

APPENDIX A

**NUTLEY BOARD OF EDUCATION
REPORT OF THE SECRETARY
DATED JANUARY 31, 2026**

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
JANUARY 31, 2026 NO BUDGETARY LINE ITEM ACCOUNT
HAS BEEN OVEREXPENDED IN VIOLATION OF
NJAC 6A:23-2.11(a).

BOARD SECRETARY

JANUARY 31, 2026

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$9,717,954.80
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		\$28,880,800.00
	Accounts Receivable:		
132	Interfund	\$175,731.48	
141	Intergovernmental - State	\$9,383,640.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$126,745.79	
153, 154	Other (net of estimated uncollectable of \$_____)	\$6,042.30	\$9,692,159.57
	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	(\$82,400,451.61)	\$93,044.39

Total assets and resources

\$49,811,661.92

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$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
Total liabilities		\$3,311,414.19

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$36,627,644.27
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	(\$41,081,087.78)	
	Less: Encumbrances	(\$35,797,236.50)	(\$76,878,324.28)
	Total appropriated		\$46,084,763.19
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		\$46,500,247.73
	Total liabilities and fund equity		\$49,811,661.92

Starting date 7/1/2025 Ending date 1/31/2026 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	67,594,323	Under	312,587
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)
Total		82,493,496	0	82,493,496	82,400,452		93,044
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		226,192	118,707	344,899	288,107	5,938	50,853
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	23,225,064	(44,515)	23,180,549	11,249,292	11,127,672	803,584
10300	Total Special Education - Instruction	7,565,406	(1,037,697)	6,527,709	3,172,151	3,341,006	14,552
11160	Total Basic Skills/Remedial – Instruct.	580,465	(236,700)	343,765	160,131	182,944	691
12160	Total Bilingual Education – Instruction	283,935	83,700	367,635	183,671	183,663	302
17100	Total School-Sponsored Co/Extra Curricul	213,004	42	213,046	69,309	134,718	9,019
17600	Total School-Sponsored Athletics – Instr	869,360	1,800	871,160	461,479	268,645	141,035
29180	Total Undistributed Expenditures - Instr	7,202,078	(389,347)	6,812,731	3,178,718	3,313,647	320,366
30620	Total Undistributed Expenditures – Healt	696,328	42,797	739,125	352,764	367,627	18,734
40580	Total Undistributed Expend – Speech, OT,	1,428,741	348,922	1,777,663	716,268	785,633	275,763
41080	Total Undist. Expend. – Other Supp. Serv	563,580	2,302,245	2,865,825	1,157,992	1,595,230	112,603
41660	Total Undist. Expend. – Guidance	1,520,840	(23,532)	1,497,308	698,945	718,704	79,658
42200	Total Undist. Expend. – Child Study Team	1,814,162	66,821	1,880,983	961,941	907,640	11,402
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	(4,260)	553,816	254,938	267,043	31,835
44180	Total Undist. Expend. – Instructional St	16,000	0	16,000	560	5,169	10,271
45300	Support Serv. - General Admin	2,258,705	14,282	2,272,987	713,546	534,777	1,024,664
46160	Support Serv. - School Admin	3,054,469	(9,815)	3,044,654	1,695,918	1,274,347	74,389
47200	Total Undist. Expend. – Central Services	574,609	14,750	589,359	312,659	227,617	49,082
47620	Total Undist. Expend. – Admin. Info. Tec	436,820	18,200	455,020	258,488	187,532	9,000
51120	Total Undist. Expend. – Oper. & Maint. O	6,283,909	730,359	7,014,268	3,651,392	2,752,303	610,573
52480	Total Undist. Expend. – Student Transpor	2,746,590	59,358	2,805,948	1,158,950	1,323,757	323,240
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	20,027,610	(1,230,645)	18,796,965	10,361,425	6,287,025	2,148,514
72020	Total Undistributed Expenditures – Food	250,000	0	250,000	0	0	250,000
76260	Total Facilities Acquisition and Constru	288,649	45,000	333,649	22,044	0	311,605
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	41,081,088	35,797,237	6,785,641

