

APPENDIX A

**NUTLEY BOARD OF EDUCATION
REPORT OF THE SECRETARY
DATED FEBRUARY 28, 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
FEBRUARY 28, 2026 NO BUDGETARY LINE ITEM ACCOUNT
HAS BEEN OVEREXPENDED IN VIOLATION OF
NJAC 6A:23-2.11(a).

BOARD SECRETARY

FEBRUARY 28, 2026

Starting date 7/1/2025 Ending date 2/28/2026 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$6,399,051.75
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		\$26,136,585.00
	Accounts Receivable:		
132	Interfund	\$175,731.48	
141	Intergovernmental - State	\$8,304,778.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$127,367.80	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,494.30	\$8,609,371.58
	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	(\$82,449,313.34)	\$44,182.66

Total assets and resources

\$42,616,894.15

Starting date 7/1/2025 Ending date 2/28/2026 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 2/28/2026 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$34,171,767.62
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	\$84,144,903.77	
602	Less: Expenditures	(\$48,275,855.55)	
	Less: Encumbrances	(\$33,341,359.85)	(\$81,617,215.40)
	Total appropriated		\$39,370,933.42
Unappropriated:			
770	Fund balance, July 1		\$1,586,954.31
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,652,407.77)
	Total fund balance		\$39,305,479.96
	Total liabilities and fund equity		\$42,616,894.15

Starting date 7/1/2025 Ending date 2/28/2026 Fund: 10 GENERAL CURRENT EXPENSE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$84,144,903.77	\$81,617,215.40	\$2,527,688.37
Revenues	(\$82,493,496.00)	(\$82,449,313.34)	(\$44,182.66)
Subtotal	<u>\$1,651,407.77</u>	<u>(\$832,097.94)</u>	<u>\$2,483,505.71</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>\$1,652,407.77</u>	<u>(\$2,650,338.35)</u>	<u>\$4,302,746.12</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>\$1,652,407.77</u>	<u>(\$2,650,338.35)</u>	<u>\$4,302,746.12</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>\$1,652,407.77</u>	<u>(\$3,502,575.37)</u>	<u>\$5,154,983.14</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>\$1,652,407.77</u>	<u>(\$3,502,575.37)</u>	<u>\$5,154,983.14</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>\$1,652,407.77</u>	<u>(\$3,502,575.37)</u>	<u>\$5,154,983.14</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>\$1,652,407.77</u>	<u>(\$3,502,575.37)</u>	<u>\$5,154,983.14</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>\$1,652,407.77</u>	<u>(\$3,502,575.37)</u>	<u>\$5,154,983.14</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>\$1,652,407.77</u>	<u>(\$3,502,575.37)</u>	<u>\$5,154,983.14</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,652,407.77</u>	<u>(\$3,502,575.37)</u>	<u>\$5,154,983.14</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2025 Ending date 2/28/2026 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	67,638,936	Under	267,974
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	32,428		(15,287)
	Total	82,493,496	0	82,493,496	82,449,313		44,183
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	(84,577)	23,140,487	13,430,943	9,470,642	238,902
10300	Total Special Education - Instruction	7,565,406	(1,037,697)	6,527,709	3,766,504	2,746,856	14,349
11160	Total Basic Skills/Remedial – Instruct.	580,465	(236,700)	343,765	192,143	151,316	306
12160	Total Bilingual Education – Instruction	283,935	83,700	367,635	220,375	146,958	302
17100	Total School-Sponsored Co/Extra Curricul	213,004	42	213,046	72,772	133,605	6,668
17600	Total School-Sponsored Athletics – Instr	869,360	1,800	871,160	524,448	227,882	118,830
29180	Total Undistributed Expenditures - Instr	7,202,078	(389,347)	6,812,731	3,558,086	3,075,751	178,893
30620	Total Undistributed Expenditures – Healt	696,328	42,797	739,125	415,703	260,076	63,346
40580	Total Undistributed Expend – Speech, OT,	1,428,741	348,922	1,777,663	862,317	677,668	237,678
41080	Total Undist. Expend. – Other Supp. Serv	563,580	2,302,245	2,865,825	1,386,223	1,378,498	101,103
41660	Total Undist. Expend. – Guidance	1,520,840	(23,532)	1,497,308	830,485	587,152	79,671
42200	Total Undist. Expend. – Child Study Team	1,814,162	66,821	1,880,983	1,144,069	725,511	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	299,381	222,600	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	807,788	1,441,785	23,414
46160	Support Serv. - School Admin	3,054,469	(9,815)	3,044,654	1,943,240	1,028,408	73,006
47200	Total Undist. Expend. – Central Services	574,609	14,750	589,359	374,388	197,788	17,183
47620	Total Undist. Expend. – Admin. Info. Tec	436,820	18,200	455,020	295,392	150,628	9,000
51120	Total Undist. Expend. – Oper. & Maint. O	6,283,909	730,359	7,014,268	4,148,337	2,335,698	530,233
52480	Total Undist. Expend. – Student Transpor	2,746,590	59,358	2,805,948	1,329,956	1,179,807	296,185
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	20,027,610	(1,230,645)	18,796,965	11,833,933	6,800,030	163,001
72020	Total Undistributed Expenditures – Food	250,000	0	250,000	0	250,000	0
76260	Total Facilities Acquisition and Constr	288,649	45,000	333,649	29,304	104,345	200,000
76320	Capital Reserve – Transfer to Capital Pr	0	521,000	521,000	521,000	0	0
84000	Transfer of Funds to Charter Schools	103,904	0	103,904	0	32,649	71,255
	Total	82,793,496	1,351,408	84,144,904	48,275,856	33,341,360	2,527,688

