

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 10 General Fund

Assets and Resources

Assets:

101	Cash in bank	\$4,365,708.71
102-106	Cash Equivalents	\$75,600.17
108	Impact Aid Reserve (General)	\$0.00
109	Impact Aid Reserve (Capital)	\$0.00
111	Investments	\$0.00
112	Unamortized Premiums 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	\$11,987,624.98

Accounts Receivable:

132	Interfund	\$1,603,178.61
141	Intergovernmental - State	\$10,768,337.90
142	Intergovernmental - Federal	\$1,150,505.77
143	Intergovernmental - Other	\$369,220.15
153, 154	Other (net of estimated uncollectable of \$_____)	\$371,166.93
		\$14,262,409.36

Loans Receivable:

131	Interfund	\$0.00
151, 152	Other (Net of estimated uncollectable of \$_____)	\$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	\$41,925,220.00
302	Less Revenues	(\$42,665,278.25)
Total assets and resources		\$29,951,284.97

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Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$169,257.09
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$174,268.73
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	(\$309,113.87)
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	(\$78,655.85)
Total liabilities		(\$44,243.90)

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Fund Balance:

Appropriated:

753,754	Reserve for Encumbrances	\$18,967,400.35
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Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$2,708,077.00
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	\$500.00
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	\$890.00
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	\$604,155.03
	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	\$44,863,905.97
602	Less: Expenditures	(\$19,416,744.87)
	Less: Encumbrances	(\$20,831,179.10)
	Total appropriated	\$26,897,004.38
Unappropriated:		
770	Fund balance, July 1	\$5,081,159.49
771	Designated fund balance	\$0.00
303	Budgeted fund balance	(\$1,982,635.00)
	Total fund balance	\$29,995,528.87

Total liabilities and fund equity \$29,951,284.97

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Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$44,863,905.97	\$40,247,923.97	\$4,615,982.00
Revenues	(\$41,925,220.00)	(\$42,665,278.25)	\$740,058.25
Subtotal	<u>\$2,938,685.97</u>	<u>(\$2,417,354.28)</u>	<u>\$5,356,040.25</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	(\$2,708,077.00)	\$2,708,077.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,938,685.97</u>	<u>(\$5,125,431.28)</u>	<u>\$8,064,117.25</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>\$2,938,685.97</u>	<u>(\$5,125,431.28)</u>	<u>\$8,064,117.25</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>\$2,938,685.97</u>	<u>(\$5,125,431.28)</u>	<u>\$8,064,117.25</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>\$2,938,685.97</u>	<u>(\$5,125,931.28)</u>	<u>\$8,064,617.25</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>\$2,938,685.97</u>	<u>(\$5,125,931.28)</u>	<u>\$8,064,617.25</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>\$2,938,685.97</u>	<u>(\$5,125,931.28)</u>	<u>\$8,064,617.25</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>\$2,938,685.97</u>	<u>(\$5,125,931.28)</u>	<u>\$8,064,617.25</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>\$2,938,685.97</u>	<u>(\$5,125,931.28)</u>	<u>\$8,064,617.25</u>
Less: Adjustment for prior year	(\$956,050.97)	(\$956,050.97)	\$0.00
Budgeted fund balance	<u>\$1,982,635.00</u>	<u>(\$6,081,982.25)</u>	<u>\$8,064,617.25</u>

Prepared and submitted by :

Board Secretary

Date

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 10 General Fund

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00370	SUBTOTAL – Revenues from Local Sources	24,305,885	0	24,305,885	24,382,875		(76,990)
00520	SUBTOTAL – Revenues from State Sources	17,604,555	0	17,604,555	17,611,267		(6,712)
00570	SUBTOTAL – Revenues from Federal Sources	14,780	0	14,780	34,141		(19,361)
	Total	41,925,220	0	41,925,220	42,028,283		(103,063)
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	0	800	800	800	0	0
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	11,615,384	152,904	11,768,288	4,300,984	6,758,801	708,504
10300	Total Special Education - Instruction	3,307,734	117,629	3,425,363	1,353,795	2,057,984	13,584
11160	Total Basic Skills/Remedial – Instruct.	99,591	0	99,591	38,489	61,102	0
12160	Total Bilingual Education – Instruction	245,157	0	245,157	94,747	150,410	0
17100	Total School-Sponsored Co/Extra Curricul	74,350	0	74,350	20,022	50,717	3,611
17600	Total School-Sponsored Athletics – Instr	548,957	11,559	560,516	241,905	269,620	48,991
25100	Total Other Instructional Programs - Ins	15,000	0	15,000	11,750	3,250	0
29180	Total Undistributed Expenditures - Instr	3,250,741	44,278	3,295,019	1,107,949	1,562,241	624,829
29680	Total Undistributed Expenditures – Atten	184,610	0	184,610	74,508	110,102	0
30620	Total Undistributed Expenditures – Healt	431,002	0	431,002	168,091	219,686	43,225
40580	Total Undistributed Expend – Speech, OT,	410,930	(28,319)	382,611	152,667	221,660	8,284
41080	Total Undist. Expend. – Other Supp. Serv	1,286,112	65,092	1,351,204	371,575	979,366	262
41660	Total Undist. Expend. – Guidance	741,931	13,294	755,225	337,789	396,664	20,772
42200	Total Undist. Expend. – Child Study Team	1,040,026	323	1,040,349	438,586	563,362	38,402
43200	Total Undist. Expend. – Improvement of I	534,311	0	534,311	212,375	320,022	1,914
43620	Total Undist. Expend. – Edu. Media Serv.	145,647	0	145,647	62,147	78,907	4,593
45300	Support Serv. - General Admin	692,531	10,964	703,495	365,217	242,821	95,457
46160	Support Serv. - School Admin	1,437,780	5,000	1,442,780	649,625	764,965	28,191
47200	Total Undist. Expend. – Central Services	634,818	18,100	652,918	354,498	274,631	23,790
47620	Total Undist. Expend. – Admin. Info. Tec	902,378	0	902,378	551,122	267,323	83,933
51120	Total Undist. Expend. – Oper. & Maint. O	3,228,225	223,655	3,451,880	1,764,359	1,334,918	352,604
52480	Total Undist. Expend. – Student Transpor	2,914,986	421,258	3,336,244	1,513,100	1,537,162	285,982
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	9,035,473	(22,815)	9,012,658	4,433,074	2,475,381	2,104,203
75880	TOTAL EQUIPMENT	572,864	15,000	587,864	415,946	47,315	124,604
76260	Total Facilities Acquisition and Constru	446,920	0	446,920	373,519	73,152	249
84000	Transfer of Funds to Charter Schools	17,725	0	17,725	8,106	9,619	0
	Total	43,815,183	1,048,723	44,863,906	19,416,745	20,831,179	4,615,982

