

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 10 General Fund

Assets and Resources

**Assets:**

101	Cash in bank		\$8,357,832.97
102-106	Cash Equivalents		\$5,500.00
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		\$11,216,256.00
Accounts Receivable:			
132	Interfund	\$384,282.14	
141	Intergovernmental - State	\$9,784,382.76	
142	Intergovernmental - Federal	\$46,202.05	
143	Intergovernmental - Other	\$252,435.50	
153, 154	Other (net of estimated uncollectable of \$ _____)	(\$32,217.27)	\$10,435,085.18
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	\$22,410,550.54	
302	Less Revenues	(\$36,023,708.99)	(\$13,613,158.45)

**Total assets and resources**

**\$16,401,515.70**

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 10 General Fund

---

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$36,291.72
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	(\$1,575.03)
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$343,669.60
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$270,978.39
<b>Total liabilities</b>		<b>\$649,364.68</b>

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 10 General Fund

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$21,589,295.91
Reserved Fund Balance:			
761	Capital Reserve Account - July 1	\$3,500,000.00	
604	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	(\$35,000.00)	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$3,465,000.00
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	\$500.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$500.00
755	Reserve for Bus Advertising - July 1	(\$8,146.00)	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	(\$8,146.00)
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	\$450,196.42	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$450,196.42
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$43,569,480.23	
602	Less: Expenditures	(\$18,316,599.17)	
	Less: Encumbrances	(\$21,589,295.91)	(\$39,905,895.08)
	Total appropriated		\$29,160,431.48
Unappropriated:			
770	Fund balance, July 1		\$5,473,424.99
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$18,997,752.47)
	Total fund balance		\$15,636,104.00
	<b>Total liabilities and fund equity</b>		<b>\$16,285,468.68</b>

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 10 General Fund

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$43,569,480.23	\$39,905,895.08	\$3,663,585.15
Revenues	(\$22,410,550.54)	(\$36,023,708.99)	\$13,613,158.45
Subtotal	<u>\$21,158,929.69</u>	<u>\$3,882,186.09</u>	<u>\$17,276,743.60</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	(\$3,500,000.00)	\$3,500,000.00
Less - Withdrawal from reserve	(\$35,000.00)	(\$35,000.00)	\$0.00
Subtotal	<u>\$21,123,929.69</u>	<u>\$347,186.09</u>	<u>\$20,776,743.60</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>\$21,123,929.69</u>	<u>\$347,186.09</u>	<u>\$20,776,743.60</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>\$21,123,929.69</u>	<u>\$347,186.09</u>	<u>\$20,776,743.60</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	(\$500.00)	\$500.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$21,123,929.69</u>	<u>\$346,686.09</u>	<u>\$20,777,243.60</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>\$21,123,929.69</u>	<u>\$346,686.09</u>	<u>\$20,777,243.60</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>\$21,123,929.69</u>	<u>\$346,686.09</u>	<u>\$20,777,243.60</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>\$21,123,929.69</u>	<u>\$346,686.09</u>	<u>\$20,777,243.60</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>\$21,123,929.69</u>	<u>\$346,686.09</u>	<u>\$20,777,243.60</u>
Less: Adjustment for prior year	(\$2,126,177.22)	(\$2,126,177.22)	\$0.00
Budgeted fund balance	<u>\$18,997,752.47</u>	<u>\$1,779,491.13</u>	<u>\$20,777,243.60</u>

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

Board Secretary

Date

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 10 General Fund

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00370	SUBTOTAL – Revenues from Local Sources	22,225,178	0	22,225,178	22,008,514	Under	216,664
00520	SUBTOTAL – Revenues from State Sources	0	0	0	13,971,552		(13,971,552)
00570	SUBTOTAL – Revenues from Federal Sources	0	0	0	19,676		(19,676)
0071A	Other	0	185,373	185,373	0	Under	185,373
Total		22,225,178	185,373	22,410,551	35,999,742		(13,589,192)
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	145,000	145,000	1,350	0	143,650
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	9,931,210	(43,692)	9,887,517	3,632,024	5,607,717	647,777
10300	Total Special Education - Instruction	2,581,155	24,561	2,605,716	1,062,510	1,502,983	40,223
11160	Total Basic Skills/Remedial – Instruct.	143,709	0	143,709	37,489	106,220	0
12160	Total Bilingual Education – Instruction	252,353	0	252,353	76,626	175,727	0
17100	Total School-Sponsored Co/Extra Curricul	77,000	1,400	78,400	10,002	65,239	3,160
17600	Total School-Sponsored Athletics – Instr	469,910	2,684	472,594	171,004	227,363	74,227
25100	Total Other Instructional Programs - Ins	12,000	4,070	16,070	15,914	156	0
29180	Total Undistributed Expenditures - Instr	2,487,591	194,300	2,681,891	921,265	1,730,144	30,483
29680	Total Undistributed Expenditures – Atten	158,704	(623)	158,081	78,245	69,959	9,877
30620	Total Undistributed Expenditures – Healt	468,570	(25,951)	442,619	182,208	212,624	47,787
40580	Total Undistributed Expend – Speech, OT,	444,616	(6,500)	438,116	142,912	268,877	26,327
41080	Total Undist. Expend. – Other Supp. Serv	946,609	(29,500)	917,109	249,332	636,400	31,376
41660	Total Undist. Expend. – Guidance	635,169	1,100	636,270	264,233	358,583	13,454
42200	Total Undist. Expend. – Child Study Team	909,084	(7,202)	901,882	387,019	484,265	30,598
43200	Total Undist. Expend. – Improvement of I	515,741	5,763	521,505	251,577	254,538	15,390
43620	Total Undist. Expend. – Edu. Media Serv.	126,325	(3,200)	123,125	61,989	56,000	5,137
44180	Total Undist. Expend. – Instructional St	5,900	0	5,900	0	0	5,900
45300	Support Serv. - General Admin	649,570	18,460	668,031	389,766	242,326	35,939
46160	Support Serv. - School Admin	1,300,125	(620)	1,299,506	597,331	676,218	25,957
47200	Total Undist. Expend. – Central Services	540,949	20,772	561,721	292,488	264,181	5,051
47620	Total Undist. Expend. – Admin. Info. Tec	723,376	(16,946)	706,429	478,861	214,396	13,173
51120	Total Undist. Expend. – Oper. & Maint. O	2,848,405	12,253	2,860,658	1,569,915	1,083,057	207,686
52480	Total Undist. Expend. – Student Transpor	2,189,163	22,916	2,212,079	910,193	1,076,158	225,729
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	8,200,795	(98,283)	8,102,512	3,803,361	3,682,611	616,540
75880	TOTAL EQUIPMENT	828,102	26,882	854,984	685,993	0	168,991
76260	Total Facilities Acquisition and Constr	3,621,920	1,878,532	5,500,452	2,016,998	2,396,743	1,086,711
76320	Capital Reserve – Transfer to Capital Pr	0	220,373	220,373	0	185,373	35,000
84000	Transfer of Funds to Charter Schools	69,877	0	69,877	25,995	11,439	32,443
Total		41,137,928	2,346,550	43,484,478	18,316,599	21,589,296	3,578,583

