

APPENDIX A

**NUTLEY BOARD OF EDUCATION
REPORT OF THE SECRETARY
DATED MARCH 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
MARCH 31, 2026 NO BUDGETARY LINE ITEM ACCOUNT
HAS BEEN OVEREXPENDED IN VIOLATION OF
NJAC 6A:23-2.11(a).

BOARD SECRETARY

MARCH 31, 2026

Starting date 7/1/2025 Ending date 3/31/2026 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$9,708,128.08
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		\$17,424,390.00
Accounts Receivable:			
132	Interfund	\$175,731.48	
141	Intergovernmental - State	\$7,225,916.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$126,339.52	
153, 154	Other (net of estimated uncollectable of \$_____)	\$4,175.53	\$7,532,162.53
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	(\$82,514,517.61)	(\$21,021.61)

Total assets and resources

\$36,071,362.16

Starting date 7/1/2025 Ending date 3/31/2026 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 3/31/2026 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$28,191,354.82
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	\$84,819,903.77	
602	Less: Expenditures	(\$54,821,387.54)	
	Less: Encumbrances	(\$27,360,947.05)	(\$82,182,334.59)
	Total appropriated		\$33,500,401.43
Unappropriated:			
770	Fund balance, July 1		\$1,586,954.31
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$2,327,407.77)
	Total fund balance		\$32,759,947.97
	Total liabilities and fund equity		\$36,071,362.16

Starting date 7/1/2025 Ending date 3/31/2026 Fund: 10 GENERAL CURRENT EXPENSE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$84,819,903.77	\$82,182,334.59	\$2,637,569.18
Revenues	(\$82,493,496.00)	(\$82,514,517.61)	\$21,021.61
Subtotal	<u>\$2,326,407.77</u>	<u>(\$332,183.02)</u>	<u>\$2,658,590.79</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>\$2,327,407.77</u>	<u>(\$2,150,423.43)</u>	<u>\$4,477,831.20</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>\$2,327,407.77</u>	<u>(\$2,150,423.43)</u>	<u>\$4,477,831.20</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>\$2,327,407.77</u>	<u>(\$3,002,660.45)</u>	<u>\$5,330,068.22</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>\$2,327,407.77</u>	<u>(\$3,002,660.45)</u>	<u>\$5,330,068.22</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>\$2,327,407.77</u>	<u>(\$3,002,660.45)</u>	<u>\$5,330,068.22</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>\$2,327,407.77</u>	<u>(\$3,002,660.45)</u>	<u>\$5,330,068.22</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>\$2,327,407.77</u>	<u>(\$3,002,660.45)</u>	<u>\$5,330,068.22</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>\$2,327,407.77</u>	<u>(\$3,002,660.45)</u>	<u>\$5,330,068.22</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$2,327,407.77</u>	<u>(\$3,002,660.45)</u>	<u>\$5,330,068.22</u>

