NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY DATED SEPTEMBER 30, 2011

BOARD SECRETARY'S MONTHLY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF OCTOBER 25, 2011 NO BUDGETARY LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATION OF NJAC 6A:23-2.11(a).

DALL GOLLAND SECRETARY

September 30, 2011

(\$435.00)

Starting date 7/1/2011 Ending date 9/30/2011 Fund: 10 GENERAL CURRENT EXPENSE

| | Assets and Nesources | | |
|-----------|--|-------------------|-----------------|
| | Assets: | | |
| 101 | Cash in bank | | \$3,363,625.14 |
| 102 - 106 | Cash Equivalents | | \$4,300.00 |
| 111 | Investments | | \$0.00 |
| 116 | Capital Reserve Account | | \$127,882.25 |
| 117 | Maintenance Reserve Account | | \$0.00 |
| 118 | Emergency Reserve Account | | \$0.00 |
| 121 | Tax levy Receivable | | \$0.00 |
| | Accounts Receivable: | | |
| 132 | Interfund | \$98,722.91 | |
| 141 | Intergovernmental - State | \$5,708,814.46 | |
| 142 | Intergovernmental - Federal | \$0.00 | |
| 143 | Intergovernmental - Other | \$18,450.42 | |
| 153, 154 | Other (net of estimated uncollectable of \$) | \$39,869.39 | \$5,865,857.18 |
| | 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 | \$55,067,522.00 | |
| 302 | Less revenues | (\$15,833,402.80) | \$39,234,119.20 |
| | Total assets and resources | | \$48,595,783.77 |
| | 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 |
| | | | , |

Starting date 7/1/2011 Ending date 9/30/2011 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Prepared and submitted by :

| | Ammandata di | | | | |
|------------|---|--|---------------------|------------------------|------------------------|
| 753,754 | Appropriated: Reserve for encumbrances | | | £42,000,305,50 | |
| 761 | Capital reserve account - Jul | | | \$42,099,305.56 | |
| 604 | • | Add: Increase in capital reserve | | | |
| 307 | | Less: Bud. w/d cap. reserve eligible costs | | | |
| 309 | Less: Bud. w/d cap. reserve | | \$0.00 \$0.00 | \$127,481.56 | |
| 764 | Maintenance reserve accoun | | \$0.00 | Ψ121,401.00 | |
| 606 | Add: Increase in maintenanc | | \$0.00 | | |
| 310 | Less: Bud. w/d from mainten | | \$0.00 | \$0.00 | |
| 768 | Waiver offset reserve - July | | \$0.00 | ψ0.00 | |
| 609 | Add: Increase in waiver offse | | \$0.00 | | |
| 314 | Less: Bud. w/d from waiver o | ffset reserve | \$0.00 | \$0.00 | |
| 762 | Adult education programs | , | | \$0.00 | |
| 750-752,76 | Other reserves | | | \$0.00 | |
| 601 | Appropriations | | \$55,206,263.55 | | |
| 602 | Less: Expenditures | (\$8,485,047.62) | | | |
| | Less: Encumbrances | (\$42,099,305.56) | (\$50,584,353.18) | \$4,621,910.37 | |
| | Total appropriated | | | \$46,848,697.49 | |
| | Unappropriated: | | | | |
| | Fund balance, July 1 | | | \$1,743,761.28 | |
| 303 | Budgeted fund balance | | | \$3,760.00. | |
| | Total fund balance | | | | \$48,596,218.77 |
| | Total liabilities and fu | nd equity | | | <u>\$48,595,783.77</u> |
| | Recapitulation of Budgeted Fund | Balance: | | | |
| | | | Budgeted | <u>Actual</u> | <u>Variance</u> |
| | Appropriations | | \$55,206,263.55 | \$50,584,353.18 | \$4,621,910.37 |
| | Revenues | | (\$55,067,522.00) | (\$15,833,402.80) | (\$39,234,119.20) |
| | Subtotal | | <u>\$138,741.55</u> | \$34,750,950.38 | (\$34,612,208.83) |
| | Change in capital reserve account: | | | | |
| | Plus - Increase in reserve | | \$400.00 | \$800.69 | (\$400.69) |
| | Less - Withdrawal from reser | ve | \$0.00 | \$0.00 | \$0.00 |
| | Subtotal | | <u>\$139,141.55</u> | <u>\$34,751,751.07</u> | (\$34,612,609.52) |
| | Change in waiver offset reserve according | ount: | | | |
| | Plus - Increase in reserve | | \$0.00 | \$0.00 | \$0.00 |
| | Less - Withdrawal from reser | ve . | \$0.00 | \$0.00 | \$0.00 |
| | Subtotal | | <u>\$139,141.55</u> | <u>\$34,751,751.07</u> | (\$34,612,609.52) |
| | Less: Adjustment for prior year | ar | (\$142,901.55) | (\$142,901.55) | \$0.00 |
| | Budgeted fund balance | | (\$3,760.00) | \$34,608,849.52 | (\$34,612,609.52) |
| | | | | | |