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 10 General Fund

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00100	10-1210	Local Tax Levy	21,681,742	0	21,681,742	21,681,742		0
00150	10-1320	Tuition from LEAs Within State	256,436	0	256,436	55,544	Under	200,892
00250	10-14[2-4]0	Transportation Fees from Other LEAs	175,000	0	175,000	51,357	Under	123,643
00260	10-1910	Rents and Royalties	10,000	0	10,000	0	Under	10,000
00300	10-1__	Unrestricted Miscellaneous Revenues	95,000	0	95,000	219,872		(124,872)
00315	10-1992	Advertising Fees – School Buses	7,000	0	7,000	0	Under	7,000
00410	10-3116	School Choice Aid	0	0	0	152,167		(152,167)
00430	10-3131	Extraordinary Aid	0	0	0	420,184		(420,184)
00440	10-3132	Categorical Special Education Aid	0	0	0	92,586		(92,586)
00460	10-3176	Equalization Aid	0	0	0	13,306,615		(13,306,615)
00500	10-3__	Other State Aids	0	0	0	0		0
00540	10-4200	Medicaid Reimbursement	0	0	0	19,676		(19,676)
00680	10-5200	Transfers from Other Funds	0	185,373	185,373	0	Under	185,373
Total			22,225,178	185,373	22,410,551	35,999,742		(13,589,192)

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
			0	145,000	145,000	1,350	0	143,650
02040	11-105-100-935	Local Contribution – Transfer to Special	362,892	0	362,892	0	0	362,892
02080	11-110-__-101	Kindergarten – Salaries of Teachers	643,176	0	643,176	203,579	439,597	0
02100	11-120-__-101	Grades 1-5 – Salaries of Teachers	2,827,918	(26,536)	2,801,382	1,193,315	1,608,067	0
02120	11-130-__-101	Grades 6-8 – Salaries of Teachers	2,340,344	(26,536)	2,313,808	702,593	1,611,215	0
02140	11-140-__-101	Grades 9-12 – Salaries of Teachers	3,028,771	0	3,028,771	1,222,153	1,795,126	11,492
02500	11-150-100-101	Salaries of Teachers	40,000	0	40,000	6,660	33,340	0
02540	11-150-100-320	Purchased Professional – Educational Ser	28,000	0	28,000	8,220	3,072	16,708
03020	11-190-1__-320	Purchased Professional – Educational Ser	215,500	0	215,500	119,503	95,997	0
03040	11-190-1__-340	Purchased Technical Services	0	53,072	53,072	49,700	0	3,372
03060	11-190-1__[4-5]	Other Purchased Services (400-500 series	156,897	32,918	189,815	48,685	4,215	136,915
03080	11-190-1__-610	General Supplies	287,711	(96,610)	191,101	74,147	11,170	105,783
03100	11-190-1__-640	Textbooks	0	15,000	15,000	1,583	5,917	7,500
03120	11-190-1__-8__	Other Objects	0	5,000	5,000	1,885	0	3,115
04500	11-204-100-101	Salaries of Teachers	115,244	0	115,244	46,097	69,147	0
04520	11-204-100-106	Other Salaries for Instruction	51,408	0	51,408	26,730	24,678	0
04540	11-204-100-320	Purchased Professional-Educational Servi	5,000	0	5,000	131	4,869	0
04600	11-204-100-610	General Supplies	2,600	0	2,600	587	0	2,013
06500	11-212-100-101	Salaries of Teachers	332,340	0	332,340	133,776	198,564	0
06520	11-212-100-106	Other Salaries for Instruction	23,298	0	23,298	9,319	13,978	0
06540	11-212-100-320	Purchased Professional-Educational Servi	5,000	0	5,000	1,024	3,976	0
06600	11-212-100-610	General Supplies	21,100	3,146	24,246	5,012	5,398	13,836
07000	11-213-100-101	Salaries of Teachers	1,745,146	13,340	1,758,486	751,721	1,005,965	800
07020	11-213-100-106	Other Salaries for Instruction	44,611	0	44,611	23,623	20,988	0
07040	11-213-100-320	Purchased Professional-Educational Servi	45,000	0	45,000	1,400	43,600	0
07100	11-213-100-610	General Supplies	14,000	0	14,000	0	0	14,000

