APPENDIX A

NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY MARCH 31, 2009

BOARD SECRETARY'S MONTHY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, 1 CERTIFY AS OF MARCH 31, 2009 NO BUDGETARY LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATION OF NJAC 6A:23-2.11(a).

BOARD SECRETARY

MARCH 31, 2009

Total liabilities

í

Starting date 7/1/2008 Ending date 3/31/2009 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

| Δs | sets: | 5 | |
|-----------|--|-------------------|---------------------------------|
| | | | <i>ФАА ААА АА</i> |
| 101 | Cash in bank | | \$44,411.14 |
| 102 - 106 | | | \$3,900.00 |
| 111 | | | \$0.00 |
| 116 | Capital Reserve Account | | \$125,705.30 |
| 117 | Maintenance Reserve Account | | \$0.00 |
| 121 | Tax levy Receivable | | \$0.00 |
| | Accounts Receivable: | | |
| 132 | Interfund | \$4,201.45 | |
| 141 | Intergovernmental - State | \$376,080.00 | |
| 142 | Intergovernmental - Federal | \$0.00 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$) | (\$780.79) | \$379,500.66 |
| | Loans Receivable: | | |
| 131 | Interfund | \$0.00 | |
| 151, 152 | Other (Net of estimated uncollectable of \$) | \$0.00 | \$0.00 |
| | Other Current Assets | | \$0.00 |
| Re | esources: | | |
| 301 | Estimated revenues | \$51,929,453.00 | |
| 302 | Less revenues | (\$37,193,179.42) | \$14,736,273.58 |
| | Total assets and resources | | <u>\$15,289,790.68</u> |
| | Liabilities and fund e | quity | |
| Li | abilities: | | |
| 411 | Intergovernmental accounts payable - state | | \$0.00 |
| 421 | Accounts payable | | (\$75.99) |
| 431 | Contracts payable | | \$0.00 |
| 451 | Loans payable | | \$0.00 |
| 481 | Deferred revenues | | \$0.00 |
| | Other current liabilities | | \$61,495.94 |
| | | | • • • • • • • • • |

\$61,419.95

Starting date 7/1/2008 Ending date 3/31/2009 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:

| 753,754 | Reser | ve for encumbranc | ces | | \$14,066,254.86 | |
|-------------|--------------------------------|----------------------------------|------------------------|-------------------|-------------------|------------------------|
| 761 | Capital reserve account - July | | | \$725,718.34 | | |
| 604 | Add: I | Add: Increase in capital reserve | | | \$0.00 | |
| 307 | Less: | Budgeted w/d from | n capital reserve elig | jible costs | \$0.00 | |
| 309 | Less: | Budgeted w/d fron | n capital reserve exc | ess costs | \$0.00 | \$725,718.34 |
| 764 | Mainte | enance reserve ac | count - July | | \$0.00 | |
| 606 | Add: I | ncrease in mainter | nance reserve | | \$0.00 | |
| 310 | Less: | Budgeted w/d fron | n maintenance reser | ve | \$0.00 | \$0.00 |
| 762 | Adult | education program | าร | | \$0.00 | |
| 751,752,76x | Other | reserves | | | \$605,252.70 | |
| 601 | Appro | priations | | \$53,703,687.59 | | |
| 602 | Less: | Expenditures | (\$37,948,819.70) | | | |
| | | Encumbrances | (\$14,066,254.85) | (\$52,015,074.55) | \$1,688,613.04 | |
| | Total | appropriated | | | \$17,085,838.94 | |
| Unappr | opriated | : | | | | |
| 770 | Fund | balance, July 1 | | | (\$706,098.06) | |
| 303 | Budge | eted fund balance | | | (\$1,151,370.15) | |
| | Total [·] | fund balance | | | | \$15,228,370.73 |
| | Tot | al liabilities and f | und equity | | | <u>\$15,289,790.68</u> |
| Recapitula | tion of l | Budgeted Fund B | alance: | | | |
| | | | | Budgeted | <u>Actual</u> | Variance |
| Appropr | iations | | | \$53,703,687.59 | \$52,015,074.55 | \$1,688,613.04 |
| Revenu | Jes | | | (\$51,929,453.00) | (\$37,193,179.42) | (\$14,736,273.58) |
| Subtota | al | | | \$1,774,234.59 | \$14,821,895.13 | (\$13,047,660.54) |
| Change | e in capit | tal reserve accoun | t: | | | |
| Plus | - Increa | se in reserve | | \$0.00 | (\$600,013.04) | \$600,013.04 |
| Less | s - Withd | rawal from reserve |) | \$0.00 | \$0.00 | |
| Subtota | al | | | \$1,774,234.59 | \$14,221,882.09 | (\$12,447,647.50) |
| Less: A | djustme | ent for prior year | | (\$622,864.44) | (\$622,864.44) | |
| Budget | ed fund | balance | | \$1,151,370.15 | \$13,599,017.65 | (\$12,447,647.50) |
| | | | | | | |

