

Starting date 7/1/2025 Ending date 3/31/2026 Fund: 10 General Fund

Assets and Resources

Assets:

101	Cash in bank		\$3,315,580.20
102-106	Cash Equivalents		\$133,632.20
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		\$6,081,362.98
Accounts Receivable:			
132	Interfund	\$1,187,419.86	
141	Intergovernmental - State	\$5,520,276.34	
142	Intergovernmental - Federal	\$1,437,506.83	
143	Intergovernmental - Other	\$393,616.12	
153, 154	Other (net of estimated uncollectable of \$_____)	\$247,916.93	\$8,786,736.08
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	(\$43,597,298.90)	(\$1,672,078.90)

Total assets and resources

\$16,645,232.56

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Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	(\$250,000.00)
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$174,268.73
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	(\$807,316.41)
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	(\$78,655.85)
Total liabilities		(\$961,703.53)

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Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$11,041,840.70
Reserved Fund Balance:			
761	Capital Reserve Account - July 1	\$1,893,077.00	
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	\$1,893,077.00
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	\$1,925.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$1,925.00
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	\$543,187.60	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$543,187.60
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$44,863,905.97	
602	Less: Expenditures	(\$31,034,917.92)	
	Less: Encumbrances	(\$11,041,840.70)	(\$42,076,758.62)
	Total appropriated		\$16,267,677.65
Unappropriated:			
770	Fund balance, July 1		\$3,321,893.44
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,982,635.00)
	Total fund balance		\$17,606,936.09
	Total liabilities and fund equity		\$16,645,232.56

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Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$44,863,905.97	\$42,076,758.62	\$2,787,147.35
Revenues	(\$41,925,220.00)	(\$43,597,298.90)	\$1,672,078.90
Subtotal	<u>\$2,938,685.97</u>	<u>(\$1,520,540.28)</u>	<u>\$4,459,226.25</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	(\$1,893,077.00)	\$1,893,077.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,938,685.97</u>	<u>(\$3,413,617.28)</u>	<u>\$6,352,303.25</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>(\$3,413,617.28)</u>	<u>\$6,352,303.25</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>(\$3,413,617.28)</u>	<u>\$6,352,303.25</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>(\$3,414,117.28)</u>	<u>\$6,352,803.25</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>(\$3,414,117.28)</u>	<u>\$6,352,803.25</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>(\$3,414,117.28)</u>	<u>\$6,352,803.25</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>(\$3,414,117.28)</u>	<u>\$6,352,803.25</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>(\$3,414,117.28)</u>	<u>\$6,352,803.25</u>
Less: Adjustment for prior year	(\$956,050.97)	(\$956,050.97)	\$0.00
Budgeted fund balance	<u>\$1,982,635.00</u>	<u>(\$4,370,168.25)</u>	<u>\$6,352,803.25</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2025 Ending date 3/31/2026 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	24,522,912		(217,027)
00520	SUBTOTAL – Revenues from State Sources	17,604,555	0	17,604,555	17,997,127		(392,572)
00570	SUBTOTAL – Revenues from Federal Sources	14,780	0	14,780	63,177		(48,397)
	Total	41,925,220	0	41,925,220	42,583,216		(657,996)
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	11,615,384	152,054	11,767,438	7,678,352	3,387,011	702,075
10300	Total Special Education - Instruction	3,307,734	117,629	3,425,363	2,345,094	1,069,494	10,776
11160	Total Basic Skills/Remedial – Instruct.	99,591	0	99,591	68,977	30,614	0
12160	Total Bilingual Education – Instruction	245,157	0	245,157	172,350	72,807	0
17100	Total School-Sponsored Co/Extra Curricul	74,350	0	74,350	49,619	21,120	3,611
17600	Total School-Sponsored Athletics – Instr	548,957	11,559	560,516	316,895	181,483	62,138
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	1,522,939	1,231,776	540,304
29680	Total Undistributed Expenditures – Atten	184,610	(0)	184,610	113,576	71,034	0
30620	Total Undistributed Expenditures – Healt	431,002	1,694	432,696	297,725	106,663	28,309
40580	Total Undistributed Expend – Speech, OT,	410,930	(13,049)	397,881	266,917	124,999	5,965
41080	Total Undist. Expend. – Other Supp. Serv	1,286,112	49,822	1,335,934	727,489	603,452	4,992
41660	Total Undist. Expend. – Guidance	741,931	37,965	779,896	551,810	195,993	32,093
42200	Total Undist. Expend. – Child Study Team	1,040,026	(6,646)	1,033,380	748,547	265,922	18,911
43200	Total Undist. Expend. – Improvement of I	534,311	259	534,570	343,438	190,975	157
43620	Total Undist. Expend. – Edu. Media Serv.	145,647	(259)	145,388	72,489	68,597	4,302
45300	Support Serv. - General Admin	692,531	10,964	703,495	449,966	165,655	87,874
46160	Support Serv. - School Admin	1,437,780	5,000	1,442,780	1,019,222	406,250	17,308
47200	Total Undist. Expend. – Central Services	634,818	24,877	659,695	522,523	116,796	20,376
47620	Total Undist. Expend. – Admin. Info. Tec	902,378	0	902,378	679,358	171,087	51,932
51120	Total Undist. Expend. – Oper. & Maint. O	3,228,225	224,455	3,452,680	2,640,945	647,004	164,731
52480	Total Undist. Expend. – Student Transpor	2,914,986	407,704	3,322,690	2,355,129	900,613	66,948
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	9,035,473	(34,583)	9,000,890	7,210,662	950,734	839,494
75880	TOTAL EQUIPMENT	572,864	15,000	587,864	446,134	17,127	124,604
76260	Total Facilities Acquisition and Constr	446,920	0	446,920	410,095	36,576	249
84000	Transfer of Funds to Charter Schools	17,725	0	17,725	12,915	4,810	0
	Total	43,815,183	1,048,723	44,863,906	31,034,918	11,041,841	2,787,147