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 10 General Fund

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
07520	11-214-100-106	Other Salaries for Instruction	40,749	0	40,749	13,230	27,519	0
08500	11-216-100-101	Salaries of Teachers	59,672	0	59,672	37,709	21,963	0
08520	11-216-100-106	Other Salaries for Instruction	59,487	8,074	67,561	12,149	47,338	8,074
08540	11-216-100-320	Purchased Professional-Educational Servi	1,500	0	1,500	0	0	1,500
09300	11-219-100-320	Purchased Professional-Educational Servi	15,000	0	15,000	0	15,000	0
11000	11-230-100-101	Salaries of Teachers	141,709	0	141,709	37,489	104,220	0
11040	11-230-100-320	Purchased Professional-Education Service	2,000	0	2,000	0	2,000	0
12000	11-240-100-101	Salaries of Teachers	250,353	0	250,353	76,626	173,727	0
12040	11-240-100-320	Purchased Professional-Education Service	2,000	0	2,000	0	2,000	0
17000	11-401-100-1__	Salaries	75,000	0	75,000	9,762	65,239	0
17020	11-401-100-[3-5]	Purchased Services (300-500 series)	500	1,400	1,900	190	0	1,710
17040	11-401-100-6__	Supplies and Materials	1,000	0	1,000	0	0	1,000
17060	11-401-100-8__	Other Objects	500	0	500	50	0	450
17500	11-402-100-1__	Salaries	338,270	0	338,270	121,710	216,560	0
17520	11-402-100-[3-5]	Purchased Services (300-500 series)	75,000	0	75,000	27,966	9,963	37,071
17540	11-402-100-6__	Supplies and Materials	50,000	2,684	52,684	21,328	840	30,516
17560	11-402-100-8__	Other Objects	6,640	0	6,640	0	0	6,640
25000	11-4__-100-1__	Salaries	12,000	4,070	16,070	15,914	156	0
29000	11-000-100-561	Tuition to Other LEAs within the State -	167,225	(59,436)	107,789	38,025	69,537	227
29040	11-000-100-563	Tuition to County Voc. School District-R	167,310	(41,184)	126,126	37,838	88,288	0
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools	363,250	32,517	395,767	163,473	232,294	0
29100	11-000-100-566	Tuition to Priv. School for the Disabled	1,789,806	262,403	2,052,209	681,929	1,340,025	30,255
29500	11-000-211-1__	Salaries	128,539	(623)	127,916	57,331	61,208	9,377
29600	11-000-211-3__	Purchased Professional and Technical Ser	29,665	0	29,665	20,914	8,751	0
29640	11-000-211-6__	Supplies and Materials	500	0	500	0	0	500
30500	11-000-213-1__	Salaries	376,241	4,896	381,137	166,973	211,839	2,324
30540	11-000-213-3__	Purchased Professional and Technical Ser	72,000	(24,272)	47,728	12,902	0	34,826
30560	11-000-213-[4-5]	Other Purchased Services (400-500 series)	1,000	0	1,000	0	0	1,000
30580	11-000-213-6__	Supplies and Materials	17,329	(6,574)	10,755	2,334	785	7,636
30600	11-000-213-8__	Other Objects	2,000	0	2,000	0	0	2,000
40500	11-000-216-1__	Salaries	298,089	0	298,089	113,167	177,065	7,857
40520	11-000-216-320	Purchased Professional – Educational Ser	142,919	(5,000)	137,919	29,051	91,726	17,142
40540	11-000-216-6__	Supplies and Materials	3,608	(1,500)	2,108	695	85	1,328
41000	11-000-217-1__	Salaries	494,770	500	495,270	151,809	343,461	0
41020	11-000-217-320	Purchased Professional – Educational Ser	451,838	(30,000)	421,838	97,524	292,938	31,376
41500	11-000-218-104	Salaries of Other Professional Staff	530,114	850	530,965	224,852	306,113	0
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	57,655	0	57,655	29,160	28,495	0
41560	11-000-218-320	Purchased Professional – Educational Ser	15,000	0	15,000	200	3,179	11,621
41580	11-000-218-390	Other Purchased Professional & Technical	30,000	100	30,100	9,300	20,796	4
41620	11-000-218-6__	Supplies and Materials	2,400	150	2,550	721	0	1,829
42000	11-000-219-104	Salaries of Other Professional Staff	762,202	(7,345)	754,857	314,813	440,044	0

