

**NUTLEY BOARD OF EDUCATION  
REPORT OF THE SECRETARY  
DATED APRIL 30, 2020**

**BOARD SECRETARY'S MONTHLY CERTIFICATION  
BUDGETARY LINE ITEM STATUS**

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF  
April 30, 2020 NO BUDGETARY LINE ITEM ACCOUNT  
HAS BEEN OVEREXPENDED IN VIOLATION OF  
NJAC 6A:23-2.11(a).



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BOARD SECRETARY

April 30, 2020

Starting date 7/1/2019 Ending date 4/30/2020 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

**Assets:**

|           |                             |  |                |
|-----------|-----------------------------|--|----------------|
| 101       | Cash in bank                |  | \$4,964,321.95 |
| 102 - 106 | Cash Equivalents            |  | \$2,500.00     |
| 111       | Investments                 |  | \$0.00         |
| 116       | Capital Reserve Account     |  | \$2,752,853.73 |
| 117       | Maintenance Reserve Account |  | \$151,672.02   |
| 118       | Emergency Reserve Account   |  | \$0.00         |
| 121       | Tax levy Receivable         |  | \$0.00         |

Accounts Receivable:

|          |   |                |                |
|----------|---|----------------|----------------|
| 132      | Interfund   | \$54,483.91    |                |
| 141      | Intergovernmental - State                         | \$1,296,861.76 |                |
| 142      | Intergovernmental - Federal                       | \$0.00         |                |
| 143      | Intergovernmental - Other                         | \$0.00         |                |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$5,529.64     | \$1,356,875.31 |

Loans Receivable:

|          |   |              |              |
|----------|---|--------------|--------------|
| 131      | Interfund   | (\$5,429.64) |              |
| 151, 152 | Other (Net of estimated uncollectable of \$_____) | \$0.00       | (\$5,429.64) |

Other Current Assets

\$0.00

**Resources:**

|     |                    |                   |                 |
|-----|--------------------|-------------------|-----------------|
| 301 | Estimated revenues | \$67,130,251.00   |                 |
| 302 | Less revenues      | (\$55,233,457.23) | \$11,896,793.77 |

**Total assets and resources**

**\$21,119,587.14**

Starting date 7/1/2019 Ending date 4/30/2020 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

|     |  |  |                    |
|-----|--|--|--------------------|
| 411 | Intergovernmental accounts payable - state |  | \$0.00             |
| 421 | Accounts payable                           |  | \$2,600.00         |
| 431 | Contracts payable                          |  | \$0.00             |
| 451 | Loans payable                              |  | \$0.00             |
| 481 | Deferred revenues                          |  | \$22,073.43        |
|     | Other current liabilities                  |  | \$0.00             |
|     | <b>Total liabilities</b>                   |  | <b>\$24,673.43</b> |

Fund Balance:

Appropriated:

|             |   |                   |                   |
|-------------|---|-------------------|-------------------|
| 753,754     | Reserve for encumbrances                    |                   | \$12,457,798.87   |
| 761         | Capital reserve account - July              | \$2,346,316.63    |                   |
| 604         | Add: Increase in capital reserve            | \$6,000.00        |                   |
| 307         | Less: Bud. w/d cap. reserve eligible costs  | \$0.00            |                   |
| 309         | Less: Bud. w/d cap. reserve excess costs    | \$0.00            | \$2,352,316.63    |
| 764         | Maintenance reserve account - July          | \$514,773.02      |                   |
| 606         | Add: Increase in maintenance reserve        | \$0.00            |                   |
| 310         | Less: Bud. w/d from maintenance reserve     | (\$354,195.05)    | \$160,577.97      |
| 766         | Reserve for Cur. Exp. Emergencies - July    | \$0.00            |                   |
| 607         | Add: Increase in cur. exp. emer. reserve    | \$0.00            |                   |
| 312         | Less: Bud. w/d from cur. exp. emer. reserve | \$0.00            | \$0.00            |
| 762         | Adult education programs                    |                   | \$0.00            |
| 750-752,76x | Other reserves                              |                   | \$0.00            |
| 601         | Appropriations                              | \$69,222,804.61   |                   |
| 602         | Less: Expenditures                          | (\$53,869,463.30) |                   |
|             | Less: Encumbrances                          | (\$12,457,798.87) | (\$66,327,262.17) |
|             | Total appropriated                          |                   | \$17,866,235.91   |

