

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 10 General Fund

Assets and Resources

Assets:

101	Cash in bank		\$4,468,587.13
102-106	Cash Equivalents		\$297,486.72
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		\$10,018,870.98
Accounts Receivable:			
132	Interfund	\$1,603,178.61	
141	Intergovernmental - State	\$9,232,625.87	
142	Intergovernmental - Federal	\$1,279,125.77	
143	Intergovernmental - Other	\$338,683.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$370,791.93	\$12,824,405.18
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	\$41,925,220.00	
302	Less Revenues	(\$42,946,905.48)	(\$1,021,685.48)

Total assets and resources

\$26,587,664.53

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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	(\$132,425.89)
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	(\$78,655.85)
Total liabilities		\$132,444.08

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Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$16,044,066.31
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	\$2,708,077.00
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	\$890.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$890.00
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	\$610,087.68	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$610,087.68
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$44,863,905.97	
602	Less: Expenditures	(\$22,962,985.94)	
	Less: Encumbrances	(\$17,907,845.06)	(\$40,870,831.00)
	Total appropriated		\$23,356,695.96
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		\$26,455,220.45
	Total liabilities and fund equity		\$26,587,664.53

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Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$44,863,905.97	\$40,870,831.00	\$3,993,074.97
Revenues	(\$41,925,220.00)	(\$42,946,905.48)	\$1,021,685.48
Subtotal	<u>\$2,938,685.97</u>	<u>(\$2,076,074.48)</u>	<u>\$5,014,760.45</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>(\$4,784,151.48)</u>	<u>\$7,722,837.45</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>(\$4,784,151.48)</u>	<u>\$7,722,837.45</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>(\$4,784,151.48)</u>	<u>\$7,722,837.45</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>(\$4,784,651.48)</u>	<u>\$7,723,337.45</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>(\$4,784,651.48)</u>	<u>\$7,723,337.45</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>(\$4,784,651.48)</u>	<u>\$7,723,337.45</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>(\$4,784,651.48)</u>	<u>\$7,723,337.45</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>(\$4,784,651.48)</u>	<u>\$7,723,337.45</u>
Less: Adjustment for prior year	(\$956,050.97)	(\$956,050.97)	\$0.00
Budgeted fund balance	<u>\$1,982,635.00</u>	<u>(\$5,740,702.45)</u>	<u>\$7,723,337.45</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2025 Ending date 1/31/2026 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	24,413,195		(107,310)
00520	SUBTOTAL – Revenues from State Sources	17,604,555	0	17,604,555	17,739,887		(135,332)
00570	SUBTOTAL – Revenues from Federal Sources	14,780	0	14,780	34,141		(19,361)
	Total	41,925,220	0	41,925,220	42,187,223		(262,003)
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	5,378,692	5,659,437	730,159
10300	Total Special Education - Instruction	3,307,734	117,629	3,425,363	1,662,462	1,750,147	12,754
11160	Total Basic Skills/Remedial – Instruct.	99,591	0	99,591	48,112	51,480	0
12160	Total Bilingual Education – Instruction	245,157	0	245,157	118,434	126,724	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	225,879	240,128	94,509
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	1,355,346	1,314,844	624,829
29680	Total Undistributed Expenditures – Atten	184,610	(0)	184,610	87,082	97,528	0
30620	Total Undistributed Expenditures – Healt	431,002	0	431,002	207,996	181,687	41,319
40580	Total Undistributed Expend – Speech, OT,	410,930	(28,319)	382,611	184,282	190,150	8,179
41080	Total Undist. Expend. – Other Supp. Serv	1,286,112	65,092	1,351,204	517,172	833,770	262
41660	Total Undist. Expend. – Guidance	741,931	13,294	755,225	403,389	331,128	20,709
42200	Total Undist. Expend. – Child Study Team	1,040,026	323	1,040,349	529,431	473,740	37,178
43200	Total Undist. Expend. – Improvement of I	534,311	0	534,311	255,122	278,025	1,164
43620	Total Undist. Expend. – Edu. Media Serv.	145,647	0	145,647	69,642	71,444	4,561
45300	Support Serv. - General Admin	692,531	10,964	703,495	376,049	219,423	108,023
46160	Support Serv. - School Admin	1,437,780	5,000	1,442,780	766,585	648,004	28,191
47200	Total Undist. Expend. – Central Services	634,818	28,100	662,918	400,788	229,751	32,379
47620	Total Undist. Expend. – Admin. Info. Tec	902,378	0	902,378	583,487	238,023	80,869
51120	Total Undist. Expend. – Oper. & Maint. O	3,228,225	223,655	3,451,880	1,992,980	1,181,427	277,473
52480	Total Undist. Expend. – Student Transpor	2,914,986	421,258	3,336,244	1,804,428	1,423,447	108,368
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	9,035,473	(32,815)	9,002,658	5,136,597	2,212,375	1,653,686
75880	TOTAL EQUIPMENT	572,864	15,000	587,864	431,040	32,221	124,604
76260	Total Facilities Acquisition and Constru	446,920	0	446,920	385,711	60,960	249
84000	Transfer of Funds to Charter Schools	17,725	0	17,725	9,709	8,016	0
	Total	43,815,183	1,048,723	44,863,906	22,962,986	17,907,845	3,993,075