Starting date 7/1/2025 Ending date 2/28/2026 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	18,247		(3,247)
00260	10-1910	Rents and Royalties	300,000	0	300,000	7,434	Under	292,566
00300	10-1___	Unrestricted Miscellaneous Revenues	405,000	0	405,000	427,344		(22,344)
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	32,428		(15,287)
Total			82,493,496	0	82,493,496	82,449,313		44,183

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	545,622	0
02080	11-110-___-101	Kindergarten – Salaries of Teachers	1,256,204	(110,000)	1,146,204	668,974	477,230	0
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers	7,795,550	138,500	7,934,050	4,664,724	3,269,168	159
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers	4,733,618	(75,000)	4,658,618	2,736,935	1,921,683	0
02140	11-140-___-101	Grades 9-12 – Salaries of Teachers	7,341,295	(12,676)	7,328,619	4,340,797	2,987,822	0
02160	11-140-100-101	Salaries of Teachers	150,000	0	150,000	51,075	98,925	0
02500	11-150-100-101	Salaries of Teachers	45,000	40,000	85,000	42,672	42,328	0
02540	11-150-100-320	Purchased Professional – Educational Ser	110,000	(35,780)	74,220	24,300	9,698	40,223
03060	11-190-1__-[4-5]	Other Purchased Services (400-500 series	323,315	0	323,315	208,164	86,849	28,302
03080	11-190-1__-610	General Supplies	923,460	(29,621)	893,839	693,302	31,317	169,219
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	367,245	262,716	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	0	2,040
06000	11-209-100-101	Salaries of Teachers	151,266	(53,300)	97,966	56,130	41,300	536
07000	11-213-100-101	Salaries of Teachers	3,969,953	349,300	4,319,253	2,560,115	1,759,138	0
07100	11-213-100-610	General Supplies	13,500	922	14,422	13,564	327	532
07500	11-214-100-101	Salaries of Teachers	678,752	68,000	746,752	429,521	317,231	0
07520	11-214-100-106	Other Salaries for Instruction	841,922	(608,545)	233,377	121,323	111,854	200
07600	11-214-100-610	General Supplies	9,000	498	9,498	7,414	243	1,841
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	195,641	152,999	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	191,849	151,316	0
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	220,227	146,958	0

