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

## Assets and Resources

| | | | |
|---|---|---|---|
| **Assets:** | | | |
| 101 | Cash in bank | | $4,416,841.09 |
| 102-106 | Cash Equivalents | | $226,165.16 |
| 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 | | $15,925,134.98 |
| | Accounts Receivable: | | |
| 132 | Interfund | $1,603,178.61 | |
| 141 | Intergovernmental - State | $14,023,385.45 | |
| 142 | Intergovernmental - Federal | $893,265.77 | |
| 143 | Intergovernmental - Other | $319,139.45 | |
| 153, 154 | Other (net of estimated uncollectable of $_________) | $378,741.93 | $17,217,711.21 |
| | Loans Receivable: | | |
| 131 | Interfund | $0.00 | |
| 151, 152 | Other (Net of estimated uncollectable of $_________) | $0.00 | $0.00 |
| 161 | Bond Proceeds Receivable | | $0.00 |
| 171 | Inventories for Consumption | | $0.00 |
| 172 | Inventories for Resale | | $0.00 |
| 181 | Prepaid Expenses | | $0.00 |
| 191 | Deposits | | $0.00 |
| 192 | Deferred Expenditures | | $0.00 |
| 199, xxx | Other Current Assets | | $0.00 |
| **Resources:** | | | |
| 301 | Estimated Revenues | $41,925,220.00 | |
| 302 | Less Revenues | ($42,023,437.19) | ($98,217.19) |
| **Total assets and resources** | | | **$37,687,635.25** |

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

**Liabilities and Fund Equity**

**Liabilities:**

| | | |
|---|---|---|
| 401 | Interfund Loans Payable | $0.00 |
| 402 | Interfund Accounts Payable | $169,257.09 |
| 411 | Intergovernmental Accounts Payable - State | $0.00 |
| 412 | Intergovernmental Accounts Payable - Federal | $0.00 |
| 413 | Intergovernmental Accounts Payable - Other | $0.00 |
| 421 | Accounts Payable | $174,268.73 |
| 422 | Judgments Payable | $0.00 |
| 431 | Contracts Payable | $0.00 |
| 451 | Loans Payable | $0.00 |
| 471 | Payroll Deductions and Withholdings | ($166,665.21) |
| 481 | Deferred Revenues | $0.00 |
| 580 | Unemployment Trust Fund Liability | $0.00 |
| 499, xxx | Other Current Liabilities | ($78,655.85) |
| **Total liabilities** | | **$98,204.76** |

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

**Fund Balance:**

| | | | | | |
|---|---|---|---|---|---|
| | Appropriated: | | | | |
| 753,754 | Reserve for Encumbrances | | | $25,912,234.58 | |
| | Reserved Fund Balance: | | | | |
| 761 | Capital Reserve Account - July 1 | | $2,708,077.00 | | |
| 604 | Add: Increase in Capital Reserve | | $0.00 | | |
| 307 | Less: Bud. w/d Cap. Reserve Eligible Costs | | $0.00 | | |
| 309 | Less: Bud. w/d Cap. Reserve Excess Costs | | $0.00 | | |
| 317 | Less: Bud. w/d cap. Reserve Debt Service | | $0.00 | $2,708,077.00 | |
| 762 | Reserve for Adult Education | | | $0.00 | |
| 763 | Sale/Leaseback Reserve Account - July 1 | | $0.00 | | |
| 605 | Add: Increase in Sale/Leaseback Reserve | | $0.00 | | |
| 308 | Less: Bud w/d Sale/Leaseback Reserve | | $0.00 | $0.00 | |
| 764 | Maintenance Reserve Account - July 1 | | $0.00 | | |
| 606 | Add: Increase in Maintenance Reserve | | $0.00 | | |
| 310 | Less: Bud. w/d from Maintenance Reserve | | $0.00 | $0.00 | |
| 765 | Tuition Reserve Account - July 1 | | $0.00 | | |
| 311 | Less: Bud. w/d from Tuition Reserve | | $0.00 | $0.00 | |
| 766 | Reserve for Cur. Exp. Emergencies - July 1 | | $500.00 | | |
| 607 | Add: Increase in Cur. Exp. Emer. Reserve | | $0.00 | | |
| 312 | Less: Bud. w/d from Cur. Exp. Emer. Reserve | | $0.00 | $500.00 | |
| 755 | Reserve for Bus Advertising - July 1 | | $890.00 | | |
| 610 | Add: Increase in Bus Advertising Reserve | | $0.00 | | |
| 315 | Less: Bud. w/d from Bus Advertising Reserve | | $0.00 | $890.00 | |
| 756 | Federal Impact Aid (General) - July 1 | | $0.00 | | |
| 611 | Add: Increase in Federal Impact Aid (General) | | $0.00 | | |
| 318 | Less: Bud. w/d from Federal Impact Aid (Gen.) | | $0.00 | $0.00 | |
| 757 | Federal Impact Aid (Capital) - July 1 | | $0.00 | | |
| 612 | Add: Increase in Federal Impact Aid (Capital) | | $0.00 | | |
| 319 | Less: Bud. w/d from Federal Impact Aid (Cap.) | | $0.00 | $0.00 | |
| 769 | Unemployment Fund - July 1 | | $601,053.39 | | |
| | Add: Increase in Unemployment Fund | | $0.00 | | |
| 678 | Less: Bud. w/d from Unemployment Fund | | $0.00 | $601,053.39 | |
| 750-752,76x | Other reserves | | | $0.00 | |
| 601 | Appropriations | | $44,863,905.97 | | |
| 602 | Less: Expenditures | ($11,819,741.61) | | | |
| | Less: Encumbrances | ($27,776,013.33) | ($39,595,754.94) | $5,268,151.03 | |
| | Total appropriated | | | $34,490,906.00 | |
| | Unappropriated: | | | | |
| 770 | Fund balance, July 1 | | | $5,081,159.49 | |
| 771 | Designated fund balance | | | $0.00 | |
| 303 | Budgeted fund balance | | | ($1,982,635.00) | |
| | Total fund balance | | | | **$37,589,430.49** |
| | **Total liabilities and fund equity** | | | | **$37,687,635.25** |

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

**Recapitulation of Budgeted Fund Balance:**

| | Budgeted | Actual | Variance |
|---|---|---|---|
| Appropriations | $44,863,905.97 | $39,595,754.94 | $5,268,151.03 |
| Revenues | ($41,925,220.00) | ($42,023,437.19) | $98,217.19 |
| Subtotal | $2,938,685.97 | ($2,427,682.25) | $5,366,368.22 |
| Change in Capital Reserve Account: | | | |
| Plus - Increase in reserve | $0.00 | ($2,708,077.00) | $2,708,077.00 |
| Less - Withdrawal from reserve | $0.00 | $0.00 | $0.00 |
| Subtotal | $2,938,685.97 | ($5,135,759.25) | $8,074,445.22 |
| 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 | $2,938,685.97 | ($5,135,759.25) | $8,074,445.22 |
| 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 | $2,938,685.97 | ($5,135,759.25) | $8,074,445.22 |
| 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 | $2,938,685.97 | ($5,136,259.25) | $8,074,945.22 |
| 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 | $2,938,685.97 | ($5,136,259.25) | $8,074,945.22 |
| 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 | $2,938,685.97 | ($5,136,259.25) | $8,074,945.22 |
| 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 | $2,938,685.97 | ($5,136,259.25) | $8,074,945.22 |
| Change in Federal Impact Aid (Capitall): | | | |
| Plus - Increase in reserve | $0.00 | $0.00 | $0.00 |
| Less - Withdrawal from reserve | $0.00 | $0.00 | $0.00 |
| Subtotal | $2,938,685.97 | ($5,136,259.25) | $8,074,945.22 |
| Less: Adjustment for prior year | ($956,050.97) | ($956,050.97) | $0.00 |
| Budgeted fund balance | $1,982,635.00 | ($6,092,310.22) | $8,074,945.22 |

