#### **APPENDIX A**

## NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY JANUARY 31, 2011

## BOARD SECRETARY'S MONTHY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, 1 CERTIFY AS OF JANUARY 31, 2011 NO BUDGETARY LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATION OF NJAC 6A:23-2.11(a).

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JANUARY 31, 2011

Starting date 7/1/2010

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Ending date 1/31/2011 Fund: 10 GENERAL CURRENT EXPENSE

	Assets and Resources		
A	ssets:		
101	Cash in bank	e area and a second a	\$2,092,769.13
102 - 106	Cash Equivalents		\$3,940.00
111	Investments		\$0.00
116	Capital Reserve Account		\$127,537.14
17	Maintenance Reserve Account		\$0.00
18	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$23,794,242.00
A	ccounts Receivable:		
32	Interfund	\$98,722.91	
41	Intergovernmental - State	\$2,777,163.51	
142	Intergovernmental - Federal	\$0.00	
43	Intergovernmental - Other	\$112,297.30	
53, 154	Other (net of estimated uncollectable of \$)	\$117,184.52	\$3,105,368.24
Lo	pans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
0	ther Current Assets		\$0.00
R	esources:		
301	Estimated revenues	\$52,935,482.00	
302	Less revenues	(\$55,685,707.02)	(\$2,750,225.02)
	Total assets and resources		<u>\$26,373,631.49</u>
	Liabilities and Fund Equity		
· Li	abilities:		

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 7/1/2010 Ending date 1/31/2011 Fund: 10 GENERAL CURRENT EXPENSE

#### Fund Balance:

ŀ	Appropriated:				
753,754	Reserve for encumbrances		\$21,641,686.06		
761	Capital reserve account - July	\$127,081.56			
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	\$127,081.56		
764	Maintenance reserve account - July	\$0.00			
606	Add: Increase in maintenance reserve	\$0.00			
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00		
768	Waiver offset reserve - July 1, 2	\$0.00			
609	Add: Increase in waiver offset reserve	\$0.00			
314	Less: Bud. w/d from waiver offset reserve	\$0.00	\$0.00		
762	Adult education programs		\$0.00		
750-752,76x	Other reserves		\$0.00		
601	Appropriations	\$53,396,389.03			
602	Less: Expenditures (\$28,849,548.10)				
	Less: Encumbrances (\$21,331,050.02)	(\$50,180,598.12)	\$3,215,790.91		
	Total appropriated		\$24,984,558.53	an 1911 an bh ann an Cana ann bhanna an Antaire an anna 1917 an bh an bha an bha an Anna Anna Anna Anna Anna A	-
	Unappropriated:				
770	Fund balance, July 1		\$1,849,979.99		
303	Budgeted fund balance		(\$460,907.03)		
000	Total fund balance		(\$100,007.00)	\$26,373,631.49	
	Total liabilities and fund equity			\$26,373,631.49	
				<del>420,313,031.43</del>	
I	Recapitulation of Budgeted Fund Balance:				
		<b>Budgeted</b>	Actual	Variance	
/	Appropriations	\$53,396,389.03	\$50,180,598.12	\$3,215,790.91	
ł	Revenues	(\$52,935,482.00)	(\$55,685,707.02)	\$2,750,225.02	
5	Subtotal	\$460,907.03	(\$5,505,108.90)	<u>\$5,966,015.93</u>	
(	Change in capital reserve account:				
	Plus - Increase in reserve	\$0.00	\$455.58	(\$455.58)	
	Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00	
:	Subtotal	\$460,907.03	(\$5,504,653.32)	<u>\$5,965,560.35</u>	
(	Change in waiver offset reserve account:				
	Plus - Increase in reserve	\$0.00	\$0.00	\$0.00	
	Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00	
:	Subtotal	<u>\$460,907.03</u>	<u>(\$5,504,653.32)</u>	\$5,965,560.35	

\$0.00

\$460,907.03

2-22-11 Prepared and submitted by Board Secretary

Less: Adjustment for prior year

Budgeted fund balance

Date

\$0.00

(\$5,504,653.32)

