**APPENDIX A** 

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

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

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

Raman BO **T**ARY

MARCH 31, 2011

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(\$435.00)

Starting date 7/1/2010 Ending date 3/31/2011 Fund: 10 GENERAL CURRENT EXPENSE

	Assets and Resources		
	Assets:		
101	Cash in bank		\$1,523,686.26
102 - 106	Cash Equivalents		\$3,940.00
111	Investments		\$0.00
116	Capital Reserve Account		\$127,632.26
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$15,442,242.00
	Accounts Receivable:		
132	Interfund	\$98,722.91	
141	Intergovernmental - State	\$1,666,299.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$73,800.70	
153, 154	Other (net of estimated uncollectable of \$)	\$93,507.86	\$1,932,330.47
	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	\$52,935,482.00	
302	Less revenues	(\$55,693,466.06)	(\$2,757,984.06)
	Total assets and resources		<u>\$16,271,846.93</u>
	Liabilities and Fund Equity		
	Liabilities:		
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		(\$435.00)
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00
			· - · - •

Total liabilities

#### Starting date 7/1/2010 Ending date 3/31/2011 Fund: 10 GENERAL CURRENT EXPENSE

#### Fund Balance:

	Appropriated:				
753,754	Reserve for encumbrances	Reserve for encumbrances		\$12,935,795.23	
761	Capital reserve account - Jul	y	\$127,081.56		
604	Add: Increase in capital reser	ve	\$0.00		
307	Less: Bud. w/d cap. reserve	Less: Bud. w/d cap. reserve eligible costs			
309	Less: Bud. w/d cap. reserve	Less: Bud. w/d cap. reserve excess costs		\$127,081.56	
764	Maintenance reserve accoun	t - July	\$0.00		
606	Add: Increase in maintenance	e reserve	\$0.00		
310	Less: Bud. w/d from mainten	ance reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1	, 2	\$0.00		
609	Add: Increase in waiver offse	t reserve	\$0.00		
314	Less: Bud. w/d from waiver o	ffset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,7	6x Other reserves			\$0.00	
601	Appropriations		\$53,686,514.03		
602	Less: Expenditures	(\$38,950,897.66)			
	Less: Encumbrances	(\$12,625,159 <i>.</i> 19)	(\$51,576,056.85)	\$2,110,457.18	
	Total appropriated			\$15,173,333.97	
	Unappropriated:				
770	Fund balance, July 1			\$1,849,979.99	
303	Budgeted fund balance			(\$751,032.03)	
	Total fund balance				\$16,272,281.93
	Total liabilities and fu	nd equity			<u>\$16,271,846.93</u>
	Recapitulation of Budgeted Fund	Balance:			
	-		Budgeted	Actual	Variance
	Appropriations		\$53,686,514.03	\$51,576,056.85	\$2,110,457.18
	Revenues		(\$52,935,482.00)	(\$55,693,466.06)	\$2,757,984.06
	Subtotal		<u>\$751,032.03</u>	(\$4,117,409.21)	<u>\$4,868,441.24</u>
	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$550.70	(\$550.70)
	Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$751,032.03</u>	<u>(\$4,116,858.51)</u>	<u>\$4,867,890.54</u>
	Change in waiver offset reserve acc	ount:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$751,032.03</u>	(\$4,116,858.51)	\$4,867,890.54
	Less: Adjustment for prior ye	ar	\$0.00	\$0.00	\$0.00
	Budgeted fund balance		<u>\$751,032.03</u>	(\$4,116,858.51)	<u>\$4,867,890.54</u>

Board Secretary Prepared and submitted by :

04/13/11 11:21

Date

Starting date 7/1/2010

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Ending date 3/31/2011 Fund: 20 SPECIAL REVENUE FUNDS

	Assets and Resources		
	Assets:		
101	Cash in bank		(\$1,005,680.61)
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	\$85,344.48	
142	Intergovernmental - Federal	\$426,305.93	
143	Intergovernmental - Other	\$17,467.73	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$529,118.14
·		ψ0.00	<b>4</b> 529,110.14
101	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	(\$595,780.50)	\$947,178.50
	Total assets and resources		<u>\$470,616.03</u>
	Liabilities and Fund Equity		
	Liabilities:		
101	Cash in bank		(\$1,005,680.61)
411			
421	Intergovernmental accounts payable - state		\$66,800.57
	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 Ending date 3/31/2011 Fund: 20 SPECIAL REVENUE FUNDS

#### Fund Balance:

	Appropriated:				
753,754	Reserve for encumbrances			\$308,615.13	
761	Capital reserve account - July	1	\$0.00		
604	Add: Increase in capital reser	Add: Increase in capital reserve			
307	Less: Bud. w/d cap. reserve e	eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve e	excess costs	\$0.00	\$0.00	
764	Maintenance reserve account	t - July	\$0.00		
606	Add: Increase in maintenance	e reserve	\$0.00		
310	Less: Bud. w/d from maintena	ance reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1	, 2	\$0.00		
609	Add: Increase in waiver offset	treserve	\$0.00		
314	Less: Bud. w/d from waiver of	ffset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$1,955,155.11		
602	Less: Expenditures	(\$1,252,694.19)			
	Less: Encumbrances	(\$216,847.22)	(\$1,469,541.41)	\$485,613.70	
	Total appropriated			\$794,228.83	
	Unappropriated:				
770	Fund balance, July 1			(\$11,779.04)	
303	Budgeted fund balance			(\$412,196.11)	
	Total fund balance				\$370,253.68
	Total liabilities and fur	nd equity			<u>\$470,616.03</u>
Recapitulation of Budgeted Fund Balance:					
			Budgeted	Actual	Variance
	Appropriations		\$1,955,155.11	\$1,469,541.41	\$485,613.70
	Revenues		(\$1,542,959.00)	(\$595,780.50)	(\$947,178.50)
	Subtotal		<u>\$412,196.11</u>	<u>\$873,760.91</u>	(\$461,564.80)
	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from resen	ve	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$412,196.11</u>	<u>\$873,760.91</u>	(\$461,564.80)
	Change in waiver offset reserve accord	ount:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$412,196.11</u>	<u>\$873,760.91</u>	(\$461,564.80)
	Less: Adjustment for prior year	ar	\$0.00	\$0.00	\$0.00
	Budgeted fund balance	<i>z</i>	<u>\$412,196.11</u>	<u>\$873,760.91</u>	(\$461,564.80)

