

LAWNSIDE BOARD OF EDUCATION
426 Charleston Avenue
Lawnside, New Jersey 08045
REGULAR MEETING AGENDA

MARCH 12, 2026

- I. FLAG SALUTE
- II. MOMENT OF SILENCE
- III. ROLL CALL
- IV. OPEN PUBLIC MEETING ACT

Public notice of this meeting pursuant to the Open Public Meetings Act has been given by the Board Secretary in the following manner:

- A. Posting written notice on the official school bulletin board at the Lawnside School
 - B. Sending notice to the Lawnside Borough Clerk, Courier Post and Retrospect newspapers
 - C. Posting on the district website
- V. PRESENTATION - Michael Garcia, partner with Ford-Scott and Associates LLC, will present the summary of the annual audit for the school year ending June 30, 2024. {Resolution #274}
 - VI. MINUTES - Recommend approval of February 12, 2025 Regular Meeting Minutes.
 - VII. SUPERINTENDENT'S REPORT
 - VIII. **PUBLIC COMMENTS on agenda items only.** The Board President will recognize individuals in the audience who wish to comment on any action items on this agenda.

Please respect the following procedures:

- 1. Be recognized by the Board President.
 - 2. State your full name and address.
 - 3. Identify the resolution or item number you wish to comment on.
 - 4. Wait to be recognized before making your comment.
 - 5. Limit your comments to the specific resolution or items.
 - 6. Limit your comments to (3) minutes per person, questions shall be limited to two (2).
 - 7. Additional questions may be submitted through the Board Secretary.
- IX. CORRESPONDENCE
 - X. OLD BUSINESS
 - XI. NEW BUSINESS

LAWNSIDE BOARD OF EDUCATION
REGULAR MEETING AGENDA
March 12, 2026

XII. COMMITTEE REPORTS

Committees meet to discuss Board Business between meetings. The committee chairperson will update the full board on their meeting and present any recommendations for approval.

Policy	Chanelle Arterbridge
Curriculum	Michael Harper
Outreach	Sydney Hurley
Personnel & Finance	Ferin Catlett
Haddon Heights Representative	Chanelle Arterbridge
Camden County Educational Services Commission	Michael Harper

PUBLIC COMMENTS

The Board President will recognize individuals in the audience who wish to comment on any action items on this agenda.

Please respect the following procedures:

1. Be recognized by the Board President.
2. State your full name and address.
3. Wait to be recognized before making your comment.
4. Limit your comments to the specific resolution or items.
5. Limit your comments to (3) minutes per person, questions shall be limited to two (2).
6. Additional questions may be submitted through the Board Secretary.

XIII. BOARD MEMBER COMMENTS

XIV. NEW BUSINESS Recommend approval of the following resolutions:

Resolution #269	Payment of Bills.
Resolution #270	Line Item Transfers for the month of January 2026..
Resolution #271	Board Secretary and Treasurer Reports for January 2026..
Resolution #272	Facility use application from the Center for Family Services for NJ4S and the Borough of Lawnside to continue Health Wellness Days for April, May, and June.
Resolution #273	Facility use application from the Lawnside Heritage Committee Fireworks on Saturday, June 27th.
Resolution #274	Resolution to accept the June 30, 2025 audit report and corrective action plan.
Resolution #275	Resolution to approve withdraw from capital reserve to repair the middle school playground.
Resolution #276	Resolution to approve FY 2026-2027 shared service agreement with Camden County Educational Services Commission for preschool services.
Resolution #277	Resolution to approve notice in public notice procedure in compliance with P.L 2025,c. 72.
Resolution #278	Resolution to approve the tentative FY 2026-27 budget for submission to the New Jersey Department of Education.

XV. ADJOURNMENT

LAWNSIDE BOARD OF EDUCATION
REGULAR MEETING AGENDA
March 12, 2026

The Regular Meeting of the Lawnside Board of Education was called to order at **7:13pm** in person by Board President, Ms. Still, following the Pledge of Allegiance and a moment of silence, the following members were present during roll call.

ROLL CALL

Austin;Arterbridge;Catlett;Kittles;Forrest;Still;6 Present
Cauthorne;Harper;Hurley;3 Absent

Motion Carried

Also present were Dr. Ronn Johnson, Superintendent, Jennifer Johnson, Board Secretary, Mark Gordon, Assistant Business Administrator, and Darryl Rhone, Board Solicitor.

OPEN PUBLIC MEETING ACT

President Still read that public notice of this meeting, pursuant to the Open Public Meeting Act Chapter 231, P.L. 1975, has been provided by the Board Secretary in the following manner:

- Posting written notice on the official school bulletin board at the Lawnside School
- Sending notice to the Courier-Post and Retrospect newspapers
- Posting on the district website

PRESENTATION

Michael Garcia, partner with Ford-Scott and Associates LLC, presented the summary of the annual audit for the school year ending June 30, 2024, including audit recommendations and the corrective action plan. {Resolution #274}

APPROVAL OF BOARD MINUTES

Motion by Ms. Catlett, seconded by Ms. Kittles, to approve February 12, 2026, Regular Meeting Minutes.

Austin;Catlett;Kittles;Forrest;Still;5 Yes
Arterbridge;1 Abstention
Cauthorne;Harper;Hurley;3 Absent

Motion Carried

LAWNSIDE BOARD OF EDUCATION
REGULAR MEETING AGENDA
March 12, 2026

SUPERINTENDENT'S REPORT

Motion by Ms. Catlett, seconded by Ms. Kittles, to approve the Superintendent's Report as written.

Mission Statement

The mission of the Lawnside School District is to educate our students, through mastery of the New Jersey Student Learning Standards (NJSLS), to become independent thinkers and problem solvers so they will be empowered to meet the challenges of and achieve success in tomorrow's emerging world community. The educational community will provide a safe, nurturing environment in which individual and civic responsibility is fostered and diversity is respected.

Annual School Plan Goals:

To address the academic and social needs of our students, the Stakeholder Group of the district developed our Annual School Plan. The following Annual School Plan Goals will be a priority for the 2025-2026 school year:

Area of Focus #1: ELA

By June 2026, 31% students will show proficiency of grade level standards by achieving a score of "Meets Expectations" as measured by the Linkit Benchmark Assessment.

Area of Focus #2: SEL

90% of the staff will utilize the PBSIS goal of a 3:1 ratio of positive student-staff interaction for every one corrective action as documented through ClassDojo and teacher observations/walkthroughs.

Area of Focus #3: Math

By June 2026, 16.9% will show proficiency of grade level standards by achieving a score of "Meets Expectations" as measured by the LinkIt Benchmark assessment.

Area of Focus #4: Writing

50% of students will achieve a proficient score, "3" for grades 3-8 and a "2" for grades K-2, as measured by common rubric by the end of 2025-2026 school year.

**LAWNSIDE BOARD OF EDUCATION
REGULAR MEETING AGENDA
March 12, 2026**

SUPERINTENDENT'S REPORT CONTINUED

Informational Items:

NJ4S March Madness Flyer
SEMI Waiver Letter

**Student Enrollment- 338
ADA- 280**

Harassment, Intimidation, and Bullying: 0

Suspensions for January: 0

The Superintendent is not in receipt of any parental request for a Board Hearing at this time.

School Safety Drills:

Fire Drill- 2/27/26 @ 2:28 PM

Safety Drill- Shelter In Place w/Out Instruction 2/27/26 @ 2:19 pm

PERSONNEL - It is recommended by the Superintendent item 1-4 be approved as written.

1. It is recommended that Ms. Jennifer Johnson's contract as School Business Administrator at a salary of 131,445 for the 2026-2027 school year be approved for submission to the Camden County Office of Education.
2. It is recommended that Peter Lutz be approved as an Instructional Assistant for the 2025-2026 school year at the contracted salary of \$32,057 (Step 5).
3. It is recommended that the following names be approved as Cafeteria Aides at an hourly rate of \$17 for the 2025-2026 school year:

Yakini Alston

Hadiya Higgs-Salaam

4. It is recommended that the following positions be posted for the Summer Enrichment Program, which will be 5 days a week for the period of July 6, 2026, to August 7, 2026, from the hours of 8:30 am-12:30 pm daily.

(9) Teachers (2) Paraprofessionals

**LAWNSIDE BOARD OF EDUCATION
REGULAR MEETING AGENDA
March 12, 2026**

SUPERINTENDENT'S REPORT CONTINUED

MANAGEMENT- It is recommended by the Superintendent item 1-5 be approved as written.

1. It is recommended that the Lawnside Public School District approve the proposal(quote)for the preschool services that will be provided by the Camden County Educational Services Commission for \$ 52,554.00 for the 2026-2027 school year. (A resolution will be needed)
**Proposal attached*
2. It is recommended that the 2026-2027 Memorandum of Agreement between the Lawnside School District and Local Law Enforcement be approved for submission the the Camden County Office of Education and Camden County Prosecutor’s Office.
3. It is recommended that the 2025-2026 Bus Evacuation Drill sheet for Grades PreK-8 be approved for submission to the County Office per QSAC requirements.
4. It is recommended Dr. Ronn Johnson be approved to attend the NJ Association of School Administrator’s Spring Conference in Atlantic City from May 13, 2026-May 15, 2026.
5. It is recommended Jennifer Johnson and Mark Gordon be approved to attend the 2026 New Jersey Association of School Business Officials Annual Conference, in Atlantic City, June 2-5, 2026.

FIELD TRIPS-It is recommended that the following trip(s) be approved for the 2025-2026 school year.

Class/Group	Location	Date	Cost
5th Grade	ShopRite Lawnside	3/31/26	Free
Select Middle School 7th & 8th	Youth Summit Rowan University	3/23/26	Free

Roll Call:

Cauthorne;Catlett;Harper;Hurley;Kittles;Still 5 Yes

Forrest;1 Abstention

Austin;Arterbridge;Forrest 3 Absent

Motion Carried

PUBLIC COMMENTS on ACTION ITEMS

Motion by Mr. Austin, seconded by Ms. Catlett, and unanimously approved by all present to open the floor to public comment.

No comments.

Motion by Mr. Austin, seconded by Ms. Catlett, and unanimously approved by all present to close the floor to public comment.

LAWNSIDE BOARD OF EDUCATION
REGULAR MEETING AGENDA
March 12, 2026

CORRESPONDENCE

None at this time

OLD BUSINESS

None at this time.

NEW BUSINESS

None at this time.

COMMITTEE REPORTS

Chairpersons:

Policy	Chanelle Arterbridge
Curriculum	Michael Harper
Outreach	Sydney Hurley
Personnel & Finance	Ferin Catlett
Haddon Heights Representative	Chanelle Arterbridge
Camden County Educational Services Commission	Michael Harper

Committee Members

Policy Members	Henry Austin, Sabrina Forrest
Curriculum Members	Sabrina Forrest, Sydney Hurley
Outreach Members:	Nana Cauthorne, Bridgette Kittles
Personnel & Finances Members	Henry Austin, Bridgette Kittles

Motion by Mr. Austin, seconded by Ms. Catlett, and unanimously approved by all present to accept and file.

Policy ***Presented by Ms. Chanelle Arterbridge and submitted for filing***
Curriculum ***Presented by Ms. Sabrina Forrest and submitted for filing***
Outreach ***Submitted by Ms. Hurley for filing***

PUBLIC COMMENTS

Motion by Mr. Austin, seconded by Ms. Catlett, and unanimously approved by all present to open the floor to public comment.

Ms. Higgs, of 131 Lapierre Avenue, asked Ms. Forrest to confirm the date of Academic Night, March 18, and whether the 16% increase in the math goal was correct. The Superintendent explained that the percentage was developed by the individuals who serve on the annual school planning team. This team consists of community members, parents, teachers, administrators, and board members. The team determined that a 16% increase was attainable based on the previous year's test scores. Dr. Johnson further explained how the test is administered and what changes are being made.

Mr. John Clotworthy of Westbrook Lanes Bowling, introduced himself and explained his personal connection to the community through both his family and his business. He expressed his willingness to support the school in any way needed, including financially, through

LAWNSIDE BOARD OF EDUCATION
REGULAR MEETING AGENDA
March 12, 2026

volunteerism, field trips, or providing space for events. He left his business card with each member of the Board and Dr. Johnson.

BOARD MEMBER COMMENTS

President Still participated in Haddon Heights Challenge Day, an all-day event that partnered five students with two adults and engaged them in various exercises designed to encourage conversation. Ms. Still said she was surprised by what the students were feeling and shared, and that she had never experienced such emotion with people she had just met. She described it as a wonderful experience.

NEW BUSINESS

Motion by Ms. Arterbridge, seconded by Mr. Austin to approve the following resolutions:

- | | |
|-----------------|--|
| Resolution #269 | Payment of Bills. |
| Resolution #270 | Line Item Transfers for the month of January 2026. |
| Resolution #271 | Board Secretary and Treasurer Reports for January 2026. |
| Resolution #272 | Facility use application from the Center for Family Services for NJ4S and the Borough of Lawnside to continue Health Wellness Days for April, May, and June. |
| Resolution #273 | Facility use application from the Lawnside Heritage Committee |
| | Fireworks on Saturday, June 27th. |
| Resolution #274 | Resolution to accept the June 30, 2025 audit report and corrective action plan. |
| Resolution #275 | Resolution to approve withdrawal from capital reserve to repair the middle school playground. |
| Resolution #276 | Resolution to approve FY 2026-2027 shared service agreement with Camden County Educational Services Commission for preschool services. |
| Resolution #277 | Resolution to approve notice in public notice procedure in compliance with P.L 2025,c. 72. |
| Resolution #278 | Resolution to approve the tentative FY 2026-27 budget for submission to the New Jersey Department of Education. |

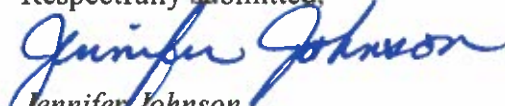
Austin;Arterbridge;Catlett;Kittles;Forrest;Still;6 Yes
Cauthorne;Harper;Hurley;3 Absent

Motion Carried

ADJOURNMENT:

Motion by Mr. Harper, seconded by Ms. Kittles, and unanimously approved to adjourn the meeting at **7:37pm**.

