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REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 South Orange/Maplewood  
 General Fund - Fund 10  
 Interim Balance Sheet  
 For 8 Month Period Ending 02/27/2026

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ASSETS AND RESOURCES

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--- A S S E T S ---

101	Cash in bank		\$28,734,908.23
102-107	Cash and cash equivalents		\$1,050.00
116	Capital reserve Account		\$4,623,221.00
117	Maint. Reserve Account		\$3,225,991.00
	Accounts receivable:		
141	Intergovernmental - State	\$242,860.98	
			\$242,860.98

--- R E S O U R C E S ---

301	Estimated Revenues	\$156,372,530.00	
302	Less Revenues	(\$102,024,510.10)	
			\$54,348,019.90
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	Total assets and resources		\$91,176,051.11
			=====

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
South Orange/Maplewood  
General Fund - Fund 10  
Interim Balance Sheet  
For 8 Month Period Ending 02/27/2026

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LIABILITIES AND FUND EQUITY

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--- L I A B I L I T I E S ---

421	Accounts Payable	(\$1,797,303.10)
491	Deposits Payable	\$5,850.00
	Other current liabilities including Net Assets	\$3,555,686.00

TOTAL LIABILITIES

\$1,764,232.90

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F U N D   B A L A N C E

--- A p p r o p r i a t e d ---

753	Reserve for Encumbrances - Current Year	\$62,423,540.37
754	Reserve for Encumbrance - Prior Year	\$221,894.74
	Reserved fund balance:	
761	Capital reserve account -	\$4,623,221.00
		\$4,623,221.00
764	Reserve for Maintenance	\$3,225,991.00
		\$3,225,991.00
601	Appropriations	\$170,635,696.47
602	Less : Expenditures	\$96,151,467.84
603	Encumbrances	\$62,645,435.11
		(\$158,796,902.95)
		\$11,838,793.52

Total Appropriated

\$82,333,440.63

--- U n a p p r o p r i a t e d ---

770	Unreserved Fund Balance -	\$20,931,073.58
303	Budgeted Fund Balance	(\$13,852,696.00)

TOTAL FUND BALANCE

\$89,411,818.21

TOTAL LIABILITIES AND FUND EQUITY

\$91,176,051.11

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South Orange/Maplewood  
 General Fund - Fund 10  
 Interim Balance Sheet  
 For 8 Month Period Ending 02/27/2026

RECAPITULATION OF FUND BALANCE:	Budgeted	Actual	Variance
Appropriations	\$170,635,696.47	\$158,796,902.95	\$11,838,793.52
Revenues	(\$156,372,530.00)	(\$102,024,510.10)	(\$54,348,019.90)
	<u>\$14,263,166.47</u>	<u>\$56,772,392.85</u>	<u>(\$42,509,226.38)</u>
Less: Adjust for prior year encumb.	<u>(\$410,470.47)</u>	<u>(\$410,470.47)</u>	
Budgeted Fund Balance	<u>\$13,852,696.00</u>	<u>\$56,361,922.38</u>	<u>(\$42,509,226.38)</u>
Recapitulation of Budgeted Fund Balance by Subfund Fund 10 (includes 10, 11, 12, and 13)	\$13,852,696.00	\$56,361,922.38	(\$42,509,226.38)
TOTAL Budgeted Fund Balance	<u>=====</u> \$13,852,696.00	<u>=====</u> \$56,361,922.38	<u>=====</u> (\$42,509,226.38)

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 South Orange/Maplewood  
 GENERAL FUND - FUND 10  
 INTERIM STATEMENTS COMPARING  
 BUDGET REVENUE WITH ACTUAL TO DATE AND  
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
 For 8 Month Period Ending 02/27/2026

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
<b>*** REVENUES/SOURCES OF FUNDS ***</b>				
1XXX From Local Sources	\$142,911,530.00	\$95,581,684.80		\$47,329,845.20
3XXX From State Sources	\$13,438,691.00	\$6,366,362.00		\$7,072,329.00
4XXX From Federal Sources	\$22,309.00	\$76,463.30		(\$54,154.30)
TOTAL REVENUE/SOURCES OF FUNDS	\$156,372,530.00	\$102,024,510.10		\$54,348,019.90
	=====	=====	=====	=====
				<b>AVAILABLE</b>
<b>*** EXPENDITURES ***</b>				
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	BALANCE
<b>--- CURRENT EXPENSE ---</b>				
11-1XX-100-XXX Regular Programs - Instruction	\$48,380,310.03	\$28,167,308.73	\$18,202,325.35	\$2,010,675.95
11-2XX-100-XXX Special Education - Instruction	\$19,012,893.00	\$12,412,054.89	\$6,250,241.55	\$350,596.56
11-230-100-XXX Basic Skills - Remedial Instruction	\$1,978,285.73	\$1,088,736.86	\$724,285.76	\$165,263.11
11-240-100-XXX Bilingual Education - Instruction	\$751,725.00	\$443,207.57	\$304,964.07	\$3,553.36
11-401-100-XXX School-Spon. Cocurr. Acti-Instr	\$591,322.03	\$274,949.31	\$272,025.46	\$44,347.26
11-402-100-XXX School-Spons. Athletics - Instruction	\$1,062,436.91	\$637,033.34	\$286,386.86	\$139,016.71
11-800-330-XXX Community Services Programs	\$0.00	(\$40,601.81)		
			\$0.00	\$40,601.81
<b>--- UNDISTRIBUTED EXPENDITURES ---</b>				
11-000-100-XXX Instruction	\$13,153,096.06	\$7,730,253.15	\$5,299,323.63	\$123,519.28
11-000-211-XXX Attendance and Social Work Services	\$1,392,524.00	\$843,879.53	\$516,825.26	\$31,819.21
11-000-213-XXX Health Services	\$1,218,264.29	\$676,566.91	\$438,823.74	\$102,873.64
11-000-216-XXX Speech, OT,PT & Related Svcs	\$3,782,001.86	\$2,116,351.74	\$1,648,366.50	\$17,283.62
11-000-217-XXX Other Support Serv - Students Extra Srvc	\$1,641,821.00	\$0.00	\$1,641,821.00	\$0.00
11-000-218-XXX Guidance	\$2,046,647.35	\$1,302,987.33	\$701,478.96	\$42,181.06
11-000-219-XXX Child Study Teams	\$3,770,912.73	\$2,305,561.03	\$1,412,218.32	\$53,133.38
11-000-221-XXX Improv of Inst. - Instruc Staff	\$2,430,200.57	\$1,349,456.29	\$845,410.48	\$235,333.80
11-000-222-XXX Educational Media Serv/School Library	\$2,295,387.90	\$1,577,715.31	\$629,069.65	\$88,602.94
11-000-223-XXX Instructional Staff Training Services	\$554,863.00	\$246,050.29	\$119,214.65	\$189,598.06
11-000-230-XXX Supp. Serv.-General Administration	\$3,031,451.08	\$1,737,990.11	\$706,944.19	\$586,516.78
11-000-240-XXX Supp. Serv.-School Administration	\$5,946,098.14	\$3,909,871.76	\$1,921,525.05	\$114,701.33
11-000-25X-XXX Central Serv & Admin. Inform. Tech.	\$2,496,116.66	\$1,598,648.00	\$742,945.69	\$154,522.97
11-000-261-XXX Require Maint. for School Facilities	\$2,848,060.66	\$602,306.09	\$381,003.12	\$1,864,751.45
11-000-262-XXX Custodial Services	\$15,825,789.18	\$8,502,425.40	\$4,887,167.05	\$2,436,196.73
11-000-263-XXX Care and Upkeep of Grounds	\$700,900.70	\$293,671.56	\$144,768.87	\$262,460.27
11-000-266-XXX Security	\$1,062,158.00	\$574,944.79	\$393,074.94	\$94,138.27
11-000-270-XXX Student Transportation Services	\$11,146,046.06	\$7,225,126.80	\$3,512,481.57	\$408,437.69
11-XXX-XXX-2XX Allocated and Unallocated Benefits	\$22,837,544.88	\$10,244,414.86	\$10,485,313.48	\$2,107,816.54
TOTAL GENERAL CURRENT EXPENSE				
EXPENDITURES/USES OF FUNDS	\$169,956,856.82	\$95,820,909.84	\$62,468,005.20	\$11,667,941.78
	=====	=====	=====	=====