Prepared and submitted by : Board Secretary

Date

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Starting date 7/1/2010 Ending date 3/31/2011 Fund: 30 CAPITAL PROJECTS FUNDS

	Assets and Resources		
	Assets:		
101	Cash in bank		\$5,661,676.62
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	(\$15,711.57)	(\$15,711.57)
	Total assets and resources	(,,	\$6,214,775.54
			<u>40,214,773.34</u>
	Liabilities and Fund Equity		
	Liabilities:	\	
		1	
411	Intergovernmental accounts payable - state		<b>\$</b> 0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$877,361.28
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$567,532.00
			\$96,257.53
	Total liabilities		\$1,541,150.81

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## Starting date 7/1/2010 Ending date 3/31/2011 Fund: 30 CAPITAL PROJECTS FUNDS

#### Fund Balance:

73.754Reserve for encumbrances\$14,798,681.51761Captial reserve account - July\$0.00307Less: Bud, wid cap, reserve eligible costs\$0.00308Less: Bud, wid cap, reserve eligible costs\$0.00764Maintenance reserve account - July\$0.00765Add: Increase In maintenance reserve\$0.00766Add: Increase In maintenance reserve\$0.00767Maintenance reserve account - July\$0.00768Maintenance reserve\$0.00769Add: Increase In maintenance reserve\$0.00760Add: Increase In waintenance reserve\$0.00761Less: Bud, wid form waive offset reserve\$0.00762Add: Increase In waive offset reserve\$0.00763Other reserve\$0.00764Appropriations\$14,163,579.35765Other reserve\$10,005,770,702767Fund balance, July 1\$1,057,870,05767Fund balance, July 1\$1,057,870,05761Fund balance, July 1\$1,057,870,05762Fund balance, July 1\$1,057,870,05763Fund balance, July 1\$1,057,870,05764Fund balance, July 1\$1,057,870,05765Fund balance, July 1\$1,057,870,05765Fund balance, July 1\$1,057,870,05766Fund balance, July 1\$1,057,870,05767Fund balance, July 1\$1,057,870,05767Fund balance, July 1\$1,057,870,05767Fund		Appropriated:				
Add: Increase in capital reserve   \$0.00     307   Less: Bud. wid cap. reserve eligible costs   \$0.00     308   Less: Bud. wid cap. reserve ecosts   \$0.00     606   Add: Increase in maintenance reserve   \$0.00     607   Less: Bud. wid from maintenance reserve   \$0.00     608   Add: Increase in maintenance reserve   \$0.00     780   Waiver offset reserve - \$0.00   \$0.00     781   Less: Bud. wid from maintenance reserve   \$0.00     782   Add: Increase in maintenance reserve   \$0.00     784   Maiver offset reserve   \$0.00     784   Less: Bud. wid from maintenance reserve   \$0.00     784   Less: Bud. wid from maintenance reserve   \$0.00     784   Less: Bud. wid from maintenance reserve   \$0.00     782   Add: Increase in maintenance reserve   \$0.00     783   Waiver offset reserve   \$0.00   \$0.00     780   Appropriations   \$14,163,579.35   \$15,867,81.57     780   Fund balance   (\$9,457,232)   Less: Expenditures   \$4,673,624,73     780   Fued balance   \$14,163,579.35   \$13,067,	753,754	Reserve for encumbrances			\$14,799,661.51	
370Less: Bud. wid cap. reserve excess costs\$0.00309Less: Bud. wid cap. reserve excess costs\$0.00764Maintenance reserve account - July\$0.00765Add: Increase in maintenance reserve\$0.00310Less: Bud. wid from maintenance reserve\$0.00310Less: Bud. wid from maintenance reserve\$0.00768Walver offset reserve - July 1, 2\$0.00769Add: Increase in maintenance reserve\$0.00760Kature offset reserve - July 1, 2\$0.00760Add: Increase in maintenance reserve\$0.00760Add: Increase in maintenance reserve\$0.00760Add: Increase in maintenance reserve\$0.00760Charper offset reserve\$0.00760Charper offset reserve\$0.00760Charper offset reserve\$0.00760Fund balance, July 1\$14,163,579.35761Fund balance, July 1\$2,969,672.51763Budgeted fund balance\$14,163,579.35764Fund balance\$14,673,579.35764Fund balance\$14,673,579.35764Fund balance\$13,095,709.29764Fund balance\$14,613,579.35764Fund balance\$13,095,709.29764Fund balance\$13,095,709.29764Fund balance\$13,017.1177765Fund balance\$14,163,579.35764Fund balance\$13,017.1177764Fund balance\$13,017.1177<	761	Capital reserve account - July	/	\$0.00		
309Less: But. wid cap. reserve excess costs\$0.00\$0.00764Maintenance reserve account - July\$0.00606Add: Increase in maintenance reserve\$0.00607Less: Bud. wid from maintenance reserve\$0.00768Walver offset reserve - July 1.2	604	Add: Increase in capital reser	ve	\$0.00		
74Maintenance reserve account - July\$0.01606Add: Increase in maintenance reserve\$0.00310Less: Bud. w/d from maintenance reserve\$0.00768Waiver offset reserve - July 1, 2	307	Less: Bud. w/d cap. reserve e	Less: Bud. w/d cap. reserve eligible costs			
