

APPENDIX A

**NUTLEY BOARD OF EDUCATION  
REPORT OF THE SECRETARY  
DATED APRIL 30, 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  
APRIL 30, 2026 NO BUDGETARY LINE ITEM ACCOUNT  
HAS BEEN OVEREXPENDED IN VIOLATION OF  
NJAC 6A:23-2.11(a).

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BOARD SECRETARY

APRIL 30, 2026

Starting date 7/1/2025 Ending date 4/30/2026 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

**Assets:**

101	Cash in bank		\$9,043,027.24
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		\$11,616,260.00
	Accounts Receivable:		
132	Interfund	\$175,731.48	
141	Intergovernmental - State	\$6,147,054.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$126,851.84	
153, 154	Other (net of estimated uncollectable of \$_____)	\$2,479.48	\$6,452,116.80
	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	(\$82,565,426.68)	(\$71,930.68)

**Total assets and resources**

**\$28,467,176.52**

Starting date 7/1/2025 Ending date 4/30/2026 Fund: 10 GENERAL CURRENT EXPENSE

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Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$138,684.89
422	Judgments Payable	\$2,369,324.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$894,456.24
<b>Total liabilities</b>		<b>\$3,402,465.13</b>

Starting date 7/1/2025 Ending date 4/30/2026 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$20,371,260.68
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	(\$62,516,624.12)	
	Less: Encumbrances	(\$19,540,852.91)	(\$82,057,477.03)
	Total appropriated		\$25,805,164.85
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		\$25,064,711.39
	<b>Total liabilities and fund equity</b>		<b>\$28,467,176.52</b>



Starting date 7/1/2025 Ending date 4/30/2026 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	67,743,481	Under	163,429
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	43,996		(26,855)
	<b>Total</b>	<b>82,493,496</b>	<b>0</b>	<b>82,493,496</b>	<b>82,565,427</b>		<b>(71,931)</b>
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	5,939	50,853
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	23,225,064	(89,252)	23,135,812	17,743,159	5,197,595	195,058
10300	Total Special Education - Instruction	7,565,406	(1,037,697)	6,527,709	4,977,231	1,537,575	12,903
11160	Total Basic Skills/Remedial – Instruct.	580,465	(236,700)	343,765	256,302	87,157	306
12160	Total Bilingual Education – Instruction	283,935	83,700	367,635	293,784	73,549	302
17100	Total School-Sponsored Co/Extra Curricul	213,004	42	213,046	86,603	124,289	2,153
17600	Total School-Sponsored Athletics – Instr	869,360	1,800	871,160	678,327	117,302	75,531
29180	Total Undistributed Expenditures - Instr	7,202,078	(389,347)	6,812,731	4,929,356	1,753,518	129,857
30620	Total Undistributed Expenditures – Healt	696,328	42,797	739,125	558,940	129,611	50,574
40580	Total Undistributed Expend – Speech, OT,	1,428,741	348,922	1,777,663	1,168,671	372,365	236,626
41080	Total Undist. Expend. – Other Supp. Serv	563,580	2,302,245	2,865,825	1,942,233	822,489	101,103
41660	Total Undist. Expend. – Guidance	1,520,840	(23,532)	1,497,308	1,139,346	286,547	71,415
42200	Total Undist. Expend. – Child Study Team	1,814,162	66,821	1,880,983	1,491,023	379,408	10,551
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	389,895	135,057	28,864
44180	Total Undist. Expend. – Instructional St	16,000	0	16,000	(2,440)	5,079	13,361
45300	Support Serv. - General Admin	2,258,705	33,938	2,292,643	999,954	1,271,175	21,514
46160	Support Serv. - School Admin	3,054,469	(9,815)	3,044,654	2,426,712	556,815	61,127
47200	Total Undist. Expend. – Central Services	574,609	13,250	587,859	468,905	105,049	13,905
47620	Total Undist. Expend. – Admin. Info. Tec	436,820	19,700	456,520	377,485	78,538	497
51120	Total Undist. Expend. – Oper. & Maint. O	6,283,909	730,359	7,014,268	5,312,508	1,288,160	413,600
52480	Total Undist. Expend. – Student Transpor	2,746,590	59,358	2,805,948	1,739,579	806,230	260,138
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	20,027,610	(1,250,301)	18,777,309	14,025,239	4,011,138	740,931
72020	Total Undistributed Expenditures – Food	250,000	0	250,000	0	250,000	0
75880	TOTAL EQUIPMENT	0	4,675	4,675	0	4,674	1
76260	Total Facilities Acquisition and Constru	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
	<b>Total</b>	<b>82,793,496</b>	<b>2,026,408</b>	<b>84,819,904</b>	<b>62,516,624</b>	<b>19,540,853</b>	<b>2,762,427</b>

