

Starting date 7/1/2025 Ending date 5/31/2026 Fund: 10 General Fund

Assets and Resources

Assets:

101	Cash in bank		\$3,840,714.98
102-106	Cash Equivalents		\$60,718.03
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		\$2,143,854.98
Accounts Receivable:			
132	Interfund	\$1,200,419.86	
141	Intergovernmental - State	\$2,297,150.70	
142	Intergovernmental - Federal	\$1,694,550.87	
143	Intergovernmental - Other	\$396,911.26	
153, 154	Other (net of estimated uncollectable of \$_____)	\$248,366.93	\$5,837,399.62
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	(\$44,223,408.18)	(\$2,298,188.18)

Total assets and resources

\$9,584,499.43

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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	(\$880,230.58)
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	(\$78,655.85)
Total liabilities		(\$1,034,617.70)

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Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$4,935,846.76
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	\$568,944.41	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$568,944.41
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$44,863,905.97	
602	Less: Expenditures	(\$38,048,493.69)	
	Less: Encumbrances	(\$4,935,846.76)	(\$42,984,340.45)
	Total appropriated		\$9,279,858.69
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		\$10,619,117.13
	Total liabilities and fund equity		\$9,584,499.43

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Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$44,863,905.97	\$42,984,340.45	\$1,879,565.52
Revenues	(\$41,925,220.00)	(\$44,223,408.18)	\$2,298,188.18
Subtotal	<u>\$2,938,685.97</u>	<u>(\$1,239,067.73)</u>	<u>\$4,177,753.70</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>(\$3,132,144.73)</u>	<u>\$6,070,830.70</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>(\$3,132,144.73)</u>	<u>\$6,070,830.70</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>(\$3,132,144.73)</u>	<u>\$6,070,830.70</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>(\$3,132,644.73)</u>	<u>\$6,071,330.70</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>(\$3,132,644.73)</u>	<u>\$6,071,330.70</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>(\$3,132,644.73)</u>	<u>\$6,071,330.70</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>(\$3,132,644.73)</u>	<u>\$6,071,330.70</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>(\$3,132,644.73)</u>	<u>\$6,071,330.70</u>
Less: Adjustment for prior year	(\$956,050.97)	(\$956,050.97)	\$0.00
Budgeted fund balance	<u>\$1,982,635.00</u>	<u>(\$4,088,695.70)</u>	<u>\$6,071,330.70</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2025 Ending date 5/31/2026 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	24,616,082		(310,197)
00520	SUBTOTAL – Revenues from State Sources	17,604,555	0	17,604,555	18,254,367		(649,812)
00570	SUBTOTAL – Revenues from Federal Sources	14,780	0	14,780	107,394		(92,614)
	Total	41,925,220	0	41,925,220	42,977,842		(1,052,622)
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	11,615,384	64,842	11,680,226	9,865,898	1,127,193	687,136
10300	Total Special Education - Instruction	3,307,734	171,047	3,478,781	2,988,323	476,181	14,277
11160	Total Basic Skills/Remedial – Instruct.	99,591	0	99,591	88,685	10,906	0
12160	Total Bilingual Education – Instruction	245,157	0	245,157	220,257	24,900	0
17100	Total School-Sponsored Co/Extra Curricul	74,350	0	74,350	53,364	17,375	3,611
17600	Total School-Sponsored Athletics – Instr	548,957	11,559	560,516	405,511	113,652	41,353
25100	Total Other Instructional Programs - Ins	15,000	0	15,000	11,750	3,250	0
29180	Total Undistributed Expenditures - Instr	3,250,741	(76,962)	3,173,779	2,330,531	419,354	423,894
29680	Total Undistributed Expenditures – Atten	184,610	0	184,610	138,850	45,760	0
30620	Total Undistributed Expenditures – Healt	431,002	8,599	439,601	384,664	29,246	25,691
40580	Total Undistributed Expend – Speech, OT,	410,930	(10,339)	400,591	342,492	55,587	2,512
41080	Total Undist. Expend. – Other Supp. Serv	1,286,112	103,005	1,389,117	1,015,410	352,959	20,748
41660	Total Undist. Expend. – Guidance	741,931	59,156	801,087	699,610	81,764	19,712
42200	Total Undist. Expend. – Child Study Team	1,040,026	12,504	1,052,530	954,416	95,564	2,550
43200	Total Undist. Expend. – Improvement of I	534,311	(48,026)	486,285	447,107	39,128	50
43620	Total Undist. Expend. – Edu. Media Serv.	145,647	(1,218)	144,429	75,605	65,481	3,343
45300	Support Serv. - General Admin	692,531	(29,592)	662,939	531,221	76,340	55,378
46160	Support Serv. - School Admin	1,437,780	12,988	1,450,768	1,242,226	195,998	12,544
47200	Total Undist. Expend. – Central Services	634,818	30,857	665,675	615,548	42,766	7,361
47620	Total Undist. Expend. – Admin. Info. Tec	902,378	0	902,378	759,420	95,789	47,169
51120	Total Undist. Expend. – Oper. & Maint. O	3,228,225	331,461	3,559,686	3,077,321	331,997	150,367
52480	Total Undist. Expend. – Student Transpor	2,914,986	457,288	3,372,274	2,842,907	449,734	79,633
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	9,035,473	(63,446)	8,972,027	7,931,917	753,999	286,111
75880	TOTAL EQUIPMENT	572,864	15,000	587,864	569,778	17,127	959
76260	Total Facilities Acquisition and Constru	446,920	0	446,920	434,479	12,192	249
84000	Transfer of Funds to Charter Schools	17,725	0	17,725	16,121	1,604	0
	Total	43,815,183	1,048,723	44,863,906	38,043,412	4,935,847	1,884,648