doi:Add: Increase in maintenance reserve\$0.00\$0.00310Less: Bud. wid from maintenance reserve\$0.00\$0.00768Waiver offset reserve - July 1, 2\$0.00\$0.00609Add: Increase in waiver offset reserve\$0.00\$0.00762Aduit education programs\$0.00\$0.00762Aduit education programs\$0.00\$0.00760 752,76XOther reserves\$0.00\$0.00760 752,76XCher reserves\$0.00\$0.00760 752,76XCher reserves\$14,163,579.35\$0.00760 2Less: Expenditures\$14,163,579.35\$15,067,670.06701 appropriated\$14,163,579.35\$15,067,631.57770 Fund balance, July 1£3,642,985.97\$13,095,709.29\$1,667,631.57770 Fund balance, July 1£4,673,624.73770 Fund balance, July 1£4,673,624.73770 Fund balance, July 1£4,673,624.73770 Fund balance, July 1£4,673,624.73770 Fund balance\$2,969,672.51770 Total fund balance\$2,969,672.51770 Fund balance, July 1£4,673,624.73771 Total fund balance\$14,163,579.35772 Total fund balance\$14,163,579.3580.00\$13,095,709.2990.00\$13,095,709.2990.00\$14,163,579.35\$13,079,997.7290.00\$0.00\$14,163,579.35	309	Less: Bud. w/d cap. reserve e	Less: Bud. w/d cap. reserve excess costs		\$0.00	
30Less: Bud. wid from maintenance reserve\$0.00\$0.00768Waiver offset reserve - July 1, 2\$0.00609Add: Increase in vaiver offset reserve\$0.00762Addit education programs\$0.00762Addit education programs\$0.00763Other reserves\$0.00764Addit education programs\$14,163,579.35762Addit education programs\$14,163,579.35763Appropriations\$14,163,579.35764Less: Encombrances\$13,085,709.29765Ford appropriatod:\$1,867,531.57770Fund balance, July 1\$2,969,672.51773Fund balance, July 1\$2,969,672.51774Fund balance, July 1\$2,969,672.51775Ford in paperopriatod:\$44,673,624.73\$14,163,579.35\$13,095,709.29\$14,163,579.35\$13,095,709.29\$14,163,579.35\$13,095,709.29\$14,163,579.35\$13,095,709.29\$14,163,579.35\$13,095,709.29\$14,163,579.35\$13,079,997.72\$14,163,579.35\$13,079,997.72\$14,163,579.35\$13,079,997.72\$14,163,579.35\$13,079,997.72\$14,163,579.35\$13,079,997.72\$14,163,579.35\$13,079,997.72\$14,163,579.35\$13,079,997.72\$14,163,579.35\$13,079,997.72 <td>764</td> <td>Maintenance reserve account</td> <td>t - July</td> <td>\$0.00</td> <td></td> <td></td>	764	Maintenance reserve account	t - July	\$0.00		
78Waiver offset reserve - July 1, 2 \$0.00\$0.00609Add: Increase in waiver offset reserve\$0.00314Less: Bud, wid from waiver offset reserve\$0.00762Addut education programs\$0.00760Other reserves\$0.00601Appropriations\$14,163,579.35602Less: Expenditures(\$9,452,723.32)Less: Expenditures(\$3,642,965,97)\$1,067,870.06Total appropriated\$1,067,870.05Stiper privateStiper privateTotal appropriatedStiper privateStiper private <t< td=""><td>606</td><td>Add: Increase in maintenance</td><td>e reserve</td><td>\$0.00</td><td></td><td></td></t<>	606	Add: Increase in maintenance	e reserve	\$0.00		
609Add: Increase in waiver offset reserve\$0.00314Less: Bud. w/d from waiver offset reserve\$0.00762Adult education programs\$0.00760-752,760Other reserves\$0.00760-752,762Other reserves\$14,163,579.35602Less: Expenditures(\$9,452,723.32)Less: Expenditures(\$3,642,985.97)\$1,067,870.06701Fund balance, July 1\$1,5867,531.57303Budgeted fund balance(\$1,419.3579.35)Total appropriatedS2,969,672.5130,000Total fund balanceTotal fund balanceS14,163,579.35S14,673,624.73S14,673,624.73S1,067,870.06S1,067,870.06S1,067,870.06S1,067,870.07S1,067,870.07S1,067,870.07S1,067,870.07S1,067,870.07S1,067,870.07S1,067,870.07S1,067,870.07S1,067,870.07S1,067,870.07S1,067,870.07S14,163,579.35S13,079.971.27S13,079.971.27S13,079.971.27S13,079.971.27S13,079.971.27S13,079.971.27S13,079.971.27S13,079.971.27<	310	Less: Bud. w/d from maintena	ance reserve	\$0.00	\$0.00	
11Less: Bud. w/d from valver offset reverse50.0050.00760Adut education programs50.00760Appropriations60.00601Appropriations60.41,163.579.35602Less: Exonumbrances(\$3,462,985.97)\$1,067,870.06760Less: Exonumbrances(\$3,642,985.97)\$1,067,870.06760Jappropriated\$2,690,672.51\$1,507,531.5770Fund balance, July 1\$2,690,672.51\$1,613,579.5970Fund balance, July 1\$2,690,672.51\$4,673,624.7370Fund balance, July 1\$2,509,672.51\$5,214,775.5570Fund balance\$1,4163,579.35\$4,673,624.7370Fund balance\$1,209\$1,067,870.0670Fund balance\$1,4163,579.35\$1,305,709.2970Fund balance\$1,4163,579.35\$1,305,709.2971Total fund balance\$1,4163,579.35\$1,307,997.7272Stotol\$1,107,997.72\$1,51,51773Plus - Increase In reserve\$0.00\$0.00\$0.0074Plus - Increase In reserve\$0.00\$0.00\$0.0075Subtol\$1,51,579.55\$1,3079.977.72\$1,613,579.3574Plus - Increase In reserve\$0.00\$0.00\$0.0075Plus - Increase In reserve\$0.00\$0.00\$0.0076Plus - Increase In reserve\$1,113,579.35\$1,3079.977.72\$1,613,579.3576Plus - Increase In reserve\$0.00\$0.00 </td <td>768</td> <td>Waiver offset reserve - July 1</td> <td>, 2</td> <td>\$0.00</td> <td></td> <td></td>	768	Waiver offset reserve - July 1	, 2	\$0.00		
762 Aduit education programs \$0.00   750-752,76x Other reserves \$0.00   601 Appropriations \$14,163,579.35   602 Less: Expenditures (\$9,452,723.32)   Less: Encumbrances (\$3,642,885.97) \$10,3095,709.29) \$1,067,870.06   Total appropriated \$2,969,672.51 \$3   700 Fund balance, July 1 \$2,969,672.51   303 Budgeted fund balance \$4,673,624.73   Total fund balance \$4,673,624.73   Stablotal colspan="2">Stablotal Stablotal \$14,163,579.35   Stablotal colspan="2">Stablotal Stablotal \$14,163,579.35   Stablotal colspan="2">Stablotal colspan="2">Stablotal Colspan="2">Stablotal Colspan="2">Stablotal Colspan="2">Stablotal Colspan="2"Stablotal <td< td=""><td>609</td><td>Add: Increase in waiver offse</td><td>t reserve</td><td>\$0.00</td><td></td><td></td></td<>	609	Add: Increase in waiver offse	t reserve	\$0.00		