Starting date 7/1/2025 Ending date 1/31/2026 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	15,303		(303)
00260	10-1910	Rents and Royalties	300,000	0	300,000	6,934	Under	293,066
00300	10-1___	Unrestricted Miscellaneous Revenues	405,000	0	405,000	386,176	Under	18,824
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	82,400,452		93,044

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
			226,192	118,707	344,899	288,107	5,938	50,853
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	(69,938)	1,186,266	559,675	626,591	0
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers	7,795,550	138,500	7,934,050	3,857,842	4,076,050	159
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers	4,733,618	(75,000)	4,658,618	2,276,105	2,380,893	1,620
02140	11-140-___-101	Grades 9-12 – Salaries of Teachers	7,341,295	(12,676)	7,328,619	3,603,020	3,725,599	0
02160	11-140-100-101	Salaries of Teachers	150,000	0	150,000	39,375	110,625	0
02500	11-150-100-101	Salaries of Teachers	45,000	40,000	85,000	32,307	52,693	0
02540	11-150-100-320	Purchased Professional – Educational Ser	110,000	(35,780)	74,220	16,396	6,967	50,857
03060	11-190-1__-[4-5]	Other Purchased Services (400-500 series	323,315	0	323,315	186,520	108,522	28,273
03080	11-190-1__-610	General Supplies	923,460	(29,621)	893,839	678,052	39,733	176,054
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	309,496	320,465	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	(53,300)	97,966	47,549	49,881	536
07000	11-213-100-101	Salaries of Teachers	3,969,953	349,300	4,319,253	2,140,397	2,178,856	0
07100	11-213-100-610	General Supplies	13,500	922	14,422	13,543	347	532
07500	11-214-100-101	Salaries of Teachers	678,752	68,000	746,752	363,023	383,729	0
07520	11-214-100-106	Other Salaries for Instruction	841,922	(608,545)	233,377	106,419	126,758	200
07600	11-214-100-610	General Supplies	9,000	498	9,498	7,314	100	2,084
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	168,858	179,782	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	(236,700)	343,165	159,837	182,944	384
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	183,523	183,663	0