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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	393,224		(168,890)
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	263,474		(38,474)
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	271,720		(46,720)
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	651,318	Under	72,363
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	1,140,448		(577,924)
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	107,394		(92,614)
Total			41,925,220	0	41,925,220	42,977,842		(1,052,622)

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	596,298	48,347	0
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers	3,375,863	(128,500)	3,247,363	2,876,286	291,984	79,093
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers	2,656,851	1,613	2,658,464	2,356,038	302,426	0
02140	11-140-___-101	Grades 9-12 – Salaries of Teachers	3,452,638	12,751	3,465,389	3,170,981	294,408	0
02500	11-150-100-101	Salaries of Teachers	25,000	3,544	28,544	28,544	0	0
02540	11-150-100-320	Purchased Professional – Educational Ser	75,000	26,331	101,331	75,931	21,439	3,961
03020	11-190-1__-320	Purchased Professional – Educational Ser	550,000	87,513	637,513	477,519	159,995	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	40,064	175,984	119,548	4,463	51,972
03080	11-190-1__-610	General Supplies	213,900	14,454	228,354	146,149	4,130	78,076
03100	11-190-1__-640	Textbooks	15,000	12,096	27,096	15,269	0	11,826
03120	11-190-1__-8__	Other Objects	0	825	825	825	0	0
04500	11-204-100-101	Salaries of Teachers	130,145	0	130,145	118,830	11,315	0
04520	11-204-100-106	Other Salaries for Instruction	192,606	2,053	194,659	85,657	109,002	0
04540	11-204-100-320	Purchased Professional-Educational Servi	3,500	1,352	4,852	4,008	844	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	103,141	39,531	0
06100	11-209-100-610	General Supplies	0	5,000	5,000	2,692	53	2,256
06500	11-212-100-101	Salaries of Teachers	418,410	67,673	486,083	486,083	0	0
06520	11-212-100-106	Other Salaries for Instruction	28,160	(2,816)	25,344	25,344	0	0
06540	11-212-100-320	Purchased Professional-Educational Servi	3,500	4,632	8,132	6,988	1,144	0

