

**NUTLEY BOARD OF EDUCATION  
REPORT OF THE SECRETARY  
SEPTEMBER 30, 2006**

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

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF  
SEPTEMBER 30, 2006 NO BUDGETARY LINE ITEM ACCOUNT  
HAS BEEN OVEREXPENDED IN VIOLATION OF  
NJAC 6A:23-2.11(a).

  
BOARD SECRETARY 10/12/06 SEPTEMBER 30, 2006

Starting date 7/1/2006 Ending date 9/30/2006 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources**Assets:**

|           |                         |  |                |
|-----------|-------------------------|--|----------------|
| 101       | Cash in bank            |  | \$5,433,370.21 |
| 102 - 106 | Cash Equivalents        |  | \$4,400.00     |
| 111       | Investments             |  | \$0.00         |
| 116       | Capital Reserve Account |  | \$102,601.75   |
| 121       | Tax levy Receivable     |  | \$0.00         |

## Accounts Receivable:

|          |   |              |              |
|----------|---|--------------|--------------|
| 132      | Interfund   | \$1,734.85   |              |
| 141      | Intergovernmental - State                         | \$215,002.80 |              |
| 142      | Intergovernmental - Federal                       | \$0.00       |              |
| 143      | Intergovernmental - Other                         | (\$6,669.54) |              |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$135.39     | \$210,203.50 |

## 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                | \$46,697,423.00   |                               |
| 302 | Less revenues                     | (\$10,249,436.31) | \$36,447,986.69               |
|     | <b>Total assets and resources</b> |                   | <b><u>\$42,198,562.15</u></b> |

Liabilities and fund equity**Liabilities:**

|     |  |  |                     |
|-----|--|--|---------------------|
| 411 | Intergovernmental accounts payable - state |  | \$0.00              |
| 421 | Accounts payable                           |  | \$143,954.15        |
| 431 | Contracts payable                          |  | \$0.00              |
| 451 | Loans payable                              |  | \$0.00              |
| 481 | Deferred revenues                          |  | \$0.00              |
|     | Other current liabilities                  |  | \$354,893.34        |
|     | <b>Total liabilities</b>                   |  | <b>\$498,847.49</b> |

Starting date 7/1/2006 Ending date 9/30/2006 Fund: 10 GENERAL CURRENT EXPENSE

**Fund Balance:**

Appropriated:

|             |  |                   |                   |                 |             |
|-------------|--|-------------------|-------------------|-----------------|-------------|
| 753,754     | Reserve for encumbrances                               |                   |                   | \$38,229,377.92 |             |
| 761         | Capital reserve account - July                         |                   |                   | \$96,659.91     |             |
| 604         | Add: Increase in capital reserve                       |                   |                   | \$0.00          |             |
| 307         | Less: Budgeted w/d from capital reserve eligible costs |                   |                   | \$0.00          |             |
| 309         | Less: Budgeted w/d from capital reserve excess costs   |                   |                   | \$0.00          | \$96,659.91 |
| 762         | Adult education programs                               |                   |                   | \$0.00          |             |
| 751,752,76x | Other reserves   |                   |                   | \$0.00          |             |
| 601         | Appropriations   |                   | \$48,000,840.51   |                 |             |
| 602         | Less: Expenditures                                     | (\$7,620,462.09)  |                   |                 |             |
|             | Encumbrances   | (\$37,944,062.76) | (\$45,564,524.85) | \$2,436,315.66  |             |
|             | Total appropriated                                     |                   |                   | \$40,762,353.49 |             |

Unappropriated:

|     |                       |  |  |                  |                 |
|-----|-----------------------|--|--|------------------|-----------------|
| 770 | Fund balance, July 1  |  |  | \$2,240,778.68   |                 |
| 303 | Budgeted fund balance |  |  | (\$1,303,417.51) |                 |
|     | Total fund balance    |  |  |                  | \$41,699,714.66 |