Starting date 7/1/2025 Ending date 2/28/2026 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	51,770	131,434	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	6,349	594	3,099
17060	11-401-100-8__	Other Objects	14,850	0	14,850	11,304	1,577	1,969
17500	11-402-100-1__	Salaries	502,853	29,786	532,639	313,548	219,087	4
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	3,110	26,064
17560	11-402-100-8__	Other Objects	190,642	(4,155)	186,487	97,340	5,685	83,462
29020	11-000-100-562	Tuition to Other LEAs within the State -	148,974	18,226	167,200	66,448	100,752	0
29040	11-000-100-563	Tuition to County Voc. School District-R	49,656	0	49,656	23,644	23,644	2,368
29060	11-000-100-564	Tuition to County Voc. School District-S	19,118	0	19,118	4,552	13,656	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	3,445,892	2,708,793	175,615
30500	11-000-213-1__	Salaries	611,987	(22,000)	589,987	343,034	246,953	0
30540	11-000-213-3__	Purchased Professional and Technical Ser	58,341	66,797	125,138	63,769	9,484	51,885
30580	11-000-213-6__	Supplies and Materials	26,000	(2,000)	24,000	8,899	3,639	11,461
40500	11-000-216-1__	Salaries	1,189,541	197,810	1,387,351	815,649	571,702	0
40520	11-000-216-320	Purchased Professional – Educational Ser	217,000	150,000	367,000	29,603	104,640	232,757
40540	11-000-216-6__	Supplies and Materials	22,200	1,112	23,312	17,065	1,326	4,921
41000	11-000-217-1__	Salaries	563,580	1,677,000	2,240,580	1,363,913	876,667	0
41020	11-000-217-320	Purchased Professional – Educational Ser	0	625,245	625,245	22,310	501,831	101,103
41500	11-000-218-104	Salaries of Other Professional Staff	1,328,739	(67,000)	1,261,739	771,523	490,216	0
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	121,456	0	121,456	80,971	40,485	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	(46,583)	0	47,433
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	1,056,403	709,159	0
42020	11-000-219-105	Salaries of Secretarial and Clerical Ass	0	89,595	89,595	73,391	16,204	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	544	126	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	291,656	219,041	0
43560	11-000-222-[4-5]	Other Purchased Services (400-500 series	16,079	0	16,079	5,513	3,559	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 2/28/2026 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	489,290	251,243	1,200
45030	11-000-230-180 Salaries of State Monitors	125,000	(11,000)	114,000	53,965	60,035	0
45031	11-000-230-181 Repayment of Principal - NJDOE Loan	1,000,000	0	1,000,000	0	1,000,000	0
45040	11-000-230-331 Legal Services	190,000	(7,115)	182,885	90,474	92,411	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	1,250	2,735
45140	11-000-230-530 Communications/Telephone	85,067	0	85,067	44,062	30,518	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	1,025,882	547,829	0
46020	11-000-240-104 Salaries of Other Professional Staff	897,375	(113,000)	784,375	524,325	260,050	0
46040	11-000-240-105 Salaries of Secretarial and Clerical Ass	527,873	39,100	566,973	350,033	216,840	100
46100	11-000-240-[4-5] Other Purchased Services (400-500 series	4,300	0	4,300	2,031	2,031	238
46120	11-000-240-6__ Supplies and Materials	61,500	1,185	62,685	17,404	1,657	43,623
46140	11-000-240-8__ Other Objects	52,610	0	52,610	23,565	0	29,046
47000	11-000-251-1__ Salaries	506,409	0	506,409	334,529	171,880	0
47020	11-000-251-330 Purchased Professional Services	36,000	14,211	50,211	24,979	24,883	349
47060	11-000-251-592 Misc. Purch. Services (400-500 Series, O	5,000	1,000	6,000	2,589	0	3,411
47100	11-000-251-6__ Supplies and Materials	14,000	0	14,000	4,236	275	9,490
47180	11-000-251-890 Other Objects	13,200	(461)	12,739	8,055	750	3,934
47500	11-000-252-1__ Salaries	427,820	18,200	446,020	295,392	150,628	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	333,630	164,230	0
48520	11-000-261-420 Cleaning, Repair, and Maintenance Servic	382,525	34,766	417,291	225,189	113,346	78,756
48540	11-000-261-610 General Supplies	133,000	31,710	164,710	89,119	9,533	66,057
49000	11-000-262-1__ Salaries	1,819,192	71,376	1,890,568	1,162,947	709,145	18,476
49060	11-000-262-420 Cleaning, Repair, and Maintenance Svc.	111,900	0	111,900	51,953	10,331	49,616
49080	11-000-262-441 Rental of Land & Bldg. Oth. Than Lease P	224,200	96,286	320,486	224,578	0	95,908
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	9,501	3,345	2,048
49180	11-000-262-610 General Supplies	200,000	74,574	274,574	74,876	43,058	156,640
49200	11-000-262-621 Energy (Natural Gas)	281,487	0	281,487	130,704	150,783	0
49220	11-000-262-622 Energy (Electricity)	937,056	335,000	1,272,056	659,664	612,392	0
49260	11-000-262-626 Energy (Gasoline)	37,770	0	37,770	23,767	6,493	7,510
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	137,919	107,076	0
50040	11-000-263-420 Cleaning, Repair, and Maintenance Svc.	40,545	7,059	47,604	19,643	8,492	19,469