Unappropriated:

|     |  |  |                        |
|-----|--|--|------------------------|
| 770 | Fund balance, July 1                     |  | \$3,749,730.75         |
| 771 | Designated fund balance                  |  | \$0.00                 |
| 303 | Budgeted fund balance                    |  | (\$521,052.95)         |
|     | Total fund balance                       |  | \$21,094,913.71        |
|     | <b>Total liabilities and fund equity</b> |  | <b>\$21,119,587.14</b> |

Starting date 7/1/2019 Ending date 4/30/2020 Fund: 20 SPECIAL REVENUE

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Assets and Resources

**Assets:**

|           |                             |  |              |
|-----------|-----------------------------|--|--------------|
| 101       | Cash in bank                |  | \$101,390.40 |
| 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                         | (\$103,730.00) |              |
| 142      | Intergovernmental - Federal                       | \$338,915.00   |              |
| 143      | Intergovernmental - Other                         | \$2,845.36     |              |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$0.00         | \$238,030.36 |

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 | \$1,967,613.00   |              |
| 302 | Less revenues      | (\$1,255,142.47) | \$712,470.53 |

**Total assets and resources**

**\$1,051,891.29**

Starting date 7/1/2019 Ending date 4/30/2020 Fund: 20 SPECIAL REVENUE

Liabilities and Fund Equity

Liabilities:

|     |  |  |                     |
|-----|--|--|---------------------|
| 411 | Intergovernmental accounts payable - state |  | \$75,993.00         |
| 421 | Accounts payable                           |  | \$0.00              |
| 431 | Contracts payable                          |  | \$0.00              |
| 451 | Loans payable                              |  | \$0.00              |
| 481 | Deferred revenues                          |  | \$179,062.24        |
|     | Other current liabilities                  |  | \$44.99             |
|     | <b>Total liabilities</b>                   |  | <b>\$255,100.23</b> |

Fund Balance:

Appropriated:

|             |   |                  |                  |
|-------------|---|------------------|------------------|
| 753,754     | Reserve for encumbrances                    |                  | \$329,327.78     |
| 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 reserve        | \$0.00           |                  |
| 310         | Less: Bud. w/d from maintenance reserve     | \$0.00           | \$0.00           |
| 766         | Reserve for Cur. Exp. Emergencies - July    | \$0.00           |                  |
| 607         | Add: Increase in cur. exp. emer. reserve    | \$0.00           |                  |
| 312         | Less: Bud. w/d from cur. exp. emer. reserve | \$0.00           | \$0.00           |
| 762         | Adult education programs                    |                  | \$0.00           |
| 750-752,76x | Other reserves                              |                  | \$0.00           |
| 601         | Appropriations                              | \$2,245,087.17   |                  |
| 602         | Less: Expenditures                          | (\$1,184,376.33) |                  |
|             | Less: Encumbrances                          | (\$345,618.01)   | (\$1,529,994.34) |
|             | Total appropriated                          |                  | \$1,044,420.61   |

Unappropriated:

|     |  |  |                       |
|-----|--|--|-----------------------|
| 770 | Fund balance, July 1                     |  | \$0.00                |
| 771 | Designated fund balance                  |  | \$0.00                |
| 303 | Budgeted fund balance                    |  | (\$247,629.55)        |
|     | Total fund balance                       |  | \$796,791.06          |
|     | <b>Total liabilities and fund equity</b> |  | <b>\$1,051,891.29</b> |

Starting date 7/1/2019 Ending date 4/30/2020 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

**Assets:**

|           |                             |  |              |
|-----------|-----------------------------|--|--------------|
| 101       | Cash in bank                |  | \$445,769.34 |
| 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                         | \$12,803.63 |             |
| 142      | Intergovernmental - Federal                       | \$0.00      |             |
| 143      | Intergovernmental - Other                         | \$0.00      |             |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$0.00      | \$12,803.63 |

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      | (\$47.89) | (\$47.89) |

**Total assets and resources**

**\$458,525.08**

Starting date 7/1/2019 Ending date 4/30/2020 Fund: 30 CAPITAL PROJECTS FUNDS

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                  |  | (\$69,932.05)        |
|     | <b>Total liabilities</b>                   |  | <b>(\$69,932.05)</b> |