Board Secretary

Starting date 7/1/2011 Ending date 9/30/2011 Fund: 20 SPECIAL REVENUE FUNDS

| | Assets: | | |
|-----------|--|------------------|------------------------|
| 101 | Cash in bank | | (\$157,857.52) |
| 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 | (\$28,509.52) | |
| 142 | Intergovernmental - Federal | \$1,280,492.93 | |
| 143 | Intergovernmental - Other | \$17,467.73 | |
| 153, 154 | Other (net of estimated uncollectable of \$) | \$0.00 | \$1,269,451.14 |
| | 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 | \$1,688,159.00 | |
| 302 | Less revenues | (\$1,003,980.53) | \$684,178.47 |
| | | (**,****) | 400 1, 11 01 11 |
| | Total assets and resources | | <u>\$1,795,772.09</u> |
| | Liabilities and Fund Equity | | |
| | Liabilities: | | |
| 101 | Cash in bank | | (\$157,857.52) |
| 411 | Intergovernmental accounts payable - state | | 0.000 57 |
| 421 | Accounts payable | | \$3,603.57 |
| 431 | Contracts payable | | \$0.00 |
| 451 | Loans payable | | \$0.00 |
| 481 | Deferred revenues | | \$0.00 |
| | Other current liabilities | | \$33,145.94 |
| | Salot outtone napingos | | \$415.84 |
| | Total liabilities | | \$37,165.35 |

Starting date 7/1/2011 Ending date 9/30/2011 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Prepared and submitted by :

| | Fund Balance: | | | | |
|------------|--------------------------------------|----------------|--|---------------------------------|--------------------------|
| | Appropriated: | | | | |
| 753,754 | Reserve for encumbrances | | | \$486,129.51 | |
| 761 | Capital reserve account - July | | \$0.00 | | |
| 604 | Add: Increase in capital reserve | | \$0.00 | | |
| 307 | Less: Bud. w/d cap. reserve e | ligible costs | \$0.00 | | |
| 309 | Less: Bud. w/d cap. reserve e | xcess 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 maintena | 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 of | fset reserve | \$0.00 | \$0.00 | |
| 762 | Adult education programs | | | \$0.00 | |
| 750-752,76 | Other reserves | | | \$0.00 | |
| 601 | Appropriations | | \$2,850,925.47 | | |
| 602 | Less: Expenditures | (\$204,452.02) | | | |
| | Less: Encumbrances | (\$486,129.51) | (\$690,581.53) | \$2,160,343.94 | |
| | Total appropriated | | | \$2,646,473.45 | |
| | Unappropriated: | | | | |
| | Fund balance, July 1 | | | \$246,722.67 | |
| 303 | Budgeted fund balance | | | (\$1,134,589.38) | |
| | Total fund balance | | | | \$1,758,606.74 |
| | Total liabilities and fun | nd equity | | | \$1,795,772.09 |
| | Descritulation of Budgeted Fund I | Dalaman. | | | |
| | Recapitulation of Budgeted Fund I | Salance: | Rudgeted | Actual | <u>Variance</u> |
| | Appropriations | | <u>Budgeted</u> \$2,850,925.47 | \$690,581.53 | \$2,160,343.94 |
| | Revenues | | (\$1,688,159.00) | (\$1,003,980.53) | (\$684,178.47) |
| | Subtotal | | \$1,162,766.47 | (\$313,399.00) | \$1,476,165.47 |
| | Change in capital reserve account: | | ψ1,102,100.41 | (4010,099.00) | <u>\$1,470,100.41</u> |
| | Plus - Increase in reserve | | \$0.00 | \$0.00 | \$0.00 |
| | Less - Withdrawal from reserve | 1 0 | \$0.00 | \$0.00 | \$0.00 |
| | Subtotal | C | \$1,162,766.47 | (\$313,399.00 <u>)</u> | \$1,476,165.47 |
| | Change in waiver offset reserve acco | ount: | ψ1,102,700.47 | (\$515,539.00) | <u> </u> |
| | Plus - Increase in reserve | ourit. | \$0.00 | \$0.00 | \$0.00 |
| | Less - Withdrawal from reserve | 10 | \$0.00 | \$0.00 | \$0.00 |
| | Subtotal | · C | · | | |
| | Less: Adjustment for prior year | or. | <u>\$1,162,766.47</u> (\$28,177.09) | (\$313,399.00) (\$28,177.00) | <u>\$1,476,165.47</u> |
| | Budgeted fund balance | | , | (\$28,177.09) | \$0.00 \$1.476.165.47 |
| | Dudgeted fully baldille | | <u>\$1,134,589.38</u> | <u>(\$341,576.09)</u> | <u>\$1,476,165.47</u> |
| | | | | | |