Starting date 7/1/2025 Ending date 4/30/2026 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	24,137		(9,137)
00260	10-1910	Rents and Royalties	300,000	0	300,000	32,097	Under	267,903
00300	10-1___	Unrestricted Miscellaneous Revenues	405,000	0	405,000	501,337		(96,337)
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	43,996		(26,855)
Total			82,493,496	0	82,493,496	82,565,427		(71,931)

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
			226,192	118,707	344,899	288,107	5,939	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	887,706	258,498	0
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers	7,795,550	138,500	7,934,050	6,260,494	1,673,397	159
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers	4,733,618	(74,595)	4,659,023	3,651,416	1,007,607	0
02140	11-140-___-101	Grades 9-12 – Salaries of Teachers	7,341,295	(12,676)	7,328,619	5,789,905	1,538,714	0
02160	11-140-100-101	Salaries of Teachers	150,000	0	150,000	69,390	80,610	0
02500	11-150-100-101	Salaries of Teachers	45,000	40,000	85,000	63,302	21,698	0
02540	11-150-100-320	Purchased Professional – Educational Ser	110,000	(35,780)	74,220	33,874	9,047	31,298
03060	11-190-1__-[4-5]	Other Purchased Services (400-500 series	323,315	(405)	322,910	251,022	43,503	28,385
03080	11-190-1__-610	General Supplies	923,460	(34,296)	889,164	736,050	18,898	134,216
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	482,742	147,219	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	73,292	24,674	0
07000	11-213-100-101	Salaries of Teachers	3,969,953	349,300	4,319,253	3,408,433	910,820	0
07100	11-213-100-610	General Supplies	13,500	922	14,422	13,764	327	332
07500	11-214-100-101	Salaries of Teachers	678,752	68,000	746,752	562,562	184,190	0
07520	11-214-100-106	Other Salaries for Instruction	841,922	(608,545)	233,377	162,355	70,822	200
07600	11-214-100-610	General Supplies	9,000	498	9,498	7,703	0	1,795
07640	11-214-100-8__	Other Objects	9,200	0	9,200	664	0	8,536
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	250,165	98,475	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	256,008	87,157	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	293,636	73,549	0

