

Starting date 7/1/2024 Ending date 5/31/2025 Fund: 10 General Fund

Assets and Resources**Assets:**

101	Cash in bank		\$5,793,730.61
102-106	Cash Equivalents		\$57,471.80
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		\$2,071,840.98
Accounts Receivable:			
132	Interfund	\$1,717,962.97	
141	Intergovernmental - State	\$2,057,924.44	
142	Intergovernmental - Federal	(\$76,604.54)	
143	Intergovernmental - Other	\$869,409.37	
153, 154	Other (net of estimated uncollectable of \$_____)	\$330,297.41	\$4,898,989.65
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	\$39,912,251.00	
302	Less Revenues	(\$40,547,064.05)	(\$634,813.05)

**Total assets and resources****\$12,187,219.99**

Starting date 7/1/2024    Ending date 5/31/2025    Fund: 10    General Fund

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$419,257.09
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$59,991.67
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	(\$696,176.35)
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	(\$78,655.85)
Total liabilities		(\$295,583.44)

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**Glassboro Board of Education**

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**Starting date 7/1/2024 Ending date 5/31/2025 Fund: 10 General Fund**

**Fund Balance:**

Appropriated:

753,754	Reserve for Encumbrances	\$2,188,408.60
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Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$3,257,163.51
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
		\$3,257,163.51
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	\$4,612.00
610	Add: Increase in Bus Advertising Reserve	\$0.00
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00
		\$4,612.00
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	\$638,632.80
	Add: Increase in Unemployment Fund	\$0.00
678	Less: Bud. w/d from Unemployment Fund	\$0.00
		\$638,632.80
750-752,76x	Other reserves	\$0.00
601	Appropriations	\$44,306,505.50
602	Less: Expenditures	(\$37,762,938.81)
	Less: Encumbrances	(\$4,052,187.35)
		(\$41,815,126.16)
	Total appropriated	\$8,580,696.25

Unappropriated:

770	Fund balance, July 1	\$4,557,653.93
771	Designated fund balance	\$0.00
303	Budgeted fund balance	(\$655,546.75)

Total fund balance

**\$12,482,803.43**

**Total liabilities and fund equity**

**\$12,187,219.99**

Starting date 7/1/2024 Ending date 5/31/2025 Fund: 10 General Fund

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$44,306,505.50	\$41,815,126.16	\$2,491,379.34
Revenues	(\$39,912,251.00)	(\$40,547,064.05)	\$634,813.05
Subtotal	<u>\$4,394,254.50</u>	<u>\$1,268,062.11</u>	<u>\$3,126,192.39</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	(\$3,257,163.51)	\$3,257,163.51
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$4,394,254.50</u>	<u>(\$1,989,101.40)</u>	<u>\$6,383,355.90</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>\$4,394,254.50</u>	<u>(\$1,989,101.40)</u>	<u>\$6,383,355.90</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>\$4,394,254.50</u>	<u>(\$1,989,101.40)</u>	<u>\$6,383,355.90</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>\$4,394,254.50</u>	<u>(\$1,989,601.40)</u>	<u>\$6,383,855.90</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>\$4,394,254.50</u>	<u>(\$1,989,601.40)</u>	<u>\$6,383,855.90</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>\$4,394,254.50</u>	<u>(\$1,989,601.40)</u>	<u>\$6,383,855.90</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>\$4,394,254.50</u>	<u>(\$1,989,601.40)</u>	<u>\$6,383,855.90</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>\$4,394,254.50</u>	<u>(\$1,989,601.40)</u>	<u>\$6,383,855.90</u>
Less: Adjustment for prior year	(\$3,738,707.75)	(\$3,738,707.75)	\$0.00
Budgeted fund balance	<u>\$655,546.75</u>	<u>(\$5,728,309.15)</u>	<u>\$6,383,855.90</u>