750-752,76x   Other reserves   \$0.00     601   Appropriations   \$14,163,579.35     602   Less: Expenditures   (\$9,452,723.32)     Less: Encumbrances   (\$3,642,985.97)   \$13,095,709.29)   \$1,067,870.06     Total appropriated   \$15,867,531.57   \$1000000000000000000000000000000000000	314	Less: Bud. w/d from waiver o	ffset reserve	\$0.00	\$0.00	
601   Appropriations   \$14,163,579.35     602   Less: Expenditures   (\$9,452,723.32)     Less: Encumbrances   (\$3,642,985.97)   (\$13,095,709.29)   \$1,067,870.06     Total appropriated   \$\$15,867,531.57   \$1000000000000000000000000000000000000	762	Adult education programs			\$0.00	
602     Less: Expenditures     (§9,452,723.32)     §13,095,709.29)     §1,067,870.06       Less: Encumbrances     (§3,642,985.97)     (§13,095,709.29)     §1,067,870.06       Total appropriated     \$15,867,531.57     \$1007,870.06       Unappropriated:       770     Fund balance, July 1     \$2,969,672.51       303     Budgeted fund balance     (\$14,163,579.35)       Total fund balance     \$4,673,624.73       303     Budgeted fund balance     \$4,673,624.73       Total fund balance     \$14,163,579.35     \$4,673,624.73       Statistion of Budgeted Fund Balance:     \$4,673,624.73     \$6,214,775.54       Recapitulation of Budgeted Fund Balance:     \$4,673,624.73       Recapitulation of Budgeted Fund Balance:     \$4,673,624.73       Revenues     \$14,163,579.35     \$13,095,709.29     \$1,067,870.06       Revenues     \$14,163,579.35     \$13,095,709.29     \$1,067,870.06       Subtotal     \$14,163,579.35     \$13,079,997,72     \$1,083,561.63       Change in capital reserve account:     \$14,163,579.35     \$13,079,997,72     \$1,083,561.63       Subtotal	750-752,76>	Other reserves			\$0.00	
Less: Encumbrances Total appropriated(\$3,642,985.97)(\$13,095,709.29)\$1,067,870.06Unappropriated:\$15,867,531.57770Fund balance, July 1\$2,969,672.51303Budgeted fund balance(\$14,163,579.35)Total fund balance\$4,673,624.73Total fund balance\$4,673,624.73Total fund balance\$4,673,624.73Total fund balance\$4,673,624.73Total fund balance\$4,673,624.73Recapitulation of Budgeted Fund Balance:\$4,673,624.73Recapitulation of Budgeted Fund Balance:\$4,673,637.93Quapter fund searce\$14,163,579.35\$13,095,709.29\$1,067,870.06Revenues\$14,163,579.35\$13,095,709.29\$1,067,870.06Subtotal\$14,163,579.35\$13,079,997.72\$1,083,581.63Plus - Increase in reserve\$0.00\$0.00Less - Withdrawal from reserve\$0.00\$0.00Subtotal\$14,163,579.35\$13,079,997.72Plus - Increase in reserve account:\$14,163,579.35\$13,079,997.72Plus - Increase in reserve account:\$100\$0.00Less - Withdrawal from reserve\$0.00\$0.00Less - Withdrawal from reserve\$0.00\$0.00	601	Appropriations		\$14,163,579.35		
Total appropriated   \$15,867,531.57     Unappropriated:   \$2,969,672.51     303   Budgeted fund balance   \$2,969,672.51     Total fund balance   \$4,673,624.73     Total fund balance   \$4,673,624.73     Total fund balance   \$4,673,624.73     Recapitulation of Budgeted Fund Balance:   \$4,673,624.73     Recapitulation of Budgeted Fund Balance:   \$4,673,624.73     Recapitulation of Budgeted Fund Balance:   \$4,673,624.73     Revenues   \$14,163,579.35   \$13,095,09.29   \$1,067,800.60     Revenues   \$14,163,579.35   \$13,095,09.29   \$1,067,800.60     Revenues   \$14,163,579.35   \$13,097,092.72   \$1,083,571.57     Subtotal   \$14,163,579.35   \$13,079,997,72   \$1,083,571.57     Subtotal   \$14,163,579.35   \$13,079,997,72   \$1,083,581.63     Change in capital reserve account:   """"""""""""""""""""""""""""""""""""	602	Less: Expenditures	(\$9,452,723.32)			
Unappropriated: 770 Fund balance, July 1 \$2,969,672.51 303 Budgeted fund balance (\$14,163,579.35) Total fund balance \$\$4,673,624.73 Total liabilities and fund equity \$\$2,969,672.51 Total fund balance (\$14,163,579.35] Total fund balance \$\$4,673,624.73 Total liabilities and fund equity \$\$2,621,4,775.54 Total liabilities and fund equity \$\$2,621,4,775.54 Total liabilities and fund equity \$\$2,621,4,775.54 Total liabilities and fund equity \$\$1,007,670.06 Recapitulation of Budgeted Fund Balance: Recapitulation of Budgeted Fund Balance: Recapitulation of Budgeted Fund Balance: Revenues \$\$14,163,579.35 \$\$13,095,709.29 \$\$1,067,870.06 Revenues \$\$14,163,579.35 \$\$13,079,997,72 \$\$1,083,581.63 Change in capital reserve account: Plus - Increase in reserve \$\$0.00 Subtotal \$\$14,163,579.35 \$\$13,079,997,72 \$\$1,083,581.63 Change in waiver offset reserve account: Plus - Increase in reserve \$\$0.00 \$\$ubtotal \$\$14,163,579.35 \$\$13,079,997,72 \$\$1,083,581.63 Change in waiver offset reserve account: Plus - Increase in reserve \$\$0.00 \$\$ubtotal \$\$14,163,579.35 \$\$13,079,997,72 \$\$1,083,581.63 Change in waiver offset reserve account: Plus - Increase in reserve \$\$0.00 \$\$0		Less: Encumbrances	(\$3,642,985.97)	(\$13,095,709.29)	\$1,067,870.06	