Board Secretary

Date

\$1,541,150.81

Starting date 7/1/2011 Ending date 9/30/2011 Fund: 30 CAPITAL PROJECTS FUNDS

| | Assets: | | |
|-----------|--|--------------|-----------------------|
| 101 | Cash in bank | | \$3,734,409.69 |
| 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 | (\$1,061.94) | (\$1,061.94) |
| | Total assets and resources | | <u>\$4,302,158.24</u> |
| | <u>Liabilities and Fund Equity</u> | | |
| | Liabilities: | | |
| | | | |
| 411 | Intergovernmental accounts payable - state | | \$0.00 |
| 421 | Accounts payable | | \$877,361.28 |
| 431 | Contracts payable | | \$0.00 |
| 451 | Loans payable | | \$0.00 |
| 481 | Deferred revenues | | \$567,532.00 |
| | Other current liabilities | | \$96,257.53 |
| | | | |

Reserve for encumbrances

\$2,217,532.48

Starting date 7/1/2011 Ending date 9/30/2011 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

| Δn | prop | riat | <u>α</u> d. |
|------|--------|------|-------------|
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753,754

| 761 | Capital reserve account - July | | \$0.00 | | |
|-------------|------------------------------------|------------------|------------------|----------------|-----------------------|
| 604 | Add: Increase in capital reserve | | \$0.00 | | |
| 307 | Less: Bud. w/d cap. reserve eligi | ble 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 re- | 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 | t reserve | \$0.00 | \$0.00 | |
| 762 | Adult education programs | | | \$0.00 | |
| 750-752,76x | Other reserves | | | \$0.00 | |
| 601 | Appropriations | | \$3,907,512.39 | | |
| 602 | Less: Expenditures | (\$1,126,994.11) | | | |
| | Less: Encumbrances | (\$2,217,532.48) | (\$3,344,526.59) | \$562,985.80 | • |
| | Total appropriated | | | \$2,780,518.28 | |
| Unap | propriated: | | | | |
| | Fund balance, July 1 | | | \$735,490.52 | |
| 303 | Budgeted fund balance | | | (\$755,001.37) | |
| | Total fund balance | | • | | \$2,761,007.43 |
| | Total liabilities and fund e | equity | | | <u>\$4,302,158.24</u> |
| | | | | | |

Recapitulation of Budgeted Fund Balance:

| | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|--|---------------------|-----------------------|---------------------|
| Appropriations | \$3,907,512.39 | \$3,344,526.59 | \$562,985.80 |
| Revenues | \$0.00 | (\$1,061.94) | \$1,061.94 |
| Subtotal | \$3,907,512.39 | <u>\$3,343,464.65</u> | \$564,047.74 |
| 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 | \$3,907,512.39 | \$3,343,464.65 | <u>\$564,047.74</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 | \$3,907,512.39 | \$3,343,464.65 | <u>\$564,047.74</u> |
| Less: Adjustment for prior year | (\$3,152,511.02) | (\$3,152,511.02) | \$0.00 |
| Budgeted fund balance | <u>\$755,001.37</u> | <u>\$190,953.63</u> | \$564,047.74 |
| | | | |

| Prepared and submitted by : | | |
|-----------------------------|-----------------|--|
| | Board Secretary | |

\$21,746.38

Starting date 7/1/2011 Ending date 9/30/2011 Fund: 40 DEBT SERVICE FUNDS

| | Assets: | | |
|------------------|--|------------------|-----------------------|
| 101 | Cash in bank | | \$1,312,459.50 |
| 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 | |
| ¹ 142 | Intergovernmental - Federal | \$0.00 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$) | \$0.00 | \$21,747.60 |
| | Loans Receivable: | 9 | |
| 131 | Interfund | \$0.00 | b |
| 151, 152 | Other (Net of estimated uncollectable of \$) | \$0.00 | \$0.00 |
| | Other Current Assets | | \$0.00 |
| | Resources: | | |
| 301 | Estimated revenues | \$3,740,236.00 | |
| 302 | Less revenues | (\$3,367,816.00) | \$372,420.00 |
| | Total assets and resources | | <u>\$1,706,627.10</u> |
| | <u>Liabilities and Fund Equity</u> 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 | | \$21,746.38 |