Starting date 7/1/2025 Ending date 4/30/2026 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	62,129	121,075	0
17020	11-401-100-[3-5]	Purchased Services (300-500 series)	4,950	0	4,950	4,651	0	300
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	1,273	696
17500	11-402-100-1__	Salaries	502,853	29,786	532,639	423,562	108,886	191
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	1,078	23,711
17560	11-402-100-8__	Other Objects	190,642	(4,155)	186,487	135,315	5,370	45,802
29020	11-000-100-562	Tuition to Other LEAs within the State -	148,974	18,226	167,200	86,632	80,568	0
29040	11-000-100-563	Tuition to County Voc. School District-R	49,656	0	49,656	33,102	14,186	2,368
29060	11-000-100-564	Tuition to County Voc. School District-S	19,118	0	19,118	6,373	11,835	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	4,785,699	1,418,022	126,579
30500	11-000-213-1__	Salaries	611,987	(22,000)	589,987	463,726	126,261	0
30540	11-000-213-3__	Purchased Professional and Technical Ser	58,341	66,797	125,138	83,157	2,568	39,413
30580	11-000-213-6__	Supplies and Materials	26,000	(2,000)	24,000	12,057	781	11,161
40500	11-000-216-1__	Salaries	1,189,541	197,810	1,387,351	1,103,757	283,594	0
40520	11-000-216-320	Purchased Professional – Educational Ser	217,000	150,000	367,000	46,500	88,743	231,757
40540	11-000-216-6__	Supplies and Materials	22,200	1,112	23,312	18,414	28	4,869
41000	11-000-217-1__	Salaries	563,580	1,677,000	2,240,580	1,794,725	445,855	0
41020	11-000-217-320	Purchased Professional – Educational Ser	0	625,245	625,245	147,508	376,634	101,103
41500	11-000-218-104	Salaries of Other Professional Staff	1,328,739	(67,000)	1,261,739	1,014,385	247,354	0
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	121,456	0	121,456	101,213	20,243	0
41560	11-000-218-320	Purchased Professional – Educational Ser	30,000	70,000	100,000	62,425	18,950	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	(39,337)	0	40,187
41640	11-000-218-8__	Other Objects	1,450	0	1,450	660	0	790
42000	11-000-219-104	Salaries of Other Professional Staff	1,784,462	(39,900)	1,744,562	1,384,928	359,634	0
42020	11-000-219-105	Salaries of Secretarial and Clerical Ass	0	110,595	110,595	91,738	18,857	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	231	2,052
42160	11-000-219-6__	Supplies and Materials	19,000	0	19,000	13,813	687	4,500
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	379,034	131,663	0
43560	11-000-222-[4-5]	Other Purchased Services (400-500 series	16,079	0	16,079	8,649	3,393	4,036
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	(3,100)	5,000	3,100
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 4/30/2026 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	660	79	5,261
45000	11-000-230-1__ Salaries	741,733	0	741,733	611,925	128,608	1,200
45030	11-000-230-180 Salaries of State Monitors	125,000	(11,000)	114,000	73,070	40,930	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	59,827	16,654	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	2,035	0	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	19,656	0	0
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	1,268,265	305,446	0
46020	11-000-240-104 Salaries of Other Professional Staff	897,375	(113,000)	784,375	654,312	130,063	0
46040	11-000-240-105 Salaries of Secretarial and Clerical Ass	527,873	39,100	566,973	458,337	108,636	0
46100	11-000-240-[4-5] Other Purchased Services (400-500 series	4,300	0	4,300	3,047	1,016	238
46120	11-000-240-6__ Supplies and Materials	61,500	1,185	62,685	19,187	1,029	42,469
46140	11-000-240-8__ Other Objects	52,610	0	52,610	23,565	10,625	18,421
47000	11-000-251-1__ Salaries	506,409	0	506,409	418,162	88,247	0
47020	11-000-251-330 Purchased Professional Services	36,000	14,211	50,211	34,848	15,014	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	8,805	1,779	2,155
47500	11-000-252-1__ Salaries	427,820	18,200	446,020	367,482	78,538	0
47580	11-000-252-6__ Supplies and Materials	9,000	1,500	10,500	10,003	0	497
48500	11-000-261-1__ Salaries	492,860	5,000	497,860	415,545	81,999	316
48520	11-000-261-420 Cleaning, Repair, and Maintenance Servic	382,525	34,766	417,291	255,809	93,915	67,567
48540	11-000-261-610 General Supplies	133,000	31,710	164,710	106,140	10,794	47,777
49000	11-000-262-1__ Salaries	1,819,192	71,376	1,890,568	1,482,828	397,207	10,534
49060	11-000-262-420 Cleaning, Repair, and Maintenance Svc.	111,900	0	111,900	62,284	108	49,509
49080	11-000-262-441 Rental of Land & Bldg. Oth. Than Lease P	224,200	68,486	292,686	254,633	0	38,053
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	11,076	1,770	2,048
49180	11-000-262-610 General Supplies	200,000	74,574	274,574	122,648	4,733	147,193
49200	11-000-262-621 Energy (Natural Gas)	281,487	200,000	481,487	405,128	76,359	0
49220	11-000-262-622 Energy (Electricity)	937,056	135,000	1,072,056	867,367	204,689	0
49260	11-000-262-626 Energy (Gasoline)	37,770	0	37,770	33,525	0	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	172,399	72,596	0

