APPENDIX A

NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY FEBRUARY 28, 2009

BOARD SECRETARY'S MONTHY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, 1 CERTIFY AS OF FEBRUARY 28, 2009 NO BUDGETARY LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATION OF NJAC 6A:23-2.11(a).

BOARD SECRETARY

(. .

FEBRUARY 28, 2009

ł

Starting date 7/1/2008 Ending date 2/28/2009 Fund: 10 GENERAL CURRENT EXPENSE

Ass	ets:	<u>,3001003</u>	2	
101	Cash in bank			\$347,596.83
102 - 106	Cash Equivalents			\$3,900.00
111	Investments			\$0.00
116	Capital Reserve Account			\$125,589.27
117	Maintenance Reserve Account			\$0.00
121	Tax levy Receivable			\$0.00
/	Accounts Receivable:			
132	Interfund		\$4,201.45	
141	Intergovernmental - State		\$477,154.93	
142	Intergovernmental - Federal		\$0.00	
143	Intergovernmental - Other		\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$9,912.21	\$491,268.59
I	_oans Receivable:			
131	Interfund		\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
(Other Current Assets			\$0.00
Res	ources:			
301	Estimated revenues		\$51,929,453.00	
302	Less revenues		(\$32,551,177.98)	\$19,378,275.02
	Total assets and resources			<u>\$20,346,629.71</u>
	Liabilities and	l fund eq	uity	
Lial	bilities:			

411	Intergovernmental accounts payable - state	\$0.00
421	Accounts payable	(\$75.99)
431	Contracts payable	\$0.00
451	Loans payable	\$0.00
481	Deferred revenues	\$0.00
	Other current liabilities	\$61,495.94
	Total liabilities	\$61,419.95

Ending date 2/28/2009 Fund: 10 GENERAL CURRENT EXPENSE Starting date 7/1/2008

Fund Balance:

Appropriated:

753,754	Reserve for encumbrance	es		\$18,369,518.41	
761	Capital reserve account	- July		\$725,718.34	
604	Add: Increase in capital	reserve		\$0.00	
307	Less: Budgeted w/d from	n capital reserve elig	ible costs	\$0.00	
309	Less: Budgeted w/d from	n capital reserve exc	ess costs	\$0.00	\$725,718.34
764	Maintenance reserve ac	count - July		\$0.00	
606	Add: Increase in mainter	nance reserve		\$0.00	
310	Less: Budgeted w/d fron	n maintenance reser	ve	\$0.00	\$0.00
762	Adult education program	IS		\$0.00	
751,752,76x	Other reserves			\$605,252.70	
601	Appropriations		\$53,703,687.59		
602	Less: Expenditures	(\$32,891,980.67)			
	Encumbrances	(\$18,369,518.40)	(\$51,261,499.07)	\$2,442,188.52	
	Total appropriated			\$22,142,677.97	
Unappro	priated:				
770	Fund balance, July 1			(\$706,098.06)	
303	Budgeted fund balance			(\$1,151,370.15)	
	Total fund balance				\$20,285,209.76
	Total liabilities and f	und equity			<u>\$20,346,629.71</u>
Recapitulat	ion of Budgeted Fund B	alance:			
			Budgeted	<u>Actual</u>	Variance
Appropria	ations		\$53,703,687.59	\$51,261,499.07	\$2,442,188.52
Revenue	es		(\$51,929,453.00)	(\$32,551,177.98)	(\$19,378,275.02)

Subtotal \$1,774,234.59 \$18,710,321.09 (\$16,936,086.50) Change in capital reserve account: Plus - Increase in reserve \$0.00 (\$600,129.07) \$600,129.07 Less - Withdrawal from reserve \$0.00 \$0.00 Subtotal \$1,774,234.59 \$18,110,192.02 (\$16,335,957.43) Less: Adjustment for prior year (\$622,864.44) (\$622,864.44) Budgeted fund balance \$1,151,370.15 \$17,487,327.58 (\$16,335,957.43)

Board Secretary

Date

03/11/09 10:07

Prepared and submitted by :