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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	173,968	Under	51,032
00315	10-1992	Advertising Fees – School Buses	1,500	0	1,500	6,444		(4,944)
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	361,846	Under	361,835
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	915,440		(352,916)
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	42,187,223		(262,003)

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	319,310	307,117	19,068
02100	11-120-__-101	Grades 1-5 – Salaries of Teachers	3,375,863	(0)	3,375,863	1,572,177	1,745,081	58,605
02120	11-130-__-101	Grades 6-8 – Salaries of Teachers	2,656,851	0	2,656,851	1,243,928	1,412,923	0
02140	11-140-__-101	Grades 9-12 – Salaries of Teachers	3,452,638	0	3,452,638	1,670,936	1,781,609	94
02500	11-150-100-101	Salaries of Teachers	25,000	0	25,000	12,590	12,411	0
02540	11-150-100-320	Purchased Professional – Educational Ser	75,000	2,952	77,952	35,743	20,000	22,209
03020	11-190-1__-320	Purchased Professional – Educational Ser	550,000	87,513	637,513	303,172	334,342	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	88,918	23,613	54,277
03080	11-190-1__-610	General Supplies	213,900	24,454	238,354	114,763	18,199	105,393
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	62,872	67,273	0
04520	11-204-100-106	Other Salaries for Instruction	192,606	0	192,606	50,801	141,805	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	945	0	755
06000	11-209-100-101	Salaries of Teachers	0	92,672	92,672	55,012	37,660	0
06100	11-209-100-610	General Supplies	0	2,000	2,000	1,902	19	79
06500	11-212-100-101	Salaries of Teachers	418,410	0	418,410	257,917	160,375	118
06520	11-212-100-106	Other Salaries for Instruction	28,160	0	28,160	14,080	14,080	0
06540	11-212-100-320	Purchased Professional-Educational Servi	3,500	1,632	5,132	4,368	764	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	22,611	525	8,224
07000	11-213-100-101	Salaries of Teachers	2,146,392	0	2,146,392	1,021,368	1,125,024	0
07020	11-213-100-106	Other Salaries for Instruction	63,846	0	63,846	24,241	39,605	0
07040	11-213-100-320	Purchased Professional-Educational Servi	20,000	5,727	25,727	19,055	6,672	0
07100	11-213-100-610	General Supplies	6,000	(712)	5,288	1,710	0	3,578
07520	11-214-100-106	Other Salaries for Instruction	50,471	0	50,471	12,319	38,153	0
08500	11-216-100-101	Salaries of Teachers	100,160	0	100,160	48,387	51,774	0
08520	11-216-100-106	Other Salaries for Instruction	126,344	0	126,344	62,156	64,188	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	48,112	51,480	0
12000	11-240-100-101	Salaries of Teachers	245,157	0	245,157	118,434	126,724	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	152,534	182,923	0
17520	11-402-100-[3-5]	Purchased Services (300-500 series)	140,000	(31,979)	108,021	42,885	53,560	11,576
17540	11-402-100-6__	Supplies and Materials	70,000	11,098	81,098	24,971	3,645	52,482
17560	11-402-100-8__	Other Objects	3,500	32,440	35,940	5,490	0	30,450
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	56,085	69,854	20,411
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools	387,808	22,112	409,920	150,202	251,952	7,765
29100	11-000-100-566	Tuition to Priv. School for the Disabled	2,557,105	7,837	2,564,942	1,146,135	993,037	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	87,082	97,528	0
30500	11-000-213-1__	Salaries	369,502	0	369,502	188,128	181,374	0
30540	11-000-213-3__	Purchased Professional and Technical Ser	30,000	0	30,000	14,527	314	15,160