Starting date 7/1/2011 Ending date 9/30/2011 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

| | Appropriated: | | | | |
|------------|--|------------------|------------------|-------------------------|----------------------------------|
| 753,754 | Reserve for encumbrances | | | \$0.00 | |
| 761 | Capital reserve account - July | , | \$0.00 | | |
| 604 | Add: Increase in capital reser | ve | \$0.00 | | |
| 307 | Less: Bud. w/d cap. reserve e | ligible costs | \$0.00 | | |
| 309 | Less: Bud. w/d cap. reserve e | xcess 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 maintena | ince 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 of | fset reserve | \$0.00 | \$0.00 | |
| 762 | Adult education programs | | | \$0.00 | |
| 750-752,76 | X Other reserves | | | \$0.00 | |
| 601 | Appropriations | | \$3,740,236.00 | | |
| 602 | Less: Expenditures | (\$2,055,355.50) | | | |
| | Less: Encumbrances | \$0.00 | (\$2,055,355.50) | \$1,684,880.50 | |
| | Total appropriated | | | \$1,684,880.50 | |
| | Unappropriated: | | | | |
| | Fund balance, July 1 | | | \$1.72 | |
| 303 | Budgeted fund balance | | | \$0.00 | |
| 000 | Total fund balance | | | φ0.00 | ¢4 604 002 22 |
| | Total liabilities and fun | id equity | | | \$1,684,882.22 \$1,706,628.60 |
| | | | | | <u>\$1,700,020.00</u> |
| | Recapitulation of Budgeted Fund I | Balance: | 5 | 4 | |
| | Annunuintinun | | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
| | Appropriations | | \$3,740,236.00 | \$2,055,355.50 | \$1,684,880.50 |
| | Revenues | | (\$3,740,236.00) | (\$3,367,816.00) | (\$372,420.00) |
| | Subtotal Change in conital reconstruction | | <u>\$0.00</u> | <u>(\$1,312,460.50)</u> | <u>\$1,312,460.50</u> |
| | Change in capital reserve account: | | # 0.00 | | |
| | Plus - Increase in reserve | | \$0.00 | \$0.00 | \$0.00 |
| | Less - Withdrawal from reserv | е | \$0.00 | \$0.00 | \$0.00 |
| | Subtotal Change in waiver offset reserve acco | | <u>\$0.00</u> | (\$1,312,460.50) | <u>\$1,312,460.50</u> |
| | | unt | 00.00 | | |
| | Plus - Increase in reserve | _ | \$0.00 | \$0.00 | \$0.00 |
| | Less - Withdrawal from reserv | e | \$0.00 | \$0.00 | \$0.00 |
| | Subtotal | _ | <u>\$0.00</u> | (\$1,312,460.50) | \$1,312,460.50 |
| | Less: Adjustment for prior yea | r | \$0.00 | \$0.00 | \$0.00 |
| | Budgeted fund balance | | <u>\$0.00</u> | (\$1,312,460.50) | <u>\$1,312,460.50</u> |
| | Prepared and submitted by : | | | | |
| | - | Board S | Secretary | Date | |

\$14,732.05

Starting date 7/1/2011 Ending date 9/30/2011 Fund: 50 ENTERPRISE FUND

| | Assets: | | |
|-----------|--|------------|--------------------|
| 101 | Cash in bank | | \$13,017.62 |
| 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 | (\$421.50) | |
| 142 | Intergovernmental - Federal | \$0.00 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$) | (\$465.00) | (\$886.50) |
| | 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 | \$0.00 | \$0.00 |
| | Total assets and resources | | <u>\$26,783.37</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 | | \$928.35 |
| | Other current liabilities | | \$13,803.70 |
| | | | |

Starting date 7/1/2011 Ending date 9/30/2011 Fund: 50 ENTERPRISE FUND

Fund Balance:

| 753,754 Reserve for encumbrancous \$875,169,00 761 Capital reserve account - July \$0.00 307 Loss: Bud. wid cap. reserve eligible costs \$0.00 309 Less: Bud. wid cap. reserve eligible costs \$0.00 764 Maintenance reserve account - July \$0.00 806 Add: Increase in maintenance reserve \$0.00 310 Loss: Bud. wid from maintenance reserve \$0.00 311 Loss: Bud. wid from maintenance reserve \$0.00 78 Waiver offset reserve - July 1.2 \$0.00 609 Add: Increase in waiver offset reserve \$0.00 314 Less: Bud. wid from wailver offset reserve \$0.00 702 Add! declaration programs \$0.00 801 Appropriations \$874,754.00 802 Less: Expenditures \$0.00 Lass: Encumbrances (\$875,169.00) (\$415.00) Total appropriated \$12,051.32 Total famblities and fund equity \$12,051.32 Total famblities and fund equity \$12,051.32 <td< th=""><th><u> </u></th><th>Appropriated:</th><th></th><th></th><th></th><th></th></td<> | <u> </u> | Appropriated: | | | | |
|--|-------------|--|----------------|---------------------|---------------------|--------------------|
| Mode Add: Increase in capital reserve \$0.00 \$ | 753,754 | | | | \$875,169.00 | |
| 307 Less: Bud. wild cap. reserve eligible costs \$0,000 | 761 | Capital reserve account - July | | \$0.00 | | |
| 100 | 604 | | | \$0.00 | | |
| 764 Maintenance reserve account - July \$0,00 606 Add: Increase in maintenance reserve \$0,00 778 Walver offset reserve - July 1, 2 | 307 | Less: Bud. w/d cap. reserve eligible costs | | \$0.00 | | |
| Add: Increase in maintenance reserve \$0,00 \$0,00 | 309 | Less: Bud. w/d cap. reserve e | xcess costs | \$0.00 | \$0.00 | |
| 310 Less: Bud. wid from maintenance reserve \$0.00 \$0.00 | 764 | Maintenance reserve account | - July | \$0.00 | | |
| 788 Walver offset reserve July 1, 2 | 606 | Add: Increase in maintenance | reserve | \$0.00 | | |
| 609 Add: Increase in waiver offset reserve \$0.00 \$0.00 314 Lass: Bud. wid from waiver offset reserve \$0.00 \$0.00 762 Adult education programs \$0.00 601 Appropriations \$874,754.00 602 Less: Expenditures \$0.00 Less: Encumbrances (\$875,169.00) (\$875,169.00) (\$415.00) \$12,051,32 \$874,754.00 \$874,754.00 \$12,051,32 \$12,051,32 \$12,051,32 \$12,051,32 \$12,051,32 \$12,051,32 \$6874,754.00 \$12,051,32 \$12,051,32 \$12,051,32 \$874,754.00 \$875,169.00 \$415,00) \$67,633,37 \$874,754.00 \$875,169.00 \$415,00) \$60.00 \$415,00) \$60.00 \$60.00 \$60.00 \$615,00) \$60.00 \$60.00 \$615,00) \$60.00 \$615,00) \$60.00 \$60.00 \$60.00 \$615,00) \$60.00 \$60.00 \$60.00 | 310 | Less: Bud. w/d from maintena | nce reserve | \$0.00 | \$0.00 | |
| 314 Less: Bud. wid from walver offset reserve \$0.00 \$0.00 762 Adult education programs \$0.00 750-752-75× Other reserves \$0.00 601 Appropriations \$874,754.00 602 Less: Expenditures \$0.00 | 768 | Waiver offset reserve - July 1, | 2 | \$0.00 | | • |
| Adult education programs \$0,00 | 609 | Add: Increase in waiver offset | reserve | \$0.00 | | |
| 750-752,76x | 314 | Less: Bud. w/d from waiver of | set reserve | \$0.00 | \$0.00 | |
| 601 Appropriations \$0.00 Less: Expenditures \$0 | 762 | Adult education programs | | | \$0.00 | |
| | 750-752,76x | Other reserves | | | \$0.00 | |
| Less: Encumbrances | 601 | Appropriations | | \$874,754.00 | | |
| Total appropriated \$874,754.00 | 602 | Less: Expenditures | \$0.00 | | | • |
| Unappropriated: Fund balance, July 1 S12,051.32 Budgeted fund balance Total fund belance Total fund belance Total fund belance Total liabilities and fund equity Recapitulation of Budgeted Fund Balance: Budgeted Actual Variance | | Less: Encumbrances | (\$875,169.00) | (\$875,169.00) | (\$415.00) | |
| Fund balance, July 1 (\$12,051.32) Budgeted fund balance (\$874,754.00) Total fund balance \$12,051.32 Total liabilities and fund equity \$26,783.37 Recapitulation of Budgeted Fund Balance: Budgeted Actual Actual Variance Appropriations \$874,754.00 \$875,169.00 \$415.00) Revenues \$0.00 \$0.00 \$0.00 Subtotal \$874,754.00 \$875,169.00 \$415.00) Change in capital reserve account: Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Subtotal \$874,754.00 \$875,169.00 \$415.00) Change in waiver offset reserve account: Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Subtotal \$874,754.00 \$875,169.00 \$415.00) 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 \$874,754.00 \$875,169.00 \$1415.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$874,754.00 \$875,169.00 \$0.00 | | Total appropriated | | | \$874,754.00 | |
| Budgeted fund balance \$12,051.32 Total fund balance \$12,051.32 Total fund balance \$26,783.37 \$2 | | Unappropriated: | | | | |
| Budgeted fund balance \$12,051.32 Total fund balance \$12,051.32 \$26,783.37 | | Fund balance, July 1 | | | \$12,051.32 | |
| Secapitulation of Budgeted Fund Balance: Budgeted Actual Variance | 303 | Budgeted fund balance | | | (\$874,754.00) | |
| Recapitulation of Budgeted Fund Balance: Budgeted Actual Variance Appropriations \$874,754.00 \$875,169.00 (\$415.00) Revenues \$0.00 \$0.00 \$0.00 Subtotal \$874,754.00 \$875,169.00 \$0.00 Change in capital reserve account: \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$874,754.00 \$875,169.00 \$1.00 Change in waiver offset reserve account: \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$875,169.00 \$0.00 Subtotal \$874,754.00 \$875,169.00 \$1.00 Budgeted fund balance \$874,754.00 \$875,169.00 \$415.00 Prepared and submitted by : \$874,754.00 \$875,169.00 \$415.00 | | Total fund balance | • | | | \$12,051.32 |