Prepared and submitted by : _____
 Board Secretary Date

Starting date 7/1/2025 Ending date 3/31/2026 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	67,701,277	Under	205,633
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	35,291		(18,150)
Total		82,493,496	0	82,493,496	82,514,518		(21,022)
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	(89,252)	23,135,812	15,588,229	7,324,391	223,191
10300	Total Special Education - Instruction	7,565,406	(1,037,697)	6,527,709	4,363,480	2,150,225	14,004
11160	Total Basic Skills/Remedial – Instruct.	580,465	(236,700)	343,765	224,155	119,304	306
12160	Total Bilingual Education – Instruction	283,935	83,700	367,635	257,080	110,254	302
17100	Total School-Sponsored Co/Extra Curricul	213,004	42	213,046	79,828	129,604	3,614
17600	Total School-Sponsored Athletics – Instr	869,360	1,800	871,160	576,634	207,063	87,463
29180	Total Undistributed Expenditures - Instr	7,202,078	(389,347)	6,812,731	4,263,383	2,429,732	119,616
30620	Total Undistributed Expenditures – Healt	696,328	42,797	739,125	481,677	194,402	63,046
40580	Total Undistributed Expend – Speech, OT,	1,428,741	348,922	1,777,663	1,023,242	517,766	236,655
41080	Total Undist. Expend. – Other Supp. Serv	563,580	2,302,245	2,865,825	1,684,824	1,079,898	101,103
41660	Total Undist. Expend. – Guidance	1,520,840	(23,532)	1,497,308	992,287	425,599	79,421
42200	Total Undist. Expend. – Child Study Team	1,814,162	66,821	1,880,983	1,317,092	552,559	11,331
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	344,396	180,546	28,874
44180	Total Undist. Expend. – Instructional St	16,000	0	16,000	560	5,169	10,271
45300	Support Serv. - General Admin	2,258,705	33,938	2,292,643	899,561	1,351,912	41,170
46160	Support Serv. - School Admin	3,054,469	(9,815)	3,044,654	2,186,229	790,473	67,952
47200	Total Undist. Expend. – Central Services	574,609	13,250	587,859	416,614	155,561	15,684
47620	Total Undist. Expend. – Admin. Info. Tec	436,820	19,700	456,520	330,539	125,483	497
51120	Total Undist. Expend. – Oper. & Maint. O	6,283,909	730,359	7,014,268	4,507,800	2,014,219	492,248
52480	Total Undist. Expend. – Student Transpor	2,746,590	59,358	2,805,948	1,533,262	995,809	276,877
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	20,027,610	(1,250,301)	18,777,309	12,236,702	6,103,446	437,160
72020	Total Undistributed Expenditures – Food	250,000	0	250,000	0	250,000	0
75880	TOTAL EQUIPMENT	0	4,675	4,675	0	0	4,675
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	1,196,000	1,196,000	1,196,000	0	0
84000	Transfer of Funds to Charter Schools	103,904	0	103,904	0	32,649	71,255
Total		82,793,496	2,026,408	84,819,904	54,821,388	27,360,947	2,637,569

Starting date 7/1/2025 Ending date 3/31/2026 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	21,192		(6,192)
00260	10-1910	Rents and Royalties	300,000	0	300,000	29,484	Under	270,516
00300	10-1___	Unrestricted Miscellaneous Revenues	405,000	0	405,000	464,691		(59,691)
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	35,291		(18,150)
Total			82,493,496	0	82,493,496	82,514,518		(21,022)

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	778,317	367,887	0
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers	7,795,550	138,500	7,934,050	5,460,332	2,473,559	159
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers	4,733,618	(75,000)	4,658,618	3,192,845	1,465,773	0
02140	11-140-___-101	Grades 9-12 – Salaries of Teachers	7,341,295	(12,676)	7,328,619	5,067,046	2,261,573	0
02160	11-140-100-101	Salaries of Teachers	150,000	0	150,000	61,740	88,260	0
02500	11-150-100-101	Salaries of Teachers	45,000	40,000	85,000	52,210	32,790	0
02540	11-150-100-320	Purchased Professional – Educational Ser	110,000	(35,780)	74,220	31,038	6,696	36,486
03060	11-190-1__-[4-5]	Other Purchased Services (400-500 series	323,315	0	323,315	229,564	65,176	28,575
03080	11-190-1__-610	General Supplies	923,460	(34,296)	889,164	715,137	17,055	156,972
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	424,993	204,968	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	64,711	32,719	536
07000	11-213-100-101	Salaries of Teachers	3,969,953	349,300	4,319,253	2,978,115	1,341,138	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	496,019	250,733	0
07520	11-214-100-106	Other Salaries for Instruction	841,922	(608,545)	233,377	139,979	93,198	200
07600	11-214-100-610	General Supplies	9,000	498	9,498	7,460	243	1,795
07640	11-214-100-8__	Other Objects	9,200	0	9,200	299	0	8,901
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	222,789	125,851	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	223,861	119,304	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	256,932	110,254	0