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Prepared and submitted by :

Board Secretary

Date

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Starting date 7/1/2008 Ending date 3/31/2009 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

| Ass | ets: | | |
|-----------|--|----------------|-----------------------|
| 101 | Cash in bank | | (\$520,736.42) |
| 102 - 106 | Cash Equivalents | | \$0.00 |
| 111 | Investments | | \$0.00 |
| 116 | Capital Reserve Account | | \$0.00 |
| 117 | Maintenance Reserve Account | | \$0.00 |
| 121 | Tax levy Receivable | | \$0.00 |
| | Accounts Receivable: | | |
| 132 | Interfund | \$0.00 | |
| 141 | Intergovernmental - State | \$547,971.82 | |
| 142 | Intergovernmental - Federal | \$2,463.96 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$) | \$0.00 | \$550,435.78 |
| | Loans Receivable: | | |
| 131 | Interfund | \$0.00 | |
| 151, 152 | Other (Net of estimated uncollectable of \$) | \$0.00 | \$0.00 |
| | Other Current Assets | | \$0.00 |
| Res | sources: | | |
| 301 | Estimated revenues | \$1,615,595.00 | |
| 302 | Less revenues | (\$417,192.00) | \$1,198,403.00 |
| | Total assets and resources | | <u>\$1,228,102.36</u> |
| | Liabilities and fund equ | uity | |
| Lia | bilities: | | |
| 101 | Cash in bank | | (\$520,736.42) |
| 411 | Intergovernmental accounts payable - state | | \$3,603.70 |
| 421 | Accounts payable | | \$0.00 |
| 431 | Contracts payable | | \$0.00 |
| 451 | Loans payable | | \$0.00 |
| 481 | Deferred revenues | | \$850,544.80 |
| | Other current liabilities | | \$415.84 |
| | Total liabilities | | \$854,564.34 |

Ending date 3/31/2009 Fund: 20 SPECIAL REVENUE FUNDS Starting date 7/1/2008

Fund Balance:

Appropriated:

| 753,754 | Reserve for encumbranc | es | | \$182,438.83 | |
|-------------|----------------------------|-------------------------|------------------|----------------|-----------------------|
| 761 | Capital reserve account | - July | | \$0.00 | |
| 604 | Add: Increase in capital r | reserve | | \$0.00 | |
| 307 | Less: Budgeted w/d from | n capital reserve eligi | ble costs | \$0.00 | |
| 309 | Less: Budgeted w/d from | n capital reserve exce | ess costs | \$0.00 | \$0.00 |
| 764 | Maintenance reserve ac | count - July | | \$0.00 | |
| 606 | Add: Increase in mainter | nance reserve | | \$0.00 | |
| 310 | Less: Budgeted w/d from | n maintenance reserv | /e | \$0.00 | \$0.00 |
| 762 | Adult education program | s | | \$0.00 | |
| 751,752,76x | Other reserves | | | \$0.00 | |
| 601 | Appropriations | | \$1,855,161.80 | | |
| 602 | Less: Expenditures | (\$1,002,301.61) | | | |
| | Encumbrances | (\$182,438.83) | (\$1,184,740.44) | \$670,421.36 | |
| | Total appropriated | | | \$852,860.19 | |
| Unappro | opriated: | | | | |
| 770 | Fund balance, July 1 | | | (\$304,337.04) | |
| 303 | Budgeted fund balance | | | (\$174,985.13) | |
| | Total fund balance | | | | \$373,538.02 |
| | Total liabilities and fu | und equity | | | <u>\$1,228,102.36</u> |
| Recapitulat | ion of Budgeted Fund B | alance: | | | |
| | | | Budgeted | Actual | Variance |
| Appropri | ations | | \$1,855,161.80 | \$1,184,740.44 | \$670,421.36 |
| Revenu | es | | (\$1,615,595.00) | (\$417,192.00) | (\$1,198,403.00) |
| Subtota | | | \$239,566.80 | \$767,548.44 | (\$527,981.64) |
| Change | in capital reserve account | : | | | |
| Plus | - Increase in reserve | | \$0.00 | \$0.00 | \$0.00 |
| Less | - Withdrawal from reserve | | \$0.00 | \$0.00 | |
| Subtota | | | \$239,566.80 | \$767,548.44 | (\$527,981.64) |
| Less: A | djustment for prior year | | (\$64,581.67) | (\$64,581.67) | |

Budgeted fund balance

Prepared and submitted by :

Board Secretary

\$174,985.13

Date

\$702,966.77

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(\$527,981.64)

Assets:

Starting date 7/1/2008 Ending date 3/31/2009 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

| A93 | ets. | | |
|-----------|--|------------------|------------------------|
| 101 | Cash in bank | | \$26,924,422.13 |
| 102 - 106 | Cash Equivalents | | \$0.00 |
| 111 | Investments | | \$0.00 |
| 116 | Capital Reserve Account | | \$0.00 |
| 117 | Maintenance Reserve Account | | \$0.00 |
| 121 | Tax levy Receivable | | \$0.00 |
| , | Accounts Receivable: | | |
| 132 | Interfund | \$22,659.00 | |
| 141 | Intergovernmental - State | \$1,885,104.04 | |
| 142 | Intergovernmental - Federal | \$0.00 | |
| 143 | Intergovernmental - Other | \$40,000.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$) | \$0.00 | \$1,947,763.04 |
| 1 | _oans Receivable: | | |
| 131 | Interfund | \$0.00 | |
| 151, 152 | Other (Net of estimated uncollectable of \$) | \$0.00 | \$0.00 |
| | Other Current Assets | | \$0.00 |
| Res | ources: | | |
| 301 | Estimated revenues | \$0.00 | |
| 302 | Less revenues | (\$1,717,206.32) | (\$1,717,206.32) |
| | Total assets and resources | | <u>\$27,154,978.85</u> |
| | Liabilities and fund eq | uity | |
| Lia | pilities: | | |

Liabilities:

| 411 | Intergovernmental accounts payable - state | \$0.00 |
|-----|--|----------------|
| 421 | Accounts payable | \$304,534.00 |
| 431 | Contracts payable | \$0.00 |
| 451 | Loans payable | \$0.00 |
| 481 | Deferred revenues | \$1,181,405.00 |
| | Other current liabilities | \$793,481.48 |
| | | |
| | Total liabilities | \$2,279,420.48 |

Fund Balance:

Appropriated:

| 753,754 | Reser | ve for encumbrance | es | | \$4,690,633.43 | |
|-------------|-----------|--------------------------------|----------------------|-------------------|-------------------|------------------------|
| 761 | Capita | Capital reserve account - July | | | \$0.00 | |
| 604 | Add: I | ncrease in capital r | eserve | | \$0.00 | |
| 307 | Less: | Budgeted w/d from | capital reserve elig | ible costs | \$0.00 | |
| 309 | Less: | Budgeted w/d from | capital reserve exc | ess costs | \$0.00 | \$0.00 |
| 764 | Mainte | enance reserve acc | ount - July | | \$0.00 | |
| 606 | Add: I | ncrease in mainten | ance reserve | | \$0.00 | |
| 310 | Less: | Budgeted w/d from | maintenance reser | ve | \$0.00 | \$0.00 |
| 762 | Adult | education programs | 6 | | \$0.00 | |
| 751,752,76x | Other | reserves | | | \$0.00 | |
| 601 | Appro | priations | | \$32,350,373.49 | | |
| 602 | Less: | Expenditures | (\$6,241,018.95) | | | |
| | | Encumbrances | (\$4,014,376.43) | (\$10,255,395.38) | \$22,094,978.11 | |
| | Total a | appropriated | | | \$26,785,611.54 | |
| Unappr | opriated | : | | | | |
| 770 | Fund | balance, July 1 | | | \$20,383,445.97 | |
| 303 | Budge | eted fund balance | | | (\$22,293,499.14) | |
| | Total | fund balance | | | | \$24,875,558.37 |
| | Tot | al liabilities and fu | ind equity | | | <u>\$27,154,978.85</u> |
| Recapitula | tion of l | Budgeted Fund Ba | alance: | | | |
| | | | | Budgeted | <u>Actual</u> | Variance |
| Appropr | iations | | | \$32,350,373.49 | \$10,255,395.38 | \$22,094,978.11 |
| Revenu | les | | | \$0.00 | (\$1,717,206.32) | \$1,717,206.32 |
| Subtota | al | | | \$32,350,373.49 | \$8,538,189.06 | \$23,812,184.43 |
| Change | e in capi | tal reserve account | : | | | |
| Plus | - Increa | se in reserve | | \$0.00 | \$0.00 | \$0.00 |
| Less | s - Withd | rawal from reserve | | \$0.00 | \$0.00 | |
| Subtota | al | | | \$32,350,373.49 | \$8,538,189.06 | \$23,812,184.43 |
| Less: A | djustme | nt for prior year | | (\$10,056,874.35) | (\$10,056,874.35) | |
| Budget | ed fund | balance | | \$22,293,499.14 | (\$1,518,685.29) | \$23,812,184.43 |
| | | | | | | |

4/14/09

Board Secretary

Date

Starting date 7/1/2008 Ending date 3/31/2009 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

| Ass | ets: | 2 | |
|-----------|--|---|---------------|
| 101 | Cash in bank | | (\$21,746.13) |
| 102 - 106 | Cash Equivalents | | \$0.00 |
| 111 | Investments | | \$0.00 |
| 116 | Capital Reserve Account | | \$0.00 |
| 117 | Maintenance 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 |
| | _oans Receivable: | | |
| 131 | Interfund | \$0.00 | |
| 151, 152 | Other (Net of estimated uncollectable of \$) | \$0.00 | \$0.00 |
| | Other Current Assets | φ0.00 | \$0.00 |
| | sources: | | \$6.00 |
| | | | |
| 301 | Estimated revenues | \$4,580,862.00 | |
| 302 | Less revenues | (\$4,580,862.00) | \$0.00 |
| | Total assets and resources | | <u>\$1.47</u> |
| | Liabilities and fund ea | quity | |
| Lial | bilities: | | |
| 101 | Cash in bank | | (\$21,746.13) |
| 411 | Intergovernmental accounts payable - state | | \$0.00 |
| 421 | Accounts payable | | \$0.00 |
| 431 | Contracts payable | | \$0.00 |
| 451 | Loans payable | | \$0.00 |
| 481 | Deferred revenues | | \$0.00 |
| | Other current liabilities | | \$0.00 |
| | Total liabilities | $\frac{1}{\sqrt{2}} \sum_{i=1}^{n} \frac{1}{\sqrt{2}} \sum_{i=1}^{$ | \$0.00 |