Starting date 7/1/2025 Ending date 4/30/2026 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	34,859	75,404	20,352	38,234	16,818
50060	11-000-263-610	General Supplies	25,000	0	25,000	21,259	3,507	234
51000	11-000-266-1__	Salaries	491,810	22,100	513,910	419,887	93,223	800
51020	11-000-266-3__	Purchased Professional and Technical Ser	28,872	6,675	35,547	31,364	2,591	1,592
51060	11-000-266-610	General Supplies	32,000	10,316	42,316	19,002	0	23,315
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	(18,428)	0	18,428
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	1,232,474	305,503	7,392
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	831	0	609
52140	11-000-270-420	Cleaning, Repair, & Maint. Services	200,000	90,255	290,255	194,061	21,460	74,733
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	242,061	354,987	77,424
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	52,501	0	20,529
52460	11-000-270-8__	Other objects	14,468	0	14,468	2,205	104	12,158
71020	11-000-291-220	Social Security Contributions	1,028,412	(215,000)	813,412	609,026	204,386	0
71060	11-000-291-241	Other Retirement Contributions - PERS	1,386,273	(92,427)	1,293,846	1,275,864	8,521	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	11,586,987	3,382,122	700,581
71200	11-000-291-280	Tuition Reimbursement	60,000	0	60,000	34,589	0	25,411
71220	11-000-291-290	Other Employee Benefits	500,060	0	500,060	202,512	292,070	5,478
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	4,674	1
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	62,516,624	19,540,853	2,762,427

Starting date 7/1/2025 Ending date 4/30/2026 Fund: 20 SPECIAL REVENUE

Assets and Resources

**Assets:**

101	Cash in bank		\$113,998.79
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	\$100,446.61	
142	Intergovernmental - Federal	\$301,990.54	
143	Intergovernmental - Other	\$4,461.76	
153, 154	Other (net of estimated uncollectable of \$_____)	(\$149,555.63)	\$257,343.28
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	\$1,365,340.34	\$2,294,545.33

**Total assets and resources**

**\$4,053,349.19**

Starting date 7/1/2025 Ending date 4/30/2026 Fund: 20 SPECIAL REVENUE

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Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$34.35
412	Intergovernmental Accounts Payable - Federal	\$31,496.52
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	(\$3,695.72)
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$745,619.93
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
<b>Total liabilities</b>		<b>\$773,455.08</b>

Starting date 7/1/2025 Ending date 4/30/2026 Fund: 20 SPECIAL REVENUE

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$1,852,775.94
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	\$1,852,435.07	
602	Less: Expenditures	\$389,795.35	
	Less: Encumbrances	(\$1,760,254.22)	(\$1,370,458.87)
	Total appropriated		\$2,334,752.14
Unappropriated:			
770	Fund balance, July 1		\$484,254.80
771	Designated fund balance		\$1,387,461.79
303	Budgeted fund balance		(\$926,574.62)
	Total fund balance		\$3,279,894.11
	<b>Total liabilities and fund equity</b>		<b>\$4,053,349.19</b>

Starting date 7/1/2025 Ending date 4/30/2026 Fund: 20 SPECIAL REVENUE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,852,435.07	\$1,370,458.87	\$481,976.20
Revenues	(\$929,204.99)	\$1,365,340.34	(\$2,294,545.33)
Subtotal	<u>\$923,230.08</u>	<u>\$2,735,799.21</u>	<u>(\$1,812,569.13)</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>\$923,230.08</u>	<u>\$2,735,799.21</u>	<u>(\$1,812,569.13)</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>\$923,230.08</u>	<u>\$2,735,799.21</u>	<u>(\$1,812,569.13)</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>\$923,230.08</u>	<u>\$2,735,799.21</u>	<u>(\$1,812,569.13)</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>\$923,230.08</u>	<u>\$2,735,799.21</u>	<u>(\$1,812,569.13)</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>\$923,230.08</u>	<u>\$2,735,799.21</u>	<u>(\$1,812,569.13)</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>\$923,230.08</u>	<u>\$2,735,799.21</u>	<u>(\$1,812,569.13)</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>\$923,230.08</u>	<u>\$2,735,799.21</u>	<u>(\$1,812,569.13)</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>\$923,230.08</u>	<u>\$2,735,799.21</u>	<u>(\$1,812,569.13)</u>
Less: Adjustment for prior year	\$3,344.54	\$3,344.54	\$0.00
Budgeted fund balance	<u>\$926,574.62</u>	<u>\$2,739,143.75</u>	<u>(\$1,812,569.13)</u>