Starting date 7/1/2025 Ending date 3/31/2026 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	56,654	126,550	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	6,943	1,942	1,158
17060	11-401-100-8__	Other Objects	14,850	0	14,850	12,881	1,113	856
17500	11-402-100-1__	Salaries	502,853	29,786	532,639	325,999	199,423	7,217
17520	11-402-100-[3-5]	Purchased Services (300-500 series)	108,932	(12,800)	96,132	88,337	1,968	5,827
17540	11-402-100-6__	Supplies and Materials	66,933	(11,031)	55,902	31,113	790	23,999
17560	11-402-100-8__	Other Objects	190,642	(4,155)	186,487	131,185	4,882	50,420
29020	11-000-100-562	Tuition to Other LEAs within the State -	148,974	18,226	167,200	73,176	94,024	0
29040	11-000-100-563	Tuition to County Voc. School District-R	49,656	0	49,656	28,373	18,915	2,368
29060	11-000-100-564	Tuition to County Voc. School District-S	19,118	0	19,118	5,462	12,746	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	4,138,822	2,075,141	116,338
30500	11-000-213-1__	Salaries	611,987	(22,000)	589,987	403,380	186,607	0
30540	11-000-213-3__	Purchased Professional and Technical Ser	58,341	66,797	125,138	66,337	6,916	51,885
30580	11-000-213-6__	Supplies and Materials	26,000	(2,000)	24,000	11,959	879	11,161
40500	11-000-216-1__	Salaries	1,189,541	197,810	1,387,351	959,681	427,670	0
40520	11-000-216-320	Purchased Professional – Educational Ser	217,000	150,000	367,000	45,170	90,073	231,757
40540	11-000-216-6__	Supplies and Materials	22,200	1,112	23,312	18,391	23	4,898
41000	11-000-217-1__	Salaries	563,580	1,677,000	2,240,580	1,578,176	662,404	0
41020	11-000-217-320	Purchased Professional – Educational Ser	0	625,245	625,245	106,648	417,493	101,103
41500	11-000-218-104	Salaries of Other Professional Staff	1,328,739	(67,000)	1,261,739	892,954	368,785	0
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	121,456	0	121,456	91,092	30,364	0
41560	11-000-218-320	Purchased Professional – Educational Ser	30,000	70,000	100,000	54,925	26,450	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	(100)	0	1,550
42000	11-000-219-104	Salaries of Other Professional Staff	1,784,462	(18,900)	1,765,562	1,220,252	545,310	0
42020	11-000-219-105	Salaries of Secretarial and Clerical Ass	0	89,595	89,595	82,564	7,031	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	93	5,175
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	335,345	175,352	0
43560	11-000-222-[4-5]	Other Purchased Services (400-500 series	16,079	0	16,079	6,839	5,194	4,046
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 3/31/2026 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	550,608	189,925	1,200
45030	11-000-230-180 Salaries of State Monitors	125,000	(11,000)	114,000	65,170	48,830	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	103,722	79,164	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	6,265	0	2,735
45140	11-000-230-530 Communications/Telephone	85,067	0	85,067	48,816	27,665	8,586
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
45240	11-000-230-820 Judgments against the School District	0	19,656	19,656	0	0	19,656
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	1,153,281	420,430	0
46020	11-000-240-104 Salaries of Other Professional Staff	897,375	(113,000)	784,375	584,108	200,267	0
46040	11-000-240-105 Salaries of Secretarial and Clerical Ass	527,873	39,100	566,973	404,185	162,688	100
46100	11-000-240-[4-5] Other Purchased Services (400-500 series	4,300	0	4,300	2,684	1,379	238
46120	11-000-240-6__ Supplies and Materials	61,500	1,185	62,685	18,407	1,809	42,469
46140	11-000-240-8__ Other Objects	52,610	0	52,610	23,565	3,900	25,146
47000	11-000-251-1__ Salaries	506,409	0	506,409	376,346	130,063	0
47020	11-000-251-330 Purchased Professional Services	36,000	14,211	50,211	25,124	24,738	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	(1,500)	12,500	4,500	9	7,990
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	330,539	115,481	0
47580	11-000-252-6__ Supplies and Materials	9,000	1,500	10,500	0	10,003	497
48500	11-000-261-1__ Salaries	492,860	5,000	497,860	375,203	122,341	316
48520	11-000-261-420 Cleaning, Repair, and Maintenance Servic	382,525	34,766	417,291	239,489	106,101	71,701
48540	11-000-261-610 General Supplies	133,000	31,710	164,710	96,257	12,283	56,170
49000	11-000-262-1__ Salaries	1,819,192	71,376	1,890,568	1,324,729	546,491	19,347
49060	11-000-262-420 Cleaning, Repair, and Maintenance Svc.	111,900	0	111,900	62,284	0	49,616
49080	11-000-262-441 Rental of Land & Bldg. Oth. Than Lease P	224,200	96,286	320,486	239,606	0	80,880
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	10,431	2,415	2,048
49180	11-000-262-610 General Supplies	200,000	74,574	274,574	113,214	5,013	156,347
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	9,758	4,245
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	155,159	89,836	0