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Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
06600	11-212-100-610	General Supplies	16,500	12,860	29,360	25,349	238	3,773
07000	11-213-100-101	Salaries of Teachers	2,146,392	(86,493)	2,059,899	1,827,165	232,734	0
07020	11-213-100-106	Other Salaries for Instruction	63,846	0	63,846	41,780	22,066	0
07040	11-213-100-320	Purchased Professional-Educational Servi	20,000	25,727	45,727	36,404	4,401	4,922
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	21,629	28,842	0
08500	11-216-100-101	Salaries of Teachers	100,160	0	100,160	88,613	11,547	0
08520	11-216-100-106	Other Salaries for Instruction	126,344	0	126,344	111,881	14,463	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	88,685	10,906	0
12000	11-240-100-101	Salaries of Teachers	245,157	0	245,157	220,257	24,900	0
17000	11-401-100-1__	Salaries	70,000	0	70,000	52,625	17,375	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	239,301	96,156	0
17520	11-402-100-[3-5]	Purchased Services (300-500 series)	140,000	23,021	163,021	120,480	11,732	30,810
17540	11-402-100-6__	Supplies and Materials	70,000	(13,902)	56,098	40,240	5,765	10,093
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	925	152,649	9,333	28,622	114,694
29040	11-000-100-563	Tuition to County Voc. School District-R	134,946	11,405	146,351	103,037	22,903	20,411
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools	387,808	(9,888)	377,920	134,492	185,982	57,446
29100	11-000-100-566	Tuition to Priv. School for the Disabled	2,557,105	(79,403)	2,477,702	2,083,669	181,848	212,185
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	138,850	45,760	0
30500	11-000-213-1__	Salaries	369,502	8,599	378,101	351,839	26,262	0
30540	11-000-213-3__	Purchased Professional and Technical Ser	30,000	0	30,000	27,146	2,577	277
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	5,001	407	24,591
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	278,291	27,639	0
40520	11-000-216-320	Purchased Professional – Educational Ser	100,000	(10,339)	89,661	61,727	27,933	1
40540	11-000-216-6__	Supplies and Materials	5,000	0	5,000	2,474	16	2,511
41000	11-000-217-1__	Salaries	761,112	3,183	764,295	548,723	215,572	0
41020	11-000-217-320	Purchased Professional – Educational Ser	525,000	99,822	624,822	466,687	137,387	20,748
41500	11-000-218-104	Salaries of Other Professional Staff	654,237	22,317	676,554	595,559	80,995	0
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	61,294	10,927	72,221	72,221	0	0
41560	11-000-218-320	Purchased Professional – Educational Ser	21,000	0	21,000	4,547	0	16,453
41580	11-000-218-390	Other Purchased Professional & Technical	0	24,418	24,418	24,411	0	7
41620	11-000-218-6__	Supplies and Materials	4,400	1,424	5,824	2,382	769	2,673

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Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
41640	11-000-218-8__	Other Objects	1,000	70	1,070	491	0	579
42000	11-000-219-104	Salaries of Other Professional Staff	881,214	(6,969)	874,245	796,776	77,469	0
42020	11-000-219-105	Salaries of Secretarial and Clerical Ass	82,812	0	82,812	80,987	1,825	0
42060	11-000-219-320	Purchased Professional – Educational Ser	40,000	19,442	59,442	44,647	14,795	0
42080	11-000-219-390	Other Purchased Professional & Technical	20,000	(292)	19,708	19,093	0	615
42100	11-000-219-[4-5]	Other Purchased Services (400-500 series	2,500	0	2,500	1,343	0	1,157
42160	11-000-219-6__	Supplies and Materials	12,500	323	12,823	11,300	1,476	48
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	(2,533)	476,994	438,728	38,266	0
43040	11-000-221-105	Salaries of Secretarial & Clerical Assis	52,284	(50,768)	1,516	654	862	0
43080	11-000-221-176	Salaries of Facilitators, Math & Literac	0	3,301	3,301	3,301	0	0
43160	11-000-221-6__	Supplies and Materials	1,500	1,481	2,981	2,932	0	49
43180	11-000-221-8__	Other Objects	1,000	493	1,493	1,492	0	1
43500	11-000-222-1__	Salaries	16,856	0	16,856	10,365	6,491	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	(1,218)	1,782	0	0	1,782
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	(10,000)	269,931	239,988	29,943	0
45040	11-000-230-331	Legal Services	100,000	14,546	114,546	73,548	37,021	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	5,010	5,600	11,890
45100	11-000-230-339	Other Purchased Professional Services	48,000	(40,486)	7,514	500	0	7,014
45140	11-000-230-530	Communications/Telephone	65,000	0	65,000	38,110	2,319	24,571
45160	11-000-230-585	BOE Other Purchased Services	2,500	(1,400)	1,100	0	0	1,100
45180	11-000-230-590	Misc Purch Services (400-500 series, O/T	90,600	1,585	92,185	88,035	195	3,955
45200	11-000-230-610	General Supplies	1,500	526	2,026	984	1,001	41
45260	11-000-230-890	Miscellaneous Expenditures	12,500	7,137	19,637	16,803	261	2,573
45280	11-000-230-895	BOE Membership Dues and Fees	17,500	1,000	18,500	18,242	0	258
46000	11-000-240-103	Salaries of Principals/Assistant Princip	1,028,943	(7,170)	1,021,773	844,216	177,557	0
46040	11-000-240-105	Salaries of Secretarial and Clerical Ass	354,952	15,158	370,110	363,185	6,925	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	4,500	24,550	18,056	133	6,361
46140	11-000-240-8__	Other Objects	29,835	500	30,335	15,912	9,241	5,183
47000	11-000-251-1__	Salaries	511,818	7,957	519,775	483,205	36,570	0
47020	11-000-251-330	Purchased Professional Services	22,000	23,427	45,427	45,423	0	4
47040	11-000-251-340	Purchased Technical Services	55,000	1,143	56,143	55,199	0	944
47060	11-000-251-592	Misc. Purch. Services (400-500 Series, O	15,000	500	15,500	15,232	200	68
47100	11-000-251-6__	Supplies and Materials	22,500	(2,170)	20,330	11,636	4,973	3,721
47180	11-000-251-890	Other Objects	8,500	0	8,500	4,854	1,023	2,623
47500	11-000-252-1__	Salaries	454,678	0	454,678	399,689	54,989	0
47540	11-000-252-340	Purchased Technical Services	14,500	0	14,500	12,959	0	1,542