Trind balance, July 1\$2,969,672.51303Budgeted fund balance(\$14,163,579.35)Total fund balance\$4,673,624.73Total liabilities and fund equity\$6,214,775.54Recapitulation of Budgeted Fund Balance:Budgeted A CatualYarianceAppropriations\$14,163,579.35\$13,095,709.29\$1,067,870.06Revenues\$14,163,579.35\$13,079.997.72\$1,083,581.63Subtotal\$14,163,579.35\$13,079.997.72\$1,083,581.63Change in capital reserve account:"""""""""""""""""""""""""""""""""		Total appropriated			\$15,867,531.57	
303   Budgeted fund balance   \$4,673,624.73     Total liabilities and fund equity   \$6,214,775.54     Total liabilities and fund equity     Budgeted Fund Balance:     Recapitulation of Budgeted Fund Balance:     Appropriations   \$14,163,579.35     Appropriations   \$14,163,579.35   \$13,095,709.29     Revenues   \$100   \$15,711.57     Subtotal   \$14,163,579.35   \$13,079.997.72   \$1,083,581.63     Change in capital reserve account:   U   U   \$100     Plus - Increase in reserve   \$0.00   \$0.00   \$0.00     Subtotal   \$14,163,579.35   \$13,079.997.72   \$1,083,581.63     Change in capital reserve account:   U   U   \$100   \$0.00     Subtotal   \$14,163,579.35   \$13,079.997.72   \$1,083,581.63     Subtotal   \$14,163,579.35   \$13,079.997.72   \$1,083,581.63     Change in waiver offset reserve account:   U   U   \$1,083,581.63   \$13,079.997.72   \$1,083,581.63     Change in waiver offset reserve   \$0.00   \$0.00   \$0.00   \$0.00   \$0.00   \$0.00   <		Unappropriated:				
Total fund balance\$4,673,624.73Total liabilities and fund equity\$6,214,775.54Recepitulation of Budgeted Fund Balance:BudgetedActualVarianceBudgeted fund Balance:\$13,095,709.29\$1,067,870.06Appropriations\$14,163,579.35\$13,095,709.29\$1,067,870.06Revenues\$0.00(\$15,711.57)\$15,711.57Subtotal\$14,163,579.35\$13,079.997.72\$1,083,581.63Change in capital reserve account:Withdrawal from reserve\$0.00\$0.00\$0.00Subtotal\$14,163,579.35\$13,079.997.72\$1,083,581.63Or Less - Withdrawal from reserve\$0.00\$0.00\$0.00\$0.00Subtotal\$14,163,579.35\$13,079.997.72\$1,083,581.63Plus - Increase in reserve\$0.00\$0.00\$0.00\$0.00Subtotal\$14,163,579.35\$13,079.997.72\$1,083,581.63Plus - Increase in reserve\$0.00\$0.00\$0.00\$0.00Change in waiver offset reserve account:TureTurePlus - Increase in reserve\$0.00\$0.00\$0.00\$0.00Subtotal\$14,163,579.35\$13,079.997.72\$1,083,581.63Or Less - Withdrawal from reserve\$0.00\$0.00\$0.00\$0.00Subtotal\$14,163,579.35\$13,079.997.72\$1,083,581.63Less : Adjustment for prior year\$0.00\$0.00\$0.00\$0.00Less : Adjustment for prior year\$0.00\$0.00\$0.00\$0.00 <td>770</td> <td>Fund balance, July 1</td> <td></td> <td></td> <td>\$2,969,672.51</td> <td></td>	770	Fund balance, July 1			\$2,969,672.51	
Total liabilities and fund equity\$6.214.775.54Recapitulation of Budgeted Fund Balance:BudgetedActualVarianceBudgetedActualVarianceAppropriations\$14,163,579.35\$13,095,709.29Appropriations\$14,163,579.35\$13,079.97.72Revenues\$0.00\$15,711.57Subtotal\$14,163,579.35\$13,079.97.72Change in capital reserve account:"Plus - Increase in reserve\$0.00\$0.00Subtotal\$14,163,579.35\$13,079.97.72Subtotal\$14,163,579.35\$13,079.97.72Change in waiver offset reserve account:"Plus - Increase in reserve\$0.00\$0.00Change in reserve\$0.00\$0.00Less - Withdrawal from reserve\$0.00\$0.00Subtotal\$14,163,579.35\$13,079.997.72Plus - Increase in reserve\$0.00\$0.00Less - Withdrawal from reserve\$0.00\$0.00Subtotal\$14,163,579.35\$13,079.997.72Subtotal\$14,163,579.35\$13,079.997.72Subtotal\$14,163,579.35\$13,079.997.72Subtotal\$14,163,579.35\$13,079.997.72Less: Adjustment for prior year\$0.00\$0.00Subtotal\$14,163,579.35\$13,079.997.72Less: Adjustment for prior year\$0.00\$0.00Subtotal\$14,163,579.35\$13,079.997.72Less: Adjustment for prior year\$0.00\$0.00Subtotal\$14,163,579.35\$13,079.	303	Budgeted fund balance			(\$14,163,579.35)	
Budgeted     Actual     Variance       Appropriations     \$14,163,579.35     \$13,095,709.29     \$1,067,870.06       Revenues     \$0.00     (\$15,711.57)     \$10,67,870.06       Revenues     \$0.00     (\$15,711.57)     \$15,711.57       Subtotal     \$14,163,579.35     \$13,079,997.72     \$10,83,581.63       Change in capital reserve account:       \$0.00     \$0.00       Less - Withdrawal from reserve     \$0.00     \$0.00     \$0.00     \$0.00       Subtotal     \$14,163,579.35     \$13,079,997.72     \$1,083,581.63     \$0.00		Total fund balance				\$4,673,624.73
Budgeted     Actual     Variance       Appropriations     \$14,163,579.35     \$13,095,709.29     \$1,067,870.06       Revenues     \$0.00     \$(\$15,711.57)     \$15,711.57       Subtotal     \$14,163,579.35     \$13,079,997.72     \$1,083,581.63       Change in capital reserve account:     \$0.00     \$0.00     \$0.00       Plus - Increase in reserve     \$0.00     \$0.00     \$0.00       Less - Withdrawal from reserve     \$0.00     \$13,079,997.72     \$1,083,581.63       Subtotal     \$14,163,579.35     \$13,079,997.72     \$1,083,581.63       Change in valver offset reserve account:     \$14,163,579.35     \$13,079,997.72     \$1,083,581.63       Change in waiver offset reserve account:     \$14,163,579.35     \$13,079,997.72     \$1,083,581.63       Plus - Increase in reserve     \$0.00     \$0.00     \$0.00     \$0.00       Less - Withdrawal from reserve     \$0.00     \$0.00     \$0.00     \$0.00     \$0.00     \$0.00     \$0.00     \$0.00     \$0.00     \$0.00     \$0.00     \$0.00     \$0.00     \$0.00     \$0.00     \$0.00     \$0.00     \$0.00		Total liabilities and fur	nd equity			<u>\$6,214,775.54</u>