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 10 General Fund

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
42020	11-000-219-105	Salaries of Secretarial and Clerical Ass	78,152	0	78,152	36,778	41,374	0
42060	11-000-219-320	Purchased Professional – Educational Ser	37,120	0	37,120	11,691	1,591	23,838
42080	11-000-219-390	Other Purchased Professional & Technical	19,320	0	19,320	17,093	205	2,022
42100	11-000-219-[4-5]	Other Purchased Services (400-500 series	3,550	0	3,550	1,456	358	1,736
42160	11-000-219-6__	Supplies and Materials	7,740	143	7,883	5,188	693	2,002
42180	11-000-219-8__	Other Objects	1,000	0	1,000	0	0	1,000
43000	11-000-221-102	Salaries of Supervisor of Instruction	434,071	3,579	437,650	207,583	230,067	0
43040	11-000-221-105	Salaries of Secretarial & Clerical Assis	47,916	0	47,916	24,013	23,903	0
43120	11-000-221-390	Other Purch. Professional & Technical Se	20,200	(330)	19,870	10,348	0	9,522
43140	11-000-221-[4-5]	Other Purch. Services (400-500 series)	2,750	490	3,240	835	515	1,890
43160	11-000-221-6__	Supplies and Materials	7,000	1,861	8,861	4,830	53	3,978
43180	11-000-221-8__	Other Objects	3,804	164	3,968	3,968	0	0
43500	11-000-222-1__	Salaries	0	583	583	583	0	0
43520	11-000-222-177	Salaries of Technology Coordinators	112,180	0	112,180	56,180	56,000	0
43540	11-000-222-3__	Purchased Professional and Technical Ser	7,000	0	7,000	5,225	0	1,775
43580	11-000-222-6__	Supplies and Materials	7,145	(3,783)	3,362	0	0	3,362
44080	11-000-223-320	Purchased Professional – Educational Ser	4,700	0	4,700	0	0	4,700
44120	11-000-223-[4-5]	Other Purch. Services (400-500 series)	1,200	0	1,200	0	0	1,200
45000	11-000-230-1__	Salaries	256,800	0	256,800	127,670	129,130	0
45040	11-000-230-331	Legal Services	121,885	9,010	130,895	66,844	63,794	258
45060	11-000-230-332	Audit Fees	38,500	0	38,500	37,500	500	500
45080	11-000-230-334	Architectural/Engineering Services	0	4,500	4,500	4,500	0	0
45100	11-000-230-339	Other Purchased Professional Services	25,000	4,819	29,819	23,603	547	5,669
45140	11-000-230-530	Communications/Telephone	98,986	(45)	98,941	25,847	46,398	26,696
45160	11-000-230-585	BOE Other Purchased Services	1,800	(500)	1,300	405	0	895
45180	11-000-230-590	Misc Purch Services (400-500 series, O/T	80,949	(490)	80,459	79,256	932	272
45200	11-000-230-610	General Supplies	2,350	(467)	1,883	252	160	1,471
45260	11-000-230-890	Miscellaneous Expenditures	8,300	1,853	10,153	9,110	865	178
45280	11-000-230-895	BOE Membership Dues and Fees	15,000	(221)	14,779	14,779	0	0
46000	11-000-240-103	Salaries of Principals/Assistant Princip	891,599	0	891,599	415,710	475,889	0
46040	11-000-240-105	Salaries of Secretarial and Clerical Ass	356,467	0	356,467	163,622	192,845	0
46100	11-000-240-[4-5]	Other Purchased Services (400-500 series	7,500	0	7,500	1,646	3,354	2,500
46120	11-000-240-6__	Supplies and Materials	18,350	(620)	17,730	1,828	1,295	14,607
46140	11-000-240-8__	Other Objects	26,210	0	26,210	14,525	2,835	8,850
47000	11-000-251-1__	Salaries	473,469	0	473,469	237,196	236,273	0
47020	11-000-251-330	Purchased Professional Services	7,000	(521)	6,479	5,880	0	599
47040	11-000-251-340	Purchased Technical Services	35,000	22,252	57,252	33,238	24,014	0
47060	11-000-251-592	Misc. Purch. Services (400-500 Series, O	11,630	491	12,121	8,081	2,094	1,946
47100	11-000-251-6__	Supplies and Materials	9,500	(1,480)	8,020	4,813	706	2,501
47180	11-000-251-890	Other Objects	4,350	30	4,380	3,280	1,095	5
47500	11-000-252-1__	Salaries	407,161	0	407,161	200,667	204,510	1,984