Starting date 7/1/2025 Ending date 1/31/2026 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	50,075	133,129	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	4,861	1,488	3,693
17060	11-401-100-8__	Other Objects	14,850	0	14,850	11,024	100	3,726
17500	11-402-100-1__	Salaries	502,853	29,786	532,639	256,215	267,162	9,262
17520	11-402-100-[3-5]	Purchased Services (300-500 series)	108,932	(12,800)	96,132	86,832	0	9,300
17540	11-402-100-6__	Supplies and Materials	66,933	(11,031)	55,902	26,728	0	29,174
17560	11-402-100-8__	Other Objects	190,642	(4,155)	186,487	91,704	1,484	93,299
29020	11-000-100-562	Tuition to Other LEAs within the State -	148,974	18,226	167,200	65,148	80,902	21,150
29040	11-000-100-563	Tuition to County Voc. School District-R	49,656	0	49,656	18,915	28,373	2,368
29060	11-000-100-564	Tuition to County Voc. School District-S	19,118	0	19,118	3,642	14,566	910
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools	351,615	(105,159)	246,456	17,550	228,906	0
29100	11-000-100-566	Tuition to Priv. School for the Disabled	6,632,715	(302,414)	6,330,301	3,073,463	2,960,900	295,938
30500	11-000-213-1__	Salaries	611,987	(22,000)	589,987	283,089	306,899	0
30540	11-000-213-3__	Purchased Professional and Technical Ser	58,341	66,797	125,138	60,874	59,524	4,740
30580	11-000-213-6__	Supplies and Materials	26,000	(2,000)	24,000	8,801	1,205	13,994
40500	11-000-216-1__	Salaries	1,189,541	197,810	1,387,351	671,618	679,233	36,500
40520	11-000-216-320	Purchased Professional – Educational Ser	217,000	150,000	367,000	28,877	105,366	232,757
40540	11-000-216-6__	Supplies and Materials	22,200	1,112	23,312	15,773	1,034	6,506
41000	11-000-217-1__	Salaries	563,580	1,677,000	2,240,580	1,142,872	1,097,708	0
41020	11-000-217-320	Purchased Professional – Educational Ser	0	625,245	625,245	15,119	497,522	112,603
41500	11-000-218-104	Salaries of Other Professional Staff	1,328,739	(67,000)	1,261,739	650,092	611,647	0
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	121,456	0	121,456	70,849	50,607	0
41560	11-000-218-320	Purchased Professional – Educational Ser	30,000	70,000	100,000	24,925	56,450	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	(26,532)	850	(46,570)	0	47,420
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	(18,900)	1,765,562	883,792	881,770	0
42020	11-000-219-105	Salaries of Secretarial and Clerical Ass	0	89,595	89,595	64,217	25,378	0
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	(3,874)	2,826	200	470	2,156
42160	11-000-219-6__	Supplies and Materials	19,000	0	19,000	13,732	22	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	247,968	262,730	0
43560	11-000-222-[4-5]	Other Purchased Services (400-500 series	16,079	0	16,079	4,759	4,313	7,007
43580	11-000-222-6__	Supplies and Materials	27,300	(4,260)	23,040	0	0	23,040
43600	11-000-222-8__	Other Objects	4,000	0	4,000	2,212	0	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 1/31/2026 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	169	5,271
45000	11-000-230-1__ Salaries	741,733	0	741,733	427,973	312,560	1,200
45030	11-000-230-180 Salaries of State Monitors	125,000	(11,000)	114,000	51,120	62,880	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	65,169	117,716	0
45060	11-000-230-332 Audit Fees	60,000	32,062	92,062	86,243	5,819	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	39,288	35,292	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	1,526	509	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	5,231	0	1,274
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	62,900	1,573,711	891,744	681,967	0
46020	11-000-240-104 Salaries of Other Professional Staff	897,375	(113,000)	784,375	468,690	315,685	0
46040	11-000-240-105 Salaries of Secretarial and Clerical Ass	527,873	39,100	566,973	295,881	270,992	100
46100	11-000-240-[4-5] Other Purchased Services (400-500 series	4,300	0	4,300	1,379	2,684	238
46120	11-000-240-6__ Supplies and Materials	61,500	1,185	62,685	14,609	3,019	45,056
46140	11-000-240-8__ Other Objects	52,610	0	52,610	23,615	0	28,996
47000	11-000-251-1__ Salaries	506,409	0	506,409	292,713	213,696	0
47020	11-000-251-330 Purchased Professional Services	36,000	13,750	49,750	11,178	10,611	27,962
47060	11-000-251-592 Misc. Purch. Services (400-500 Series, O	5,000	1,000	6,000	223	2,366	3,411
47100	11-000-251-6__ Supplies and Materials	14,000	0	14,000	3,859	407	9,735
47180	11-000-251-890 Other Objects	13,200	0	13,200	4,687	538	7,975
47500	11-000-252-1__ Salaries	427,820	18,200	446,020	258,488	187,532	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	5,000	497,860	289,505	208,076	279
48520	11-000-261-420 Cleaning, Repair, and Maintenance Servic	382,525	34,766	417,291	208,039	91,510	117,742
48540	11-000-261-610 General Supplies	133,000	31,710	164,710	80,108	11,736	72,866
49000	11-000-262-1__ Salaries	1,819,192	71,376	1,890,568	989,001	883,091	18,476
49060	11-000-262-420 Cleaning, Repair, and Maintenance Svc.	111,900	0	111,900	51,953	8,342	51,605
49080	11-000-262-441 Rental of Land & Bldg. Oth. Than Lease P	224,200	96,286	320,486	209,551	0	110,935
49140	11-000-262-520 Insurance	782,203	35,497	817,700	611,262	206,438	0
49160	11-000-262-590 Miscellaneous Purchased Services	14,894	0	14,894	8,856	3,705	2,333
49180	11-000-262-610 General Supplies	200,000	74,574	274,574	73,155	44,401	157,018
49200	11-000-262-621 Energy (Natural Gas)	281,487	0	281,487	60,538	220,949	0
49220	11-000-262-622 Energy (Electricity)	937,056	335,000	1,272,056	570,350	701,706	0
49260	11-000-262-626 Energy (Gasoline)	37,770	0	37,770	23,767	0	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	120,679	124,316	0
50040	11-000-263-420 Cleaning, Repair, and Maintenance Svc.	40,545	7,059	47,604	10,545	10,988	26,071