Starting date 7/1/2025 Ending date 2/28/2026 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	11,445	8,016	5,539
51000	11-000-266-1__	Salaries	491,810	22,100	513,910	334,301	179,609	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	17,807	820	23,689
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	(8,875)	0	8,875
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	949,356	594,777	1,236
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	591	0	849
52140	11-000-270-420	Cleaning, Repair, & Maint. Services	200,000	90,255	290,255	144,798	29,711	115,746
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	175,469	419,744	79,257
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	33,033	11,002	28,995
52460	11-000-270-8__	Other objects	14,468	0	14,468	2,105	0	12,363
71020	11-000-291-220	Social Security Contributions	1,028,412	(215,000)	813,412	479,160	334,252	0
71060	11-000-291-241	Other Retirement Contributions - PERS	1,386,273	(92,427)	1,293,846	11,095	1,268,137	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	10,799,123	4,780,555	109,667
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	199,423	293,046	7,590
72000	11-000-310-930	Transfers to Cover Deficit (Enterprise F	250,000	0	250,000	0	250,000	0
76040	12-000-400-334	Architectural/Engineering Services	0	45,000	45,000	29,304	15,696	0
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	88,649	0
76320	12-000-400-931	Capital Reserve – Transfer to Capital Pr	0	521,000	521,000	521,000	0	0
84000	10-000-100-56_	Transfer of Funds to Charter Schools	103,904	0	103,904	0	32,649	71,255
Total			82,793,496	1,351,408	84,144,904	48,275,856	33,341,360	2,527,688

Starting date 7/1/2025 Ending date 2/28/2026 Fund: 20 SPECIAL REVENUE

Assets and Resources

Assets:

101	Cash in bank		\$391,883.07
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	\$102,386.61	
142	Intergovernmental - Federal	\$301,990.54	
143	Intergovernmental - Other	\$4,461.76	
153, 154	Other (net of estimated uncollectable of \$_____)	(\$149,555.63)	\$259,283.28

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	\$2,590,233.34	\$3,519,438.33

Total assets and resources

\$5,558,066.47

Starting date 7/1/2025 Ending date 2/28/2026 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 2/28/2026 Fund: 20 SPECIAL REVENUE

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$3,193,861.84
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	\$1,736,981.96	
602	Less: Expenditures	\$1,894,512.63	
	Less: Encumbrances	(\$3,101,340.12)	(\$1,206,827.49)
	Total appropriated		\$3,724,016.31
Unappropriated:			
770	Fund balance, July 1		\$484,254.80
771	Designated fund balance		\$1,387,461.79
303	Budgeted fund balance		(\$811,121.51)
	Total fund balance		\$4,784,611.39
	Total liabilities and fund equity		\$5,558,066.47

Starting date 7/1/2025 Ending date 2/28/2026 Fund: 20 SPECIAL REVENUE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,736,981.96	\$1,206,827.49	\$530,154.47
Revenues	(\$929,204.99)	\$2,590,233.34	(\$3,519,438.33)
Subtotal	<u>\$807,776.97</u>	<u>\$3,797,060.83</u>	<u>(\$2,989,283.86)</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>\$807,776.97</u>	<u>\$3,797,060.83</u>	<u>(\$2,989,283.86)</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>\$807,776.97</u>	<u>\$3,797,060.83</u>	<u>(\$2,989,283.86)</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>\$807,776.97</u>	<u>\$3,797,060.83</u>	<u>(\$2,989,283.86)</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>\$807,776.97</u>	<u>\$3,797,060.83</u>	<u>(\$2,989,283.86)</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>\$807,776.97</u>	<u>\$3,797,060.83</u>	<u>(\$2,989,283.86)</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>\$807,776.97</u>	<u>\$3,797,060.83</u>	<u>(\$2,989,283.86)</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>\$807,776.97</u>	<u>\$3,797,060.83</u>	<u>(\$2,989,283.86)</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>\$807,776.97</u>	<u>\$3,797,060.83</u>	<u>(\$2,989,283.86)</u>
Less: Adjustment for prior year	\$3,344.54	\$3,344.54	\$0.00
Budgeted fund balance	<u>\$811,121.51</u>	<u>\$3,800,405.37</u>	<u>(\$2,989,283.86)</u>