Starting date 7/1/2025 Ending date 5/31/2026 Fund: 10 General Fund

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
47560	11-000-252-[4-5] Other Purchased Services (400-500 series	420,000	0	420,000	343,102	38,160	38,738
47580	11-000-252-6__ Supplies and Materials	7,000	0	7,000	1,831	2,640	2,529
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	101,607	37,014	0
48520	11-000-261-420 Cleaning, Repair, and Maintenance Servic	225,000	93,378	318,378	228,979	30,847	58,553
48540	11-000-261-610 General Supplies	50,000	5,000	55,000	34,907	16,442	3,651
49000	11-000-262-1__ Salaries	896,120	1,686	897,806	818,456	79,351	0
49020	11-000-262-107 Salaries of Non-Instructional Aides	144,597	3,658	148,255	134,358	13,898	0
49060	11-000-262-420 Cleaning, Repair, and Maintenance Svc.	32,500	0	32,500	5,924	2,041	24,535
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	37,988	39,488	33,542	268	5,678
49180	11-000-262-610 General Supplies	75,000	(38,999)	36,001	24,822	8,542	2,637
49200	11-000-262-621 Energy (Natural Gas)	272,852	68,279	341,131	322,782	12,883	5,466
49220	11-000-262-622 Energy (Electricity)	653,968	80,653	734,621	622,751	93,306	18,564
49260	11-000-262-626 Energy (Gasoline)	10,000	2,000	12,000	7,604	2,527	1,869
49280	11-000-262-8__ Other Objects	6,000	0	6,000	3,888	165	1,948
50000	11-000-263-1__ Salaries	157,067	10,661	167,728	148,762	18,966	0
50040	11-000-263-420 Cleaning, Repair, and Maintenance Svc.	10,000	(3,800)	6,200	2,800	0	3,400
50060	11-000-263-610 General Supplies	25,000	34,773	59,773	46,200	12,629	943
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	251,691	67,828	0
52020	11-000-270-160 Sal. For Pupil Trans (Bet Home & Sch) –	1,097,486	11,546	1,109,032	1,032,714	76,318	0
52040	11-000-270-161 Sal. For Pupil Trans (Bet Home & Sch) –	339,404	(4,526)	334,878	278,218	56,660	0
52060	11-000-270-162 Sal. For Pupil Trans (Other than Bet. Ho	10,000	0	10,000	2,457	7,543	0
52100	11-000-270-350 Management Fee – ESC & CTSA Trans. Prog	45,000	18,357	63,357	59,632	2,401	1,323
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	(1,000)	0	0	0	0
52200	11-000-270-503 Contract Serv.–Aid in Lieu Pymts–Non-Pub	175,000	(28,706)	146,294	73,604	72,595	95
52220	11-000-270-504 Contract Serv–Aid in Lieu Pymts–Charter	2,000	(794)	1,206	589	589	29
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	72,659	272,659	107,057	165,269	333
52360	11-000-270-517 Contract Serv. (Reg. Students) – ESCs &	100,000	52,031	152,031	256,523	(113,894)	9,402
52380	11-000-270-518 Contract Serv. (Spl. Ed. Students) – ESC	275,000	247,068	522,068	446,266	45,309	30,492
52400	11-000-270-593 Misc. Purchased Services - Transportatio	135,000	(15,110)	119,890	115,189	0	4,701
52420	11-000-270-610 General Supplies	10,837	(1,950)	8,887	6,908	1,707	272
52440	11-000-270-615 Transportation Supplies	175,000	70,200	245,200	156,514	58,457	30,229
52450	11-000-270-626 Fuel Costs Funded by Advertising Revenue	750	(61)	689	238	0	451