Starting date 7/1/2025 Ending date 1/31/2026 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	10,688	8,211
51000	11-000-266-1__	Salaries	491,810	22,100	513,910	291,593	222,317	0
51020	11-000-266-3__	Purchased Professional and Technical Ser	28,872	6,675	35,547	30,032	2,591	2,924
51060	11-000-266-610	General Supplies	32,000	10,316	42,316	16,357	1,450	24,510
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	(7,875)	0	7,875
52020	11-000-270-160	Sal. For Pupil Trans (Bet Home & Sch) –	0	2,000	2,000	0	2,000	0
52040	11-000-270-161	Sal. For Pupil Trans (Bet Home & Sch) –	1,545,369	0	1,545,369	798,425	746,944	0
52060	11-000-270-162	Sal. For Pupil Trans (Other than Bet. Ho	64,000	48,000	112,000	544	111,456	0
52120	11-000-270-390	Other Purchased Prof. and Technical Serv	1,440	0	1,440	431	0	1,009
52140	11-000-270-420	Cleaning, Repair, & Maint. Services	200,000	90,255	290,255	133,646	24,056	132,552
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	(75,000)	674,471	166,806	427,134	80,531
52400	11-000-270-593	Misc. Purchased Services - Transportatio	49,927	(5,897)	44,030	32,914	11,116	0
52420	11-000-270-610	General Supplies	73,030	0	73,030	32,870	164	39,997
52460	11-000-270-8__	Other objects	14,468	0	14,468	1,168	887	12,413
71020	11-000-291-220	Social Security Contributions	1,028,412	(215,000)	813,412	410,327	403,085	0
71060	11-000-291-241	Other Retirement Contributions - PERS	1,386,273	(92,427)	1,293,846	386	1,278,846	14,614
71160	11-000-291-260	Workmen's Compensation	399,263	41,038	440,301	316,261	124,039	1
71180	11-000-291-270	Health Benefits	16,653,602	(964,256)	15,689,346	9,412,882	4,182,587	2,093,877
71200	11-000-291-280	Tuition Reimbursement	60,000	0	60,000	28,871	0	31,129
71220	11-000-291-290	Other Employee Benefits	500,060	0	500,060	192,698	298,468	8,894
72000	11-000-310-930	Transfers to Cover Deficit (Enterprise F	250,000	0	250,000	0	0	250,000
76040	12-000-400-334	Architectural/Engineering Services	0	45,000	45,000	22,044	0	22,956
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	41,081,088	35,797,237	6,785,641

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 20 SPECIAL REVENUE

Assets and Resources

Assets:

101	Cash in bank		\$3,043.60
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	\$3,502,666.34	\$4,431,871.33

Total assets and resources

\$6,085,508.00

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 20 SPECIAL REVENUE

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$34.35
412	Intergovernmental Accounts Payable - Federal	\$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
Total liabilities		\$773,455.08

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 20 SPECIAL REVENUE

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$3,624,162.51
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	\$1,619,737.96	
602	Less: Expenditures	\$2,421,954.16	
	Less: Encumbrances	(\$3,531,640.79)	(\$1,109,686.63)
	Total appropriated		\$4,134,213.84
Unappropriated:			
770	Fund balance, July 1		\$484,254.80
771	Designated fund balance		\$1,387,461.79
303	Budgeted fund balance		(\$693,877.51)
	Total fund balance		\$5,312,052.92
	Total liabilities and fund equity		\$6,085,508.00