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 10 General Fund

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00100	10-1210	Local Tax Levy	23,625,051	0	23,625,051	23,625,051		0
00150	10-1320	Tuition from LEAs Within State	224,334	0	224,334	290,664		(66,330)
00151	10-1321	Tuition from Oth Gov Source Within State	0	0	0	56,169		(56,169)
00250	10-14[2-4]0	Transportation Fees from Other LEAs	225,000	0	225,000	260,899		(35,899)
00260	10-1910	Rents and Royalties	5,000	0	5,000	0	Under	5,000
00300	10-1__	Unrestricted Miscellaneous Revenues	225,000	0	225,000	150,092	Under	74,908
00315	10-1992	Advertising Fees – School Buses	1,500	0	1,500	0	Under	1,500
00410	10-3116	School Choice Aid	230,707	0	230,707	230,707		0
00420	10-3121	Categorical Transportation Aid	723,681	0	723,681	289,478	Under	434,203
00430	10-3131	Extraordinary Aid	350,000	0	350,000	486,022		(136,022)
00440	10-3132	Categorical Special Education Aid	2,846,197	0	2,846,197	2,846,201		(4)
00460	10-3176	Equalization Aid	12,891,446	0	12,891,446	12,891,451		(5)
00470	10-3177	Categorical Security Aid	562,524	0	562,524	859,188		(296,664)
00500	10-3__	Other State Aids	0	0	0	0		0
00505	10-3300	State Reimbursement Lead Testing Water	0	0	0	8,220		(8,220)
00506	10-3301	State Reimbursement Menstrual Products	0	0	0	0		0
00540	10-4200	Medicaid Reimbursement	14,780	0	14,780	34,141		(19,361)
			Total	41,925,220	0	41,925,220	42,028,283	(103,063)

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
			0	800	800	800	0	0
02060	11-105-100-936	Local Contribution – Transfer to Special	423,117	0	423,117	0	0	423,117
02080	11-110-__-101	Kindergarten – Salaries of Teachers	645,495	0	645,495	255,788	389,707	0
02100	11-120-__-101	Grades 1-5 – Salaries of Teachers	3,375,863	0	3,375,863	1,255,186	2,079,993	40,685
02120	11-130-__-101	Grades 6-8 – Salaries of Teachers	2,656,851	0	2,656,851	997,570	1,659,281	0
02140	11-140-__-101	Grades 9-12 – Salaries of Teachers	3,452,638	0	3,452,638	1,339,258	2,113,286	94
02500	11-150-100-101	Salaries of Teachers	25,000	0	25,000	8,243	16,758	0
02540	11-150-100-320	Purchased Professional – Educational Ser	75,000	2,952	77,952	24,207	31,700	22,045
03020	11-190-1__-320	Purchased Professional – Educational Ser	550,000	87,513	637,513	218,672	418,841	0
03040	11-190-1__-340	Purchased Technical Services	46,600	(5,000)	41,600	2,510	0	39,090
03060	11-190-1__-[4-5]	Other Purchased Services (400-500 series	135,920	30,889	166,809	74,629	26,941	65,240
03080	11-190-1__-610	General Supplies	213,900	24,454	238,354	110,274	18,152	109,928
03100	11-190-1__-640	Textbooks	15,000	12,096	27,096	14,647	4,143	8,306
04500	11-204-100-101	Salaries of Teachers	130,145	0	130,145	50,298	79,847	0
04520	11-204-100-106	Other Salaries for Instruction	192,606	0	192,606	41,736	150,870	0
04540	11-204-100-320	Purchased Professional-Educational Servi	3,500	1,352	4,852	2,620	2,233	0
04600	11-204-100-610	General Supplies	1,700	0	1,700	932	13	755
06000	11-209-100-101	Salaries of Teachers	0	92,672	92,672	43,576	49,097	0
06100	11-209-100-610	General Supplies	0	2,000	2,000	1,855	0	145
06500	11-212-100-101	Salaries of Teachers	418,410	0	418,410	206,394	211,898	118
06520	11-212-100-106	Other Salaries for Instruction	28,160	0	28,160	11,264	16,896	0
06540	11-212-100-320	Purchased Professional-Educational Servi	3,500	1,632	5,132	3,608	1,524	0