Starting date 7/1/2022 Ending date 12/31/2022 Fund: 10 General Fund

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
47540	11-000-252-340	Purchased Technical Services	23,000	359	23,359	17,241	0	6,118
47560	11-000-252-[4-5]	Other Purchased Services (400-500 series	284,340	(15,923)	268,417	258,995	9,357	65
47580	11-000-252-6__	Supplies and Materials	8,000	(507)	7,493	1,958	529	5,005
47600	11-000-252-8__	Other Objects	875	(875)	0	0	0	0
48500	11-000-261-1__	Salaries	131,118	(2,000)	129,118	48,928	68,103	12,088
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic	198,230	31,103	229,333	97,616	59,465	72,252
48540	11-000-261-610	General Supplies	41,350	0	41,350	8,196	2,099	31,056
49000	11-000-262-1__	Salaries	899,693	12,267	911,959	501,473	407,147	3,339
49020	11-000-262-107	Salaries of Non-Instructional Aides	101,460	28	101,488	31,722	69,765	0
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	23,600	9,835	33,435	20,614	3,593	9,228
49120	11-000-262-490	Other Purchased Property Services	72,900	3,150	76,050	24,900	12,470	38,680
49140	11-000-262-520	Insurance	335,583	(55,000)	280,583	277,847	0	2,736
49160	11-000-262-590	Miscellaneous Purchased Services	4,000	0	4,000	1,474	0	2,526
49180	11-000-262-610	General Supplies	58,750	0	58,750	31,818	8,737	18,196
49200	11-000-262-621	Energy (Natural Gas)	235,000	2,553	237,553	55,519	179,481	2,553
49220	11-000-262-622	Energy (Electricity)	476,500	1,895	478,395	278,941	199,454	0
49260	11-000-262-626	Energy (Gasoline)	12,000	0	12,000	6,371	852	4,776
49280	11-000-262-8__	Other Objects	6,355	0	6,355	2,512	684	3,159
50000	11-000-263-1__	Salaries	113,116	4,990	118,106	55,628	62,478	0
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.	0	4,900	4,900	4,900	0	0
50060	11-000-263-610	General Supplies	14,750	(1,300)	13,450	6,257	3,446	3,746
51020	11-000-266-3__	Purchased Professional and Technical Ser	120,000	(166)	119,834	115,200	4,434	200
51060	11-000-266-610	General Supplies	4,000	0	4,000	0	848	3,152
52000	11-000-270-107	Salaries of Non-Instructional Aides	162,500	22,617	185,117	102,508	82,609	0
52020	11-000-270-160	Sal. For Pupil Trans (Bet Home & Sch) –	476,296	299,926	776,223	368,365	407,857	0
52040	11-000-270-161	Sal. For Pupil Trans (Bet Home & Sch) –	164,387	90,703	255,090	98,758	156,332	0
52060	11-000-270-162	Sal. For Pupil Trans (Other than Bet. Ho	456,319	(409,111)	47,209	13,659	28,400	5,150
52100	11-000-270-350	Management Fee – ESC & CTSA Trans. Prog	20,000	0	20,000	0	16,000	4,000
52120	11-000-270-390	Other Purchased Prof. and Technical Serv	16,000	0	16,000	10,450	0	5,550
52140	11-000-270-420	Cleaning, Repair, & Maint. Services	4,000	0	4,000	0	0	4,000
52200	11-000-270-503	Contract Serv.–Aid in Lieu Pymts–Non-Pub	117,000	0	117,000	500	0	116,500
52220	11-000-270-504	Contract Serv–Aid in Lieu Pymts–Charter	2,000	0	2,000	0	0	2,000
52240	11-000-270-505	Contract Serv–Aid in Lieu Pymts–Choice S	4,000	0	4,000	0	0	4,000
52300	11-000-270-513	Contr Serv (Bet. Home & Sch) – Joint Agr	0	273	273	273	0	0
52340	11-000-270-515	Contract Serv. (Sp Ed Stds) – Joint Agre	50,000	0	50,000	0	50,000	0
52360	11-000-270-517	Contract Serv. (Reg. Students) – ESCs &	75,000	(11,773)	63,227	18,568	44,659	0
52380	11-000-270-518	Contract Serv. (Spl. Ed. Students) – ESC	200,000	18,781	218,781	126,454	92,327	0
52400	11-000-270-593	Misc. Purchased Services - Transportatio	231,560	11,500	243,060	67,555	172,412	3,093
52420	11-000-270-610	General Supplies	3,500	0	3,500	425	0	3,075
52440	11-000-270-615	Transportation Supplies	194,454	0	194,454	99,607	25,394	69,453
52450	11-000-270-626	Fuel Costs Funded by Advertising Revenue	8,146	0	8,146	0	0	8,146

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 10 General Fund

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
52460	11-000-270-8__	Other objects	4,000	0	4,000	3,069	168	763
71000	11-000-291-210	Group Insurance	41,000	1,460	42,460	14,631	27,820	9
71020	11-000-291-220	Social Security Contributions	500,000	0	500,000	220,881	279,119	0
71060	11-000-291-241	Other Retirement Contributions - PERS	595,000	0	595,000	0	592,192	2,808
71120	11-000-291-249	Other Retirement Contributions - Regular	35,000	0	35,000	19,212	15,788	0
71140	11-000-291-250	Unemployment Compensation	20,000	0	20,000	0	0	20,000
71160	11-000-291-260	Workmen's Compensation	332,000	13,000	345,000	184,544	160,071	385
71180	11-000-291-270	Health Benefits	6,392,795	(108,674)	6,284,121	3,264,263	2,604,961	414,897
71200	11-000-291-280	Tuition Reimbursement	95,000	0	95,000	17,206	0	77,794
71220	11-000-291-290	Other Employee Benefits	100,000	(10,470)	89,530	29,381	2,660	57,489
71227	11-000-291-299	Unused Sick Pay to Term/Retired Staff	90,000	6,400	96,400	53,244	0	43,157
73020	12-110-100-73_	Kindergarten	4,000	0	4,000	0	0	4,000
73040	12-120-100-73_	Grades 1-5	29,400	0	29,400	0	0	29,400
73060	12-130-100-73_	Grades 6-8	21,000	0	21,000	0	0	21,000
73080	12-140-100-73_	Grades 9-12	13,750	13,995	27,745	13,995	0	13,750
75080	12-4_-100-73_	School-Sponsored and Other Instructional	35,000	12,887	47,887	23,901	0	23,986
75680	12-000-252-73_	Undistributed Expenditures – Admin. Info	525,000	0	525,000	524,249	0	751
75720	12-000-262-73_	Undist. Expend. – Custodial Services	90,000	0	90,000	14,895	0	75,105
75800	12-000-270-733	School Buses - Regular	55,186	0	55,186	54,188	0	998
75820	12-000-270-734	School Buses - Special	54,766	0	54,766	54,765	0	1
76040	12-000-400-334	Architectural/Engineering Services	0	52,593	52,593	37,765	14,827	0
76080	12-000-400-450	Construction Services	3,500,000	1,825,940	5,325,940	1,925,046	2,314,183	1,086,711
76210	12-000-400-896	Assessment for Debt Service on SDA Fundi	121,920	0	121,920	54,187	67,733	0
76320	12-000-400-931	Capital Reserve – Transfer to Capital Pr	0	220,373	220,373	0	185,373	35,000
84000	10-000-100-56_	Transfer of Funds to Charter Schools	69,877	0	69,877	25,995	11,439	32,443
Total			41,137,928	2,346,550	43,484,478	18,316,599	21,589,296	3,578,583

