

APPENDIX A

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

BOARD SECRETARY

AUGUST 31, 2026

Starting date 7/1/2026 Ending date 8/31/2026 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$12,255,141.91
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		\$63,188,016.00
Accounts Receivable:			
132	Interfund	\$175,731.48	
141	Intergovernmental - State	\$15,355,163.00	
142	Intergovernmental - Federal	\$5,671.32	
143	Intergovernmental - Other	\$11,701.74	
153, 154	Other (net of estimated uncollectable of \$_____)	\$2,345.61	\$15,550,613.15
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	\$89,300,092.00	
302	Less Revenues	(\$86,349,566.55)	\$2,950,525.45

Total assets and resources

\$95,371,999.67

Starting date 7/1/2026 Ending date 8/31/2026 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	\$1,064,312.89
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
Total liabilities		\$4,328,093.13

Report of the Secretary to the Board of Education
Nutley Board of Education

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Starting date 7/1/2026 Ending date 8/31/2026 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$73,784,482.12
Reserved Fund Balance:			
761	Capital Reserve Account - July 1	\$1,819,240.41	
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	\$1,820,240.41
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	\$91,238,610.56	
602	Less: Expenditures	(\$5,107,902.46)	
	Less: Encumbrances	(\$73,784,482.12)	(\$78,892,384.58)
	Total appropriated		\$88,803,185.53
Unappropriated:			
770	Fund balance, July 1		\$3,240,721.01
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,000,000.00)
	Total fund balance		\$91,043,906.54
	Total liabilities and fund equity		\$95,371,999.67

Starting date 7/1/2026 Ending date 8/31/2026 Fund: 10 GENERAL CURRENT EXPENSE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$91,238,610.56	\$78,892,384.58	\$12,346,225.98
Revenues	(\$89,300,092.00)	(\$86,349,566.55)	(\$2,950,525.45)
Subtotal	<u>\$1,938,518.56</u>	<u>(\$7,457,181.97)</u>	<u>\$9,395,700.53</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$1,000.00	(\$1,819,240.41)	\$1,820,240.41
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,939,518.56</u>	<u>(\$9,276,422.38)</u>	<u>\$11,215,940.94</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>\$1,939,518.56</u>	<u>(\$9,276,422.38)</u>	<u>\$11,215,940.94</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	(\$852,237.02)	\$852,237.02
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,939,518.56</u>	<u>(\$10,128,659.40)</u>	<u>\$12,068,177.96</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>\$1,939,518.56</u>	<u>(\$10,128,659.40)</u>	<u>\$12,068,177.96</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>\$1,939,518.56</u>	<u>(\$10,128,659.40)</u>	<u>\$12,068,177.96</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>\$1,939,518.56</u>	<u>(\$10,128,659.40)</u>	<u>\$12,068,177.96</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>\$1,939,518.56</u>	<u>(\$10,128,659.40)</u>	<u>\$12,068,177.96</u>
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	<u>\$1,939,518.56</u>	<u>(\$10,128,659.40)</u>	<u>\$12,068,177.96</u>
Less: Adjustment for prior year	(\$939,518.56)	(\$939,518.56)	\$0.00
Budgeted fund balance	<u>\$1,000,000.00</u>	<u>(\$11,068,177.96)</u>	<u>\$12,068,177.96</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2026 Ending date 8/31/2026 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00370	SUBTOTAL – Revenues from Local Sources	74,165,874	0	74,165,874	73,497,879	Under	667,995
00520	SUBTOTAL – Revenues from State Sources	15,050,642	0	15,050,642	12,840,191	Under	2,210,451
00570	SUBTOTAL – Revenues from Federal Sources	83,576	0	83,576	11,497	Under	72,079
Total		89,300,092	0	89,300,092	86,349,567		2,950,525
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	227,082	276,614	503,696	58,642	281,667	163,387
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	23,048,523	719,942	23,768,465	484,714	21,756,878	1,526,872
10300	Total Special Education - Instruction	6,481,494	(31,249)	6,450,245	49,486	6,244,265	156,494
11160	Total Basic Skills/Remedial – Instruct.	19,827	0	19,827	0	18,932	895
12160	Total Bilingual Education – Instruction	400,187	(500)	399,687	0	377,942	21,745
17100	Total School-Sponsored Co/Extra Curricul	210,603	233	210,836	7,355	181,793	21,688
17600	Total School-Sponsored Athletics – Instr	871,444	35,390	906,834	97,025	555,871	253,937
29180	Total Undistributed Expenditures - Instr	7,353,803	604,646	7,958,449	382,812	6,222,445	1,353,192
30620	Total Undistributed Expenditures – Healt	742,337	32,499	774,836	4,645	705,196	64,995
40580	Total Undistributed Expend – Speech, OT,	1,721,560	55,238	1,776,798	0	1,635,308	141,490
41080	Total Undist. Expend. – Other Supp. Serv	3,015,190	400,000	3,415,190	0	2,550,316	864,874
41660	Total Undist. Expend. – Guidance	1,520,763	125,500	1,646,263	20,243	1,396,004	230,016
42200	Total Undist. Expend. – Child Study Team	1,950,361	4,934	1,955,295	38,445	1,902,737	14,112
43200	Total Undist. Expend. – Improvement of I	5,000	0	5,000	0	5,000	0
43620	Total Undist. Expend. – Edu. Media Serv.	366,340	0	366,340	1,665	348,897	15,777
44180	Total Undist. Expend. – Instructional St	6,000	0	6,000	0	0	6,000
45300	Support Serv. - General Admin	2,291,360	350	2,291,710	184,386	969,561	1,137,762
46160	Support Serv. - School Admin	3,125,508	175,000	3,300,508	462,612	2,560,080	277,816
47200	Total Undist. Expend. – Central Services	588,344	30,156	618,500	90,590	460,422	67,489
47620	Total Undist. Expend. – Admin. Info. Tec	465,485	0	465,485	68,706	387,927	8,852
51120	Total Undist. Expend. – Oper. & Maint. O	7,161,158	633,489	7,794,647	973,631	4,894,518	1,926,497
52480	Total Undist. Expend. – Student Transpor	2,793,387	27,500	2,820,887	171,548	2,032,756	616,583
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	25,059,998	(2,063,066)	22,996,932	2,011,397	17,857,433	3,128,102
72020	Total Undistributed Expenditures – Food	250,000	0	250,000	0	0	250,000
75880	TOTAL EQUIPMENT	9,000	405,670	414,670	0	405,670	9,000
76260	Total Facilities Acquisition and Constr	88,649	7,175	95,824	0	7,175	88,649
84000	Transfer of Funds to Charter Schools	25,689	0	25,689	0	25,689	0
Total		89,799,092	1,439,519	91,238,611	5,107,902	73,784,482	12,346,226