\$0.00

\$5,965,560.35

Starting date 7/1/2010

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Ending date 1/31/2011 Fund: 20 SPECIAL REVENUE FUNDS

	Assets and Resources		1
	Assets:		
101	Cash in bank		(\$718,591.16)
102 - 106	-Cash Equivalents		\$0.00
111	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	\$139,681.48	
142	Intergovernmental - Federal	\$426,305.93	
143	Intergovernmental - Other	\$17,467.73	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$583,455.14
	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets		\$0.00
	Resources:		
301	Estimated revenues	\$1,542,959.00	
302	Less revenues	(\$584,082.00)	\$958,877.00
	Total assets and resources		<u>\$823,740.98</u>
	Liabilities and Fund Equity	L	
	Liabilities:		
101	Cash in bank		(\$718,591.16)
411	Intergovernmental accounts payable - state		\$66,800.57
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$33,145.94
	Other current liabilities		\$415.84
	Total liabilities		\$100,362.35

## Starting date 7/1/2010 Fund

Ending date 1/31/2011 Fund: 20 SPECIAL REVENUE FUNDS

Balance:	

ļ	Appropriated:				
753,754	Reserve for encumbrances			\$505,418.73	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve		\$0.00		
307	Less: Bud. w/d cap. reserve elig	ible costs	\$0.00		
309	Less: Bud. w/d cap. reserve exc	ess costs	\$0.00	\$0.00	
764	Maintenance reserve account -	July	\$0.00		
606	Add: Increase in maintenance re	eserve	\$0.00		
310	Less: Bud. w/d from maintenanc	e reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2		\$0.00		
609	Add: Increase in waiver offset re	serve	\$0.00		
314	Less: Bud. w/d from waiver offse	et reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$1,950,723.37		
602	Less: Expenditures	(\$899,569.24)			
	Less: Encumbrances	(\$413,650.82)	(\$1,313,220.06)	\$637,503.31	
an a church a church church a	Total appropriated	an a	والمتحد والمتعارية المتعارية والمتعاولة والمتعارية والمتعارية والمتعارية	\$1,142,922.04	
ι	Jnappropriated:				
770	Fund balance, July 1			(\$11,779.04)	
303	Budgeted fund balance			(\$407,764.37)	
	Total fund balance				\$723,378.63
	Total liabilities and fund	equity			<u>\$823,740.98</u>
I	Recapitulation of Budgeted Fund Ba	lance:			
			Budgeted	Actual	Variance
1	Appropriations		\$1,950,723.37	\$1,313,220.06	\$637,503.31
i	Revenues		(\$1,542,959.00)	(\$584,082.00)	(\$958,877.00)
:	Subtotal		<u>\$407,764.37</u>	<u>\$729,138.06</u>	<u>(\$321,373.69)</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		\$407,764.37	<u>\$729,138.06</u>	<u>(\$321,373.69)</u>
(	Change in waiver offset reserve accour	nt:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
;	Subtotal		<u>\$407,764.37</u>	<u>\$729,138.06</u>	<u>(\$321,373.69)</u>
	Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00
I	Budgeted fund balance		<u>\$407,764.37</u>	<u>\$729,138.06</u>	<u>(\$321,373.69)</u>

Kaus Geleanan 2-22-11 Board Secretary Prepared and submitted by :

Date

\$0.00

\$567,532.00

\$96,257.53

\$1,541,150.81

Starting date 7/1/2010

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451

481

Loans payable

Deferred revenues

Other current liabilities

**Total liabilities** 

Ending date 1/31/2011 Fund: 30 CAPITAL PROJECTS FUNDS

	Assets and Resources		
	Assets:		
101	Cash in bank		\$6,255,622.17
102 - 106	Cash Equivalents		\$0.00
111	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	\$528,810.49	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$40,000.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$568,810.49
	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets		\$0.00
	Resources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$14,328.30)	(\$14,328.30)
	Total assets and resources		<u>\$6,810,104.36</u>
	Liabilities and Fund Equity		
	Liabilities:		
411			
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$877,361.28
401	Contracts payable		\$0.00