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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	359,378		(135,044)
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	263,024		(38,024)
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	212,846	Under	12,154
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	506,582	Under	217,099
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	1,027,944		(465,420)
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	63,177		(48,397)
Total			41,925,220	0	41,925,220	42,583,216		(657,996)

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
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	(850)	644,645	463,168	151,484	29,993
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers	3,375,863	0	3,375,863	2,275,143	1,040,175	60,545
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers	2,656,851	0	2,656,851	1,823,242	833,609	0
02140	11-140-___-101	Grades 9-12 – Salaries of Teachers	3,452,638	0	3,452,638	2,442,773	1,009,771	94
02500	11-150-100-101	Salaries of Teachers	25,000	0	25,000	18,407	6,594	0
02540	11-150-100-320	Purchased Professional – Educational Ser	75,000	2,952	77,952	55,943	20,000	2,009
03020	11-190-1__-320	Purchased Professional – Educational Ser	550,000	87,513	637,513	338,770	298,743	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	35,889	171,809	106,661	16,718	48,430
03080	11-190-1__-610	General Supplies	213,900	19,454	233,354	136,467	6,396	90,492
03100	11-190-1__-640	Textbooks	15,000	12,096	27,096	15,269	3,521	8,306
04500	11-204-100-101	Salaries of Teachers	130,145	0	130,145	92,495	37,650	0
04520	11-204-100-106	Other Salaries for Instruction	192,606	(0)	192,606	68,226	124,380	0
04540	11-204-100-320	Purchased Professional-Educational Servi	3,500	1,352	4,852	2,692	2,160	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	142,672	142,672	79,080	63,592	0
06100	11-209-100-610	General Supplies	0	5,000	5,000	2,692	0	2,308
06500	11-212-100-101	Salaries of Teachers	418,410	18,737	437,147	378,257	58,772	118
06520	11-212-100-106	Other Salaries for Instruction	28,160	(6,409)	21,751	19,712	2,039	0
06540	11-212-100-320	Purchased Professional-Educational Servi	3,500	1,632	5,132	5,044	88	0
06600	11-212-100-610	General Supplies	16,500	12,860	29,360	24,248	90	5,022