Respectfully submitted,


Jennifer Johnson
Board Secretary

LAWNSIDE POLICY COMMITTEE MEETING
March 3, 2026 6pm via zoom

Attendees:

Chanelle Arterbridge
Henry Austin
Sabrina Forrest
Darlene Still

Dr. Ronn Johnson, Superintendent
Ms. Jennifer Johnson, Business Administrator/Board Secretary

I. FACILITY USE APPLICATIONS

A. Four applications received were presented by the Business Administrator for consideration. Resolution #273, #274, #275 were submitted for approval. One application is still pending.

II. BOARD GOAL #2: Community Engagement

A. School Climate Survey and Policy 6171

We aligned the school climate survey with policy that could foster meaningful parent engagement in decision-making. and

B. Policy 6171.3 (approved February 13, 2026)

Revisited the Title I parent engagement policy, 6171.3.

III. Policy Alert

We noted that the new state guidance on cell phone and digital use, effective in the 2026-2027 school year, will require us to revisit our policy.

No formal votes were taken, but these discussions will guide our ongoing work.

Curriculum Committee Announcements

March 12, 2026

- The New Jersey School Climate Survey (NJ SCI) will launch on Monday, March 16, 2026, for parents/caregivers, staff, and students. The NJ SCI Survey is designed to help schools identify school climate strengths and needs and use data to create strategic plans to improve conditions for teaching and learning. The timeframe for the survey will be 3/16/26-4/3/2026.
- The New Jersey State Learning Assessment (Adaptive) for English Language Arts, Mathematics, and Science will be given April 27, 2026-May 12, 2026. Please note that the ELA and Math tests will be adaptive, but the Science test will not.
- The Annual School Planning Team met with the state representative on Thursday, February 19, 2026, to discuss Cycle 2 achievements, goals, and areas of improvement. The committee asked the Office of Comprehensive Support if there was a determination on how they will now identify schools for the 26-27 school year, and there was still no response. (The meeting notes are attached)
- The Annual Family Academic Night will be held on Wednesday, March 18, 2026, from 6:00 pm-7:30 pm. All families are invited to attend, and food will be served.
- We are looking for five parents and/or guardians to participate in the district's Parent Advisory Group and to serve on the Annual School Planning team. If anyone is interested please contact Mrs. Alyssa Miller at amiller@lawnside.k12.nj.us.

Lawnside School Board
Outreach Committee Report

To: Ms. Darlene Still, President
From: Sydney Hurley, Chair (Outreach Committee)
cc: Dr. Ronn Johnson (Superintendent); Ms. Jennifer Johnson (BA)
Date: March 11, 2026

The following activities/events/workshops took place and members of the Outreach Committee attended, coordinated or participated in.

- Lawnside Girls and Boys Basketball Games (Members attended)
- NJ4S Center for Family Services and Borough of Lawnside Open Gym Night
- Borough Council Meeting
- Student Government Meetings
- Meeting with Camden County Mental Health Division-Planning of the Youth Summit that will be held at Rowan University (Selected students from Lawnside School will be attending). Ms. Digna Townsend (Event Organizer)
- Hiram Lodge/Centennial Committee/Borough of Lawnside: Daddy-Daughter Planning meetings
- Ms. Kittles and I attended the Centennial Planning meeting
- I attended the planning meeting for the I Dare2Care Mentoring Organization
- Organizing the Sock Collection School Competition. (So far 8th grade is in the lead)
- Meeting with the Lawnside Meadows Seniors (Planning an activity for the Seniors to interact with the students) when the weather permits.
- Contacting Organizations for resources for upcoming events

sah

**LAWNSIDE BOARD OF EDUCATION
RESOLUTION
269**

PAYMENT OF BILLS

THEREFORE BE IT RESOLVED by the Board of Education of the Borough of Lawnside that the attached report of bills be ratified:

General Fund / Cafe \$89,875.11

THEREFORE BE IT RESOLVED by the Board of Education of the Borough of Lawnside that the attached report of bills be approved and paid:

General Fund / Cafe \$770,065.41

Motion by Ms. Arterbridge
Seconded by Mr. Austin

Austin;Arterbridge;Catlett;Kittles;Forrest;Still;6 Yes
Cauthorne;Harper;Hurley;3 Absent

Motion Carried

I certify that the foregoing resolution was approved by the Lawnside Board of Education at their meeting held on Thursday, March 12, 2026.


School Business Administrator/Board Secretary

Chk#	Date	Rec date	Code	Vendor name (Comment)	Check amount
026584	02/20/26	02/28/26	O110	JOHANNY BUCHANAN	588.50
026585	02/20/26	03/31/26	Z849	AMAZON CAPITAL SERVICES, INC.	284.12
026586	02/20/26	03/31/26	CASA	CASA PAYROLL SERVICES, LLC	1,550.30
026587	02/20/26	03/31/26	CDW	CDW GOVERNMENT, INC.	3,170.42
026588	02/20/26	02/23/26	Void P605	CHERYL MCCORMICK	0.00
026589	02/20/26	02/28/26	K266	ELLEN M. TROMBETTA / DBA IVY LEAGUE TUTORI	1,971.00
026590	02/20/26	03/31/26	MPE	MORE POWER ELECTRIC, INC	2,300.00
026591	02/20/26	03/31/26	S116	S4T HOLDINGS CORP / DBA ESS NORTH LLC (disr	15,986.68
026596	02/20/26	03/31/26	Z849	AMAZON CAPITAL SERVICES, INC.	560.37
026597	02/20/26	03/31/26	REM2	AUDIOLOGY SERVICES CO. LLC / DBA HEARING LI	295.00
026598	02/20/26	03/31/26	CDW	CDW GOVERNMENT, INC.	3,157.10
026599	02/20/26	03/31/26	CM3	CM3 BUILDING SOLUTIONS, INC.	507.01
026600	02/20/26	03/31/26	T262	John Bond Jr / DBA Try Bond Design LLC	1,445.00
026601	02/20/26		U954	Maytav Bus Co. / DBA Maytav	898.00
026602	02/20/26	03/31/26	Void O365	MONTCLAIR STATE UNIVERSITY (WRONG VENDO	4,276.45
026603	02/20/26	03/31/26	MPE	MORE POWER ELECTRIC, INC	650.00
026604	02/20/26	03/31/26	S221	Pritchard Industries LLC	6,986.76
026605	02/20/26	03/31/26	A027	ROLLINS, INC / DBA ORKIN, LLC	94.16
026606	02/20/26	03/31/26	S160	STEWART BUSINESS SYSTEMS, LLC	222.15
026607	02/20/26	03/31/26	Z849	AMAZON CAPITAL SERVICES, INC.	157.38
026608	02/20/26	03/31/26	CDW	CDW GOVERNMENT, INC.	983.35
026609	02/20/26	03/31/26	CM3	CM3 BUILDING SOLUTIONS, INC.	29,466.21
026610	02/20/26	03/31/26	K777	DWANN NICOLE / DBA RESTORATIVE JUSTICE PAF	10,000.00
026611	02/20/26	03/31/26	P062	HERITAGE SERVICE SOLUTIONS, LLC / DBA HAWK	2,598.91
026612	02/20/26	03/31/26	MPE	MORE POWER ELECTRIC, INC	1,550.00

Chk#	Date	Rec date	Code	Vendor name (Comment)	Check amount
026613	02/20/26	03/31/26	X180	STATE OF NJ - PENSION	86.27
026614	02/24/26	03/31/26	P605	CHERYL MCCORMICK	89.97

Fund Totals

11	GENERAL CURRENT EXPENSE	\$43,305.10
12	CAPITAL OUTLAY	\$29,466.21
20	Special Revenue Fund	\$17,103.80
	Total for all checks within selected fund range	\$89,875.11
27 Checks	2 Voids Total for all checks listed (Inc. Prior YR)	\$89,875.11

Prepared and submitted by:


 Board Secretary


 Date

Start date 3/13/2026 End date 3/13/2026

Chk#	Date	Rec date	Code	Vendor name (Comment)	Check amount
026615	03/13/26	03/31/26	R031	AINSWORTH MEDIA INC / DBA THE RETROSPECT	33.63
026616	03/13/26	03/31/26	Q921	ALEXIS BACKUS	2,630.25
026617	03/13/26	03/31/26	A059	ALYSSA MILLER	2,630.25
026618	03/13/26	03/31/26	V316	AMAZING TRANSFORMATIONS, LLC	30,219.00
026619	03/13/26	03/31/26	Z849	AMAZON CAPITAL SERVICES, INC.	1,605.62
026620	03/13/26	03/31/26	A057	AMERIHEALTH INS. CO. OF NJ	140,137.95
026621	03/13/26	03/31/26	A079	APPLE STORE FOR EDUCATION, INC	1,776.00
026622	03/13/26	03/31/26	B019	BAYADA HOME HEALTH CARE	440.00
026623	03/13/26	03/31/26	B048	BKC INDUSTRIES, INC.	785.00
026624	03/13/26	03/31/26	C012	CAMDEN'S PROMISE CHARTER	28,137.00
026625	03/13/26	03/31/26	CASA	CASA PAYROLL SERVICES, LLC	508.65
026626	03/13/26	03/31/26	C034	CASA REPORTING SERVICES	850.75
026627	03/13/26	03/31/26	C062	CC EDUCATIONAL SERVICES COMM.	103,785.33
026628	03/13/26		I592	CHEERFUL CHATTER, LLC / DBA CHEERFUL CHAT	1,413.00
026629	03/13/26	03/31/26	CHEF	CHEF'S DESIGN, INC.	275.00
026630	03/13/26	03/31/26	C099	CINTAS CORPORATION #061	2,240.68
026631	03/13/26	03/31/26	CM3	CM3 BUILDING SOLUTIONS, INC.	3,980.50
026632	03/13/26		C126	COMCAST	2,189.02
026633	03/13/26	03/31/26	E907	Darryl C. Rhone, Esq of Nash-Perez, LLC	4,588.00
026634	03/13/26	03/31/26	D025	DEGLER-WHITING, INC.	321.00
026635	03/13/26	03/31/26	D290	DENNIS FELLONO	144.00
026636	03/13/26	03/31/26	D066	DURAND INC	13,513.92
026637	03/13/26	03/31/26	K266	ELLEN M. TROMBETTA / DBA IVY LEAGUE TUTORI	2,155.50
026638	03/13/26	03/31/26	P672	ERIC MILOU	6,000.00
026639	03/13/26	03/31/26	F027	FLEXFACTS	50.00

Start date 3/13/2026 End date 3/13/2026

Chk#	Date	Rec date	Code	Vendor name (Comment)	Check amount
026640	03/13/26	03/31/26	D489	FOUNDATION FOR EDUCATIONAL ADMINISTRATOI	1,000.00
026641	03/13/26	03/31/26	GARF	GARFIELD PARK ACADEMY	9,451.84
026642	03/13/26	03/31/26	H046	HADDON HEIGHTS BD. OF ED.	231,817.20
026643	03/13/26	03/31/26	N577	HD SUPPLY FACILITIES MAINTENANCE, LTD / DBA	679.80
026644	03/13/26	03/31/26	C352	HEALTHCARE CONSULTANTS, INC / DBA NEWBOR	6,662.50
026645	03/13/26		P062	HERITAGE SERVICE SOLUTIONS, LLC / DBA HAWK	13,042.98
026646	03/13/26	03/31/26	H056	HOLCOMB TRANSPORTATION, LLC	675.00
026648	03/13/26	03/31/26	HOME	HOME DEPOT/GECF	901.90
026649	03/13/26	03/31/26	B059	HORIZON BCBSNJ	5,736.96
026650	03/13/26	03/31/26	P118	INSURANCE AGENCY MANAGEMENT / DBA PUBLIK	315.00
026651	03/13/26	03/31/26	L002	LAKESHORE LEARNING MATERIALS	4,022.37
026652	03/13/26		U954	Maytav Bus Co. / DBA Maytav	998.00
026653	03/13/26	03/31/26	MPE	MORE POWER ELECTRIC, INC	3,225.00
026654	03/13/26	03/31/26	U127	NATIONAL ASSOCIATION OF ELEMENTARY SCHOC	219.00
026655	03/13/26	03/31/26	O409	NATIONAL HVAC SERVICE / DBA HAWKS	515.00
026656	03/13/26	03/31/26	V885	NATIONAL HVAC SERVICE-CMS / DBA CMS CONTR	2,465.00
026657	03/13/26	03/31/26	NVA	NATIONAL VISION ADMINISTRATORS, LLC	23.37
026658	03/13/26	03/31/26	NBN	NEW BEHAVIORAL NETWORK	42,323.95
026659	03/13/26	03/31/26	N056	NEW JERSEY AMERICAN WATER CO.	194.91
026660	03/13/26	03/31/26	I454	NICKOLAOS KAPPATOS ENTERPRISES, INC / DBA	716.00
026661	03/13/26	03/31/26	N083	NUTRI-SERVE FOOD MGMT., INC.	29,728.67
026662	03/13/26	03/31/26	N158	PIANO DUDES	375.00
026663	03/13/26	03/31/26	P120	PITNEY BOWES PURCHASE POWER	300.00
026664	03/13/26	03/31/26	P068	PITNEY BOWES, INC.	1,104.02
026665	03/13/26	03/31/26	P073	PIXEL ELECTRONICS REPAIR	8,440.00

Chk#	Date	Rec date	Code	Vendor name (Comment)	Check amount
026666	03/13/26	03/31/26	PSEG	PSE&G	13,470.97
026667	03/13/26	03/31/26	M153	RAVEN WALKER RIZILLIONPRINTS, LLC	2,799.54
026668	03/13/26	03/31/26	R017	RECENT COMMUNICATIONS, INC.	4,335.78
026669	03/13/26	03/31/26	BFI	REPUBLIC SERVICES #628	1,481.61
026670	03/13/26	03/31/26	R048	RIVERSIDE ASSESSMENT, LLC / DBA RIVERSIDE IN	180.00
026671	03/13/26	03/31/26	A027	ROLLINS, INC / DBA ORKIN, LLC	94.16
026672	03/13/26	03/31/26	R075	RULLO & JUILLET ASSOC., INC.	3,040.00
026673	03/13/26	03/31/26	S116	S4T HOLDINGS CORP / DBA ESS NORTH LLC (disr	6,835.16
026674	03/13/26	03/31/26	S023	SCHENCK PRICE SMITH & KING LLP	432.00
026675	03/13/26	03/31/26	S036	SCHOOL SPECIALTY, LLC	159.81
026676	03/13/26	03/31/26	S084	SJ GAS COMPANY	6,682.98
026678	03/13/26		V261	SPEECH LANGUAGE ASSOCIATES, LLC / DBA ELE'	3,061.30
026679	03/13/26	03/31/26	G414	STAGES PUBLISHING, INC / DBA STAGES LEARNIN	3,231.00
026680	03/13/26	03/31/26	S160	STEWART BUSINESS SYSTEMS, LLC	222.15
026681	03/13/26		C082	THE CERAMIC SHOP	382.08
026682	03/13/26		X246	TLC LANDSCAPING CO,	6,000.00
026683	03/13/26	03/31/26	BELL	VERIZON	612.46
026684	03/13/26	03/31/26	A493	Virtua Non-Patient Cash / DBA Virtua West Jersey H	1,394.00
026685	03/13/26	03/31/26	W015	WB MASON CO., INC	279.27
026686	03/13/26	03/31/26	XTEL	XTEL COMMUNICATIONS	27.62

Chk#	Date	Rec date	Code	Vendor name (Comment)	Check amount
------	------	----------	------	-----------------------	--------------

Fund Totals

10	General Fund	\$28,137.00
11	GENERAL CURRENT EXPENSE	\$676,401.07
20	Special Revenue Fund	\$31,462.89
60	ENTERPRISE FUNDS	\$29,728.67
61	Fund 61	\$4,335.78
	Total for all checks within selected fund range	\$770,065.41
70 Checks	0 Voids Total for all checks listed (Inc. Prior YR)	\$770,065.41

Prepared and submitted by:


 Board Secretary


 Date

**LAWNSIDE BOARD OF EDUCATION
RESOLUTION
#270**

Line Item Transfers

WHEREAS, the State Department of Education permits transfers among the budgetary line item accounts;

AND WHEREAS, it is the desire of the Board of Education of the Borough of Lawnside to make such transfers;

AND WHEREAS, the need exists to adjust line item accounts to meet obligations encumbered and anticipated,

THEREFORE BE IT RESOLVED by the Board of Education of the Borough of Lawnside that the attached draft report is hereby approved for the month of January 2026.