### Starting date 7/1/2010 Ending date 1/31/2011 Fund: 30 CAPITAL PROJECTS FUNDS

#### Fund Balance:

	Appropriated:					
753,754	Reserve for encumbrances			\$15,367,696.29		
761	Capital reserve account - July		\$0.00			
604	Add: Increase in capital reserve	9	\$0.00			
307	Less: Bud. w/d cap. reserve eli	gible costs	\$0.00			
309	Less: Bud. w/d cap. reserve ex	cess costs	\$0.00	\$0.00		
764	Maintenance reserve account -	July	\$0.00			
606	Add: Increase in maintenance	reserve	\$0.00			
310	Less: Bud. w/d from maintenan	ce reserve	\$0.00	\$0.00		
768	Waiver offset reserve - July 1, 2	2	\$0.00			
609	Add: Increase in waiver offset r	reserve	\$0.00			
314	Less: Bud. w/d from waiver offs	set reserve	\$0.00	\$0.00		
762	Adult education programs			\$0.00		
750-752,76	Other reserves			\$0.00		
601	Appropriations		\$14,163,579.35			
602	Less: Expenditures	(\$8,857,394.50)				
	Less: Encumbrances	(\$4,211,020.75)	(\$13,068,415.25)	\$1,095,164.10		
	Total appropriated		annan a a an	\$16,462,860.39		
	Unappropriated:					
770	Fund balance, July 1			\$2,969,672.51		
303	Budgeted fund balance			(\$14,163,579.35)		
	Total fund balance				\$5,268,953.55	
	Total liabilities and fund	l equity			\$6,810,104.36	
	Total liabilities and fund	l equity			<u>\$6,810,104.36</u>	
	Total liabilities and fund Recapitulation of Budgeted Fund B			•	<u>\$6,810,104.36</u>	
			Budgeted	Actual	<u>\$6,810,104.36</u> <u>Variance</u>	
			<u>Budgeted</u> \$14,163,579.35	<u>Actual</u> \$13,068,415.25	· .	
	Recapitulation of Budgeted Fund B				Variance	
	Recapitulation of Budgeted Fund B		\$14,163,579.35	\$13,068,415.25	<u>Variance</u> \$1,095,164.10	
	Recapitulation of Budgeted Fund B Appropriations Revenues		\$14,163,579.35 \$0.00	\$13,068,415.25 (\$14,328.30)	<u>Variance</u> \$1,095,164.10 \$14,328.30	
	Recapitulation of Budgeted Fund B Appropriations Revenues Subtotal		\$14,163,579.35 \$0.00	\$13,068,415.25 (\$14,328.30)	<u>Variance</u> \$1,095,164.10 \$14,328.30	
	Recapitulation of Budgeted Fund B Appropriations Revenues Subtotal Change in capital reserve account:	alance:	\$14,163,579.35 \$0.00 <u>\$14,163,579.35</u>	\$13,068,415.25 (\$14,328.30) <u>\$13,054,086.95</u>	<u>Variance</u> \$1,095,164.10 \$14,328.30 <u>\$1,109,492.40</u>	
	Recapitulation of Budgeted Fund B Appropriations Revenues Subtotal Change in capital reserve account: Plus - Increase in reserve	alance:	\$14,163,579.35 \$0.00 <u>\$14,163,579.35</u> \$0.00	\$13,068,415.25 (\$14,328.30) <u>\$13,054,086.95</u> \$0.00	<u>Variance</u> \$1,095,164.10 \$14,328.30 <u>\$1,109,492.40</u> \$0.00	
