APPENDIX A

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

BOARD SECRETARY

MAY 31, 2026

Starting date 7/1/2025 Ending date 5/31/2026 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:			
101	Cash in bank		$9,118,403.47
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		$5,808,130.00
	Accounts Receivable:		
132	Interfund	$175,731.48	
141	Intergovernmental - State	$5,068,192.00	
142	Intergovernmental - Federal	$0.00	
143	Intergovernmental - Other	$126,327.80	
153, 154	Other (net of estimated uncollectable of $_________)	$1,185.30	$5,371,436.58
	Loans Receivable:		
131	Interfund	$0.00	
151, 152	Other (Net of estimated uncollectable of $_________)	$0.00	$0.00
161	Bond Proceeds Receivable		$0.00
171	Inventories for Consumption		$0.00
172	Inventories for Resale		$0.00
181	Prepaid Expenses		$0.00
191	Deposits		$12,522.92
192	Deferred Expenditures		$0.00
199, xxx	Other Current Assets		$519,324.00
Resources:			
301	Estimated Revenues	$82,493,496.00	
302	Less Revenues	($82,623,721.24)	($130,225.24)
Total assets and resources			**$21,595,447.97**

Starting date 7/1/2025 Ending date 5/31/2026 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	$77,463.92
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		**$3,341,244.16**

Starting date 7/1/2025 Ending date 5/31/2026 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:					
	Appropriated:				
753,754	Reserve for Encumbrances			$13,446,227.96	
	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	($69,327,131.70)			
	Less: Encumbrances	($12,615,820.19)	($81,942,951.89)	$2,876,951.88	
	Total appropriated			$18,994,657.27	
	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				**$18,254,203.81**
	Total liabilities and fund equity				**$21,595,447.97**

Starting date 7/1/2025 Ending date 5/31/2026 Fund: 10 GENERAL CURRENT EXPENSE

Recapitulation of Budgeted Fund Balance:

	Budgeted	Actual	Variance
Appropriations	$84,819,903.77	$81,942,951.89	$2,876,951.88
Revenues	($82,493,496.00)	($82,623,721.24)	$130,225.24
Subtotal	$2,326,407.77	($680,769.35)	$3,007,177.12
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	$2,327,407.77	($2,499,009.76)	$4,826,417.53
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	$2,327,407.77	($2,499,009.76)	$4,826,417.53
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	$2,327,407.77	($3,351,246.78)	$5,678,654.55
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	$2,327,407.77	($3,351,246.78)	$5,678,654.55
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	$2,327,407.77	($3,351,246.78)	$5,678,654.55
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	$2,327,407.77	($3,351,246.78)	$5,678,654.55
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	$2,327,407.77	($3,351,246.78)	$5,678,654.55
Change in Federal Impact Aid (Capitall):			
Plus - Increase in reserve	$0.00	$0.00	$0.00
Less - Withdrawal from reserve	$0.00	$0.00	$0.00
Subtotal	$2,327,407.77	($3,351,246.78)	$5,678,654.55
Less: Adjustment for prior year	$0.00	$0.00	$0.00
Budgeted fund balance	$2,327,407.77	($3,351,246.78)	$5,678,654.55

Prepared and submitted by : ______________________ ____________

Board Secretary Date

Starting date 7/1/2025 Ending date 5/31/2026 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	67,799,039	Under	107,871
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	46,733		(29,592)
	Total	82,493,496	0	82,493,496	82,623,721		(130,225)