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Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
06600	11-212-100-610	General Supplies	16,500	14,860	31,360	22,045	327	8,989
07000	11-213-100-101	Salaries of Teachers	2,146,392	0	2,146,392	836,441	1,309,951	0
07020	11-213-100-106	Other Salaries for Instruction	63,846	0	63,846	19,857	43,989	0
07040	11-213-100-320	Purchased Professional-Educational Servi	20,000	5,727	25,727	13,478	12,249	0
07100	11-213-100-610	General Supplies	6,000	(712)	5,288	1,305	405	3,578
07520	11-214-100-106	Other Salaries for Instruction	50,471	0	50,471	9,855	40,616	0
08500	11-216-100-101	Salaries of Teachers	100,160	0	100,160	38,709	61,451	0
08520	11-216-100-106	Other Salaries for Instruction	126,344	0	126,344	49,725	76,619	0
08600	11-216-100-6	General Supplies	0	99	99	99	0	0
11000	11-230-100-101	Salaries of Teachers	99,591	0	99,591	38,489	61,102	0
12000	11-240-100-101	Salaries of Teachers	245,157	0	245,157	94,747	150,410	0
17000	11-401-100-1	Salaries	70,000	0	70,000	19,283	50,717	0
17020	11-401-100-[3-5]	Purchased Services (300-500 series)	2,750	(200)	2,550	0	0	2,550
17040	11-401-100-6	Supplies and Materials	1,000	0	1,000	0	0	1,000
17060	11-401-100-8	Other Objects	600	200	800	739	0	61
17500	11-402-100-1	Salaries	335,457	0	335,457	137,022	198,435	0
17520	11-402-100-[3-5]	Purchased Services (300-500 series)	140,000	(31,979)	108,021	34,726	55,790	17,505
17540	11-402-100-6	Supplies and Materials	70,000	11,098	81,098	34,667	15,396	31,036
17560	11-402-100-8	Other Objects	3,500	32,440	35,940	35,490	0	450
25000	11-4_-100-1	Salaries	15,000	0	15,000	11,750	3,250	0
29000	11-000-100-561	Tuition to Other LEAs within the State -	151,724	2,925	154,649	2,924	0	151,725
29040	11-000-100-563	Tuition to County Voc. School District-R	134,946	11,405	146,351	32,800	93,139	20,411
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools	387,808	22,112	409,920	113,447	288,708	7,765
29100	11-000-100-566	Tuition to Priv. School for the Disabled	2,557,105	7,837	2,564,942	958,778	1,180,394	425,769
29140	11-000-100-568	Tuition – State Facilities	19,158	0	19,158	0	0	19,158
29500	11-000-211-1	Salaries	184,610	0	184,610	74,508	110,102	0
30500	11-000-213-1	Salaries	369,502	0	369,502	151,876	217,626	0
30540	11-000-213-3	Purchased Professional and Technical Ser	30,000	0	30,000	12,715	525	16,760
30560	11-000-213-[4-5]	Other Purchased Services (400-500 series)	500	0	500	73	0	427
30580	11-000-213-6	Supplies and Materials	30,000	0	30,000	3,217	1,534	25,248
30600	11-000-213-8	Other Objects	1,000	0	1,000	210	0	790
40500	11-000-216-1	Salaries	305,930	0	305,930	129,111	176,819	0
40520	11-000-216-320	Purchased Professional – Educational Ser	100,000	(28,319)	71,681	22,113	44,825	4,743
40540	11-000-216-6	Supplies and Materials	5,000	0	5,000	1,444	16	3,541
41000	11-000-217-1	Salaries	761,112	0	761,112	224,149	536,963	0
41020	11-000-217-320	Purchased Professional – Educational Ser	525,000	65,092	590,092	147,426	442,404	262
41500	11-000-218-104	Salaries of Other Professional Staff	654,237	(0)	654,237	284,468	369,769	0
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	61,294	0	61,294	35,822	25,472	0
41560	11-000-218-320	Purchased Professional – Educational Ser	21,000	0	21,000	4,547	0	16,453
41580	11-000-218-390	Other Purchased Professional & Technical	0	11,800	11,800	11,793	0	7
41620	11-000-218-6	Supplies and Materials	4,400	1,424	5,824	1,050	1,423	3,352