Prepared and submitted by : _____
 Board Secretary Date

Starting date 7/1/2025 Ending date 2/28/2026 Fund: 20 SPECIAL REVENUE

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		0	0	0	11,472		(11,472)
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	2,822,695	Under	2,428,844
00830	Total Revenues from Federal Sources	1,258,920	0	1,258,920	760,309	Under	498,611
0083A	Other	545,622	0	545,622	0	Under	545,622
Total		7,080,876	0	7,080,876	3,755,459		3,325,417

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		115,000	280,209	395,209	167,105	100,336	127,767
84100	Local Projects	0	142,653	142,653	27,880	336	114,437
85120	Total Instruction	1,768,000	(423,740)	1,344,260	647,050	572,131	125,079
86380	Total Support Services	2,890,646	598,661	3,489,307	1,905,932	1,362,366	221,010
87040	Total Facilities Acquisition and Constru	496,454	(284,994)	211,460	211,459	0	1
88000	Nonpublic Textbooks	25,314	8,948	34,262	30,104	0	4,158
88020	Nonpublic Auxiliary Services	214,672	25,412	240,084	106,457	119,600	14,028
88040	Nonpublic Handicapped Services	110,443	15,461	125,904	47,270	78,634	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	33,981	23,060	69,239
88131	Climate Awareness Education Grant Prog	0	11,656	11,656	0	0	11,656
88740	Total Federal Projects	1,332,997	689,125	2,022,122	731,149	834,431	456,542
Total		7,143,606	1,073,695	8,217,301	3,924,009	3,147,601	1,145,691

Starting date 7/1/2025 Ending date 2/28/2026 Fund: 20 SPECIAL REVENUE

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	0	0	0	11,472		(11,472)
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	2,339,809	Under	2,371,221
00765 20-32___ Other Restricted Entitlements	540,509	0	540,509	482,886	Under	57,623
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	734,301	Under	116,393
00810 20-4430 Vocational Education	0	0	0	18,150		(18,150)
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	3,755,459		3,325,417

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	115,000	280,209	395,209	167,105	100,336	127,767
84100 20-___-___-___ Local Projects	0	142,653	142,653	27,880	336	114,437
85000 20-218-100-101 Salaries of Teachers	1,315,500	(404,560)	910,940	536,092	374,848	0
85020 20-218-100-106 Other Salaries for Instruction	367,500	(275,189)	92,311	32,607	24,944	34,760
85030 20-218-100-321 Purch Prof-Ed Services	0	322,135	322,135	63,450	172,160	86,525
85080 20-218-100-6___ General Supplies	85,000	(66,126)	18,874	14,901	179	3,793
86020 20-218-200-103 Salaries of Program Directors	143,385	3,248	146,633	97,755	48,878	0
86040 20-218-200-104 Salaries of Other Professional Staff	175,620	7,163	182,783	110,935	71,849	0
86060 20-218-200-105 Salaries of Sec. And Clerical Assistant	47,182	4,500	51,682	31,009	20,673	0
86080 20-218-200-110 Other Salaries	129,024	30,411	159,435	88,316	56,830	14,289
86120 20-218-200-176 Salaries of Master Teachers	229,877	(27,967)	201,910	117,292	78,195	6,423
86140 20-218-200-200 Personnel Services – Employee Benefits	988,100	(259,066)	729,034	93,998	635,036	0
86160 20-218-200-321 Purchased Educ. Services- Contracted Pre	958,479	553,860	1,512,339	1,099,883	412,456	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	84,870	35,820	169,310
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	30,104	0	4,158
88020 20-50[-2-5-]___ Nonpublic Auxiliary Services	214,672	25,412	240,084	106,457	119,600	14,028
88040 20-50[-6-8-]___ Nonpublic Handicapped Services	110,443	15,461	125,904	47,270	78,634	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	33,981	23,060	69,239
88131 20-471-___-___ Climate Awareness Education Grant Prog	0	11,656	11,656	0	0	11,656
88500 20-___-___-___ Title I	308,142	235,194	543,336	218,491	158,222	166,623

Starting date 7/1/2025 Ending date 2/28/2026 Fund: 20 SPECIAL REVENUE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
88520	20-__-__-__	Title II	59,789	(2,055)	57,734	9,011	450	48,273
88540	20-__-__-__	Title III	18,914	33,379	52,293	6,190	11,447	34,656
88560	20-__-__-__	Title IV	21,381	24,897	46,278	10,296	8,180	27,802
88620	20-__-__-__	I.D.E.A. Part B (Handicapped)	850,694	395,356	1,246,050	457,528	655,936	132,585
88640	20-__-__-__	Vocational Education	24,795	2,354	27,149	17,261	196	9,693
88700	20-__-__-__	Other	49,282	0	49,282	12,372	0	36,910
Total			7,143,606	1,073,695	8,217,301	3,924,009	3,147,601	1,145,691