Appropriations     \$14,163,579.35     \$13,095,709.29     \$1,067,870.06       Revenues     \$0.00     (\$15,711.57)     \$15,711.57       Subtotal     \$14,163,579.35     \$13,079,997.72     \$1,083,581.63       Change in capital reserve account:       \$1000     \$0.00       Plus - Increase in reserve     \$0.00     \$0.00     \$0.00     \$0.00       Less - Withdrawal from reserve     \$0.00     \$0.00     \$0.00     \$0.00       Subtotal     \$14,163,579.35     \$13,079,997.72     \$1,083,581.63     \$0.00		Recapitulation of Budgeted Fund	Balance:			
Revenues     \$0.00     (\$15,711.57)     \$15,711.57       Subtotal     \$14,163,579.35     \$13,079.997.72     \$1,083,581.63       Change in capital reserve account:     Plus - Increase in reserve     \$0.00     \$0.00       Less - Withdrawal from reserve     \$0.00     \$0.00     \$0.00       Subtotal     \$14,163,579.35     \$13,079.997.72     \$1,083,581.63       Change in reserve     \$0.00     \$0.00     \$0.00       Less - Withdrawal from reserve     \$0.00     \$0.00     \$0.00       Subtotal     \$14,163,579.35     \$13,079.997.72     \$1,083,581.63       Change in waiver offset reserve account:       \$10,00     \$0.00       Less - Withdrawal from reserve     \$0.00				Budgeted	<u>Actual</u>	<u>Variance</u>
Subtotal     \$14,163,579.35     \$13,079,997.72     \$1,083,581.63       Change in capital reserve account:     -		Appropriations		\$14,163,579.35	\$13,095,709.29	\$1,067,870.06
Change in capital reserve account:   \$0.00   \$0.00   \$0.00     Plus - Increase in reserve   \$0.00   \$0.00   \$0.00     Less - Withdrawal from reserve   \$0.00   \$0.00   \$0.00     Subtotal   \$14,163,579.35   \$13,079.997.72   \$1,083,581.63     Change in waiver offset reserve account:   \$0.00   \$0.00   \$0.00     Plus - Increase in reserve   \$0.00   \$0.00   \$0.00     Less - Withdrawal from reserve   \$0.00   \$0.00   \$0.00     Subtotal   \$14,163,579.35   \$13,079.997.72   \$1,083,581.63     Subtotal   \$14,163,579.35   \$13,079.997.72   \$1,083,581.63     Less: Adjustment for prior year   \$0.00   \$0.00   \$0.00		Revenues 🧹		\$0.00	(\$15,711.57)	\$15,711.57
Plus - Increase in reserve   \$0.00   \$0.00   \$0.00     Less - Withdrawal from reserve   \$0.00   \$0.00   \$0.00     Subtotal   \$14.163.579.35   \$13.079.997.72   \$1.083.581.63     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   \$14.163.579.35   \$13.079.997.72   \$1.083.581.63     Subtotal   \$0.00   \$0.00   \$0.00   \$0.00     Less - Withdrawal from reserve   \$0.00   \$0.00   \$0.00   \$0.00     Less: Adjustment for prior year   \$0.00   \$0.		Subtotal		<u>\$14,163,579.35</u>	<u>\$13,079,997.72</u>	<u>\$1,083,581.63</u>
Less - Withdrawal from reserve     \$0.00     \$0.00     \$0.00       Subtotal     \$14,163,579.35     \$13,079,997,72     \$1,083,581.63       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     \$14,163,579.35     \$13,079,997.72     \$1,083,581.63       Less: Adjustment for prior year     \$0.00     \$0.00     \$0.00		Change in capital reserve account:				
Subtotal     \$14,163,579.35     \$13,079,997.72     \$1,083,581.63       Change in waiver offset reserve account:            \$0.00     <		Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
Change in waiver offset reserve account:     \$0.00		Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
Plus - Increase in reserve \$0.00 \$0.00   Less - Withdrawal from reserve \$0.00 \$0.00   Subtotal \$14,163,579.35 \$13,079,997.72 \$1,083,581.63   Less: Adjustment for prior year \$0.00 \$0.00 \$0.00		Subtotal		<u>\$14,163,579.35</u>	<u>\$13,079,997.72</u>	<u>\$1,083,581.63</u>
Less - Withdrawal from reserve     \$0.00     \$0.00     \$0.00       Subtotal     \$14,163,579.35     \$13,079,997.72     \$1,083,581.63       Less: Adjustment for prior year     \$0.00     \$0.00     \$0.00		Change in waiver offset reserve acc	ount:			
Subtotal     \$14,163,579.35     \$13,079,997.72     \$1,083,581.63       Less: Adjustment for prior year     \$0.00     \$0.00     \$0.00		Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
Less: Adjustment for prior year\$0.00\$0.00\$0.00		Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
		Subtotal		<u>\$14,163,579.35</u>	<u>\$13,079,997.72</u>	<u>\$1,083,581.63</u>
Budgeted fund balance     \$14,163,579.35     \$13,079,997.72     \$1,083,581.63		Less: Adjustment for prior ye	ar	\$0.00	\$0.00	\$0.00
		Budgeted fund balance		<u>\$14,163,579.35</u>	<u>\$13,079,997.72</u>	<u>\$1,083,581.63</u>