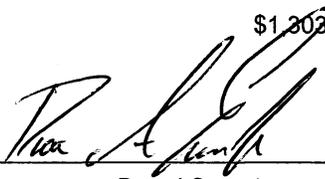
**Total liabilities and fund equity**

**\$42,198,562.15**

**Recapitulation of Budgeted Fund Balance:**

|                                    | <u>Budgeted</u>   | <u>Actual</u>     | <u>Variance</u>   |
|------------------------------------|-------------------|-------------------|-------------------|
| Appropriations                     | \$48,000,840.51   | \$45,564,524.85   | \$2,436,315.66    |
| Revenues                           | (\$46,697,423.00) | (\$10,249,436.31) | (\$36,447,986.69) |
| Subtotal                           | \$1,303,417.51    | \$35,315,088.54   | (\$34,011,671.03) |
| Change in capital reserve account: |                   |                   |                   |
| Plus - Increase in reserve         | \$0.00            | \$5,941.84        | (\$5,941.84)      |
| Less - Withdrawal from reserve     | \$0.00            | \$0.00            |                   |
| Subtotal                           | \$1,303,417.51    | \$35,321,030.38   | (\$34,017,612.87) |
| Less: Adjustment for prior year    | \$0.00            | \$0.00            |                   |
| Budgeted fund balance              | \$1,303,417.51    | \$35,321,030.38   | (\$34,017,612.87) |

Prepared and submitted by :

  
 \_\_\_\_\_  
 Board Secretary

10/12/06  
 \_\_\_\_\_  
 Date

Starting date 7/1/2006 Ending date 9/30/2006 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources**Assets:**

|           |                         |  |              |
|-----------|-------------------------|--|--------------|
| 101       | Cash in bank            |  | \$149,774.14 |
| 102 - 106 | Cash Equivalents        |  | \$0.00       |
| 111       | Investments             |  | \$0.00       |
| 116       | Capital Reserve Account |  | \$0.00       |
| 121       | Tax levy Receivable     |  | \$0.00       |

## Accounts Receivable:

|          |   |          |            |
|----------|---|----------|------------|
| 132      | Interfund   | \$0.00   |            |
| 141      | Intergovernmental - State                         | \$694.07 |            |
| 142      | Intergovernmental - Federal                       | \$440.96 |            |
| 143      | Intergovernmental - Other                         | \$0.00   |            |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$0.00   | \$1,135.03 |

## 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                | \$1,430,094.00 |                              |
| 302 | Less revenues                     | (\$92,708.25)  | \$1,337,385.75               |
|     | <b>Total assets and resources</b> |                | <b><u>\$1,488,294.92</u></b> |

Liabilities and fund equity**Liabilities:**

|     |  |  |                     |
|-----|--|--|---------------------|
| 411 | Intergovernmental accounts payable - state |  | \$3,603.26          |
| 421 | Accounts payable                           |  | \$20,245.59         |
| 431 | Contracts payable                          |  | \$0.00              |
| 451 | Loans payable                              |  | \$0.00              |
| 481 | Deferred revenues                          |  | \$117,051.44        |
|     | Other current liabilities                  |  | \$388.10            |
|     | <b>Total liabilities</b>                   |  | <b>\$141,288.39</b> |

Starting date 7/1/2006 Ending date 9/30/2006 Fund: 20 SPECIAL REVENUE FUNDS

**Fund Balance:**

Appropriated:

|             |  |                |                |                |        |
|-------------|--|----------------|----------------|----------------|--------|
| 753,754     | Reserve for encumbrances                               |                |                | \$77,182.89    |        |
| 761         | Capital reserve account - July                         |                |                | \$0.00         |        |
| 604         | Add: Increase in capital reserve                       |                |                | \$0.00         |        |
| 307         | Less: Budgeted w/d from capital reserve eligible costs |                |                | \$0.00         |        |
| 309         | Less: Budgeted w/d from capital reserve excess costs   |                |                | \$0.00         | \$0.00 |
| 762         | Adult education programs                               |                |                | \$0.00         |        |
| 751,752,76x | Other reserves   |                |                | \$0.00         |        |
| 601         | Appropriations   |                | \$1,669,656.16 |                |        |
| 602         | Less: Expenditures                                     | (\$256,206.40) |                |                |        |
|             | Encumbrances   | (\$67,334.39)  | (\$323,540.79) | \$1,346,115.37 |        |
|             | Total appropriated                                     |                |                | \$1,423,298.26 |        |

Unappropriated:

|     |                       |  |  |                |                |
|-----|-----------------------|--|--|----------------|----------------|
| 770 | Fund balance, July 1  |  |  | \$163,270.43   |                |
| 303 | Budgeted fund balance |  |  | (\$239,562.16) |                |
|     | Total fund balance    |  |  |                | \$1,347,006.53 |