Starting date 7/1/2026 Ending date 8/31/2026 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:				Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00100	10-1210	Local Tax Levy		73,358,987	0	73,358,987	73,358,987		0
00140	10-1310	Tuition from Individuals		15,000	0	15,000	0	Under	15,000
00260	10-1910	Rents and Royalties		385,887	0	385,887	19,318	Under	366,569
00300	10-1___	Unrestricted Miscellaneous Revenues		405,000	0	405,000	119,574	Under	285,426
00340	10-1___	Interest Earned on Capital Reserve Funds		1,000	0	1,000	0	Under	1,000
00420	10-3121	Categorical Transportation Aid		522,817	0	522,817	522,817		0
00430	10-3131	Extraordinary Aid		2,210,451	0	2,210,451	0	Under	2,210,451
00440	10-3132	Categorical Special Education Aid		5,911,724	0	5,911,724	5,911,724		0
00460	10-3176	Equalization Aid		5,707,807	0	5,707,807	5,707,807		0
00470	10-3177	Categorical Security Aid		697,843	0	697,843	697,843		0
00540	10-4200	Medicaid Reimbursement		83,576	0	83,576	11,497	Under	72,079
Total				89,300,092	0	89,300,092	86,349,567		2,950,525
Expenditures:				Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
				227,082	276,614	503,696	58,642	281,667	163,387
02060	11-105-100-936	Local Contribution – Transfer to Special		565,125	0	565,125	0	0	565,125
02080	11-110-___-101	Kindergarten – Salaries of Teachers		1,229,586	115,000	1,344,586	0	1,229,586	115,000
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers		7,792,880	0	7,792,880	0	7,792,880	0
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers		4,528,486	300,000	4,828,486	0	4,528,486	300,000
02140	11-140-___-101	Grades 9-12 – Salaries of Teachers		7,559,776	30,000	7,589,776	0	7,559,776	30,000
02160	11-140-100-101	Salaries of Teachers		100,000	0	100,000	0	100,000	0
02500	11-150-100-101	Salaries of Teachers		45,000	0	45,000	1,890	43,110	0
02540	11-150-100-320	Purchased Professional – Educational Ser		110,000	0	110,000	0	0	110,000
03060	11-190-1__-[4-5]	Other Purchased Services (400-500 series		233,556	96,633	330,189	89,706	168,691	71,792
03080	11-190-1__-610	General Supplies		876,614	178,309	1,054,923	393,118	334,311	327,494
03100	11-190-1__-640	Textbooks		6,500	0	6,500	0	39	6,461
03120	11-190-1__-8__	Other Objects		1,000	0	1,000	0	0	1,000
04500	11-204-100-101	Salaries of Teachers		558,512	(2,057)	556,455	20,545	535,910	0
04520	11-204-100-106	Other Salaries for Instruction		38,804	(28,804)	10,000	0	10,000	0
04600	11-204-100-610	General Supplies		6,000	0	6,000	0	587	5,413
06000	11-209-100-101	Salaries of Teachers		165,300	0	165,300	1,965	163,335	0
07000	11-213-100-101	Salaries of Teachers		4,433,649	122,413	4,556,062	2,322	4,431,327	122,413
07100	11-213-100-610	General Supplies		15,000	0	15,000	0	9,344	5,656
07500	11-214-100-101	Salaries of Teachers		785,151	(60,449)	724,702	24,654	700,048	0
07520	11-214-100-106	Other Salaries for Instruction		105,822	(62,352)	43,470	0	43,470	0
07600	11-214-100-610	General Supplies		11,500	0	11,500	0	1,091	10,409
07640	11-214-100-8__	Other Objects		13,000	0	13,000	0	396	12,604
08500	11-216-100-101	Salaries of Teachers		348,756	0	348,756	0	348,756	0
11000	11-230-100-101	Salaries of Teachers		18,627	0	18,627	0	18,627	0
11100	11-230-100-610	General Supplies		1,200	0	1,200	0	305	895
12000	11-240-100-101	Salaries of Teachers		377,887	0	377,887	0	377,887	0
12100	11-240-100-610	General Supplies		22,300	(500)	21,800	0	55	21,745