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 20 SPECIAL REVENUE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,619,737.96	\$1,109,686.63	\$510,051.33
Revenues	(\$929,204.99)	\$3,502,666.34	(\$4,431,871.33)
Subtotal	<u>\$690,532.97</u>	<u>\$4,612,352.97</u>	<u>(\$3,921,820.00)</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>\$690,532.97</u>	<u>\$4,612,352.97</u>	<u>(\$3,921,820.00)</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>\$690,532.97</u>	<u>\$4,612,352.97</u>	<u>(\$3,921,820.00)</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>\$690,532.97</u>	<u>\$4,612,352.97</u>	<u>(\$3,921,820.00)</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>\$690,532.97</u>	<u>\$4,612,352.97</u>	<u>(\$3,921,820.00)</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>\$690,532.97</u>	<u>\$4,612,352.97</u>	<u>(\$3,921,820.00)</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>\$690,532.97</u>	<u>\$4,612,352.97</u>	<u>(\$3,921,820.00)</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>\$690,532.97</u>	<u>\$4,612,352.97</u>	<u>(\$3,921,820.00)</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>\$690,532.97</u>	<u>\$4,612,352.97</u>	<u>(\$3,921,820.00)</u>
Less: Adjustment for prior year	\$3,344.54	\$3,344.54	\$0.00
Budgeted fund balance	<u>\$693,877.51</u>	<u>\$4,615,697.51</u>	<u>(\$3,921,820.00)</u>

Prepared and submitted by : _____
 Board Secretary Date

Starting date 7/1/2025 Ending date 1/31/2026 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	160,983		(136,188)
00770	Total Revenues from State Sources	5,251,539	0	5,251,539	2,373,643	Under	2,877,896
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
	Total	7,080,876	0	7,080,876	2,843,026		4,237,850

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	115,000	180,785	295,785	145,571	4,282	145,932
84100	Local Projects	0	142,653	142,653	24,001	3,470	115,183
85120	Total Instruction	1,768,000	(327,297)	1,440,703	544,240	805,734	90,729
86380	Total Support Services	2,890,646	598,298	3,488,944	1,676,887	1,532,210	279,848
87040	Total Facilities Acquisition and Constr	496,454	(284,994)	211,460	211,459	0	1
88000	Nonpublic Textbooks	25,314	8,948	34,262	28,742	1,362	4,158
88020	Nonpublic Auxiliary Services	214,672	11,385	226,057	70,782	155,275	1
88040	Nonpublic Handicapped Services	110,443	15,461	125,904	39,008	86,896	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	26,983	6,724	92,573
88740	Total Federal Projects	1,332,997	600,908	1,933,905	613,274	925,242	395,390
	Total	7,143,606	956,451	8,100,057	3,396,568	3,577,902	1,125,588

Starting date 7/1/2025 Ending date 1/31/2026 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	160,983		(160,983)
00755	20-3218	Preschool Education Aid – Prior Year Car	4,711,030	0	4,711,030	1,924,910	Under	2,786,120
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
Total			7,080,876	0	7,080,876	2,843,026		4,237,850

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
			115,000	180,785	295,785	145,571	4,282	145,932
84100	20-__-__-__	Local Projects	0	142,653	142,653	24,001	3,470	115,183
85000	20-218-100-101	Salaries of Teachers	1,315,500	(332,705)	982,795	442,530	540,265	0
85020	20-218-100-106	Other Salaries for Instruction	367,500	(250,601)	116,899	30,221	86,678	0
85030	20-218-100-321	Purch Prof-Ed Services	0	322,135	322,135	57,374	178,235	86,525
85080	20-218-100-6__	General Supplies	85,000	(66,126)	18,874	14,115	556	4,204
86020	20-218-200-103	Salaries of Program Directors	143,385	3,248	146,633	85,536	57,849	3,248
86040	20-218-200-104	Salaries of Other Professional Staff	175,620	6,800	182,420	92,973	82,648	6,800
86060	20-218-200-105	Salaries of Secr. And Clerical Assistant	47,182	4,500	51,682	25,841	0	25,841
86080	20-218-200-110	Other Salaries	129,024	30,411	159,435	75,093	42,680	41,662
86120	20-218-200-176	Salaries of Master Teachers	229,877	(27,967)	201,910	97,744	104,167	0
86140	20-218-200-200	Personnel Services – Employee Benefits	988,100	(259,066)	729,034	79,578	649,456	0
86160	20-218-200-321	Purchased Educ. Services- Contracted Pre	958,479	553,860	1,512,339	962,398	549,941	0
86200	20-218-200-329	Purchased Professional – Educational Ser	20,000	76,626	96,626	83,009	1,750	11,867
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	75,851	42,839	171,310
86340	20-218-200-6__	Supplies and Materials	35,579	67,286	102,865	87,777	880	14,208
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	(176,288)	70,166	70,165	0	1
88000	20-501-__-__	Nonpublic Textbooks	25,314	8,948	34,262	28,742	1,362	4,158
88020	20-50[2-5]__	Nonpublic Auxiliary Services	214,672	11,385	226,057	70,782	155,275	1
88040	20-50[6-8]__	Nonpublic Handicapped Services	110,443	15,461	125,904	39,008	86,896	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	26,983	6,724	92,573
88500	20-__-__-__	Title I	308,142	226,347	534,489	194,475	159,929	180,085
88520	20-__-__-__	Title II	59,789	(42,710)	17,079	9,011	450	7,618
88540	20-__-__-__	Title III	18,914	12,658	31,572	5,867	8,687	17,018
88560	20-__-__-__	Title IV	21,381	6,903	28,284	10,111	8,194	9,979