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

Board Secretary

Date

Starting date 7/1/2024 Ending date 5/31/2025 Fund: 10 General Fund

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00370	SUBTOTAL – Revenues from Local Sources	23,228,504	0	23,228,504	23,686,368		(457,864)
00520	SUBTOTAL – Revenues from State Sources	16,608,198	0	16,608,198	16,843,765		(235,567)
00570	SUBTOTAL – Revenues from Federal Sources	75,549	0	75,549	75,549		0
Total		39,912,251	0	39,912,251	40,605,682		(693,431)
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	10,587,985	271,882	10,859,867	9,494,827	797,330	567,709
10300	Total Special Education - Instruction	3,142,804	7,325	3,150,129	2,632,430	491,171	26,529
11160	Total Basic Skills/Remedial – Instruct.	96,223	0	96,223	95,858	0	365
12160	Total Bilingual Education – Instruction	293,689	0	293,689	291,562	0	2,127
17100	Total School-Sponsored Co/Extra Curricul	74,600	0	74,600	59,340	12,902	2,359
17600	Total School-Sponsored Athletics – Instr	541,873	15,147	557,020	439,501	71,969	45,551
25100	Total Other Instructional Programs - Ins	15,000	0	15,000	15,000	0	0
29180	Total Undistributed Expenditures - Instr	3,343,986	(191,509)	3,152,477	2,578,831	359,872	213,774
29680	Total Undistributed Expenditures – Atten	191,370	0	191,370	144,560	20,310	26,500
30620	Total Undistributed Expenditures – Healt	429,933	32,171	462,104	408,445	23,048	30,610
40580	Total Undistributed Expend – Speech, OT,	424,939	35,600	460,539	344,006	114,257	2,277
41080	Total Undist. Expend. – Other Supp. Serv	1,317,529	(148,407)	1,169,122	850,027	274,757	44,338
41660	Total Undist. Expend. – Guidance	671,945	71,694	743,639	710,459	11,326	21,854
42200	Total Undist. Expend. – Child Study Team	997,559	(60)	997,499	867,019	122,997	7,483
43200	Total Undist. Expend. – Improvement of I	456,840	31,078	487,918	327,785	160,125	8
43620	Total Undist. Expend. – Edu. Media Serv.	148,446	(270)	148,176	113,948	13,253	20,975
45300	Support Serv. - General Admin	682,981	1,018	683,999	480,842	61,483	141,674
46160	Support Serv. - School Admin	1,351,234	8,650	1,359,884	1,331,423	5,950	22,511
47200	Total Undist. Expend. – Central Services	604,011	29,784	633,795	592,702	27,059	14,034
47620	Total Undist. Expend. – Admin. Info. Tec	873,346	98,030	971,376	890,379	56,671	24,326
51120	Total Undist. Expend. – Oper. & Maint. O	3,282,689	124,589	3,407,278	2,692,436	624,949	89,893
52480	Total Undist. Expend. – Student Transpor	2,925,037	180,264	3,105,301	2,423,729	588,247	93,324
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	8,441,288	(142,164)	8,299,124	7,748,216	185,775	365,133
75880	TOTAL EQUIPMENT	583,150	111,719	694,869	554,326	8,733	131,810
76260	Total Facilities Acquisition and Constr	917,920	1,322,675	2,240,595	1,627,557	18,310	594,727
76320	Capital Reserve – Transfer to Capital Pr	0	20,000	20,000	20,000	0	0
84000	Transfer of Funds to Charter Schools	30,914	0	30,914	17,063	1,692	12,159
Total		42,427,291	1,879,215	44,306,506	37,752,269	4,052,187	2,502,049

Starting date 7/1/2024 Ending date 5/31/2025 Fund: 10 General Fund

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00100	10-1210	Local Tax Levy	22,760,853	0	22,760,853	22,760,853		0
00150	10-1320	Tuition from LEAs Within State	212,651	0	212,651	337,453		(124,802)
00151	10-1321	Tuition from Oth Gov Source Within State	0	0	0	61,840		(61,840)
00250	10-14[2-4]0	Transportation Fees from Other LEAs	125,000	0	125,000	231,867		(106,867)
00260	10-1910	Rents and Royalties	2,500	0	2,500	2,800		(300)
00300	10-1__	Unrestricted Miscellaneous Revenues	126,000	0	126,000	290,256		(164,256)
00315	10-1992	Advertising Fees – School Buses	1,500	0	1,500	1,300	Under	200
00410	10-3116	School Choice Aid	197,965	0	197,965	197,965		0
00420	10-3121	Categorical Transportation Aid	61,234	0	61,234	55,116	Under	6,118
00430	10-3131	Extraordinary Aid	350,000	0	350,000	583,871		(233,871)
00440	10-3132	Categorical Special Education Aid	2,058,196	0	2,058,196	2,058,196		0
00460	10-3176	Equalization Aid	13,306,615	0	13,306,615	13,306,620		(5)
00470	10-3177	Categorical Security Aid	634,188	0	634,188	570,762	Under	63,426
00500	10-3__	Other State Aids	0	0	0	71,235		(71,235)
00540	10-4200	Medicaid Reimbursement	75,549	0	75,549	75,549		0
Total			39,912,251	0	39,912,251	40,605,682		(693,431)

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
02060	11-105-100-936	Local Contribution – Transfer to Special	408,537	0	408,537	0	0	408,537
02080	11-110-__-101	Kindergarten – Salaries of Teachers	601,416	0	601,416	601,416	0	0
02100	11-120-__-101	Grades 1-5 – Salaries of Teachers	3,076,147	1,927	3,078,074	2,899,346	177,765	964
02120	11-130-__-101	Grades 6-8 – Salaries of Teachers	2,390,016	0	2,390,016	2,166,383	223,633	0
02140	11-140-__-101	Grades 9-12 – Salaries of Teachers	3,316,121	0	3,316,121	3,010,308	303,686	2,127
02500	11-150-100-101	Salaries of Teachers	25,000	0	25,000	25,000	0	0
02540	11-150-100-320	Purchased Professional – Educational Ser	57,120	36,322	93,442	71,257	17,388	4,797
03020	11-190-1__-320	Purchased Professional – Educational Ser	287,778	235,000	522,778	454,992	12,008	55,778
03040	11-190-1__-340	Purchased Technical Services	53,600	(26,000)	27,600	550	0	27,050
03060	11-190-1__-[4-5]	Other Purchased Services (400-500 series	176,600	(12,400)	164,200	105,750	25,812	32,638
03080	11-190-1__-610	General Supplies	179,650	27,533	207,183	153,006	20,746	33,431
03100	11-190-1__-640	Textbooks	15,000	7,800	22,800	5,614	16,293	893
03120	11-190-1__-8__	Other Objects	1,000	1,700	2,700	1,205	0	1,495
04500	11-204-100-101	Salaries of Teachers	125,744	0	125,744	117,639	8,105	0
04520	11-204-100-106	Other Salaries for Instruction	68,864	0	68,864	68,864	0	0
04540	11-204-100-320	Purchased Professional-Educational Servi	0	5,000	5,000	3,630	1,370	0
04600	11-204-100-610	General Supplies	2,600	579	3,179	2,456	0	722
06500	11-212-100-101	Salaries of Teachers	420,561	0	420,561	420,561	0	0
06520	11-212-100-106	Other Salaries for Instruction	27,493	0	27,493	27,493	0	0
06540	11-212-100-320	Purchased Professional-Educational Servi	5,000	3,000	8,000	4,833	167	3,000
06600	11-212-100-610	General Supplies	35,550	(1,253)	34,297	12,016	1,573	20,708
07000	11-213-100-101	Salaries of Teachers	2,082,913	0	2,082,913	1,720,830	362,083	0
07020	11-213-100-106	Other Salaries for Instruction	69,162	0	69,162	55,523	13,639	0
07040	11-213-100-320	Purchased Professional-Educational Servi	20,000	0	20,000	15,043	4,957	0