Starting date 7/1/2026 Ending date 8/31/2026 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
17000	11-401-100-1__	Salaries	180,803	0	180,803	1,850	178,953	0
17020	11-401-100-[3-5]	Purchased Services (300-500 series)	4,950	0	4,950	0	0	4,950
17040	11-401-100-6__	Supplies and Materials	10,000	147	10,147	0	1,176	8,971
17060	11-401-100-8__	Other Objects	14,850	86	14,936	5,505	1,664	7,767
17500	11-402-100-1__	Salaries	523,065	0	523,065	16,483	506,582	0
17520	11-402-100-[3-5]	Purchased Services (300-500 series)	105,514	0	105,514	73,819	0	31,695
17540	11-402-100-6__	Supplies and Materials	58,344	33,811	92,155	2,340	47,525	42,289
17560	11-402-100-8__	Other Objects	184,521	1,579	186,100	4,383	1,764	179,953
29020	11-000-100-562	Tuition to Other LEAs within the State -	75,254	0	75,254	0	74,488	766
29040	11-000-100-563	Tuition to County Voc. School District-R	74,484	8,270	82,754	0	0	82,754
29060	11-000-100-564	Tuition to County Voc. School District-S	19,118	(8,270)	10,848	0	0	10,848
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools	284,233	0	284,233	0	284,037	196
29100	11-000-100-566	Tuition to Priv. School for the Disabled	6,900,714	604,646	7,505,360	382,812	5,863,920	1,258,628
30500	11-000-213-1__	Salaries	621,199	10,719	631,918	4,645	621,199	6,074
30540	11-000-213-3__	Purchased Professional and Technical Ser	103,138	3,300	106,438	0	52,990	53,448
30580	11-000-213-6__	Supplies and Materials	18,000	18,480	36,480	0	31,007	5,473
40500	11-000-216-1__	Salaries	1,421,310	55,000	1,476,310	0	1,421,310	55,000
40520	11-000-216-320	Purchased Professional – Educational Ser	280,250	0	280,250	0	210,602	69,648
40540	11-000-216-6__	Supplies and Materials	20,000	238	20,238	0	3,396	16,842
41000	11-000-217-1__	Salaries	2,290,091	100,000	2,390,091	0	2,390,091	0
41020	11-000-217-320	Purchased Professional – Educational Ser	725,099	300,000	1,025,099	0	160,225	864,874
41500	11-000-218-104	Salaries of Other Professional Staff	1,290,629	125,000	1,415,629	0	1,290,629	125,000
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	124,249	0	124,249	20,243	104,006	0
41560	11-000-218-320	Purchased Professional – Educational Ser	83,500	0	83,500	0	0	83,500
41580	11-000-218-390	Other Purchased Professional & Technical	13,035	0	13,035	0	0	13,035
41600	11-000-218-[4-5]	Other Purchased Services (400-500 series	500	0	500	0	0	500
41620	11-000-218-6__	Supplies and Materials	7,400	500	7,900	0	1,369	6,531
41640	11-000-218-8__	Other Objects	1,450	0	1,450	0	0	1,450
42000	11-000-219-104	Salaries of Other Professional Staff	1,815,579	2,057	1,817,636	14,072	1,803,564	0
42020	11-000-219-105	Salaries of Secretarial and Clerical Ass	112,882	0	112,882	18,616	94,266	0
42140	11-000-219-592	Misc. Purch. Svc. (400-500 series O/than	2,900	0	2,900	0	0	2,900
42160	11-000-219-6__	Supplies and Materials	19,000	2,877	21,877	5,757	4,908	11,212
43020	11-000-221-104	Salaries of Other Professional Staff	5,000	0	5,000	0	5,000	0
43500	11-000-222-1__	Salaries	340,840	0	340,840	0	340,840	0
43560	11-000-222-[4-5]	Other Purchased Services (400-500 series	7,500	0	7,500	1,665	3,804	2,031
43580	11-000-222-6__	Supplies and Materials	14,000	0	14,000	0	4,254	9,746
43600	11-000-222-8__	Other Objects	4,000	0	4,000	0	0	4,000
44120	11-000-223-[4-5]	Other Purch. Services (400-500 series)	6,000	0	6,000	0	0	6,000
45000	11-000-230-1__	Salaries	754,842	0	754,842	125,787	629,055	0
45030	11-000-230-180	Salaries of State Monitors	125,000	0	125,000	17,000	108,000	0
45031	11-000-230-181	Repayment of Principal - NJDOE Loan	1,000,000	0	1,000,000	0	0	1,000,000