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 20 Special Revenue Fund

Assets and Resources

**Assets:**

101	Cash in bank		\$2,266,509.75
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	(\$789,069.32)	
142	Intergovernmental - Federal	(\$583,922.07)	
143	Intergovernmental - Other	\$22,194.38	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	(\$1,350,797.01)

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	\$3,345,741.14	
302	Less Revenues	(\$2,977,647.84)	\$368,093.30

**Total assets and resources**

**\$1,283,806.04**

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 20 Special Revenue Fund

---

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$113,216.40
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$18,929.06
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	\$370,732.69
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$235,199.42
<b>Total liabilities</b>		<b>\$738,077.57</b>

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 20 Special Revenue Fund

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$3,960,109.90
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	\$11,024,434.51	
602	Less: Expenditures	(\$2,841,805.85)	
	Less: Encumbrances	(\$3,960,109.90)	(\$6,801,915.75)
	Total appropriated		\$8,182,628.66
Unappropriated:			
770	Fund balance, July 1		(\$3,622,124.03)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$4,014,776.16)
	Total fund balance		\$545,728.47
	<b>Total liabilities and fund equity</b>		<b>\$1,283,806.04</b>

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 20 Special Revenue Fund

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$11,024,434.51	\$6,801,915.75	\$4,222,518.76
Revenues	(\$3,345,741.14)	(\$2,977,647.84)	(\$368,093.30)
Subtotal	<u>\$7,678,693.37</u>	<u>\$3,824,267.91</u>	<u>\$3,854,425.46</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>\$7,678,693.37</u>	<u>\$3,824,267.91</u>	<u>\$3,854,425.46</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>\$7,678,693.37</u>	<u>\$3,824,267.91</u>	<u>\$3,854,425.46</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>\$7,678,693.37</u>	<u>\$3,824,267.91</u>	<u>\$3,854,425.46</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>\$7,678,693.37</u>	<u>\$3,824,267.91</u>	<u>\$3,854,425.46</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>\$7,678,693.37</u>	<u>\$3,824,267.91</u>	<u>\$3,854,425.46</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>\$7,678,693.37</u>	<u>\$3,824,267.91</u>	<u>\$3,854,425.46</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>\$7,678,693.37</u>	<u>\$3,824,267.91</u>	<u>\$3,854,425.46</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>\$7,678,693.37</u>	<u>\$3,824,267.91</u>	<u>\$3,854,425.46</u>
Less: Adjustment for prior year	(\$3,663,917.21)	(\$3,663,917.21)	\$0.00
Budgeted fund balance	<u>\$4,014,776.16</u>	<u>\$160,350.70</u>	<u>\$3,854,425.46</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 20 Special Revenue Fund

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00745	Total Revenues from Local Sources	222,089	3,225	225,314	112,533	Under	112,781
00770	Total Revenues from State Sources	1,381,558	44,427	1,425,985	1,225,815	Under	200,170
00830	Total Revenues from Federal Sources	1,135,194	196,356	1,331,550	1,276,408	Under	55,142
0083A	Other	362,892	0	362,892	362,892		0
Total		3,101,733	244,008	3,345,741	2,977,648		368,093

  

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
84100	Local Projects	9,053	5,992	15,045	2,090	11,267	1,688
84200	Student Activity Fund	184,590	100,259	284,849	100,821	11,500	172,529
84220	Scholarship Fund	28,446	170	28,615	0	0	28,615
85120	Total Instruction	911,641	369,799	1,281,440	348,717	567,768	364,955
86380	Total Support Services	832,809	375,901	1,208,710	137,262	135,525	935,923
87040	Total Facilities Acquisition and Constru	0	78,954	78,954	15,510	4,739	58,704
88136	SDA Emergent Needs & Capital Maint.	0	85,039	85,039	1,548	38,599	44,892
88740	Total Federal Projects	1,261,549	6,780,234	8,041,783	2,235,858	3,190,712	2,615,213
Total		3,228,088	7,796,347	11,024,435	2,841,806	3,960,110	4,222,519