**Total liabilities and fund equity**

**\$1,488,294.92**

**Recapitulation of Budgeted Fund Balance:**

|                                    | <u>Budgeted</u>  | <u>Actual</u> | <u>Variance</u>  |
|------------------------------------|------------------|---------------|------------------|
| Appropriations                     | \$1,669,656.16   | \$323,540.79  | \$1,346,115.37   |
| Revenues                           | (\$1,430,094.00) | (\$92,708.25) | (\$1,337,385.75) |
| Subtotal                           | \$239,562.16     | \$230,832.54  | \$8,729.62       |
| Change in capital reserve account: |                  |               |                  |
| Plus - Increase in reserve         | \$0.00           | \$0.00        | \$0.00           |
| Less - Withdrawal from reserve     | \$0.00           | \$0.00        |                  |
| Subtotal                           | \$239,562.16     | \$230,832.54  | \$8,729.62       |
| Less: Adjustment for prior year    | \$0.00           | \$0.00        |                  |
| Budgeted fund balance              | \$239,562.16     | \$230,832.54  | \$8,729.62       |

Prepared and submitted by :

  
Board Secretary

  
Date

Starting date 7/1/2006 Ending date 9/30/2006 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources**Assets:**

|           |                         |  |              |
|-----------|-------------------------|--|--------------|
| 101       | Cash in bank            |  | \$355,571.96 |
| 102 - 106 | Cash Equivalents        |  | \$0.00       |
| 111       | Investments             |  | \$0.00       |
| 116       | Capital Reserve Account |  | \$0.00       |
| 121       | Tax levy Receivable     |  | \$0.00       |

## Accounts Receivable:

|          |  |                |                |
|----------|--|----------------|----------------|
| 132      | Interfund  | \$22,659.00    |                |
| 141      | Intergovernmental - State                          | \$8,900,787.64 |                |
| 142      | Intergovernmental - Federal                        | \$0.00         |                |
| 143      | Intergovernmental - Other                          | \$40,000.00    |                |
| 153, 154 | Other (net of estimated uncollectable of \$ _____) | \$0.00         | \$8,963,446.64 |

## 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                     | \$0.00 | \$0.00                       |
|     | <b>Total assets and resources</b> |        | <b><u>\$9,319,018.60</u></b> |

Liabilities and fund equity**Liabilities:**

|     |  |  |                              |
|-----|--|--|------------------------------|
| 411 | Intergovernmental accounts payable - state |  | \$0.00                       |
| 421 | Accounts payable                           |  | \$729.00                     |
| 431 | Contracts payable                          |  | \$0.00                       |
| 451 | Loans payable                              |  | \$0.00                       |
| 481 | Deferred revenues                          |  | \$8,421,365.00               |
|     | Other current liabilities                  |  | \$23,481.48                  |
|     | <b>Total liabilities</b>                   |  | <b><u>\$8,445,575.48</u></b> |

Starting date 7/1/2006 Ending date 9/30/2006 Fund: 30 CAPITAL PROJECTS FUNDS

**Fund Balance:**

Appropriated:

|             |  |                  |                   |                 |        |
|-------------|--|------------------|-------------------|-----------------|--------|
| 753,754     | Reserve for encumbrances                               |                  |                   | \$24,581,712.00 |        |
| 761         | Capital reserve account - July                         |                  |                   | \$0.00          |        |
| 604         | Add: Increase in capital reserve                       |                  |                   | \$0.00          |        |
| 307         | Less: Budgeted w/d from capital reserve eligible costs |                  |                   | \$0.00          |        |
| 309         | Less: Budgeted w/d from capital reserve excess costs   |                  |                   | \$0.00          | \$0.00 |
| 762         | Adult education programs                               |                  |                   | \$0.00          |        |
| 751,752,76x | Other reserves   |                  |                   | \$13,393,710.66 |        |
| 601         | Appropriations   |                  | \$16,419,603.57   |                 |        |
| 602         | Less: Expenditures                                     | (\$7,122,808.45) |                   |                 |        |
|             | Encumbrances   | (\$8,747,008.37) | (\$15,869,816.82) | \$549,786.75    |        |
|             | Total appropriated                                     |                  |                   | \$38,525,209.41 |        |

Unappropriated:

|     |                       |  |  |                   |              |
|-----|-----------------------|--|--|-------------------|--------------|
| 770 | Fund balance, July 1  |  |  | (\$21,232,162.72) |              |
| 303 | Budgeted fund balance |  |  | (\$16,419,603.57) |              |
|     | Total fund balance    |  |  |                   | \$873,443.12 |