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	4,752	0	25,248
30600	11-000-213-8__	Other Objects	1,000	0	1,000	516	0	484
40500	11-000-216-1__	Salaries	305,930	0	305,930	156,789	149,141	0
40520	11-000-216-320	Purchased Professional – Educational Ser	100,000	(28,319)	71,681	26,049	40,889	4,743
40540	11-000-216-6__	Supplies and Materials	5,000	0	5,000	1,444	121	3,436
41000	11-000-217-1__	Salaries	761,112	0	761,112	288,348	472,764	0
41020	11-000-217-320	Purchased Professional – Educational Ser	525,000	65,092	590,092	228,823	361,007	262
41500	11-000-218-104	Salaries of Other Professional Staff	654,237	(0)	654,237	341,854	312,383	0
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	61,294	0	61,294	42,785	18,509	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	2,236	237	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	174	0	896
42000	11-000-219-104	Salaries of Other Professional Staff	881,214	0	881,214	443,883	437,331	0
42020	11-000-219-105	Salaries of Secretarial and Clerical Ass	82,812	0	82,812	48,024	34,788	0
42060	11-000-219-320	Purchased Professional – Educational Ser	40,000	0	40,000	8,385	60	31,555
42080	11-000-219-390	Other Purchased Professional & Technical	20,000	0	20,000	18,973	0	1,027
42100	11-000-219-[4-5]	Other Purchased Services (400-500 series	2,500	0	2,500	1,298	0	1,202
42160	11-000-219-6__	Supplies and Materials	12,500	323	12,823	8,597	1,561	2,665
42180	11-000-219-8__	Other Objects	1,000	0	1,000	270	0	730
43000	11-000-221-102	Salaries of Supervisor of Instruction	479,527	0	479,527	253,390	226,137	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	546	0	954
43180	11-000-221-8__	Other Objects	1,000	0	1,000	531	259	210
43500	11-000-222-1__	Salaries	16,856	0	16,856	4,403	12,453	0
43520	11-000-222-177	Salaries of Technology Coordinators	122,791	0	122,791	63,801	58,990	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	1,439	0	1,561
45000	11-000-230-1__	Salaries	279,931	0	279,931	150,647	129,284	0
45040	11-000-230-331	Legal Services	100,000	14,546	114,546	36,830	74,134	3,582
45060	11-000-230-332	Audit Fees	50,000	0	50,000	50,000	0	0
45080	11-000-230-334	Architectural/Engineering Services	25,000	(2,500)	22,500	5,110	0	17,390
45100	11-000-230-339	Other Purchased Professional Services	48,000	(2,975)	45,025	500	0	44,525
45140	11-000-230-530	Communications/Telephone	65,000	0	65,000	17,429	12,133	35,438
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	84,357	1,546	4,698
45200	11-000-230-610	General Supplies	1,500	(225)	1,275	865	0	410
45260	11-000-230-890	Miscellaneous Expenditures	12,500	2,118	14,618	12,198	2,326	94
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	535,818	493,125	0
46040	11-000-240-105	Salaries of Secretarial and Clerical Ass	354,952	0	354,952	202,831	152,121	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	14,555	616	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	10,000	521,818	300,542	211,276	10,000
47020	11-000-251-330	Purchased Professional Services	22,000	17,652	39,652	22,818	16,832	2
47040	11-000-251-340	Purchased Technical Services	55,000	1,268	56,268	50,971	0	5,297
47060	11-000-251-592	Misc. Purch. Services (400-500 Series, O	15,000	0	15,000	12,590	1,643	768
47100	11-000-251-6__	Supplies and Materials	22,500	(820)	21,680	10,615	0	11,065
47180	11-000-251-890	Other Objects	8,500	0	8,500	3,253	0	5,247
47500	11-000-252-1__	Salaries	454,678	0	454,678	250,477	204,201	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	329,287	31,134	59,580