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 South Orange/Maplewood  
 GENERAL FUND - FUND 10  
 INTERIM STATEMENTS COMPARING  
 BUDGET REVENUE WITH ACTUAL TO DATE AND  
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
 For 8 Month Period Ending 02/27/2026

*** EXPENDITURES - cont'd ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
	-----	-----	-----	-----
*** CAPITAL OUTLAY ***				
12-XXX-XXX-73X Equipment	\$42,915.65	\$0.00	\$1,338.91	\$41,576.74
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$68,186.00	.00	\$68,186.00	.00
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TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	\$111,101.65	\$0.00	\$69,524.91	\$41,576.74
	=====	=====	=====	=====
10-000-100-56X Transfer of Funds to Charter Schools	\$567,738.00	\$330,558.00	\$107,905.00	\$129,275.00
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TOTAL GENERAL FUND EXPENDITURES	\$170,635,696.47	\$96,151,467.84	\$62,645,435.11	\$11,838,793.52
	=====	=====	=====	=====

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 South Orange/Maplewood  
 GENERAL FUND - FUND 10  
 SCHEDULE OF REVENUES

ACTUAL COMPARED WITH ESTIMATED  
 For 8 Month Period Ending 02/27/2026

	ESTIMATED	ACTUAL	UNREALIZED	
	_____	_____	_____	
--- LOCAL SOURCES ---				
1210	Local Tax Levy - Base Budget	\$141,780,530.00	\$87,677,984.00	\$54,102,546.00
1320	Tuition from LEAs Within State		\$148,896.25	(\$148,896.25)
1510	Interest		\$7,550,815.71	(\$7,550,815.71)
1910	Rents and Royalties	\$200,000.00	\$145,825.00	\$54,175.00
1XXX	Miscellaneous	\$931,000.00	\$58,163.84	\$872,836.16
	<b>TOTAL LOCAL</b>	<b>\$142,911,530.00</b>	<b>\$95,581,684.80</b>	<b>\$47,329,845.20</b>
		=====	=====	=====
--- STATE SOURCES ---				
3121	Categorical Transportation Aid	\$1,410,776.00	\$741,548.00	\$669,228.00
3131	Extraordinary Aid	\$2,500,000.00	.00	\$2,500,000.00
3132	Categorical Special Education Aid	\$8,563,843.00	\$5,046,366.00	\$3,517,477.00
3177	Categorical Security	\$964,072.00	\$578,448.00	\$385,624.00
	<b>TOTAL</b>	<b>\$13,438,691.00</b>	<b>\$6,366,362.00</b>	<b>\$7,072,329.00</b>
		=====	=====	=====
--- FEDERAL SOURCES ---				
4200	Federal Grants including Medicaid Reimbursement	\$22,309.00	\$76,463.30	(\$54,154.30)
	<b>TOTAL</b>	<b>\$22,309.00</b>	<b>\$76,463.30</b>	<b>(\$54,154.30)</b>
		=====	=====	=====
--- OTHER FINANCING SOURCES ---				
	<b>TOTAL REVENUES/SOURCES OF FUNDS</b>	<b>\$156,372,530.00</b>	<b>\$102,024,510.10</b>	<b>\$54,348,019.90</b>
		=====	=====	=====

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
South Orange/Maplewood  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 8 Month Period Ending 02/27/2026

	Appropriations	Expenditures	Encumbrances	Available Balance
<b>*** GENERAL CURRENT EXPENSE ***</b>				
--- Regular Programs - Instruction ---				
11-105-100-936 Local Contrib-Tfr to Spc Rev-Inclusion	\$1,747,086.00	.00	\$1,747,086.00	.00
11-110-100-101 Kindergarten - Salaries of Teachers	\$2,583,945.00	\$1,419,337.80	\$944,558.30	\$220,048.90
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$14,346,330.00	\$8,359,644.17	\$5,642,623.97	\$344,061.86
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$10,487,000.06	\$5,971,976.27	\$4,169,693.71	\$345,330.08
11-140-100-101 Grades 9-12 - Salaries of Teachers	\$12,433,324.40	\$7,300,947.60	\$4,973,821.56	\$158,555.24
11-140-100-3XX Purchased Services	\$63,635.94	\$19,543.92	\$9,072.00	\$35,020.02
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$100,001.00	\$32,050.67	\$67,950.33	\$0.00
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	\$426,141.86	\$278,198.25	\$38,943.61	\$109,000.00
11-190-100-320 Purchased Prof.-Ed. Services	\$340,012.00	\$300,934.98	\$39,077.02	.00
11-190-100-340 Purchased Technical Services	\$1,716,000.94	\$1,105,674.38	\$267,865.53	\$342,461.03
11-190-100-500 Other Purch. Serv. (400-500 series)	\$2,526,861.00	\$2,526,180.83	.00	\$680.17
11-190-100-610 General Supplies	\$992,534.64	\$611,947.23	\$216,404.00	\$164,183.41
11-190-100-640 Textbooks	\$617,437.19	\$240,872.63	\$85,229.32	\$291,335.24
TOTAL	\$48,380,310.03	\$28,167,308.73	\$18,202,325.35	\$2,010,675.95
--- SPECIAL EDUCATION - INSTRUCTION ---				
Learning and/or Language Disabilities Mild or Moderate:				
11-204-100-101 Salaries of Teachers	\$1,093,210.00	\$602,222.67	\$413,760.93	\$77,226.40
11-204-100-320 Purchased Prof.-Ed. Services	\$724,835.00	\$647,130.57	\$77,704.43	.00
11-204-100-610 General Supplies	\$20,000.00	\$356.29	.00	\$19,643.71
11-204-100-640 Textbooks	\$5,000.00	.00	.00	\$5,000.00
TOTAL	\$1,843,045.00	\$1,249,709.53	\$491,465.36	\$101,870.11
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	\$572,980.00	\$347,833.20	\$224,896.00	\$250.80
11-212-100-320 Purchased Prof.-Ed. Services	\$781,108.00	\$742,754.78	\$38,353.22	.00
11-212-100-610 General supplies	\$125,000.00	\$27,934.46	\$30,767.84	\$66,297.70
11-212-100-640 Textbooks	\$2,000.00	.00	.00	\$2,000.00
TOTAL	\$1,481,088.00	\$1,118,522.44	\$294,017.06	\$68,548.50
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$12,408,090.00	\$7,433,930.47	\$4,971,300.60	\$2,858.93
11-213-100-320 Purchased Prof.-Ed. Services	\$2,188,466.00	\$1,963,805.48	\$224,660.52	.00
11-213-100-610 General supplies	\$30,000.00	\$13,763.59	\$2,959.78	\$13,276.63
11-213-100-640 Textbooks	\$5,000.00	\$2,149.02	.00	\$2,850.98
TOTAL	\$14,631,556.00	\$9,413,648.56	\$5,198,920.90	\$18,986.54
Preschool Disabilities - Full-Time:				
11-216-100-101 Salaries of Teachers	\$332,875.00	\$132,883.20	\$58,445.00	\$141,546.80
11-216-100-320 Purchased Prof.-Ed. Services	\$704,329.00	\$496,935.77	\$207,393.23	.00
11-216-100-600 General Supplies	\$20,000.00	\$355.39	.00	\$19,644.61
TOTAL	\$1,057,204.00	\$630,174.36	\$265,838.23	\$161,191.41