Starting date 7/1/2008 Ending date 3/31/2009 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 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 |
| 764 | Maintenance reserve account - July | \$0.00 | |
| 606 | Add: Increase in maintenance reserve | \$0.00 | |
| 310 | Less: Budgeted w/d from maintenance reserve | \$0.00 | \$0.00 |
| 762 | Adult education programs | \$0.00 | |
| 751,752,76x | Other reserves | \$0.00 | |
| 601 | Appropriations \$4,580,862.25 | | |
| 602 | Less: Expenditures (\$4,580,862.25) | | |
| | Encumbrances \$0.00 (\$4,580,862.25) | \$0.00 | |
| | Total appropriated | \$0.00 | |
| Unappro | opriated: | | |
| 770 | Fund balance, July 1 | \$1.22 | |
| 303 | Budgeted fund balance | (\$0.25) | |
| | Total fund balance | | \$0.97 |
| | Total liabilities and fund equity | | <u>\$0.97</u> |

Recapitulation of Budgeted Fund Balance:

| | Budgeted | <u>Actual</u> | <u>Variance</u> |
|------------------------------------|------------------|------------------|-----------------|
| Appropriations | \$4,580,862.25 | \$4,580,862.25 | \$0.00 |
| Revenues | (\$4,580,862.00) | (\$4,580,862.00) | \$0.00 |
| Subtotal | \$0.25 | \$0.25 | \$0.00 |
| Change in capital reserve account: | | | |
| Plus - Increase in reserve | \$0.00 | \$0.00 | \$0.00 |
| Less - Withdrawal from reserve | \$0.00 | \$0.00 | |
| Subtotal | \$0.25 | \$0.25 | \$0.00 |
| Less: Adjustment for prior year | \$0.00 | \$0.00 | |
| Budgeted fund balance | \$0.25 | \$0.25 | \$0.00 |
| | | | |

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Board Secretary

Date

Assets:

Starting date 7/1/2008 Ending date 3/31/2009 Fund: 50 ENTERPRISE FUND

Assets and Resources

| A33 | 613. | | |
|-----------|--|----------------|----------------|
| 101 | Cash in bank | | \$59,875.13 |
| 102 - 106 | Cash Equivalents | | \$592.00 |
| 111 | Investments | | \$0.00 |
| 116 | Capital Reserve Account | | \$0.00 |
| 117 | Maintenance Reserve Account | | \$0.00 |
| 121 | Tax levy Receivable | | \$0.00 |
| ļ | Accounts Receivable: | | |
| 132 | Interfund | \$0.00 | |
| 141 | Intergovernmental - State | (\$571.54) | |
| 142 | Intergovernmental - Federal | (\$6,725.90) | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$) | \$0.00 | (\$7,297.44) |
| | | | |
| l | _oans Receivable: | | |
| 131 | Interfund | \$0.00 | |
| 151, 152 | Other (Net of estimated uncollectable of \$) | \$0.00 | \$0.00 |
| (| Other Current Assets | | \$20,458.84 |
| Res | sources: | | |
| 301 | Estimated revenues | \$0.00 | |
| 302 | Less revenues | (\$609,063.75) | (\$609,063.75) |
| | Total assets and resources | | (\$535,435.22) |
| | Liabilities and fund eq | uity | |

Liabilities and fund equity

Liabilities:

| 411 | Intergovernmental accounts payable | e - 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 | | \$52,724.18 |
| | Total liabilities | | \$52,724.18 |

Starting date 7/1/2008 Ending date 3/31/2009 Fund: 50 ENTERPRISE FUND

Fund Balance:

Appropriated:

| 753,754 Reserve for encumbrances | | | S | | \$366,796.76 | | |
|----------------------------------|--------------------------|---|------------------------|-----------------|------------------|-----------------------|--|
| 761 | Capita | al reserve account | July | | \$0.00 | | |
| 604 | Add: I | ncrease in capital re | serve | \$0.00 | | | |
| 307 | Less: | Budgeted w/d from | capital reserve eligit | ole costs | \$0.00 | | |
| 309 | Less: | Budgeted w/d from o | capital reserve exce | ss costs | \$0.00 | \$0.00 | |
| 764 | Mainte | enance reserve acco | ount - July | | \$0.00 | | |
| 606 | Add: I | ncrease in maintena | nce reserve | | \$0.00 | | |
| 310 | Less: | Less: Budgeted w/d from maintenance reserve | | | \$0.00 | \$0.00 | |
| 762 | Adult education programs | | | | \$0.00 | | |
| 751,752,76x | Other | reserves | \$0.00 | | | | |
| 601 | Appro | priations | | \$1,087,460.19 | | | |
| 602 | Less: | Expenditures | (\$595,124.82) | | | | |
| | | Encumbrances | (\$366,796.76) | (\$961,921.58) | \$125,538.61 | | |
| | Total | appropriated | | | \$492,335.37 | | |
| Unappr | opriated | : | | | | | |
| 770 | Fund | balance, July 1 | | | (\$16,217.01) | | |
| 303 | Budge | eted fund balance | | | (\$1,064,277.76) | | |
| | Total | fund balance | | | | (\$588,159.40) | |
| | Tot | al liabilities and fur | nd equity | | | <u>(\$535,435.22)</u> | |
| Recapitula | tion of I | Budgeted Fund Bal | ance: | | | | |
| | | | | Budgeted | Actual | <u>Variance</u> | |
| Appropr | iations | | | \$1,087,460.19 | \$961,921.58 | \$125,538.61 | |
| Revenues | | | | \$0.00 | (\$609,063.75) | \$609,063.75 | |
| Subtotal | | | | \$1,087,460.19 | \$352,857.83 | \$734,602.36 | |
| Change | e in capi [.] | tal reserve account: | | | | | |
| Plus - Increase in reserve | | | \$0.00 | \$0.00 | \$0.00 | | |
| Less - Withdrawal from reserve | | | | \$0.00 | \$0.00 | | |
| Subtotal | | | | \$1,087,460.19 | \$352,857.83 | \$734,602.36 | |
| Less: Adjustment for prior year | | | | (\$23,182.43) | (\$23,182.43) | | |
| Budgeted fund balance | | | | \$1,064,277.76 | \$329,675.40 | \$734,602.36 | |
| | | | | | | | |

4/14/07

Prepared and submitted by :

Board Secretary

Date

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Starting date 7/1/2008 Ending date 3/31/2009 Fund: 51 SUMMER CAMP