Starting date 7/1/2025 Ending date 2/28/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank			(\$126,290.00)
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		(\$355,905.00)	(\$355,905.00)

Total assets and resources

(\$482,195.00)

Starting date 7/1/2025 Ending date 2/28/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash Overdraft	(\$126,290.00)
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 2/28/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$523,710.00
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	(\$647,290.00)	
	Less: Encumbrances	(\$523,710.00)	(\$1,171,000.00)
	Total appropriated		\$523,710.00
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		(\$482,195.00)
	Total liabilities and fund equity		(\$482,195.00)

Starting date 7/1/2025 Ending date 2/28/2026 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	(\$355,905.00)	\$355,905.00
Subtotal	<u>\$1,171,000.00</u>	<u>\$815,095.00</u>	<u>\$355,905.00</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>\$815,095.00</u>	<u>\$355,905.00</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>\$815,095.00</u>	<u>\$355,905.00</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>\$815,095.00</u>	<u>\$355,905.00</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>\$815,095.00</u>	<u>\$355,905.00</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>\$815,095.00</u>	<u>\$355,905.00</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>\$815,095.00</u>	<u>\$355,905.00</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>\$815,095.00</u>	<u>\$355,905.00</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>\$815,095.00</u>	<u>\$355,905.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,171,000.00</u>	<u>\$815,095.00</u>	<u>\$355,905.00</u>

Prepared and submitted by : _____
 Board Secretary Date

Starting date 7/1/2025 Ending date 2/28/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		0	0	0	521,000		(521,000)
Total		0	0	0	521,000		(521,000)
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	1,171,000	1,171,000	647,290	523,710	0
Total		0	1,171,000	1,171,000	647,290	523,710	0

Starting date 7/1/2025 Ending date 2/28/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	0	0	0	521,000		(521,000)
Total	0	0	0	521,000		(521,000)

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	1,171,000	1,171,000	647,290	523,710	0
Total	0	1,171,000	1,171,000	647,290	523,710	0

Starting date 7/1/2025 Ending date 2/28/2026 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$99,265.24
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	(\$233,639.00)	\$0.00

Total assets and resources

\$99,265.24

Starting date 7/1/2025 Ending date 2/28/2026 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity

Liabilities:

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

Starting date 7/1/2025 Ending date 2/28/2026 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$99,265.27
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	(\$121,420.73)	
	Less: Encumbrances	(\$99,265.27)	(\$220,686.00)
	Total appropriated		\$99,265.27
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		\$99,265.24
	Total liabilities and fund equity		\$99,265.24

Starting date 7/1/2025 Ending date 2/28/2026 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)	(\$233,639.00)	\$0.00
Subtotal	(\$12,953.00)	(\$12,953.00)	\$0.00
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)	(\$12,953.00)	\$0.00
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)	(\$12,953.00)	\$0.00
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)	(\$12,953.00)	\$0.00
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)	(\$12,953.00)	\$0.00
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)	(\$12,953.00)	\$0.00
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)	(\$12,953.00)	\$0.00
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)	(\$12,953.00)	\$0.00
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)	(\$12,953.00)	\$0.00
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	(\$12,953.00)	(\$12,953.00)	\$0.00

Prepared and submitted by : _____
Board Secretary
Date

Starting date 7/1/2025 Ending date 2/28/2026 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	2,511,650		0
0093A	Other	919,565	0	919,565	919,565		0
	Total	3,431,215	0	3,431,215	3,431,215		0

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89660	Total Regular Debt Service	3,445,176	0	3,445,176	3,345,911	99,265	0
	Total	3,445,176	0	3,445,176	3,345,911	99,265	0

Starting date 7/1/2025 Ending date 2/28/2026 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	2,511,650		0
00890	40-3160	Debt Service Aid Type II	919,565	0	919,565	919,565		0
Total			3,431,215	0	3,431,215	3,431,215		0

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89600	40-701-510-834	Interest on Bonds	810,176	0	810,176	710,911	99,265	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	3,345,911	99,265	0