Motion by Ms. Arterbridge
Seconded by Mr. Austin

Austin;Arterbridge;Catlett;Kittles;Forrest;Still;6 Yes
Cauthorne;Harper;Hurley;3 Absent

Motion Carried

I certify that the foregoing resolution was approved by the Lawnside Board of Education at their meeting held on Thursday, March 12, 2026.


School Business Administrator/Board Secretary

Lawnside Board of Education

Transfers Before / After

Start date 1/1/2026 End date 1/31/2026

Date	Tr Num	Transfer Description	Budget Account	Before	Transfer	After
01/23/2026	2350	Title I SIA Carryover Budget	Title in SIA Supplies & Materi Title I/SIA	6,300.00 65,601.00	36,767.00 4,399.00	43,067.00 70,000.00
				Transfer # 2350	41,166.00	Net Change
01/23/2026	2351	Title I Carryover Budget	Title I Classroom Supplies	58,016.00	21,450.00	79,466.00
				Transfer # 2351	21,450.00	Net Change
01/23/2026	2352	Title 2A Carryover Budget	TITLE II-A - GENERAL SUPPLIES	2,000.00	7,000.00	9,000.00
				Transfer # 2352	7,000.00	Net Change
01/28/2026	2353	LEF Balance 7/1/2025	Lawnside Edu Foundation Donati	0.00	4,840.00	4,840.00
				Transfer # 2353	4,840.00	Net Change
01/31/2026	2384	Reallocate Tuition Budget	TUITION - CO. SPECIAL SERVICES TUITION OTHER LEAs	100,901.00 704,703.70	29,393.00 (29,393.00)	130,294.00 675,310.70
				Transfer # 2384	0.00	Net Change
01/31/2026	2385	Reallocate Dept Budget	Req Maintenance Svcs Contracts Grounds Supplies REQUIRED MAINTENANCE CLEANING, REPAIR & MAINTENANCE	89,799.00 0.00 201,170.78 71,000.00	35,463.00 1,019.00 (35,463.00) (1,019.00)	125,262.00 1,019.00 165,707.78 69,981.00
				Transfer # 2385	0.00	Net Change
01/31/2026	2386	Transfer Tuition Reimb	TUITION REIMBURSEMENTS SOCIAL SECURITY - PERS	21,600.00 125,000.00	8,503.00 (8,503.00)	30,103.00 116,497.00
				Transfer # 2386	0.00	Net Change
01/31/2026	2397	NJSIG Safety Grant Award	NJ SIG Safety Grant SUPPLIES	0.00	2,000.00	2,000.00
				Transfer # 2397	2,000.00	Net Change

Start date 1/1/2026

End date 1/31/2026

Total Net Change to Budget for Period 76,456.00

11 GENERAL CURRENT EXPENSE 0.00

20 Special Revenue Fund 76,456.00

* 'Before' amount = budget before transfer date.
'After' amount = budget on transfer date. This is
also true for multiple transfers with the same
account and date.

Resolution #271
Lawnside Board of Education
Treasurer and Board Secretary Reports
January 2026

Secretary's Report – The Board Secretary certifies that no line item accounts in January 2026 have been over expended in violation of N.J.A.C. 6A:23A-16.10(c)3 and that sufficient funds are available to meet the district's financial obligations for the remainder of the fiscal year. **See Attachment.**

Treasurer's Report – Treasurer's Report in accordance with 18A:17-36 and 18A: 17-9 for the month of January 2026 and the Board Secretary's Report are in agreement for the month(s) of January 2026. **See Attachment.**

Board Secretary – Board Secretary in accordance with N.J.A.C. 6A:23A-16.10 (a) certifies that there are no changes in anticipated revenue amounts or revenue sources.

Board of Education Certification - Pursuant to N.J.A.C. 6A:23A-6.10 (c) the Lawnside Board of Education certifies that as of December 31, 2025 Treasurer's Monthly Report and upon consultation with the appropriate district officials, that to the best of the Board's knowledge, no major account or fund has been over-expended in violation of N.J.A.C. 6A:23A-16-10 (a)1 and that sufficient funds are available to meet the district's financial obligations for the remainder of the fiscal year.

*Motion by Ms. Arterbridge, second by Mr. Austin followed with a roll call vote:
Austin; Arterbridge; Catlett; Kittles; Forrest; Still; 6 Yes
Cauthorne; Harper; Hurley; 3 Absent*

Motion Carried

I certify that the foregoing resolution was approved by the Lawnside Board of Education at their meeting held on Thursday, March 12, 2026.



School Business Administrator/Board Secretary

**Board of Education
School District of Lawnside
January 31, 2026
Report of the Treasurer**

Funds and Accounts	Beginning Balance	Receipts	Disbursements	Ending Balance
General Fund- 10	\$ 4,704,137.58	\$ 1,230,668.91	\$ 1,525,350.39	\$ 4,409,456.10
Special Revenue- 20	\$ 167,916.51	\$ 47,448.41	\$ 56,338.99	\$ 159,025.93
Capital Projects- 30	\$ -	-	-	-
Debt Service- 40	\$ 249,500.57	-	\$ 239,500.00	\$ 10,000.57
Enterprise Fund- 60	\$ 356,067.00	\$ 32,057.39	\$ 33,544.99	\$ 354,579.40
Total-Governmental Funds	\$ 5,477,621.66	\$ 1,310,174.71	\$ 1,854,734.37	\$ 4,933,062.00
Payroll	\$ 18,355.83	\$ 220,931.72	\$ 218,011.20	\$ 21,276.35
Payroll Agency	\$ 127,723.49	\$ 154,483.03	\$ 217,782.92	\$ 64,423.60
Unemployment	\$ 104,458.26	\$ 0.89	-	\$ 104,459.15
Total-Other Funds	\$ 250,537.58	\$ 375,415.64	\$ 435,794.12	\$ 190,159.10
Total-All Funds	\$ 5,728,159.24	\$ 1,685,590.35	\$ 2,290,528.49	\$ 5,123,221.10
Detail - Fund 20:				
Title I	\$ 94,827.67	-	\$ 7,673.00	\$ 87,154.67
Title II	\$ (62,748.44)	-	\$ 319.96	\$ (63,068.40)
Title III	\$ (63,164.55)	-	-	\$ (63,164.55)
Title IV	\$ (37,495.72)	-	-	\$ (37,495.72)
IDEA Basic	\$ 4,791.92	-	-	\$ 4,791.92
IDEA Preschool	\$ (212,682.19)	\$ 47,448.41	\$ 47,254.67	\$ (212,488.45)
Preschool Ed Aid	\$ 225,615.40	-	-	\$ 225,615.40
ESSER	\$ (24,011.24)	-	-	\$ (24,011.24)
Safety Grant	\$ 4,000.00	-	-	\$ 4,000.00
Lawnside Ed. Foundation	\$ 5,091.29	-	-	\$ 5,091.29
Student Activity	\$ (2,185.00)	-	\$ 1,091.36	\$ (3,276.36)
Due General Fund	\$ 235,877.37	-	-	\$ 235,877.37
Total Fund 20	\$ 167,916.51	\$ 47,448.41	\$ 56,338.99	\$ 159,025.93

Reconciliation of Bank Accounts

Bank Balances:

Truist Bank:

General Account II	\$ 4,938,021.40
Agency Account	\$ 93,093.96
Payroll Account	\$ 24,393.96
Unemployment Account	\$ 104,459.15
Lunch Room Account	\$ 21,669.63
Plus: Deposits in Transit	\$ -
Less: Outstanding Checks	\$ 58,417.00
Total All Funds	\$ 5,123,221.10

Respectfully Submitted,

Nancy L. McCabe

Nancy L. McCabe

**LAWNSIDE SCHOOL DISTRICT
BANK RECONCILIATION
TRUIST BANK
GOVERNMENTAL FUNDS**

January 2026	General	Special Revenue	Capital Projects	Debt Service	Food Service	Total
12/31/2025	4,704,137.58	167,916.51	-	249,500.57	336,047.23	5,457,601.89
CURRENT MONTH RECEIPTS	1,230,668.91	47,448.41	-	-	30,407.53	1,308,524.85
CURRENT MONTH DISBURSMENTS	1,525,350.39	56,338.99	-	239,500.00	33,544.99	1,854,734.37
INTERFUND LOAN	-	-	-	-	-	-
BOOK BALANCE AS OF 1/31/2026	4,409,456.10	159,025.93	-	10,000.57	332,909.77	4,911,392.37
BANK BALANCE AS OF GENERAL II 1/31/2026						4,938,021.40
RECONCILING ITEMS DEPOSIT IN TRANSIT						-
TOTAL OUTSTANDING CHECKS						(26,629.03)
TOTAL OUTSTANDING TRANSFERS						-
ADJUSTED BANK BALANCE AS OF 1/31/2026						4,911,392.37
OUTSTANDING CHECKS:						
24008	15.00		25478	339.60	26366	3,726.00
24031	63.80		25675	2,200.00	26458	1,356.00
24115	300.00		25717	1,560.00	26466	550.00
24435	450.00		25937	220.00	26470	200.00
24565	400.00		26030	2,832.48	26478	499.00
24724	255.00		26064	1,800.00	26487	66.53
24965	970.98		26269	60.72	26490	762.50
					26513	8,001.42
						<u>26,629.03</u>

**LAWNSIDE SCHOOL DISTRICT
BANK RECONCILIATION
BB&T BANK
PAYROLL ACCOUNT**

	January	2026
<hr/> <hr/>		
PRIOR PERIOD BALANCE	12/31/2025	18,355.83
CURRENT MONTH RECEIPTS		
1/7/2026	105,672.57	
1/22/2026	115,258.86	
ACH RETURNS	-	
INTEREST	0.29	220,931.72
CURRENT MONTH DISBURSMENTS		
NET PAY	220,271.67	
PRIOR MNTH ADJ (RECORDED 2X - CKS 1315/1319	(2,363.87)	
SERVICE CHARGES - PRIOR PERIOD	103.40	
INTEREST	-	(218,011.20)
<hr/>		
BOOK BALANCE AS OF	1/31/2026	21,276.35
<hr/> <hr/>		
BANK BALANCE AS OF	1/31/2026	24,393.96
TOTAL OUTSTANDING CHECKS		(3,117.61)
<hr/>		
ADJUSTED BANK BALANCE AS OF	1/31/2026	21,276.35
<hr/> <hr/>		
ANALYSIS OF OUTSTANDING CHECKS:		
December 2023	100636	139.04
August 2024	100668	1,087.03
February 2025	100678	1,891.54
		<hr/>
		<u>3,117.61</u>

**LAWNSIDE SCHOOL DISTRICT
BANK RECONCILIATION
BB&T BANK
AGENCY ACCOUNT**

	January	2026
<hr/>		
PRIOR PERIOD BALANCE	12/31/2025	127,723.49
CURRENT MONTH RECEIPTS		154,483.03
CURRENT MONTH DISBURSMENTS		(217,782.92)
<hr/>		
BOOK BALANCE AS OF	1/31/2026	64,423.60
<hr/>		
BANK BALANCE AS OF	1/31/2026	93,093.96
TOTAL OUTSTANDING CHECKS		(28,670.36)
<hr/>		
ADJUSTED BANK BALANCE AS OF	1/31/2026	64,423.60
<hr/>		
ANALYSIS OF OUTSTANDING CHECKS:		
WRITTEN 04/05/24 - SUPERIOR COURT OFFICER	101066	322.83
WRITTEN 10/18/24 - LINCOLN	101109	1,500.00
WRITTEN 10/18/24 - MIDLAND	101110	200.00
WRITTEN 10/18/24 - COLONIAL	101113	799.24
WRITTEN 10/18/24 - COLONIAL	101114	116.56
WRITTEN 10/18/24 - BC/BS	101115	3,391.20
WRITTEN 10/18/24 - AFLAC	101116	1,049.28
WRITTEN 6/27/25	101179	700.00
WRITTEN 11/28/25	101223	4,309.14
WRITTEN 12/26/25	101226	200.00
WRITTEN 12/26/25	101229	1,286.24
WRITTEN 12/26/25	101231	20.00
WRITTEN 1/23/26	101234	1,650.00
WRITTEN 1/23/26	101235	200.00
WRITTEN 1/23/26	101236	5,960.39
WRITTEN 1/23/26	101237	290.16
WRITTEN 1/23/26	101238	1,286.24
WRITTEN 1/23/26	101239	116.56
WRITTEN 1/23/26	101240	20.00
WRITTEN 1/23/26	101241	3,998.88
WRITTEN 1/23/26	101242	1,253.64
		<hr/>
		<u>28,670.36</u>