Prepared and submitted by : <u>Ace</u> <u>G. Jeander</u> <u>4-20-11</u> Board Secretary

Date

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Starting date 7/1/2010 Ending date 3/31/2011 Fund: 40 DEBT SERVICE FUNDS

	Assets and Resources		
	Assets:		
101	Cash in bank		(\$1.00)
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	\$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	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets		\$0.00
	Resources:		
301	Estimated revenues	\$3,742,328.00	
302	Less revenues	(\$3,742,328.00)	\$0.00
	Total assets and resources		<u>\$21,746.60</u>
	Liabilities and Fund Equity		
	Liabilities:		
101	Cash in bank		(\$1.00)
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		\$21,746.38
	Total liabilities		\$21,746.38

Standard Constant of States

#### Ending date 3/31/2011 Fund: 40 DEBT SERVICE FUNDS Starting date 7/1/2010

#### Fund Balance:

Appropriated:

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753,754	Reserve for encumbrances			\$0.00	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve	1	\$0.00		
307	Less: Bud. w/d cap. reserve eligib	le costs	\$0.00		
309	Less: Bud. w/d cap. reserve exces	ss costs	\$0.00	\$0.00	
764	Maintenance reserve account - Ju	ly	\$0.00		
606	Add: Increase in maintenance reso	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	erve	\$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		\$3,742,330.00		
602	Less: Expenditures	(\$3,742,329.75)			
	Less: Encumbrances	\$0.00	(\$3,742,329.75)	\$0.25	
	Total appropriated			\$0.25	
Una	appropriated:				
770	Fund balance, July 1			\$1.47	
303	Budgeted fund balance			(\$2.00)	
	Total fund balance				(\$0.28)
	Total liabilities and fund ed	quity			<u>\$21,746.10</u>
Red	capitulation of Budgeted Fund Bala	nce:			
			Budgeted	Actual	Variance
Apt	propriations		\$3,742,330.00	\$3,742,329.75	\$0.25
Rev	/enues		(\$3,742,328.00)	(\$3,742,328.00)	\$0.00
Sut	ototal		<u>\$2.00</u>	<u>\$1.75</u>	<u>\$0.25</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>\$2.00</u> <u>\$1.75</u> <u>\$0.25</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>\$2.00</u> <u>\$1.75</u> <u>\$0.25</u> \$0.00 Less: Adjustment for prior year \$0.00 \$0.00 Budgeted fund balance <u>\$2.00</u> <u>\$1.75</u> <u>\$0.25</u>

an German 4-20-11 Board Secretary Prepared and submitted by :

Date

04/13/11 11:21

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Starting date 7/1/2010 Ending date 3/31/2011 Fund: 50 ENTERPRISE FUND

	Assets and Resources		
	Assets:		
101	Cash in bank		(\$2,982.59)
102 - 106	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, 154	Other (net of estimated uncollectable of \$)	(\$465.00)	(\$465.00)
	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	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	(\$579,363.11)	(\$579,363.11)
	Total assets and resources		<u>(\$568,158.45)</u>
	Liabilities and Fund Equity		
	Liabilities:		
101	Cash in bank		(\$2,982.59)
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		\$928.35
	Other current liabilities		\$13,803.70
	Total liabilities		\$14,732.05

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Fund Balance:

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	Appropriated:				
753,754	Reserve for encumbrances			\$130,434.20	
761	Capital reserve account - July	/	\$0.00		
604	Add: Increase in capital reser	ve	\$0.00		
307	Less: Bud. w/d cap. reserve e	eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve e	excess costs	\$0.00	\$0.00	
764	Maintenance reserve account	t - July	\$0.00		
606	Add: Increase in maintenance	e reserve	\$0.00		
310	Less: Bud. w/d from maintena	ance reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1	, 2	\$0.00		
609	Add: Increase in waiver offse	t reserve	\$0.00		
314	Less: Bud. w/d from waiver o	ffset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$1,017,767.35		
602	Less: Expenditures	(\$679,391.39)			
	Less: Encumbrances	(\$130,434.20)	(\$809,825.59)	\$207,941.76	
	Total appropriated			\$338,375.96	
I	Unappropriated:				
770	Fund balance, July 1			\$96,500.89	
303	Budgeted fund balance			(\$1,017,767.35)	
	Total fund balance				(\$582,890.50)
	Total liabilities and fu	nd equity			(\$568,158.45)
	Recapitulation of Budgeted Fund	Balance:			
			Budgeted	Actual	Variance
	Appropriations		\$1,017,767.35	\$809,825.59	\$207,941.76
	Revenues		\$0.00	(\$579,363.11)	\$579,363.11
	Subtotal		<u>\$1,017,767.35</u>	\$230,462.48	<u>\$787,304.87</u>
1	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$1,017,767.35</u>	<u>\$230,462.48</u>	\$787,304.87
	Change in waiver offset reserve acc	ount:		·	
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$1,017,767.35</u>	<u>\$230,462.48</u>	<u>\$787,304.87</u>
	Less: Adjustment for prior ye	ar	\$0.00	\$0.00	\$0.00
	Budgeted fund balance		\$1,017,767.35	<u>\$230,462.48</u>	<u>\$787,304.87</u>
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Prepared and submitted by : Kaun Grand grand - 20 - 11 Board Secretary