Starting date 7/1/2025 Ending date 3/31/2026 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.	40,545	7,059	47,604	20,305	7,596	19,702
50060	11-000-263-610	General Supplies	25,000	0	25,000	20,344	2,600	2,056
51000	11-000-266-1__	Salaries	491,810	22,100	513,910	377,259	136,651	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	18,091	930	23,296
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	(12,675)	0	12,675
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	1,083,132	459,480	2,757
52060	11-000-270-162	Sal. For Pupil Trans (Other than Bet. Ho	64,000	48,000	112,000	940	111,060	0
52120	11-000-270-390	Other Purchased Prof. and Technical Serv	1,440	0	1,440	591	80	769
52140	11-000-270-420	Cleaning, Repair, & Maint. Services	200,000	90,255	290,255	166,678	23,195	100,382
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	226,364	369,610	78,497
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	33,191	19,269	20,570
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	540,650	272,762	0
71060	11-000-291-241	Other Retirement Contributions - PERS	1,386,273	(92,427)	1,293,846	11,095	1,273,290	9,461
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	(983,912)	15,669,690	11,138,210	4,140,912	390,568
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	201,615	292,443	6,002
72000	11-000-310-930	Transfers to Cover Deficit (Enterprise F	250,000	0	250,000	0	250,000	0
73080	12-140-100-73_	Grades 9-12	0	4,675	4,675	0	0	4,675
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	1,196,000	1,196,000	1,196,000	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	2,026,408	84,819,904	54,821,388	27,360,947	2,637,569

Starting date 7/1/2025 Ending date 3/31/2026 Fund: 20 SPECIAL REVENUE

Assets and Resources

Assets:

101	Cash in bank		\$454,466.03
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	\$101,416.61	
142	Intergovernmental - Federal	\$301,990.54	
143	Intergovernmental - Other	\$4,461.76	
153, 154	Other (net of estimated uncollectable of \$_____)	(\$149,555.63)	\$258,313.28

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	\$1,834,764.34	\$2,763,969.33

Total assets and resources

\$4,864,210.43

Starting date 7/1/2025 Ending date 3/31/2026 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 3/31/2026 Fund: 20 SPECIAL REVENUE

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$2,560,660.76
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	\$1,771,435.07	
602	Less: Expenditures	\$1,200,656.59	
	Less: Encumbrances	(\$2,468,139.04)	(\$1,267,482.45)
	Total appropriated		\$3,064,613.38
Unappropriated:			
770	Fund balance, July 1		\$484,254.80
771	Designated fund balance		\$1,387,461.79
303	Budgeted fund balance		(\$845,574.62)
	Total fund balance		\$4,090,755.35
	Total liabilities and fund equity		\$4,864,210.43