**Total liabilities and fund equity**

**\$9,319,018.60**

**Recapitulation of Budgeted Fund Balance:**

|                                    | <u>Budgeted</u> | <u>Actual</u>   | <u>Variance</u> |
|------------------------------------|-----------------|-----------------|-----------------|
| Appropriations                     | \$16,419,603.57 | \$15,869,816.82 | \$549,786.75    |
| Revenues                           | \$0.00          | \$0.00          | \$0.00          |
| Subtotal                           | \$16,419,603.57 | \$15,869,816.82 | \$549,786.75    |
| Change in capital reserve account: |                 |                 |                 |
| Plus - Increase in reserve         | \$0.00          | \$0.00          | \$0.00          |
| Less - Withdrawal from reserve     | \$0.00          | \$0.00          |                 |
| Subtotal                           | \$16,419,603.57 | \$15,869,816.82 | \$549,786.75    |
| Less: Adjustment for prior year    | \$0.00          | \$0.00          |                 |
| Budgeted fund balance              | \$16,419,603.57 | \$15,869,816.82 | \$549,786.75    |

Prepared and submitted by :

  
 \_\_\_\_\_  
 Board Secretary

  
 \_\_\_\_\_  
 Date

Starting date 7/1/2006 Ending date 9/30/2006 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources**Assets:**

|           |                         |  |                |
|-----------|-------------------------|--|----------------|
| 101       | Cash in bank            |  | (\$470,221.38) |
| 102 - 106 | Cash Equivalents        |  | \$0.00         |
| 111       | Investments             |  | \$0.00         |
| 116       | Capital 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                | \$1,279,362.00 |                            |
| 302 | Less revenues                     | (\$4,234.00)   | \$1,275,128.00             |
|     | <b>Total assets and resources</b> |                | <b><u>\$826,654.22</u></b> |

Liabilities and fund equity**Liabilities:**

|     |  |  |                |
|-----|--|--|----------------|
| 101 | Cash in bank                               |  | (\$470,221.38) |
| 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>  |

Starting date 7/1/2006 Ending date 9/30/2006 Fund: 40 DEBT SERVICE FUNDS

**Fund Balance:**

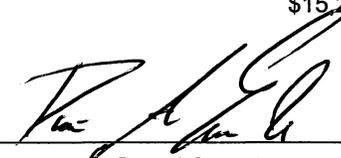
Appropriated:

|                 |  |                |                  |               |                            |
|-----------------|--|----------------|------------------|---------------|----------------------------|
| 753,754         | Reserve for encumbrances                               |                |                  | \$826,653.00  |                            |
| 761             | Capital reserve account - July                         |                |                  | \$0.00        |                            |
| 604             | Add: Increase in capital reserve                       |                |                  | \$0.00        |                            |
| 307             | Less: Budgeted w/d from capital reserve eligible costs |                |                  | \$0.00        |                            |
| 309             | Less: Budgeted w/d from capital reserve excess costs   |                |                  | \$0.00        | \$0.00                     |
| 762             | Adult education programs                               |                |                  | \$0.00        |                            |
| 751,752,76x     | Other reserves   |                |                  | \$0.00        |                            |
| 601             | Appropriations   |                | \$1,294,617.00   |               |                            |
| 602             | Less: Expenditures                                     | (\$467,963.00) |                  |               |                            |
|                 | Encumbrances   | (\$826,653.00) | (\$1,294,616.00) | \$1.00        |                            |
|                 | Total appropriated                                     |                |                  | \$826,654.00  |                            |
| Unappropriated: |  |                |                  |               |                            |
| 770             | Fund balance, July 1                                   |                |                  | \$15,254.72   |                            |
| 303             | Budgeted fund balance                                  |                |                  | (\$15,255.00) |                            |
|                 | Total fund balance                                     |                |                  |               | \$826,653.72               |
|                 | <b>Total liabilities and fund equity</b>               |                |                  |               | <b><u>\$826,653.72</u></b> |

