213,150.00)	
	Less: Encumbrances	(\$957,850.00)	(\$1,171,000.00)
	Total appropriated		\$957,850.00
Unappropriated:			
770	Fund balance, July 1		\$165,095.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,171,000.00)
	Total fund balance		(\$48,055.00)
	<b>Total liabilities and fund equity</b>		<b>(\$48,055.00)</b>

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,171,000.00	\$1,171,000.00	\$0.00
Revenues	\$0.00	\$165,095.00	(\$165,095.00)
Subtotal	<u>\$1,171,000.00</u>	<u>\$1,336,095.00</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>\$1,171,000.00</u>	<u>\$1,336,095.00</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>\$1,171,000.00</u>	<u>\$1,336,095.00</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>\$1,171,000.00</u>	<u>\$1,336,095.00</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>\$1,171,000.00</u>	<u>\$1,336,095.00</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>\$1,171,000.00</u>	<u>\$1,336,095.00</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>\$1,171,000.00</u>	<u>\$1,336,095.00</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>\$1,171,000.00</u>	<u>\$1,336,095.00</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>\$1,171,000.00</u>	<u>\$1,336,095.00</u>	<u>(\$165,095.00)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,171,000.00</u>	<u>\$1,336,095.00</u>	<u>(\$165,095.00)</u>

Prepared and submitted by : \_\_\_\_\_  
Board Secretary Date

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 30 CAPITAL PROJECTS FUNDS

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)	0	1,171,000	1,171,000	213,150	957,850	0
Total	0	1,171,000	1,171,000	213,150	957,850	0

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 30 CAPITAL PROJECTS FUNDS

Expenditures:

	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	1,171,000	1,171,000	213,150	957,850	0
Total	0	1,171,000	1,171,000	213,150	957,850	0

Starting date 7/1/2025 Ending date 12/31/2025 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 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	\$233,639.00	
302	Less Revenues	\$28,121.00	\$261,760.00

**Total assets and resources**

**\$381,807.97**

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 40 DEBT SERVICE 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 12/31/2025 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$381,808.00
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	\$220,686.00	
602	Less: Expenditures	\$161,122.00	
	Less: Encumbrances	(\$381,808.00)	(\$220,686.00)
	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 12/31/2025 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
	<b>Total</b>	<b>3,431,215</b>	<b>0</b>	<b>3,431,215</b>	<b>3,169,455</b>		<b>261,760</b>

  

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
	<b>Total</b>	<b>3,445,176</b>	<b>0</b>	<b>3,445,176</b>	<b>3,063,368</b>	<b>381,808</b>	<b>0</b>

Starting date 7/1/2025 Ending date 12/31/2025 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
<b>Total</b>			<b>3,431,215</b>	<b>0</b>	<b>3,431,215</b>	<b>3,169,455</b>		<b>261,760</b>

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
<b>Total</b>			<b>3,445,176</b>	<b>0</b>	<b>3,445,176</b>	<b>3,063,368</b>	<b>381,808</b>	<b>0</b>