	Recapitulation of Budgeted Fund Ba Appropriations Revenues Subtotal Change in capital reserve account: Plus - Increase in reserve Less - Withdrawal from reserve	alance:	\$14,163,579.35 \$0.00 <u>\$14,163,579.35</u> \$0.00 \$0.00	\$13,068,415.25 (\$14,328.30) <u>\$13,054,086.95</u> \$0.00 \$0.00	<u>Variance</u> \$1,095,164.10 \$14,328.30 <u>\$1,109,492.40</u> \$0.00 \$0.00	
	Recapitulation of Budgeted Fund B Appropriations Revenues Subtotal Change in capital reserve account: Plus - Increase in reserve Less - Withdrawal from reserve Subtotal	alance:	\$14,163,579.35 \$0.00 <u>\$14,163,579.35</u> \$0.00 \$0.00	\$13,068,415.25 (\$14,328.30) <u>\$13,054,086.95</u> \$0.00 \$0.00	<u>Variance</u> \$1,095,164.10 \$14,328.30 <u>\$1,109,492.40</u> \$0.00 \$0.00	
	Recapitulation of Budgeted Fund Ba Appropriations Revenues Subtotal Change in capital reserve account: Plus - Increase in reserve Less - Withdrawal from reserve Subtotal Change in waiver offset reserve account	alance:	\$14,163,579.35 \$0.00 <u>\$14,163,579.35</u> \$0.00 \$0.00 <u>\$14,163,579.35</u>	\$13,068,415.25 (\$14,328.30) <u>\$13,054,086.95</u> \$0.00 \$0.00 <u>\$13,054,086.95</u>	Variance \$1,095,164.10 \$14,328.30 <u>\$1,109,492.40</u> \$0.00 <u>\$0,00</u> <u>\$1,109,492.40</u>	
	Recapitulation of Budgeted Fund Ba Appropriations Revenues Subtotal Change in capital reserve account: Plus - Increase in reserve Less - Withdrawal from reserve Subtotal Change in waiver offset reserve accound Plus - Increase in reserve	alance:	\$14,163,579.35 \$0.00 <u>\$14,163,579.35</u> \$0.00 \$0.00 <u>\$14,163,579.35</u> \$0.00	\$13,068,415.25 (\$14,328.30) <u>\$13,054,086.95</u> \$0.00 <u>\$13,054,086.95</u> \$0.00	Variance \$1,095,164.10 \$14,328.30 \$11,109,492.40 \$0.00 \$1,109,492.40 \$0.00	
	Recapitulation of Budgeted Fund B Appropriations Revenues Subtotal Change in capital reserve account: Plus - Increase in reserve Less - Withdrawal from reserve Subtotal Change in waiver offset reserve account Plus - Increase in reserve Less - Withdrawal from reserve	alance:	\$14,163,579.35 \$0.00 <u>\$14,163,579.35</u> \$0.00 <u>\$14,163,579.35</u> \$0.00 \$0.00 \$0.00	\$13,068,415.25 (\$14,328.30) <u>\$13,054,086.95</u> \$0.00 <u>\$13,054,086.95</u> \$0.00 \$0.00 \$0.00	Variance \$1,095,164.10 \$14,328.30 \$1,109,492.40 \$0.00 \$0.00 \$1,109,492.40 \$0.00 \$0.00 \$0.00 \$0.00	