Starting date 7/1/2025 Ending date 3/31/2026 Fund: 20 SPECIAL REVENUE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,771,435.07	\$1,267,482.45	\$503,952.62
Revenues	(\$929,204.99)	\$1,834,764.34	(\$2,763,969.33)
Subtotal	<u>\$842,230.08</u>	<u>\$3,102,246.79</u>	<u>(\$2,260,016.71)</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$842,230.08</u>	<u>\$3,102,246.79</u>	<u>(\$2,260,016.71)</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$842,230.08</u>	<u>\$3,102,246.79</u>	<u>(\$2,260,016.71)</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$842,230.08</u>	<u>\$3,102,246.79</u>	<u>(\$2,260,016.71)</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$842,230.08</u>	<u>\$3,102,246.79</u>	<u>(\$2,260,016.71)</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$842,230.08</u>	<u>\$3,102,246.79</u>	<u>(\$2,260,016.71)</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$842,230.08</u>	<u>\$3,102,246.79</u>	<u>(\$2,260,016.71)</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$842,230.08</u>	<u>\$3,102,246.79</u>	<u>(\$2,260,016.71)</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$842,230.08</u>	<u>\$3,102,246.79</u>	<u>(\$2,260,016.71)</u>
Less: Adjustment for prior year	\$3,344.54	\$3,344.54	\$0.00
Budgeted fund balance	<u>\$845,574.62</u>	<u>\$3,105,591.33</u>	<u>(\$2,260,016.71)</u>

Prepared and submitted by : _____
 Board Secretary Date

Starting date 7/1/2025 Ending date 3/31/2026 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	3,297,050	Under	1,954,489
00830	Total Revenues from Federal Sources	1,258,920	0	1,258,920	1,041,423	Under	217,497
0083A	Other	545,622	0	545,622	0	Under	545,622
Total		7,080,876	0	7,080,876	4,510,928		2,569,948

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		115,000	285,257	400,257	189,535	78,107	132,615
84100	Local Projects	0	143,841	143,841	28,207	1,188	114,446
85120	Total Instruction	1,768,000	(423,740)	1,344,260	772,266	447,296	124,698
86380	Total Support Services	2,890,646	598,661	3,489,307	2,345,400	922,948	220,959
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	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	15,682	33,973	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	37,314	19,925	69,041
88131	Climate Awareness Education Grant Prog	0	11,656	11,656	3,279	0	8,377
88740	Total Federal Projects	1,332,997	717,342	2,050,339	815,271	805,677	429,391
Total		7,143,606	1,108,148	8,251,754	4,617,865	2,514,400	1,119,489

Starting date 7/1/2025 Ending date 3/31/2026 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	2,754,708	Under	1,956,322
00765 20-32___ Other Restricted Entitlements	540,509	0	540,509	542,342		(1,833)
00775 20-441[1-6] Title I	308,142	0	308,142	175,526	Under	132,616
00780 20-445[1-5] Title II	59,789	0	59,789	63,625		(3,836)
00785 20-449[1-4] Title III	18,914	0	18,914	13,147	Under	5,767
00790 20-447[1-4] Title IV	21,381	0	21,381	10,322	Under	11,059
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)
00825 20-4___ Other	0	0	0	26,352		(26,352)
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	4,510,928		2,569,948

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	115,000	285,257	400,257	189,535	78,107	132,615
84100 20-___-___-___ Local Projects	0	143,841	143,841	28,207	1,188	114,446
85000 20-218-100-101 Salaries of Teachers	1,315,500	(404,560)	910,940	629,654	281,286	0
85020 20-218-100-106 Other Salaries for Instruction	367,500	(275,189)	92,311	38,843	18,708	34,760
85030 20-218-100-321 Purch Prof-Ed Services	0	322,135	322,135	88,688	146,922	86,525
85080 20-218-100-6___ General Supplies	85,000	(66,126)	18,874	15,081	381	3,412
86020 20-218-200-103 Salaries of Program Directors	143,385	3,248	146,633	109,975	36,658	0
86040 20-218-200-104 Salaries of Other Professional Staff	175,620	7,163	182,783	128,897	53,887	0
86060 20-218-200-105 Salaries of Secr. And Clerical Assistant	47,182	4,500	51,682	36,177	15,505	0
86080 20-218-200-110 Other Salaries	129,024	30,411	159,435	101,260	43,886	14,289
86120 20-218-200-176 Salaries of Master Teachers	229,877	(27,967)	201,910	136,841	58,646	6,423
86140 20-218-200-200 Personnel Services – Employee Benefits	988,100	(259,066)	729,034	318,239	410,795	0
86160 20-218-200-321 Purchased Educ. Services- Contracted Pre	958,479	553,860	1,512,339	1,237,368	274,971	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	93,889	26,801	169,310
86340 20-218-200-6___ Supplies and Materials	35,579	67,286	102,865	88,657	50	14,158
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	15,682	33,973	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	37,314	19,925	69,041
88131 20-471-___-___ Climate Awareness Education Grant Prog	0	11,656	11,656	3,279	0	8,377