Starting date 7/1/2026 Ending date 8/31/2026 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
45040	11-000-230-331	Legal Services	182,885	0	182,885	1,400	180,000	1,485
45060	11-000-230-332	Audit Fees	93,000	0	93,000	0	0	93,000
45120	11-000-230-340	Purchased Technical Services	9,000	0	9,000	5,015	0	3,985
45140	11-000-230-530	Communications/Telephone	77,783	0	77,783	5,730	49,655	22,398
45160	11-000-230-585	BOE Other Purchased Services	5,500	0	5,500	0	0	5,500
45180	11-000-230-590	Misc Purch Services (400-500 series, O/T	5,100	0	5,100	509	1,526	3,065
45200	11-000-230-610	General Supplies	4,000	0	4,000	0	975	3,025
45260	11-000-230-890	Miscellaneous Expenditures	4,750	350	5,100	228	350	4,522
45280	11-000-230-895	BOE Membership Dues and Fees	29,500	0	29,500	28,718	0	782
46000	11-000-240-103	Salaries of Principals/Assistant Princip	1,603,839	85,000	1,688,839	278,514	1,325,325	85,000
46020	11-000-240-104	Salaries of Other Professional Staff	804,438	75,000	879,438	140,398	664,040	75,000
46040	11-000-240-105	Salaries of Secretarial and Clerical Ass	582,446	15,000	597,446	20,501	561,945	15,000
46100	11-000-240-[4-5]	Other Purchased Services (400-500 series	5,100	0	5,100	0	0	5,100
46120	11-000-240-6__	Supplies and Materials	68,300	0	68,300	23	8,770	59,507
46140	11-000-240-8__	Other Objects	61,385	0	61,385	23,176	0	38,209
47000	11-000-251-1__	Salaries	515,594	0	515,594	85,906	429,688	0
47020	11-000-251-330	Purchased Professional Services	41,250	30,156	71,406	3,700	29,306	38,400
47060	11-000-251-592	Misc. Purch. Services (400-500 Series, O	7,500	0	7,500	0	0	7,500
47100	11-000-251-6__	Supplies and Materials	14,000	0	14,000	110	1,186	12,703
47180	11-000-251-890	Other Objects	10,000	0	10,000	873	242	8,886
47500	11-000-252-1__	Salaries	456,485	0	456,485	68,558	387,927	0
47580	11-000-252-6__	Supplies and Materials	9,000	0	9,000	148	0	8,852
48500	11-000-261-1__	Salaries	521,950	0	521,950	82,721	439,229	0
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic	322,525	207,189	529,714	84,854	163,151	281,709
48540	11-000-261-610	General Supplies	173,000	16,027	189,027	16,163	13,064	159,800
49000	11-000-262-1__	Salaries	1,949,980	40,000	1,989,980	266,072	1,683,908	40,000
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	111,900	370	112,270	321	9,112	102,837
49080	11-000-262-441	Rental of Land & Bldg. Oth. Than Lease P	254,760	0	254,760	45,083	136,750	72,927
49140	11-000-262-520	Insurance	947,268	100,000	1,047,268	214,527	0	832,741
49160	11-000-262-590	Miscellaneous Purchased Services	15,000	0	15,000	3,390	6,930	4,680
49180	11-000-262-610	General Supplies	225,308	119,411	344,719	5,550	114,477	224,692
49200	11-000-262-621	Energy (Natural Gas)	311,604	30,000	341,604	2,579	339,025	0
49220	11-000-262-622	Energy (Electricity)	1,380,767	100,000	1,480,767	103,328	1,305,439	72,000
49260	11-000-262-626	Energy (Gasoline)	45,000	0	45,000	0	2,578	42,422
49280	11-000-262-8__	Other Objects	3,000	0	3,000	0	0	3,000
50000	11-000-263-1__	Salaries	248,416	0	248,416	35,261	213,155	0
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.	40,550	10,350	50,900	5,898	7,776	37,226
50060	11-000-263-610	General Supplies	25,000	10,142	35,142	0	10,202	24,940
51000	11-000-266-1__	Salaries	532,930	0	532,930	83,207	449,723	0
51020	11-000-266-3__	Purchased Professional and Technical Ser	27,700	0	27,700	24,677	0	3,023
51060	11-000-266-610	General Supplies	23,500	0	23,500	0	0	23,500