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Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
41640	11-000-218-8_ Other Objects	1,000	70	1,070	110	0	960
42000	11-000-219-104 Salaries of Other Professional Staff	881,214	0	881,214	361,516	519,698	0
42020	11-000-219-105 Salaries of Secretarial and Clerical Ass	82,812	0	82,812	41,273	41,539	0
42060	11-000-219-320 Purchased Professional – Educational Ser	40,000	0	40,000	7,843	543	31,615
42080	11-000-219-390 Other Purchased Professional & Technical	20,000	0	20,000	18,473	0	1,527
42100	11-000-219-[4-5] Other Purchased Services (400-500 series	2,500	0	2,500	905	0	1,595
42160	11-000-219-6_ Supplies and Materials	12,500	323	12,823	8,576	1,582	2,665
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	479,527	0	479,527	211,135	268,392	0
43040	11-000-221-105 Salaries of Secretarial & Clerical Assis	52,284	0	52,284	654	51,630	0
43160	11-000-221-6_ Supplies and Materials	1,500	0	1,500	485	0	1,015
43180	11-000-221-8_ Other Objects	1,000	0	1,000	100	0	900
43500	11-000-222-1_ Salaries	16,856	0	16,856	2,094	14,762	0
43520	11-000-222-177 Salaries of Technology Coordinators	122,791	0	122,791	59,776	63,015	0
43540	11-000-222-3_ Purchased Professional and Technical Ser	3,000	0	3,000	0	0	3,000
43580	11-000-222-6_ Supplies and Materials	3,000	0	3,000	277	1,130	1,593
45000	11-000-230-1_ Salaries	279,931	0	279,931	129,212	150,719	0
45040	11-000-230-331 Legal Services	100,000	6,439	106,439	(18,170)	74,134	50,475
45060	11-000-230-332 Audit Fees	50,000	0	50,000	47,000	1,000	2,000
45080	11-000-230-334 Architectural/Engineering Services	25,000	(19,500)	5,500	5,110	0	390
45100	11-000-230-339 Other Purchased Professional Services	48,000	24,025	72,025	71,525	500	0
45140	11-000-230-530 Communications/Telephone	65,000	0	65,000	15,937	15,169	33,895
45160	11-000-230-585 BOE Other Purchased Services	2,500	(1,000)	1,500	0	0	1,500
45180	11-000-230-590 Misc Purch Services (400-500 series, O/T	90,600	0	90,600	84,264	824	5,512
45200	11-000-230-610 General Supplies	1,500	0	1,500	818	0	682
45260	11-000-230-890 Miscellaneous Expenditures	12,500	0	12,500	11,408	475	617
45280	11-000-230-895 BOE Membership Dues and Fees	17,500	1,000	18,500	18,113	0	387
46000	11-000-240-103 Salaries of Principals/Assistant Princip	1,028,943	0	1,028,943	453,927	575,016	0
46040	11-000-240-105 Salaries of Secretarial and Clerical Ass	354,952	0	354,952	169,649	185,303	0
46100	11-000-240-[4-5] Other Purchased Services (400-500 series	4,000	0	4,000	858	2,142	1,000
46120	11-000-240-6_ Supplies and Materials	20,050	5,000	25,050	12,668	2,503	9,879
46140	11-000-240-8_ Other Objects	29,835	0	29,835	12,524	0	17,311
47000	11-000-251-1_ Salaries	511,818	0	511,818	256,955	254,863	0
47020	11-000-251-330 Purchased Professional Services	22,000	16,520	38,520	22,818	15,700	2
47040	11-000-251-340 Purchased Technical Services	55,000	2,400	57,400	50,971	0	6,429
47060	11-000-251-592 Misc. Purch. Services (400-500 Series, O	15,000	0	15,000	10,719	3,410	871
47100	11-000-251-6_ Supplies and Materials	22,500	(820)	21,680	9,957	658	11,065
47180	11-000-251-890 Other Objects	8,500	0	8,500	3,078	0	5,422
47500	11-000-252-1_ Salaries	454,678	0	454,678	215,362	239,316	0
47540	11-000-252-340 Purchased Technical Services	14,500	0	14,500	3,000	0	11,500
47560	11-000-252-[4-5] Other Purchased Services (400-500 series	420,000	0	420,000	332,275	26,814	60,911