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	226,192	118,252	344,444	288,107	5,987	50,349
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	23,225,064	(54,252)	23,170,812	19,914,043	3,062,514	194,254
10300	Total Special Education - Instruction	7,565,406	(1,027,242)	6,538,164	5,589,941	936,301	11,922
11160	Total Basic Skills/Remedial – Instruct.	580,465	(236,700)	343,765	275,589	67,869	306
12160	Total Bilingual Education – Instruction	283,935	83,700	367,635	330,489	36,845	302
17100	Total School-Sponsored Co/Extra Curricul	213,004	42	213,046	94,999	117,302	745
17600	Total School-Sponsored Athletics – Instr	869,360	1,800	871,160	699,297	124,003	47,861
29180	Total Undistributed Expenditures - Instr	7,202,078	(389,347)	6,812,731	5,354,254	1,399,943	58,534
30620	Total Undistributed Expenditures – Healt	696,328	42,797	739,125	620,582	67,969	50,574
40580	Total Undistributed Expend – Speech, OT,	1,428,741	348,922	1,777,663	1,313,497	227,650	236,516
41080	Total Undist. Expend. – Other Supp. Serv	563,580	2,302,245	2,865,825	2,216,217	549,400	100,208
41660	Total Undist. Expend. – Guidance	1,520,840	(23,532)	1,497,308	1,279,906	147,608	69,794
42200	Total Undist. Expend. – Child Study Team	1,814,162	66,821	1,880,983	1,671,690	199,241	10,052
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	(39,260)	518,816	435,611	59,862	23,343
44180	Total Undist. Expend. – Instructional St	16,000	0	16,000	(2,361)	5,000	13,361
45300	Support Serv. - General Admin	2,258,705	33,938	2,292,643	1,102,514	1,168,614	21,514
46160	Support Serv. - School Admin	3,054,469	(9,815)	3,044,654	2,657,950	325,861	60,843
47200	Total Undist. Expend. – Central Services	574,609	13,250	587,859	513,044	61,443	13,372
47620	Total Undist. Expend. – Admin. Info. Tec	436,820	19,700	456,520	412,633	43,390	497
51120	Total Undist. Expend. – Oper. & Maint. O	6,283,909	725,409	7,009,318	5,806,706	839,719	362,893
52480	Total Undist. Expend. – Student Transpor	2,746,590	59,358	2,805,948	1,930,366	632,747	242,834
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	20,027,610	(1,250,301)	18,777,309	15,339,877	2,391,809	1,045,622
72020	Total Undistributed Expenditures – Food	250,000	0	250,000	250,000	0	0
75880	TOTAL EQUIPMENT	0	9,625	9,625	4,950	4,674	1
76260	Total Facilities Acquisition and Constru	288,649	45,000	333,649	30,829	102,820	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	(10,000)	93,904	0	32,649	61,255
	Total	82,793,496	2,026,408	84,819,904	69,327,132	12,615,820	2,876,952

Starting date 7/1/2025 Ending date 5/31/2026 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	27,360		(12,360)
00260	10-1910	Rents and Royalties	300,000	0	300,000	55,775	Under	244,225
00300	10-1___	Unrestricted Miscellaneous Revenues	405,000	0	405,000	529,994		(124,994)
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	46,733		(29,592)
		Total	82,493,496	0	82,493,496	82,623,721		(130,225)

Expenditures:

			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
			226,192	118,252	344,444	288,107	5,987	50,349
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	1,005,526	140,678	0
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers	7,795,550	138,500	7,934,050	7,074,151	859,741	159
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers	4,733,618	(110,000)	4,623,618	4,122,276	501,342	0
02140	11-140-___-101	Grades 9-12 – Salaries of Teachers	7,341,295	57,324	7,398,619	6,522,797	875,822	0
02160	11-140-100-101	Salaries of Teachers	150,000	(10,000)	140,000	78,795	61,205	0
02500	11-150-100-101	Salaries of Teachers	45,000	40,000	85,000	80,152	4,848	0
02540	11-150-100-320	Purchased Professional – Educational Ser	110,000	(25,780)	84,220	40,550	11,828	31,842
03060	11-190-1__-[4-5]	Other Purchased Services (400-500 series	323,315	0	323,315	247,983	32,727	42,604
03080	11-190-1__-610	General Supplies	923,460	(34,296)	889,164	741,814	28,701	118,649
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	(5,000)	624,961	540,491	84,470	0
04520	11-204-100-106	Other Salaries for Instruction	704,988	(660,000)	44,988	11,664	33,324	0
04600	11-204-100-610	General Supplies	5,500	280	5,780	3,740	283	1,757
06000	11-209-100-101	Salaries of Teachers	151,266	(53,300)	97,966	81,015	16,951	0
07000	11-213-100-101	Salaries of Teachers	3,969,953	349,300	4,319,253	3,832,111	487,142	0
07100	11-213-100-610	General Supplies	13,500	922	14,422	13,764	524	134
07500	11-214-100-101	Salaries of Teachers	678,752	68,000	746,752	629,124	117,628	0
07520	11-214-100-106	Other Salaries for Instruction	841,922	(583,545)	258,377	184,788	73,389	200
07600	11-214-100-610	General Supplies	9,000	498	9,498	7,703	374	1,420
07640	11-214-100-8__	Other Objects	9,200	0	9,200	790	0	8,410
08000	11-215-100-101	Salaries of Teachers	0	45	45	0	45	0
08100	11-215-100-6__	General Supplies	0	149	149	149	0	0
08500	11-216-100-101	Salaries of Teachers	293,640	55,410	349,050	284,604	64,446	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	275,296	67,869	0
11100	11-230-100-610	General Supplies	600	0	600	294	0	306