**LAWNSIDE SCHOOL DISTRICT
BANK RECONCILIATION
BB&T BANK
SUI TRUST ACCOUNT**

	January	2026
PRIOR PERIOD BALANCE	12/31/2025	\$ 104,458.26
CURRENT MONTH RECEIPTS	Interest	\$ 0.89
	From Payroll	\$ -
CURRENT MONTH DISBURSMENTS	927	\$ -
	Ck/Svc Chgs	\$ -
BOOK BALANCE AS OF	1/31/2026	\$ 104,459.15
BANK BALANCE AS OF	1/31/2026	\$ 104,459.15
TOTAL OUTSTANDING CHECKS		\$ -
ADJUSTED BANK BALANCE AS OF	1/31/2026	\$ 104,459.15

**LAWNSIDE SCHOOL DISTRICT
BANK RECONCILIATION
BB&T BANK
LUNCH ACCOUNT**

	January		2026
PRIOR PERIOD BALANCE	12/31/2025	\$	20,019.77
CURRENT MONTH RECEIPTS		\$	1,649.86
CURRENT MONTH DISBURSMENTS		\$	-
BOOK BALANCE AS OF	1/31/2026	\$	21,669.63
BANK BALANCE AS OF	1/31/2026	\$	21,669.63
TOTAL OUTSTANDING CHECKS		\$	-
ADJUSTED BANK BALANCE AS OF	1/31/2026	\$	21,669.63

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

Assets and Resources

Assets:			
101	Cash in bank		\$4,409,456.10
102-106	Cash Equivalents		\$350.00
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		\$3,610,173.26
Accounts Receivable:			
132	Interfund	\$224,597.97	
141	Intergovernmental - State	\$3,692,623.36	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$1,210.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$3,918,431.33
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		\$104,458.26
Resources:			
301	Estimated Revenues	\$12,378,312.00	
302	Less Revenues	(\$12,457,614.03)	(\$79,302.03)
Total assets and resources			<u>\$11,963,566.92</u>

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

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$253.85
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$585,553.12
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	\$3,745.40
Total liabilities		\$589,552.37

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

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$6,080,992.34
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	\$387,061.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$387,061.00
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	\$117,340.04	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$117,340.04
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$14,540,663.63	
602	Less: Expenditures	(\$5,989,440.11)	
	Less: Encumbrances	(\$6,080,699.84)	(\$12,070,139.95)
	Total appropriated		\$9,055,917.06
Unappropriated:			
770	Fund balance, July 1		\$4,308,487.49
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,990,390.00)
	Total fund balance		\$11,374,014.55
	Total liabilities and fund equity		\$11,963,566.92

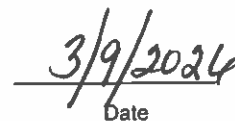
Starting date 7/1/2025 Ending date 1/31/2026 Fund: 10 General Fund

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$14,540,663.63	\$12,070,139.95	\$2,470,523.68
Revenues	(\$12,378,312.00)	(\$12,457,614.03)	\$79,302.03
Subtotal	<u>\$2,162,351.63</u>	<u>(\$387,474.08)</u>	<u>\$2,549,825.71</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,162,351.63</u>	<u>(\$387,474.08)</u>	<u>\$2,549,825.71</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,162,351.63</u>	<u>(\$387,474.08)</u>	<u>\$2,549,825.71</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	(\$387,061.00)	\$387,061.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,162,351.63</u>	<u>(\$774,535.08)</u>	<u>\$2,936,886.71</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,162,351.63</u>	<u>(\$774,535.08)</u>	<u>\$2,936,886.71</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,162,351.63</u>	<u>(\$774,535.08)</u>	<u>\$2,936,886.71</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,162,351.63</u>	<u>(\$774,535.08)</u>	<u>\$2,936,886.71</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,162,351.63</u>	<u>(\$774,535.08)</u>	<u>\$2,936,886.71</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,162,351.63</u>	<u>(\$774,535.08)</u>	<u>\$2,936,886.71</u>
Less: Adjustment for prior year	(\$171,961.63)	(\$171,961.63)	\$0.00
Budgeted fund balance	<u>\$1,990,390.00</u>	<u>(\$946,496.71)</u>	<u>\$2,936,886.71</u>

Prepared and submitted by :


Board Secretary


Date

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

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00370	SUBTOTAL – Revenues from Local Sources	5,095,554	0	5,095,554	5,173,869		(78,315)
00520	SUBTOTAL – Revenues from State Sources	7,282,758	0	7,282,758	7,282,758		0
00570	SUBTOTAL – Revenues from Federal Sources	0	0	0	987		(987)
	Total	12,378,312	0	12,378,312	12,457,614		(79,302)
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	2,518,978	70,193	2,589,171	1,001,812	1,156,468	430,890
10300	Total Special Education - Instruction	755,999	0	755,999	334,671	395,178	26,150
17100	Total School-Sponsored Co/Extra Curricul	32,000	7	32,007	5,666	15,783	10,558
29180	Total Undistributed Expenditures - Instr	4,014,099	125,969	4,140,068	1,377,132	1,966,734	796,203
29680	Total Undistributed Expenditures – Atten	20,000	0	20,000	300	5,700	14,000
30620	Total Undistributed Expenditures – Healt	116,000	598	116,598	47,257	49,536	19,805
40580	Total Undistributed Expend – Speech, OT,	178,345	2,420	180,765	92,498	64,749	23,519
41080	Total Undist. Expend. – Other Supp. Serv	1,194,032	(71,198)	1,122,834	324,679	686,254	111,901
42200	Total Undist. Expend. – Child Study Team	552,910	16,451	569,361	272,422	223,976	72,963
43200	Total Undist. Expend. – Improvement of I	284,546	0	284,546	158,173	98,033	28,340
43620	Total Undist. Expend. – Edu. Media Serv.	254,807	34,111	288,918	173,635	102,790	12,493
44180	Total Undist. Expend. – Instructional St	0	13,768	13,768	9,804	3,890	74
45300	Support Serv. - General Admin	413,088	(30,653)	382,435	182,975	96,536	102,925
46160	Support Serv. - School Admin	104,500	0	104,500	52,046	39,002	13,452
47200	Total Undist. Expend. – Central Services	211,554	(9,279)	202,275	95,543	73,862	32,870
47620	Total Undist. Expend. – Admin. Info. Tec	0	44,337	44,337	13,892	17,108	13,337
51120	Total Undist. Expend. – Oper. & Maint. O	926,448	(4,963)	921,485	444,890	312,152	164,443
52480	Total Undist. Expend. – Student Transpor	1,261,180	(66,456)	1,194,724	262,144	491,122	441,458
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	1,418,107	0	1,418,107	1,106,002	156,963	155,142
75880	TOTAL EQUIPMENT	0	46,658	46,658	17,191	29,466	0
76260	Total Facilities Acquisition and Constr	34,985	0	34,985	0	34,985	0
84000	Transfer of Funds to Charter Schools	77,124	0	77,124	16,710	60,414	0
	Total	14,368,702	171,962	14,540,664	5,989,440	6,080,700	2,470,524

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

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00100	10-1210	Local Tax Levy	5,093,454	0	5,093,454	5,093,454		0
00300	10-1___	Unrestricted Miscellaneous Revenues	2,100	0	2,100	80,415		(78,315)
00410	10-3116	School Choice Aid	47,622	0	47,622	47,622		0
00420	10-3121	Categorical Transportation Aid	82,212	0	82,212	82,212		0
00430	10-3131	Extraordinary Aid	0	0	0	0		0
00440	10-3132	Categorical Special Education Aid	715,012	0	715,012	715,012		0
00460	10-3176	Equalization Aid	6,284,501	0	6,284,501	6,284,501		0
00470	10-3177	Categorical Security Aid	153,411	0	153,411	153,411		0
00500	10-3___	Other State Aids	0	0	0	0		0
00540	10-4200	Medicaid Reimbursement	0	0	0	987		(987)
Total			12,378,312	0	12,378,312	12,457,614		(79,302)

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
02060	11-105-100-936	Local Contribution – Transfer to Special	94,650	0	94,650	0	0	94,650
02080	11-110-___-101	Kindergarten – Salaries of Teachers	250,798	0	250,798	84,429	161,369	5,000
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers	1,105,153	0	1,105,153	451,432	512,816	140,905
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers	520,047	0	520,047	184,888	312,659	22,500
02540	11-150-100-320	Purchased Professional – Educational Ser	10,060	0	10,060	0	0	10,060
03000	11-190-1__-106	Other Salaries for Instruction	0	71,198	71,198	32,632	38,566	0
03020	11-190-1__-320	Purchased Professional – Educational Ser	108,840	0	108,840	50,921	51,773	6,146
03060	11-190-1___-[4-5]	Other Purchased Services (400-500 series	95,000	0	95,000	50,090	29,910	15,000
03080	11-190-1__-610	General Supplies	238,930	(1,626)	237,304	59,874	49,148	128,282
03100	11-190-1__-640	Textbooks	95,000	226	95,226	86,653	226	8,347
03120	11-190-1__-8__	Other Objects	500	395	895	895	0	0
07000	11-213-100-101	Salaries of Teachers	547,473	0	547,473	251,708	279,615	16,150
07020	11-213-100-106	Other Salaries for Instruction	198,526	0	198,526	82,963	115,563	0
07040	11-213-100-320	Purchased Professional-Educational Servi	5,000	0	5,000	0	0	5,000
07100	11-213-100-610	General Supplies	5,000	0	5,000	0	0	5,000
17000	11-401-100-1__	Salaries	17,000	0	17,000	1,800	15,200	0
17020	11-401-100-[3-5]	Purchased Services (300-500 series)	5,000	0	5,000	939	576	3,485
17040	11-401-100-6__	Supplies and Materials	9,400	7	9,407	2,927	7	6,473
17060	11-401-100-8__	Other Objects	600	0	600	0	0	600
29000	11-000-100-561	Tuition to Other LEAs within the State -	2,086,948	0	2,086,948	983,673	994,555	108,720
29020	11-000-100-562	Tuition to Other LEAs within the State -	609,909	65,402	675,311	210,496	238,243	226,572
29040	11-000-100-563	Tuition to County Voc. School District-R	7,863	0	7,863	0	3,152	4,711
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools	51,810	78,484	130,294	2,544	98,356	29,394
29100	11-000-100-566	Tuition to Priv. School for the Disabled	1,095,453	(17,916)	1,077,537	172,649	497,088	407,801
29160	11-000-100-569	Tuition – Other	162,116	0	162,116	7,770	135,340	19,006
29600	11-000-211-3__	Purchased Professional and Technical Ser	20,000	0	20,000	300	5,700	14,000
30500	11-000-213-1__	Salaries	0	80,000	80,000	41,778	38,222	0
30540	11-000-213-3__	Purchased Professional and Technical Ser	105,000	(79,588)	25,413	5,109	11,304	9,000
30580	11-000-213-6__	Supplies and Materials	10,000	185	10,185	371	10	9,805

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

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
30600	11-000-213-8__	Other Objects	1,000	0	1,000	0	0	1,000
40500	11-000-216-1__	Salaries	77,345	0	77,345	40,695	36,651	0
40520	11-000-216-320	Purchased Professional – Educational Ser	100,000	2,420	102,420	51,170	27,796	23,454
40540	11-000-216-6__	Supplies and Materials	1,000	0	1,000	634	302	65
41020	11-000-217-320	Purchased Professional – Educational Ser	1,191,032	(71,198)	1,119,834	324,679	686,254	108,901
41040	11-000-217-6__	Supplies and Materials	3,000	0	3,000	0	0	3,000
42000	11-000-219-104	Salaries of Other Professional Staff	351,826	0	351,826	200,136	150,970	720
42020	11-000-219-105	Salaries of Secretarial and Clerical Ass	83,954	0	83,954	17,660	66,294	0
42060	11-000-219-320	Purchased Professional – Educational Ser	30,000	14,520	44,520	37,349	1,030	6,141
42080	11-000-219-390	Other Purchased Professional & Technical	25,000	0	25,000	0	0	25,000
42100	11-000-219-[4-5]	Other Purchased Services (400-500 series	6,430	0	6,430	0	0	6,430
42140	11-000-219-592	Misc. Purch. Svc. (400-500 series O/than	2,700	0	2,700	1,150	0	1,550
42160	11-000-219-6__	Supplies and Materials	50,000	1,431	51,431	12,655	5,682	33,093
42180	11-000-219-8__	Other Objects	3,000	500	3,500	3,472	0	28
43000	11-000-221-102	Salaries of Supervisor of Instruction	47,756	0	47,756	23,963	23,793	0
43020	11-000-221-104	Salaries of Other Professional Staff	118,933	0	118,933	54,471	54,462	10,000
43060	11-000-221-110	Other Salaries	99,317	0	99,317	79,738	19,579	0
43100	11-000-221-320	Purchased Prof. – Educational Services	5,000	0	5,000	0	0	5,000
43160	11-000-221-6__	Supplies and Materials	13,540	(200)	13,340	0	0	13,340
43180	11-000-221-8__	Other Objects	0	200	200	0	200	0
43500	11-000-222-1__	Salaries	66,038	0	66,038	31,670	34,368	0
43520	11-000-222-177	Salaries of Technology Coordinators	158,769	0	158,769	91,598	67,172	0
43540	11-000-222-3__	Purchased Professional and Technical Ser	20,000	34,060	54,060	50,368	1,199	2,493
43580	11-000-222-6__	Supplies and Materials	10,000	51	10,051	0	51	10,000
44080	11-000-223-320	Purchased Professional – Educational Ser	0	8,490	8,490	4,690	3,800	0
44120	11-000-223-[4-5]	Other Purch. Services (400-500 series)	0	5,278	5,278	5,114	90	74
45000	11-000-230-1__	Salaries	93,088	0	93,088	52,708	40,380	0
45040	11-000-230-331	Legal Services	64,000	0	64,000	28,148	35,852	0
45060	11-000-230-332	Audit Fees	40,000	0	40,000	40,000	0	0
45080	11-000-230-334	Architectural/Engineering Services	15,000	0	15,000	0	0	15,000
45100	11-000-230-339	Other Purchased Professional Services	6,000	0	6,000	450	0	5,550
45120	11-000-230-340	Purchased Technical Services	8,000	0	8,000	0	0	8,000
45140	11-000-230-530	Communications/Telephone	70,000	3,400	73,400	26,861	14,555	31,984
45160	11-000-230-585	BOE Other Purchased Services	11,000	(1,697)	9,303	0	0	9,303
45180	11-000-230-590	Misc Purch Services (400-500 series, O/T	23,000	2,317	25,317	17,781	5,671	1,864
45200	11-000-230-610	General Supplies	13,000	328	13,328	1,545	47	11,735
45240	11-000-230-820	Judgments against the School District	35,000	(35,000)	0	0	0	0
45260	11-000-230-890	Miscellaneous Expenditures	20,000	0	20,000	9,974	31	9,996
45280	11-000-230-895	BOE Membership Dues and Fees	15,000	0	15,000	5,507	0	9,493
46000	11-000-240-103	Salaries of Principals/Assistant Princip	88,588	0	88,588	50,019	38,569	0
46080	11-000-240-3__	Purchased Professional and Technical Ser	7,892	0	7,892	199	0	7,693