Fund Balance:

Appropriated:

|             |   |               |               |
|-------------|---|---------------|---------------|
| 753,754     | Reserve for encumbrances                    |               | \$20,256.93   |
| 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 reserve        | \$0.00        |               |
| 310         | Less: Bud. w/d from maintenance reserve     | \$0.00        | \$0.00        |
| 766         | Reserve for Cur. Exp. Emergencies - July    | \$0.00        |               |
| 607         | Add: Increase in cur. exp. emer. reserve    | \$0.00        |               |
| 312         | Less: Bud. w/d from cur. exp. emer. reserve | \$0.00        | \$0.00        |
| 762         | Adult education programs                    |               | \$0.00        |
| 750-752,76x | Other reserves                              |               | \$0.00        |
| 601         | Appropriations                              | \$539,987.29  |               |
| 602         | Less: Expenditures                          | (\$4,516.98)  |               |
|             | Less: Encumbrances                          | (\$20,256.93) | (\$24,773.91) |
|             | Total appropriated                          |               | \$535,470.31  |

Unappropriated:

|     |  |  |                            |
|-----|--|--|----------------------------|
| 770 | Fund balance, July 1                     |  | \$508,200.20               |
| 771 | Designated fund balance                  |  | \$0.00                     |
| 303 | Budgeted fund balance                    |  | (\$515,213.38)             |
|     | Total fund balance                       |  | \$528,457.13               |
|     | <b>Total liabilities and fund equity</b> |  | <b><u>\$458,525.08</u></b> |

Starting date 7/1/2019 Ending date 4/30/2020 Fund: 40 DEBT SERVICE FUNDS

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Assets and Resources

**Assets:**

|           |                             |  |              |
|-----------|-----------------------------|--|--------------|
| 101       | Cash in bank                |  | \$130,002.00 |
| 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   | \$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 | \$3,596,228.00   |        |
| 302 | Less revenues      | (\$3,596,228.00) | \$0.00 |

**Total assets and resources**

**\$130,002.00**



Starting date 7/1/2019 Ending date 4/30/2020 Fund: 40 DEBT SERVICE FUNDS

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                  |  | \$129,998.94        |
|     | <b>Total liabilities</b>                   |  | <b>\$129,998.94</b> |

Fund Balance:

Appropriated:

|             |   |                  |                  |
|-------------|---|------------------|------------------|
| 753,754     | Reserve for encumbrances                    |                  | \$0.00           |
| 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 reserve        | \$0.00           |                  |
| 310         | Less: Bud. w/d from maintenance reserve     | \$0.00           | \$0.00           |
| 766         | Reserve for Cur. Exp. Emergencies - July    | \$0.00           |                  |
| 607         | Add: Increase in cur. exp. emer. reserve    | \$0.00           |                  |
| 312         | Less: Bud. w/d from cur. exp. emer. reserve | \$0.00           | \$0.00           |
| 762         | Adult education programs                    |                  | \$0.00           |
| 750-752,76x | Other reserves                              |                  | \$0.00           |
| 601         | Appropriations                              | \$3,596,240.00   |                  |
| 602         | Less: Expenditures                          | (\$3,466,226.00) |                  |
|             | Less: Encumbrances                          | \$0.00           | (\$3,466,226.00) |
|             | Total appropriated                          |                  | \$130,014.00     |

Unappropriated:

|     |  |  |                            |
|-----|--|--|----------------------------|
| 770 | Fund balance, July 1                     |  | (\$129,998.94)             |
| 771 | Designated fund balance                  |  | \$0.00                     |
| 303 | Budgeted fund balance                    |  | (\$12.00)                  |
|     | Total fund balance                       |  | \$3.06                     |
|     | <b>Total liabilities and fund equity</b> |  | <b><u>\$130,002.00</u></b> |

Starting date 7/1/2019 Ending date 4/30/2020 Fund: 55 EXTENDED DAY

Assets and Resources

**Assets:**

|           |                             |  |              |
|-----------|-----------------------------|--|--------------|
| 101       | Cash in bank                |  | \$727,613.98 |
| 102 - 106 | Cash Equivalents            |  | \$1,598.19   |
| 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 \$_____) | \$160,064.92 | \$160,064.92 |

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      | (\$796,053.15) | (\$796,053.15) |