Starting date 7/1/2025 Ending date 5/31/2026 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
12000	11-240-100-101	Salaries of Teachers	283,485	83,700	367,185	330,341	36,845	0
12100	11-240-100-610	General Supplies	450	0	450	148	0	302
17000	11-401-100-1__	Salaries	183,204	(151)	183,053	66,864	116,189	0
17020	11-401-100-[3-5]	Purchased Services (300-500 series)	4,950	151	5,101	5,101	0	1
17040	11-401-100-6__	Supplies and Materials	10,000	42	10,042	9,384	0	658
17060	11-401-100-8__	Other Objects	14,850	0	14,850	13,651	1,113	86
17500	11-402-100-1__	Salaries	502,853	30,936	533,789	433,706	99,987	96
17520	11-402-100-[3-5]	Purchased Services (300-500 series)	108,932	(8,740)	100,192	91,398	8,467	327
17540	11-402-100-6__	Supplies and Materials	66,933	(12,181)	54,752	31,513	1,193	22,046
17560	11-402-100-8__	Other Objects	190,642	(8,215)	182,427	142,680	14,356	25,391
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	37,830	9,458	2,368
29060	11-000-100-564	Tuition to County Voc. School District-S	19,118	0	19,118	7,283	10,925	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	5,204,959	1,070,087	55,256
30500	11-000-213-1__	Salaries	611,987	(22,000)	589,987	525,271	64,716	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	12,154	685	11,161
40500	11-000-216-1__	Salaries	1,189,541	197,810	1,387,351	1,247,788	139,563	0
40520	11-000-216-320	Purchased Professional – Educational Ser	217,000	150,000	367,000	47,266	87,977	231,757
40540	11-000-216-6__	Supplies and Materials	22,200	1,112	23,312	18,443	111	4,759
41000	11-000-217-1__	Salaries	563,580	1,677,000	2,240,580	2,012,666	227,914	0
41020	11-000-217-320	Purchased Professional – Educational Ser	0	625,245	625,245	203,551	321,486	100,208
41500	11-000-218-104	Salaries of Other Professional Staff	1,328,739	(67,000)	1,261,739	1,135,816	125,923	0
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	121,456	0	121,456	111,335	10,121	0
41560	11-000-218-320	Purchased Professional – Educational Ser	30,000	65,000	95,000	69,925	11,450	13,625
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	(21,532)	5,850	(37,829)	113	43,566
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	1,556,350	188,213	0
42020	11-000-219-105	Salaries of Secretarial and Clerical Ass	0	110,595	110,595	100,912	9,683	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	616	266	1,944
42160	11-000-219-6__	Supplies and Materials	19,000	0	19,000	13,813	1,080	4,108
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	(35,000)	475,697	422,722	52,975	0
43560	11-000-222-[4-5]	Other Purchased Services (400-500 series	16,079	0	16,079	10,677	1,366	4,036
43580	11-000-222-6__	Supplies and Materials	27,300	(9,260)	18,040	0	0	18,040
43600	11-000-222-8__	Other Objects	4,000	5,000	9,000	2,212	5,521	1,267
44020	11-000-223-104	Salaries of Other Professional Staff	5,000	0	5,000	(3,100)	5,000	3,100