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Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
07000	11-213-100-101	Salaries of Teachers	2,146,392	(62,328)	2,084,064	1,441,507	642,556	0
07020	11-213-100-106	Other Salaries for Instruction	63,846	0	63,846	33,010	30,836	0
07040	11-213-100-320	Purchased Professional-Educational Servi	20,000	5,727	25,727	22,181	3,545	0
07100	11-213-100-610	General Supplies	6,000	(1,712)	4,288	1,716	0	2,572
07520	11-214-100-106	Other Salaries for Instruction	50,471	0	50,471	17,246	33,225	0
08500	11-216-100-101	Salaries of Teachers	100,160	0	100,160	68,925	31,235	0
08520	11-216-100-106	Other Salaries for Instruction	126,344	0	126,344	87,018	39,326	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	68,977	30,614	0
12000	11-240-100-101	Salaries of Teachers	245,157	0	245,157	172,350	72,807	0
17000	11-401-100-1__	Salaries	70,000	0	70,000	48,880	21,120	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	219,825	115,632	0
17520	11-402-100-[3-5]	Purchased Services (300-500 series)	140,000	23,021	163,021	57,429	56,976	48,616
17540	11-402-100-6__	Supplies and Materials	70,000	(13,902)	56,098	34,150	8,876	13,072
17560	11-402-100-8__	Other Objects	3,500	2,440	5,940	5,490	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	68,110	57,830	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	1,301,703	921,994	341,244
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	113,576	71,034	0
30500	11-000-213-1__	Salaries	369,502	1,694	371,196	270,859	100,338	0
30540	11-000-213-3__	Purchased Professional and Technical Ser	30,000	0	30,000	21,353	5,750	2,897
30560	11-000-213-[4-5]	Other Purchased Services (400-500 series)	500	0	500	161	0	339
30580	11-000-213-6__	Supplies and Materials	30,000	0	30,000	4,836	575	24,589
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	219,985	85,945	0
40520	11-000-216-320	Purchased Professional – Educational Ser	100,000	(13,049)	86,951	45,390	38,163	3,399
40540	11-000-216-6__	Supplies and Materials	5,000	0	5,000	1,543	892	2,566
41000	11-000-217-1__	Salaries	761,112	0	761,112	414,861	346,251	0
41020	11-000-217-320	Purchased Professional – Educational Ser	525,000	49,822	574,822	312,628	257,202	4,992
41500	11-000-218-104	Salaries of Other Professional Staff	654,237	11,833	666,070	475,044	182,532	8,494
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	61,294	219	61,513	57,943	0	3,569
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	24,418	24,418	11,793	12,618	7
41620	11-000-218-6__	Supplies and Materials	4,400	1,424	5,824	2,309	843	2,673
41640	11-000-218-8__	Other Objects	1,000	70	1,070	174	0	896

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Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
42000	11-000-219-104	Salaries of Other Professional Staff	881,214	(6,969)	874,245	625,720	248,525	0
42020	11-000-219-105	Salaries of Secretarial and Clerical Ass	82,812	0	82,812	66,409	16,403	0
42060	11-000-219-320	Purchased Professional – Educational Ser	40,000	0	40,000	25,131	181	14,688
42080	11-000-219-390	Other Purchased Professional & Technical	20,000	0	20,000	18,973	120	907
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	10,747	693	1,384
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	340,300	139,227	0
43040	11-000-221-105	Salaries of Secretarial & Clerical Assis	52,284	(768)	51,516	654	50,862	0
43080	11-000-221-176	Salaries of Facilitators, Math & Literac	0	768	768	768	0	0
43160	11-000-221-6__	Supplies and Materials	1,500	0	1,500	565	887	49
43180	11-000-221-8__	Other Objects	1,000	259	1,259	1,151	0	108
43500	11-000-222-1__	Salaries	16,856	0	16,856	7,249	9,607	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	(259)	2,741	0	0	2,741
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	196,129	83,802	0
45040	11-000-230-331	Legal Services	100,000	14,546	114,546	53,702	56,868	3,977
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	7,000	10,390
45100	11-000-230-339	Other Purchased Professional Services	48,000	(9,475)	38,525	500	0	38,025
45140	11-000-230-530	Communications/Telephone	65,000	0	65,000	22,899	17,111	24,990
45160	11-000-230-585	BOE Other Purchased Services	2,500	(1,150)	1,350	0	0	1,350
45180	11-000-230-590	Misc Purch Services (400-500 series, O/T	90,600	1,125	91,725	87,359	250	4,116
45200	11-000-230-610	General Supplies	1,500	(475)	1,025	865	62	99
45260	11-000-230-890	Miscellaneous Expenditures	12,500	7,893	20,393	15,290	434	4,669
45280	11-000-230-895	BOE Membership Dues and Fees	17,500	1,000	18,500	18,113	129	258
46000	11-000-240-103	Salaries of Principals/Assistant Princip	1,028,943	0	1,028,943	694,732	334,211	0
46040	11-000-240-105	Salaries of Secretarial and Clerical Ass	354,952	0	354,952	292,710	62,242	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	15,112	441	9,497
46140	11-000-240-8__	Other Objects	29,835	0	29,835	15,811	7,213	6,811
47000	11-000-251-1__	Salaries	511,818	6,777	518,595	397,791	114,027	6,777
47020	11-000-251-330	Purchased Professional Services	22,000	19,327	41,327	39,773	1,550	4
47040	11-000-251-340	Purchased Technical Services	55,000	1,143	56,143	54,889	0	1,254
47060	11-000-251-592	Misc. Purch. Services (400-500 Series, O	15,000	500	15,500	14,830	440	230
47100	11-000-251-6__	Supplies and Materials	22,500	(2,870)	19,630	11,206	0	8,424
47180	11-000-251-890	Other Objects	8,500	0	8,500	4,035	779	3,686
47500	11-000-252-1__	Salaries	454,678	0	454,678	327,965	126,713	0
47540	11-000-252-340	Purchased Technical Services	14,500	0	14,500	3,000	9,959	1,542
47560	11-000-252-[4-5]	Other Purchased Services (400-500 series	420,000	0	420,000	345,299	34,099	40,602