South Orange/Maplewood  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 8 Month Period Ending 02/27/2026

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL SPECIAL ED - INSTRUCTION	\$19,012,893.00	\$12,412,054.89	\$6,250,241.55	\$350,596.56
--- Basic Skills/Remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	\$1,841,515.00	\$1,077,831.44	\$720,806.60	\$42,876.96
11-230-100-610 General Supplies	\$136,770.73	\$10,905.42	\$3,479.16	\$122,386.15
TOTAL	\$1,978,285.73	\$1,088,736.86	\$724,285.76	\$165,263.11
--- Bilingual Education-Instruction ---				
11-240-100-101 Salaries of Teachers	\$679,025.00	\$401,806.60	\$276,009.60	\$1,208.80
11-240-100-320 Purchased Prof.-Ed. Services	\$65,000.00	\$36,891.66	\$28,108.34	.00
11-240-100-610 General Supplies	\$1,000.00	\$217.00	\$167.88	\$615.12
11-240-100-640 Textbooks	\$6,000.00	\$4,292.31	\$678.25	\$1,029.44
11-240-100-800 Other Objects	\$700.00	.00	.00	\$700.00
TOTAL	\$751,725.00	\$443,207.57	\$304,964.07	\$3,553.36
--- School spons.cocurricular activities-Instruction ---				
11-401-100-100 Salaries	\$448,150.00	\$215,903.68	\$232,246.32	.00
11-401-100-500 Purchased Services (300-500 series)	\$117,571.60	\$59,045.63	\$39,779.14	\$18,746.83
11-401-100-600 Supplies and Materials	\$25,600.43	.00	.00	\$25,600.43
TOTAL	\$591,322.03	\$274,949.31	\$272,025.46	\$44,347.26
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$602,185.00	\$399,776.77	\$199,584.27	\$2,823.96
11-402-100-500 Purchased Services (300-500 series)	\$258,930.00	\$163,952.62	\$761.40	\$94,215.98
11-402-100-600 Supplies and Materials	\$161,171.91	\$46,485.95	\$81,741.19	\$32,944.77
11-402-100-800 Other Objects	\$40,150.00	\$26,818.00	\$4,300.00	\$9,032.00
TOTAL	\$1,062,436.91	\$637,033.34	\$286,386.86	\$139,016.71
--- Community Serv.Programs/Operations. ---				
11-800-330-500 Purchased Services (300-500 series)		(\$40,601.81)		
			.00	\$40,601.81
TOTAL	\$0.00	(\$40,601.81)		
			\$0.00	\$40,601.81
--- UNDISTRIBUTED EXPENDITURES ---				
--- Instruction ---				
11-000-100-561 Tuition to Other LEAs within State Regular		(\$18,018.00)		
			.00	\$18,018.00
11-000-100-562 Tuition to Other LEAs within State Special	\$1,146,196.93	\$525,816.16	\$597,881.40	\$22,499.37
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$55,000.00	\$24,947.00	\$24,947.00	\$5,106.00
11-000-100-564 Tuition to Co.Voc. School Dist.-spec.	\$80,000.00	\$30,502.00	\$44,602.00	\$4,896.00
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$100,000.00	.00	\$39,735.15	\$60,264.85
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$11,605,343.71	\$7,167,005.99	\$4,438,337.66	\$0.06
11-000-100-567 Tuition Priv Sch Disbl & Otr LEA o/s State	\$153,820.42	.00	\$153,820.42	.00
11-000-100-568 Tuition - State Facilities	\$12,735.00	.00	.00	\$12,735.00
TOTAL	\$13,153,096.06	\$7,730,253.15	\$5,299,323.63	\$123,519.28
--- Attendance and social work services ---				
11-000-211-100 Salaries	\$1,360,874.00	\$819,144.10	\$513,294.32	\$28,435.58
11-000-211-500 Other Purchd. Serv.(400-500 series)	\$300.00	.00	\$300.00	.00
11-000-211-600 Supplies and Materials	\$700.00	\$506.67	.00	\$193.33
11-000-211-800 Other Objects	\$30,650.00	\$24,228.76	\$3,230.94	\$3,190.30

South Orange/Maplewood  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 8 Month Period Ending 02/27/2026