Starting date 7/1/2025 Ending date 5/31/2026 Fund: 10 General Fund

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
52460	11-000-270-8__	Other objects	5,000	14,621	19,621	17,984	1,302	335
71000	11-000-291-210	Group Insurance	45,000	8,547	53,547	40,516	13,032	0
71020	11-000-291-220	Social Security Contributions	500,000	43,000	543,000	514,737	0	28,263
71060	11-000-291-241	Other Retirement Contributions - PERS	616,982	(102,700)	514,282	2,401	511,036	845
71120	11-000-291-249	Other Retirement Contributions - Regular	55,000	6,724	61,724	61,013	712	0
71140	11-000-291-250	Unemployment Compensation	113,347	(32,545)	80,803	79,999	0	803
71160	11-000-291-260	Workmen's Compensation	375,000	(3,412)	371,588	322,789	38,678	10,122
71180	11-000-291-270	Health Benefits	7,055,144	19,569	7,074,713	6,756,346	105,360	213,007
71200	11-000-291-280	Tuition Reimbursement	75,000	0	75,000	37,529	4,400	33,071
71220	11-000-291-290	Other Employee Benefits	85,000	(17,619)	67,381	58,691	8,690	0
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	72,092	0
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	312,814	0	0
75680	12-000-252-73_	Undistributed Expenditures – Admin. Info	79,000	0	79,000	78,780	0	220
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	109,728	12,192	0
84000	10-000-100-56_	Transfer of Funds to Charter Schools	17,725	0	17,725	16,121	1,604	0
Total			43,815,183	1,048,723	44,863,906	38,043,412	4,935,847	1,884,648

Starting date 7/1/2025 Ending date 5/31/2026 Fund: 20 Special Revenue Fund

Assets and Resources

Assets:

101	Cash in bank		\$1,346,656.16
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	\$5,136,375.48	
302	Less Revenues	(\$2,998,270.44)	\$2,138,105.04

Total assets and resources

\$3,857,879.50

Starting date 7/1/2025 Ending date 5/31/2026 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 5/31/2026 Fund: 20 Special Revenue Fund

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$808,867.02
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	\$5,193,240.30	
602	Less: Expenditures	(\$3,814,418.18)	
	Less: Encumbrances	(\$808,867.02)	(\$4,623,285.20)
	Total appropriated		\$1,378,822.12
Unappropriated:			
770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$100.00)
	Total fund balance		\$1,378,722.12
	Total liabilities and fund equity		\$3,857,879.50