Prepared and submitted by : ______________________________ ______________

Board Secretary Date

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

| Revenues: | | Org Budget | Transfers | Budget Est | Actual | Over/Under | Unrealized |
|---|---|---|---|---|---|---|---|
| 00370 | SUBTOTAL – Revenues from Local Sources | 24,305,885 | 0 | 24,305,885 | 24,279,051 | Under | 26,834 |
| 00520 | SUBTOTAL – Revenues from State Sources | 17,604,555 | 0 | 17,604,555 | 17,345,807 | Under | 258,748 |
| 00570 | SUBTOTAL – Revenues from Federal Sources | 14,780 | 0 | 14,780 | 15,722 | | (942) |
| | Total | 41,925,220 | 0 | 41,925,220 | 41,640,580 | | 284,640 |

| Expenditures: | | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
|---|---|---|---|---|---|---|---|
| | (Total of Accounts W/O a Grid# Assigned) | 0 | 800 | 800 | 0 | 800 | 0 |
| 03200 | TOTAL REGULAR PROGRAMS - INSTRUCTION | 11,615,384 | 152,904 | 11,768,288 | 2,197,763 | 8,807,443 | 763,082 |
| 10300 | Total Special Education - Instruction | 3,307,734 | 117,629 | 3,425,363 | 738,812 | 2,671,306 | 15,245 |
| 11160 | Total Basic Skills/Remedial – Instruct. | 99,591 | 0 | 99,591 | 19,245 | 80,346 | 0 |
| 12160 | Total Bilingual Education – Instruction | 245,157 | 0 | 245,157 | 47,373 | 197,784 | 0 |
| 17100 | Total School-Sponsored Co/Extra Curricul | 74,350 | 0 | 74,350 | 5,941 | 64,798 | 3,611 |
| 17600 | Total School-Sponsored Athletics – Instr | 548,957 | 11,559 | 560,516 | 113,873 | 332,524 | 114,119 |
| 25100 | Total Other Instructional Programs - Ins | 15,000 | 0 | 15,000 | 11,750 | 3,250 | 0 |
| 29180 | Total Undistributed Expenditures - Instr | 3,250,741 | 44,278 | 3,295,019 | 286,182 | 2,314,278 | 694,558 |
| 29680 | Total Undistributed Expenditures – Atten | 184,610 | 0 | 184,610 | 49,729 | 134,881 | 0 |
| 30620 | Total Undistributed Expenditures – Healt | 431,002 | 0 | 431,002 | 87,500 | 297,571 | 45,931 |
| 40580 | Total Undistributed Expend – Speech, OT, | 410,930 | 1,681 | 412,611 | 93,529 | 278,598 | 40,484 |
| 41080 | Total Undist. Expend. – Other Supp. Serv | 1,286,112 | 35,092 | 1,321,204 | 168,564 | 1,124,378 | 28,262 |
| 41660 | Total Undist. Expend. – Guidance | 741,931 | 13,294 | 755,225 | 192,719 | 536,613 | 25,893 |
| 42200 | Total Undist. Expend. – Child Study Team | 1,040,026 | 323 | 1,040,349 | 258,530 | 742,417 | 39,403 |
| 43200 | Total Undist. Expend. – Improvement of I | 534,311 | 0 | 534,311 | 125,799 | 406,598 | 1,914 |
| 43620 | Total Undist. Expend. – Edu. Media Serv. | 145,647 | 0 | 145,647 | 41,917 | 98,507 | 5,223 |
| 45300 | Support Serv. - General Admin | 692,531 | 10,964 | 703,495 | 186,610 | 348,454 | 168,431 |
| 46160 | Support Serv. - School Admin | 1,437,780 | 5,000 | 1,442,780 | 413,241 | 998,144 | 31,395 |
| 47200 | Total Undist. Expend. – Central Services | 634,818 | 2,400 | 637,218 | 239,018 | 368,351 | 29,849 |
| 47620 | Total Undist. Expend. – Admin. Info. Tec | 902,378 | 0 | 902,378 | 480,130 | 346,611 | 75,637 |
| 51120 | Total Undist. Expend. – Oper. & Maint. O | 3,228,225 | 223,655 | 3,451,880 | 1,280,736 | 1,730,147 | 440,997 |
| 52480 | Total Undist. Expend. – Student Transpor | 2,914,986 | 421,258 | 3,336,244 | 1,083,315 | 1,599,764 | 653,165 |
| 71260 | TOTAL PERSONNEL SERVICES –EMPLOYEE | 9,035,473 | (7,115) | 9,028,358 | 2,952,328 | 4,109,930 | 1,966,100 |
| 75880 | TOTAL EQUIPMENT | 572,864 | 15,000 | 587,864 | 400,851 | 62,409 | 124,604 |
| 76260 | Total Facilities Acquisition and Constru | 446,920 | 0 | 446,920 | 339,384 | 107,287 | 249 |
| 84000 | Transfer of Funds to Charter Schools | 17,725 | 0 | 17,725 | 4,900 | 12,825 | 0 |
| | Total | 43,815,183 | 1,048,723 | 44,863,906 | 11,819,742 | 27,776,013 | 5,268,151 |

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

## Revenues:

| | | | Org Budget | Transfers | Budget Est | Actual | Over/Under | Unrealized |
|---|---|---|---|---|---|---|---|---|
| 00100 | 10-1210 | Local Tax Levy | 23,625,051 | 0 | 23,625,051 | 23,625,051 | | 0 |
| 00150 | 10-1320 | Tuition from LEAs Within State | 224,334 | 0 | 224,334 | 238,445 | | (14,111) |
| 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 | 259,949 | | (34,949) |
| 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 | 99,438 | Under | 125,562 |
| 00315 | 10-1992 | Advertising Fees – School Buses | 1,500 | 0 | 1,500 | 0 | Under | 1,500 |
| 00410 | 10-3116 | School Choice Aid | 230,707 | 0 | 230,707 | 230,707 | | 0 |
| 00420 | 10-3121 | Categorical Transportation Aid | 723,681 | 0 | 723,681 | 144,742 | Under | 578,939 |
| 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 | 746,684 | | (184,160) |
| 00500 | 10-3___ | Other State Aids | 0 | 0 | 0 | 0 | | 0 |
| 00506 | 10-3301 | State Reimbursement Menstrual Products | 0 | 0 | 0 | 0 | | 0 |
| 00540 | 10-4200 | Medicaid Reimbursement | 14,780 | 0 | 14,780 | 15,722 | | (942) |
| | | Total | 41,925,220 | 0 | 41,925,220 | 41,640,580 | | 284,640 |

## Expenditures:

| | | | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
|---|---|---|---|---|---|---|---|---|
| | | | 0 | 800 | 800 | 0 | 800 | 0 |
| 02060 | 11-105-100-936 | Local Contribution – Transfer to Special | 423,117 | 0 | 423,117 | 0 | 0 | 423,117 |
| 02080 | 11-110-___-101 | Kindergarten – Salaries of Teachers | 645,495 | 0 | 645,495 | 128,744 | 516,751 | 0 |
| 02100 | 11-120-___-101 | Grades 1-5 – Salaries of Teachers | 3,375,863 | 0 | 3,375,863 | 624,084 | 2,711,094 | 40,685 |
| 02120 | 11-130-___-101 | Grades 6-8 – Salaries of Teachers | 2,656,851 | 0 | 2,656,851 | 502,334 | 2,154,517 | 0 |
| 02140 | 11-140-___-101 | Grades 9-12 – Salaries of Teachers | 3,452,638 | 0 | 3,452,638 | 670,456 | 2,782,088 | 94 |
| 02500 | 11-150-100-101 | Salaries of Teachers | 25,000 | 0 | 25,000 | 6,500 | 18,501 | 0 |
| 02540 | 11-150-100-320 | Purchased Professional – Educational Ser | 75,000 | 2,952 | 77,952 | 14,411 | 20,000 | 43,540 |
| 03020 | 11-190-1__-320 | Purchased Professional – Educational Ser | 550,000 | 87,513 | 637,513 | 117,875 | 519,639 | 0 |
| 03040 | 11-190-1__-340 | Purchased Technical Services | 46,600 | (5,000) | 41,600 | 2,510 | 0 | 39,090 |
| 03060 | 11-190-1__-[4-5] | Other Purchased Services (400-500 series | 135,920 | 30,889 | 166,809 | 38,289 | 61,825 | 66,695 |
| 03080 | 11-190-1__-610 | General Supplies | 213,900 | 24,454 | 238,354 | 78,021 | 18,885 | 141,449 |
| 03100 | 11-190-1__-640 | Textbooks | 15,000 | 12,096 | 27,096 | 14,539 | 4,143 | 8,413 |
| 04500 | 11-204-100-101 | Salaries of Teachers | 130,145 | 0 | 130,145 | 25,149 | 104,996 | 0 |
| 04520 | 11-204-100-106 | Other Salaries for Instruction | 192,606 | 0 | 192,606 | 23,607 | 168,999 | 0 |
| 04540 | 11-204-100-320 | Purchased Professional-Educational Servi | 3,500 | 1,352 | 4,852 | 1,924 | 2,928 | 0 |
| 04600 | 11-204-100-610 | General Supplies | 1,700 | 0 | 1,700 | 805 | 127 | 768 |
| 06000 | 11-209-100-101 | Salaries of Teachers | 0 | 92,672 | 92,672 | 20,703 | 71,969 | 0 |
| 06100 | 11-209-100-610 | General Supplies | 0 | 2,000 | 2,000 | 1,838 | 17 | 145 |
| 06500 | 11-212-100-101 | Salaries of Teachers | 418,410 | 0 | 418,410 | 103,347 | 315,063 | 0 |
| 06520 | 11-212-100-106 | Other Salaries for Instruction | 28,160 | 0 | 28,160 | 5,632 | 22,528 | 0 |
| 06540 | 11-212-100-320 | Purchased Professional-Educational Servi | 3,500 | 1,632 | 5,132 | 1,716 | 3,416 | 0 |
| 06600 | 11-212-100-610 | General Supplies | 16,500 | 14,860 | 31,360 | 19,466 | 1,172 | 10,722 |