Starting date 7/1/2025 Ending date 3/31/2026 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	1,255	317	5,429
47600	11-000-252-8__	Other Objects	6,200	0	6,200	1,840	0	4,360
48500	11-000-261-1__	Salaries	138,621	0	138,621	82,799	55,203	619
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic	225,000	93,378	318,378	213,050	35,992	69,336
48540	11-000-261-610	General Supplies	50,000	5,000	55,000	30,150	19,743	5,107
49000	11-000-262-1__	Salaries	896,120	(2,577)	893,543	668,923	224,619	0
49020	11-000-262-107	Salaries of Non-Instructional Aides	144,597	2,577	147,174	103,795	43,379	0
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	32,500	0	32,500	5,881	2,099	24,520
49120	11-000-262-490	Other Purchased Property Services	42,500	14,450	56,950	48,192	3,119	5,639
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	46,988	48,488	33,528	282	14,678
49180	11-000-262-610	General Supplies	75,000	(45,999)	29,001	10,246	17,165	1,591
49200	11-000-262-621	Energy (Natural Gas)	272,852	14,279	287,131	255,082	32,019	30
49220	11-000-262-622	Energy (Electricity)	653,968	43,653	697,621	526,715	156,272	14,633
49260	11-000-262-626	Energy (Gasoline)	10,000	0	10,000	5,506	0	4,494
49280	11-000-262-8__	Other Objects	6,000	0	6,000	3,020	868	2,113
50000	11-000-263-1__	Salaries	157,067	0	157,067	119,211	37,856	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	41,660	17,027	1,085
50080	11-000-263-8__	Other Objects	0	800	800	800	0	0
51020	11-000-266-3__	Purchased Professional and Technical Ser	175,000	5,120	180,120	172,514	0	7,606
51060	11-000-266-610	General Supplies	15,000	(5,120)	9,880	0	0	9,880
52000	11-000-270-107	Salaries of Non-Instructional Aides	325,509	(5,990)	319,519	197,660	121,859	0
52020	11-000-270-160	Sal. For Pupil Trans (Bet Home & Sch) –	1,097,486	5,990	1,103,476	853,172	236,523	13,781
52040	11-000-270-161	Sal. For Pupil Trans (Bet Home & Sch) –	339,404	(13,554)	325,850	204,183	120,767	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	49,536	12,497	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	(29,206)	145,794	73,199	72,595	0
52220	11-000-270-504	Contract Serv–Aid in Lieu Pymts–Charter	2,000	(294)	1,706	589	589	529
52240	11-000-270-505	Contract Serv–Aid in Lieu Pymts–Choice S	16,000	0	16,000	7,879	7,650	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	58,659	258,659	107,057	151,437	165
52360	11-000-270-517	Contract Serv. (Reg. Students) – ESCs &	100,000	121,531	221,531	210,227	6,640	4,665
52380	11-000-270-518	Contract Serv. (Spl. Ed. Students) – ESC	275,000	212,568	487,568	348,326	132,026	7,215
52400	11-000-270-593	Misc. Purchased Services - Transportatio	135,000	4,390	139,390	118,795	350	20,245
52420	11-000-270-610	General Supplies	10,837	(150)	10,687	5,800	2,815	2,072
52440	11-000-270-615	Transportation Supplies	175,000	(11,600)	163,400	131,370	25,867	6,163
52450	11-000-270-626	Fuel Costs Funded by Advertising Revenue	750	(61)	689	138	0	551
52460	11-000-270-8__	Other objects	5,000	12,121	17,121	15,299	1,745	78