**Recapitulation of Budgeted Fund Balance:**

|                                    | <u>Budgeted</u>  | <u>Actual</u>  | <u>Variance</u>  |
|------------------------------------|------------------|----------------|------------------|
| Appropriations                     | \$1,294,617.00   | \$1,294,616.00 | \$1.00           |
| Revenues                           | (\$1,279,362.00) | (\$4,234.00)   | (\$1,275,128.00) |
| Subtotal                           | \$15,255.00      | \$1,290,382.00 | (\$1,275,127.00) |
| Change in capital reserve account: |                  |                |                  |
| Plus - Increase in reserve         | \$0.00           | \$0.00         | \$0.00           |
| Less - Withdrawal from reserve     | \$0.00           | \$0.00         |                  |
| Subtotal                           | \$15,255.00      | \$1,290,382.00 | (\$1,275,127.00) |
| Less: Adjustment for prior year    | \$0.00           | \$0.00         |                  |
| Budgeted fund balance              | \$15,255.00      | \$1,290,382.00 | (\$1,275,127.00) |

Prepared and submitted by :

  
 \_\_\_\_\_  
 Board Secretary

  
 \_\_\_\_\_  
 Date

Starting date 7/1/2006 Ending date 9/30/2006 Fund: 50 ENTERPRISE FUND

**Assets and Resources****Assets:**

|           |                         |  |               |
|-----------|-------------------------|--|---------------|
| 101       | Cash in bank            |  | (\$35,006.18) |
| 102 - 106 | Cash Equivalents        |  | \$150.00      |
| 111       | Investments             |  | \$0.00        |
| 116       | Capital Reserve Account |  | \$0.00        |
| 121       | Tax levy Receivable     |  | \$0.00        |

## Accounts Receivable:

|          |   |              |            |
|----------|---|--------------|------------|
| 132      | Interfund   | \$0.00       |            |
| 141      | Intergovernmental - State                         | \$4,792.02   |            |
| 142      | Intergovernmental - Federal                       | (\$5,887.30) |            |
| 143      | Intergovernmental - Other                         | \$468.72     |            |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$8,146.72   | \$7,520.16 |

## Loans Receivable:

|          |   |        |             |
|----------|---|--------|-------------|
| 131      | Interfund   | \$0.00 |             |
| 151, 152 | Other (Net of estimated uncollectable of \$_____) | \$0.00 | \$0.00      |
|          | Other Current Assets                              |        | \$15,874.03 |

**Resources:**

|     |                                   |           |                             |
|-----|-----------------------------------|-----------|-----------------------------|
| 301 | Estimated revenues                | \$0.00    |                             |
| 302 | Less revenues                     | (\$76.28) | (\$76.28)                   |
|     | <b>Total assets and resources</b> |           | <b><u>(\$11,538.27)</u></b> |

**Liabilities and fund equity****Liabilities:**

|     |  |  |                    |
|-----|--|--|--------------------|
| 101 | Cash in bank                               |  | (\$35,006.18)      |
| 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                  |  | \$32,116.50        |
|     | <b>Total liabilities</b>                   |  | <b>\$32,116.50</b> |

Starting date 7/1/2006 Ending date 9/30/2006 Fund: 50 ENTERPRISE FUND

**Fund Balance:**

Appropriated:

|             |  |                |                |              |        |
|-------------|--|----------------|----------------|--------------|--------|
| 753,754     | Reserve for encumbrances                               |                |                | \$560,219.93 |        |
| 761         | Capital reserve account - July                         |                |                | \$0.00       |        |
| 604         | Add: Increase in capital reserve                       |                |                | \$0.00       |        |
| 307         | Less: Budgeted w/d from capital reserve eligible costs |                |                | \$0.00       |        |
| 309         | Less: Budgeted w/d from capital reserve excess costs   |                |                | \$0.00       | \$0.00 |
| 762         | Adult education programs                               |                |                | \$0.00       |        |
| 751,752,76x | Other reserves   |                |                | \$0.00       |        |
| 601         | Appropriations   |                | \$981,532.14   |              |        |
| 602         | Less: Expenditures                                     | (\$94,261.40)  |                |              |        |
|             | Encumbrances   | (\$533,156.43) | (\$627,417.83) | \$354,114.31 |        |
|             | Total appropriated                                     |                |                | \$914,334.24 |        |

Unappropriated:

|     |                       |  |  |                |               |
|-----|-----------------------|--|--|----------------|---------------|
| 770 | Fund balance, July 1  |  |  | \$23,543.13    |               |
| 303 | Budgeted fund balance |  |  | (\$981,532.14) |               |
|     | Total fund balance    |  |  |                | (\$43,654.77) |