. /

ومراجع والمراجع والمتحد المتعور والالتحاكم الورار والمتحا

Starting date 7/1/2008 Ending date 2/28/2009 Fund: 20 SPECIAL REVENUE FUNDS

Ass	ets:	2	
101	Cash in bank		(\$313,479.92)
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
	Accounts Receivable:		
132	Interfund	\$0.00	· ·
141	Intergovernmental - State	\$547,971.82	
142	Intergovernmental - Federal	\$2,463.96	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$550,435.78
]	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
1	Other Current Assets		\$0.00
Res	sources:		
301	Estimated revenues	\$1,615,595.00	
302	Less revenues	(\$371,489.00)	\$1,244,106.00
	Total assets and resources		<u>\$1,481,061.86</u>
	Liabilities and fund ec	luity	
Lia	bilities:	*.	
101	Cash in bank		(\$313,479.92)
411	Intergovernmental accounts payable - state		\$3,603.70
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$850,544.80
	Other current liabilities		\$415.84
	Total liabilities		\$854,564.34

Starting date 7/1/2008 Ending date 2/28/2009 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated: 753,754 \$229,773.18 Reserve for encumbrances Capital reserve account - July \$0.00 761 Add: Increase in capital reserve \$0.00 604 Less: Budgeted w/d from capital reserve eligible costs \$0.00 307 Less: Budgeted w/d from capital reserve excess costs \$0.00 \$0.00 309 764 Maintenance reserve account - July \$0.00 606 Add: Increase in maintenance reserve \$0.00 \$0.00 Less: Budgeted w/d from maintenance reserve \$0.00 310 \$0.00 762 Adult education programs \$0.00 751,752,76x Other reserves \$1,852,685.98 601 Appropriations 602 Less: Expenditures (\$749,342.11) Encumbrances (\$229,773.18) (\$979,115.29) \$873,570.69 Total appropriated \$1,103,343.87 Unappropriated: 770 Fund balance, July 1 (\$304,337.04) 303 Budgeted fund balance (\$172,509.31)Total fund balance \$626,497.52 Total liabilities and fund equity \$1,481,061.86 **Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,852,685.98	\$979,115.29	\$873,570.69
Revenues	(\$1,615,595.00)	(\$371,489.00)	(\$1,244,106.00)
Subtotal	\$237,090.98	\$607,626.29	(\$370,535.31)
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	
Subtotal	\$237,090.98	\$607,626.29	(\$370,535.31)
Less: Adjustment for prior year	(\$64,581.67)	(\$64,581.67)	
Budgeted fund balance	\$172,509.31	\$543,044.62	(\$370,535.31)

6 M

Prepared and submitted by :

Board Secretary

3/11/09

Date

4

Starting date 7/1/2008 Ending date 2/28/2009 Fund: 30 CAPITAL PROJECTS FUNDS

Ass	ets:	<u></u>	
101	Cash in bank		\$26,985,800.17
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
/	Accounts Receivable:		
132	Interfund	\$22,659.00	
141	Intergovernmental - State	\$1,885,104.04	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$40,000.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$1,947,763.04
1	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
1	Other Current Assets	φ0100	\$0.00
	sources:		\$0.00 <u>_</u>
		\$ 2.22	
301	Estimated revenues	\$0.00	
302	Less revenues	(\$1,714,648.21)	(\$1,714,648.21)
	Total assets and resources		<u>\$27,218,915.00</u>
	Liabilities and fund e	equity	
Lial	bilities:		

431	Contracts payable		\$0.00
451 ·	Loans payable		\$0.00
481	Deferred revenues		\$1,181,405.00
	Other current liabilities		\$793,481.48
	Total liabilities	$\sum_{i=1}^{N} \sum_{j=1}^{N} (i - 1) \sum_{i=1}^{N} (i - 1) \sum_{j=1}^{N} $	\$2,279,420.48

Starting date 7/1/2008 Ending date 2/28/2009 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