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

**Expenditures:**

| | | | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
|---|---|---|---|---|---|---|---|---|
| 07000 | 11-213-100-101 | Salaries of Teachers | 2,146,392 | 0 | 2,146,392 | 466,546 | 1,679,846 | 0 |
| 07020 | 11-213-100-106 | Other Salaries for Instruction | 63,846 | 0 | 63,846 | 11,087 | 52,759 | 0 |
| 07040 | 11-213-100-320 | Purchased Professional-Educational Servi | 20,000 | 5,727 | 25,727 | 6,546 | 19,181 | 0 |
| 07100 | 11-213-100-610 | General Supplies | 6,000 | (712) | 5,288 | 1,202 | 475 | 3,610 |
| 07520 | 11-214-100-106 | Other Salaries for Instruction | 50,471 | 0 | 50,471 | 4,927 | 45,544 | 0 |
| 08500 | 11-216-100-101 | Salaries of Teachers | 100,160 | 0 | 100,160 | 19,355 | 80,805 | 0 |
| 08520 | 11-216-100-106 | Other Salaries for Instruction | 126,344 | 0 | 126,344 | 24,862 | 101,482 | 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 | 19,245 | 80,346 | 0 |
| 12000 | 11-240-100-101 | Salaries of Teachers | 245,157 | 0 | 245,157 | 47,373 | 197,784 | 0 |
| 17000 | 11-401-100-1__ | Salaries | 70,000 | 0 | 70,000 | 5,202 | 64,798 | 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 | 26,170 | 309,287 | 0 |
| 17520 | 11-402-100-[3-5] | Purchased Services (300-500 series) | 140,000 | (31,979) | 108,021 | 24,985 | 2,666 | 80,370 |
| 17540 | 11-402-100-6__ | Supplies and Materials | 70,000 | 11,098 | 81,098 | 27,228 | 20,571 | 33,299 |
| 17560 | 11-402-100-8__ | Other Objects | 3,500 | 32,440 | 35,940 | 35,490 | 0 | 450 |
| 25000 | 11-4__-100-1__ | Salaries | 15,000 | 0 | 15,000 | 11,750 | 3,250 | 0 |
| 29000 | 11-000-100-561 | Tuition to Other LEAs within the State - | 151,724 | 2,925 | 154,649 | 2,924 | 0 | 151,725 |
| 29040 | 11-000-100-563 | Tuition to County Voc. School District-R | 134,946 | 11,405 | 146,351 | 10,368 | 111,308 | 24,674 |
| 29080 | 11-000-100-565 | Tuition to CSSD & Regular Day Schools | 387,808 | 22,112 | 409,920 | 3,234 | 398,921 | 7,765 |
| 29100 | 11-000-100-566 | Tuition to Priv. School for the Disabled | 2,557,105 | 7,837 | 2,564,942 | 269,656 | 1,804,049 | 491,236 |
| 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 | 49,729 | 134,881 | 0 |
| 30500 | 11-000-213-1__ | Salaries | 369,502 | 0 | 369,502 | 77,227 | 292,275 | 0 |
| 30540 | 11-000-213-3__ | Purchased Professional and Technical Ser | 30,000 | 0 | 30,000 | 8,265 | 3,750 | 17,985 |
| 30560 | 11-000-213-[4-5] | Other Purchased Services (400-500 series | 500 | 0 | 500 | 0 | 73 | 427 |
| 30580 | 11-000-213-6__ | Supplies and Materials | 30,000 | 0 | 30,000 | 1,798 | 1,473 | 26,729 |
| 30600 | 11-000-213-8__ | Other Objects | 1,000 | 0 | 1,000 | 210 | 0 | 790 |
| 40500 | 11-000-216-1__ | Salaries | 305,930 | 0 | 305,930 | 79,348 | 226,582 | 0 |
| 40520 | 11-000-216-320 | Purchased Professional – Educational Ser | 100,000 | 1,681 | 101,681 | 12,738 | 52,000 | 36,943 |
| 40540 | 11-000-216-6__ | Supplies and Materials | 5,000 | 0 | 5,000 | 1,444 | 16 | 3,541 |
| 41000 | 11-000-217-1__ | Salaries | 761,112 | 0 | 761,112 | 109,153 | 651,959 | 0 |
| 41020 | 11-000-217-320 | Purchased Professional – Educational Ser | 525,000 | 35,092 | 560,092 | 59,411 | 472,419 | 28,262 |
| 41500 | 11-000-218-104 | Salaries of Other Professional Staff | 654,237 | 0 | 654,237 | 169,179 | 485,058 | 0 |
| 41520 | 11-000-218-105 | Salaries of Secretarial and Clerical Ass | 61,294 | 0 | 61,294 | 21,894 | 39,400 | 0 |
| 41560 | 11-000-218-320 | Purchased Professional – Educational Ser | 21,000 | 0 | 21,000 | 0 | 0 | 21,000 |
| 41580 | 11-000-218-390 | Other Purchased Professional & Technical | 0 | 11,800 | 11,800 | 0 | 11,793 | 7 |
| 41620 | 11-000-218-6__ | Supplies and Materials | 4,400 | 1,424 | 5,824 | 1,576 | 363 | 3,886 |
| 41640 | 11-000-218-8__ | Other Objects | 1,000 | 70 | 1,070 | 70 | 0 | 1,000 |