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 10 General Fund

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available	
47580	11-000-252-6	Supplies and Materials	7,000	0	7,000	132	1,123	5,745
47600	11-000-252-8	Other Objects	6,200	0	6,200	352	71	5,776
48500	11-000-261-1	Salaries	138,621	0	138,621	54,849	83,153	619
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic	225,000	105,378	330,378	180,733	63,537	86,108
48540	11-000-261-610	General Supplies	50,000	3,000	53,000	16,104	28,536	8,361
49000	11-000-262-1	Salaries	896,120	(2,577)	893,543	435,462	458,081	0
49020	11-000-262-107	Salaries of Non-Instructional Aides	144,597	2,577	147,174	57,589	89,585	0
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	32,500	0	32,500	2,841	2,139	27,520
49120	11-000-262-490	Other Purchased Property Services	42,500	14,450	56,950	35,148	9,502	12,300
49140	11-000-262-520	Insurance	297,500	20,935	318,435	318,435	0	0
49160	11-000-262-590	Miscellaneous Purchased Services	1,500	0	1,500	(38,664)	33,586	6,578
49180	11-000-262-610	General Supplies	75,000	(3,011)	71,989	56,888	14,836	265
49200	11-000-262-621	Energy (Natural Gas)	272,852	(5,826)	267,026	57,922	206,424	2,679
49220	11-000-262-622	Energy (Electricity)	653,968	63,758	717,726	354,561	243,677	119,488
49260	11-000-262-626	Energy (Gasoline)	10,000	0	10,000	2,704	1,448	5,848
49280	11-000-262-8	Other Objects	6,000	0	6,000	1,910	1,047	3,043
50000	11-000-263-1	Salaries	157,067	0	157,067	84,480	72,587	0
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.	10,000	(3,800)	6,200	1,440	1,360	3,400
50060	11-000-263-610	General Supplies	25,000	28,773	53,773	25,452	25,421	2,899
51020	11-000-266-3	Purchased Professional and Technical Ser	175,000	0	175,000	116,504	0	58,496
51060	11-000-266-610	General Supplies	15,000	0	15,000	0	0	15,000
52000	11-000-270-107	Salaries of Non-Instructional Aides	325,509	0	325,509	113,235	212,274	0
52020	11-000-270-160	Sal. For Pupil Trans (Bet Home & Sch) –	1,097,486	(0)	1,097,486	547,649	549,837	0
52040	11-000-270-161	Sal. For Pupil Trans (Bet Home & Sch) –	339,404	0	339,404	115,122	223,382	900
52060	11-000-270-162	Sal. For Pupil Trans (Other than Bet. Ho	10,000	0	10,000	2,457	7,253	290
52100	11-000-270-350	Management Fee – ESC & CTSA Trans. Prog	45,000	24,357	69,357	37,033	25,000	7,323
52120	11-000-270-390	Other Purchased Prof. and Technical Serv	2,000	(500)	1,500	0	0	1,500
52140	11-000-270-420	Cleaning, Repair, & Maint. Services	1,000	0	1,000	0	0	1,000
52200	11-000-270-503	Contract Serv.–Aid in Lieu Pymts–Non-Pub	175,000	0	175,000	559	0	174,442
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	16,000	0	16,000	0	0	16,000
52300	11-000-270-513	Contr Serv (Bet. Home & Sch) – Joint Agr	0	29,443	29,443	29,443	0	0
52340	11-000-270-515	Contract Serv. (Sp Ed Stds) – Joint Agree	200,000	41,549	241,549	90,086	133,199	18,264
52360	11-000-270-517	Contract Serv. (Reg. Students) – ESCs &	100,000	121,531	221,531	115,261	100,235	6,035
52380	11-000-270-518	Contract Serv. (Spl. Ed. Students) – ESC	275,000	212,568	487,568	258,078	222,275	7,215
52400	11-000-270-593	Misc. Purchased Services - Transportatio	135,000	(5,000)	130,000	110,405	0	19,595
52420	11-000-270-610	General Supplies	10,837	(150)	10,687	3,575	5,040	2,072
52440	11-000-270-615	Transportation Supplies	175,000	(11,600)	163,400	77,798	58,183	27,419
52450	11-000-270-626	Fuel Costs Funded by Advertising Revenue	750	0	750	138	0	612
52460	11-000-270-8	Other objects	5,000	9,060	14,060	12,261	485	1,315
71000	11-000-291-210	Group Insurance	45,000	8,547	53,547	19,692	33,855	0

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 10 General Fund

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
71020	11-000-291-220	Social Security Contributions	500,000	0	500,000	259,729	240,271	0
71060	11-000-291-241	Other Retirement Contributions - PERS	616,982	(19,700)	597,282	2,575	0	594,707
71120	11-000-291-249	Other Retirement Contributions - Regular	55,000	3,313	58,313	24,238	34,074	0
71140	11-000-291-250	Unemployment Compensation	113,347	(34,545)	78,803	38,051	20,434	20,317
71160	11-000-291-260	Workmen's Compensation	375,000	0	375,000	177,445	178,369	19,186
71180	11-000-291-270	Health Benefits	7,055,144	19,569	7,074,713	3,844,548	1,965,099	1,265,066
71200	11-000-291-280	Tuition Reimbursement	75,000	0	75,000	20,815	0	54,185
71220	11-000-291-290	Other Employee Benefits	85,000	0	85,000	25,923	3,279	55,798
71226	11-000-291-298	Unused Vac Pay - mass severance	15,000	0	15,000	8,200	0	6,800
71227	11-000-291-299	Unused Sick Pay to Term/Retired Staff	100,000	0	100,000	11,858	0	88,142
73020	12-110-100-73_	Kindergarten	7,500	0	7,500	3,089	4,411	0
73040	12-120-100-73_	Grades 1-5	23,700	0	23,700	9,895	13,805	0
73060	12-130-100-73_	Grades 6-8	21,000	0	21,000	11,087	9,913	0
73080	12-140-100-73_	Grades 9-12	32,850	0	32,850	13,665	19,185	0
75500	12-000-100-73_	Undistributed Expenditures - Instruction	312,814	0	312,814	267,950	0	44,864
75680	12-000-252-73_	Undistributed Expenditures – Admin. Info	79,000	0	79,000	0	0	79,000
75740	12-000-263-73_	Undist. Expend. – Care and Upkeep of Gro	0	15,000	15,000	15,000	0	0
75800	12-000-270-733	School Buses - Regular	48,000	0	48,000	47,630	0	370
75820	12-000-270-734	School Buses - Special	48,000	0	48,000	47,630	0	370
76080	12-000-400-450	Construction Services	325,000	(9,751)	315,249	315,000	0	249
76100	12-000-400-600	Supplies and Materials	0	9,751	9,751	9,751	0	0
76210	12-000-400-896	Assessment for Debt Service on SDA Fundi	121,920	0	121,920	48,768	73,152	0
84000	10-000-100-56_	Transfer of Funds to Charter Schools	17,725	0	17,725	8,106	9,619	0
Total			43,815,183	1,048,723	44,863,906	19,416,745	20,831,179	4,615,982