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 20 SPECIAL REVENUE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
88620	20-__-__-__	I.D.E.A. Part B (Handicapped)	850,694	395,356	1,246,050	365,114	747,038	133,898
88640	20-__-__-__	Vocational Education	24,795	2,354	27,149	17,261	196	9,693
88700	20-__-__-__	Other	49,282	0	49,282	11,434	749	37,099
Total			7,143,606	956,451	8,100,057	3,396,568	3,577,902	1,125,588

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank			(\$326,046.00)
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 **(\$160,951.00)**

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash Overdraft	(\$326,046.00)
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
Total liabilities		\$0.00

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$844,954.00
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	(\$326,046.00)	
	Less: Encumbrances	(\$844,954.00)	(\$1,171,000.00)
	Total appropriated		\$844,954.00
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		(\$160,951.00)
	Total liabilities and fund equity		(\$160,951.00)

Starting date 7/1/2025 Ending date 1/31/2026 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 1/31/2026 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	326,046	844,954	0
Total	0	1,171,000	1,171,000	326,046	844,954	0

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Expenditures:

	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	1,171,000	1,171,000	326,046	844,954	0
Total	0	1,171,000	1,171,000	326,046	844,954	0

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank			(\$39,319.76)
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	(\$66,046.00)		\$167,593.00

Total assets and resources

\$128,273.24

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash Overdraft	(\$39,319.76)
401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$0.00

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$128,273.27
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	(\$92,412.73)	
	Less: Encumbrances	(\$128,273.27)	(\$220,686.00)
	Total appropriated		\$128,273.27
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		\$128,273.24
	Total liabilities and fund equity		\$128,273.24

Starting date 7/1/2025 Ending date 1/31/2026 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)	(\$66,046.00)	(\$167,593.00)
Subtotal	(\$12,953.00)	\$154,640.00	(\$167,593.00)
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)	\$154,640.00	(\$167,593.00)
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)	\$154,640.00	(\$167,593.00)
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)	\$154,640.00	(\$167,593.00)
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)	\$154,640.00	(\$167,593.00)
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)	\$154,640.00	(\$167,593.00)
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)	\$154,640.00	(\$167,593.00)
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)	\$154,640.00	(\$167,593.00)
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)	\$154,640.00	(\$167,593.00)
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	(\$12,953.00)	\$154,640.00	(\$167,593.00)

Prepared and submitted by : _____ Date _____
 Board Secretary

Starting date 7/1/2025 Ending date 1/31/2026 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	911,822	Under	7,743
Total		3,431,215	0	3,431,215	3,263,622		167,593

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89660	Total Regular Debt Service	3,445,176	0	3,445,176	3,316,903	128,273	0
Total		3,445,176	0	3,445,176	3,316,903	128,273	0

Starting date 7/1/2025 Ending date 1/31/2026 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	911,822	Under	7,743
Total			3,431,215	0	3,431,215	3,263,622		167,593

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89600	40-701-510-834	Interest on Bonds	810,176	0	810,176	681,903	128,273	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	3,316,903	128,273	0