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Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
07100	11-213-100-610	General Supplies	7,000	0	7,000	4,021	1,480	1,499
07520	11-214-100-106	Other Salaries for Instruction	101,434	0	101,434	66,150	35,284	0
08500	11-216-100-101	Salaries of Teachers	96,773	0	96,773	63,485	33,288	0
08520	11-216-100-106	Other Salaries for Instruction	79,110	0	79,110	49,885	29,225	0
08600	11-216-100-6__	General Supplies	600	0	600	0	0	600
11000	11-230-100-101	Salaries of Teachers	96,223	0	96,223	95,858	0	365
12000	11-240-100-101	Salaries of Teachers	293,689	0	293,689	291,562	0	2,127
17000	11-401-100-1__	Salaries	70,000	0	70,000	57,099	12,902	0
17020	11-401-100-[3-5]	Purchased Services (300-500 series)	3,000	0	3,000	1,143	0	1,858
17040	11-401-100-6__	Supplies and Materials	1,000	0	1,000	589	0	411
17060	11-401-100-8__	Other Objects	600	0	600	510	0	90
17500	11-402-100-1__	Salaries	330,623	0	330,623	274,621	56,002	0
17520	11-402-100-[3-5]	Purchased Services (300-500 series)	137,750	(17,774)	119,976	80,335	9,430	30,211
17540	11-402-100-6__	Supplies and Materials	70,000	32,921	102,921	82,909	6,487	13,526
17560	11-402-100-8__	Other Objects	3,500	0	3,500	1,636	50	1,814
25000	11-4__-100-1__	Salaries	15,000	0	15,000	15,000	0	0
29000	11-000-100-561	Tuition to Other LEAs within the State -	167,700	(101,500)	66,200	27,464	17,114	21,622
29020	11-000-100-562	Tuition to Other LEAs within the State -	0	2,500	2,500	2,439	0	61
29040	11-000-100-563	Tuition to County Voc. School District-R	181,440	(65,000)	116,440	72,576	32,141	11,723
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools	1,075,864	(374,806)	701,058	630,683	43,319	27,056
29100	11-000-100-566	Tuition to Priv. School for the Disabled	1,806,141	347,297	2,153,438	1,845,669	267,299	40,470
29140	11-000-100-568	Tuition – State Facilities	112,841	0	112,841	0	0	112,841
29500	11-000-211-1__	Salaries	159,870	0	159,870	142,844	17,026	0
29600	11-000-211-3__	Purchased Professional and Technical Ser	31,000	0	31,000	1,716	3,284	26,000
29640	11-000-211-6__	Supplies and Materials	500	0	500	0	0	500
30500	11-000-213-1__	Salaries	375,423	0	375,423	354,403	21,020	0
30540	11-000-213-3__	Purchased Professional and Technical Ser	30,000	11,250	41,250	35,313	1,875	4,062
30560	11-000-213-[4-5]	Other Purchased Services (400-500 series)	1,250	0	1,250	13	0	1,237
30580	11-000-213-6__	Supplies and Materials	21,260	21,935	43,195	18,506	153	24,536
30600	11-000-213-8__	Other Objects	2,000	(1,015)	985	210	0	775
40500	11-000-216-1__	Salaries	318,739	0	318,739	250,629	68,110	0
40520	11-000-216-320	Purchased Professional – Educational Ser	100,000	35,600	135,600	88,840	45,900	860
40540	11-000-216-6__	Supplies and Materials	6,200	0	6,200	4,536	247	1,417
41000	11-000-217-1__	Salaries	642,529	0	642,529	573,564	68,965	0
41020	11-000-217-320	Purchased Professional – Educational Ser	675,000	(148,407)	526,593	276,463	205,792	44,338
41500	11-000-218-104	Salaries of Other Professional Staff	569,824	72,500	642,324	642,324	0	0
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	59,221	0	59,221	59,221	0	0
41560	11-000-218-320	Purchased Professional – Educational Ser	24,500	0	24,500	8,114	9,832	6,555
41580	11-000-218-390	Other Purchased Professional & Technical	11,500	(706)	10,794	0	0	10,794
41620	11-000-218-6__	Supplies and Materials	4,400	0	4,400	800	1,494	2,106
41640	11-000-218-8__	Other Objects	2,500	(100)	2,400	0	0	2,400