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL	\$1,392,524.00	\$843,879.53	\$516,825.26	\$31,819.21
--- Health services ---				
11-000-213-100 Salaries	\$1,092,025.00	\$634,317.90	\$423,083.70	\$34,623.40
11-000-213-300 Purchased Prof. & Tech. Svc.	\$100,550.00	\$25,053.80	\$15,625.00	\$59,871.20
11-000-213-500 Other Purchd. Serv.(400-500 series)	\$6,000.00	\$4,005.29	.00	\$1,994.71
11-000-213-600 Supplies and Materials (600-615)	\$19,689.29	\$13,189.92	\$115.04	\$6,384.33
TOTAL	\$1,218,264.29	\$676,566.91	\$438,823.74	\$102,873.64
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$1,037,850.00	\$619,083.00	\$412,739.00	\$6,028.00
11-000-216-320 Purchased Prof. Ed. Services	\$2,724,151.86	\$1,486,876.07	\$1,231,600.79	\$5,675.00
11-000-216-600 Supplies and Materials	\$20,000.00	\$10,392.67	\$4,026.71	\$5,580.62
TOTAL	\$3,782,001.86	\$2,116,351.74	\$1,648,366.50	\$17,283.62
--- Other support services - Students - Extra Srvc				
11-000-217-320 Purchased Prof. Ed. Services	\$1,641,821.00	.00	\$1,641,821.00	.00
TOTAL	\$1,641,821.00	\$0.00	\$1,641,821.00	\$0.00
--- Guidance ---				
11-000-218-104 Salaries Other Prof. Staff	\$1,741,103.26	\$1,111,174.17	\$602,390.04	\$27,539.05
11-000-218-105 Sal Sec. & Clerical Asst.	\$283,975.00	\$182,767.44	\$95,578.64	\$5,628.92
11-000-218-320 Purchased Prof. - Ed. Services	\$2,500.00	\$698.00	.00	\$1,802.00
11-000-218-500 Other Purchased Services (400-500 series)	\$300.00	.00	\$300.00	.00
11-000-218-600 Supplies and Materials	\$11,800.00	\$6,649.26	\$3,141.19	\$2,009.55
11-000-218-800 Other Objects	\$6,969.09	\$1,698.46	\$69.09	\$5,201.54
TOTAL	\$2,046,647.35	\$1,302,987.33	\$701,478.96	\$42,181.06
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$3,238,328.50	\$2,007,766.64	\$1,194,412.60	\$36,149.26
11-000-219-105 Sal Sec. & Clerical Asst.	\$174,448.00	\$127,178.57	\$39,082.95	\$8,186.48
11-000-219-320 Purchased Prof. - Ed. Services	\$282,985.11	\$118,854.31	\$164,130.80	.00
11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs)	\$7,000.00	\$896.97	\$0.00	\$6,103.03
11-000-219-600 Supplies and Materials	\$35,151.12	\$18,420.82	\$14,591.97	\$2,138.33
11-000-219-800 Other Objects	\$33,000.00	\$32,443.72	.00	\$556.28
TOTAL	\$3,770,912.73	\$2,305,561.03	\$1,412,218.32	\$53,133.38
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$1,570,879.85	\$989,819.04	\$559,446.90	\$21,613.91
11-000-221-104 Salaries Other Prof. Staff	\$281,900.00	\$139,305.64	\$142,594.36	.00
11-000-221-105 Sal Sec. & Clerical Asst.	\$193,257.00	\$127,736.80	\$65,068.80	\$451.40
11-000-221-320 Purchased Prof. - Ed. Services	\$293,017.00	\$41,922.36	\$64,566.51	\$186,528.13
11-000-221-500 Other Purchased Services (400-500 series)	\$20,900.00	\$2,840.00	\$1,883.00	\$16,177.00
11-000-221-600 Supplies and Materials	\$19,371.72	\$2,957.45	\$5,850.91	\$10,563.36
11-000-221-800 Other Objects	\$50,875.00	\$44,875.00	\$6,000.00	.00
TOTAL	\$2,430,200.57	\$1,349,456.29	\$845,410.48	\$235,333.80
--- Educational media serv./sch.library ---				
11-000-222-100 Salaries	\$1,484,274.00	\$877,284.54	\$587,340.94	\$19,648.52

South Orange/Maplewood  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 8 Month Period Ending 02/27/2026

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-222-500 Other Purchased Services (400-500 series)	\$561,682.00	\$511,390.82	\$2,035.00	\$48,256.18
11-000-222-600 Supplies and Materials	\$249,431.90	\$189,039.95	\$39,693.71	\$20,698.24
<b>TOTAL</b>	<b>\$2,295,387.90</b>	<b>\$1,577,715.31</b>	<b>\$629,069.65</b>	<b>\$88,602.94</b>
--- Instructional Staff Training Services ---				
11-000-223-105 Sal Secr. & Clerical Asst.	\$2,563.00	\$71.39	\$2,491.61	.00
11-000-223-320 Purchased Prof. - Ed. Services	\$345,800.00	\$213,201.01	\$74,150.00	\$58,448.99
11-000-223-390 Other Purch. Prof. & Tech Svc.	\$24,000.00	\$15,045.90	\$1,579.10	\$7,375.00
11-000-223-500 Other Purchased Services (400-500 series)	\$25,000.00	\$3,948.63	\$395.00	\$20,656.37
11-000-223-600 Supplies and Materials	\$57,500.00	\$4,950.06	\$9,798.94	\$42,751.00
11-000-223-800 Other Objects	\$100,000.00	\$8,833.30	\$30,800.00	\$60,366.70
<b>TOTAL</b>	<b>\$554,863.00</b>	<b>\$246,050.29</b>	<b>\$119,214.65</b>	<b>\$189,598.06</b>
--- Support services-general administration ---				
11-000-230-100 Salaries	\$1,287,272.00	\$857,435.68	\$428,727.08	\$1,109.24
11-000-230-331 Legal Services	\$500,000.00	\$260,701.19	\$152,920.02	\$86,378.79
11-000-230-332 Audit Fees	\$75,758.10	\$75,758.10	.00	.00
11-000-230-334 Architectural/Engineering Services	\$32,183.63	\$11,374.00	\$11,577.73	\$9,231.90
11-000-230-340 Purchased Tech. Services	\$40,000.00	\$12,925.00	\$16,300.00	\$10,775.00
11-000-230-530 Communications/Telephone	\$299,862.86	\$227,155.82	\$70,126.02	\$2,581.02
11-000-230-580 Travel - All Other	\$3,950.00	\$3,650.00	\$300.00	.00
11-000-230-590 Misc Purchased Services (400-500)	\$76,753.74	\$22,146.74	\$17,010.00	\$37,597.00
11-000-230-610 General Supplies	\$20,671.75	\$7,769.77	\$4,086.34	\$8,815.64
11-000-230-630 BOE In-House Training/Meeting Supplies	\$10,000.00	\$9,153.00	\$847.00	.00
11-000-230-820 Judgments Against. School District.	\$450,000.00	\$50,130.50	.00	\$399,869.50
11-000-230-890 Misc. Expenditures	\$204,999.00	\$171,404.33	\$4,603.00	\$28,991.67
11-000-230-895 BOE Membership Dues and Fees	\$30,000.00	\$28,385.98	\$447.00	\$1,167.02
<b>TOTAL</b>	<b>\$3,031,451.08</b>	<b>\$1,737,990.11</b>	<b>\$706,944.19</b>	<b>\$586,516.78</b>
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$3,375,916.00	\$2,269,815.12	\$1,066,065.00	\$40,035.88
11-000-240-104 Salaries Other Prof. Staff	\$866,256.00	\$585,061.66	\$278,779.48	\$2,414.86
11-000-240-105 Sal Secr. & Clerical Asst.	\$1,508,514.52	\$959,260.89	\$526,403.36	\$22,850.27
11-000-240-1XX Other Salaries	\$8,676.00	\$4,874.39	\$0.00	\$3,801.61
11-000-240-500 Other Purchased Services (400-500 series)	\$124,336.86	\$65,617.26	\$33,398.00	\$25,321.60
11-000-240-600 Supplies and Materials	\$57,398.76	\$21,037.45	\$16,814.95	\$19,546.36
11-000-240-800 Other Objects	\$5,000.00	\$4,204.99	\$64.26	\$730.75
<b>TOTAL</b>	<b>\$5,946,098.14</b>	<b>\$3,909,871.76</b>	<b>\$1,921,525.05</b>	<b>\$114,701.33</b>
--- Central Services ---				
11-000-251-100 Salaries	\$1,246,793.00	\$826,392.32	\$420,145.96	\$254.72
11-000-251-330 Purchased Prof. Services	\$108,260.60	\$76,580.50	\$31,087.50	\$592.60
11-000-251-340 Purchased Technical Services	\$81,956.10	\$48,791.90	\$28,364.20	\$4,800.00
11-000-251-592 Misc Pur Serv (400-500 series)	\$36,511.08	\$13,323.17	\$4,510.32	\$18,677.59
11-000-251-600 Supplies and Materials	\$23,792.22	\$9,372.96	\$13,419.26	\$1,000.00
11-000-251-832 Interest on Lease Purchase Agreements	\$250,005.00	\$131,005.26	.00	\$118,999.74
11-000-251-89X Other Objects	\$8,534.00	\$6,709.73	\$1,522.27	\$302.00