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 20 Special Revenue Fund

Assets and Resources

Assets:

101	Cash in bank	\$1,561,842.71
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 Premiums 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	\$7.50
142	Intergovernmental - Federal	\$4,342,830.65
143	Intergovernmental - Other	\$29,789.61
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00
		\$4,372,627.76

Loans Receivable:

131	Interfund	\$0.00
151, 152	Other (Net of estimated uncollectable of \$_____)	\$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	\$4,891,886.05
302	Less Revenues	(\$1,321,690.92)
		\$3,570,195.13

Total assets and resources **\$9,504,665.60**

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 20 Special Revenue Fund

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$1,616,326.53
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	\$663,917.64
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$183,500.40
Total liabilities		\$2,463,744.57

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 20 Special Revenue Fund

Fund Balance:

Appropriated:

753,754	Reserve for Encumbrances	\$2,145,209.24
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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 \$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	\$4,948,650.87
602	Less: Expenditures	(\$1,922,652.11)
	Less: Encumbrances	(\$2,144,378.24)
	Total appropriated	(\$4,067,030.35) \$881,620.52
		\$3,026,829.76

Unappropriated:

770	Fund balance, July 1	\$4,014,091.27
771	Designated fund balance	\$0.00
303	Budgeted fund balance	\$0.00
	Total fund balance	\$7,040,921.03
	Total liabilities and fund equity	\$9,504,665.60

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 20 Special Revenue Fund

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$4,948,650.87	\$4,067,030.35	\$881,620.52
Revenues	(\$4,891,886.05)	(\$1,321,690.92)	(\$3,570,195.13)
Subtotal	<u>\$56,764.82</u>	<u>\$2,745,339.43</u>	<u>(\$2,688,574.61)</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>\$56,764.82</u>	<u>\$2,745,339.43</u>	<u>(\$2,688,574.61)</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>\$56,764.82</u>	<u>\$2,745,339.43</u>	<u>(\$2,688,574.61)</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>\$56,764.82</u>	<u>\$2,745,339.43</u>	<u>(\$2,688,574.61)</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>\$56,764.82</u>	<u>\$2,745,339.43</u>	<u>(\$2,688,574.61)</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>\$56,764.82</u>	<u>\$2,745,339.43</u>	<u>(\$2,688,574.61)</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>\$56,764.82</u>	<u>\$2,745,339.43</u>	<u>(\$2,688,574.61)</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>\$56,764.82</u>	<u>\$2,745,339.43</u>	<u>(\$2,688,574.61)</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>\$56,764.82</u>	<u>\$2,745,339.43</u>	<u>(\$2,688,574.61)</u>
Less: Adjustment for prior year	(\$56,764.82)	(\$56,764.82)	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$2,688,574.61</u>	<u>(\$2,688,574.61)</u>

Prepared and submitted by :

Board Secretary

Date

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 20 Special Revenue Fund

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00745	Total Revenues from Local Sources	0	290,870	290,870	125,407	Under	165,463
00770	Total Revenues from State Sources	1,943,028	237,484	2,180,512	677,208	Under	1,503,304
00830	Total Revenues from Federal Sources	0	1,997,387	1,997,387	519,076	Under	1,478,311
0083A	Other	423,117	0	423,117	0	Under	423,117
	Total	2,366,145	2,525,741	4,891,886	1,321,691		3,570,195

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	0	10,600	10,600	0	6,941	3,659
84100	Local Projects	0	18,190	18,190	2,277	9,028	6,884
84200	Student Activity Fund	0	204,367	204,367	71,383	132,983	0
84220	Scholarship Fund	0	42,621	42,621	0	0	42,621
85120	Total Instruction	1,127,872	17,854	1,145,726	601,075	527,941	16,710
86380	Total Support Services	1,238,273	443	1,238,716	495,501	734,484	8,730
88136	SDA Emergent Needs & Capital Maint.	0	4,260	4,260	4,260	0	0
88140	Other	0	166,154	166,154	504	11,725	153,925
88740	Total Federal Projects	0	2,118,017	2,118,017	747,651	721,275	649,091
	Total	2,366,145	2,582,506	4,948,651	1,922,652	2,144,378	881,621