| Appropriations \$874,754.00 \$875,169.00 (\$415.00) Revenues \$0.00 \$0.00 \$0.00 Subtotal \$874,754.00 \$875,169.00 \$0.00 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 \$875,169.00 \$415.00 Subtotal \$874,754.00 \$875,169.00 \$0.00 Change in waiver offset reserve account: \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$874,754.00 \$875,169.00 \$0.00 Subtotal \$874,754.00 \$875,169.00 \$0.00 Budgeted fund balance \$874,754.00 \$875,169.00 \$0.00 Prepared and submitted by : \$874,754.00 \$875,169.00 \$0.00 | | Total liabilities and fun | d equity | | | <u>\$26,783.37</u> |
| Appropriations \$874,754.00 \$875,169.00 (\$415.00) Revenues \$0.00 \$0.00 \$0.00 Subtotal \$874,754.00 \$875,169.00 \$0.00 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 \$875,169.00 \$415.00 Subtotal \$874,754.00 \$875,169.00 \$0.00 Change in waiver offset reserve account: \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$874,754.00 \$875,169.00 \$0.00 Subtotal \$874,754.00 \$875,169.00 \$0.00 Budgeted fund balance \$874,754.00 \$875,169.00 \$0.00 Prepared and submitted by : \$874,754.00 \$875,169.00 \$0.00 | • | Recapitulation of Budgeted Fund B | alance: | | | |
| Appropriations \$874,754.00 \$875,169.00 (\$415.00) Revenues \$0.00 \$0.00 \$0.00 Subtotal \$874,754.00 \$875,169.00 (\$415.00) 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 \$874,754.00 \$875,169.00 (\$415.00) Change in waiver offset reserve account: Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Subtotal \$874,754.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$874,754.00 \$875,169.00 (\$415.00) Less - Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$874,754.00 \$875,169.00 (\$415.00) Prepared and submitted by : | | | | <u>Budgeted</u> | Actual | Variance |
| Revenues \$0.00 \$0.00 Subtotal \$874,754.00 \$875,169.00 (\$415.00) Change in capital reserve account: Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$875,169.00 (\$415.00) Subtotal \$874,754.00 \$875,169.00 \$0.00 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 \$874,754.00 \$875,169.00 (\$415.00) Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$874,754.00 \$875,169.00 (\$415.00) | | Appropriations | | | | |
| Subtotal \$874,754.00 \$875,169.00 (\$415.00) Change in capital reserve account: \$0.00 \$0.00 \$0.00 Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Subtotal \$874,754.00 \$875,169.00 (\$415.00) 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 \$0.00 Subtotal \$874,754.00 \$875,169.00 (\$415.00) Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$874,754.00 \$875,169.00 (\$415.00) | | Revenues | | \$0.00 | \$0.00 | |
| Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$875,169.00 \$0.00 Subtotal \$874,754.00 \$875,169.00 \$0.00 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 \$874,754.00 \$875,169.00 \$0.00 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$874,754.00 \$875,169.00 \$415.00 | | Subtotal | • | <u>\$874,754.00</u> | \$875,169.00 | (\$415.00) |
| Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$874,754.00 \$875,169.00 (\$415.00) 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 \$0.00 Subtotal \$874,754.00 \$875,169.00 (\$415.00) Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$874,754.00 \$875,169.00 (\$415.00) | | Change in capital reserve account: | | | | |
| Subtotal \$874,754.00 \$875,169.00 (\$415.00) 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 \$874,754.00 \$875,169.00 (\$415.00) Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$874,754.00 \$875,169.00 (\$415.00) | | Plus - Increase in reserve | | \$0.00 | \$0.00 | \$0.00 |
| 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 \$874,754.00 \$875,169.00 (\$415.00) Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$874,754.00 \$875,169.00 (\$415.00) Prepared and submitted by : | | Less - Withdrawal from reserve | e | \$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 \$874,754.00 \$875,169.00 (\$415.00) Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$874,754.00 \$875,169.00 (\$415.00) | | Subtotal | | <u>\$874,754.00</u> | \$875,169.00 | (\$415.00) |
| Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$874,754.00 \$875,169.00 (\$415.00) Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$874,754.00 \$875,169.00 (\$415.00) Prepared and submitted by : | 1 | Change in waiver offset reserve accor | unt: | | | |
| Subtotal \$874,754.00 \$875,169.00 (\$415.00) Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$874,754.00 \$875,169.00 (\$415.00) Prepared and submitted by : | | Plus - Increase in reserve | | \$0.00 | \$0.00 | \$0.00 |
| Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$874,754.00 \$875,169.00 (\$415.00) Prepared and submitted by : | | Less - Withdrawal from reserve | e | \$0.00 | \$0.00 | \$0.00 |
| Budgeted fund balance \$874,754.00 \$875,169.00 (\$415.00) Prepared and submitted by : | : | Subtotal | | \$874,754.00 | <u>\$875,169.00</u> | (\$415.00) |
| Prepared and submitted by : | | Less: Adjustment for prior year | | \$0.00 | \$0.00 | \$0.00 |
| | | Budgeted fund balance | • | <u>\$874,754.00</u> | <u>\$875,169.00</u> | (\$415.00) |
| | 1 | Prepared and submitted hv : | | | | |
| | | | | ecretary | Date | |