South Orange/Maplewood  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 8 Month Period Ending 02/27/2026

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL	\$1,755,852.00	\$1,112,175.84	\$499,049.51	\$144,626.65
--- Admin. Info. Technology ---				
11-000-252-100 Salaries	\$726,077.00	\$482,530.24	\$241,367.44	\$2,179.32
11-000-252-500 Other Pur Serv. (400-500 series )	\$14,187.66	\$3,941.92	\$2,528.74	\$7,717.00
TOTAL	\$740,264.66	\$486,472.16	\$243,896.18	\$9,896.32
TOTAL Cent. Svcs. & Admin IT	\$2,496,116.66	\$1,598,648.00	\$742,945.69	\$154,522.97
--- Required Maint.for School Facilities ---				
11-000-261-100 Salaries	\$100,000.00	\$24,180.66	\$27,635.48	\$48,183.86
11-000-261-420 Cleaning, Repair & Maint. Svc	\$2,493,415.14	\$464,198.77	\$301,961.46	\$1,727,254.91
11-000-261-421 Lead Testing of Drinking Water	\$3,000.00	.00	\$2,571.00	\$429.00
11-000-261-610 General Supplies	\$246,548.32	\$110,101.66	\$48,835.18	\$87,611.48
11-000-261-800 Other Objects	\$5,097.20	\$3,825.00	.00	\$1,272.20
TOTAL	\$2,848,060.66	\$602,306.09	\$381,003.12	\$1,864,751.45
--- Custodial Services ---				
11-000-262-1XX Salaries	\$1,336,841.00	\$767,186.97	\$322,638.09	\$247,015.94
11-000-262-300 Purchased Prof. & Tech. Svc.	\$7,739,020.57	\$4,595,845.15	\$2,528,694.14	\$614,481.28
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$2,231,449.86	\$508,383.09	\$176,837.49	\$1,546,229.28
11-000-262-490 Other Purchased Property Svc.	\$251,785.00	\$118,195.76	\$133,589.24	.00
11-000-262-520 Insurance	\$1,035,000.00	\$1,035,000.00	.00	.00
11-000-262-590 Misc. Purchased Services	\$200,370.22	\$97,018.14	\$84,151.12	\$19,200.96
11-000-262-610 General Supplies	\$174,322.53	\$73,175.41	\$99,726.53	\$1,420.59
11-000-262-621 Energy (Natural Gas)	\$1,057,000.00	\$339,475.75	\$717,524.25	.00
11-000-262-622 Energy (Electricity)	\$1,800,000.00	\$968,145.13	\$824,006.19	\$7,848.68
TOTAL	\$15,825,789.18	\$8,502,425.40	\$4,887,167.05	\$2,436,196.73
--- Care and Upkeep of Grounds ---				
11-000-263-420 Cleaning, Repair, & Maintenance Serv.	\$604,859.84	\$235,430.56	\$107,164.37	\$262,264.91
11-000-263-610 General Supplies	\$96,040.86	\$58,241.00	\$37,604.50	\$195.36
TOTAL	\$700,900.70	\$293,671.56	\$144,768.87	\$262,460.27
--- Security ---				
11-000-266-100 Salaries	\$95,000.00	\$53,124.97	\$41,666.68	\$208.35
11-000-266-300 Purchased Prof. & Tech. Svc.	\$750,000.00	\$494,303.58	\$255,696.42	.00
11-000-266-420 Cleaning, Repair, & Maintenance Serv.	\$217,158.00	\$27,516.24	\$95,711.84	\$93,929.92
TOTAL	\$1,062,158.00	\$574,944.79	\$393,074.94	\$94,138.27
TOTAL Oper & Maint of Plant Services	\$20,436,908.54	\$9,973,347.84	\$5,806,013.98	\$4,657,546.72
--- Student transportation services ---				
11-000-270-160 Sal Pupil Trans (Bet Home & Sch)-reg	\$145,671.00	\$96,995.36	\$48,501.16	\$174.48
11-000-270-350 Management Fee - ESC Transp. Prog.	\$244,909.65	.00	.00	\$244,909.65
11-000-270-420 Cleaning, Repair & Maint. Svc.	\$17,375.00	.00	.00	\$17,375.00
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$775,202.74	\$301,113.26	\$474,089.48	.00
11-000-270-511 Contract Svc (btw Home & Sch.)-vendors	\$123.90	.00	\$123.90	.00

South Orange/Maplewood  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 8 Month Period Ending 02/27/2026

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$316,159.13	\$164,764.50	\$8,211.26	\$143,183.37
11-000-270-517 Contract Svc (reg std) - ESCs	\$4,027,965.00	\$3,087,916.80	\$937,848.20	\$2,200.00
11-000-270-518 Contract Svc (Sp Ed) - ESCs	\$5,591,810.64	\$3,554,896.05	\$2,036,570.01	\$344.58
11-000-270-615 Transportation Supplies	\$1,700.00	\$821.83	\$627.56	\$250.61
11-000-270-800 Misc. Expenditures	\$25,129.00	\$18,619.00	\$6,510.00	.00
TOTAL	\$11,146,046.06	\$7,225,126.80	\$3,512,481.57	\$408,437.69
--- Personal Services-Employee Benefits---				
11-XXX-XXX-210 Group Insurance	\$65,000.00	.00	\$65,000.00	.00
11-XXX-XXX-220 Social Security Contributions	\$1,233,858.82	\$719,541.16	\$514,317.66	.00
11-XXX-XXX-241 Other Retirement Contrb. - PERS	\$1,288,300.00	\$1,244,527.33	\$43,772.44	\$0.23
11-XXX-XXX-250 Unemployment Compensation	\$75,000.00	.00	\$75,000.00	.00
11-XXX-XXX-260 Workman's Compensation	\$540,000.00	\$313,542.87	\$201,428.16	\$25,028.97
11-XXX-XXX-270 Health Benefits	\$19,240,383.18	\$7,808,952.84	\$9,585,795.22	\$1,845,635.12
11-XXX-XXX-280 Tuition Reimbursement	\$149,383.40	\$75.00	.00	\$149,308.40
11-XXX-XXX-290 Other Employee Benefits	\$143,506.60	\$77,488.30	.00	\$66,018.30
11-XXX-XXX-299 Unused Sick Payment to Term/Ret Staff	\$102,112.88	\$80,287.36	.00	\$21,825.52
TOTAL	\$22,837,544.88	\$10,244,414.86	\$10,485,313.48	\$2,107,816.54
Total Undistributed Expenditures	\$98,179,884.12	\$52,838,220.95	\$36,427,776.15	\$8,913,887.02
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	\$169,956,856.82	\$95,820,909.84	\$62,468,005.20	\$11,667,941.78
*** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	\$169,956,856.82	\$95,820,909.84	\$62,468,005.20	\$11,667,941.78