Starting date 7/1/2025 Ending date 5/31/2026 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
44080	11-000-223-320	Purchased Professional – Educational Ser	5,000	0	5,000	0	0	5,000
44120	11-000-223-[4-5]	Other Purch. Services (400-500 series)	6,000	0	6,000	739	0	5,261
45000	11-000-230-1__	Salaries	741,733	0	741,733	673,243	67,290	1,200
45030	11-000-230-180	Salaries of State Monitors	125,000	(11,000)	114,000	82,083	31,918	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	132,964	49,921	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	62,814	13,666	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	1,383,250	190,461	0
46020	11-000-240-104	Salaries of Other Professional Staff	897,375	(113,000)	784,375	716,035	68,340	0
46040	11-000-240-105	Salaries of Secretarial and Clerical Ass	527,873	39,100	566,973	512,488	54,485	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	(5,915)	55,585	19,565	935	35,085
46140	11-000-240-8__	Other Objects	52,610	7,100	59,710	23,565	10,625	25,521
47000	11-000-251-1__	Salaries	506,409	0	506,409	459,978	46,431	0
47020	11-000-251-330	Purchased Professional Services	36,000	14,211	50,211	35,348	14,514	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	4,510	498	7,493
47180	11-000-251-890	Other Objects	13,200	(461)	12,739	10,619	0	2,120
47500	11-000-252-1__	Salaries	427,820	18,200	446,020	402,630	43,390	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	455,886	41,657	316
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic	382,525	29,816	412,341	258,291	98,073	55,977
48540	11-000-261-610	General Supplies	133,000	54,602	187,602	111,429	26,016	50,157
49000	11-000-262-1__	Salaries	1,819,192	71,376	1,890,568	1,640,183	238,816	11,569
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	111,900	0	111,900	62,391	0	49,509
49080	11-000-262-441	Rental of Land & Bldg. Oth. Than Lease P	224,200	45,594	269,794	269,661	0	133
49140	11-000-262-520	Insurance	782,203	35,497	817,700	817,700	0	0
49160	11-000-262-590	Miscellaneous Purchased Services	14,894	0	14,894	11,721	1,125	2,048
49180	11-000-262-610	General Supplies	200,000	74,574	274,574	122,985	8,744	142,844
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

Starting date 7/1/2025 Ending date 5/31/2026 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
50000	11-000-263-1__	Salaries	244,995	0	244,995	189,639	55,356	0
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.	40,545	34,859	75,404	25,050	34,111	16,243
50060	11-000-263-610	General Supplies	25,000	0	25,000	22,091	2,675	234
51000	11-000-266-1__	Salaries	491,810	22,100	513,910	463,604	49,506	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	18,691	0	23,626
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	247	247	(23,892)	64	24,075
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	(47)	1,545,322	1,394,507	143,375	7,439
52060	11-000-270-162	Sal. For Pupil Trans (Other than Bet. Ho	64,000	47,800	111,800	940	110,860	0
52120	11-000-270-390	Other Purchased Prof. and Technical Serv	1,440	0	1,440	831	80	529
52140	11-000-270-420	Cleaning, Repair, & Maint. Services	200,000	90,255	290,255	197,298	22,420	70,537
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	15,022	110	27,869
52320	11-000-270-514	Contract Serv. (Sp Ed Stds) - Vendors	749,471	(75,000)	674,471	246,842	351,639	75,991
52400	11-000-270-593	Misc. Purchased Services - Transportatio	49,927	(5,897)	44,030	44,030	0	0
52420	11-000-270-610	General Supplies	73,030	0	73,030	52,584	187	20,258
52460	11-000-270-8__	Other objects	14,468	0	14,468	2,205	2,013	10,250
71020	11-000-291-220	Social Security Contributions	1,028,412	(215,000)	813,412	677,150	136,262	0
71060	11-000-291-241	Other Retirement Contributions - PERS	1,386,273	(92,427)	1,293,846	1,282,359	2,026	9,461
71160	11-000-291-260	Workmen's Compensation	399,263	41,038	440,301	440,300	0	1
71180	11-000-291-270	Health Benefits	16,653,602	(983,912)	15,669,690	12,702,421	1,961,074	1,006,194
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	203,058	292,447	4,555
72000	11-000-310-930	Transfers to Cover Deficit (Enterprise F	250,000	0	250,000	250,000	0	0
73080	12-140-100-73_	Grades 9-12	0	4,675	4,675	0	4,674	1
75700	12-000-261-73_	Undist. Expend. –Required Maint. For Sch	0	4,950	4,950	4,950	0	0
76040	12-000-400-334	Architectural/Engineering Services	0	45,000	45,000	30,829	14,171	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	(10,000)	93,904	0	32,649	61,255
		Total	82,793,496	2,026,408	84,819,904	69,327,132	12,615,820	2,876,952