Starting date 7/1/2025 Ending date 1/31/2026 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	299	1,272	5,429
47600	11-000-252-8__	Other Objects	6,200	0	6,200	424	1,416	4,360
48500	11-000-261-1__	Salaries	138,621	0	138,621	63,991	74,011	619
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic	225,000	93,378	318,378	186,113	64,572	67,692
48540	11-000-261-610	General Supplies	50,000	5,000	55,000	20,276	28,979	5,745
49000	11-000-262-1__	Salaries	896,120	(2,577)	893,543	503,806	389,736	0
49020	11-000-262-107	Salaries of Non-Instructional Aides	144,597	2,577	147,174	73,321	73,853	0
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	32,500	0	32,500	3,270	4,710	24,520
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	55,988	57,488	224	33,586	23,678
49180	11-000-262-610	General Supplies	75,000	(54,999)	20,001	8,516	9,574	1,911
49200	11-000-262-621	Energy (Natural Gas)	272,852	(5,826)	267,026	102,665	161,682	2,679
49220	11-000-262-622	Energy (Electricity)	653,968	63,758	717,726	426,372	238,116	53,238
49260	11-000-262-626	Energy (Gasoline)	10,000	0	10,000	4,152	1,005	4,843
49280	11-000-262-8__	Other Objects	6,000	0	6,000	2,957	63	2,981
50000	11-000-263-1__	Salaries	157,067	0	157,067	95,882	61,185	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	34,773	59,773	27,968	29,493	2,311
51020	11-000-266-3__	Purchased Professional and Technical Ser	175,000	0	175,000	118,444	0	56,556
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	(5,990)	319,519	138,070	181,449	0
52020	11-000-270-160	Sal. For Pupil Trans (Bet Home & Sch) –	1,097,486	5,990	1,103,476	635,307	468,169	0
52040	11-000-270-161	Sal. For Pupil Trans (Bet Home & Sch) –	339,404	0	339,404	139,770	198,734	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	45,138	16,896	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	141,705	32,737
52220	11-000-270-504	Contract Serv–Aid in Lieu Pymts–Charter	2,000	0	2,000	0	1,177	823
52240	11-000-270-505	Contract Serv–Aid in Lieu Pymts–Choice S	16,000	0	16,000	0	15,530	470
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 Agre	200,000	41,549	241,549	90,213	133,199	18,137
52360	11-000-270-517	Contract Serv. (Reg. Students) – ESCs &	100,000	121,531	221,531	172,685	44,581	4,265
52380	11-000-270-518	Contract Serv. (Spl. Ed. Students) – ESC	275,000	212,568	487,568	318,982	161,371	7,215
52400	11-000-270-593	Misc. Purchased Services - Transportatio	135,000	(7,000)	128,000	110,405	4,610	12,985
52420	11-000-270-610	General Supplies	10,837	(150)	10,687	4,462	4,153	2,072
52440	11-000-270-615	Transportation Supplies	175,000	(11,600)	163,400	103,275	42,931	17,194
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	11,060	16,060	13,524	1,692	845
71000	11-000-291-210	Group Insurance	45,000	8,547	53,547	21,595	31,952	0