753,754	Reser	ve for encumbranc	es		\$4,740,559.49	
761		al reserve account -			\$0.00	
604	•	ncrease in capital r			\$0.00	
307			n capital reserve elig	ible costs	\$0.00	
309	Less:	Budgeted w/d from	capital reserve exc	ess costs	\$0.00	\$0.00
764	Mainte	enance reserve acc	count - July		\$0.00	
606	Add: I	ncrease in mainten	ance reserve		\$0.00	
310	Less:	Budgeted w/d from	maintenance reser	ve	\$0.00	\$0.00
762	Adult	education program	s		\$0.00	
751,752,76x	Other	reserves			\$0.00	
601	Appro	priations		\$32,350,373.49		
602	Less:	Expenditures	(\$6,177,082.80)			
		Encumbrances	(\$4,064,302.49)	(\$10,241,385.29)	\$22,108,988.20	
	Total	appropriated			\$26,849,547.69	
Unappr	opriated	l:				
770	Fund	balance, July 1			\$20,383,445.97	
303	Budge	eted fund balance			(\$22,293,499.14)	
	Total	fund balance				\$24,939,494.52
	Tot	al liabilities and fu	and equity			<u>\$27,218,915.00</u>
Recapitula	tion of	Budgeted Fund Ba	alance:			
				Budgeted	<u>Actual</u>	Variance
Appropr	iations			\$32,350,373.49	\$10,241,385.29	\$22,108,988.20
Revenu	les			\$0.00	(\$1,714,648.21)	\$1,714,648.21
Subtota	al			\$32,350,373.49	\$8,526,737.08	\$23,823,636.41
Change	e in capi	tal reserve account	:			
Plus	- Increa	ise in reserve		\$0.00	\$0.00	\$0.00
Less	s - Withd	rawal from reserve		\$0.00	\$0.00	
Subtota	al			\$32,350,373.49	\$8,526,737.08	\$23,823,636.41
Less: A	djustme	ent for prior year		(\$10,056,874.35)	(\$10,056,874.35)	
Budget	ed fund	balance		\$22,293,499.14	(\$1,530,137.27)	\$23,823,636.41

Ŀ

3/11/09

Prepared and submitted by :

Board Secretary

Date

ه ه

Starting date 7/1/2008 Ending date 2/28/2009 Fund: 40 DEBT SERVICE FUNDS

As	ssets:	ina Resources	
101	Cash in bank		(\$21,746.13)
102 - 10	6 Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
	Accounts Receivable:		
132	Interfund	\$21,747.60	
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	\$21,747.60
	Loans Receivable:		
131	Interfund	\$0.00	
151, 152			\$0.00
	Other Current Assets	/	\$0.00
R	esources:		
301	Estimated revenues	\$4,580,862.00	
302	Less revenues	(\$4,580,862.00)	\$0.00
	Total assets and resources		<u>\$1.47</u>
	Liabilitie	s and fund equity	
Li	abilities:		
101	Cash in bank		(\$21,746.13)
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00
	Total liabilities		\$0.00
	•		

Starting date 7/1/2008 Ending date 2/28/2009 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrance	es		\$0.00	
761	Capital reserve account	- July		\$0.00	
604	Add: Increase in capital	reserve		\$0.00	
307	Less: Budgeted w/d from	n capital reserve eliç	gible costs	\$0.00	
309	Less: Budgeted w/d from	n capital reserve exc	cess costs	\$0.00	\$0.00
764	Maintenance reserve ac	count - July		\$0.00	
606	Add: Increase in mainter	nance reserve		\$0.00	
310	Less: Budgeted w/d fron	n maintenance reser	rve	\$0.00	\$0.00
762	Adult education program	s		\$0.00	
751,752,76x	Other reserves			\$0.00	
601	Appropriations		\$4,580,862.25		
602	Less: Expenditures	(\$4,580,862.25)			
	Encumbrances	\$0.00	(\$4,580,862.25)	\$0.00	
	Total appropriated			\$0.00	
Unappro	opriated:				
770	Fund balance, July 1			\$1.22	
303	Budgeted fund balance			(\$0.25)	
	Total fund balance				\$0.97
	Total liabilities and f	und equity			<u>\$0.97</u>
Recapitula	tion of Budgeted Fund B	alance:			
			Budgeted	Actual	Variance
Appropri	ations		<u>Budgeted</u> \$4,580,862.25	<u>Actual</u> \$4,580,862.25	<u>Variance</u> \$0.00
Appropri Revenu					
	es		\$4,580,862.25	\$4,580,862.25	\$0.00
Revenu Subtota	es	::	\$4,580,862.25 (\$4,580,862.00)	\$4,580,862.25 (\$4,580,862.00)	\$0.00 \$0.00

Plus - Increase in reserve\$0.00\$0.00Less - Withdrawal from reserve\$0.00\$0.00Subtotal\$0.25\$0.25Less: Adjustment for prior year\$0.00\$0.00Budgeted fund balance\$0.25\$0.25

MUDH

3/11/00

Prepared and submitted by :

Board Secretary

Date

03/11/09 10:07

)