Starting date 7/1/2025 Ending date 5/31/2026 Fund: 20 SPECIAL REVENUE

Assets and Resources

Assets:			
101	Cash in bank		$175,170.14
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	$99,476.61	
142	Intergovernmental - Federal	$301,990.54	
143	Intergovernmental - Other	$4,461.76	
153, 154	Other (net of estimated uncollectable of $_________)	($149,555.63)	$256,373.28
	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	$750,022.34	$1,679,227.33
Total assets and resources			**$3,498,232.54**

Starting date 7/1/2025 Ending date 5/31/2026 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	$61,907.30
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		**$839,058.10**

Starting date 7/1/2025 Ending date 5/31/2026 Fund: 20 SPECIAL REVENUE

Fund Balance:

	Appropriated:				
753,754	Reserve for Encumbrances			$1,257,638.71	
	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		$1,868,835.07		
602	Less: Expenditures	($230,924.32)			
	Less: Encumbrances	($1,165,116.99)	($1,396,041.31)	$472,793.76	
	Total appropriated			$1,730,432.47	
	Unappropriated:				
770	Fund balance, July 1			$484,254.80	
771	Designated fund balance			$1,387,461.79	
303	Budgeted fund balance			($942,974.62)	
	Total fund balance				**$2,659,174.44**
	Total liabilities and fund equity				**$3,498,232.54**

Starting date 7/1/2025 Ending date 5/31/2026 Fund: 20 SPECIAL REVENUE

Recapitulation of Budgeted Fund Balance:

	Budgeted	Actual	Variance
Appropriations	$1,868,835.07	$1,396,041.31	$472,793.76
Revenues	($929,204.99)	$750,022.34	($1,679,227.33)
Subtotal	$939,630.08	$2,146,063.65	($1,206,433.57)
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	$939,630.08	$2,146,063.65	($1,206,433.57)
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	$939,630.08	$2,146,063.65	($1,206,433.57)
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	$939,630.08	$2,146,063.65	($1,206,433.57)
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	$939,630.08	$2,146,063.65	($1,206,433.57)
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	$939,630.08	$2,146,063.65	($1,206,433.57)
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	$939,630.08	$2,146,063.65	($1,206,433.57)
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	$939,630.08	$2,146,063.65	($1,206,433.57)
Change in Federal Impact Aid (Capitall):			
Plus - Increase in reserve	$0.00	$0.00	$0.00
Less - Withdrawal from reserve	$0.00	$0.00	$0.00
Subtotal	$939,630.08	$2,146,063.65	($1,206,433.57)
Less: Adjustment for prior year	$3,344.54	$3,344.54	$0.00
Budgeted fund balance	$942,974.62	$2,149,408.19	($1,206,433.57)

Prepared and submitted by : ______________________ ____________

Board Secretary Date

Starting date 7/1/2025 Ending date 5/31/2026 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	4,195,420	Under	1,056,119
00830	Total Revenues from Federal Sources	1,258,920	0	1,258,920	1,227,795	Under	31,125
0083A	Other	545,622	0	545,622	0	Under	545,622
	Total	7,080,876	0	7,080,876	5,595,670		1,485,206