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

Starting date 7/1/2025 Ending date 4/30/2026 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	3,748,978	Under	1,502,561
00830	Total Revenues from Federal Sources	1,258,920	0	1,258,920	1,058,919	Under	200,001
0083A	Other	545,622	0	545,622	0	Under	545,622
	<b>Total</b>	<b>7,080,876</b>	<b>0</b>	<b>7,080,876</b>	<b>4,980,352</b>		<b>2,100,524</b>
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	115,000	285,257	400,257	211,430	55,962	132,865
84100	Local Projects	0	143,841	143,841	29,395	0	114,446
85120	Total Instruction	1,768,000	(423,740)	1,344,260	895,906	323,902	124,452
86380	Total Support Services	2,890,646	598,661	3,489,307	2,776,690	492,009	220,609
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	160,539	65,518	14,028
88040	Nonpublic Handicapped Services	110,443	15,461	125,904	70,869	55,034	0
88060	Nonpublic Nursing Services	64,350	(14,695)	49,655	31,226	18,429	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	40,846	16,393	69,041
88131	Climate Awareness Education Grant Prog	0	11,656	11,656	3,279	0	8,377
88140	Other	0	81,000	81,000	0	81,000	0
88740	Total Federal Projects	1,332,997	717,342	2,050,339	951,362	691,215	407,762
	<b>Total</b>	<b>7,143,606</b>	<b>1,189,148</b>	<b>8,332,754</b>	<b>5,428,726</b>	<b>1,806,515</b>	<b>1,097,513</b>

Starting date 7/1/2025 Ending date 4/30/2026 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	3,169,606	Under	1,541,424
00765 20-32___ Other Restricted Entitlements	540,509	0	540,509	579,372		(38,863)
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	751,797	Under	98,897
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
<b>Total</b>	<b>7,080,876</b>	<b>0</b>	<b>7,080,876</b>	<b>4,980,352</b>		<b>2,100,524</b>

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	115,000	285,257	400,257	211,430	55,962	132,865
84100 20-___-___-___ Local Projects	0	143,841	143,841	29,395	0	114,446
85000 20-218-100-101 Salaries of Teachers	1,315,500	(404,560)	910,940	720,673	190,267	0
85020 20-218-100-106 Other Salaries for Instruction	367,500	(275,189)	92,311	45,079	12,472	34,760
85030 20-218-100-321 Purch Prof-Ed Services	0	322,135	322,135	114,745	120,865	86,525
85080 20-218-100-6___ General Supplies	85,000	(66,126)	18,874	15,409	298	3,166
86020 20-218-200-103 Salaries of Program Directors	143,385	3,248	146,633	122,194	24,439	0
86040 20-218-200-104 Salaries of Other Professional Staff	175,620	7,163	182,783	146,859	35,925	0
86060 20-218-200-105 Salaries of Sec. And Clerical Assistant	47,182	4,500	51,682	41,346	10,336	0
86080 20-218-200-110 Other Salaries	129,024	30,411	159,435	110,828	34,318	14,289
86120 20-218-200-176 Salaries of Master Teachers	229,877	(27,967)	201,910	156,390	39,097	6,423
86140 20-218-200-200 Personnel Services – Employee Benefits	988,100	(259,066)	729,034	530,715	198,319	0
86160 20-218-200-321 Purchased Educ. Services- Contracted Pre	958,479	553,860	1,512,339	1,374,854	137,485	0
86200 20-218-200-329 Purchased Professional – Educational Ser	20,000	76,626	96,626	84,759	0	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	108,951	11,739	169,310
86340 20-218-200-6___ Supplies and Materials	35,579	67,286	102,865	88,707	351	13,808
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	160,539	65,518	14,028
88040 20-50[-6-8-]___ Nonpublic Handicapped Services	110,443	15,461	125,904	70,869	55,034	0
88060 20-509-___-___ Nonpublic Nursing Services	64,350	(14,695)	49,655	31,226	18,429	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	40,846	16,393	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 4/30/2026 Fund: 20 SPECIAL REVENUE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
88140	20-__-__-__	Other	0	81,000	81,000	0	81,000	0
88500	20-__-__-__	Title I	308,142	251,001	559,143	285,404	154,667	119,072
88520	20-__-__-__	Title II	59,789	6,052	65,841	17,709	2,323	45,809
88540	20-__-__-__	Title III	18,914	33,180	52,094	11,745	2,044	38,305
88560	20-__-__-__	Title IV	21,381	29,399	50,780	11,217	2,855	36,707
88620	20-__-__-__	I.D.E.A. Part B (Handicapped)	850,694	395,356	1,246,050	586,830	527,940	131,280
88640	20-__-__-__	Vocational Education	24,795	2,354	27,149	18,585	196	8,369
88700	20-__-__-__	Other	49,282	0	49,282	19,872	1,190	28,220
<b>Total</b>			<b>7,143,606</b>	<b>1,189,148</b>	<b>8,332,754</b>	<b>5,428,726</b>	<b>1,806,515</b>	<b>1,097,513</b>