Starting date 7/1/2025 Ending date 1/31/2026 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	307,334	192,666	0
71060	11-000-291-241	Other Retirement Contributions - PERS	616,982	(19,700)	597,282	2,575	511,036	83,671
71120	11-000-291-249	Other Retirement Contributions - Regular	55,000	3,313	58,313	31,531	26,782	0
71140	11-000-291-250	Unemployment Compensation	113,347	(34,545)	78,803	58,503	0	20,299
71160	11-000-291-260	Workmen's Compensation	375,000	0	375,000	206,771	150,431	17,799
71180	11-000-291-270	Health Benefits	7,055,144	19,569	7,074,713	4,403,655	1,296,719	1,374,339
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	(26,756)	58,244	26,772	2,788	28,683
71226	11-000-291-298	Unused Vac Pay - mass severance	15,000	26,756	41,756	41,756	0	0
71227	11-000-291-299	Unused Sick Pay to Term/Retired Staff	100,000	(10,000)	90,000	15,290	0	74,710
73020	12-110-100-73_	Kindergarten	7,500	0	7,500	4,324	3,176	0
73040	12-120-100-73_	Grades 1-5	23,700	0	23,700	13,853	9,847	0
73060	12-130-100-73_	Grades 6-8	21,000	0	21,000	15,522	5,478	0
73080	12-140-100-73_	Grades 9-12	32,850	0	32,850	19,131	13,719	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	60,960	60,960	0
84000	10-000-100-56_	Transfer of Funds to Charter Schools	17,725	0	17,725	9,709	8,016	0
Total			43,815,183	1,048,723	44,863,906	22,962,986	17,907,845	3,993,075

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 20 Special Revenue Fund

Assets and Resources

Assets:

101	Cash in bank		\$1,335,867.76
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	\$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	\$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	\$4,920,429.87	
302	Less Revenues	(\$1,499,062.58)	\$3,421,367.29

Total assets and resources

\$9,129,862.81

Starting date 7/1/2025 Ending date 1/31/2026 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 1/31/2026 Fund: 20 Special Revenue Fund

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$1,749,340.81
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	\$4,977,194.69	
602	Less: Expenditures	(\$2,325,998.72)	
	Less: Encumbrances	(\$1,748,509.81)	(\$4,074,508.53)
	Total appropriated		\$2,652,026.97
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		\$6,666,118.24
	Total liabilities and fund equity		<u>\$9,129,862.81</u>

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 20 Special Revenue Fund

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$4,977,194.69	\$4,074,508.53	\$902,686.16
Revenues	(\$4,920,429.87)	(\$1,499,062.58)	(\$3,421,367.29)
Subtotal	<u>\$56,764.82</u>	<u>\$2,575,445.95</u>	<u>(\$2,518,681.13)</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$56,764.82</u>	<u>\$2,575,445.95</u>	<u>(\$2,518,681.13)</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$56,764.82</u>	<u>\$2,575,445.95</u>	<u>(\$2,518,681.13)</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$56,764.82</u>	<u>\$2,575,445.95</u>	<u>(\$2,518,681.13)</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$56,764.82</u>	<u>\$2,575,445.95</u>	<u>(\$2,518,681.13)</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$56,764.82</u>	<u>\$2,575,445.95</u>	<u>(\$2,518,681.13)</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$56,764.82</u>	<u>\$2,575,445.95</u>	<u>(\$2,518,681.13)</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$56,764.82</u>	<u>\$2,575,445.95</u>	<u>(\$2,518,681.13)</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$56,764.82</u>	<u>\$2,575,445.95</u>	<u>(\$2,518,681.13)</u>
Less: Adjustment for prior year	(\$56,764.82)	(\$56,764.82)	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$2,518,681.13</u>	<u>(\$2,518,681.13)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 20 Special Revenue Fund

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	(Total of Accounts W/O a Grid# Assigned)	0	7,553	7,553	0	Under	7,553
00745	Total Revenues from Local Sources	0	311,861	311,861	130,218	Under	181,643
00770	Total Revenues from State Sources	1,943,028	237,484	2,180,512	846,510	Under	1,334,002
00830	Total Revenues from Federal Sources	0	1,997,387	1,997,387	522,335	Under	1,475,052
0083A	Other	423,117	0	423,117	0	Under	423,117
	Total	2,366,145	2,554,285	4,920,430	1,499,063		3,421,367