Starting date 7/1/2025 Ending date 5/31/2026 Fund: 20 Special Revenue Fund

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$5,193,240.30	\$4,623,285.20	\$569,955.10
Revenues	(\$5,136,375.48)	(\$2,998,270.44)	(\$2,138,105.04)
Subtotal	<u>\$56,864.82</u>	<u>\$1,625,014.76</u>	<u>(\$1,568,149.94)</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>\$56,864.82</u>	<u>\$1,625,014.76</u>	<u>(\$1,568,149.94)</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>\$56,864.82</u>	<u>\$1,625,014.76</u>	<u>(\$1,568,149.94)</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>\$56,864.82</u>	<u>\$1,625,014.76</u>	<u>(\$1,568,149.94)</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>\$56,864.82</u>	<u>\$1,625,014.76</u>	<u>(\$1,568,149.94)</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>\$56,864.82</u>	<u>\$1,625,014.76</u>	<u>(\$1,568,149.94)</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>\$56,864.82</u>	<u>\$1,625,014.76</u>	<u>(\$1,568,149.94)</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>\$56,864.82</u>	<u>\$1,625,014.76</u>	<u>(\$1,568,149.94)</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>\$56,864.82</u>	<u>\$1,625,014.76</u>	<u>(\$1,568,149.94)</u>
Less: Adjustment for prior year	(\$56,764.82)	(\$56,764.82)	\$0.00
Budgeted fund balance	<u>\$100.00</u>	<u>\$1,568,249.94</u>	<u>(\$1,568,149.94)</u>

Prepared and submitted by : _____
 Board Secretary Date

Starting date 7/1/2025 Ending date 5/31/2026 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	317,733	317,733	231,809	Under	85,924
00770	Total Revenues from State Sources	1,943,028	241,470	2,184,498	1,575,610	Under	608,888
00830	Total Revenues from Federal Sources	0	2,203,475	2,203,475	1,187,495	Under	1,015,980
0083A	Other	423,117	0	423,117	0	Under	423,117
Total		2,366,145	2,770,230	5,136,375	2,998,270		2,138,105

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
84100	Local Projects	0	64,834	64,834	40,919	13,743	10,172
84200	Student Activity Fund	0	204,367	204,367	197,088	6,779	500
84220	Scholarship Fund	0	43,096	43,096	0	2,500	40,596
85120	Total Instruction	1,127,872	155,242	1,283,114	1,306,390	3,859	(27,135)
86380	Total Support Services	1,238,273	(136,945)	1,101,328	1,026,305	82,263	(7,241)
88136	SDA Emergent Needs & Capital Maint.	0	4,260	4,260	4,260	0	0
88140	Other	0	205,505	205,505	38,374	136,210	30,920
88740	Total Federal Projects	0	2,286,737	2,286,737	1,201,081	563,514	522,142
Total		2,366,145	2,827,095	5,193,240	3,814,418	808,867	569,955

Starting date 7/1/2025 Ending date 5/31/2026 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	205,008		(5,008)
00738 20-1770 Scholarship Fund Revenue	0	42,996	42,996	2,038	Under	40,959
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	1,523,718	Under	419,310
00765 20-32__ Other Restricted Entitlements	0	241,470	241,470	51,892	Under	189,578
00775 20-441[1-6] Title I	0	1,142,951	1,142,951	479,874	Under	663,077
00780 20-445[1-5] Title II	0	194,085	194,085	49,701	Under	144,384
00785 20-449[1-4] Title III	0	84,248	84,248	20,555	Under	63,693
00790 20-447[1-4] Title IV	0	84,790	84,790	59,707	Under	25,083
00805 20-442[0-9] I.D.E.A. Part B (Handicapped)	0	685,171	685,171	574,399	Under	110,772
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	2,770,230	5,136,375	2,998,270		2,138,105