South Orange/Maplewood  
 GENERAL FUND - FUND 10  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 8 Month Period Ending 02/27/2026

	Appropriations	Expenditures	Encumbrances	Available Balance
*** CAPITAL OUTLAY ***				
--- EQUIPMENT ---				
12-000-252-730 Admin. Info. Tech.	\$4,239.53	.00	.00	\$4,239.53
12-000-261-730 Undist. Exp.-Req. Maint. Schl Facilities	\$24,676.12	.00	\$1,338.91	\$23,337.21
12-000-263-730 Undist. Exp.-Care and Upkeep of Grnds	\$14,000.00	.00	.00	\$14,000.00
<hr/>				
Undist. Exp. - Non-instructional Services				
TOTAL	\$42,915.65	\$0.00	\$1,338.91	\$41,576.74
--- Facilities acquisition and construction services ---				
12-000-400-800 Other objects	\$68,186.00	.00	\$68,186.00	.00
Sub Total	\$68,186.00	\$0.00	\$68,186.00	\$0.00
<hr/>				
TOTAL	\$68,186.00	\$0.00	\$68,186.00	\$0.00
<hr/>				
TOTAL CAPITAL OUTLAY EXPENDITURES	\$111,101.65	\$0.00	\$69,524.91	\$41,576.74

South Orange/Maplewood  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 8 Month Period Ending 02/27/2026

	Appropriations	Expenditures	Encumbrances	Available Balance
10-000-100-56X Transfer of Funds to Charter Schls.	\$567,738.00	\$330,558.00	\$107,905.00	\$129,275.00
TOTAL GENERAL FUND EXPENDITURES	\$170,635,696.47	\$96,151,467.84	\$62,645,435.11	\$11,838,793.52

REPORT OF THE SECRETARY CERTIFICATION PAGE  
TO THE BOARD OF EDUCATION  
South Orange/Maplewood  
General Fund - Fund 10

For 8 Month Period Ending 02/27/2026

I, \_\_\_\_\_, Board Secretary/Business Administrator  
certify that no line item account has encumbrances and expenditures,  
which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23A-16.10(c)3.

\_\_\_\_\_  
Board Secretary/Business Administrator

\_\_\_\_\_  
Date

All Accounts in the Expense Account File appear to be included in the details of THE REPORT OF THE SECRETARY

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3/20 7:11pm

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
South Orange/Maplewood  
Special Revenue Fund - Fund 20  
Interim Balance Sheet  
For 8 Month Period Ending 02/27/26

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ASSETS AND RESOURCES

=====

--- A S S E T S ---

101	Cash in bank		\$109,578.81
	Accounts receivable:		
142	Intergovernmental - Federal	\$572,001.92	
153,154	Other (net of estimated uncollectible of \$____)	\$7,502.00	
		-----	\$579,503.92

--- R E S O U R C E S ---

301	Estimated Revenues	\$12,134,632.56	
302	Less Revenues	(\$5,431,176.07)	
		-----	\$6,703,456.49
			-----
	Total assets and resources		\$7,392,539.22
			=====

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 South Orange/Maplewood  
 Special Revenue Fund - Fund 20  
 Interim Balance Sheet  
 For 8 Month Period Ending 02/27/26

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LIABILITIES AND FUND EQUITY

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--- L I A B I L I T I E S ---

411	Intergovernmental accounts payable - State	\$64,000.00
412	Intergovernmental accounts payable - Federal	\$41.00
421	Accounts Payable	\$65,494.20
481	Deferred revenues	\$2,230,234.30
TOTAL LIABILITIES		\$2,359,769.50
		=====

F U N D   B A L A N C E

--- A p p r o p r i a t e d ---

753	Reserve for encumbrances - Current Year	\$3,809,395.24
754	Reserve for encumbrances - Prior Year	\$123,538.64
601	Appropriations	\$12,102,165.64
602	Less: Expenditures	\$7,137,001.48
603	Encumbrances	\$3,897,795.24
		(\$11,034,796.72)
		\$1,067,368.92
TOTAL FUND BALANCE		\$5,000,302.80
TOTAL LIABILITIES AND FUND EQUITY		\$7,360,072.30

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
South Orange/Maplewood  
Special Revenue Fund - Fund 20  
INTERIM STATEMENTS COMPARING  
BUDGET REVENUE WITH ACTUAL TO DATE AND  
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
For 8 Month Period Ending 02/27/26

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
<b>*** REVENUES/SOURCES OF FUNDS ***</b>				
1XXX From Local Sources	\$134,262.56	\$36,881.07		\$97,381.49
3XXX From State Sources	\$8,059,302.00	\$4,201,016.00		\$3,858,286.00
4XXX From Federal Sources	\$2,193,982.00	\$1,193,279.00		\$1,000,703.00
5XXX Other Financing Source	\$1,747,086.00	.00		\$1,747,086.00
<b>TOTAL REVENUE/SOURCES OF FUNDS</b>	<b>\$12,134,632.56</b>	<b>\$5,431,176.07</b>		<b>\$6,703,456.49</b>
	=====	=====	=====	=====
				<b>AVAILABLE</b>
<b>*** EXPENDITURES ***</b>				
	<b>APPROPRIATIONS</b>	<b>EXPENDITURES</b>	<b>ENCUMBRANCES</b>	<b>BALANCE</b>
<b>LOCAL PROJECTS:</b>				
Other Local Projects (001-199)	\$143,544.18	\$22,400.93	\$2,382.20	\$118,761.05
<b>TOTAL LOCAL PROJECTS</b>	<b>\$143,544.18</b>	<b>\$22,400.93</b>	<b>\$2,382.20</b>	<b>\$118,761.05</b>
<b>STATE PROJECTS:</b>				
Preschool Education Aid (218)	\$9,588,300.00	\$6,126,561.16	\$2,866,687.09	\$595,051.75
Other State Projects (431-449)	\$20,590.00	\$20,590.00	.00	.00
Nonpublic textbooks (501)	\$11,402.00	\$10,109.59	.00	\$1,292.41
Nonpublic auxiliary services (502)	\$27,708.00	\$10,822.50	\$16,885.50	.00
Nonpublic handicapped services (506)	\$76,631.00	\$20,169.00	\$56,461.80	\$0.20
Nonpublic nursing services (509)	\$31,595.00	\$11,199.39	\$20,395.61	.00
Nonpublic Technology Aid (510)	\$8,137.00	\$6,292.80	\$1,844.20	.00
Nonpublic School Programs (511)	\$42,025.00	\$4,100.00	\$37,925.00	.00
<b>TOTAL STATE PROJECTS</b>	<b>\$9,806,388.00</b>	<b>\$6,209,844.44</b>	<b>\$3,000,199.20</b>	<b>\$596,344.36</b>
<b>FEDERAL PROJECTS:</b>				
ESSA Title I - Part A/D (231-239)	\$254,616.00	\$8,072.00	\$33,811.56	\$212,732.44
ESSA Title III - English Lang Enhancement (241-245)	\$70,118.55	\$29,234.63	\$2,292.79	\$38,591.13
I.D.E.A. Part B (Handicapped) (250-259)	\$1,682,171.00	\$745,352.87	\$859,109.49	\$77,708.64
ESSA Title II - Part A/D (270-279)	\$113,170.00	\$109,525.00	.00	\$3,645.00
ESSA Title IV (280-289)	\$32,157.91	\$12,571.61	.00	\$19,586.30
<b>TOTAL FEDERAL PROJECTS</b>	<b>\$2,152,233.46</b>	<b>\$904,756.11</b>	<b>\$895,213.84</b>	<b>\$352,263.51</b>
<b>*** TOTAL EXPENDITURES ***</b>	<b>\$12,102,165.64</b>	<b>\$7,137,001.48</b>	<b>\$3,897,795.24</b>	<b>\$1,067,368.92</b>
	=====	=====	=====	=====