Starting date 7/1/2026 Ending date 8/31/2026 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:				Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
51080	11-000-266-8__	Other Objects		1,000	0	1,000	0	0	1,000
52040	11-000-270-161	Sal. For Pupil Trans (Bet Home & Sch) –		1,489,185	0	1,489,185	131,145	1,358,040	0
52060	11-000-270-162	Sal. For Pupil Trans (Other than Bet. Ho		114,000	0	114,000	0	114,000	0
52120	11-000-270-390	Other Purchased Prof. and Technical Serv		1,520	0	1,520	80	0	1,440
52140	11-000-270-420	Cleaning, Repair, & Maint. Services		292,000	27,500	319,500	15,598	37,724	266,178
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	0	0	43,000
52320	11-000-270-514	Contract Serv. (Sp Ed Stds) - Vendors		711,137	0	711,137	12,609	517,303	181,224
52400	11-000-270-593	Misc. Purchased Services - Transportatio		56,392	0	56,392	11,551	0	44,841
52420	11-000-270-610	General Supplies		65,800	0	65,800	108	5,688	60,004
52460	11-000-270-8__	Other objects		14,468	0	14,468	457	0	14,011
71020	11-000-291-220	Social Security Contributions		834,083	25,000	859,083	84,026	775,057	0
71060	11-000-291-241	Other Retirement Contributions - PERS		1,383,946	100,000	1,483,946	348	17,652	1,465,946
71160	11-000-291-260	Workmen's Compensation		509,914	54,000	563,914	115,515	0	448,399
71180	11-000-291-270	Health Benefits		21,761,475	(2,242,066)	19,519,409	1,811,508	16,594,144	1,113,757
71200	11-000-291-280	Tuition Reimbursement		70,000	0	70,000	0	0	70,000
71220	11-000-291-290	Other Employee Benefits		500,580	0	500,580	0	470,580	30,000
72000	11-000-310-930	Transfers to Cover Deficit (Enterprise F		250,000	0	250,000	0	0	250,000
75580	12-000-219-73_	Undist. Expend. – Support Serv. – Studen		9,000	4,319	13,319	0	4,319	9,000
75700	12-000-261-73_	Undist. Expend. –Required Maint. For Sch		0	401,350	401,350	0	401,350	0
76040	12-000-400-334	Architectural/Engineering Services		0	7,175	7,175	0	7,175	0
76200	12-000-400-800	Other Objects		88,649	0	88,649	0	0	88,649
84000	10-000-100-56_	Transfer of Funds to Charter Schools		25,689	0	25,689	0	25,689	0
Total				89,799,092	1,439,519	91,238,611	5,107,902	73,784,482	12,346,226

Starting date 7/1/2026 Ending date 8/31/2026 Fund: 20 SPECIAL REVENUE

Assets and Resources

Assets:

101	Cash in bank		(\$375,693.11)
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	\$5,076,205.61	
142	Intergovernmental - Federal	\$301,990.54	
143	Intergovernmental - Other	\$4,461.76	
153, 154	Other (net of estimated uncollectable of \$_____)	(\$149,555.63)	\$5,233,102.28

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	\$7,935,439.00	
302	Less Revenues	(\$5,754,870.00)	\$2,180,569.00