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Expenditures:				Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
42000	11-000-219-104	Salaries of Other Professional Staff		838,727	0	838,727	716,375	122,352	0
42020	11-000-219-105	Salaries of Secretarial and Clerical Ass		80,012	0	80,012	80,012	0	0
42060	11-000-219-320	Purchased Professional – Educational Ser		40,000	50	40,050	37,403	0	2,647
42080	11-000-219-390	Other Purchased Professional & Technical		20,000	0	20,000	19,843	0	157
42100	11-000-219-[4-5]	Other Purchased Services (400-500 series		3,120	0	3,120	1,532	0	1,588
42160	11-000-219-6__	Supplies and Materials		14,700	(110)	14,590	10,999	645	2,946
42180	11-000-219-8__	Other Objects		1,000	0	1,000	855	0	145
43000	11-000-221-102	Salaries of Supervisor of Instruction		404,824	0	404,824	267,979	136,845	0
43040	11-000-221-105	Salaries of Secretarial & Clerical Assis		50,516	0	50,516	27,355	23,161	0
43120	11-000-221-390	Other Purch. Professional & Technical Se		0	14,806	14,806	14,806	0	0
43160	11-000-221-6__	Supplies and Materials		1,500	15,191	16,691	16,685	0	6
43180	11-000-221-8__	Other Objects		0	1,081	1,081	960	119	1
43500	11-000-222-1__	Salaries		16,807	0	16,807	3,739	1,323	11,745
43520	11-000-222-177	Salaries of Technology Coordinators		118,639	0	118,639	109,209	9,430	0
43540	11-000-222-3__	Purchased Professional and Technical Ser		7,000	(270)	6,730	0	0	6,730
43580	11-000-222-6__	Supplies and Materials		6,000	0	6,000	1,000	2,500	2,500
45000	11-000-230-1__	Salaries		268,456	0	268,456	247,781	20,675	0
45040	11-000-230-331	Legal Services		100,000	6,068	106,068	73,261	32,807	0
45060	11-000-230-332	Audit Fees		45,000	2,000	47,000	47,000	0	0
45080	11-000-230-334	Architectural/Engineering Services		25,000	1,625	26,625	3,848	750	22,027
45100	11-000-230-339	Other Purchased Professional Services		48,000	(16,755)	31,245	1,500	0	29,745
45140	11-000-230-530	Communications/Telephone		74,250	0	74,250	33,089	5,525	35,636
45160	11-000-230-585	BOE Other Purchased Services		3,000	(2,277)	723	0	0	723
45180	11-000-230-590	Misc Purch Services (400-500 series, O/T		90,275	(15,258)	75,017	22,345	685	51,987
45200	11-000-230-610	General Supplies		2,000	0	2,000	843	125	1,032
45260	11-000-230-890	Miscellaneous Expenditures		9,500	25,355	34,855	33,546	818	492
45280	11-000-230-895	BOE Membership Dues and Fees		17,500	260	17,760	17,630	99	31
46000	11-000-240-103	Salaries of Principals/Assistant Princip		953,812	0	953,812	953,812	0	0
46040	11-000-240-105	Salaries of Secretarial and Clerical Ass		343,887	0	343,887	342,706	0	1,181
46100	11-000-240-[4-5]	Other Purchased Services (400-500 series		4,000	1,000	5,000	3,114	935	951
46120	11-000-240-6__	Supplies and Materials		21,600	(787)	20,813	11,571	1,830	7,412
46140	11-000-240-8__	Other Objects		27,935	8,437	36,372	20,220	3,186	12,967
47000	11-000-251-1__	Salaries		494,511	0	494,511	469,440	25,071	0
47020	11-000-251-330	Purchased Professional Services		10,500	20,805	31,305	31,214	0	91
47040	11-000-251-340	Purchased Technical Services		55,000	(5,114)	49,886	49,145	0	741
47060	11-000-251-592	Misc. Purch. Services (400-500 Series, O		15,000	12,214	27,214	22,268	0	4,946
47100	11-000-251-6__	Supplies and Materials		22,500	(4,671)	17,829	10,017	1,007	6,805
47180	11-000-251-890	Other Objects		6,500	6,550	13,050	10,618	981	1,451
47500	11-000-252-1__	Salaries		439,471	0	439,471	401,736	37,735	0
47540	11-000-252-340	Purchased Technical Services		13,000	0	13,000	12,869	0	131
47560	11-000-252-[4-5]	Other Purchased Services (400-500 series		410,000	98,030	508,030	473,889	17,209	16,932