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

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
46100	11-000-240-[4-5] Other Purchased Services (400-500 series	2,720	0	2,720	0	0	2,720
46120	11-000-240-6__ Supplies and Materials	3,000	0	3,000	26	433	2,542
46140	11-000-240-8__ Other Objects	2,300	0	2,300	1,803	0	497
47000	11-000-251-1__ Salaries	163,915	(18,674)	145,241	79,404	65,837	0
47020	11-000-251-330 Purchased Professional Services	29,700	(21,371)	8,329	2,478	3,984	1,867
47040	11-000-251-340 Purchased Technical Services	0	30,708	30,708	8,584	1,177	20,947
47060	11-000-251-592 Misc. Purch. Services (400-500 Series, O	5,692	0	5,692	1,307	1,015	3,370
47100	11-000-251-6__ Supplies and Materials	7,247	58	7,305	708	1,848	4,749
47180	11-000-251-890 Other Objects	5,000	0	5,000	3,063	0	1,937
47540	11-000-252-340 Purchased Technical Services	0	44,337	44,337	13,892	17,108	13,337
48520	11-000-261-420 Cleaning, Repair, and Maintenance Servic	105,000	20,262	125,262	48,527	40,230	36,505
48530	11-000-261-421 Lead Testing of Drinking Water	2,500	0	2,500	0	0	2,500
49000	11-000-262-1__ Salaries	143,945	0	143,945	80,801	63,144	0
49040	11-000-262-3__ Purchased Professional and Technical Ser	0	7,872	7,872	4,082	3,790	0
49060	11-000-262-420 Cleaning, Repair, and Maintenance Svc.	258,248	(92,540)	165,708	109,834	39,204	16,670
49120	11-000-262-490 Other Purchased Property Services	0	27,600	27,600	11,182	16,418	0
49140	11-000-262-520 Insurance	12,000	32,206	44,206	43,041	0	1,165
49160	11-000-262-590 Miscellaneous Purchased Services	0	404	404	404	0	0
49180	11-000-262-610 General Supplies	100,000	(1,767)	98,233	26,305	18,611	53,317
49200	11-000-262-621 Energy (Natural Gas)	180,000	0	180,000	74,260	75,740	30,000
49280	11-000-262-8__ Other Objects	1,000	0	1,000	850	0	150
50040	11-000-263-420 Cleaning, Repair, and Maintenance Svc.	71,000	(1,019)	69,981	18,049	28,796	23,137
50060	11-000-263-610 General Supplies	0	1,019	1,019	0	1,019	0
51000	11-000-266-1__ Salaries	51,800	0	51,800	26,600	25,200	0
51020	11-000-266-3__ Purchased Professional and Technical Ser	0	1,000	1,000	955	0	45
51060	11-000-266-610 General Supplies	955	0	955	0	0	955
52100	11-000-270-350 Management Fee – ESC & CTSA Trans. Prog	75,000	0	75,000	14,761	27,239	33,000
52200	11-000-270-503 Contract Serv.–Aid in Lieu Pymts–Non-Pub	24,000	0	24,000	0	589	23,412
52220	11-000-270-504 Contract Serv–Aid in Lieu Pymts–Charter	24,000	0	24,000	0	0	24,000
52240	11-000-270-505 Contract Serv–Aid in Lieu Pymts–Choice S	24,000	0	24,000	0	0	24,000
52260	11-000-270-511 Contract Services (Bet. Home & Sch) -Ven	190,000	(16,598)	173,402	0	0	173,402
52280	11-000-270-512 Contr Serv (Oth. Than Bet Home & Sch) -	20,000	0	20,000	499	1,262	18,240
52320	11-000-270-514 Contract Serv. (Sp Ed Stds) - Vendors	15,000	0	15,000	905	909	13,187
52360	11-000-270-517 Contract Serv. (Reg. Students) – ESCs &	330,514	(66,962)	263,552	57,086	142,914	63,552
52380	11-000-270-518 Contract Serv. (Spl. Ed. Students) – ESC	558,666	17,104	575,770	188,894	318,210	68,666
71020	11-000-291-220 Social Security Contributions	125,000	(8,503)	116,497	48,253	21,747	46,497
71060	11-000-291-241 Other Retirement Contributions - PERS	90,000	0	90,000	0	82,018	7,982
71140	11-000-291-250 Unemployment Compensation	20,000	0	20,000	1,159	18,841	0
71160	11-000-291-260 Workmen’s Compensation	106,400	0	106,400	58,353	0	48,047
71180	11-000-291-270 Health Benefits	1,030,107	0	1,030,107	967,885	34,006	28,216
71200	11-000-291-280 Tuition Reimbursement	21,600	8,503	30,103	30,102	0	1

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

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
71220	11-000-291-290	Other Employee Benefits	5,000	0	5,000	250	350	4,400
71227	11-000-291-299	Unused Sick Pay to Term/Retired Staff	20,000	0	20,000	0	0	20,000
75500	12-000-100-73_	Undistributed Expenditures - Instruction	0	46,658	46,658	17,191	29,466	0
76210	12-000-400-896	Assessment for Debt Service on SDA Fundi	34,985	0	34,985	0	34,985	0
84000	10-000-100-56_	Transfer of Funds to Charter Schools	77,124	0	77,124	16,710	60,414	0
Total			14,368,702	171,962	14,540,664	5,989,440	6,080,700	2,470,524

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

Assets and Resources

Assets:

101	Cash in bank		\$159,025.93
102-106	Cash Equivalents		\$73,485.06
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	\$263,486.98	
141	Intergovernmental - State	\$252,317.64	
142	Intergovernmental - Federal	\$150,330.00	
143	Intergovernmental - Other	\$1,340.07	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$667,474.69
Loans Receivable:			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$1,845,902.00	
302	Less Revenues	(\$816,226.00)	\$1,029,676.00

Total assets and resources

\$1,929,661.68

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 20 Special Revenue 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	\$19,646.88
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	\$556,338.68
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$70,517.81
Total liabilities		\$646,503.37

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

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$424,990.45
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	\$1,845,902.00	
602	Less: Expenditures	(\$562,743.69)	
	Less: Encumbrances	(\$424,990.45)	(\$987,734.14)
	Total appropriated		\$858,167.86
			\$1,283,158.31
Unappropriated:			
770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$1,283,158.31
	Total liabilities and fund equity		<u>\$1,929,661.68</u>

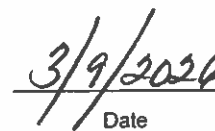
Starting date 7/1/2025 Ending date 1/31/2026 Fund: 20 Special Revenue Fund

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,845,902.00	\$987,734.14	\$858,167.86
Revenues	(\$1,845,902.00)	(\$816,226.00)	(\$1,029,676.00)
Subtotal	<u>\$0.00</u>	<u>\$171,508.14</u>	<u>(\$171,508.14)</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$171,508.14</u>	<u>(\$171,508.14)</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$171,508.14</u>	<u>(\$171,508.14)</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$171,508.14</u>	<u>(\$171,508.14)</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$171,508.14</u>	<u>(\$171,508.14)</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$171,508.14</u>	<u>(\$171,508.14)</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$171,508.14</u>	<u>(\$171,508.14)</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$171,508.14</u>	<u>(\$171,508.14)</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$171,508.14</u>	<u>(\$171,508.14)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$171,508.14</u>	<u>(\$171,508.14)</u>

Prepared and submitted by :


Board Secretary


Date

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

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00745	Total Revenues from Local Sources	15,000	17,240	32,240	2,000	Under	30,240
00770	Total Revenues from State Sources	981,039	0	981,039	493,287	Under	487,752
00830	Total Revenues from Federal Sources	247,277	490,696	737,973	320,939	Under	417,034
0083A	Other	94,650	0	94,650	0	Under	94,650
Total		1,337,966	507,936	1,845,902	816,226		1,029,676

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
84100	Local Projects	0	6,840	6,840	0	0	6,840
84200	Student Activity Fund	15,000	10,400	25,400	16,078	4,178	5,145
85120	Total Instruction	417,745	0	417,745	187,554	174,322	55,869
86380	Total Support Services	620,883	0	620,883	104,983	102,906	412,994
87040	Total Facilities Acquisition and Constr	37,061	0	37,061	0	0	37,061
88740	Total Federal Projects	247,277	490,696	737,973	254,129	143,585	340,259
Total		1,337,966	507,936	1,845,902	562,744	424,990	858,168

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

Revenues:				Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00737	20-1760	Student Activity Fund Revenue		15,000	10,400	25,400	0	Under	25,400
00740	20-1__	Other Revenue from Local Sources		0	6,840	6,840	2,000	Under	4,840
00755	20-3218	Preschool Education Aid – Prior Year Car		487,752	0	487,752	0	Under	487,752
00760	20-3218	Preschool Education Aid		493,287	0	493,287	493,287		0
00775	20-441[1-6]	Title I		145,662	412,279	557,941	298,939	Under	259,002
00780	20-445[1-5]	Title II		17,173	40,412	57,585	21,100	Under	36,485
00805	20-442[0-9]	I.D.E.A. Part B (Handicapped)		84,442	38,005	122,447	900	Under	121,547
00836	20-5200	Transfers from Operating Budget – Presch		94,650	0	94,650	0	Under	94,650
Total				1,337,966	507,936	1,845,902	816,226		1,029,676

Expenditures:				Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
84100	20-__-__-__	Local Projects		0	6,840	6,840	0	0	6,840
84200	20-475-__-__	Student Activity Fund		15,000	10,400	25,400	16,078	4,178	5,145
85000	20-218-100-101	Salaries of Teachers		221,658	0	221,658	108,671	112,987	0
85020	20-218-100-106	Other Salaries for Instruction		101,087	0	101,087	49,053	52,034	0
85080	20-218-100-6__	General Supplies		95,000	0	95,000	29,830	9,301	55,869
86000	20-218-200-102	Salaries of Supervisors of Instruction		9,221	0	9,221	5,325	3,896	0
86040	20-218-200-104	Salaries of Other Professional Staff		6,987	0	6,987	0	6,987	0
86080	20-218-200-110	Other Salaries		10,639	0	10,639	0	10,639	0
86140	20-218-200-200	Personnel Services – Employee Benefits		259,268	0	259,268	73,140	50,381	135,747
86200	20-218-200-329	Purchased Professional – Educational Ser		97,554	0	97,554	22,537	29,692	45,325
86240	20-218-200-420	Cleaning, Repair & Maintenance Services		27,447	0	27,447	0	0	27,447
86300	20-218-200-516	Contr. Trans. Serv. (Field Trips)		10,000	0	10,000	3,230	0	6,770
86330	20-218-200-590	Miscellaneous Purchased Services		19,767	0	19,767	750	1,311	17,706
86340	20-218-200-6__	Supplies and Materials		180,000	0	180,000	0	0	180,000
87000	20-218-400-731	Instructional Equipment		22,061	0	22,061	0	0	22,061
87020	20-218-400-732	Noninstructional Equipment		15,000	0	15,000	0	0	15,000
88500	20-__-__-__	Title I		145,662	412,279	557,941	221,816	143,220	192,905
88520	20-__-__-__	Title II		17,173	40,412	57,585	31,313	90	26,182
88620	20-__-__-__	I.D.E.A. Part B (Handicapped)		84,442	38,005	122,447	1,000	275	121,172
Total				1,337,966	507,936	1,845,902	562,744	424,990	858,168

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 30 CAPITAL PROJECTS FUNDS

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 1/31/2026 Fund: 30 CAPITAL PROJECTS FUNDS

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 1/31/2026 Fund: 30 CAPITAL PROJECTS FUNDS

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
	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 1/31/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

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

Prepared and submitted by :

 3/9/2026
Board Secretary Date

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 30 CAPITAL PROJECTS FUNDS

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$10,000.57
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
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	\$249,500.00	
302	Less Revenues	(\$249,500.00)	\$0.00

Total assets and resources

\$10,000.57

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.57
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		\$0.57

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$10,000.00
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	\$249,500.00	
602	Less: Expenditures	(\$239,500.00)	
	Less: Encumbrances	(\$10,000.00)	(\$249,500.00)
	Total appropriated		\$10,000.00
Unappropriated:			
770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$10,000.00
	Total liabilities and fund equity		\$10,000.57

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$249,500.00	\$249,500.00	\$0.00
Revenues	(\$249,500.00)	(\$249,500.00)	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Prepared and submitted by :

 3/9/2026
Board Secretary Date

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 40 DEBT SERVICE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Total Revenues from Local Sources	249,500	0	249,500	249,500		0
	Total	249,500	0	249,500	249,500		0

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89660	Total Regular Debt Service	249,500	0	249,500	239,500	10,000	0
	Total	249,500	0	249,500	239,500	10,000	0

Starting date 7/1/2025 Ending date 1/31/2026 Fund: 40 DEBT SERVICE FUNDS

Revenues:

	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00860 40-1210 Local Tax Levy	249,500	0	249,500	249,500		0
Total	249,500	0	249,500	249,500		0

Expenditures:

	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89600 40-701-510-834 Interest on Bonds	24,500	0	24,500	14,500	10,000	0
89620 40-701-510-910 Redemption of Principal	225,000	0	225,000	225,000	0	0
Total	249,500	0	249,500	239,500	10,000	0

**LAWNSIDE BOARD OF EDUCATION
RESOLUTION
272**

AUTHORIZATION OF THE LAWNSIDE BOARD OF EDUCATION TO APPROVE THE CONTINUATION OF THE FACILITY USE AGREEMENT WITH THE BOROUGH OF LAWNSIDE AND NJ4S FOR HEALTH WELLNESS / MENTAL HEALTH DAYS

WHEREAS, the Borough of Lawnside & NJ4S previously utilized the Lawnside Public School gymnasium to host Health Wellness / Mental Health Days; and

WHEREAS, the Borough & NJ4S request to continue this initiative in partnership with the Lawnside School District in support of student and community well-being; and

WHEREAS, the Borough of Lawnside & NJ4S has formally requested access to the Lawnside Public School gymnasium for Health Wellness / Mental Health programming to be held on April 17th, April 24th, May 8th, May 22th, and June 5th 2026; from 6:00 PM to 8:30 PM;

THEREFORE BE IT RESOLVED, that the Lawnside Board of Education hereby authorizes the Borough of Lawnside & NJ4S to utilize the Lawnside Public School gymnasium on April 17th, April 24th, May 8th, May 22th, and June 5th 2026; from 6:00 PM to 8:30 PM; for the purpose of conducting Health Wellness / Mental Health Days, subject to proof of insurance, coordination with district scheduling, and compliance with all facility use policies.