Starting date 7/1/2025 Ending date 3/31/2026 Fund: 20 SPECIAL REVENUE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
88500	20-__-__-__	Title I	308,142	251,001	559,143	242,449	173,413	143,281
88520	20-__-__-__	Title II	59,789	6,052	65,841	10,511	1,825	53,505
88540	20-__-__-__	Title III	18,914	33,180	52,094	6,220	14,147	31,727
88560	20-__-__-__	Title IV	21,381	29,399	50,780	10,352	8,994	31,434
88620	20-__-__-__	I.D.E.A. Part B (Handicapped)	850,694	395,356	1,246,050	508,307	605,912	131,831
88640	20-__-__-__	Vocational Education	24,795	2,354	27,149	17,561	196	9,393
88700	20-__-__-__	Other	49,282	0	49,282	19,872	1,190	28,220
Total			7,143,606	1,108,148	8,251,754	4,617,865	2,514,400	1,119,489

Starting date 7/1/2025 Ending date 3/31/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$300,868.00
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	(\$1,030,905.00)	(\$1,030,905.00)

Total assets and resources

(\$730,037.00)

Starting date 7/1/2025 Ending date 3/31/2026 Fund: 30 CAPITAL PROJECTS 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 3/31/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$275,868.00
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	\$1,896,000.00	
602	Less: Expenditures	(\$895,132.00)	
	Less: Encumbrances	(\$275,868.00)	(\$1,171,000.00)
	Total appropriated		\$1,000,868.00
Unappropriated:			
770	Fund balance, July 1		\$165,095.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,896,000.00)
	Total fund balance		(\$730,037.00)
	Total liabilities and fund equity		(\$730,037.00)

Starting date 7/1/2025 Ending date 3/31/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,896,000.00	\$1,171,000.00	\$725,000.00
Revenues	\$0.00	(\$1,030,905.00)	\$1,030,905.00
Subtotal	<u>\$1,896,000.00</u>	<u>\$140,095.00</u>	<u>\$1,755,905.00</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>\$1,896,000.00</u>	<u>\$140,095.00</u>	<u>\$1,755,905.00</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>\$1,896,000.00</u>	<u>\$140,095.00</u>	<u>\$1,755,905.00</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>\$1,896,000.00</u>	<u>\$140,095.00</u>	<u>\$1,755,905.00</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>\$1,896,000.00</u>	<u>\$140,095.00</u>	<u>\$1,755,905.00</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>\$1,896,000.00</u>	<u>\$140,095.00</u>	<u>\$1,755,905.00</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>\$1,896,000.00</u>	<u>\$140,095.00</u>	<u>\$1,755,905.00</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>\$1,896,000.00</u>	<u>\$140,095.00</u>	<u>\$1,755,905.00</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>\$1,896,000.00</u>	<u>\$140,095.00</u>	<u>\$1,755,905.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,896,000.00</u>	<u>\$140,095.00</u>	<u>\$1,755,905.00</u>

Prepared and submitted by : _____
 Board Secretary Date

Starting date 7/1/2025 Ending date 3/31/2026 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	1,196,000		(1,196,000)
Total		0	0	0	1,196,000		(1,196,000)
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	1,896,000	1,896,000	895,132	275,868	725,000
Total		0	1,896,000	1,896,000	895,132	275,868	725,000

Starting date 7/1/2025 Ending date 3/31/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	0	0	0	1,196,000		(1,196,000)
Total	0	0	0	1,196,000		(1,196,000)

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	1,896,000	1,896,000	895,132	275,868	725,000
Total	0	1,896,000	1,896,000	895,132	275,868	725,000

Starting date 7/1/2025 Ending date 3/31/2026 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 3/31/2026 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 3/31/2026 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 3/31/2026 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)	(\$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 3/31/2026 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	2,511,650		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 3/31/2026 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	2,511,650		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