Starting date 7/1/2025 Ending date 4/30/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$170,724.00
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**

**(\$860,181.00)**

Starting date 7/1/2025 Ending date 4/30/2026 Fund: 30 CAPITAL PROJECTS FUNDS

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Liabilities and Fund Equity

Liabilities:

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

Starting date 7/1/2025 Ending date 4/30/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$835,523.49
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	(\$1,025,276.00)	
	Less: Encumbrances	(\$835,523.49)	(\$1,860,799.49)
	Total appropriated		\$870,724.00
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		(\$860,181.00)
	<b>Total liabilities and fund equity</b>		<b>(\$860,181.00)</b>

Starting date 7/1/2025 Ending date 4/30/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,896,000.00	\$1,860,799.49	\$35,200.51
Revenues	\$0.00	(\$1,030,905.00)	\$1,030,905.00
Subtotal	<u>\$1,896,000.00</u>	<u>\$829,894.49</u>	<u>\$1,066,105.51</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>\$829,894.49</u>	<u>\$1,066,105.51</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>\$829,894.49</u>	<u>\$1,066,105.51</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>\$829,894.49</u>	<u>\$1,066,105.51</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>\$829,894.49</u>	<u>\$1,066,105.51</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>\$829,894.49</u>	<u>\$1,066,105.51</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>\$829,894.49</u>	<u>\$1,066,105.51</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>\$829,894.49</u>	<u>\$1,066,105.51</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>\$829,894.49</u>	<u>\$1,066,105.51</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,896,000.00</u>	<u>\$829,894.49</u>	<u>\$1,066,105.51</u>

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

Starting date 7/1/2025 Ending date 4/30/2026 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	1,025,276	835,523	35,201
Total		0	1,896,000	1,896,000	1,025,276	835,523	35,201

Starting date 7/1/2025 Ending date 4/30/2026 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	1,025,276	835,523	35,201
Total	0	1,896,000	1,896,000	1,025,276	835,523	35,201

Starting date 7/1/2025 Ending date 4/30/2026 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 4/30/2026 Fund: 40 DEBT SERVICE FUNDS

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Liabilities and Fund Equity

Liabilities:

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

Starting date 7/1/2025 Ending date 4/30/2026 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
	<b>Total liabilities and fund equity</b>		<b>\$99,265.24</b>

Starting date 7/1/2025 Ending date 4/30/2026 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 4/30/2026 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
	<b>Total</b>	<b>3,431,215</b>	<b>0</b>	<b>3,431,215</b>	<b>3,431,215</b>		<b>0</b>

  

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
	<b>Total</b>	<b>3,445,176</b>	<b>0</b>	<b>3,445,176</b>	<b>3,345,911</b>	<b>99,265</b>	<b>0</b>

Starting date 7/1/2025 Ending date 4/30/2026 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
<b>Total</b>			<b>3,431,215</b>	<b>0</b>	<b>3,431,215</b>	<b>3,431,215</b>		<b>0</b>

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
<b>Total</b>			<b>3,445,176</b>	<b>0</b>	<b>3,445,176</b>	<b>3,345,911</b>	<b>99,265</b>	<b>0</b>