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

| Expenditures: | | | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
|---|---|---|---|---|---|---|---|---|
| 42000 | 11-000-219-104 | Salaries of Other Professional Staff | 881,214 | 0 | 881,214 | 196,274 | 684,940 | 0 |
| 42020 | 11-000-219-105 | Salaries of Secretarial and Clerical Ass | 82,812 | 0 | 82,812 | 27,304 | 55,508 | 0 |
| 42060 | 11-000-219-320 | Purchased Professional – Educational Ser | 40,000 | 0 | 40,000 | 7,641 | 0 | 32,359 |
| 42080 | 11-000-219-390 | Other Purchased Professional & Technical | 20,000 | 0 | 20,000 | 18,473 | 0 | 1,527 |
| 42100 | 11-000-219-[4-5] | Other Purchased Services (400-500 series | 2,500 | 0 | 2,500 | 905 | 0 | 1,595 |
| 42160 | 11-000-219-6__ | Supplies and Materials | 12,500 | 323 | 12,823 | 7,934 | 1,968 | 2,922 |
| 42180 | 11-000-219-8__ | Other Objects | 1,000 | 0 | 1,000 | 0 | 0 | 1,000 |
| 43000 | 11-000-221-102 | Salaries of Supervisor of Instruction | 479,527 | 0 | 479,527 | 125,270 | 354,257 | 0 |
| 43040 | 11-000-221-105 | Salaries of Secretarial & Clerical Assis | 52,284 | 0 | 52,284 | 0 | 52,284 | 0 |
| 43160 | 11-000-221-6__ | Supplies and Materials | 1,500 | 0 | 1,500 | 429 | 56 | 1,015 |
| 43180 | 11-000-221-8__ | Other Objects | 1,000 | 0 | 1,000 | 100 | 0 | 900 |
| 43500 | 11-000-222-1__ | Salaries | 16,856 | 0 | 16,856 | 2,094 | 14,762 | 0 |
| 43520 | 11-000-222-177 | Salaries of Technology Coordinators | 122,791 | 0 | 122,791 | 39,546 | 83,245 | 0 |
| 43540 | 11-000-222-3__ | Purchased Professional and Technical Ser | 3,000 | 0 | 3,000 | 0 | 0 | 3,000 |
| 43580 | 11-000-222-6__ | Supplies and Materials | 3,000 | 0 | 3,000 | 277 | 500 | 2,223 |
| 45000 | 11-000-230-1__ | Salaries | 279,931 | 0 | 279,931 | 85,943 | 193,988 | 0 |
| 45040 | 11-000-230-331 | Legal Services | 100,000 | 10,964 | 110,964 | (33,232) | 89,196 | 55,000 |
| 45060 | 11-000-230-332 | Audit Fees | 50,000 | 0 | 50,000 | 12,500 | 35,500 | 2,000 |
| 45080 | 11-000-230-334 | Architectural/Engineering Services | 25,000 | 0 | 25,000 | 375 | 4,735 | 19,890 |
| 45100 | 11-000-230-339 | Other Purchased Professional Services | 48,000 | 0 | 48,000 | 0 | 1,525 | 46,475 |
| 45140 | 11-000-230-530 | Communications/Telephone | 65,000 | 0 | 65,000 | 10,507 | 20,125 | 34,368 |
| 45160 | 11-000-230-585 | BOE Other Purchased Services | 2,500 | (1,000) | 1,500 | 0 | 0 | 1,500 |
| 45180 | 11-000-230-590 | Misc Purch Services (400-500 series, O/T | 90,600 | 0 | 90,600 | 81,440 | 2,853 | 6,307 |
| 45200 | 11-000-230-610 | General Supplies | 1,500 | 0 | 1,500 | 721 | 98 | 682 |
| 45260 | 11-000-230-890 | Miscellaneous Expenditures | 12,500 | 0 | 12,500 | 10,530 | 434 | 1,536 |
| 45280 | 11-000-230-895 | BOE Membership Dues and Fees | 17,500 | 1,000 | 18,500 | 17,827 | 0 | 673 |
| 46000 | 11-000-240-103 | Salaries of Principals/Assistant Princip | 1,028,943 | 0 | 1,028,943 | 291,097 | 737,846 | 0 |
| 46040 | 11-000-240-105 | Salaries of Secretarial and Clerical Ass | 354,952 | 0 | 354,952 | 99,607 | 255,346 | 0 |
| 46100 | 11-000-240-[4-5] | Other Purchased Services (400-500 series | 4,000 | 0 | 4,000 | 572 | 2,428 | 1,000 |
| 46120 | 11-000-240-6__ | Supplies and Materials | 20,050 | 5,000 | 25,050 | 9,799 | 2,266 | 12,985 |
| 46140 | 11-000-240-8__ | Other Objects | 29,835 | 0 | 29,835 | 12,166 | 259 | 17,410 |
| 47000 | 11-000-251-1__ | Salaries | 511,818 | (0) | 511,818 | 169,887 | 341,931 | 0 |
| 47020 | 11-000-251-330 | Purchased Professional Services | 22,000 | 820 | 22,820 | 5,775 | 17,043 | 2 |
| 47040 | 11-000-251-340 | Purchased Technical Services | 55,000 | 2,400 | 57,400 | 50,599 | 0 | 6,801 |
| 47060 | 11-000-251-592 | Misc. Purch. Services (400-500 Series, O | 15,000 | 0 | 15,000 | 5,895 | 3,410 | 5,695 |
| 47100 | 11-000-251-6__ | Supplies and Materials | 22,500 | (820) | 21,680 | 4,206 | 5,627 | 11,847 |
| 47180 | 11-000-251-890 | Other Objects | 8,500 | 0 | 8,500 | 2,655 | 341 | 5,504 |
| 47500 | 11-000-252-1__ | Salaries | 454,678 | 0 | 454,678 | 141,058 | 313,620 | 0 |
| 47540 | 11-000-252-340 | Purchased Technical Services | 14,500 | 0 | 14,500 | 3,000 | 0 | 11,500 |
| 47560 | 11-000-252-[4-5] | Other Purchased Services (400-500 series | 420,000 | 0 | 420,000 | 335,797 | 30,876 | 53,327 |
| 47580 | 11-000-252-6__ | Supplies and Materials | 7,000 | 0 | 7,000 | 0 | 2,038 | 4,962 |

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

| Expenditures: | | | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
|---|---|---|---|---|---|---|---|---|
| 47600 | 11-000-252-8__ | Other Objects | 6,200 | 0 | 6,200 | 275 | 77 | 5,848 |
| 48500 | 11-000-261-1__ | Salaries | 138,621 | 0 | 138,621 | 36,566 | 102,055 | 0 |
| 48520 | 11-000-261-420 | Cleaning, Repair, and Maintenance Servic | 225,000 | 118,378 | 343,378 | 134,220 | 103,279 | 105,878 |
| 48540 | 11-000-261-610 | General Supplies | 50,000 | 0 | 50,000 | 10,484 | 25,421 | 14,095 |
| 49000 | 11-000-262-1__ | Salaries | 896,120 | 0 | 896,120 | 265,889 | 630,231 | 0 |
| 49020 | 11-000-262-107 | Salaries of Non-Instructional Aides | 144,597 | 0 | 144,597 | 26,231 | 118,366 | 0 |
| 49060 | 11-000-262-420 | Cleaning, Repair, and Maintenance Svc. | 32,500 | 0 | 32,500 | 2,413 | 2,567 | 27,520 |
| 49120 | 11-000-262-490 | Other Purchased Property Services | 42,500 | 4,450 | 46,950 | 16,608 | 18,042 | 12,300 |
| 49140 | 11-000-262-520 | Insurance | 297,500 | 20,935 | 318,435 | 318,435 | 0 | 0 |
| 49160 | 11-000-262-590 | Miscellaneous Purchased Services | 1,500 | 0 | 1,500 | (38,678) | 331 | 39,847 |
| 49180 | 11-000-262-610 | General Supplies | 75,000 | (8,011) | 66,989 | 20,820 | 40,189 | 5,980 |
| 49200 | 11-000-262-621 | Energy (Natural Gas) | 272,852 | 4,174 | 277,026 | 27,038 | 237,308 | 12,679 |
| 49220 | 11-000-262-622 | Energy (Electricity) | 653,968 | 63,758 | 717,726 | 270,746 | 317,491 | 129,488 |
| 49260 | 11-000-262-626 | Energy (Gasoline) | 10,000 | 0 | 10,000 | 1,752 | 870 | 7,378 |
| 49280 | 11-000-262-8__ | Other Objects | 6,000 | 0 | 6,000 | 1,830 | 80 | 4,090 |
| 50000 | 11-000-263-1__ | Salaries | 157,067 | 0 | 157,067 | 61,274 | 95,793 | 0 |
| 50040 | 11-000-263-420 | Cleaning, Repair, and Maintenance Svc. | 10,000 | (800) | 9,200 | 1,440 | 1,360 | 6,400 |
| 50060 | 11-000-263-610 | General Supplies | 25,000 | 20,773 | 45,773 | 7,164 | 36,763 | 1,845 |
| 51020 | 11-000-266-3__ | Purchased Professional and Technical Ser | 175,000 | 0 | 175,000 | 116,504 | 0 | 58,496 |
| 51060 | 11-000-266-610 | General Supplies | 15,000 | 0 | 15,000 | 0 | 0 | 15,000 |
| 52000 | 11-000-270-107 | Salaries of Non-Instructional Aides | 325,509 | 0 | 325,509 | 63,588 | 261,921 | 0 |
| 52020 | 11-000-270-160 | Sal. For Pupil Trans (Bet Home & Sch) – | 1,097,486 | 0 | 1,097,486 | 334,575 | 762,911 | 0 |
| 52040 | 11-000-270-161 | Sal. For Pupil Trans (Bet Home & Sch) – | 339,404 | 0 | 339,404 | 61,919 | 276,585 | 900 |
| 52060 | 11-000-270-162 | Sal. For Pupil Trans (Other than Bet. Ho | 10,000 | 0 | 10,000 | 2,457 | 7,253 | 290 |
| 52100 | 11-000-270-350 | Management Fee – ESC & CTSA Trans. Prog | 45,000 | 24,357 | 69,357 | 36,167 | 866 | 32,323 |
| 52120 | 11-000-270-390 | Other Purchased Prof. and Technical Serv | 2,000 | 0 | 2,000 | 0 | 0 | 2,000 |
| 52140 | 11-000-270-420 | Cleaning, Repair, & Maint. Services | 1,000 | 0 | 1,000 | 0 | 0 | 1,000 |
| 52200 | 11-000-270-503 | Contract Serv.–Aid in Lieu Pymts–Non-Pub | 175,000 | 0 | 175,000 | 559 | 0 | 174,442 |
| 52220 | 11-000-270-504 | Contract Serv–Aid in Lieu Pymts–Charter | 2,000 | 0 | 2,000 | 0 | 0 | 2,000 |
| 52240 | 11-000-270-505 | Contract Serv–Aid in Lieu Pymts–Choice S | 16,000 | 0 | 16,000 | 0 | 0 | 16,000 |
| 52300 | 11-000-270-513 | Contr Serv (Bet. Home & Sch) – Joint Agr | 0 | 29,443 | 29,443 | 29,443 | 0 | 0 |
| 52340 | 11-000-270-515 | Contract Serv. (Sp Ed Stds) – Joint Agre | 200,000 | 41,549 | 241,549 | 39,738 | 186,243 | 15,568 |
| 52360 | 11-000-270-517 | Contract Serv. (Reg. Students) – ESCs & | 100,000 | 111,531 | 211,531 | 112,196 | 3,560 | 95,775 |
| 52380 | 11-000-270-518 | Contract Serv. (Spl. Ed. Students) – ESC | 275,000 | 212,568 | 487,568 | 233,326 | 47,026 | 207,215 |
| 52400 | 11-000-270-593 | Misc. Purchased Services - Transportatio | 135,000 | 0 | 135,000 | 109,735 | 670 | 24,595 |
| 52420 | 11-000-270-610 | General Supplies | 10,837 | (150) | 10,687 | 2,013 | 6,603 | 2,072 |
| 52440 | 11-000-270-615 | Transportation Supplies | 175,000 | (6,600) | 168,400 | 46,289 | 45,847 | 76,265 |
| 52450 | 11-000-270-626 | Fuel Costs Funded by Advertising Revenue | 750 | 0 | 750 | 0 | 138 | 612 |
| 52460 | 11-000-270-8__ | Other objects | 5,000 | 8,560 | 13,560 | 11,311 | 142 | 2,108 |
| 71000 | 11-000-291-210 | Group Insurance | 45,000 | 8,547 | 53,547 | 12,723 | 40,824 | 0 |
| 71020 | 11-000-291-220 | Social Security Contributions | 500,000 | 0 | 500,000 | 159,322 | 340,678 | 0 |