*Motion by Ms. Arterbridge, second by Mr. Austin followed with a roll call vote:
Austin;Arterbridge;Catlett;Kittles;Forrest;Still;6 Yes
Cauthorne;Harper;Hurley;3 Absent*

Motion Carried

I certify that the foregoing resolution was approved by the Lawnside Board of Education at their meeting held on Thursday, February 12, 2026.



School Business Administrator/Board Secretary

**LAWNSIDE BOARD OF EDUCATION
RESOLUTION
273**

AUTHORIZATION OF THE LAWNSIDE BOARD OF EDUCATION TO APPROVE THE FACILITY USE APPLICATION FROM LAWNSIDE HERITAGE DAY FIREWORKS.

WHEREAS, the Lawnside Heritage Day Committee has requested the usage of the Lawnside grounds for the purpose of celebrating the annual Lawnside Heritage Day including Fireworks.

THEREFORE, BE IT RESOLVED, that the Lawnside Board of Education has authorized Lawnside Heritage Committee permission to utilize the grounds on Saturday, June 27, 2026 between the hours 12:00 pm to 9:00 pm with the proof of insurance.

*Motion by Ms. Arterbridge, second by Mr. Austin followed with a roll call vote:
Austin; Arterbridge; Catlett; Kittles; Forrest; Still; 6 Yes
Cauthorne; Harper; Hurley; 3 Absent*

Motion Carried

I certify that the foregoing resolution was approved by the Lawnside Board of Education at their meeting held on Thursday, March 12, 2026.



Jennifer Johnson
School Business Administrator/Board Secretary

**LAWNSIDE BOARD OF EDUCATION
RESOLUTION
274**

**RESOLUTION TO ACCEPT THE AUDIT AND APPROVE THE CORRECTIVE ACTION PLAN
FOR THE 2024-2025 AUDIT FINDINGS**

WHEREAS, the Lawnside School District is committed to fiscal responsibility and the transparent management of its financial resources; and

WHEREAS, an annual audit has been conducted for the 2024-2025 fiscal year, revealing certain findings that require attention and corrective action; and

WHEREAS, the audit findings have been thoroughly reviewed by the Board of Education and the administration of the Lawnside School District; and

WHEREAS, a corrective action plan has been developed by the administration in response to the audit findings to address and rectify the identified issues;


THEREFORE, BE IT RESOLVED, that the Lawnside Board of Education hereby accepts the audit report for the 2024-2025 fiscal year and approves the corrective action plan as presented, ensuring that measures are taken to improve fiscal practices and comply with all relevant statutes and regulations.

BE IT FURTHER RESOLVED, that the administration is instructed to implement the corrective action plan immediately and report back to the Board on progress according to the timelines specified in the plan.

*Motion by Ms. Arterbridge, second by Mr. Austin followed with a roll call vote:
Austin; Arterbridge; Catlett; Kittles; Forrest; Still; 6 Yes
Cauthorne; Harper; Hurley; 3 Absent*

Motion Carried

I certify that the foregoing resolution was approved by the Lawnside Board of Education at their meeting held on Thursday, March 12, 2026.



School Business Administrator / Board Secretary

SCHOOL DISTRICT OF BOROUGH OF LAWNSIDE

COUNTY OF CAMDEN, NEW JERSEY

SYNOPSIS OF AUDIT REPORT

FOR THE FISCAL YEAR ENDED

JUNE 30, 2025

BOROUGH OF LAWNSIDE SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2025

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and Cash Equivalents	\$ 3,294,118.48	\$ 84,562.97	\$ 0.57	\$ 3,378,682.02
Due from Other Funds	202,563.97	262,986.98		465,550.95
Receivables - Other	10,150.00	248.71		10,398.71
Receivables from Other Governments	1,614,793.42	229,298.00		1,844,091.42
Total Assets	<u>5,121,625.87</u>	<u>577,096.66</u>	<u>0.57</u>	<u>5,698,723.10</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	422,489.43	20,739.94		443,229.37
Interfund Payable			0.57	0.57
Deferred Revenue		488,530.50		488,530.50
Total Liabilities	<u>422,489.43</u>	<u>509,270.44</u>	<u>0.57</u>	<u>931,760.44</u>
Fund Balances:				
Restricted for:				
Excess Surplus	2,208,277.00			2,208,277.00
Reserved Excess Surplus - Designated for Subsequent Year's Expenditures	1,354,456.32			1,354,456.32
Committed to:				
Maintenance Reserve	387,061.00			387,061.00
Unemployment Compensation	117,334.76			117,334.76
Assigned to:				
Designated for Subsequent Year's Expenditures	636,033.68			636,033.68
Encumbrances	172,561.13			172,561.13
Unassigned Fund Balance	(176,587.45)	67,826.22	(0.00)	(108,761.23)
Total Fund Balances	<u>4,699,136.44</u>	<u>67,826.22</u>	<u>(0.00)</u>	<u>4,766,962.66</u>
Total Liabilities and Fund Balances	<u>\$ 5,121,625.87</u>	<u>\$ 577,096.66</u>	<u>\$ 0.57</u>	

Amounts reported for *governmental activities* in the statement of Net Position (A-1) are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.
 The cost of the assets is \$11,492,597.05 and the accumulated depreciation is \$4,643,222.28.

6,849,374.77

Pension Liabilities Net of Deferred Outflows & Inflows

(722,835.00)

Long - term liabilities, including bonds and capital leases payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.

(1,148,852.31)

Net Position of governmental activities

\$ 9,744,650.12

The accompanying Notes to Financial Statements are an integral part of this statement

BOROUGH OF LAWNSIDE SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2025

	General Fund	Special Revenue Fund	Debt Service Fund	Total Governmental Funds
REVENUES				
Local Sources:				
Local Tax Levy	\$ 4,993,582.00		\$ 258,497.00	\$ 5,252,079.00
Tuition Charges	21,251.70			21,251.70
Miscellaneous	224,562.20	49,992.91	0.43	274,555.54
Total Local Sources	5,239,395.90	49,992.91	258,497.43	5,547,886.24
State Sources	8,389,097.75	569,084.74	-	8,958,182.49
Federal Sources	6,781.67	606,367.99		613,149.66
Total Revenues	13,635,275.32	1,225,445.64	258,497.43	15,119,218.39
EXPENDITURES				
Current:				
Regular Instruction	1,958,527.98			1,958,527.98
Special Education Instruction	547,219.47	826,299.33		1,373,518.80
Other Special Instruction	25,258.21			25,258.21
Support Services:				
Tuition	3,192,041.51			3,192,041.51
Student & Instruction Related Serv.	2,155,436.28	383,290.18		2,538,726.46
School Administrative Services	91,424.54			91,424.54
General Administrative Services	334,873.32			334,873.32
Central Services	203,802.67			203,802.67
Plant Operation and Maintenance	815,316.27			815,316.27
Pupil Transportation	724,168.53			724,168.53
Unallocated Employee Benefits	2,663,544.86			2,663,544.86
Transfer to Charter Schools	69,606.00			69,606.00
Debt Service:				
Principal			225,000.00	225,000.00
Interest and Other Charges			33,500.00	33,500.00
Capital Outlay	47,603.50	11,118.81		58,722.31
Total Expenditures	12,828,823.14	1,220,708.32	258,500.00	14,308,031.46
Excess (Deficiency) of Revenues Over Expenditures	806,452.18	4,737.32	(2.57)	811,186.93
Fund Balance - July 1	3,892,684.26	63,088.90	2.57	3,955,775.73
Fund Balance (Deficit) - June 30	<u>\$ 4,699,136.44</u>	<u>\$ 67,826.22</u>	<u>\$ (0.00)</u>	<u>\$ 4,766,962.66</u>

The accompanying Notes to Financial Statements are an integral part of this statement

BOROUGH OF LAWNSIDE SCHOOL DISTRICT
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2025

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
REVENUES:					
Local Sources:					
Local Tax Levy	\$ 4,993,582.00	\$ -	\$ 4,993,582.00	\$ 4,993,582.00	\$ -
Tuition			-	21,251.70	21,251.70
Interest Earned on Capital Reserve	2,000.00		2,000.00		(2,000.00)
Interest Earned on Maintenance Reserve	100.00		100.00	100.00	-
Misc Revenue Prior Year			-	99,194.59	99,194.59
Unrestricted Miscellaneous			-	125,267.61	125,267.61
Total Local Sources	4,995,682.00	-	4,995,682.00	5,239,395.90	243,713.90
State Sources:					
School Choice Aid	33,480.00		33,480.00	33,480.00	-
Categorical Special Education Aid	512,603.00		512,603.00	512,603.00	-
Equalization Aid	6,048,891.00		6,048,891.00	6,048,891.00	-
Extraordinary Aid			-	229,838.00	229,838.00
Categorical Security Aid	162,110.00		162,110.00	162,110.00	-
Categorical Transportation Aid	101,997.00		101,997.00	101,997.00	-
Non Public Transportation Aid			-	4,670.00	4,670.00
TPAF (On-Behalf - Non-Budgeted) :					
Post Retirement Medical Contributions			-	275,888.00	275,888.00
Pension Costs			-	944,171.00	944,171.00
Long Term Disability			-	772.00	772.00
TPAF Social Security (Reimbursed- Non-Budgeted)			-	220,061.39	220,061.39
Total State Sources	6,859,081.00	-	6,859,081.00	8,534,481.39	1,675,400.39
Federal Sources:					
Medicaid Reimbursement	13,314.00	-	13,314.00	6,781.67	(6,532.33)
Total Federal Sources	13,314.00	-	13,314.00	6,781.67	(6,532.33)
Total Revenues	11,868,077.00	-	11,868,077.00	13,780,658.96	1,912,581.96
EXPENDITURES:					
CURRENT EXPENSE					
REGULAR PROGRAMS - INSTRUCTION					
Kindergarten- Salaries of Teachers	242,083.00		242,083.00	209,870.97	32,212.03
Grades 1 - 5 Salaries of Teachers	1,044,845.00		1,044,845.00	883,736.72	161,108.28
Grades 6 - 8 Salaries of Teachers	502,757.00		502,757.00	364,285.06	138,471.94
Grades 6 - 8 Salaries of Teachers-Substitutes		39,512.00	39,512.00	39,015.72	496.28
Regular Programs - Home Instruction					
Purchased Professional Educational Services	57,797.00	58,259.00	116,056.00	116,055.70	0.30
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	58,312.00	(58,312.00)	-	-	-
Other Purchased Services (400-500 series)	91,000.00	11,529.01	102,529.01	102,529.01	-
General Supplies	480,000.00	(303,450.85)	176,549.15	127,169.25	49,379.90
Textbooks	175,000.00	(11,569.00)	163,431.00	114,705.55	48,725.45
Other Objects		3,199.92	3,199.92	1,160.00	2,039.92
Miscellaneous Expenditures		1,160.00	1,160.00	-	1,160.00
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,651,794.00	(259,671.92)	2,392,122.08	1,958,527.98	433,594.10
Resource Room/Resource Center					
Salaries of Teachers	480,165.00		480,165.00	406,797.28	73,367.72
Other Salaries for Instruction	306,823.00	(165,471.00)	141,352.00	140,422.19	929.81
Purchased Professional-Educational Services	5,000.00	(529.00)	4,471.00	-	4,471.00
General Supplies	5,000.00		5,000.00	-	5,000.00
Total Resource Room/Resource Center	796,988.00	(166,000.00)	630,988.00	547,219.47	83,768.53
TOTAL SPECIAL EDUCATION - INSTRUCTION	796,988.00	(166,000.00)	630,988.00	547,219.47	83,768.53
School-Sponsored Co/Extra-Curr. Activities - Instruction					
Salaries	27,000.00	-	27,000.00	21,006.26	5,993.74
Supplies and Materials		5,000.00	5,000.00	2,570.00	2,430.00
Other Objects	15,000.00	(5,600.00)	9,400.00	1,681.95	7,718.05
Total School-Spon. Cocurricular Activities - Inst.	42,000.00	(600.00)	41,400.00	25,258.21	16,141.79
TOTAL INSTRUCTION	3,490,782.00	(426,271.92)	3,064,510.08	2,531,005.66	533,504.42

BOROUGH OF LAWNSIDE SCHOOL DISTRICT
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2025