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
84100	Local Projects	0	43,638	43,638	4,939	6,129	32,569
84200	Student Activity Fund	0	204,367	204,367	120,778	83,589	0
84220	Scholarship Fund	0	42,717	42,717	0	0	42,717
85120	Total Instruction	1,127,872	17,854	1,145,726	751,808	377,169	16,748
86380	Total Support Services	1,238,273	443	1,238,716	625,431	604,555	8,730
88136	SDA Emergent Needs & Capital Maint.	0	4,260	4,260	4,260	0	0
88140	Other	0	169,154	169,154	504	11,725	156,925
88740	Total Federal Projects	0	2,128,617	2,128,617	818,278	665,343	644,996
	Total	2,366,145	2,611,050	4,977,195	2,325,999	1,748,510	902,686

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 20 Special Revenue Fund

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	0	7,553	7,553	0	Under	7,553
00737 20-1760 Student Activity Fund Revenue	0	200,000	200,000	110,139	Under	89,861
00738 20-1770 Scholarship Fund Revenue	0	42,717	42,717	765	Under	41,952
00740 20-1___ Other Revenue from Local Sources	0	69,144	69,144	19,313	Under	49,830
00760 20-3218 Preschool Education Aid	1,943,028	0	1,943,028	846,510	Under	1,096,518
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	3,259	Under	8,971
00835 20-5200 Transfers from Operating Budget – Presch	423,117	0	423,117	0	Under	423,117
Total	2,366,145	2,554,285	4,920,430	1,499,063		3,421,367

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
84100 20-___-___-___ Local Projects	0	43,638	43,638	4,939	6,129	32,569
84200 20-475-___-___ Student Activity Fund	0	204,367	204,367	120,778	83,589	0
84220 20-476-___-___ Scholarship Fund	0	42,717	42,717	0	0	42,717
85000 20-218-100-101 Salaries of Teachers	783,190	0	783,190	491,692	291,498	0
85020 20-218-100-106 Other Salaries for Instruction	209,264	0	209,264	128,368	80,896	0
85030 20-218-100-321 Purch Prof-Ed Services	107,918	15,921	123,839	118,257	4,775	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	13,492	0	10,941
86020 20-218-200-103 Salaries of Program Directors	61,396	0	61,396	34,603	26,793	0
86040 20-218-200-104 Salaries of Other Professional Staff	66,417	(4,159)	62,258	25,774	36,484	0
86060 20-218-200-105 Salaries of Secr. And Clerical Assistant	47,518	0	47,518	12,731	34,787	0
86080 20-218-200-110 Other Salaries	82,965	0	82,965	44,939	38,026	0
86100 20-218-200-173 Salaries of Community Parent Involvement	94,364	0	94,364	37,829	56,535	0
86120 20-218-200-176 Salaries of Master Teachers	124,700	4,160	128,860	38,811	90,049	0
86140 20-218-200-200 Personnel Services – Employee Benefits	570,378	(1)	570,377	332,720	237,657	0
86180 20-218-200-325 Purchased Ed. Svcs – Head Start	144,535	0	144,535	63,488	81,047	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	4,324	3,176	1,500
86340 20-218-200-6__ Supplies and Materials	9,000	443	9,443	5,213	0	4,230
88136 20-492-___-___ SDA Emergent Needs & Capital Maint.	0	4,260	4,260	4,260	0	0
88140 20-___-___-___ Other	0	169,154	169,154	504	11,725	156,925
88500 20-___-___-___ Title I	0	1,026,364	1,026,364	371,973	325,704	328,687
88520 20-___-___-___ Title II	0	165,735	165,735	37,852	26,702	101,181
88540 20-___-___-___ Title III	0	59,533	59,533	17,739	8,311	33,483
88560 20-___-___-___ Title IV	0	93,301	93,301	48,462	1,066	43,772