Total assets and resources

\$8,425,439.96

Starting date 7/1/2026 Ending date 8/31/2026 Fund: 20 SPECIAL REVENUE

Liabilities and Fund Equity

Liabilities:

101	Cash Overdraft	(\$375,693.11)
401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	(\$149,555.65)
412	Intergovernmental Accounts Payable - Federal	\$797.52
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$167,947.61
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		\$764,809.41

Starting date 7/1/2026 Ending date 8/31/2026 Fund: 20 SPECIAL REVENUE

Fund Balance:				
Appropriated:				
753,754	Reserve for Encumbrances			\$4,723,054.72
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		\$8,588,516.51	
602	Less: Expenditures	(\$575,830.84)		
	Less: Encumbrances	(\$4,723,054.72)	(\$5,298,885.56)	\$3,289,630.95
	Total appropriated			\$8,012,685.67
Unappropriated:				
770	Fund balance, July 1			(\$1,122,060.18)
771	Designated fund balance			\$1,387,461.79
303	Budgeted fund balance			(\$617,456.73)
	Total fund balance			\$7,660,630.55
	Total liabilities and fund equity			\$8,425,439.96

Starting date 7/1/2026 Ending date 8/31/2026 Fund: 20 SPECIAL REVENUE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$8,588,516.51	\$5,298,885.56	\$3,289,630.95
Revenues	(\$7,935,439.00)	(\$5,754,870.00)	(\$2,180,569.00)
Subtotal	<u>\$653,077.51</u>	<u>(\$455,984.44)</u>	<u>\$1,109,061.95</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>\$653,077.51</u>	<u>(\$455,984.44)</u>	<u>\$1,109,061.95</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>\$653,077.51</u>	<u>(\$455,984.44)</u>	<u>\$1,109,061.95</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>\$653,077.51</u>	<u>(\$455,984.44)</u>	<u>\$1,109,061.95</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>\$653,077.51</u>	<u>(\$455,984.44)</u>	<u>\$1,109,061.95</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>\$653,077.51</u>	<u>(\$455,984.44)</u>	<u>\$1,109,061.95</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>\$653,077.51</u>	<u>(\$455,984.44)</u>	<u>\$1,109,061.95</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>\$653,077.51</u>	<u>(\$455,984.44)</u>	<u>\$1,109,061.95</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>\$653,077.51</u>	<u>(\$455,984.44)</u>	<u>\$1,109,061.95</u>
Less: Adjustment for prior year	(\$35,620.78)	(\$35,620.78)	\$0.00
Budgeted fund balance	<u>\$617,456.73</u>	<u>(\$491,605.22)</u>	<u>\$1,109,061.95</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2026 Ending date 8/31/2026 Fund: 20 SPECIAL REVENUE

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00745	Total Revenues from Local Sources	23,077	0	23,077	4,500	Under	18,577
00770	Total Revenues from State Sources	5,885,227	0	5,885,227	5,462,624	Under	422,603
00830	Total Revenues from Federal Sources	1,462,010	0	1,462,010	287,746	Under	1,174,264
0083A	Other	565,125	0	565,125	0	Under	565,125
Total		7,935,439	0	7,935,439	5,754,870		2,180,569
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	125,089	404,090	529,179	57,668	215,427	256,084
84100	Local Projects	0	137,153	137,153	1,651	5,416	130,086
85120	Total Instruction	1,472,349	(72,050)	1,400,299	403	1,038,460	361,436
86380	Total Support Services	4,372,412	0	4,372,412	516,070	2,961,202	895,140
88000	Nonpublic Textbooks	25,696	8,251	33,947	0	17,390	16,557
88020	Nonpublic Auxiliary Services	180,063	(152,044)	28,019	0	0	28,019
88040	Nonpublic Handicapped Services	94,428	(33,117)	61,311	0	0	61,311
88060	Nonpublic Nursing Services	67,268	(20,640)	46,628	0	0	46,628
88080	Nonpublic Technology Initiative	18,337	5,615	23,952	0	0	23,952
88090	Nonpublic Security Aid Program	94,710	37,877	132,587	0	40,000	92,587
88140	Other	0	33,970	33,970	0	33,970	0
88740	Total Federal Projects	1,485,087	303,973	1,789,060	39	411,190	1,377,831
Total		7,935,439	653,078	8,588,517	575,831	4,723,055	3,289,631