Date

Starting date 7/1/2010 Ending date 3/31/20

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Ending date 3/31/2011 Fund: 51 SUMMER CAMP

	Assets and Resources		
	Assets:		
101	Cash in bank		\$2,186.39
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	7	\$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>(\$16,788.61)</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

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\$0.00

#### Ending date 3/31/2011 Fund: 51 SUMMER CAMP Starting date 7/1/2010

# Fund Balance: Appropriated:

753,754	Reserve for encumbrances			\$1,035.00	
761	Capital reserve account - July		\$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	\$0.00	
764	Maintenance reserve account - July	,	\$0.00		
606	Add: Increase in maintenance reser	ve	\$0.00		
310	Less: Bud. w/d from maintenance re	eserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2		\$0.00		
609	Add: Increase in waiver offset reser	ve	\$0.00		
314	Less: Bud. w/d from waiver offset re	eserve	\$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	(\$18,725.00)			
	Less: Encumbrances	\$0.00	(\$18,725.00)	\$1,285.00	
	Total appropriated			\$2,320.00	
	Unappropriated:			· · · ·	
770	Fund balance, July 1			\$901.39	
303	Budgeted fund balance			(\$20,010.00)	
	Total fund balance				(\$16,788.61)
	Total liabilities and fund equ	uity			<u>(\$16,788.61)</u>
	Recapitulation of Budgeted Fund Balan	ce:			
			<b>Budgeted</b>	Actual	<u>Variance</u>
	Appropriations		\$20,010.00	\$18,725.00	\$1,285.00
	Revenues		\$0.00	(\$18,975.00)	\$18,975.00
	Subtotal		\$20,010.00	(\$250.00)	\$20,260.00

Revenues	\$0.00	(\$18,975.00)	
Subtotal	<u>\$20,010.00</u>	(\$250.00)	
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	
Less - Withdrawal from reserve	\$0.00	\$0.00	
Subtotal	<u>\$20,010.00</u>	(\$250.00)	
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	
Less - Withdrawal from reserve	\$0.00	\$0.00	

\$0.00	\$0.00	\$0.00
<u>\$20,010.00</u>	(\$250.00)	\$20,260.00
\$0.00	\$0.00	\$0.00
<u>\$20,010.00</u>	(\$250.00)	\$20,260.00
	\$0.00	\$20,010.00     (\$250.00)       \$0.00     \$0.00

Hare G. Januar H-20-11 Board Secretary Prepared and submitted by :

Date

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\$0.00

\$0.00 \$20,260.00

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Starting date 7/1/2010 Ending date 3/31/2011 Fund: 55 EXTENDED DAY

#### Assets and Resources

	Assets and Resources		
А	ssets:		
101	Cash in bank		\$50,252.80
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
Ad	ccounts 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
Lo	pans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Ot	ther Current Assets		\$0.00
Re	esources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$367,468.86)	(\$367,468.86)
	Total assets and resources		<u>(\$316,716.06)</u>
Lie	abilities:		

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

#### Starting date 7/1/2010 Ending date 3/31/2011 Fund: 55 EXTENDED DAY

Fund Balance:

	Appropriated:	,			
753,754	Reserve for encumbrances			\$25,582.94	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve		\$0.00		
307	Less: Bud. w/d cap. reserve eligil	ole costs	\$0.00		
309	Less: Bud. w/d cap. reserve exce	ess costs	\$0.00	\$0.00	
764	Maintenance reserve account - J	uly	\$0.00		
606	Add: Increase in maintenance res	serve	\$0.00		
310	Less: Bud. w/d from maintenance	e reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2_		\$0.00		
609	Add: Increase in waiver offset res	serve	\$0.00		
314	Less: Bud. w/d from waiver offse	treserve	\$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	(\$381,462.08)			
	Less: Encumbrances	(\$25,582.94)	(\$407,045.02)	\$593,778.98	
	Total appropriated			\$619,361.92	
	Unappropriated:				
770	Fund balance, July 1			\$64,746.02	
303	Budgeted fund balance			(\$1,000,824.00)	
	Total fund balance				(\$316,716.06)
	Total liabilities and fund e	equity			(\$316,716.06)
	Recapitulation of Budgeted Fund Bala	ance:			
			Budgeted	Actual	Variance
	Appropriations		\$1,000,824.00	\$407,045.02	\$593,778.98
	Revenues		\$0.00	(\$367,468.86)	\$367,468.86
	Subtotal		<u>\$1,000,824.00</u>	<u>\$39,576.16</u>	<u>\$961,247.84</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>\$39,576.16</u>	<u>\$961,247.84</u>
	Change in waiver offset reserve account	t:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
	Subtotal		\$1,000,824.00	<u>\$39,576.16</u>	<u>\$961,247.84</u>
	Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00
	Budgeted fund balance		<u>\$1,000,824.00</u>	<u>\$39,576.16</u>	<u>\$961,247.84</u>

Prepared and submitted by : Mar Greaman 4-20-11 Board Secretary

Date

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