\$0.00

Starting date 7/1/2011 Ending date 9/30/2011 Fund: 51 SUMMER CAMP

| | Assets: | | |
|-----------|--|---------------|------------------|
| 101 | Cash in bank | | \$6,110.39 |
| 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 | | \$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 | (\$19,330.00) | (\$19,330.00) |
| | Total assets and resources | | (\$13,219.61) |
| | <u>Liabilities and Fund Equity</u> | | |
| | 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 \$0.00 |
| | | | φυ.υυ |

Starting date 7/1/2011 Ending date 9/30/2011 Fund: 51 SUMMER CAMP

Fund Balance:

| | Appropriated: | | | | |
|-------------|---|--|--------------------|---------------------|--------------------|
| 753,754 | Reserve for encumbrances | | | \$1,430.00 | |
| 761 | Capital reserve account - July | | | | |
| 604 | Add: Increase in capital reserve | Add: Increase in capital reserve | | | |
| 307 | Less: Bud. w/d cap. reserve elig | Less: Bud. w/d cap. reserve eligible costs | | | |
| 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 maintenand | ce reserve | \$0.00 | \$0.00 | , |
| 768 | Waiver offset reserve - July 1, 2 | | \$0.00 | | |
| 609 | Add: Increase in waiver offset re | eserve | \$0.00 | | |
| 314 | Less: Bud. w/d from waiver offs | et reserve | \$0.00 | \$0.00 | |
| 762 | Adult education programs | | | \$0.00 | |
| 750-752,76x | Other reserves | | | \$0.00 | |
| 601 | Appropriations | | \$18,465.00 | | |
| 602 | Less: Expenditures | (\$15,406.00) | | | |
| | Less: Encumbrances | (\$1,430.00) | (\$16,836.00) | \$1,629.00 | |
| | Total appropriated | | | \$3,059.00 | |
| | Unappropriated: | | | | |
| | Fund balance, July 1 | | | \$2,186.39 | |
| 303 | Budgeted fund balance | | | (\$18,465.00) | |
| | Total fund balance | | | | (\$13,219.61) |
| | Total liabilities and fund | equity | | | (\$13,219.61) |
| | Recapitulation of Budgeted Fund Ba | lance: | | | |
| | | | Budgeted | <u>Actual</u> | <u>Variance</u> |
| | Appropriations | | \$18,465.00 | \$16,836.00 | \$1,629.00 |
| | Revenues | | \$0.00 | (\$19,330.00) | \$19,330.00 |
| | Subtotal | | <u>\$18,465.00</u> | (\$2,494.00) | <u>\$20,959.00</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>\$18,465.00</u> | <u>(\$2,494.00)</u> | <u>\$20,959.00</u> |
| | Change in waiver offset reserve account | nt: | | | |
| | Plus - Increase in reserve | | \$0.00 | \$0.00 | \$0.00 |
| | Less - Withdrawal from reserve | | \$0.00 | \$0.00 | \$0.00 |
| | Subtotal | | <u>\$18,465.00</u> | <u>(\$2,494.00)</u> | \$20,959.00 |
| | Less: Adjustment for prior year | | \$0.00 | \$0.00 | \$0.00 |
| | Budgeted fund balance | | <u>\$18,465.00</u> | (\$2,494.00) | \$20,959.00 |
| | | | | | |
| | Prepared and submitted by : | | | | |
| | , | | | | |