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 20 Special Revenue Fund

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00735	20-1510	Interest on Investments	0	0	0	(47)	Under	47
00737	20-1760	Student Activity Fund Revenue	184,590	2,610	187,200	100,258	Under	86,942
00738	20-1770	Scholarship Fund Revenue	28,446	170	28,615	216	Under	28,399
00740	20-1___	Other Revenue from Local Sources	9,053	446	9,499	12,105		(2,606)
00760	20-3218	Preschool Education Aid	1,381,558	0	1,381,558	1,181,388	Under	200,170
00763	20-3258	Preschool & Charter Security Compliance	0	44,427	44,427	44,427		0
00775	20-441[1-6]	Title I	498,734	0	498,734	0	Under	498,734
00780	20-445[1-5]	Title II	55,553	93,812	149,365	0	Under	149,365
00785	20-449[1-4]	Title III	10,360	0	10,360	0	Under	10,360
00790	20-447[1-4]	Title IV	42,920	0	42,920	0	Under	42,920
00805	20-442[0-9]	I.D.E.A. Part B (Handicapped)	515,965	102,544	618,509	80,000	Under	538,509
00806	20-4541	ARP ESSER Accel. Learning Coaching Supt	0	0	0	5,699		(5,699)
00814	20-4540	ARP - ESSER	0	0	0	882,164		(882,164)
00823	20-4534	CRRSA Act - ESSER II	0	0	0	260,225		(260,225)
00824	20-4535	CRRSA Act - Learning Acceleration Grant	0	0	0	1,000		(1,000)
00825	20-4___	Other	11,662	0	11,662	5,987	Under	5,675
00827	20-4537	ACSERS - Special Education	0	0	0	41,333		(41,333)
00835	20-5200	Transfers from Operating Budget – Presch	362,892	0	362,892	362,892		0
<b>Total</b>			<b>3,101,733</b>	<b>244,008</b>	<b>3,345,741</b>	<b>2,977,648</b>		<b>368,093</b>

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
84100	20-___-___-___	Local Projects	9,053	5,992	15,045	2,090	11,267	1,688
84200	20-475-___-___	Student Activity Fund	184,590	100,259	284,849	100,821	11,500	172,529
84220	20-476-___-___	Scholarship Fund	28,446	170	28,615	0	0	28,615
85000	20-218-100-101	Salaries of Teachers	688,867	4,275	693,142	270,972	417,895	4,275
85020	20-218-100-106	Other Salaries for Instruction	200,774	279,672	480,446	53,511	147,263	279,672
85030	20-218-100-321	Purch Prof-Ed Services	0	41,350	41,350	10,217	0	31,133
85040	20-218-100-[4-5]	Other Purchased Services (400-500 series)	4,000	9,500	13,500	0	0	13,500
85080	20-218-100-6__	General Supplies	18,000	35,003	53,003	14,016	2,611	36,376
86020	20-218-200-103	Salaries of Program Directors	55,880	2,279	58,159	27,876	28,004	2,279
86040	20-218-200-104	Salaries of Other Professional Staff	0	33,455	33,455	0	0	33,455
86060	20-218-200-105	Salaries of Secr. And Clerical Assistant	19,421	55,896	75,317	9,710	9,711	55,896
86080	20-218-200-110	Other Salaries	106,774	26,992	133,766	47,174	59,600	26,992
86100	20-218-200-173	Salaries of Community Parent Involvement	61,172	0	61,172	24,162	37,010	0
86120	20-218-200-176	Salaries of Master Teachers	83,122	0	83,122	27,909	0	55,213
86140	20-218-200-200	Personnel Services – Employee Benefits	387,440	275,358	662,798	0	0	662,798
86180	20-218-200-325	Purchased Ed. Svcs – Head Start	82,500	0	82,500	0	0	82,500
86200	20-218-200-329	Purchased Professional – Educational Ser	30,000	(25,000)	5,000	0	0	5,000
86220	20-218-200-330	Other Purchased Professional Services	5,000	171	5,171	0	0	5,171
86340	20-218-200-6__	Supplies and Materials	0	5,250	5,250	431	1,200	3,619
86360	20-218-200-8__	Other Objects	1,500	1,500	3,000	0	0	3,000
87000	20-218-400-731	Instructional Equipment	0	54,215	54,215	15,510	0	38,704



Starting date 7/1/2022 Ending date 12/31/2022 Fund: 20 Special Revenue Fund

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
87020	20-218-400-732	Noninstructional Equipment	0	24,739	24,739	0	4,739	20,000
88136	20-492-___-___	SDA Emergent Needs & Capital Maint.	0	85,039	85,039	1,548	38,599	44,892
88500	20-___-___-___	Title I	583,433	336,088	919,521	443,034	0	476,487
88520	20-___-___-___	Title II	84,009	65,356	149,365	96,455	13,841	39,069
88540	20-___-___-___	Title III	13,913	18,261	32,174	3,439	0	28,735
88560	20-___-___-___	Title IV	48,206	47,391	95,597	24,726	0	70,871
88600	20-___-___-___	Title VI	489	0	489	0	0	489
88620	20-___-___-___	I.D.E.A. Part B (Handicapped)	515,965	102,544	618,509	191,681	333,122	93,706
88641	20-223-___-___	ARP-IDEA Basic Grant Program	0	31,378	31,378	0	0	31,378
88700	20-___-___-___	Other	15,534	95,728	111,262	5,987	0	105,275
88709	20-483-___-___	CRRSA Act - ESSER II Grant Program	0	893,073	893,073	292,901	599,727	445
88710	20-484-___-___	CRRSA Act - Learning Acceleration Grant	0	70,755	70,755	1,000	0	69,755
88711	20-485-___-___	CRRSA Act - Mental Health Grant	0	39,618	39,618	0	0	39,618
88713	20-487-___-___	ARP-ESSER Grant Program	0	4,730,225	4,730,225	1,170,935	2,244,022	1,315,267
88714	20-488-___-___	ARP ESSER Accel. Learning Coaching Supt	0	181,316	181,316	5,699	0	175,617
88715	20-489-___-___	ARP ESSER Evidence Based Summer Enrich	0	40,000	40,000	0	0	40,000
88716	20-490-___-___	ARP ESSER Evidence Based Bynd Sch Day	0	40,000	40,000	0	0	40,000
88717	20-491-___-___	ARP ESSER NJTSS Mental Health Support	0	88,501	88,501	0	0	88,501
<b>Total</b>			<b>3,228,088</b>	<b>7,796,347</b>	<b>11,024,435</b>	<b>2,841,806</b>	<b>3,960,110</b>	<b>4,222,519</b>