Starting date 7/1/2025 Ending date 3/31/2026 Fund: 10 General Fund

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
71000	11-000-291-210	Group Insurance	45,000	8,547	53,547	31,678	21,869	0
71020	11-000-291-220	Social Security Contributions	500,000	0	500,000	416,893	83,107	0
71060	11-000-291-241	Other Retirement Contributions - PERS	616,982	(21,700)	595,282	2,401	511,036	81,845
71120	11-000-291-249	Other Retirement Contributions - Regular	55,000	3,313	58,313	45,950	12,363	0
71140	11-000-291-250	Unemployment Compensation	113,347	(32,545)	80,803	79,859	0	943
71160	11-000-291-260	Workmen's Compensation	375,000	0	375,000	265,310	94,554	15,135
71180	11-000-291-270	Health Benefits	7,055,144	19,569	7,074,713	6,235,045	225,934	613,734
71200	11-000-291-280	Tuition Reimbursement	75,000	0	75,000	37,529	0	37,471
71220	11-000-291-290	Other Employee Benefits	85,000	(26,756)	58,244	38,100	1,870	18,274
71226	11-000-291-298	Unused Vac Pay - mass severance	15,000	27,607	42,607	42,607	0	0
71227	11-000-291-299	Unused Sick Pay to Term/Retired Staff	100,000	(12,618)	87,382	15,290	0	72,092
73020	12-110-100-73_	Kindergarten	7,500	0	7,500	5,560	1,940	0
73040	12-120-100-73_	Grades 1-5	23,700	0	23,700	17,811	5,889	0
73060	12-130-100-73_	Grades 6-8	21,000	0	21,000	19,957	1,043	0
73080	12-140-100-73_	Grades 9-12	32,850	0	32,850	24,597	8,253	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	85,344	36,576	0
84000	10-000-100-56_	Transfer of Funds to Charter Schools	17,725	0	17,725	12,915	4,810	0
Total			43,815,183	1,048,723	44,863,906	31,034,918	11,041,841	2,787,147

Starting date 7/1/2025 Ending date 3/31/2026 Fund: 20 Special Revenue Fund

Assets and Resources

Assets:

101	Cash in bank		\$1,259,566.57
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	\$0.30	
142	Intergovernmental - Federal	\$339,727.23	
143	Intergovernmental - Other	\$33,390.77	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$373,118.30
	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	\$5,132,292.77	
302	Less Revenues	(\$2,132,225.78)	\$3,000,066.99

Total assets and resources

\$4,632,751.86

Starting date 7/1/2025 Ending date 3/31/2026 Fund: 20 Special Revenue Fund

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$1,619,824.87
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	\$662,417.74
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$196,914.77
Total liabilities		\$2,479,157.38

Starting date 7/1/2025 Ending date 3/31/2026 Fund: 20 Special Revenue Fund

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$1,146,602.11
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	\$5,189,057.59	
602	Less: Expenditures	(\$3,035,463.11)	
	Less: Encumbrances	(\$1,146,602.11)	(\$4,182,065.22)
	Total appropriated		\$2,153,594.48
Unappropriated:			
770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$2,153,594.48
	Total liabilities and fund equity		\$4,632,751.86

Starting date 7/1/2025 Ending date 3/31/2026 Fund: 20 Special Revenue Fund

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$5,189,057.59	\$4,182,065.22	\$1,006,992.37
Revenues	(\$5,132,292.77)	(\$2,132,225.78)	(\$3,000,066.99)
Subtotal	<u>\$56,764.82</u>	<u>\$2,049,839.44</u>	<u>(\$1,993,074.62)</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>\$2,049,839.44</u>	<u>(\$1,993,074.62)</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>\$2,049,839.44</u>	<u>(\$1,993,074.62)</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>\$2,049,839.44</u>	<u>(\$1,993,074.62)</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>\$2,049,839.44</u>	<u>(\$1,993,074.62)</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>\$2,049,839.44</u>	<u>(\$1,993,074.62)</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>\$2,049,839.44</u>	<u>(\$1,993,074.62)</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>\$2,049,839.44</u>	<u>(\$1,993,074.62)</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>\$2,049,839.44</u>	<u>(\$1,993,074.62)</u>
Less: Adjustment for prior year	(\$56,764.82)	(\$56,764.82)	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$1,993,074.62</u>	<u>(\$1,993,074.62)</u>