Prepared and submitted by : Jaun G. Jeanan 2-22-11 Board Secretary

Date

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\$21,746.38

Starting date 7/1/2010 Ending date 1/31/2011 Fund: 40 DEBT SERVICE FUNDS

	Assets and Resources		
A	Assets:		
101	Cash in bank		\$670,945.75
102 - 106	Cash Equivalents		\$0. <sup>00</sup>
111	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
A	ccounts 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
Le	oans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
0	ther Current Assets		\$0.00
R	esources:		
301	Estimated revenues	\$3,742,328.00	
302	Less revenues	(\$3,551,588.00)	\$190,740.00
	Total assets and resources		<u>\$883,433.35</u>
	Liabilities and Fund Eg	uity	
Li	iabilities:		
			- -
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

Total liabilities

### Starting date 7/1/2010 Ending date 1/31/2011 Fund: 40 DEBT SERVICE FUNDS

#### Fund Balance:

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AD	DIOD	oriate	eu:

	Ą	ppropriated:					
75	53,754	Reserve for encumbrances			\$0.00		
76	61	Capital reserve account - Jul	у	\$0.00			
60	)4	Add: Increase in capital reserved	rve	\$0.00			
30	)7	Less: Bud. w/d cap. reserve	eligible costs	\$0.00			
30	)9	Less: Bud. w/d cap. reserve	excess costs	\$0.00	\$0.00		
76	64	Maintenance reserve accoun	it - July	\$0.00			
60	06	Add: Increase in maintenanc	e reserve	\$0.00			
31	10	Less: Bud. w/d from mainten	ance reserve	\$0.00	\$0.00		
76	68	Waiver offset reserve - July 1	, 2	\$0.00			
60	)9	Add: Increase in waiver offse	et reserve	\$0.00			
31	4	Less: Bud. w/d from waiver o	offset reserve	\$0.00	\$0.00		
76	52	Adult education programs			\$0.00		
75	50-752,76x	Other reserves			\$0.00		
60	)1	Appropriations		\$3,742,330.00			
60	)2	Less: Expenditures	(\$2,880,643.00)				
		Less: Encumbrances	\$0.00	(\$2,880,643.00)	\$861,687.00		
		Total appropriated			\$861,687.00		
	L	Inappropriated:					
77		Fund balance, July 1			\$1.47		
30	)3	Budgeted fund balance			(\$2.00)		
		Total fund balance				\$861,686.47	
		Total liabilities and fu	nd equity			\$883,432.85	
						-	
	R	ecapitulation of Budgeted Fund	Balance:				
	٨			Budgeted	Actual	Variance	
		ppropriations		\$3,742,330.00	\$2,880,643.00	\$861,687.00	
		levenues		(\$3,742,328.00)	(\$3,551,588.00)	(\$190,740.00)	
		ubtotal		<u>\$2.00</u>	<u>(\$670,945.00)</u>	<u>\$670,947.00</u>	
	L L	hange in capital reserve account:		<b>*</b> •••••	<b>0</b> 0.00		
		Plus - Increase in reserve		\$0.00	\$0.00	\$0.00	
		Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00	
		ubtotal hange in waiver offset reserve acc	ount	<u>\$2.00</u>	(\$670,945.00)	<u>\$670,947.00</u>	
	C	-	ount.	<b>\$</b> 0.00	<b>1</b> 0.00		
		Plus - Increase in reserve		\$0.00	\$0.00	\$0.00	
	0	Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00	
	5	ubtotal	or.	<u>\$2.00</u>	<u>(\$670,945.00)</u>	<u>\$670,947.00</u>	
	-	Less: Adjustment for prior ye	aı	\$0.00	\$0.00	\$0.00	
	. В	udgeted fund balance	<i>i</i>	<u>\$2.00</u>	<u>(\$670,945.00)</u>	<u>\$670,947.00</u>	
			,				

au a Raman 2-22-11 Board Secretary Prepared and submitted by

Date

Starting date 7/1/2010 Ending date 1/31/2011 Fund: 50 ENTERPRISE FUND

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	Assets and Resources		
	Assets:		
101	Cash in bank		(\$24,327.24)
102 - 1	06 Cash Equivalents		\$667.00
111	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, 15	54 Other (net of estimated uncollectable of \$)	(\$465.00)	(\$465.00)
	Loans Receivable:		
131	Interfund	\$0.00	
151, 15	2 Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets		\$13,985.25
	Resources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$399,140.28)	(\$399,140.28)
	Total assets and resources		(\$409,280.27)
	Liabilities and Fund Equity		
101	Liabilities:		
101	Cash in bank		(\$24,327.24)
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00 \$0.00
431	Contracts payable		\$0.00 \$0.00
451	Loans payable		\$0.00 \$0.00
481	Deferred revenues		\$0.00 \$928.35
	Other current liabilities		¢9∠8.35 \$13,803.70
	<b>-</b> ( )		¥10,000.r0
	Total liabilities		\$14,732.05