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

| Expenditures: | | | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
|---|---|---|---|---|---|---|---|---|
| 71060 | 11-000-291-241 | Other Retirement Contributions - PERS | 616,982 | (4,000) | 612,982 | (5,541) | 0 | 618,523 |
| 71120 | 11-000-291-249 | Other Retirement Contributions - Regular | 55,000 | 3,313 | 58,313 | 13,792 | 44,521 | 0 |
| 71140 | 11-000-291-250 | Unemployment Compensation | 113,347 | (34,545) | 78,803 | 16,200 | 0 | 62,602 |
| 71160 | 11-000-291-260 | Workmen's Compensation | 375,000 | 0 | 375,000 | 91,082 | 262,183 | 21,735 |
| 71180 | 11-000-291-270 | Health Benefits | 7,055,144 | 19,569 | 7,074,713 | 2,603,281 | 3,416,669 | 1,054,764 |
| 71200 | 11-000-291-280 | Tuition Reimbursement | 75,000 | 0 | 75,000 | 16,669 | 796 | 57,535 |
| 71220 | 11-000-291-290 | Other Employee Benefits | 85,000 | 0 | 85,000 | 24,743 | 4,259 | 55,998 |
| 71226 | 11-000-291-298 | Unused Vac Pay - mass severance | 15,000 | 0 | 15,000 | 8,200 | 0 | 6,800 |
| 71227 | 11-000-291-299 | Unused Sick Pay to Term/Retired Staff | 100,000 | 0 | 100,000 | 11,858 | 0 | 88,142 |
| 73020 | 12-110-100-73_ | Kindergarten | 7,500 | 0 | 7,500 | 1,853 | 5,647 | 0 |
| 73040 | 12-120-100-73_ | Grades 1-5 | 23,700 | 0 | 23,700 | 5,937 | 17,763 | 0 |
| 73060 | 12-130-100-73_ | Grades 6-8 | 21,000 | 0 | 21,000 | 6,652 | 14,348 | 0 |
| 73080 | 12-140-100-73_ | Grades 9-12 | 32,850 | 0 | 32,850 | 8,199 | 24,651 | 0 |
| 75500 | 12-000-100-73_ | Undistributed Expenditures - Instruction | 312,814 | 0 | 312,814 | 267,950 | 0 | 44,864 |
| 75680 | 12-000-252-73_ | Undistributed Expenditures – Admin. Info | 79,000 | 0 | 79,000 | 0 | 0 | 79,000 |
| 75740 | 12-000-263-73_ | Undist. Expend. – Care and Upkeep of Gro | 0 | 15,000 | 15,000 | 15,000 | 0 | 0 |
| 75800 | 12-000-270-733 | School Buses - Regular | 48,000 | 0 | 48,000 | 47,630 | 0 | 370 |
| 75820 | 12-000-270-734 | School Buses - Special | 48,000 | 0 | 48,000 | 47,630 | 0 | 370 |
| 76080 | 12-000-400-450 | Construction Services | 325,000 | (9,751) | 315,249 | 315,000 | 0 | 249 |
| 76100 | 12-000-400-600 | Supplies and Materials | 0 | 9,751 | 9,751 | 0 | 9,751 | 0 |
| 76210 | 12-000-400-896 | Assessment for Debt Service on SDA Fundi | 121,920 | 0 | 121,920 | 24,384 | 97,536 | 0 |
| 84000 | 10-000-100-56_ | Transfer of Funds to Charter Schools | 17,725 | 0 | 17,725 | 4,900 | 12,825 | 0 |
| | | Total | 43,815,183 | 1,048,723 | 44,863,906 | 11,819,742 | 27,776,013 | 5,268,151 |

**Starting date 7/1/2025 Ending date 10/31/2025 Fund: 20 Special Revenue Fund**

## Assets and Resources

| | | | |
|---|---|---|---|
| **Assets:** | | | |
| 101 | Cash in bank | | $1,649,301.68 |
| 102-106 | Cash Equivalents | | $0.00 |
| 108 | Impact Aid Reserve (General) | | $0.00 |
| 109 | Impact Aid Reserve (Capital) | | $0.00 |
| 111 | Investments | | $0.00 |
| 112 | Unamortized Premums on Investments | | $0.00 |
| 113 | Unamortized Discounts on Investments | | $0.00 |
| 114 | Interest Receivable on Investments | | $0.00 |
| 115 | Accrued Interest on Investments | | $0.00 |
| 116 | Capital Reserve Account | | $0.00 |
| 117 | Maintenance Reserve Account | | $0.00 |
| 118 | Emergency Reserve Account | | $0.00 |
| 121 | Tax levy Receivable | | $0.00 |
| | Accounts Receivable: | | |
| 132 | Interfund | $0.00 | |
| 141 | Intergovernmental - State | $7.50 | |
| 142 | Intergovernmental - Federal | $4,342,830.65 | |
| 143 | Intergovernmental - Other | $29,789.61 | |
| 153, 154 | Other (net of estimated uncollectable of $_________) | $0.00 | $4,372,627.76 |
| | Loans Receivable: | | |
| 131 | Interfund | $0.00 | |
| 151, 152 | Other (Net of estimated uncollectable of $_________) | $0.00 | $0.00 |
| 161 | Bond Proceeds Receivable | | $0.00 |
| 171 | Inventories for Consumption | | $0.00 |
| 172 | Inventories for Resale | | $0.00 |
| 181 | Prepaid Expenses | | $0.00 |
| 191 | Deposits | | $0.00 |
| 192 | Deferred Expenditures | | $0.00 |
| 199, xxx | Other Current Assets | | $0.00 |
| **Resources:** | | | |
| 301 | Estimated Revenues | $4,735,943.02 | |
| 302 | Less Revenues | ($587,536.84) | $4,148,406.18 |
| **Total assets and resources** | | | **$10,170,335.62** |