Prepared and submitted by : _____
 Board Secretary Date

Starting date 7/1/2025 Ending date 3/31/2026 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	3,357	Under	4,196
00745	Total Revenues from Local Sources	0	317,636	317,636	173,802	Under	143,834
00770	Total Revenues from State Sources	1,943,028	237,484	2,180,512	1,191,603	Under	988,909
00830	Total Revenues from Federal Sources	0	2,203,475	2,203,475	763,464	Under	1,440,011
0083A	Other	423,117	0	423,117	0	Under	423,117
	Total	2,366,145	2,766,148	5,132,293	2,132,226		3,000,067

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
84100	Local Projects	0	64,834	64,834	30,977	6,100	27,756
84200	Student Activity Fund	0	204,367	204,367	145,618	58,749	0
84220	Scholarship Fund	0	42,900	42,900	0	0	42,900
85120	Total Instruction	1,127,872	17,854	1,145,726	1,037,266	104,215	4,244
86380	Total Support Services	1,238,273	443	1,238,716	854,906	376,338	7,472
88136	SDA Emergent Needs & Capital Maint.	0	4,260	4,260	4,260	0	0
88140	Other	0	168,569	168,569	1,442	12,307	154,820
88740	Total Federal Projects	0	2,319,687	2,319,687	960,994	588,893	769,800
	Total	2,366,145	2,822,913	5,189,058	3,035,463	1,146,602	1,006,992

Starting date 7/1/2025 Ending date 3/31/2026 Fund: 20 Special Revenue Fund

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	0	7,553	7,553	3,357	Under	4,196
00737 20-1760 Student Activity Fund Revenue	0	200,000	200,000	148,092	Under	51,908
00738 20-1770 Scholarship Fund Revenue	0	42,900	42,900	948	Under	41,952
00740 20-1___ Other Revenue from Local Sources	0	74,736	74,736	24,763	Under	49,974
00760 20-3218 Preschool Education Aid	1,943,028	0	1,943,028	1,185,114	Under	757,914
00765 20-32__ Other Restricted Entitlements	0	237,484	237,484	6,489	Under	230,995
00775 20-441[1-6] Title I	0	1,142,951	1,142,951	460,410	Under	682,541
00780 20-445[1-5] Title II	0	194,085	194,085	45,411	Under	148,674
00785 20-449[1-4] Title III	0	84,248	84,248	18,875	Under	65,373
00790 20-447[1-4] Title IV	0	84,790	84,790	56,307	Under	28,483
00805 20-442[0-9] I.D.E.A. Part B (Handicapped)	0	685,171	685,171	179,202	Under	505,969
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	2,766,148	5,132,293	2,132,226		3,000,067

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
84100 20-___-___-___ Local Projects	0	64,834	64,834	30,977	6,100	27,756
84200 20-475-___-___ Student Activity Fund	0	204,367	204,367	145,618	58,749	0
84220 20-476-___-___ Scholarship Fund	0	42,900	42,900	0	0	42,900
85000 20-218-100-101 Salaries of Teachers	783,190	0	783,190	713,853	69,337	0
85020 20-218-100-106 Other Salaries for Instruction	209,264	0	209,264	176,444	32,820	0
85030 20-218-100-321 Purch Prof-Ed Services	107,918	23,921	131,839	131,773	66	0
85040 20-218-100-[4-5] Other Purchased Services (400-500 series	5,000	(5,000)	0	0	0	0
85080 20-218-100-6__ General Supplies	22,500	(1,068)	21,432	15,197	1,991	4,244
86020 20-218-200-103 Salaries of Program Directors	61,396	0	61,396	44,490	16,906	0
86040 20-218-200-104 Salaries of Other Professional Staff	66,417	(4,159)	62,258	42,126	20,132	0
86060 20-218-200-105 Salaries of Secr. And Clerical Assistant	47,518	0	47,518	17,186	30,332	0
86080 20-218-200-110 Other Salaries	82,965	0	82,965	57,778	25,187	0
86100 20-218-200-173 Salaries of Community Parent Involvement	94,364	0	94,364	60,087	34,277	0
86120 20-218-200-176 Salaries of Master Teachers	124,700	4,160	128,860	57,406	71,454	0
86140 20-218-200-200 Personnel Services – Employee Benefits	570,378	(1)	570,377	475,314	95,063	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	5,560	1,940	1,500
86340 20-218-200-6__ Supplies and Materials	9,000	443	9,443	6,471	0	2,972
88136 20-492-___-___ SDA Emergent Needs & Capital Maint.	0	4,260	4,260	4,260	0	0
88140 20-___-___-___ Other	0	168,569	168,569	1,442	12,307	154,820
88500 20-___-___-___ Title I	0	1,103,973	1,103,973	391,786	291,684	420,503
88520 20-___-___-___ Title II	0	223,193	223,193	46,942	23,844	152,407
88540 20-___-___-___ Title III	0	84,248	84,248	20,027	6,127	58,094
88560 20-___-___-___ Title IV	0	84,790	84,790	51,862	1,066	31,862