Expenditures:

		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	115,000	285,257	400,257	160,781	30,996	208,480
84100	Local Projects	0	143,841	143,841	29,572	0	114,270
85120	Total Instruction	1,768,000	(423,740)	1,344,260	1,007,119	213,001	124,140
86380	Total Support Services	2,890,646	598,661	3,489,307	3,165,605	100,357	223,345
87040	Total Facilities Acquisition and Constru	496,454	(284,994)	211,460	211,459	0	1
88000	Nonpublic Textbooks	25,314	8,948	34,262	30,104	0	4,158
88020	Nonpublic Auxiliary Services	214,672	25,412	240,084	168,568	57,489	14,028
88040	Nonpublic Handicapped Services	110,443	31,861	142,304	87,335	38,569	16,400
88060	Nonpublic Nursing Services	64,350	(14,695)	49,655	35,670	13,985	0
88080	Nonpublic Technology Initiative	24,255	194	24,449	17,062	5,613	1,774
88090	Nonpublic Security Aid Program	101,475	24,805	126,280	86,749	13,060	26,471
88131	Climate Awareness Education Grant Prog	0	11,656	11,656	3,279	0	8,377
88140	Other	0	81,000	81,000	23,975	57,025	0
88740	Total Federal Projects	1,332,997	717,342	2,050,339	1,022,169	681,284	346,887
	Total	7,143,606	1,205,548	8,349,154	6,049,446	1,211,378	1,088,330

Starting date 7/1/2025 Ending date 5/31/2026 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	3,572,384	Under	1,138,646
00765	20-32__	Other Restricted Entitlements	540,509	0	540,509	623,036		(82,527)
00775	20-441[1-6]	Title I	308,142	0	308,142	199,945	Under	108,197
00780	20-445[1-5]	Title II	59,789	0	59,789	64,074		(4,285)
00785	20-449[1-4]	Title III	18,914	0	18,914	13,177	Under	5,737
00790	20-447[1-4]	Title IV	21,381	0	21,381	10,375	Under	11,006
00805	20-442[0-9]	I.D.E.A. Part B (Handicapped)	850,694	0	850,694	892,697		(42,003)
00810	20-4430	Vocational Education	0	0	0	21,175		(21,175)
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	5,595,670		1,485,206

Expenditures:

			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
			115,000	285,257	400,257	160,781	30,996	208,480
84100	20-___-___-___	Local Projects	0	143,841	143,841	29,572	0	114,270
85000	20-218-100-101	Salaries of Teachers	1,315,500	(404,560)	910,940	814,235	96,705	0
85020	20-218-100-106	Other Salaries for Instruction	367,500	(275,189)	92,311	51,315	6,236	34,760
85030	20-218-100-321	Purch Prof-Ed Services	0	302,135	302,135	126,035	109,575	66,525
85080	20-218-100-6__	General Supplies	85,000	(46,126)	38,874	15,535	485	22,854
86020	20-218-200-103	Salaries of Program Directors	143,385	3,248	146,633	134,414	12,219	0
86040	20-218-200-104	Salaries of Other Professional Staff	175,620	7,163	182,783	164,821	17,963	0
86060	20-218-200-105	Salaries of Secr. And Clerical Assistant	47,182	4,500	51,682	46,514	5,168	0
86080	20-218-200-110	Other Salaries	129,024	25,411	154,435	121,426	23,720	9,289
86120	20-218-200-176	Salaries of Master Teachers	229,877	(27,967)	201,910	175,938	19,549	6,423
86140	20-218-200-200	Personnel Services – Employee Benefits	988,100	(259,066)	729,034	707,296	21,738	0
86160	20-218-200-321	Purchased Educ. Services- Contracted Pre	958,479	553,860	1,512,339	1,512,339	0	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	20,000	36,000	11,088	0	24,912
86260	20-218-200-440	Rentals	147,400	122,600	270,000	117,970	0	152,030
86340	20-218-200-6__	Supplies and Materials	35,579	72,286	107,865	89,041	0	18,824
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	168,568	57,489	14,028
88040	20-50[-6-8-]____	Nonpublic Handicapped Services	110,443	31,861	142,304	87,335	38,569	16,400
88060	20-509-___-___	Nonpublic Nursing Services	64,350	(14,695)	49,655	35,670	13,985	0
88080	20-510-___-___	Nonpublic Technology Initiative	24,255	194	24,449	17,062	5,613	1,774
88090	20-511-___-___	Nonpublic Security Aid Program	101,475	24,805	126,280	86,749	13,060	26,471
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 5/31/2026 Fund: 20 SPECIAL REVENUE