**Starting date 7/1/2025 Ending date 10/31/2025 Fund: 20 Special Revenue Fund**

**Liabilities and Fund Equity**

**Liabilities:**

| | | |
|---|---|---|
| 401 | Interfund Loans Payable | $0.00 |
| 402 | Interfund Accounts Payable | $1,616,326.53 |
| 411 | Intergovernmental Accounts Payable - State | $0.00 |
| 412 | Intergovernmental Accounts Payable - Federal | $0.00 |
| 413 | Intergovernmental Accounts Payable - Other | $0.00 |
| 421 | Accounts Payable | $0.00 |
| 422 | Judgments Payable | $0.00 |
| 431 | Contracts Payable | $0.00 |
| 451 | Loans Payable | $0.00 |
| 471 | Payroll Deductions and Withholdings | $0.00 |
| 481 | Deferred Revenues | $663,917.64 |
| 580 | Unemployment Trust Fund Liability | $0.00 |
| 499, xxx | Other Current Liabilities | $183,500.40 |
| **Total liabilities** | | **$2,463,744.57** |

**Starting date 7/1/2025 Ending date 10/31/2025 Fund: 20 Special Revenue Fund**

**Fund Balance:**

| | | | | | |
|---|---|---|---|---|---|
| | Appropriated: | | | | |
| 753,754 | Reserve for Encumbrances | | | $2,923,988.18 | |
| | Reserved Fund Balance: | | | | |
| 761 | Capital Reserve Account - July 1 | | $0.00 | | |
| 604 | Add: Increase in Capital Reserve | | $0.00 | | |
| 307 | Less: Bud. w/d Cap. Reserve Eligible Costs | | $0.00 | | |
| 309 | Less: Bud. w/d Cap. Reserve Excess Costs | | $0.00 | | |
| 317 | Less: Bud. w/d cap. Reserve Debt Service | | $0.00 | $0.00 | |
| 762 | Reserve for Adult Education | | | $0.00 | |
| 763 | Sale/Leaseback Reserve Account - July 1 | | $0.00 | | |
| 605 | Add: Increase in Sale/Leaseback Reserve | | $0.00 | | |
| 308 | Less: Bud w/d Sale/Leaseback Reserve | | $0.00 | $0.00 | |
| 764 | Maintenance Reserve Account - July 1 | | $0.00 | | |
| 606 | Add: Increase in Maintenance Reserve | | $0.00 | | |
| 310 | Less: Bud. w/d from Maintenance Reserve | | $0.00 | $0.00 | |
| 765 | Tuition Reserve Account - July 1 | | $0.00 | | |
| 311 | Less: Bud. w/d from Tuition Reserve | | $0.00 | $0.00 | |
| 766 | Reserve for Cur. Exp. Emergencies - July 1 | | $0.00 | | |
| 607 | Add: Increase in Cur. Exp. Emer. Reserve | | $0.00 | | |
| 312 | Less: Bud. w/d from Cur. Exp. Emer. Reserve | | $0.00 | $0.00 | |
| 755 | Reserve for Bus Advertising - July 1 | | $0.00 | | |
| 610 | Add: Increase in Bus Advertising Reserve | | $0.00 | | |
| 315 | Less: Bud. w/d from Bus Advertising Reserve | | $0.00 | $0.00 | |
| 756 | Federal Impact Aid (General) - July 1 | | $0.00 | | |
| 611 | Add: Increase in Federal Impact Aid (General) | | $0.00 | | |
| 318 | Less: Bud. w/d from Federal Impact Aid (Gen.) | | $0.00 | $0.00 | |
| 757 | Federal Impact Aid (Capital) - July 1 | | $0.00 | | |
| 612 | Add: Increase in Federal Impact Aid (Capital) | | $0.00 | | |
| 319 | Less: Bud. w/d from Federal Impact Aid (Cap.) | | $0.00 | $0.00 | |
| 769 | Unemployment Fund - July 1 | | $0.00 | | |
| | Add: Increase in Unemployment Fund | | $0.00 | | |
| 678 | Less: Bud. w/d from Unemployment Fund | | $0.00 | $0.00 | |
| 750-752,76x | Other reserves | | | $0.00 | |
| 601 | Appropriations | | $4,792,707.84 | | |
| 602 | Less: Expenditures | ($1,101,039.06) | | | |
| | Less: Encumbrances | ($2,923,157.18) | ($4,024,196.24) | $768,511.60 | |
| | Total appropriated | | | $3,692,499.78 | |
| | Unappropriated: | | | | |
| 770 | Fund balance, July 1 | | | $4,014,091.27 | |
| 771 | Designated fund balance | | | $0.00 | |
| 303 | Budgeted fund balance | | | $0.00 | |
| | Total fund balance | | | | **$7,706,591.05** |
| | **Total liabilities and fund equity** | | | | **$10,170,335.62** |

**Starting date 7/1/2025 Ending date 10/31/2025 Fund: 20 Special Revenue Fund**

**Recapitulation of Budgeted Fund Balance:**

| | Budgeted | Actual | Variance |
|---|---|---|---|
| Appropriations | $4,792,707.84 | $4,024,196.24 | $768,511.60 |
| Revenues | ($4,735,943.02) | ($587,536.84) | ($4,148,406.18) |
| Subtotal | $56,764.82 | $3,436,659.40 | ($3,379,894.58) |
| 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 | $56,764.82 | $3,436,659.40 | ($3,379,894.58) |
| 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 | $56,764.82 | $3,436,659.40 | ($3,379,894.58) |
| 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 | $56,764.82 | $3,436,659.40 | ($3,379,894.58) |
| 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 | $56,764.82 | $3,436,659.40 | ($3,379,894.58) |
| 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 | $56,764.82 | $3,436,659.40 | ($3,379,894.58) |
| 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 | $56,764.82 | $3,436,659.40 | ($3,379,894.58) |
| 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 | $56,764.82 | $3,436,659.40 | ($3,379,894.58) |
| Change in Federal Impact Aid (Capitall): | | | |
| Plus - Increase in reserve | $0.00 | $0.00 | $0.00 |
| Less - Withdrawal from reserve | $0.00 | $0.00 | $0.00 |
| Subtotal | $56,764.82 | $3,436,659.40 | ($3,379,894.58) |
| Less: Adjustment for prior year | ($56,764.82) | ($56,764.82) | $0.00 |
| Budgeted fund balance | $0.00 | $3,379,894.58 | ($3,379,894.58) |

Prepared and submitted by : ______________________ ____________

Board Secretary Date

**Starting date 7/1/2025 Ending date 10/31/2025 Fund: 20 Special Revenue Fund**

| Revenues: | | Org Budget | Transfers | Budget Est | Actual | Over/Under | Unrealized |
|---|---|---|---|---|---|---|---|
| 00745 | Total Revenues from Local Sources | 0 | 284,927 | 284,927 | 70,572 | Under | 214,355 |
| 00770 | Total Revenues from State Sources | 1,943,028 | 87,484 | 2,030,512 | 338,604 | Under | 1,691,908 |
| 00830 | Total Revenues from Federal Sources | 0 | 1,997,387 | 1,997,387 | 178,361 | Under | 1,819,026 |
| 0083A | Other | 423,117 | 0 | 423,117 | 0 | Under | 423,117 |
| | Total | 2,366,145 | 2,369,798 | 4,735,943 | 587,537 | | 4,148,406 |

| Expenditures: | | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
|---|---|---|---|---|---|---|---|
| | (Total of Accounts W/O a Grid# Assigned) | 0 | 10,600 | 10,600 | 0 | 6,621 | 3,979 |
| 84100 | Local Projects | 0 | 12,447 | 12,447 | (6,992) | 16,127 | 3,311 |
| 84200 | Student Activity Fund | 0 | 204,367 | 204,367 | 48,140 | 156,227 | 0 |
| 84220 | Scholarship Fund | 0 | 42,421 | 42,421 | 0 | 0 | 42,421 |
| 85120 | Total Instruction | 1,127,872 | 17,854 | 1,145,726 | 324,280 | 776,100 | 45,346 |
| 86380 | Total Support Services | 1,238,273 | 443 | 1,238,716 | 314,106 | 915,761 | 8,848 |
| 88136 | SDA Emergent Needs & Capital Maint. | 0 | 4,260 | 4,260 | 2,982 | 1,278 | 0 |
| 88140 | Other | 0 | 86,304 | 86,304 | 252 | 11,977 | 74,075 |
| 88740 | Total Federal Projects | 0 | 2,047,867 | 2,047,867 | 418,271 | 1,039,066 | 590,531 |
| | Total | 2,366,145 | 2,426,563 | 4,792,708 | 1,101,039 | 2,923,157 | 768,512 |