Starting date 7/1/2024 Ending date 5/31/2025 Fund: 10 General Fund

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
47580	11-000-252-6__	Supplies and Materials	5,000	0	5,000	1,884	1,728	1,388
47600	11-000-252-8__	Other Objects	5,875	0	5,875	0	0	5,875
48500	11-000-261-1__	Salaries	134,129	(72,500)	61,629	21,876	38,992	761
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic	263,500	149,159	412,659	217,022	181,627	14,011
48540	11-000-261-610	General Supplies	99,000	(12,500)	86,500	47,528	18,057	20,915
49000	11-000-262-1__	Salaries	863,513	0	863,513	793,193	70,320	0
49020	11-000-262-107	Salaries of Non-Instructional Aides	187,437	0	187,437	102,842	84,595	0
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	53,750	(17,125)	36,625	18,480	5,387	12,758
49120	11-000-262-490	Other Purchased Property Services	78,000	(17,150)	60,850	40,267	9,783	10,800
49140	11-000-262-520	Insurance	275,000	3,600	278,600	278,580	0	20
49160	11-000-262-590	Miscellaneous Purchased Services	4,500	(3,000)	1,500	32	0	1,468
49180	11-000-262-610	General Supplies	80,000	(17,284)	62,716	50,560	11,220	936
49200	11-000-262-621	Energy (Natural Gas)	260,000	62,500	322,500	240,875	81,125	500
49220	11-000-262-622	Energy (Electricity)	613,189	(12,000)	601,189	524,848	73,152	3,189
49260	11-000-262-626	Energy (Gasoline)	16,000	0	16,000	6,132	0	9,868
49280	11-000-262-8__	Other Objects	9,050	(5,000)	4,050	2,750	0	1,301
50000	11-000-263-1__	Salaries	160,621	0	160,621	122,056	38,565	0
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.	10,000	0	10,000	7,292	0	2,708
50060	11-000-263-610	General Supplies	35,000	23,389	58,389	44,081	12,128	2,180
51020	11-000-266-3__	Purchased Professional and Technical Ser	125,000	54,700	179,700	171,320	0	8,380
51060	11-000-266-610	General Supplies	15,000	(12,200)	2,800	2,702	0	99
52000	11-000-270-107	Salaries of Non-Instructional Aides	317,476	0	317,476	294,398	23,078	0
52020	11-000-270-160	Sal. For Pupil Trans (Bet Home & Sch) –	1,102,340	0	1,102,340	1,102,340	0	0
52040	11-000-270-161	Sal. For Pupil Trans (Bet Home & Sch) –	333,671	0	333,671	212,022	121,649	0
52060	11-000-270-162	Sal. For Pupil Trans (Other than Bet. Ho	20,000	0	20,000	13,520	6,480	0
52100	11-000-270-350	Management Fee – ESC & CTSA Trans. Prog	35,000	15,000	50,000	27,800	15,015	7,184
52120	11-000-270-390	Other Purchased Prof. and Technical Serv	12,000	(11,000)	1,000	900	0	100
52140	11-000-270-420	Cleaning, Repair, & Maint. Services	4,000	0	4,000	0	0	4,000
52200	11-000-270-503	Contract Serv.–Aid in Lieu Pymts–Non-Pub	165,000	5,431	170,431	88,134	79,976	2,321
52220	11-000-270-504	Contract Serv–Aid in Lieu Pymts–Charter	6,000	(1,200)	4,800	589	589	3,623
52240	11-000-270-505	Contract Serv–Aid in Lieu Pymts–Choice S	16,000	583	16,583	8,233	7,651	699
52300	11-000-270-513	Contr Serv (Bet. Home & Sch) – Joint Agr	400	0	400	0	0	400
52340	11-000-270-515	Contract Serv. (Sp Ed Stds) – Joint Agre	200,000	17,875	217,875	136,153	81,338	384
52360	11-000-270-517	Contract Serv. (Reg. Students) – ESCs &	100,000	9,125	109,125	79,329	24,527	5,269
52380	11-000-270-518	Contract Serv. (Spl. Ed. Students) – ESC	275,000	133,900	408,900	202,976	202,865	3,059
52400	11-000-270-593	Misc. Purchased Services - Transportatio	150,000	(22,800)	127,200	122,910	0	4,290
52420	11-000-270-610	General Supplies	21,650	(9,211)	12,439	6,263	1,668	4,508
52440	11-000-270-615	Transportation Supplies	160,000	39,000	199,000	119,331	22,454	57,215
52450	11-000-270-626	Fuel Costs Funded by Advertising Revenue	1,500	(1,320)	180	0	0	180
52460	11-000-270-8__	Other objects	5,000	4,881	9,881	8,830	958	93
71000	11-000-291-210	Group Insurance	45,000	0	45,000	34,701	10,299	0

Starting date 7/1/2024 Ending date 5/31/2025 Fund: 10 General Fund

Expenditures:				Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
71020	11-000-291-220	Social Security Contributions		475,000	13,000	488,000	487,974	0	26
71040	11-000-291-232	T.P.A.F. Contributions - ERIP		0	11,150	11,150	0	11,150	0
71060	11-000-291-241	Other Retirement Contributions - PERS		625,000	(114,100)	510,900	507,079	0	3,821
71120	11-000-291-249	Other Retirement Contributions - Regular		55,000	0	55,000	49,043	5,957	0
71140	11-000-291-250	Unemployment Compensation		100,000	(10,150)	89,850	58,863	10,877	20,110
71160	11-000-291-260	Workmen's Compensation		375,000	(13,000)	362,000	287,131	37,712	37,156
71180	11-000-291-270	Health Benefits		6,491,288	10,936	6,502,224	6,186,178	95,717	220,329
71200	11-000-291-280	Tuition Reimbursement		75,000	(15,000)	60,000	28,404	0	31,596
71220	11-000-291-290	Other Employee Benefits		85,000	(25,000)	60,000	6,792	1,113	52,095
71226	11-000-291-298	Unused Vac Pay - mass severance		15,000	0	15,000	2,050	12,950	0
71227	11-000-291-299	Unused Sick Pay to Term/Retired Staff		100,000	0	100,000	100,000	0	0
73020	12-110-100-73_	Kindergarten		4,000	81,119	85,119	84,414	705	0
73040	12-120-100-73_	Grades 1-5		29,400	(5,700)	23,700	21,769	1,931	0
73060	12-130-100-73_	Grades 6-8		21,000	6,700	27,700	24,391	3,309	0
73080	12-140-100-73_	Grades 9-12		13,750	19,100	32,850	30,062	2,788	0
75080	12-4__-100-73_	School-Sponsored and Other Instructional		0	15,479	15,479	15,479	0	0
75500	12-000-100-73_	Undistributed Expenditures - Instruction		316,000	0	316,000	230,864	0	85,136
75680	12-000-252-73_	Undistributed Expenditures – Admin. Info		79,000	0	79,000	37,086	0	41,914
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		60,000	(9,979)	50,021	47,630	0	2,390
75820	12-000-270-734	School Buses - Special		60,000	(10,000)	50,000	47,630	0	2,370
76040	12-000-400-334	Architectural/Engineering Services		11,000	6,118	17,118	0	6,118	11,000
76060	12-000-400-390	Other Purchased Prof. and Tech. Services		10,000	0	10,000	9,245	0	755
76080	12-000-400-450	Construction Services		775,000	1,304,364	2,079,364	1,496,392	0	582,972
76210	12-000-400-896	Assessment for Debt Service on SDA Fundi		121,920	12,192	134,112	121,920	12,192	0
76320	12-000-400-931	Capital Reserve – Transfer to Capital Pr		0	20,000	20,000	20,000	0	0
84000	10-000-100-56_	Transfer of Funds to Charter Schools		30,914	0	30,914	17,063	1,692	12,159
Total				42,427,291	1,879,215	44,306,506	37,752,269	4,052,187	2,502,049