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 30 Capital Projects Fund

Assets and Resources

**Assets:**

101	Cash in bank		\$111,125.23
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	\$39,426.72	
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	\$39,426.72
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	(\$646.25)	(\$646.25)

**Total assets and resources**

**\$149,905.70**

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 30 Capital Projects Fund

---

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$130,517.81
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
<b>Total liabilities</b>		<b>\$130,517.81</b>

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 30 Capital Projects Fund

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$0.00
Reserved Fund Balance:			
761	Capital Reserve Account - July 1	\$0.00	
604	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	Total appropriated		\$0.00
Unappropriated:			
770	Fund balance, July 1		\$19,387.89
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$19,387.89
	<b>Total liabilities and fund equity</b>		<b>\$149,905.70</b>

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 30 Capital Projects Fund

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	(\$646.25)	\$646.25
Subtotal	<u>\$0.00</u>	<u>(\$646.25)</u>	<u>\$646.25</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>(\$646.25)</u>	<u>\$646.25</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>(\$646.25)</u>	<u>\$646.25</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>(\$646.25)</u>	<u>\$646.25</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>(\$646.25)</u>	<u>\$646.25</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>(\$646.25)</u>	<u>\$646.25</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>(\$646.25)</u>	<u>\$646.25</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>(\$646.25)</u>	<u>\$646.25</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>(\$646.25)</u>	<u>\$646.25</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$646.25)</u>	<u>\$646.25</u>

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

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 30 Capital Projects Fund

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
0098A	Other	0	0	0	646		(646)
Total		0	0	0	646		(646)

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 30 Capital Projects Fund

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00950	30-1510	Earnings on Investments	0	0	0	646		(646)
Total			0	0	0	646		(646)

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 40 Debt Service Fund

Assets and Resources

**Assets:**

101	Cash in bank		\$0.00
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		\$308,499.00
Accounts Receivable:			
132	Interfund	\$130,517.81	
141	Intergovernmental - State	\$114,361.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$244,878.81
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	\$1,615,475.00	
302	Less Revenues	(\$1,615,475.00)	\$0.00

**Total assets and resources**

**\$553,377.81**



Starting date 7/1/2022 Ending date 12/31/2022 Fund: 40 Debt Service Fund

---

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$271,065.74
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
<b>Total liabilities</b>		<b>\$271,065.74</b>

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 40 Debt Service Fund

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$0.00
Reserved Fund Balance:			
761	Capital Reserve Account - July 1	\$0.00	
604	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$1,615,475.00	
602	Less: Expenditures	(\$1,335,537.50)	
	Less: Encumbrances	\$0.00	(\$1,335,537.50)
	Total appropriated		\$279,937.50
Unappropriated:			
770	Fund balance, July 1		\$2,374.57
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$282,312.07
	<b>Total liabilities and fund equity</b>		<b>\$553,377.81</b>

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 40 Debt Service Fund

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,615,475.00	\$1,335,537.50	\$279,937.50
Revenues	(\$1,615,475.00)	(\$1,615,475.00)	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$279,937.50)</u>	<u>\$279,937.50</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>(\$279,937.50)</u>	<u>\$279,937.50</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>(\$279,937.50)</u>	<u>\$279,937.50</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>(\$279,937.50)</u>	<u>\$279,937.50</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>(\$279,937.50)</u>	<u>\$279,937.50</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>(\$279,937.50)</u>	<u>\$279,937.50</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>(\$279,937.50)</u>	<u>\$279,937.50</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>(\$279,937.50)</u>	<u>\$279,937.50</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>(\$279,937.50)</u>	<u>\$279,937.50</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$279,937.50)</u>	<u>\$279,937.50</u>

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

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 40 Debt Service Fund

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Total Revenues from Local Sources	955,517	0	955,517	955,517		0
0093A	Other	659,958	0	659,958	659,958		0
	<b>Total</b>	<b>1,615,475</b>	<b>0</b>	<b>1,615,475</b>	<b>1,615,475</b>		<b>0</b>

  

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89660	Total Regular Debt Service	1,615,475	0	1,615,475	1,335,538	0	279,938
	<b>Total</b>	<b>1,615,475</b>	<b>0</b>	<b>1,615,475</b>	<b>1,335,538</b>	<b>0</b>	<b>279,938</b>

Starting date 7/1/2022 Ending date 12/31/2022 Fund: 40 Debt Service Fund

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00860	40-1210	Local Tax Levy	955,517	0	955,517	955,517		0
00890	40-3160	Debt Service Aid Type II	659,958	0	659,958	659,958		0
<b>Total</b>			<b>1,615,475</b>	<b>0</b>	<b>1,615,475</b>	<b>1,615,475</b>		<b>0</b>

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89600	40-701-510-834	Interest on Bonds	575,475	0	575,475	295,538	0	279,938
89620	40-701-510-910	Redemption of Principal	1,040,000	0	1,040,000	1,040,000	0	0
<b>Total</b>			<b>1,615,475</b>	<b>0</b>	<b>1,615,475</b>	<b>1,335,538</b>	<b>0</b>	<b>279,938</b>