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
UNDISTRIBUTED EXPENDITURES					
Undistributed Expenditures - Instruction					
Tuition to other LEA's within State - Regular	\$ 1,923,407.00	\$ 57,976.00	\$ 1,981,383.00	\$ 1,933,332.10	\$ 48,050.90
Tuition to Other LEAs Within the State - Special	397,941.00	94,186.70	492,127.70	397,333.00	94,794.70
Tuition to County Voc. School District-Regular	26,592.00	(8,492.00)	18,100.00	-	18,100.00
Tuition to CSSD and Regional Day Schools	-	48,110.20	48,110.20	48,110.20	-
Tuition to Private Schools for the Handicapped Within the State	975,000.00	(161,588.90)	813,411.10	679,542.21	133,868.89
Tuition to State Facilities	41,075.00	(41,075.00)	-	-	-
Tuition - Other	136,115.00	-	136,115.00	133,724.00	2,391.00
Total Undistributed Expenditures - Instruction	3,500,130.00	(10,883.00)	3,489,247.00	3,192,041.51	297,205.49
Undistributed Expend. - Attend. & Social Worker					
Purchased Professional and Technical Services	5,000.00	1,500.00	6,500.00	4,800.00	1,700.00
Total Undist. Expend. - Attend. & Social Worker	5,000.00	1,500.00	6,500.00	4,800.00	1,700.00
Undistributed Expend. - Health Services					
Salaries	72,295.00	(49,184.00)	23,111.00	19,716.84	3,394.16
Purchased Professional and Technical Services	20,000.00	51,000.00	71,000.00	69,917.22	1,082.78
Supplies & Materials	10,000.00	(1,440.00)	8,560.00	3,599.95	4,960.05
Health Supplies	-	55.93	55.93	55.93	-
Total Undistributed Expend. - Health Services	102,295.00	431.93	102,726.93	93,289.94	9,436.99
Undist. Expend. - Other Support Serv. Students - Related Services					
Salaries	80,095.00	-	80,095.00	77,345.00	2,750.00
Purchased Professional Educational Services	100,000.00	-	100,000.00	68,490.00	31,510.00
Supplies & Materials	-	1,270.00	1,270.00	-	1,270.00
Total Undist. Expend. - Other Support Services Student - Related Services	180,095.00	1,270.00	181,365.00	145,835.00	35,530.00
Undist. Expend. - Other Support Serv. Students - Extraordinary Services					
Purchased Professional Educational Services	-	747,355.00	747,355.00	695,493.51	51,861.49
Total Undist. Expend. - Other Support Services Students - Extraordinary Services	-	747,355.00	747,355.00	695,493.51	51,861.49
Undist. Expend. - Other Support Serv. Child Study Teams					
Salaries of Other Professional Staff	372,040.00	-	372,040.00	339,967.49	32,072.51
Salaries of Secretarial and Clerical Assistants	52,079.00	-	52,079.00	22,704.80	29,374.20
Purchased Professional - Educational Services	416,961.00	58,644.00	475,605.00	344,637.81	130,967.19
Other Purchased Professional and Technical Services	162,761.00	(137,576.00)	25,185.00	24,964.48	220.52
Misc Purchased Services (400-500 other than Resid Costs)	6,430.00	(1,021.00)	5,409.00	277.95	5,131.05
Travel	-	2,638.00	2,638.00	2,636.48	1.52
Supplies & Materials	50,000.00	(8,074.65)	41,925.35	23,459.41	18,465.94
Other Objects	840.00	1,546.65	2,386.65	2,386.65	-
Total Undist. Expend. - Other Support Services Students - Special - Child Study Teams	1,061,111.00	(83,843.00)	977,268.00	761,035.07	216,232.93
Undist. Expend. - Improvement of Instr. Services					
Salaries of Supervisor of Instruction	44,548.00	-	44,548.00	40,093.29	4,454.71
Salaries of Other Professional Staff	105,147.00	-	105,147.00	94,123.31	11,023.69
Other Salaries	95,767.00	-	95,767.00	92,272.49	3,494.51
Purchased Professional - Educational Services	5,000.00	-	5,000.00	-	5,000.00
Supplies & Materials	14,500.00	(960.00)	13,540.00	2,038.67	11,501.33
Total Undist. Expend. - Improvement of Instr. Serv.	264,962.00	(960.00)	264,002.00	228,527.76	35,474.24
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	62,245.00	-	62,245.00	60,845.00	1,400.00
Salaries of Technology Coordinators	153,252.00	-	153,252.00	153,252.00	-
Purchased Professional and Technical Services	20,000.00	(824.00)	19,176.00	9,026.00	10,150.00
Supplies & Materials	10,000.00	(1,075.00)	8,925.00	-	8,925.00
Media Services - School Library	245,497.00	(1,899.00)	243,598.00	223,123.00	20,475.00

BOROUGH OF LAWNSIDE SCHOOL DISTRICT
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2025

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Undist. Expend. - Staff Training					
Purchased Professional Educational Services	\$ -	\$ 2,327.00	\$ 2,327.00	\$ 800.00	\$ 1,527.00
Other Purchase Professional and Tech Services		1,092.00	1,092.00	1,092.00	-
Travel for Regular Business		1,440.00	1,440.00	1,440.00	-
Total Undist. Expend. - Staff Training	-	4,859.00	4,859.00	3,332.00	1,527.00
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	85,580.00	2,501.00	88,081.00	88,080.08	0.92
Legal Services	40,000.00	18,320.00	58,320.00	56,166.50	2,153.50
Audit Fees	45,600.00	(3,320.00)	42,280.00	37,500.00	4,780.00
Architectural and Engineering Fees	35,000.00	(7,379.05)	27,620.95	-	27,620.95
Legal Services - Litigation First \$15,000		12,911.05	12,911.05	12,910.55	0.50
Other Purchased Professional Services	8,000.00	(1,430.00)	6,570.00	6,570.00	-
Purchased Technical Services	8,000.00	(405.00)	7,595.00	2,940.00	4,655.00
Communications/Telephone	60,000.00	12,345.00	72,345.00	67,453.93	4,891.07
BOE Other Purchased Professional Services	16,000.00	(7,965.00)	8,035.00	328.37	7,706.63
Misc Purchased Services (400-500 series)	20,000.00	7,018.99	27,018.99	24,799.85	2,219.14
General Supplies	8,000.00	(2,122.00)	5,878.00	5,586.29	291.71
Judgement Against School District	60,000.00	(35,170.00)	24,830.00	1,130.00	23,700.00
Miscellaneous Expenditures	15,000.00	6,175.00	21,175.00	19,479.08	1,695.92
BOE Memberships and Dues	15,000.00	(1,000.00)	14,000.00	11,928.67	2,071.33
Total Undistributed Expenditures - Support Services - General Administration	416,180.00	479.99	416,659.99	334,873.32	81,786.67
Undist. Expend. - Supp. Serv. - School Admin.					
Salaries of Principals/Assistance Principals	81,080.00	2,500.00	83,580.00	83,579.96	0.04
Purchased Professional & Tech Services	8,000.00	(108.00)	7,892.00	2,500.00	5,392.00
Other Purchased Services		420.00	420.00	295.00	125.00
Supplies & Materials	20,000.00	(5,340.00)	14,660.00	468.58	14,191.42
Other Objects	2,300.00	-	2,300.00	-	2,300.00
Misc Expenditure		4,581.00	4,581.00	4,581.00	-
Total Undistributed Expenditures - Support Services - School Administration	111,380.00	2,053.00	113,433.00	91,424.54	22,008.46
Undist. Expend. - Central Services					
Salaries	169,332.00	(13,782.00)	155,550.00	155,549.90	0.10
Purchased Professional Educational Services	13,000.00	9,250.93	22,250.93	22,250.43	0.50
Misc Purchased Services (400-500 series)	10,000.00	(5,496.00)	4,504.00	1,197.00	3,307.00
Supplies and Materials	10,000.00	(2,429.22)	7,570.78	5,077.33	2,493.45
Miscellaneous Expenditures	2,000.00	2,861.35	4,861.35	4,586.64	274.71
Total Undistributed Expenditures - Support Services - Central Services	204,332.00	(9,594.94)	194,737.06	188,661.30	6,075.76
Undist. Expend. - Admin Info Technology					
Purchased Professional Tech Services		15,185.00	15,185.00	15,141.37	43.63
Total Undistributed Expenditures - Admin Info Technology	-	15,185.00	15,185.00	15,141.37	43.63
Undist. Expend. - Required Maint. School Fac.					
Cleaning, Repair, & Maint Services	102,000.00	2,692.50	104,692.50	88,350.42	16,342.08
Lead Testing of Drinking Water	2,500.00		2,500.00	-	2,500.00
Total Undistributed Expenditures - Required Maintenance for School Facilities	104,500.00	2,692.50	107,192.50	88,350.42	18,842.08
Undist. Expend. - Custodial Services					
Salaries	169,576.00	-	169,576.00	116,093.50	53,482.50
Cleaning, Repair, & Maint Services	257,248.00	27,484.19	284,732.19	261,889.22	22,842.97
Other Purchased Property Services	20,000.00	5,200.00	25,200.00	22,091.92	3,108.08
Insurance	5,000.00	2,016.00	7,016.00	7,016.00	-
Travel - All Other		500.00	500.00	383.57	116.43
Miscellaneous Purchased Services	58,611.00	(29,596.00)	29,015.00	885.00	28,130.00
General Supplies	100,000.00	(1,973.00)	98,027.00	68,483.69	29,543.31
Energy (Natural Gas & Electricity)	150,000.00	2,697.00	152,697.00	142,773.68	9,923.32
Miscellaneous Expenditures	1,000.00	(120.00)	880.00	850.00	30.00
Total Undistributed Expenditures - Custodial Services	761,435.00	6,208.19	767,643.19	620,466.58	147,176.61

BOROUGH OF LAWNSIDE SCHOOL DISTRICT
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2025

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Undist. Expend. - Care & Upkeep of Grounds					
Cleaning Repair & Maintenance Services	\$ 50,000.00	\$ 18,205.00	\$ 68,205.00	\$ 60,350.00	\$ 7,855.00
Total Undistributed Expenditures - Care & Upkeep of Grounds	<u>50,000.00</u>	<u>18,205.00</u>	<u>68,205.00</u>	<u>60,350.00</u>	<u>7,855.00</u>
Undist. Expend. - Security					
Salaries	38,476.00	2,795.00	41,271.00	41,270.92	0.08
General Supplies		4,879.00	4,879.00	4,878.35	0.65
Total Undistributed Expenditures - Security	<u>38,476.00</u>	<u>7,674.00</u>	<u>46,150.00</u>	<u>46,149.27</u>	<u>0.73</u>
Total Undistributed Expenditures					
Operations and Maintenance of Plant	<u>954,411.00</u>	<u>34,779.69</u>	<u>989,190.69</u>	<u>815,316.27</u>	<u>173,874.42</u>
Undist. Expend. - Student Transportation Serv.					
Management Fee - ESC and CTSA Transportation Program	75,000.00	-	75,000.00	42,574.92	32,425.08
Contract Services - Aid in Lieu - Non-Public School	24,000.00	2,888.00	26,888.00	26,887.98	0.02
Contract Services - Aid in Lieu Payments - Charter School	24,000.00		24,000.00	-	24,000.00
Contract Services (Aid-In-Lieu) Choice Students	24,000.00		24,000.00	-	24,000.00
Contract Services - Special Ed Students	15,000.00		15,000.00	1,579.00	13,421.00
Contr Serv (Bet. Home & School) - Vendors	190,000.00	(112,888.00)	77,112.00	2,754.77	74,357.23
Contr Serv (Other Bet. Home & School) - Vendors	20,000.00		20,000.00	6,939.76	13,060.24
Contr Serv (Regular Students)-ESCs and CTSA	412,242.00		412,242.00	166,892.57	245,349.43
Contr Serv (Special Ed Students)- ESCs and CTSA	973,224.00	(211,735.00)	761,489.00	476,539.53	284,949.47
Total Undistributed Expenditures - Student Transportation Services	<u>1,757,466.00</u>	<u>(321,735.00)</u>	<u>1,435,731.00</u>	<u>724,168.53</u>	<u>711,562.47</u>
Unallocated Benefits					
Social Security Contribution	65,000.00	28,283.00	93,283.00	67,783.42	25,499.58
Other Retirement Contributions - PERS	90,000.00	(5,545.00)	84,455.00	66,218.00	18,237.00
Unemployment Compensation		25,545.00	25,545.00	25,544.86	0.14
Worker's Compensation	108,000.00		108,000.00	105,105.72	2,894.28
Health Benefits	967,229.00	42,843.00	1,010,072.00	933,677.87	76,394.13
Tuition Reimbursement	10,000.00	14,323.00	24,323.00	24,322.60	0.40
Other Employee Benefits	25,000.00	(20,000.00)	5,000.00	-	5,000.00
Unused Sick Time to terminated /Retired Staff	30,000.00	(10,000.00)	20,000.00	-	20,000.00
Total Unallocated Benefits	<u>1,295,229.00</u>	<u>75,449.00</u>	<u>1,370,678.00</u>	<u>1,222,652.47</u>	<u>148,025.53</u>
On-Behalf Contributions					
On-Behalf TPAF Contribution (non-bud)					
Post Retirement Medical Contributions			-	275,888.00	(275,888.00)
Pension Costs				944,171.00	(944,171.00)
Long Term Disability				772.00	(772.00)
Reimbursed TPAF Social Security Cont.(non-bud)			-	220,061.39	(220,061.39)
Total On-Behalf Contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,440,892.39</u>	<u>(1,440,892.39)</u>
Total Personal Services - Employee Benefits	<u>1,295,229.00</u>	<u>75,449.00</u>	<u>1,370,678.00</u>	<u>2,663,544.86</u>	<u>(1,292,866.86)</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>10,098,088.00</u>	<u>454,447.67</u>	<u>10,552,535.67</u>	<u>10,180,607.98</u>	<u>371,927.69</u>
TOTAL GENERAL CURRENT EXPENSE	<u>13,588,870.00</u>	<u>28,175.75</u>	<u>13,617,045.75</u>	<u>12,711,613.64</u>	<u>905,432.11</u>
CAPITAL OUTLAY					
Construction Services	\$ -	\$ 12,898.85	\$ 12,898.85	\$ 12,618.50	\$ 280.35
Facilities Acquisition and Construction Services					
SDA Debt Service Assessment	34,985.00	-	34,985.00	34,985.00	-
Total Facilities Acquisition and Construction Services	<u>34,985.00</u>	<u>12,898.85</u>	<u>47,883.85</u>	<u>47,603.50</u>	<u>280.35</u>
Transfer of Funds to Charter Schools	<u>287,349.00</u>	<u>5,093.99</u>	<u>292,442.99</u>	<u>69,606.00</u>	<u>222,836.99</u>
TOTAL EXPENDITURES	<u>13,911,204.00</u>	<u>46,168.59</u>	<u>13,957,372.59</u>	<u>12,828,823.14</u>	<u>1,128,549.45</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,043,127.00)</u>	<u>(46,168.59)</u>	<u>(2,089,295.59)</u>	<u>951,835.82</u>	<u>3,041,131.41</u>

BOROUGH OF LAWNSIDE SCHOOL DISTRICT
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2025

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable (Unfavorable)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (2,043,127.00)	\$ (46,168.59)	\$ (2,089,295.59)	\$ 951,835.82	\$ 3,041,131.41
Fund Balance July 1	4,408,395.62	-	4,408,395.62	4,408,395.62	-
Fund Balance June 30	<u>\$ 2,365,268.62</u>	<u>\$ (46,168.59)</u>	<u>\$ 2,319,100.03</u>	<u>\$ 5,360,231.44</u>	<u>\$ 3,041,131.41</u>
Recapitulation:					
Restricted Fund Balance:					
Reserve for Excess Surplus - Current Year				\$ 2,208,277.00	
Excess Surplus - Designated for Subsequent Year's Expenditures				1,354,456.32	
Maintenance Reserve				387,061.00	
Unemployment Compensation				117,334.76	
Assigned Fund Balance:					
Designated for Subsequent Year's Expenditures				636,033.68	
Reserve for Encumbrances				172,561.13	
Unassigned Fund Balance				<u>484,507.55</u>	
				<u>5,360,231.44</u>	
Reconciliation to Governmental Funds Statements (GAAP):					
Last State Aid Payment not recognized on GAAP basis				661,095.00	
Fund Balance per Governmental Funds (GAAP)				<u>\$ 4,699,136.44</u>	

AUDIT RECOMMENDATIONS SUMMARY
For the Fiscal Year Ended June 30, 2025
BOROUGH OF LAWNSIDE SCHOOL DISTRICT

Recommendations:

1. Administrative Practices and Procedures

None.