Starting date 7/1/2024 Ending date 5/31/2025 Fund: 20 Special Revenue Fund

Assets and Resources**Assets:**

101	Cash in bank		\$1,895,486.27
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	\$664,035.21	
142	Intergovernmental - Federal	\$3,749,671.39	
143	Intergovernmental - Other	\$30,164.11	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$4,443,870.71

## 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	\$4,902,803.39	
302	Less Revenues	(\$7,748,270.83)	(\$2,845,467.44)

**Total assets and resources****\$3,493,889.54**

Starting date 7/1/2024 Ending date 5/31/2025 Fund: 20 Special Revenue Fund

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$1,731,514.39
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$3,500.00
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	\$173,577.63
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$181,908.04
Total liabilities		\$2,090,500.06

Starting date 7/1/2024 Ending date 5/31/2025 Fund: 20 Special Revenue Fund

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$653,501.53
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	\$5,146,997.15	
602	Less: Expenditures	(\$3,560,340.74)	
	Less: Encumbrances	(\$652,670.53)	(\$4,213,011.27)
	Total appropriated		\$933,985.88
			\$1,587,487.41
Unappropriated:			
770	Fund balance, July 1		(\$184,097.93)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$1,403,389.48
	Total liabilities and fund equity		\$3,493,889.54

Starting date 7/1/2024 Ending date 5/31/2025 Fund: 20 Special Revenue Fund

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$5,146,997.15	\$4,213,011.27	\$933,985.88
Revenues	(\$4,902,803.39)	(\$7,748,270.83)	\$2,845,467.44
Subtotal	<u>\$244,193.76</u>	<u>(\$3,535,259.56)</u>	<u>\$3,779,453.32</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>\$244,193.76</u>	<u>(\$3,535,259.56)</u>	<u>\$3,779,453.32</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>\$244,193.76</u>	<u>(\$3,535,259.56)</u>	<u>\$3,779,453.32</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>\$244,193.76</u>	<u>(\$3,535,259.56)</u>	<u>\$3,779,453.32</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>\$244,193.76</u>	<u>(\$3,535,259.56)</u>	<u>\$3,779,453.32</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>\$244,193.76</u>	<u>(\$3,535,259.56)</u>	<u>\$3,779,453.32</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>\$244,193.76</u>	<u>(\$3,535,259.56)</u>	<u>\$3,779,453.32</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>\$244,193.76</u>	<u>(\$3,535,259.56)</u>	<u>\$3,779,453.32</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>\$244,193.76</u>	<u>(\$3,535,259.56)</u>	<u>\$3,779,453.32</u>
Less: Adjustment for prior year	(\$244,193.76)	(\$244,193.76)	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$3,779,453.32)</u>	<u>\$3,779,453.32</u>

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

Board Secretary

Date

Starting date 7/1/2024 Ending date 5/31/2025 Fund: 20 Special Revenue Fund

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	(Total of Accounts W/O a Grid# Assigned)	0	5,000	5,000	0	Under	5,000
00745	Total Revenues from Local Sources	0	297,481	297,481	235,261	Under	62,220
00770	Total Revenues from State Sources	1,785,103	571,739	2,356,842	1,785,108	Under	571,734
00830	Total Revenues from Federal Sources	1,422,415	411,951	1,834,366	5,319,365		(3,484,999)
0083A	Other	408,537	0	408,537	408,537		0
84100	Local Projects	0	364	364	0	Under	364
88140	Other	0	213	213	0	Under	213
Total		3,616,055	1,286,748	4,902,803	7,748,271		(2,845,467)
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	0	960	960	960	0	0
84100	Local Projects	0	20,218	20,218	12,057	1,581	6,580
84200	Student Activity Fund	0	200,000	200,000	156,287	43,713	0
84220	Scholarship Fund	0	45,974	45,974	3,500	500	41,974
85120	Total Instruction	1,080,546	577,909	1,658,455	1,116,966	67,420	474,068
86380	Total Support Services	1,083,094	48,590	1,131,684	925,339	122,142	84,203
87040	Total Facilities Acquisition and Constr	30,000	28,752	58,752	50,113	0	8,639
88136	SDA Emergent Needs & Capital Maint.	0	29,174	29,174	24,914	4,260	0
88140	Other	0	49,211	49,211	44,565	200	4,445
88740	Total Federal Projects	1,395,994	556,576	1,952,570	1,225,640	412,854	314,076
Total		3,589,634	1,557,363	5,146,997	3,560,341	652,671	933,986