**Total assets and resources**

**\$93,223.94**

Starting date 7/1/2019 Ending date 4/30/2020 Fund: 55 EXTENDED DAY

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        |
|     | <b>Total liabilities</b>                   |  | <b>\$0.00</b> |

Fund Balance:

Appropriated:

|             |   |                |                  |
|-------------|---|----------------|------------------|
| 753,754     | Reserve for encumbrances                    |                | \$223,620.12     |
| 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 reserve        | \$0.00         |                  |
| 310         | Less: Bud. w/d from maintenance reserve     | \$0.00         | \$0.00           |
| 766         | Reserve for Cur. Exp. Emergencies - July    | \$0.00         |                  |
| 607         | Add: Increase in cur. exp. emer. reserve    | \$0.00         |                  |
| 312         | Less: Bud. w/d from cur. exp. emer. reserve | \$0.00         | \$0.00           |
| 762         | Adult education programs                    |                | \$0.00           |
| 750-752,76x | Other reserves                              |                | \$0.00           |
| 601         | Appropriations                              | \$1,186,845.94 |                  |
| 602         | Less: Expenditures                          | (\$930,322.12) |                  |
|             | Less: Encumbrances                          | (\$223,620.12) | (\$1,153,942.24) |
|             | Total appropriated                          |                | \$256,523.82     |

Unappropriated:

|     |  |  |                    |
|-----|--|--|--------------------|
| 770 | Fund balance, July 1                     |  | \$1,023,546.06     |
| 771 | Designated fund balance                  |  | \$0.00             |
| 303 | Budgeted fund balance                    |  | (\$1,186,845.94)   |
|     | Total fund balance                       |  | \$93,223.94        |
|     | <b>Total liabilities and fund equity</b> |  | <b>\$93,223.94</b> |

Starting date 7/1/2019 Ending date 4/30/2020 Fund: 60 ENTERPRISE - FOOD SERVICE

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Assets and Resources

**Assets:**

|           |                             |  |              |
|-----------|-----------------------------|--|--------------|
| 101       | Cash in bank                |  | \$231,146.92 |
| 102 - 106 | Cash Equivalents            |  | \$225.00     |
| 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

\$100,190.91

**Resources:**

|     |                    |                |                |
|-----|--------------------|----------------|----------------|
| 301 | Estimated revenues | \$0.00         |                |
| 302 | Less revenues      | (\$736,649.72) | (\$736,649.72) |

**Total assets and resources**

**(\$405,086.89)**

Starting date 7/1/2019 Ending date 4/30/2020 Fund: 60 ENTERPRISE - FOOD SERVICE

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                  |  | \$97,257.00        |
|     | <b>Total liabilities</b>                   |  | <b>\$97,257.00</b> |

Fund Balance:

Appropriated:

|             |   |                |                |
|-------------|---|----------------|----------------|
| 753,754     | Reserve for encumbrances                    |                | \$180,046.13   |
| 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 reserve        | \$0.00         |                |
| 310         | Less: Bud. w/d from maintenance reserve     | \$0.00         | \$0.00         |
| 766         | Reserve for Cur. Exp. Emergencies - July    | \$0.00         |                |
| 607         | Add: Increase in cur. exp. emer. reserve    | \$0.00         |                |
| 312         | Less: Bud. w/d from cur. exp. emer. reserve | \$0.00         | \$0.00         |
| 762         | Adult education programs                    |                | \$0.00         |
| 750-752,76x | Other reserves                              |                | \$0.00         |
| 601         | Appropriations                              | \$1,013,049.00 |                |
| 602         | Less: Expenditures                          | (\$749,727.28) |                |
|             | Less: Encumbrances                          | (\$194,095.13) | (\$943,822.41) |
|             | Total appropriated                          |                | \$69,226.59    |
|             |   |                | \$249,272.72   |

Unappropriated:

|     |  |  |                       |
|-----|--|--|-----------------------|
| 770 | Fund balance, July 1                     |  | \$247,383.39          |
| 771 | Designated fund balance                  |  | \$0.00                |
| 303 | Budgeted fund balance                    |  | (\$999,000.00)        |
|     | Total fund balance                       |  | (\$502,343.89)        |
|     | <b>Total liabilities and fund equity</b> |  | <b>(\$405,086.89)</b> |