Starting date 7/1/2026 Ending date 8/31/2026 Fund: 20 SPECIAL REVENUE

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00725	20-1310	Tuition - Preschool	23,077	0	23,077	0	Under	23,077
00740	20-1__	Other Revenue from Local Sources	0	0	0	4,500		(4,500)
00755	20-3218	Preschool Education Aid – Prior Year Car	5,404,725	0	5,404,725	5,404,725		0
00765	20-32__	Other Restricted Entitlements	480,502	0	480,502	57,899	Under	422,603
00775	20-441[1-6]	Title I	351,203	0	351,203	18,840	Under	332,363
00780	20-445[1-5]	Title II	99,599	0	99,599	0	Under	99,599
00785	20-449[1-4]	Title III	41,963	0	41,963	2,814	Under	39,149
00790	20-447[1-4]	Title IV	34,709	0	34,709	4,659	Under	30,050
00805	20-442[0-9]	I.D.E.A. Part B (Handicapped)	934,536	0	934,536	261,433	Under	673,103
00835	20-5200	Transfers from Operating Budget – Presch	565,125	0	565,125	0	Under	565,125
Total			7,935,439	0	7,935,439	5,754,870		2,180,569

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
			125,089	404,090	529,179	57,668	215,427	256,084
84100	20-__-__-__	Local Projects	0	137,153	137,153	1,651	5,416	130,086
85000	20-218-100-101	Salaries of Teachers	1,004,678	(38,650)	966,028	0	966,028	0
85020	20-218-100-106	Other Salaries for Instruction	442,671	(377,560)	65,111	0	65,111	0
85030	20-218-100-321	Purch Prof-Ed Services	0	344,160	344,160	0	0	344,160
85080	20-218-100-6__	General Supplies	25,000	0	25,000	403	7,321	17,276
86020	20-218-200-103	Salaries of Program Directors	151,032	0	151,032	25,172	125,860	0
86040	20-218-200-104	Salaries of Other Professional Staff	190,327	0	190,327	3,550	186,777	0
86060	20-218-200-105	Salaries of Secr. And Clerical Assistant	53,362	0	53,362	0	53,362	0
86080	20-218-200-110	Other Salaries	165,722	0	165,722	26,361	139,361	0
86120	20-218-200-176	Salaries of Master Teachers	301,840	0	301,840	0	301,840	0
86140	20-218-200-200	Personnel Services – Employee Benefits	781,092	0	781,092	5,815	129,340	645,937
86160	20-218-200-321	Purchased Educ. Services- Contracted Pre	2,351,997	0	2,351,997	427,575	1,924,085	337
86200	20-218-200-329	Purchased Professional – Educational Ser	20,000	0	20,000	0	1,820	18,180
86240	20-218-200-420	Cleaning, Repair & Maintenance Services	20,000	0	20,000	0	5	19,995
86260	20-218-200-440	Rentals	312,040	0	312,040	27,597	97,791	186,652
86340	20-218-200-6__	Supplies and Materials	25,000	0	25,000	0	961	24,039
88000	20-501-__-__	Nonpublic Textbooks	25,696	8,251	33,947	0	17,390	16,557
88020	20-50[-2-5-]__	Nonpublic Auxiliary Services	180,063	(152,044)	28,019	0	0	28,019
88040	20-50[-6-8-]__	Nonpublic Handicapped Services	94,428	(33,117)	61,311	0	0	61,311
88060	20-509-__-__	Nonpublic Nursing Services	67,268	(20,640)	46,628	0	0	46,628
88080	20-510-__-__	Nonpublic Technology Initiative	18,337	5,615	23,952	0	0	23,952
88090	20-511-__-__	Nonpublic Security Aid Program	94,710	37,877	132,587	0	40,000	92,587
88140	20-__-__-__	Other	0	33,970	33,970	0	33,970	0
88500	20-__-__-__	Title I	351,203	179,019	530,222	0	306,216	224,006
88520	20-__-__-__	Title II	99,599	(76,958)	22,641	0	140	22,501
88540	20-__-__-__	Title III	41,963	(4,266)	37,697	39	2,450	35,208
88560	20-__-__-__	Title IV	34,709	(16,719)	17,990	0	619	17,371
88620	20-__-__-__	I.D.E.A. Part B (Handicapped)	934,536	217,934	1,152,470	0	99,765	1,052,705

Starting date 7/1/2026 Ending date 8/31/2026 Fund: 20 SPECIAL REVENUE

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
88640	20-____-____-____ Vocational Education	23,077	4,963	28,040	0	2,000	26,040
Total		7,935,439	653,078	8,588,517	575,831	4,723,055	3,289,631

Starting date 7/1/2026 Ending date 8/31/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$532,767.08
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	\$0.00	\$0.00