\$0.00

\$0.00

• ·

03/11/09 10:07

Starting date 7/1/2008 Ending date 2/28/2009 Fund: 50 ENTERPRISE FUND

Ass	ets:		
101	Cash in bank		\$149,307.01
102 - 106	Cash Equivalents		\$592.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
A	Accounts Receivable:		
132	Interfund	\$0.00	
141	Intergovernmental - State	(\$571.54)	
142	Intergovernmental - Federal	(\$6,725.90)	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$	_) \$0.00	(\$7,297.44)
L	_oans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$	_) \$0.00	\$0.00
(Other Current Assets	an a	\$20,458.84
Res	ources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$525,932.26)	(\$525,932.26)
	Total assets and resources		(\$362,871.85)
	Liabilities and fu	ind equity	
Liat	pilities:		
411	Intergovernmental accounts pavable - state	· · · · · · · · · · · · · · · · · · ·	\$0.00

	Total liabilities		\$52,724.18
	Other current liabilities		\$52,724.18
481	Deferred revenues		\$0.00
451	Loans payable		\$0.00
431	Contracts payable		\$0.00
421	Accounts payable		\$0.00
411	Intergovernmental accounts payable	- state	\$0.00

Starting date 7/1/2008 Ending date 2/28/2009 Fund: 50 ENTERPRISE FUND

Fund Balance:

Appropriated:

753,754	Reserve for encumbrance	S		\$515,877.15	
761	Capital reserve account -	July		\$0.00	
604	Add: Increase in capital re			\$0.00	
307	Less: Budgeted w/d from	capital reserve eligit	ole costs	\$0.00	
309	Less: Budgeted w/d from	capital reserve exce	ss costs	\$0.00	\$0.00
764	Maintenance reserve acco	ount - July		\$0.00	
606	Add: Increase in maintena	ance reserve		\$0.00	
310	Less: Budgeted w/d from	maintenance reserve	e	\$0.00	\$0.00
762	Adult education programs			\$0.00	
751,752,76x	Other reserves			\$0.00	
601	Appropriations		\$1,087,460.19		
602	Less: Expenditures	(\$422,561.45)			
	Encumbrances	(\$515,877.15)	(\$938,438.60)	\$149,021.59	
	Total appropriated			\$664,898.74	
Unappr	opriated:				
770	Fund balance, July 1			(\$16,217.01)	
303	Budgeted fund balance			(\$1,064,277.76)	
	Total fund balance				(\$415,596.03)
	Total liabilities and fu	nd equity			<u>(\$362,871.85)</u>
Recapitula	tion of Budgeted Fund Ba	lance:			
			Budgeted	Actual	Variance
Appropr	iations		\$1,087,460.19	\$938,438.60	\$149,021.59
Revent	Jes		\$0.00	(\$525,932.26)	\$525,932.26
Subtota	al		\$1,087,460.19	\$412,506.34	\$674,953.85
Change	e in capital reserve account:				
Plus	- Increase in reserve		\$0.00	\$0.00	\$0.00
Less	s - Withdrawal from reserve		\$0.00	\$0.00	
Subtota	al		\$1,087,460.19	\$412,506.34	\$674,953.85
Less: A	djustment for prior year		(\$23,182.43)	(\$23,182.43)	
Budget	ed fund balance		\$1,064,277.76	\$389,323.91	\$674,953.85

1-

<u>}////09</u> Date

Prepared and submitted by :

Board Secretary

Starting date 7/1/2008 Ending date 2/28/2009 Fund: 51 SUMMER CAMP

Assets and Resources

Ass	sets:		
101	Cash in bank		\$893.27
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance 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
	Other Current Assets	ingen − 2 m − m m m m m m m m m m m m m m m m	\$0.00
Re	sources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$14,805.00)	(\$14,805.00)
	Total assets and resources		<u>(\$13,911.73)</u>
	Liabilities and fund equ	ity	

Liabilities:

411	Intergovernmental accounts payable - state	\$0.00)
421	Accounts payable	\$0.00)
431	Contracts payable	\$0.00)
451	Loans payable	\$0.00)
481	Deferred revenues	\$0.00	נ
	Other current liabilities	\$0.00)
	Total liabilities	\$0.00)