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
84100 20-___-___-___ Local Projects	0	64,834	64,834	40,919	13,743	10,172
84200 20-475-___-___ Student Activity Fund	0	204,367	204,367	197,088	6,779	500
84220 20-476-___-___ Scholarship Fund	0	43,096	43,096	0	2,500	40,596
85000 20-218-100-101 Salaries of Teachers	783,190	120,712	903,902	931,143	0	(27,242)
85020 20-218-100-106 Other Salaries for Instruction	209,264	16,676	225,940	225,940	0	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	17,533	3,792	107
86020 20-218-200-103 Salaries of Program Directors	61,396	(7,020)	54,376	54,376	0	0
86040 20-218-200-104 Salaries of Other Professional Staff	66,417	(9,108)	57,309	57,309	0	0
86060 20-218-200-105 Salaries of Secr. And Clerical Assistant	47,518	(26,538)	20,980	20,980	0	0
86080 20-218-200-110 Other Salaries	82,965	(12,347)	70,618	70,618	0	0
86100 20-218-200-173 Salaries of Community Parent Involvement	94,364	(19,965)	74,399	80,409	0	(6,010)
86120 20-218-200-176 Salaries of Master Teachers	124,700	(62,409)	62,291	69,674	0	(7,383)
86140 20-218-200-200 Personnel Services – Employee Benefits	570,378	(1)	570,377	522,846	47,531	0
86180 20-218-200-325 Purchased Ed. Svcs – Head Start	144,535	0	144,535	113,063	31,472	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	1,320	1,652
88136 20-492-___-___ SDA Emergent Needs & Capital Maint.	0	4,260	4,260	4,260	0	0
88140 20-___-___-___ Other	0	205,505	205,505	38,374	136,210	30,920
88500 20-___-___-___ Title I	0	1,103,973	1,103,973	430,411	401,202	272,360
88520 20-___-___-___ Title II	0	223,193	223,193	56,441	19,796	146,956
88540 20-___-___-___ Title III	0	84,248	84,248	20,072	17,035	47,141
88560 20-___-___-___ Title IV	0	84,790	84,790	51,862	3,181	29,747

Starting date 7/1/2025 Ending date 5/31/2026 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	616,399	92,880	0
88700	20-__-__-__	Other	0	81,254	81,254	25,895	29,420	25,938
Total			2,366,145	2,827,095	5,193,240	3,814,418	808,867	569,955

Starting date 7/1/2025 Ending date 5/31/2026 Fund: 30 Capital Projects Fund

Assets and Resources

Assets:

101	Cash in bank		\$24,386,651.37
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	(\$24,845,858.78)	(\$24,845,858.78)

Total assets and resources

(\$459,207.41)

Starting date 7/1/2025 Ending date 5/31/2026 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 5/31/2026 Fund: 30 Capital Projects Fund

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$1,176,070.00
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	(\$459,207.41)	
	Less: Encumbrances	(\$1,176,070.00)	(\$1,635,277.41)
	Total appropriated		(\$459,207.41)
Unappropriated:			
770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		(\$459,207.41)
	Total liabilities and fund equity		(\$459,207.41)

Starting date 7/1/2025 Ending date 5/31/2026 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	(\$24,845,858.78)	\$24,845,858.78
Subtotal	<u>\$0.00</u>	<u>(\$23,210,581.37)</u>	<u>\$23,210,581.37</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>(\$23,210,581.37)</u>	<u>\$23,210,581.37</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>(\$23,210,581.37)</u>	<u>\$23,210,581.37</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>(\$23,210,581.37)</u>	<u>\$23,210,581.37</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>(\$23,210,581.37)</u>	<u>\$23,210,581.37</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>(\$23,210,581.37)</u>	<u>\$23,210,581.37</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>(\$23,210,581.37)</u>	<u>\$23,210,581.37</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>(\$23,210,581.37)</u>	<u>\$23,210,581.37</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>(\$23,210,581.37)</u>	<u>\$23,210,581.37</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$23,210,581.37)</u>	<u>\$23,210,581.37</u>

Prepared and submitted by : _____
 Board Secretary Date

Starting date 7/1/2025 Ending date 5/31/2026 Fund: 30 Capital Projects Fund

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
0098A	Other	0	0	0	24,845,859		(24,845,859)
Total		0	0	0	24,845,859		(24,845,859)

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89200	TOTAL CAPITAL PROJECT FUNDS	24,496,000	0	24,496,000	459,207	1,176,070	22,860,723
Total		24,496,000	0	24,496,000	459,207	1,176,070	22,860,723

Starting date 7/1/2025 Ending date 5/31/2026 Fund: 30 Capital Projects Fund

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00950	30-1510	Earnings on Investments	0	0	0	348,859		(348,859)
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	24,845,859		(24,845,859)

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	459,207	1,176,070	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	459,207	1,176,070	22,860,723

Starting date 7/1/2025 Ending date 5/31/2026 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 5/31/2026 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 5/31/2026 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 5/31/2026 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 5/31/2026 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