**Total liabilities and fund equity**

**(\$11,538.27)**

**Recapitulation of Budgeted Fund Balance:**

|                                    | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|------------------------------------|-----------------|---------------|-----------------|
| Appropriations                     | \$981,532.14    | \$627,417.83  | \$354,114.31    |
| Revenues                           | \$0.00          | (\$76.28)     | \$76.28         |
| Subtotal                           | \$981,532.14    | \$627,341.55  | \$354,190.59    |
| Change in capital reserve account: |                 |               |                 |
| Plus - Increase in reserve         | \$0.00          | \$0.00        | \$0.00          |
| Less - Withdrawal from reserve     | \$0.00          | \$0.00        |                 |
| Subtotal                           | \$981,532.14    | \$627,341.55  | \$354,190.59    |
| Less: Adjustment for prior year    | \$0.00          | \$0.00        |                 |
| Budgeted fund balance              | \$981,532.14    | \$627,341.55  | \$354,190.59    |

Prepared and submitted by :



Board Secretary

10/12/06

Date

Starting date 7/1/2006 Ending date 9/30/2006 Fund: 55 EXTENDED DAY

**Assets and Resources****Assets:**

|           |                         |  |             |
|-----------|-------------------------|--|-------------|
| 101       | Cash in bank            |  | \$86,071.69 |
| 102 - 106 | Cash Equivalents        |  | \$500.00    |
| 111       | Investments             |  | \$0.00      |
| 116       | Capital Reserve Account |  | \$0.00      |
| 121       | Tax levy Receivable     |  | \$0.00      |

**Accounts Receivable:**

|          |   |             |             |
|----------|---|-------------|-------------|
| 132      | Interfund   | \$38,836.94 |             |
| 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      | \$38,836.94 |

**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                     | (\$18,788.01) | (\$18,788.01)              |
|     | <b>Total assets and resources</b> |               | <b><u>\$106,620.62</u></b> |

**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                  | \$183,840.66        |
|     | <b>Total liabilities</b>                   | <b>\$183,840.66</b> |

Starting date 7/1/2006 Ending date 9/30/2006 Fund: 55 EXTENDED DAY

**Fund Balance:**

Appropriated:

|             |  |                |                |              |        |
|-------------|--|----------------|----------------|--------------|--------|
| 753,754     | Reserve for encumbrances                               |                |                | \$15,773.78  |        |
| 761         | Capital reserve account - July                         |                |                | \$0.00       |        |
| 604         | Add: Increase in capital reserve                       |                |                | \$0.00       |        |
| 307         | Less: Budgeted w/d from capital reserve eligible costs |                |                | \$0.00       |        |
| 309         | Less: Budgeted w/d from capital reserve excess costs   |                |                | \$0.00       | \$0.00 |
| 762         | Adult education programs                               |                |                | \$0.00       |        |
| 751,752,76x | Other reserves   |                |                | \$0.00       |        |
| 601         | Appropriations   |                | \$809,245.05   |              |        |
| 602         | Less: Expenditures                                     | (\$142,434.57) |                |              |        |
|             | Encumbrances   | (\$14,295.22)  | (\$156,729.79) | \$652,515.26 |        |
|             | Total appropriated                                     |                |                | \$668,289.04 |        |

Unappropriated:

|     |                       |  |  |                |               |
|-----|-----------------------|--|--|----------------|---------------|
| 770 | Fund balance, July 1  |  |  | \$63,735.97    |               |
| 303 | Budgeted fund balance |  |  | (\$809,245.05) |               |
|     | Total fund balance    |  |  |                | (\$77,220.04) |

**Total liabilities and fund equity**

**\$106,620.62**

**Recapitulation of Budgeted Fund Balance:**

|                                    | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|------------------------------------|-----------------|---------------|-----------------|
| Appropriations                     | \$809,245.05    | \$156,729.79  | \$652,515.26    |
| Revenues                           | \$0.00          | (\$18,788.01) | \$18,788.01     |
| Subtotal                           | \$809,245.05    | \$137,941.78  | \$671,303.27    |
| Change in capital reserve account: |                 |               |                 |
| Plus - Increase in reserve         | \$0.00          | \$0.00        | \$0.00          |
| Less - Withdrawal from reserve     | \$0.00          | \$0.00        |                 |
| Subtotal                           | \$809,245.05    | \$137,941.78  | \$671,303.27    |
| Less: Adjustment for prior year    | \$0.00          | \$0.00        |                 |
| Budgeted fund balance              | \$809,245.05    | \$137,941.78  | \$671,303.27    |

Prepared and submitted by :



Board Secretary



Date