Expenditures:

			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
88140	20-___-___-___	Other	0	81,000	81,000	23,975	57,025	0
88500	20-___-___-___	Title I	308,142	251,001	559,143	325,595	151,811	81,737
88520	20-___-___-___	Title II	59,789	6,052	65,841	18,241	1,925	45,675
88540	20-___-___-___	Title III	18,914	33,180	52,094	14,075	2,104	35,915
88560	20-___-___-___	Title IV	21,381	29,399	50,780	29,068	3,102	18,609
88620	20-___-___-___	I.D.E.A. Part B (Handicapped)	850,694	395,356	1,246,050	593,842	520,956	131,252
88640	20-___-___-___	Vocational Education	24,795	2,354	27,149	21,476	196	5,478
88700	20-___-___-___	Other	49,282	0	49,282	19,872	1,190	28,220
		Total	7,143,606	1,205,548	8,349,154	6,049,446	1,211,378	1,088,330

Starting date 7/1/2025 Ending date 5/31/2026 Fund: 30 CAPITAL PROJECTS FUNDS

<u>Assets and Resources</u>

Assets:			
101	Cash in bank		$108,984.00
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			**<u>($921,921.00)</u>**

Starting date 7/1/2025 Ending date 5/31/2026 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 5/31/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

	Appropriated:				
753,754	Reserve for Encumbrances			$773,783.49	
	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	($1,087,016.00)			
	Less: Encumbrances	($773,783.49)	($1,860,799.49)	$35,200.51	
	Total appropriated			$808,984.00	
	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				**($921,921.00)**
	Total liabilities and fund equity				**($921,921.00)**

Starting date 7/1/2025 Ending date 5/31/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

	Budgeted	Actual	Variance
Appropriations	$1,896,000.00	$1,860,799.49	$35,200.51
Revenues	$0.00	($1,030,905.00)	$1,030,905.00
Subtotal	$1,896,000.00	$829,894.49	$1,066,105.51
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	$1,896,000.00	$829,894.49	$1,066,105.51
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	$1,896,000.00	$829,894.49	$1,066,105.51
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	$1,896,000.00	$829,894.49	$1,066,105.51
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	$1,896,000.00	$829,894.49	$1,066,105.51
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	$1,896,000.00	$829,894.49	$1,066,105.51
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	$1,896,000.00	$829,894.49	$1,066,105.51
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	$1,896,000.00	$829,894.49	$1,066,105.51
Change in Federal Impact Aid (Capitall):			
Plus - Increase in reserve	$0.00	$0.00	$0.00
Less - Withdrawal from reserve	$0.00	$0.00	$0.00
Subtotal	$1,896,000.00	$829,894.49	$1,066,105.51
Less: Adjustment for prior year	$0.00	$0.00	$0.00
Budgeted fund balance	$1,896,000.00	$829,894.49	$1,066,105.51

Prepared and submitted by : ______________________________ ______________

Board Secretary Date

Starting date 7/1/2025 Ending date 5/31/2026 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	1,087,016	773,783	35,201
Total	0	1,896,000	1,896,000	1,087,016	773,783	35,201

Starting date 7/1/2025 Ending date 5/31/2026 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	1,087,016	773,783	35,201
Total	0	1,896,000	1,896,000	1,087,016	773,783	35,201

Starting date 7/1/2025 Ending date 5/31/2026 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 5/31/2026 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 5/31/2026 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)	$0.00	
	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 5/31/2026 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

	Budgeted	Actual	Variance
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 (Capitall):			
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 5/31/2026 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 5/31/2026 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