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
South Orange/Maplewood  
SPECIAL REVENUE - FUND 20  
SCHEDULE OF REVENUES  
ACTUAL COMPARED WITH ESTIMATED  
For 8 Month Period Ending 02/27/26

	ESTIMATED	ACTUAL	UNREALIZED
1XXX Other Revenue from Local Sources	\$134,262.56	\$36,881.07	\$97,381.49
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Revenues from Local Sources	\$134,262.56	\$36,881.07	\$97,381.49
	=====	=====	=====
--- STATE SOURCES ---			
3218 Preschool Education Aid	\$7,841,214.00	\$4,037,976.00	\$3,803,238.00
32XX Other Restricted Entitlements	\$218,088.00	\$163,040.00	\$55,048.00
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Revenue from State Sources	\$8,059,302.00	\$4,201,016.00	\$3,858,286.00
	=====	=====	=====
--- FEDERAL SOURCES ---			
4411-16 Title I	\$279,616.00	\$87,964.00	\$191,652.00
4451-55 Title II	\$113,170.00	\$44,215.00	\$68,955.00
4491-94 Title III	\$86,867.00	\$31,771.00	\$55,096.00
4471-74 Title IV	\$32,158.00	\$1,840.00	\$30,318.00
4420-29 I.D.E.A. Part B (Handicapped)	\$1,682,171.00	\$1,027,489.00	\$654,682.00
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Revenues from Federal Sources	\$2,193,982.00	\$1,193,279.00	\$1,000,703.00
	=====	=====	=====
--- OTHER FINANCING SOURCES ---			
5200 Transfers from Operating Budget - Preschool	\$1,747,086.00	.00	\$1,747,086.00
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Other Financing Sources	\$1,747,086.00	\$0.00	\$1,747,086.00
	=====	=====	=====
 TOTAL REVENUES/SOURCES OF FUNDS	 \$12,134,632.56	 \$5,431,176.07	 \$6,703,456.49
	 =====	 =====	 =====

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
South Orange/Maplewood  
Special Revenue Fund - Fund 20  
STATEMENT OF APPROPRIATIONS - RESTRICTED STATE ENTITLEMENTS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 8 Month Period Ending 02/27/26

	Appropriations	Expenditures	Encumbrances	Available Balance
<b>Local Projects:</b>				
20-001-XXX-XXX to 20-199-XXX-XXX Local Projects	\$143,544.18	\$22,400.93	\$2,382.20	\$118,761.05
<b>TOTAL LOCAL PROJECTS</b>	<b>\$143,544.18</b>	<b>\$22,400.93</b>	<b>\$2,382.20</b>	<b>\$118,761.05</b>
<b>State Projects:</b>				
--- Preschool Education Aid - Instruction ---				
20-218-100-101 Salaries of Teachers	\$576,230.00	\$299,510.40	\$276,719.60	.00
20-218-100-321 Purchased Prof & Ed Services	\$319,462.00	\$100,344.49	\$219,117.51	.00
20-218-100-600 General Supplies	\$99,966.95	\$22,792.88	\$10,551.99	\$66,622.08
<b>Total Instruction</b>	<b>\$995,658.95</b>	<b>\$422,647.77</b>	<b>\$506,389.10</b>	<b>\$66,622.08</b>
--- Preschool Education Aid - Support Services ---				
20-218-200-103 Salaries of Program Directors	\$279,442.00	\$153,218.66	\$126,223.34	.00
20-218-200-104 Salaries of Other Professional Staff	\$296,865.00	\$172,924.60	\$121,940.40	\$2,000.00
20-218-200-105 Salaries of Secr. And Clerical Assistants	\$148,454.00	\$88,441.28	\$60,010.72	\$2.00
20-218-200-110 Other Salaries	\$90,000.00	\$52,500.00	\$37,500.00	.00
20-218-200-173 Salaries of Community Parent Involvement Spec.	\$75,550.00	\$45,979.20	\$29,570.80	.00
20-218-200-176 Salaries of Master Teachers	\$418,870.00	\$249,573.60	\$169,296.40	.00
20-218-200-200 Personal Services - Employee Benefits	\$446,366.00	\$13,053.63	.00	\$433,312.37
20-218-200-321 Purchased Educ. Services-Contracted Pre-K	\$6,623,370.05	\$4,816,996.40	\$1,806,373.65	.00
20-218-200-329 Purchased Professional-Education Services	\$60,000.00	\$9,411.75	\$8,975.00	\$41,613.25
20-218-200-330 Other Purchased Professional Services	\$2,000.00	\$1,412.40	.00	\$587.60
20-218-200-511 Contr. Trans. Serv. (Bet. Home & Sch)	\$10,000.00	.00	.00	\$10,000.00
20-218-200-516 Contr. Trans. Serv. (Field Trips.)	\$17,401.00	\$15,375.00	\$400.00	\$1,626.00
20-218-200-580 Travel	\$2,360.00	.00	.00	\$2,360.00
20-218-200-600 Supplies and Materials	\$29,072.00	\$9,271.87	\$7.68	\$19,792.45
<b>Total Support Services</b>	<b>\$8,499,750.05</b>	<b>\$5,628,158.39</b>	<b>\$2,360,297.99</b>	<b>\$511,293.67</b>
--- Facility Acquisition & Constr. Serv. ---				
20-218-400-731 Instructional Equipment	\$92,891.00	\$75,755.00	.00	\$17,136.00
<b>Total Facility Acquisition &amp; Constr. Serv.</b>	<b>\$92,891.00</b>	<b>\$75,755.00</b>	<b>\$0.00</b>	<b>\$17,136.00</b>
<b>-- TOTAL Preschool Education Aid --</b>	<b>\$9,588,300.00</b>	<b>\$6,126,561.16</b>	<b>\$2,866,687.09</b>	<b>\$595,051.75</b>
<b>-- Other State Programs --</b>				
20-431-XXX-XXX to 20-449-XXX-XXX Other State Projects	\$20,590.00	\$20,590.00	.00	.00
20-501-XXX-XXX to 20-511-XXX-XXX Nonpublic Programs	\$197,498.00	\$62,693.28	\$133,512.11	\$1,292.61
<b>-- TOTAL Other State Programs --</b>	<b>\$218,088.00</b>	<b>\$83,283.28</b>	<b>\$133,512.11</b>	<b>\$1,292.61</b>
<b>TOTAL STATE PROJECTS</b>	<b>\$9,806,388.00</b>	<b>\$6,209,844.44</b>	<b>\$3,000,199.20</b>	<b>\$596,344.36</b>