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 20 Special Revenue Fund

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00737	20-1760	Student Activity Fund Revenue	0	200,000	200,000	105,424	Under	94,576
00738	20-1770	Scholarship Fund Revenue	0	42,621	42,621	669	Under	41,952
00740	20-1__	Other Revenue from Local Sources	0	48,248	48,248	19,313	Under	28,935
00760	20-3218	Preschool Education Aid	1,943,028	0	1,943,028	677,208	Under	1,265,820
00765	20-32__	Other Restricted Entitlements	0	237,484	237,484	0	Under	237,484
00775	20-441[1-6]	Title I	0	1,022,395	1,022,395	264,669	Under	757,726
00780	20-445[1-5]	Title II	0	163,970	163,970	25,669	Under	138,301
00785	20-449[1-4]	Title III	0	59,533	59,533	6,829	Under	52,704
00790	20-447[1-4]	Title IV	0	93,301	93,301	42,707	Under	50,594
00805	20-442[0-9]	I.D.E.A. Part B (Handicapped)	0	645,959	645,959	179,202	Under	466,757
00825	20-4__	Other	0	12,230	12,230	0	Under	12,230
00835	20-5200	Transfers from Operating Budget – Presch	423,117	0	423,117	0	Under	423,117
			Total	2,366,145	2,525,741	4,891,886	1,321,691	3,570,195

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
01190	15-449[1-4]	Title III - Part A English Lang Acq	0	10,600	10,600	0	6,941	3,659
84100	20-__-__-__	Local Projects	0	18,190	18,190	2,277	9,028	6,884
84200	20-475-__-__	Student Activity Fund	0	204,367	204,367	71,383	132,983	0
84220	20-476-__-__	Scholarship Fund	0	42,621	42,621	0	0	42,621
85000	20-218-100-101	Salaries of Teachers	783,190	0	783,190	396,337	386,853	0
85020	20-218-100-106	Other Salaries for Instruction	209,264	0	209,264	103,601	105,663	0
85030	20-218-100-321	Purch Prof-Ed Services	107,918	15,921	123,839	89,310	33,722	808
85040	20-218-100-[4-5]	Other Purchased Services (400-500 series	5,000	0	5,000	0	0	5,000
85080	20-218-100-6__	General Supplies	22,500	1,932	24,432	11,826	1,704	10,902
86020	20-218-200-103	Salaries of Program Directors	61,396	0	61,396	29,660	31,736	0
86040	20-218-200-104	Salaries of Other Professional Staff	66,417	(4,159)	62,258	18,419	43,839	0
86060	20-218-200-105	Salaries of Secr. And Clerical Assistant	47,518	0	47,518	10,927	36,591	0
86080	20-218-200-110	Other Salaries	82,965	0	82,965	38,519	44,446	0
86100	20-218-200-173	Salaries of Community Parent Involvement	94,364	0	94,364	28,063	66,301	0
86120	20-218-200-176	Salaries of Master Teachers	124,700	4,160	128,860	31,049	97,811	0
86140	20-218-200-200	Personnel Services – Employee Benefits	570,378	(1)	570,377	285,189	285,188	0
86180	20-218-200-325	Purchased Ed. Svcs – Head Start	144,535	0	144,535	20,638	123,897	0
86200	20-218-200-329	Purchased Professional – Educational Ser	3,000	0	3,000	0	0	3,000
86220	20-218-200-330	Other Purchased Professional Services	25,000	0	25,000	25,000	0	0
86260	20-218-200-440	Rentals	9,000	0	9,000	3,089	4,411	1,500
86340	20-218-200-6__	Supplies and Materials	9,000	443	9,443	4,950	262	4,230
88136	20-492-__-__	SDA Emergent Needs & Capital Maint.	0	4,260	4,260	4,260	0	0
88140	20-__-__-__	Other	0	166,154	166,154	504	11,725	153,925
88500	20-__-__-__	Title I	0	1,026,364	1,026,364	355,322	342,109	328,933
88520	20-__-__-__	Title II	0	165,735	165,735	36,934	20,072	108,729
88540	20-__-__-__	Title III	0	48,933	48,933	10,837	8,311	29,784
88560	20-__-__-__	Title IV	0	93,301	93,301	48,462	1,066	43,772

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 20 Special Revenue Fund

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
88620 20-__-__-__	I.D.E.A. Part B (Handicapped)	0	670,067	670,067	285,572	338,895	45,600
88700 20-__-__-__	Other	0	113,618	113,618	10,524	10,822	92,273
	Total	2,366,145	2,582,506	4,948,651	1,922,652	2,144,378	881,621

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 30 Capital Projects Fund

Assets and Resources

Assets:

101	Cash in bank	\$24,497,007.58
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 Premiums 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	(\$24,497,007.58) (\$24,497,007.58)
		\$0.00

Total assets and resources **\$0.00**

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 30 Capital Projects Fund

Liabilities and Fund Equity

Liabilities:

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

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 30 Capital Projects Fund

Fund Balance:

Appropriated:

753,754	Reserve for Encumbrances	\$0.00
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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	\$0.00
602	Less: Expenditures	\$0.00
	Less: Encumbrances	\$0.00
	Total appropriated	\$0.00

Unappropriated:

770	Fund balance, July 1	\$0.00
771	Designated fund balance	\$0.00
303	Budgeted fund balance	\$0.00
	Total fund balance	\$0.00
	Total liabilities and fund equity	\$0.00

Starting date 7/1/2025 Ending date 12/31/2025 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	(\$24,497,007.58)	\$24,497,007.58
Subtotal	<u>\$0.00</u>	<u>(\$24,497,007.58)</u>	<u>\$24,497,007.58</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>(\$24,497,007.58)</u>	<u>\$24,497,007.58</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>(\$24,497,007.58)</u>	<u>\$24,497,007.58</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>(\$24,497,007.58)</u>	<u>\$24,497,007.58</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>(\$24,497,007.58)</u>	<u>\$24,497,007.58</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>(\$24,497,007.58)</u>	<u>\$24,497,007.58</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>(\$24,497,007.58)</u>	<u>\$24,497,007.58</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>(\$24,497,007.58)</u>	<u>\$24,497,007.58</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>(\$24,497,007.58)</u>	<u>\$24,497,007.58</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$24,497,007.58)</u>	<u>\$24,497,007.58</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 30 Capital Projects Fund

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
0098A	Other	0	0	0	24,497,008		(24,497,008)
	Total	0	0	0	24,497,008		(24,497,008)

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 30 Capital Projects Fund

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00960	30-5110	Bond Principal	0	0	0	24,496,008		(24,496,008)
00965	30-5120	Bond Premium	0	0	0	999		(999)
		Total	0	0	0	24,497,008		(24,497,008)

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 40 Debt Service Fund

Assets and Resources

Assets:

101	Cash in bank	(\$174,960.17)
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 Premiums 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	\$474,543.00

Accounts Receivable:

132	Interfund	\$0.00
141	Intergovernmental - State	\$94,231.00
142	Intergovernmental - Federal	\$0.00
143	Intergovernmental - Other	\$0.00
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00 \$94,231.00

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	\$1,603,200.00
302	Less Revenues	(\$1,619,498.21) (\$16,298.21)
Total assets and resources		\$377,515.62

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 40 Debt Service Fund

Liabilities and Fund Equity

Liabilities:

101	Cash Overdraft	(\$174,960.17)
401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$146,852.08
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		\$146,852.08

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 40 Debt Service Fund

Fund Balance:

Appropriated:

753,754	Reserve for Encumbrances	\$0.00
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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	\$1,603,200.00
602	Less: Expenditures	(\$1,372,537.50)
	Less: Encumbrances	\$0.00
	Total appropriated	\$230,662.50

Unappropriated:

770	Fund balance, July 1	\$1.04
771	Designated fund balance	\$0.00
303	Budgeted fund balance	\$0.00
	Total fund balance	\$230,663.54
	Total liabilities and fund equity	\$377,515.62

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 40 Debt Service Fund

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,603,200.00	\$1,372,537.50	\$230,662.50
Revenues	(\$1,603,200.00)	(\$1,619,498.21)	\$16,298.21
Subtotal	<u>\$0.00</u>	<u>(\$246,960.71)</u>	<u>\$246,960.71</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$246,960.71)</u>	<u>\$246,960.71</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$246,960.71)</u>	<u>\$246,960.71</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$246,960.71)</u>	<u>\$246,960.71</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$246,960.71)</u>	<u>\$246,960.71</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$246,960.71)</u>	<u>\$246,960.71</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$246,960.71)</u>	<u>\$246,960.71</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$246,960.71)</u>	<u>\$246,960.71</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>\$0.00</u>	<u>(\$246,960.71)</u>	<u>\$246,960.71</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$246,960.71)</u>	<u>\$246,960.71</u>

Prepared and submitted by :

Board Secretary

Date

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 40 Debt Service Fund

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Total Revenues from Local Sources	948,256	0	948,256	964,554		(16,298)
0093A	Other	654,944	0	654,944	654,944		0
	Total	1,603,200	0	1,603,200	1,619,498		(16,298)
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89660	Total Regular Debt Service	1,603,200	0	1,603,200	1,372,538	0	230,663
	Total	1,603,200	0	1,603,200	1,372,538	0	230,663

Starting date 7/1/2025 Ending date 12/31/2025 Fund: 40 Debt Service Fund

			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00860	40-1210	Local Tax Levy	948,256	0	948,256	948,256		0
00865	40-1510	Interest on Investments	0	0	0	16,298		(16,298)
00890	40-3160	Debt Service Aid Type II	654,944	0	654,944	654,944		0
Total			1,603,200	0	1,603,200	1,619,498		(16,298)
Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89600	40-701-510-834	Interest on Bonds	478,200	0	478,200	247,538	0	230,663
89620	40-701-510-910	Redemption of Principal	1,125,000	0	1,125,000	1,125,000	0	0
Total			1,603,200	0	1,603,200	1,372,538	0	230,663