### Starting date 7/1/2010 Ending date 1/31/2011 Fund: 50 ENTERPRISE FUND

#### Fund Balance:

	Appropriated:					
753,754	Reserve for encumbranc	es		\$361,931.77		
761	Capital reserve account - July		\$0.00			
604	Add: Increase in capital r	eserve	\$0.00			
307	Less: Bud. w/d cap. rese	rve eligible costs	\$0.00			
309	Less: Bud. w/d cap. rese	rve excess costs	\$0.00	\$0.00		
764	Maintenance reserve acc	count - July	\$0.00			
606	Add: Increase in mainten	ance reserve	\$0.00			
310	Less: Bud. w/d from main	ntenance reserve	\$0.00	\$0.00		
768	Waiver offset reserve - J	uly 1, 2	\$0.00			
609	Add: Increase in waiver of	offset reserve	\$0.00			
314	Less: Bud. w/d from waiv	er offset reserve	\$0.00	\$0.00		
762	Adult education programs	S		\$0.00		
750-752,7	76x Other reserves			\$0.00		
601	Appropriations		\$1,017,767.35			
602	Less: Expenditures	(\$520,513.21)				
	Less: Encumbrances	(\$361,931.77)	(\$882,444.98)	\$135,322.37		
	Total appropriated			\$497,254.14		
	Unappropriated:					
770	Fund balance, July 1			\$96,500.89		
303	Budgeted fund balance			(\$1,017,767.35)		
	Total fund balance			(+ ) ( )	(\$424,012.32)	
	Total liabilities and	d fund equity			(\$409,280.27)	
					<u>.,,,</u>	
	Recapitulation of Budgeted Fu	and Balance:				
	<b>A 1 1</b>		Budgeted	Actual	Variance	
	Appropriations		\$1,017,767.35	\$882,444.98	\$135,322.37	
	Revenues		\$0.00	(\$399,140.28)	\$399,140.28	
	Subtotal		<u>\$1,017,767.35</u>	<u>\$483,304.70</u>	<u>\$534,462.65</u>	
	Change in capital reserve accou					
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00	
	Less - Withdrawal from re	eserve	\$0.00	\$0.00	\$0.00	
	Subtotal		<u>\$1,017,767.35</u>	<u>\$483,304.70</u>	<u>\$534,462.65</u>	
	Change in waiver offset reserve					
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00	
	Less - Withdrawal from re	eserve	\$0.00	\$0.00	\$0.00	
	Subtotal		<u>\$1,017,767.35</u>	<u>\$483,304.70</u>	<u>\$534,462.65</u>	
	Less: Adjustment for prio	r year	\$0.00	\$0.00	\$0.00	
	Budgeted fund balance	,	<u>\$1,017,767.35</u>	<u>\$483,304.70</u>	<u>\$534,462.65</u>	

aven C. Hanador 2.22-11 Board Secretary Prepared and submitted by Date

Starting date 7/1/2010

Ending date 1/31/2011 Fund: 51 SUMMER CAMP
Assets and Resources

	Assets und Resources		
	Assets:		
101	Cash in bank		\$3,200.36
102 - 106	Cash Equivalents		\$0.00
111	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
	Other Current Assets		\$0.00
	Resources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$18,975.00)	(\$18,975.00)
	Total assets and resources		<u>(\$15,774.64)</u>
	Liabilities and Fund Equity		
	Liabilities:		
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00

Total liabilities

Deferred revenues

Other current liabilities

481

\$0.00

\$0.00

Reserve for encumbrances

### Starting date 7/1/2010 Ending date 1/31/2011 Fund: 51 SUMMER CAMP

#### Fund Balance:

Appropriated:

753,754

761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserv	e	\$0.00		
307	Less: Bud. w/d cap. reserve el	igible costs	\$0.00		
309	Less: Bud. w/d cap. reserve ex	cess costs	\$0.00	\$0.00	
764	Maintenance reserve account	- July	\$0.00		
606	Add: Increase in maintenance	reserve	\$0.00		
310	Less: Bud. w/d from maintenar	nce reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1,	2	\$0.00		
609	Add: Increase in waiver offset	reserve	\$0.00		
314	Less: Bud. w/d from waiver off	set reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$20,010.00	÷	
602	Less: Expenditures	(\$17,711.03)			
	Less: Encumbrances	(\$1,263.97)	(\$18,975.00)	\$1,035.00	
	Total appropriated	·····		\$3,333.97	
Una	appropriated:				
770	Fund balance, July 1			\$901.39	· ·
303	Budgeted fund balance			(\$20,010.00)	
	Total fund balance				(\$15,774.64)