REPORT OF THE SECRETARY CERTIFICATION PAGE  
TO THE BOARD OF EDUCATION  
South Orange/Maplewood

Special Revenue Fund - Fund 20  
For 8 Month Period Ending 02/27/26

I, \_\_\_\_\_, Board Secretary/Business Administrator  
certify that no line item account has encumbrances and expenditures,  
which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23A-16.10(c)3.

\_\_\_\_\_  
Board Secretary/Business Administrator

\_\_\_\_\_  
Date

All Accounts in the Expense Account File appear to be included in the details of THE REPORT OF THE SECRETARY

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3/20 7:11pm

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 South Orange/Maplewood  
 Capital Projects Fund - Fund 30  
 Interim Balance Sheet  
 For 8 Month Period Ending 02/27/26

=====  
 ASSETS AND RESOURCES  
 =====

--- A S S E T S ---

101	Cash in bank	\$3,477,519.65
	Accounts receivable:	
141	Intergovernmental - State	\$1,927,690.00
		\$1,927,690.00
	Other Current Assets	\$2,552,770.95

--- R E S O U R C E S ---

		\$7,957,980.60
Total assets and resources		\$7,957,980.60





REPORT OF THE SECRETARY CERTIFICATION PAGE  
TO THE BOARD OF EDUCATION  
South Orange/Maplewood

Capital Projects Fund - Fund 30  
For 8 Month Period Ending 02/27/26

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Board Secretary/Business Administrator

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Date

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3/20 7:11pm

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 South Orange/Maplewood  
 Debt Service Fund - Fund 40  
 Interim Balance Sheet  
 For 8 Month Period Ending 02/27/26

=====  
 ASSETS AND RESOURCES  
 =====

--- A S S E T S ---

101	Cash in bank	(\$2,048,323.41)
-----	--------------	------------------

--- R E S O U R C E S ---

301	Estimated Revenues	\$11,900,748.00
302	Less Revenues	(\$8,808,542.23)
		\$3,092,205.77
	Total assets and resources	\$1,043,882.36 =====

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
South Orange/Maplewood

Debt Service Fund - Fund 40  
Interim Balance Sheet  
For 8 Month Period Ending 02/27/26

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year		\$1,043,881.25
	Reserved fund balance:		
601	Appropriations	\$13,033,043.00	
602	Less : Expenditures	\$11,989,161.25	
603	Encumbrances	\$1,043,881.25	
		(\$13,033,042.50)	
			\$0.50

Total Appropriated \$1,043,881.75

--- Unappropriated ---

770	Fund Balance	\$1,132,295.61
303	Budgeted Fund Balance	(\$1,132,295.00)

TOTAL FUND BALANCE \$1,043,882.36

TOTAL LIABILITIES AND FUND EQUITY \$1,043,882.36

=====

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	\$13,033,043.00	\$13,033,042.50	\$0.50
Revenues	(\$11,900,748.00)	(\$8,808,542.23)	(\$3,092,205.77)
	-----	-----	-----
	\$1,132,295.00	\$4,224,500.27	(\$3,092,205.27)
--- Change in Maint. / Capital reserve account ---			
Subtotal	\$1,132,295.00	\$4,224,500.27	(\$3,092,205.27)
Less: Adjust for prior year encumb.	\$0.00	\$0.00	
	-----	-----	-----
Budgeted Fund Balance	\$1,132,295.00	\$4,224,500.27	(\$3,092,205.27)

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 South Orange/Maplewood

Debt Service Fund - Fund 40  
 INTERIM STATEMENTS COMPARING  
 BUDGET REVENUE WITH ACTUAL TO DATE AND  
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
 For 8 Month Period Ending 02/27/26

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
	_____	_____	_____	_____
*** REVENUES/SOURCES OF FUNDS ***				
--- Local Sources ---				
1210	Local tax levy	\$9,076,988.00	\$6,051,322.00	\$3,025,666.00
1510	Interest on Investments		\$438,367.23	(\$438,367.23)
		_____	_____	_____
	Total Local Sources	\$9,076,988.00	\$6,489,689.23	\$2,587,298.77
		=====	=====	=====
--- State Sources ---				
3160	Debt service aid Type II	\$2,823,760.00	\$2,318,853.00	\$504,907.00
		_____	_____	_____
	Total State Sources	\$2,823,760.00	\$2,318,853.00	\$504,907.00
		=====	=====	=====
	TOTAL REVENUE/SOURCES OF FUNDS	\$11,900,748.00	\$8,808,542.23	\$3,092,205.77
		=====	=====	=====

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 South Orange/Maplewood

Debt Service Fund - Fund 40  
 INTERIM STATEMENTS COMPARING  
 BUDGET REVENUE WITH ACTUAL TO DATE AND  
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
 For 8 Month Period Ending 02/27/26

*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES/Enc.	AVAILABLE BALANCE
	_____	_____	_____
--- Debt Service - Regular ---			
40-701-510-834 Interest on Bonds	\$4,483,043.00	\$4,483,042.50	\$0.50
40-701-510-910 Redemption of Principal	\$8,550,000.00	\$8,550,000.00	.00
	_____	_____	_____
TOTAL	\$13,033,043.00	\$13,033,042.50	\$0.50
	=====	=====	=====
	_____	_____	_____
TOTAL USES OF FUNDS BEFORE TRANSFERS	\$13,033,043.00	\$13,033,042.50	\$0.50
	=====	=====	=====
*** TOTAL USES OF FUNDS ***	\$13,033,043.00	\$13,033,042.50	\$0.50
	=====	=====	=====

REPORT OF THE SECRETARY CERTIFICATION PAGE  
TO THE BOARD OF EDUCATION  
South Orange/Maplewood  
Debt Service Fund - Fund 40

For 8 Month Period Ending 02/27/26

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\_\_\_\_\_  
Board Secretary/Administrator

\_\_\_\_\_  
Date

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