Starting date 7/1/2024 Ending date 5/31/2025 Fund: 20 Special Revenue Fund

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
			0	5,000	5,000	0	Under	5,000
00737	20-1760	Student Activity Fund Revenue	0	200,000	200,000	186,965	Under	13,035
00738	20-1770	Scholarship Fund Revenue	0	45,974	45,974	14,864	Under	31,111
00740	20-1____	Other Revenue from Local Sources	0	51,507	51,507	33,432	Under	18,075
00760	20-3218	Preschool Education Aid	1,785,103	571,739	2,356,842	1,785,108	Under	571,734
00775	20-441[1-6]	Title I	621,415	161,409	782,824	803,720		(20,896)
00780	20-445[1-5]	Title II	70,834	55,179	126,013	113,536	Under	12,477
00785	20-449[1-4]	Title III	24,715	26,988	51,703	22,826	Under	28,877
00790	20-447[1-4]	Title IV	46,973	41,562	88,535	105,110		(16,575)
00805	20-442[0-9]	I.D.E.A. Part B (Handicapped)	658,478	27,205	685,683	593,936	Under	91,747
00806	20-4541	ARP ESSER Accel. Learning Coaching Supt	0	0	0	64,494		(64,494)
00807	20-4542	ARP ESSER Evidence Based Summer Enrich	0	31,361	31,361	40,000		(8,639)
00808	20-4543	ARP ESSER Evidence Based Bynd Sch Day	0	0	0	40,000		(40,000)
00809	20-4544	ARP ESSER NJTSS Mental Health Support	0	0	0	161,402		(161,402)
00814	20-4540	ARP - ESSER	0	0	0	3,333,844		(3,333,844)
00825	20-4____	Other	0	68,247	68,247	37,528	Under	30,719
00827	20-4537	ACSERS - Special Education	0	0	0	2,969		(2,969)
00835	20-5200	Transfers from Operating Budget – Presch	408,537	0	408,537	408,537		0
84100	20-____-____-____	Local Projects	0	364	364	0	Under	364
88140	20-____-____-____	Other	0	213	213	0	Under	213
Total			3,616,055	1,286,748	4,902,803	7,748,271		(2,845,467)

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
01190	15-449[1-4]	Title III - Part A English Lang Acq	0	960	960	960	0	0
84100	20-____-____-____	Local Projects	0	20,218	20,218	12,057	1,581	6,580
84200	20-475-____-____	Student Activity Fund	0	200,000	200,000	156,287	43,713	0
84220	20-476-____-____	Scholarship Fund	0	45,974	45,974	3,500	500	41,974
85000	20-218-100-101	Salaries of Teachers	762,840	0	762,840	762,840	0	0
85020	20-218-100-106	Other Salaries for Instruction	204,080	0	204,080	191,460	12,620	0
85030	20-218-100-321	Purch Prof-Ed Services	81,126	575,939	657,065	132,261	53,064	471,740
85040	20-218-100-[4-5]	Other Purchased Services (400-500 series	10,000	(8,000)	2,000	1,249	0	751
85080	20-218-100-6__	General Supplies	22,500	9,970	32,470	29,156	1,737	1,577
86000	20-218-200-102	Salaries of Supervisors of Instruction	58,487	0	58,487	0	0	58,487
86020	20-218-200-103	Salaries of Program Directors	59,320	0	59,320	59,320	0	0
86040	20-218-200-104	Salaries of Other Professional Staff	20,092	0	20,092	20,092	0	0
86060	20-218-200-105	Salaries of Secr. And Clerical Assistant	46,766	0	46,766	46,766	0	0
86080	20-218-200-110	Other Salaries	83,951	0	83,951	77,693	6,258	0
86100	20-218-200-173	Salaries of Community Parent Involvement	91,173	0	91,173	86,636	4,537	0
86120	20-218-200-176	Salaries of Master Teachers	124,502	0	124,502	73,331	51,171	0
86140	20-218-200-200	Personnel Services – Employee Benefits	401,713	0	401,713	368,236	33,476	1
86180	20-218-200-325	Purchased Ed. Svcs – Head Start	123,090	38,444	161,534	137,747	23,787	0
86200	20-218-200-329	Purchased Professional – Educational Ser	3,000	(1,000)	2,000	1,385	0	615



Starting date 7/1/2024 Ending date 5/31/2025 Fund: 20 Special Revenue Fund

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
86220	20-218-200-330	Other Purchased Professional Services	25,000	(775)	24,225	24,225	0	0
86260	20-218-200-440	Rentals	25,000	0	25,000	6,795	2,105	16,100
86300	20-218-200-516	Contr. Trans. Serv. (Field Trips)	4,000	0	4,000	0	0	4,000
86320	20-218-200-580	Travel	5,000	0	5,000	0	0	5,000
86330	20-218-200-590	Miscellaneous Purchased Services	0	9,421	9,421	9,421	0	0
86340	20-218-200-6__	Supplies and Materials	9,500	5,000	14,500	13,692	808	0
86360	20-218-200-8__	Other Objects	2,500	(2,500)	0	0	0	0
87000	20-218-400-731	Instructional Equipment	30,000	28,752	58,752	50,113	0	8,639
88136	20-492-__-__	SDA Emergent Needs & Capital Maint.	0	29,174	29,174	24,914	4,260	0
88140	20-__-__-__	Other	0	49,211	49,211	44,565	200	4,445
88500	20-__-__-__	Title I	621,415	165,569	786,984	445,773	195,875	145,335
88520	20-__-__-__	Title II	70,834	60,989	131,823	51,159	7,814	72,850
88540	20-__-__-__	Title III	24,715	27,902	52,617	9,263	9,897	33,457
88560	20-__-__-__	Title IV	46,973	53,068	100,041	50,978	12,255	36,807
88620	20-__-__-__	I.D.E.A. Part B (Handicapped)	632,057	53,626	685,683	542,341	143,343	0
88641	20-223-__-__	ARP-IDEA Basic Grant Program	0	31,378	31,378	0	31,378	0
88700	20-__-__-__	Other	0	56,045	56,045	18,125	12,293	25,626
88713	20-487-__-__	ARP-ESSER Grant Program	0	35,173	35,173	35,173	0	0
88715	20-489-__-__	ARP ESSER Evidence Based Summer Enricl	0	31,361	31,361	31,361	0	0
88716	20-490-__-__	ARP ESSER Evidence Based Bynd Sch Day	0	40,000	40,000	40,000	0	0
88719	20-496-__-__	ARP Homeless Children and Youth II	0	1,467	1,467	1,467	0	0
Total			3,589,634	1,557,363	5,146,997	3,560,341	652,671	933,986