#### Recapitulation of Budgeted Fund Balance:

	Budgeted	Actual	Variance
Appropriations	\$20,010.00	\$18,975.00	\$1,035.00
Revenues	\$0.00	(\$18,975.00)	\$18,975.00
Subtotal	<u>\$20,010.00</u>	<u>\$0.00</u>	<u>\$20,010.00</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>\$20,010.00</u>	<u>\$0.00</u>	<u>\$20,010.00</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$20,010.00</u>	<u>\$0.00</u>	<u>\$20,010.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$20,010.00</u>	<u>\$0.00</u>	<u>\$20,010.00</u>

Jeanais 2-22-11 Board Secretary Har Prepared and submitted by :

Date

\$2,298.97

Starting date 7/1/2010

Assets and Resources

Ending date 1/31/2011 Fund: 55 EXTENDED DAY

	Assets:		
101	Cash in bank		\$34,490.68
102 - 106	Cash Equivalents		\$500.00
111	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
	Other Current Assets		\$0.00
	Resources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$246,025.91)	(\$246,025.91)
	Total assets and resources		<u>(\$211,035.23)</u>
	Liabilities and Fund Equity		
	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	\$0.00
	Total liabilities	\$0.00

### Starting date 7/1/2010 Ending date 1/31/2011 Fund: 55 EXTENDED DAY

matrix to

#### Fund Balance:

Appropriated:

					A	
	753,754	Reserve for encumbrances		-	\$45,714.05	
	761	Capital reserve account - July		\$0.00		
	604	Add: Increase in capital reserve		\$0.00		
	307	Less: Bud. w/d cap. reserve eligible	e costs	\$0.00		
	309	Less: Bud. w/d cap. reserve exces	s costs	\$0.00	\$0.00	
	764	Maintenance reserve account - Jul	у	\$0.00		
	606	Add: Increase in maintenance rese	erve	\$0.00		
	310	Less: Bud. w/d from maintenance	reserve	\$0.00	\$0.00	
	768	Waiver offset reserve - July 1, 2		\$0.00		
	609	Add: Increase in waiver offset rese	rve	\$0.00		
	314	Less: Bud. w/d from waiver offset r	eserve	\$0.00	\$0.00	
	762	Adult education programs			\$0.00	
	750-752,76x	Other reserves			\$0.00	
	601	Appropriations		\$1,000,824.00		
	602	Less: Expenditures	(\$275,781.25)			
		Less: Encumbrances	(\$45,714.05)	(\$321,495.30)	\$679,328.70	
		Total appropriated		an na ana ang ang ang ang ang ang ang an	\$725,042.75	
	Unap	propriated:				
	770	Fund balance, July 1			\$64,746.02	
	303	Budgeted fund balance		(	(\$1,000,824.00)	
		Total fund balance				
		Total liabilities and fund eq	uity			
-						

Recapitulation of Budgeted Fund Balance:

	Budgeted	<u>Actual</u>	Variance
Appropriations	\$1,000,824.00	\$321,495.30	\$679,328.70
Revenues	\$0.00	(\$246,025.91)	\$246,025.91
Subtotal	\$1,000,824.00	<u>\$75,469.39</u>	<u>\$925,354.61</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>\$1,000,824.00</u>	<u>\$75,469.39</u>	<u>\$925,354.61</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,000,824.00</u>	<u>\$75,469.39</u>	<u>\$925,354.61</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,000,824.00</u>	<u>\$75,469.39</u>	<u>\$925,354.61</u>

Gefanars 2-22-11 Roard Secretary are Prepared and submitted by : Board Secretary

Date

(\$211,035.23) (\$211,035.23)