Total assets and resources

\$532,767.08

Starting date 7/1/2026 Ending date 8/31/2026 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 7/1/2026 Ending date 8/31/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for Encumbrances	\$497,566.57
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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
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
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
765	Tuition Reserve Account - July 1	\$0.00
311	Less: Bud. w/d from Tuition Reserve	\$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
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
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
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
769	Unemployment Fund - July 1	\$0.00
	Add: Increase in Unemployment Fund	\$0.00
678	Less: Bud. w/d from Unemployment Fund	\$0.00
750-752,76x	Other reserves	\$0.00
601	Appropriations	\$497,566.57
602	Less: Expenditures	\$0.00
	Less: Encumbrances	(\$497,566.57)
	Total appropriated	\$497,566.57

Unappropriated:

770	Fund balance, July 1	\$35,200.51
771	Designated fund balance	\$0.00
303	Budgeted fund balance	\$0.00

Total fund balance	\$532,767.08
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Total liabilities and fund equity	<u>\$532,767.08</u>
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Starting date 7/1/2026 Ending date 8/31/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$497,566.57	\$497,566.57	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$497,566.57</u>	<u>\$497,566.57</u>	<u>\$0.00</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$497,566.57</u>	<u>\$497,566.57</u>	<u>\$0.00</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$497,566.57</u>	<u>\$497,566.57</u>	<u>\$0.00</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$497,566.57</u>	<u>\$497,566.57</u>	<u>\$0.00</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$497,566.57</u>	<u>\$497,566.57</u>	<u>\$0.00</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$497,566.57</u>	<u>\$497,566.57</u>	<u>\$0.00</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$497,566.57</u>	<u>\$497,566.57</u>	<u>\$0.00</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$497,566.57</u>	<u>\$497,566.57</u>	<u>\$0.00</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$497,566.57</u>	<u>\$497,566.57</u>	<u>\$0.00</u>
Less: Adjustment for prior year	(\$497,566.57)	(\$497,566.57)	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2026 Ending date 8/31/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	497,567	497,567	0	497,567	0
Total		0	497,567	497,567	0	497,567	0

Starting date 7/1/2026 Ending date 8/31/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
		0	497,567	497,567	0	497,567	0
Total		0	497,567	497,567	0	497,567	0

Starting date 7/1/2026 Ending date 8/31/2026 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$390,296.24
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	\$100,098.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$100,098.00

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	\$3,315,012.00	
302	Less Revenues	(\$3,315,012.00)	\$0.00

Total assets and resources

\$490,394.24

Starting date 7/1/2026 Ending date 8/31/2026 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 7/1/2026 Ending date 8/31/2026 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for Encumbrances	\$391,129.00
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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
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
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
765	Tuition Reserve Account - July 1	\$0.00
311	Less: Bud. w/d from Tuition Reserve	\$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
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
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
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
769	Unemployment Fund - July 1	\$0.00
	Add: Increase in Unemployment Fund	\$0.00
678	Less: Bud. w/d from Unemployment Fund	\$0.00
750-752,76x	Other reserves	\$0.00
601	Appropriations	\$3,315,012.00
602	Less: Expenditures	(\$2,923,883.00)
	Less: Encumbrances	(\$391,129.00)
	Total appropriated	\$391,129.00

Unappropriated:

770	Fund balance, July 1	\$99,265.24
771	Designated fund balance	\$0.00
303	Budgeted fund balance	\$0.00

Total fund balance	\$490,394.24
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Total liabilities and fund equity	<u>\$490,394.24</u>
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Starting date 7/1/2026 Ending date 8/31/2026 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,315,012.00	\$3,315,012.00	\$0.00
Revenues	(\$3,315,012.00)	(\$3,315,012.00)	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2026 Ending date 8/31/2026 Fund: 40 DEBT SERVICE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Total Revenues from Local Sources	2,466,633	0	2,466,633	2,466,633		0
0093A	Other	848,379	0	848,379	848,379		0
Total		3,315,012	0	3,315,012	3,315,012		0
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89660	Total Regular Debt Service	3,315,012	0	3,315,012	2,923,883	391,129	0
Total		3,315,012	0	3,315,012	2,923,883	391,129	0

Starting date 7/1/2026 Ending date 8/31/2026 Fund: 40 DEBT SERVICE FUNDS

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00860	40-1210	Local Tax Levy	2,466,633	0	2,466,633	2,466,633		0
00890	40-3160	Debt Service Aid Type II	848,379	0	848,379	848,379		0
Total			3,315,012	0	3,315,012	3,315,012		0
Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89600	40-701-510-834	Interest on Bonds	835,012	0	835,012	443,883	391,129	0
89620	40-701-510-910	Redemption of Principal	2,480,000	0	2,480,000	2,480,000	0	0
Total			3,315,012	0	3,315,012	2,923,883	391,129	0