Starting date 7/1/2008 Ending date 2/28/2009 Fund: 51 SUMMER CAMP

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$0.00	
761	Capital reserve account - Ji	ıly		\$0.00	
604	Add: Increase in capital reserve			\$0.00	
307	Less: Budgeted w/d from ca	apital reserve eligible	e costs	\$0.00	
309	Less: Budgeted w/d from ca	apital reserve exces	s costs	\$0.00	\$0.00
764	Maintenance reserve accou	ınt - July		\$0.00	
606	Add: Increase in maintenan	ce reserve		\$0.00	
310	Less: Budgeted w/d from m	aintenance reserve		\$0.00	\$0.00
762	Adult education programs			\$0.00	
751,752,76x	Other reserves			\$0.00	
601	Appropriations		\$14,383.46		
602	Less: Expenditures	(\$14,383.46)			
	Encumbrances	\$0.00	(\$14,383.46)	\$0.00	
	Total appropriated			\$0.00	
Unappi	opriated:				
770	Fund balance, July 1			\$471.73	
303	Budgeted fund balance			(\$14,383.46)	
	Total fund balance				(\$13,911.73)
	Total liabilities and fund	d equity			<u>(\$13,911.73)</u>
Recapitula	tion of Budgeted Fund Bala	ince:			
			Budgeted	Actual	Variance
Approp	iations		\$14,383.46	\$14,383.46	\$0.00
Reven	ies		\$0.00	(\$14,805.00)	\$14,805.00
Subtota	al		\$14,383.46	(\$421.54)	\$14,805.00
Change	e in capital reserve account:				
Plus	- Increase in reserve		\$0.00	\$0.00	\$0.00
Less	- Withdrawal from reserve		\$0.00	\$0.00	
Subtota	al		\$14,383.46	(\$421.54)	\$14,805.00
Less: A	djustment for prior year		\$0.00	\$0.00	
Budget	ed fund balance		\$14,383.46	(\$421.54)	\$14,805.00

1º 10

3/ 11/09

Prepared and submitted by :

Board Secretary

Date

.

- 1 P -

Assets:

Starting date 7/1/2008 Ending date 2/28/2009 Fund: 55 EXTENDED DAY

Assets and Resources

	Liabilities and fund equ	uity	
	Total assets and resources		(\$298,807.20)
302	Less revenues	(\$405,988.36)	(\$405,988.36)
301	Estimated revenues	\$0.00	
Res	ources:		
	Other Current Assets		\$0.00
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
131	Interfund	\$0.00	
L	oans Receivable:		
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$38,836.94
143	Intergovernmental - Other	\$0.00	
142	Intergovernmental - Federal	\$0.00	
141	Intergovernmental - State	\$0.00	
132	Interfund	\$38,836.94	
Þ	Accounts Receivable:		
121	Tax levy Receivable		\$0.00
117	Maintenance Reserve Account		\$0.00
116	Capital Reserve Account		\$0.00
111	Investments		\$0.00
102 - 106	Cash Equivalents		\$500.00
101	Cash in bank		\$67,844.22

Liabilities:

411	Intergovernmental accounts payable -	state	\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$249,055.19
м.	Total liabilities		\$249,055.19

Starting date 7/1/2008 Ending date 2/28/2009 Fund: 55 EXTENDED DAY

Fund Balance:

Appropriated: \$8,257.15 Reserve for encumbrances 753,754 761 Capital reserve account - July \$0.00 Add: Increase in capital reserve \$0.00 604 Less: Budgeted w/d from capital reserve eligible costs \$0.00 307 \$0.00 Less: Budgeted w/d from capital reserve excess costs \$0.00 309 764 Maintenance reserve account - July \$0.00 606 Add: Increase in maintenance reserve \$0.00 \$0.00 Less: Budgeted w/d from maintenance reserve \$0.00 310 Adult education programs \$0.00 762 \$0.00 751,752,76x Other reserves 601 Appropriations \$870,335.00 602 Less: Expenditures (\$536,833.28) Encumbrances (\$9,735.71) (\$546,568.99). \$323,766.01 Total appropriated \$332,023.16 Unappropriated: (\$9,550.55) 770 Fund balance, July 1 Budgeted fund balance (\$870,335.00) 303 Total fund balance (\$547,862.39) Total liabilities and fund equity (\$298,807.20) **Recapitulation of Budgeted Fund Balance:** Budgeted Actual Variance

Appropriations	\$870,335.00	\$546,568.99	\$323,766.01
Revenues	\$0.00	(\$405,988.36)	\$405,988.36
Subtotal	\$870,335.00	\$140,580.63	\$729,754.37
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	
Subtotal	\$870,335.00	\$140,580.63	\$729,754.37
Less: Adjustment for prior year	\$0.00	\$0.00	
Budgeted fund balance	\$870,335.00	\$140,580.63	\$729,754.37

MUDH

Prepared and submitted by :

3/11/09

Board Secretary

Date

03/11/09 10:07

 $\bigcirc)$

.