Starting date 7/1/2025 Ending date 3/31/2026 Fund: 20 Special Revenue Fund

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
88620	20-__-__-__	I.D.E.A. Part B (Handicapped)	0	709,279	709,279	436,733	187,734	84,812
88700	20-__-__-__	Other	0	114,203	114,203	13,642	78,438	22,123
Total			2,366,145	2,822,913	5,189,058	3,035,463	1,146,602	1,006,992

Starting date 7/1/2025 Ending date 3/31/2026 Fund: 30 Capital Projects Fund

Assets and Resources

Assets:

101	Cash in bank		\$24,289,021.17
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 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	(\$24,701,318.58)	(\$24,701,318.58)

Total assets and resources

(\$412,297.41)

Starting date 7/1/2025 Ending date 3/31/2026 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 3/31/2026 Fund: 30 Capital Projects Fund

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$1,222,980.00
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	(\$412,297.41)	
	Less: Encumbrances	(\$1,222,980.00)	(\$1,635,277.41)
	Total appropriated		(\$412,297.41)
Unappropriated:			
770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		(\$412,297.41)
	Total liabilities and fund equity		(\$412,297.41)

Starting date 7/1/2025 Ending date 3/31/2026 Fund: 30 Capital Projects Fund

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$1,635,277.41	(\$1,635,277.41)
Revenues	\$0.00	(\$24,701,318.58)	\$24,701,318.58
Subtotal	<u>\$0.00</u>	<u>(\$23,066,041.17)</u>	<u>\$23,066,041.17</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>(\$23,066,041.17)</u>	<u>\$23,066,041.17</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>(\$23,066,041.17)</u>	<u>\$23,066,041.17</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>(\$23,066,041.17)</u>	<u>\$23,066,041.17</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>(\$23,066,041.17)</u>	<u>\$23,066,041.17</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>(\$23,066,041.17)</u>	<u>\$23,066,041.17</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>(\$23,066,041.17)</u>	<u>\$23,066,041.17</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>(\$23,066,041.17)</u>	<u>\$23,066,041.17</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>(\$23,066,041.17)</u>	<u>\$23,066,041.17</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$23,066,041.17)</u>	<u>\$23,066,041.17</u>

Prepared and submitted by : _____
 Board Secretary Date

Starting date 7/1/2025 Ending date 3/31/2026 Fund: 30 Capital Projects Fund

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
0098A	Other	0	0	0	24,701,319		(24,701,319)
Total		0	0	0	24,701,319		(24,701,319)

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89200	TOTAL CAPITAL PROJECT FUNDS	24,496,000	0	24,496,000	412,297	1,222,980	22,860,723
Total		24,496,000	0	24,496,000	412,297	1,222,980	22,860,723

Starting date 7/1/2025 Ending date 3/31/2026 Fund: 30 Capital Projects Fund

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00950	30-1510	Earnings on Investments	0	0	0	204,319		(204,319)
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	24,701,319		(24,701,319)

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	412,297	1,222,980	3,762,628
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	412,297	1,222,980	22,860,723

Starting date 7/1/2025 Ending date 3/31/2026 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 3/31/2026 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 3/31/2026 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 3/31/2026 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 3/31/2026 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