Starting date 7/1/2025 Ending date 10/31/2025 Fund: 20 Special Revenue Fund

| Revenues: | | | Org Budget | Transfers | Budget Est | Actual | Over/Under | Unrealized |
|---|---|---|---|---|---|---|---|---|
| 00737 | 20-1760 | Student Activity Fund Revenue | 0 | 200,000 | 200,000 | 56,532 | Under | 143,468 |
| 00738 | 20-1770 | Scholarship Fund Revenue | 0 | 42,421 | 42,421 | 469 | Under | 41,952 |
| 00740 | 20-1___ | Other Revenue from Local Sources | 0 | 42,506 | 42,506 | 13,571 | Under | 28,935 |
| 00760 | 20-3218 | Preschool Education Aid | 1,943,028 | 0 | 1,943,028 | 338,604 | Under | 1,604,424 |
| 00765 | 20-32__ | Other Restricted Entitlements | 0 | 87,484 | 87,484 | 0 | Under | 87,484 |
| 00775 | 20-441[1-6] | Title I | 0 | 1,022,395 | 1,022,395 | 50,516 | Under | 971,879 |
| 00780 | 20-445[1-5] | Title II | 0 | 163,970 | 163,970 | 10,108 | Under | 153,862 |
| 00785 | 20-449[1-4] | Title III | 0 | 59,533 | 59,533 | 0 | Under | 59,533 |
| 00790 | 20-447[1-4] | Title IV | 0 | 93,301 | 93,301 | 19,365 | Under | 73,936 |
| 00805 | 20-442[0-9] | I.D.E.A. Part B (Handicapped) | 0 | 645,959 | 645,959 | 98,372 | Under | 547,587 |
| 00825 | 20-4___ | Other | 0 | 12,230 | 12,230 | 0 | Under | 12,230 |
| 00835 | 20-5200 | Transfers from Operating Budget – Presch | 423,117 | 0 | 423,117 | 0 | Under | 423,117 |
| | | Total | 2,366,145 | 2,369,798 | 4,735,943 | 587,537 | | 4,148,406 |

| Expenditures: | | | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
|---|---|---|---|---|---|---|---|---|
| 01190 | 15-449[1-4] | Title III - Part A English Lang Acq | 0 | 10,600 | 10,600 | 0 | 6,621 | 3,979 |
| 84100 | 20-___-___-___ | Local Projects | 0 | 12,447 | 12,447 | (6,992) | 16,127 | 3,311 |
| 84200 | 20-475-___-___ | Student Activity Fund | 0 | 204,367 | 204,367 | 48,140 | 156,227 | 0 |
| 84220 | 20-476-___-___ | Scholarship Fund | 0 | 42,421 | 42,421 | 0 | 0 | 42,421 |
| 85000 | 20-218-100-101 | Salaries of Teachers | 783,190 | 0 | 783,190 | 202,096 | 581,094 | 0 |
| 85020 | 20-218-100-106 | Other Salaries for Instruction | 209,264 | 0 | 209,264 | 53,042 | 156,222 | 0 |
| 85030 | 20-218-100-321 | Purch Prof-Ed Services | 107,918 | 15,921 | 123,839 | 62,792 | 32,240 | 28,808 |
| 85040 | 20-218-100-[4-5] | Other Purchased Services (400-500 series | 5,000 | 0 | 5,000 | 0 | 0 | 5,000 |
| 85080 | 20-218-100-6__ | General Supplies | 22,500 | 1,932 | 24,432 | 6,350 | 6,544 | 11,539 |
| 86020 | 20-218-200-103 | Salaries of Program Directors | 61,396 | 0 | 61,396 | 19,773 | 41,623 | 0 |
| 86040 | 20-218-200-104 | Salaries of Other Professional Staff | 66,417 | (4,159) | 62,258 | 10,407 | 51,851 | 0 |
| 86060 | 20-218-200-105 | Salaries of Secr. And Clerical Assistant | 47,518 | 0 | 47,518 | 7,318 | 40,200 | 0 |
| 86080 | 20-218-200-110 | Other Salaries | 82,965 | 0 | 82,965 | 25,679 | 57,286 | 0 |
| 86100 | 20-218-200-173 | Salaries of Community Parent Involvement | 94,364 | 0 | 94,364 | 15,229 | 79,135 | 0 |
| 86120 | 20-218-200-176 | Salaries of Master Teachers | 124,700 | 4,160 | 128,860 | 15,524 | 113,336 | 0 |
| 86140 | 20-218-200-200 | Personnel Services – Employee Benefits | 570,378 | (1) | 570,377 | 190,126 | 380,251 | 0 |
| 86180 | 20-218-200-325 | Purchased Ed. Svcs – Head Start | 144,535 | 0 | 144,535 | 0 | 144,535 | 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 | 1,853 | 5,647 | 1,500 |
| 86340 | 20-218-200-6__ | Supplies and Materials | 9,000 | 443 | 9,443 | 3,198 | 1,897 | 4,348 |
| 88136 | 20-492-___-___ | SDA Emergent Needs & Capital Maint. | 0 | 4,260 | 4,260 | 2,982 | 1,278 | 0 |
| 88140 | 20-___-___-___ | Other | 0 | 86,304 | 86,304 | 252 | 11,977 | 74,075 |
| 88500 | 20-___-___-___ | Title I | 0 | 1,026,364 | 1,026,364 | 205,808 | 486,220 | 334,336 |
| 88520 | 20-___-___-___ | Title II | 0 | 165,735 | 165,735 | 19,110 | 33,192 | 113,433 |
| 88540 | 20-___-___-___ | Title III | 0 | 48,933 | 48,933 | 7,284 | 10,331 | 31,317 |
| 88560 | 20-___-___-___ | Title IV | 0 | 93,301 | 93,301 | 34,862 | 14,716 | 43,722 |

**Starting date 7/1/2025 Ending date 10/31/2025 Fund: 20 Special Revenue Fund**

| Expenditures: | | | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
|---|---|---|---|---|---|---|---|---|
| 88620 | 20-___-___-___ | I.D.E.A. Part B (Handicapped) | 0 | 670,067 | 670,067 | 146,302 | 478,165 | 45,600 |
| 88700 | 20-___-___-___ | Other | 0 | 43,468 | 43,468 | 4,904 | 16,442 | 22,123 |
| | | Total | 2,366,145 | 2,426,563 | 4,792,708 | 1,101,039 | 2,923,157 | 768,512 |

**Starting date 7/1/2025 Ending date 10/31/2025 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 7/1/2025 Ending date 10/31/2025 Fund: 30 Capital Projects Fund**

**Liabilities and Fund Equity**

**Liabilities:**

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

**Starting date 7/1/2025 Ending date 10/31/2025 Fund: 30 Capital Projects Fund**

**Fund Balance:**

| | | | | | |
|---|---|---|---|---|---|
| | Appropriated: | | | | |
| 753,754 | Reserve for Encumbrances | | | $0.00 | |
| | Reserved Fund Balance: | | | | |
| 761 | Capital Reserve Account - July 1 | | $0.00 | | |
| 604 | Add: Increase in Capital Reserve | | $0.00 | | |
| 307 | Less: Bud. w/d Cap. Reserve Eligible Costs | | $0.00 | | |
| 309 | Less: Bud. w/d Cap. Reserve Excess Costs | | $0.00 | | |
| 317 | Less: Bud. w/d cap. Reserve Debt Service | | $0.00 | $0.00 | |
| 762 | Reserve for Adult Education | | | $0.00 | |
| 763 | Sale/Leaseback Reserve Account - July 1 | | $0.00 | | |
| 605 | Add: Increase in Sale/Leaseback Reserve | | $0.00 | | |
| 308 | Less: Bud w/d Sale/Leaseback Reserve | | $0.00 | $0.00 | |
| 764 | Maintenance Reserve Account - July 1 | | $0.00 | | |
| 606 | Add: Increase in Maintenance Reserve | | $0.00 | | |
| 310 | Less: Bud. w/d from Maintenance Reserve | | $0.00 | $0.00 | |
| 765 | Tuition Reserve Account - July 1 | | $0.00 | | |
| 311 | Less: Bud. w/d from Tuition Reserve | | $0.00 | $0.00 | |
| 766 | Reserve for Cur. Exp. Emergencies - July 1 | | $0.00 | | |
| 607 | Add: Increase in Cur. Exp. Emer. Reserve | | $0.00 | | |
| 312 | Less: Bud. w/d from Cur. Exp. Emer. Reserve | | $0.00 | $0.00 | |
| 755 | Reserve for Bus Advertising - July 1 | | $0.00 | | |
| 610 | Add: Increase in Bus Advertising Reserve | | $0.00 | | |
| 315 | Less: Bud. w/d from Bus Advertising Reserve | | $0.00 | $0.00 | |
| 756 | Federal Impact Aid (General) - July 1 | | $0.00 | | |
| 611 | Add: Increase in Federal Impact Aid (General) | | $0.00 | | |
| 318 | Less: Bud. w/d from Federal Impact Aid (Gen.) | | $0.00 | $0.00 | |
| 757 | Federal Impact Aid (Capital) - July 1 | | $0.00 | | |
| 612 | Add: Increase in Federal Impact Aid (Capital) | | $0.00 | | |
| 319 | Less: Bud. w/d from Federal Impact Aid (Cap.) | | $0.00 | $0.00 | |
| 769 | Unemployment Fund - July 1 | | $0.00 | | |
| | Add: Increase in Unemployment Fund | | $0.00 | | |
| 678 | Less: Bud. w/d from Unemployment Fund | | $0.00 | $0.00 | |
| 750-752,76x | Other reserves | | | $0.00 | |
| 601 | Appropriations | | $0.00 | | |
| 602 | Less: Expenditures | $0.00 | | | |
| | Less: Encumbrances | $0.00 | $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 | | | | **$0.00** |
| | **Total liabilities and fund equity** | | | | **$0.00** |