Starting date 7/1/2025 Ending date 1/31/2026 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	331,728	292,739	45,600
88700	20-__-__-__	Other	0	113,618	113,618	10,524	10,822	92,273
Total			2,366,145	2,611,050	4,977,195	2,325,999	1,748,510	902,686

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 30 Capital Projects Fund

Assets and Resources

Assets:

101	Cash in bank		\$24,485,904.74
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
	Accounts Receivable:		
132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00
	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$0.00	
302	Less Revenues	(\$24,559,208.95)	(\$24,559,208.95)

Total assets and resources

(\$73,304.21)

Starting date 7/1/2025 Ending date 1/31/2026 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 1/31/2026 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	(\$73,304.21)	
	Less: Encumbrances	\$0.00	(\$73,304.21) (\$73,304.21)
	Total appropriated		(\$73,304.21)
Unappropriated:			
770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		(\$73,304.21)
	Total liabilities and fund equity		(\$73,304.21)

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 30 Capital Projects Fund

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
0098A	Other	0	0	0	24,559,209		(24,559,209)
Total		0	0	0	24,559,209		(24,559,209)

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89200	TOTAL CAPITAL PROJECT FUNDS	24,496,000	0	24,496,000	73,304	0	24,422,696
Total		24,496,000	0	24,496,000	73,304	0	24,422,696

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 30 Capital Projects Fund

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00950	30-1510	Earnings on Investments	0	0	0	62,210		(62,210)
00960	30-5110	Bond Principal	0	0	0	24,496,000		(24,496,000)
00965	30-5120	Bond Premium	0	0	0	999		(999)
Total			0	0	0	24,559,209		(24,559,209)

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89060	30-000-4__-39_	Other Purchased Prof. and Tech Services	5,397,905	0	5,397,905	73,304	0	5,324,601
89080	30-000-4__-45_	Construction Services	19,098,095	0	19,098,095	0	0	19,098,095
Total			24,496,000	0	24,496,000	73,304	0	24,422,696

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 40 Debt Service Fund

Assets and Resources

Assets:

101	Cash in bank		\$162,736.33
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		\$415.00
	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	\$1,603,200.00	
302	Less Revenues	(\$1,619,498.21)	(\$16,298.21)

Total assets and resources

\$146,853.12

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 40 Debt Service Fund

Liabilities and Fund Equity

Liabilities:

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 1/31/2026 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	\$1,603,200.00	
602	Less: Expenditures	(\$1,603,200.00)	
	Less: Encumbrances	\$0.00	(\$1,603,200.00)
	Total appropriated		\$0.00
Unappropriated:			
770	Fund balance, July 1		\$1.04
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$1.04
	Total liabilities and fund equity		\$146,853.12

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 40 Debt Service Fund

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,603,200.00	\$1,603,200.00	\$0.00
Revenues	(\$1,603,200.00)	(\$1,619,498.21)	\$16,298.21
Subtotal	<u>\$0.00</u>	<u>(\$16,298.21)</u>	<u>\$16,298.21</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>(\$16,298.21)</u>	<u>\$16,298.21</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>(\$16,298.21)</u>	<u>\$16,298.21</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>(\$16,298.21)</u>	<u>\$16,298.21</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>(\$16,298.21)</u>	<u>\$16,298.21</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>(\$16,298.21)</u>	<u>\$16,298.21</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>(\$16,298.21)</u>	<u>\$16,298.21</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>(\$16,298.21)</u>	<u>\$16,298.21</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>(\$16,298.21)</u>	<u>\$16,298.21</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$16,298.21)</u>	<u>\$16,298.21</u>

Prepared and submitted by : _____
 Board Secretary Date

Starting date 7/1/2025 Ending date 1/31/2026 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	1,603,200	0	0
	Total	1,603,200	0	1,603,200	1,603,200	0	0

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 40 Debt Service Fund

Revenues:			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	478,200	0	0
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	1,603,200	0	0