Starting date 7/1/2024 Ending date 5/31/2025 Fund: 30 Capital Projects Fund

Assets and Resources**Assets:**

101	Cash in bank		\$0.00
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

## Accounts Receivable:

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

## Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

**Resources:**

301	Estimated Revenues	\$0.00	
302	Less Revenues	\$0.00	\$0.00

**Total assets and resources****\$0.00**

Starting date 7/1/2024 Ending date 5/31/2025 Fund: 30 Capital Projects Fund

Liabilities and Fund Equity

Liabilities:

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

**Report of the Secretary to the Board of Education**  
**Glassboro Board of Education**

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**Starting date 7/1/2024 Ending date 5/31/2025 Fund: 30 Capital Projects Fund**

**Fund Balance:**

Appropriated:

753,754	Reserve for Encumbrances	\$0.00
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Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$0.00	
604	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	Total appropriated		\$0.00

Unappropriated:

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

Total fund balance	<b>\$0.00</b>
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<b>Total liabilities and fund equity</b>	<b><u>\$0.00</u></b>
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Starting date 7/1/2024 Ending date 5/31/2025 Fund: 30 Capital Projects Fund

Recapitulation of Budgeted Fund Balance:

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

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

Starting date 7/1/2024 Ending date 5/31/2025 Fund: 30 Capital Projects Fund

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Starting date 7/1/2024 Ending date 5/31/2025 Fund: 40 Debt Service Fund

Assets and Resources**Assets:**

101	Cash in bank		\$146,438.12
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	\$1,586,285.00	
302	Less Revenues	(\$1,586,287.02)	(\$2.02)

**Total assets and resources****\$146,851.10**

Starting date 7/1/2024 Ending date 5/31/2025 Fund: 40 Debt Service Fund

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$146,448.58
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		\$146,448.58



**Report of the Secretary to the Board of Education**  
**Glassboro Board of Education**

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**Starting date 7/1/2024 Ending date 5/31/2025 Fund: 40 Debt Service Fund**

**Fund Balance:**

Appropriated:

753,754	Reserve for Encumbrances	\$0.00
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Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$0.00	
604	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$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	\$1,606,500.00	
602	Less: Expenditures	(\$1,606,500.00)	
	Less: Encumbrances	\$0.00	(\$1,606,500.00)
	Total appropriated		\$0.00

Unappropriated:

770	Fund balance, July 1	\$20,617.52	
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$20,215.00)

Total fund balance

**\$402.52**

**Total liabilities and fund equity**

**\$146,851.10**

Starting date 7/1/2024 Ending date 5/31/2025 Fund: 40 Debt Service Fund

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,606,500.00	\$1,606,500.00	\$0.00
Revenues	(\$1,586,285.00)	(\$1,586,287.02)	\$2.02
Subtotal	<u>\$20,215.00</u>	<u>\$20,212.98</u>	<u>\$2.02</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>\$20,215.00</u>	<u>\$20,212.98</u>	<u>\$2.02</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>\$20,215.00</u>	<u>\$20,212.98</u>	<u>\$2.02</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>\$20,215.00</u>	<u>\$20,212.98</u>	<u>\$2.02</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>\$20,215.00</u>	<u>\$20,212.98</u>	<u>\$2.02</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>\$20,215.00</u>	<u>\$20,212.98</u>	<u>\$2.02</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>\$20,215.00</u>	<u>\$20,212.98</u>	<u>\$2.02</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>\$20,215.00</u>	<u>\$20,212.98</u>	<u>\$2.02</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>\$20,215.00</u>	<u>\$20,212.98</u>	<u>\$2.02</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$20,215.00</u>	<u>\$20,212.98</u>	<u>\$2.02</u>

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

Board Secretary

Date

Starting date 7/1/2024 Ending date 5/31/2025 Fund: 40 Debt Service Fund

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Total Revenues from Local Sources	929,993	0	929,993	929,995		(2)
0093A	Other	656,292	0	656,292	656,292		0
Total		1,586,285	0	1,586,285	1,586,287		(2)
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89660	Total Regular Debt Service	1,606,500	0	1,606,500	1,606,500	0	0
Total		1,606,500	0	1,606,500	1,606,500	0	0

Starting date 7/1/2024 Ending date 5/31/2025 Fund: 40 Debt Service Fund

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00860	40-1210	Local Tax Levy	929,993	0	929,993	929,993		0
00865	40-1510	Interest on Investments	0	0	0	2		(2)
00890	40-3160	Debt Service Aid Type II	656,292	0	656,292	656,292		0
Total			1,586,285	0	1,586,285	1,586,287		(2)

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89600	40-701-510-834	Interest on Bonds	511,500	0	511,500	511,500	0	0
89620	40-701-510-910	Redemption of Principal	1,095,000	0	1,095,000	1,095,000	0	0
Total			1,606,500	0	1,606,500	1,606,500	0	0