**Starting date 7/1/2025 Ending date 10/31/2025 Fund: 30 Capital Projects Fund**

**Recapitulation of Budgeted Fund Balance:**

| | Budgeted | Actual | Variance |
|---|---|---|---|
| Appropriations | $0.00 | $0.00 | $0.00 |
| Revenues | $0.00 | $0.00 | $0.00 |
| Subtotal | $0.00 | $0.00 | $0.00 |
| 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 | $0.00 | $0.00 | $0.00 |
| 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 | $0.00 | $0.00 | $0.00 |
| 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 | $0.00 | $0.00 | $0.00 |
| 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 | $0.00 | $0.00 | $0.00 |
| 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 | $0.00 | $0.00 | $0.00 |
| 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 | $0.00 | $0.00 | $0.00 |
| 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 | $0.00 | $0.00 | $0.00 |
| Change in Federal Impact Aid (Capitall): | | | |
| Plus - Increase in reserve | $0.00 | $0.00 | $0.00 |
| Less - Withdrawal from reserve | $0.00 | $0.00 | $0.00 |
| Subtotal | $0.00 | $0.00 | $0.00 |
| Less: Adjustment for prior year | $0.00 | $0.00 | $0.00 |
| Budgeted fund balance | $0.00 | $0.00 | $0.00 |

Prepared and submitted by : ______________________________ ______________

Board Secretary Date

**Starting date 7/1/2025 Ending date 10/31/2025 Fund: 40 Debt Service Fund**

## Assets and Resources

| | | | |
|---|---|---|---|
| **Assets:** | | | |
| 101 | Cash in bank | | ($191,258.38) |
| 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 | | $474,543.00 |
| | Accounts Receivable: | | |
| 132 | Interfund | $0.00 | |
| 141 | Intergovernmental - State | $94,231.00 | |
| 142 | Intergovernmental - Federal | $0.00 | |
| 143 | Intergovernmental - Other | $0.00 | |
| 153, 154 | Other (net of estimated uncollectable of $_________) | $0.00 | $94,231.00 |
| | Loans Receivable: | | |
| 131 | Interfund | $0.00 | |
| 151, 152 | Other (Net of estimated uncollectable of $_________) | $0.00 | $0.00 |
| 161 | Bond Proceeds Receivable | | $0.00 |
| 171 | Inventories for Consumption | | $0.00 |
| 172 | Inventories for Resale | | $0.00 |
| 181 | Prepaid Expenses | | $0.00 |
| 191 | Deposits | | $0.00 |
| 192 | Deferred Expenditures | | $0.00 |
| 199, xxx | Other Current Assets | | $0.00 |
| **Resources:** | | | |
| 301 | Estimated Revenues | $0.00 | |
| 302 | Less Revenues | ($1,603,200.00) | ($1,603,200.00) |
| **Total assets and resources** | | | **($1,225,684.38)** |

**Starting date 7/1/2025 Ending date 10/31/2025 Fund: 40 Debt Service Fund**

**Liabilities and Fund Equity**

| | | |
|---|---|---|
| **Liabilities:** | | |
| 101 | Cash Overdraft | ($191,258.38) |
| 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 10/31/2025 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 | ($1,372,537.50) | | | |
| | Less: Encumbrances | $0.00 | ($1,372,537.50) | $230,662.50 | |
| | Total appropriated | | | $230,662.50 | |
| | Unappropriated: | | | | |
| 770 | Fund balance, July 1 | | | $1.04 | |
| 771 | Designated fund balance | | | $0.00 | |
| 303 | Budgeted fund balance | | | ($1,603,200.00) | |
| | Total fund balance | | | | **($1,372,536.46)** |
| | **Total liabilities and fund equity** | | | | **($1,225,684.38)** |

**Starting date 7/1/2025 Ending date 10/31/2025 Fund: 40 Debt Service Fund**

**Recapitulation of Budgeted Fund Balance:**

| | Budgeted | Actual | Variance |
|---|---|---|---|
| Appropriations | $1,603,200.00 | $1,372,537.50 | $230,662.50 |
| Revenues | $0.00 | ($1,603,200.00) | $1,603,200.00 |
| Subtotal | $1,603,200.00 | ($230,662.50) | $1,833,862.50 |
| 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 | $1,603,200.00 | ($230,662.50) | $1,833,862.50 |
| 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 | $1,603,200.00 | ($230,662.50) | $1,833,862.50 |
| 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 | $1,603,200.00 | ($230,662.50) | $1,833,862.50 |
| 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 | $1,603,200.00 | ($230,662.50) | $1,833,862.50 |
| 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 | $1,603,200.00 | ($230,662.50) | $1,833,862.50 |
| 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 | $1,603,200.00 | ($230,662.50) | $1,833,862.50 |
| 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 | $1,603,200.00 | ($230,662.50) | $1,833,862.50 |
| Change in Federal Impact Aid (Capitall): | | | |
| Plus - Increase in reserve | $0.00 | $0.00 | $0.00 |
| Less - Withdrawal from reserve | $0.00 | $0.00 | $0.00 |
| Subtotal | $1,603,200.00 | ($230,662.50) | $1,833,862.50 |
| Less: Adjustment for prior year | $0.00 | $0.00 | $0.00 |
| Budgeted fund balance | $1,603,200.00 | ($230,662.50) | $1,833,862.50 |

Prepared and submitted by : ______________________________ ______________

Board Secretary Date

Starting date 7/1/2025 Ending date 10/31/2025 Fund: 40 Debt Service Fund

| Revenues: | | | Org Budget | Transfers | Budget Est | Actual | Over/Under | Unrealized |
|---|---|---|---|---|---|---|---|---|
| 00885 | Total Revenues from Local Sources | | 0 | 0 | 0 | 948,256 | | (948,256) |
| 0093A | Other | | 0 | 0 | 0 | 654,944 | | (654,944) |
| | | Total | 0 | 0 | 0 | 1,603,200 | | (1,603,200) |

| Expenditures: | | | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
|---|---|---|---|---|---|---|---|---|
| 89660 | Total Regular Debt Service | | 1,603,200 | 0 | 1,603,200 | 1,372,538 | 0 | 230,663 |
| | | Total | 1,603,200 | 0 | 1,603,200 | 1,372,538 | 0 | 230,663 |

**Starting date 7/1/2025 Ending date 10/31/2025 Fund: 40 Debt Service Fund**

| Revenues: | | | Org Budget | Transfers | Budget Est | Actual | Over/Under | Unrealized |
|---|---|---|---|---|---|---|---|---|
| 00860 | 40-1210 | Local Tax Levy | 0 | 0 | 0 | 948,256 | | (948,256) |
| 00890 | 40-3160 | Debt Service Aid Type II | 0 | 0 | 0 | 654,944 | | (654,944) |
| | | Total | 0 | 0 | 0 | 1,603,200 | | (1,603,200) |

| Expenditures: | | | Org Budget | Transfers | Adj Budget | Expended | Encumber | Available |
|---|---|---|---|---|---|---|---|---|
| 89600 | 40-701-510-834 | Interest on Bonds | 478,200 | 0 | 478,200 | 247,538 | 0 | 230,663 |
| 89620 | 40-701-510-910 | Redemption of Principal | 1,125,000 | 0 | 1,125,000 | 1,125,000 | 0 | 0 |
| | | Total | 1,603,200 | 0 | 1,603,200 | 1,372,538 | 0 | 230,663 |