2. Financial Planning, Accounting and Reporting

FINDING AMR #2025-1

The District failed to file IRS Forms 1099 and 1096.

RECOMMENDATION AMR #2025-1

We recommend that Forms 1096 and 1099 be properly and timely filed with the recipients and electronically filed with the IRS and the State of NJ.

3. School Purchasing Programs

None.

4. School Food Service

FINDING AMR #2025-2

At June 30, 2025 the Food Service has a Total Net Position in the amount of \$2,429.35 but that amount is net of the Investment In Capital Assets in the amount of \$131,381.18 and the Unrestricted Deficit of \$128,951.83.

RECOMMENDATION AMR #2025-2

We recommend that the District address the funding of the Deficit in Unrestricted Net Position in the Food Service Fund.

5. Student Body Activities

None.

6. Application for State School Aid

None.

7. Pupil Transportation

None.

8. Facilities and Capital Assets

None.

**AUDIT RECOMMENDATIONS SUMMARY
For the Fiscal Year Ended June 30, 2025
BOROUGH OF LAWNSIDE SCHOOL DISTRICT**

9. Miscellaneous

None.

10. Status of Prior Year Audit Findings/Recommendations

The Prior Year Finding have all been resolved.

**New Jersey Department of Education
Corrective Action Plan (CAP)
For the Fiscal Year 2025 (July 1, 2024 – June 30, 2025)**

Submission Guidance

Applicability: A CAP should only be prepared if there is a finding(s) in the ACFR or AMR

- The completed CAP must be uploaded to the ACFR Repository within 45 days of Board acceptance of the audit.
- Save the file as CAP.PDF and email a copy to CAP@ag.nj.gov.

LEA Information

LEA Name: School District of the Borough of Lawnside

LEA Number: 2560

County Name: Camden

County Number: 07

Type of Audit: Fiscal

Date of Board Meeting: March 12, 2026

Contact Name: Jennifer Johnson

Contact Title: Business Administrator

Email: jjohnson@lawnside.k12.nj.us

Phone: 856-547-2585

ACFR/AMR Findings

Preparation:

- Column A:** Identify and note whether the finding(s) is in the ACFR and/or the AMR. Include the finding(s) number (e.g., ACFR 2025-001), and note the ACFR finding(s) first.
- Columns B and C:** Use the exact language noted as the condition for the ACFR. Use the exact language noted as the finding in the AMR. If the finding(s) appears in both documents, use the language noted in the ACFR.
- Column D:** Describe the method of implementation to prevent recurrence of finding(s). If applicable, include an explanation for "Questioned Costs".
- Column F:** Document a definitive implementation date (MM-DD-YY). Entries such as "Immediate" or Ongoing" are not acceptable.

A ACFR/ AMR Finding	B Condition/Finding	C Recommendation	D Method of Implementation	E Person Responsible for Implementation/Title	F Implementation Date
2025-01	The district failed to file IRS Forms 1099 and 1096.	Forms 1099 and 1096 be properly and timely filed with the recipients and electronically filed with the IRS and State of NJ.	Business office personnel will quarterly review the 1099 system generated report for missing information..	Business Administrator Assistant Business Administrator	IRS Forms have been distributed to recipients and filed electronically to the IRS and State of NJ.
2025-02	At June 30, 2025 the Food Service has a Total Net Position in the amount of \$2,429.35 but that amount is net of the investment in capital Assets in the amount of \$131,381.18 and the Unrestricted Deficit of \$128,951.83.	The District addresses the funding Deficit in Unrestricted Net Position in the Food Service Fund.	The district in collaboration with the food service management company will work to address and implement a process to reduce the deficit.	Superintendent of Schools Business Administrator Food Service Mgmt Company	June 30, 2026

Attestation

Signature required below.

I hereby certify that the information provided in this CAP is accurate and complete to the best of my knowledge, and that the recommendation(s) will be implemented as noted.

Chief School Administrator:

Date: March 12, 2026

Board Secretary / School Business Administrator:

Date: March 12, 2026

**LAWNSIDE BOARD OF EDUCATION
RESOLUTION
275**

RESOLUTION TO APPROVE THE TRANSFER OF FUNDS FROM THE MAINTENANCE RESERVE ACCOUNT FOR PLAYGROUND REPAIRS AT LAWNSIDE PUBLIC SCHOOL

WHEREAS, the Lawnside Board of Education is committed to maintaining safe and accessible facilities for all students, including the upkeep and repair of outdoor play equipment; and

WHEREAS, it has been determined that the playground at Lawnside Public School requires replacement parts, surface repairs, and additional safety features; and

WHEREAS, the Board has received and reviewed a quote from Playworld Systems (Quote No. PPS25136) dated October 15, 2025, in the total amount of \$17,191.42, which includes parts, labor, touch-up paint, installation of slide mats, and the supply and installation of engineered wood fiber (EWF) mulch; and

WHEREAS, the Board has determined that the cost of these repairs is an eligible expense from the District's Maintenance Reserve account in accordance with N.J.A.C. 6A:23A-14.2;

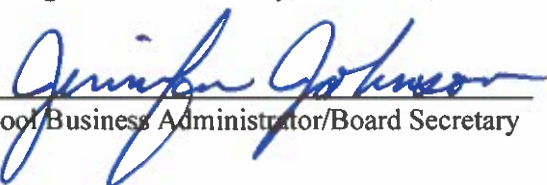
THEREFORE BE IT RESOLVED, that the Lawnside Board of Education authorizes the transfer of \$17,191.42 from the Maintenance Reserve account into the appropriate general fund account for the purpose of paying for the playground repairs and associated services outlined in Quote No. PPS25136.

BE IT FURTHER RESOLVED, that this confirms the Business Administrator was authorized to initiate the necessary financial transactions and execute all related documents to ensure timely completion of the work.

*Motion by Ms. Arterbridge, second by Mr. Austin followed with a roll call vote:
Austin; Arterbridge; Catlett; Kittles; Forrest; Still; 6 Yes
Cauthorne; Harper; Hurley; 3 Absent*

Motion Carried

I certify that the foregoing resolution was approved by the Lawnside Board of Education at their meeting held on Thursday, March 12, 2026.



School Business Administrator/Board Secretary

**LAWNSIDE BOARD OF EDUCATION
RESOLUTION
276**

RESOLUTION TO APPROVE THE LAWNSIDE BOARD OF EDUCATION TO ENTER INTO A SHARED SERVICE AGREEMENT TO CONTRACT WITH CAMDEN COUNTY EDUCATIONAL SERVICES COMMISSION FOR PRESCHOOL SERVICES FOR THE SCHOOL YEAR 2026-2027 NOT TO EXCEED \$52,554.00

WHEREAS, Lawnside School District requires the following services that can be provided by entering a shared service agreement with Camden County Educational Services Commission;

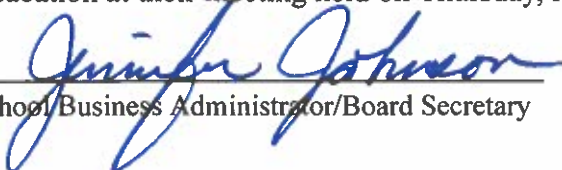
Type of Service	Cost
(5) Preschool Collaborative Session	\$ 0.00
Preschool Instructional Coach 20 Summer hours x \$75	\$1,500.00
Preschool Intervention Referral Specialist 20 Summer hours x \$75	\$1,500.00
Preschool Consultation 6 x \$1,260	\$7,560.00
Preschool Instructional Coach 3classrooms x \$6,999	\$20,997.00
Preschool Intervention Referral Specialist 3 classrooms x \$6,999	<u>\$20,997.00</u>
	\$52,554.00

and THEREFORE BE RESOLVED, that utilizing funding from the State of New Jersey Early Childhood Preschool Aid the Lawnside Board of Education accepts and approves to enter a shared service agreement with Camden County Educational Services Commission for the school year 2026-2027 in an amount not to exceed \$52,554.

*Motion by Ms. Arterbridge, second by Mr. Austin followed with a roll call vote:
Austin; Arterbridge; Catlett; Kittles; Forrest; Still; 6 Yes
Cauthorne; Harper; Hurley; 3 Absent*

Motion Carried

I certify that the foregoing resolution was approved by the Lawnside Board of Education at their meeting held on Thursday, March 12, 2026.



School Business Administrator/Board Secretary

LAWNSIDE BOARD OF EDUCATION
RESOLUTION
277

RESOLUTION TO DESIGNATE THE LOCATIONS FOR PUBLIC NOTICE

WHEREAS, it is necessary to designate the locations in which publication of public notices, legal advertisements, notices of hearings, and such other official communications and/or information from, about, or pertaining to the Lawnside Board of Education (“Board of Education”), may be forthcoming, or as required to be published in accordance with law; and

WHEREAS, the Open Public Meetings Act, N.J.S.A. 10:4-8(d), requires that certain notice of meetings be submitted to two newspapers, one of which shall be an official newspaper; and

WHEREAS, the newspapers designated by this body must be those which have the greatest likelihood of informing the public within the jurisdiction boundaries of the Board of Education of such meeting; and

WHEREAS, on June 30, 2025, P.L. 2025, c. 72 was signed into law, requiring that after March 1, 2026, all public entities must publish all required legal notices on its official website; and

WHEREAS, public entities’ websites must be accessible and available to the public free of charge, and have a direct hyperlink to the webpage with the legal notices, located conspicuously on the homepage; and

WHEREAS, to comply with P.L. 2025, c. 72, the Board of Education will continue to publish all required legal notices in the Courier Post and the Retrospect until March 1, 2026; and

WHEREAS, after March 1, 2026, the Board of Education will publish all required legal notices on its official website using a direct hyperlink, located conspicuously on the homepage, to the webpage with legal notices pursuant to P.L. 2025, c.

*Motion by Ms. Arterbridge, second by Mr. Austin followed with a roll call vote:
Austin; Arterbridge; Catlett; Kittles; Forrest; Still; 6 Yes
Cauthorne; Harper; Hurley; 3 Absent*

Motion Carried

I certify that the foregoing resolution was approved by the Lawnside Board of Education at their meeting held on Thursday, March 12, 2026.



School Business Administrator/Board Secretary

**LAWNSIDE BOARD OF EDUCATION TENTATIVE FY 2026-27 BUDGET ADOPTION
RESOLUTION
278**

The Superintendent recommends approval to adopt the Tentative Budget for FY 2026-2027:

BE IT RESOLVED that the tentative budget be approved for the 2026-27 School Year using the 2026-2027 state aid figures and the School Business Administrator/Board Secretary be authorized to submit the following tentative budget to the Executive County Superintendent of Schools for approval in accordance with the statutory deadline:

	<u>Budget</u>	<u>Tax Levy</u>
General Fund	\$15,511,777	\$ 5,195,324
Special Revenue Fund	\$ 982,227	\$ 0
Debt Service Fund	<u>\$ 265,000</u>	<u>\$ 265,000</u>
Totals	\$16,759,004	\$ 5,460,324

And to advertise said tentative budget in the approved newspapers in accordance with the form required by the State Department of Education and according to law; and

BE IT FURTHER RESOLVED, that a public hearing be held Wednesday, May 7, 2026, in the Lawnside Public School Board Conference Room, located at 426 E. Charleston Ave at 7:00 pm. for the purpose of conducting a public hearing on the budget for the 2026-2027 School Year.

Travel and Related Expense Reimbursement 2026-2027:

WHEREAS, the Lawnside Board of Education recognizes school staff and Board members will incur travel expenses related to and within the scope of their current responsibilities and for travel that promotes the delivery of instruction or furthers the efficient operation of the school district; and

WHEREAS, N.J.A.C. 6A:23A-7.3 et seq. requires Board members to receive approval of these expenses by a majority of the full voting membership of the Board and staff members to receive prior approval of these expenses by the Superintendent of Schools and a majority of the full voting membership of the Board; and

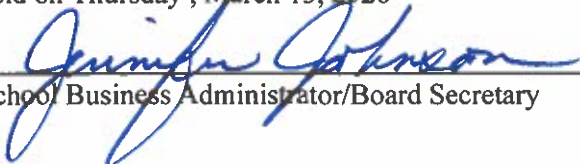
WHEREAS, the Lawnside Board of Education established \$25,000 as the maximum travel amount for the current school year and has expended \$6,096 as of this date; now

THEREFORE, BE IT RESOLVED, the Board of Education approves travel and related expense reimbursements in accordance with N.J.A.C. 6A:23A-7.3, to a maximum expenditure of \$25,000 for the 2026-2027 school year.

*Motion by Ms. Arterbridge, second by Mr. Austin followed with a roll call vote:
Austin;Arterbridge;Catlett;Kittles;Forrest;Still;6 Yes
Cauthorne;Harper;Hurley;3 Absent*

Motion Carried

I certify that the foregoing resolution was approved by the Lawnside Board of Education at their meeting held on Thursday, March 13, 2026



School Business Administrator/Board Secretary