Board Secretary

Date

\$0.00

Starting date 7/1/2011 Ending date 9/30/2011 Fund: 55 EXTENDED DAY

| | Assets: | | |
|-----------|--|---------------|-------------------|
| 101 | Cash in bank | | \$22,472.87 |
| 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 | \$0.00 |
| | Other Current Assets | | \$0.00 |
| | Resources: | | |
| 301 | Estimated revenues | \$0.00 | |
| 302 | Less revenues | (\$16,990.50) | (\$16,990.50) |
| | Total assets and resources | | <u>\$5,982.37</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 |
| | | | |

Report of the Secretary to the Board of Education Nutley Board of Education

Starting date 7/1/2011 Ending date 9/30/2011 Fund: 55 EXTENDED DAY

Fund Balance:

| | | Board So | ecretary | Date | |
|--------------|--|---------------|---------------------|--------------------|---------------------|
| F | Prepared and submitted by : | | | | |
| Ē | Budgeted fund balance | | <u>\$648,722.00</u> | <u>\$88,618.33</u> | <u>\$560,103.67</u> |
| | Less: Adjustment for prior yea | r | \$0.00 | \$0.00 | \$0.00 |
| | Subtotal | | \$648,722.00 | <u>\$88,618.33</u> | <u>\$560,103.67</u> |
| | Less - Withdrawal from reserv | е | \$0.00 | \$0.00 | \$0.00 |
| | Plus - Increase in reserve | | \$0.00 | \$0.00 | \$0.00 |
| (| Change in waiver offset reserve acco | unt: | | | |
| 5 | Subtotal | | <u>\$648,722.00</u> | \$88,618.33 | <u>\$560,103.67</u> |
| | Less - Withdrawal from reserv | e | \$0.00 | \$0.00 | \$0.00 |
| | Plus - Increase in reserve | | \$0.00 | \$0.00 | \$0.00 |
| (| Change in capital reserve account: | | | | |
| 5 | Subtotal | | \$648,722.00 | <u>\$88,618.33</u> | <u>\$560,103.67</u> |
| | Revenues | | \$0.00 | (\$16,990.50) | \$16,990.50 |
| , | Appropriations | | \$648,722.00 | \$105,608.83 | \$543,113.17 |
| | - | | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
| i | Recapitulation of Budgeted Fund E | Balance: | | | |
| | Total liabilities and fun | d equity | | | <u>\$5,982.37</u> |
| | Total fund balance | | | | \$5,982.37 |
| 303 | Budgeted fund balance | | | (\$648,722.00) | |
| • ; | Fund balance, July 1 | | | \$86,759.17 | |
| l | Jnappropriated: | | | | |
| | Total appropriated | | | \$567,945.20 | |
| | Less: Encumbrances | (\$24,832.03) | (\$105,608.83) | \$543,113.17 | |
| 602 | Less: Expenditures | (\$80,776.80) | | | |
| 601 | Appropriations | | \$648,722.00 |) | |
| 750-752,76x | Other reserves | | | \$0.00 | |
| 762 | Adult education programs | | | \$0.00 | |
| 314 | Less: Bud. w/d from waiver off | set reserve | \$0.00 | \$0.00 | |
| 609 | Add: Increase in waiver offset | reserve | \$0.00 | | |
| 768 | Waiver offset reserve - July 1, | 2 | \$0.00 | | |
| 310 | Less: Bud. w/d from maintena | nce reserve | \$0.00 | \$0.00 | |
| 606 | Add: Increase in maintenance | reserve | \$0.00 | | |
| 764 | Maintenance reserve account - July | | \$0.00 | | |
| 309 | Less: Bud. w/d cap. reserve excess costs | | \$0.00 | \$0.00 | |
| 307 | Less: Bud. w/d cap. reserve eligible costs | | \$0.00 | | |
| 604 | Add: Increase in capital reserve | | \$0.00 | | |
| 761 | Capital reserve account - July | | \$0.00 | | |
| , 753,754 | Reserve for encumbrances | | | \$24,832.03 | |
| , , , | Appropriated: | | | | |