Assets and Resources

| 101 Cash in bank \$893.27 102 - 106 Cash Equivalents \$0.00 111 Investments \$0.00 116 Capital Reserve Account \$0.00 117 Maintenance Reserve Account \$0.00 111 Tax levy Receivable \$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 \$) \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 Other Current Assets \$0.00 State 301 Estimated revenues \$0.00 302 Less revenues \$0.00 State revenues \$0.00 301 Estimated revenues \$0.00 302 Less revenues \$0.00 Itabilities and fund equity <th colspan="6">Assets:</th> | Assets: | | | | | |
|--|-----------------------------|--|---------------|----------------------|--|--|
| 111 Investments \$0.00 116 Capital Reserve Account \$0.00 117 Maintenance Reserve Account \$0.00 121 Tax levy Receivable \$0.00 Accounts Receivable: \$0.00 132 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 Iterfund \$0.00 Iterfund \$0.00 Iterfund \$0.00 153, 154 Other (net of estimated uncollectable of \$) \$0.00 \$0.00 Iterfund \$0.00 | 101 | Cash in bank | | \$893.27 | | |
| 116Capital Reserve Account\$0.00117Maintenance Reserve Account\$0.00121Tax levy Receivable\$0.00Accounts Receivable:132Interfund\$0.00141Intergovernmental - State\$0.00142Intergovernmental - Federal\$0.00143Intergovernmental - Other\$0.00153, 154Other (net of estimated uncollectable of \$)\$0.00151, 152Other (net of estimated uncollectable of \$)\$0.00151, 152Other (Net of estimated uncollectable of \$)\$0.00Cher Current Assets\$00Receivable:301Estimated revenues\$0.00 <td>102 - 106</td> <td>Cash Equivalents</td> <td></td> <td>\$0.00</td> | 102 - 106 | Cash Equivalents | | \$0.00 | | |
| 117 Maintenance Reserve Account \$0.00 121 Tax levy Receivable \$0.00 Accounts Receivable: \$0.00 132 Interfund \$0.00 141 Intergovernmental - State \$0.00 142 Intergovernmental - Federal \$0.00 143 Intergovernmental - Other \$0.00 143 Intergovernmental - Other \$0.00 153, 154 Other (net of estimated uncollectable of \$) \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 0ther Current Assets \$0.00 \$0.00 Receivable: Stimated revenues \$0.00 | 111 | Investments | | \$0.00 | | |
| 121 Tax levy Receivable \$0.00 Accounts Receivable: \$0.00 132 Interfund \$0.00 141 Intergovernmental - State \$0.00 142 Intergovernmental - Federal \$0.00 143 Intergovernmental - Other \$0.00 143 Intergovernmental - Other \$0.00 153, 154 Other (net of estimated uncollectable of \$) \$0.00 153, 154 Other (net of estimated uncollectable of \$) \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 151, 152 Other rurrent Assets \$0.00 0ther Current Assets \$0.00 \$0.00 301 Estimated revenues \$0.00 \$0.00 302 Less revenues \$0.00 \$14,805.00) \$14,805.00) \$14,805.00) 301 Estimated resources \$0.00 \$14,805.00) \$14,805.00) \$14,805.00) \$14,805.00) \$14,805.00) \$14,805.00) \$14,805.00) \$153,911.73 \$153,911.73 \$153,911.73 \$153,911.73 | 116 | Capital Reserve Account | | \$0.00 | | |
| Accounts Receivable:132Interfund\$0.00141Intergovernmental - State\$0.00142Intergovernmental - Federal\$0.00143Intergovernmental - Other\$0.00143Other (net of estimated uncollectable of \$)\$0.00153, 154Other (net of estimated uncollectable of \$)\$0.00151, 152Other (Net of estimated uncollectable of \$)\$0.00151, 152Other (Net of estimated uncollectable of \$)\$0.000ther Current Assets\$0.00Resources:301Estimated revenues\$0.00302Less revenues\$0.00151, 152Other setures\$0.00151, 152Other setures\$0.00151, 152Other (Net of estimated uncollectable of \$)\$0.000ther Current Assets\$0.00151, 152Other (Net of estimated uncollectable of \$)\$0.000ther Current Assets\$0.00151, 152Stimated revenues\$0.00151, 152Other (Net of estimated uncollectable of \$)\$0.000ther Current Assets\$0.00151, 152Stimated revenues\$0.00151, 152Stimated revenues\$0.00151, 152Stimated revenues\$0.00151, 152Stimated revenues\$0.00151, 152Stimated revenues\$0.00151, 153Stimated revenues\$0.00151, 154Stimated revenues\$0.00151, 155Stimated revenues< | 117 | Maintenance Reserve Account | | \$0.00 | | |
| 132 Interfund \$0.00 141 Intergovernmental - State \$0.00 142 Intergovernmental - Federal \$0.00 143 Intergovernmental - Other \$0.00 143 Intergovernmental - Other \$0.00 153, 154 Other (net of estimated uncollectable of \$) \$0.00 Loans Receivable: 131 Interfund \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 0ther (Net of estimated uncollectable of \$) \$0.00 \$0.00 0ther (Net of estimated uncollectable of \$) \$0.00 \$0.00 0ther (Net of estimated uncollectable of \$) \$0.00 \$0.00 0ther (Net of estimated uncollectable of \$) \$0.00 \$0.00 0ther States \$0.00 \$0.00 0ther Uurrent Assets \$0.00 \$0.00 301 Estimated revenues \$0.00 302 Less revenues \$14,805.00 \$14,805.00 302 Less revenues \$14,805.00 \$14,805.00 | 121 | Tax levy Receivable | | \$0.00 | | |
| 141 Intergovernmental - State \$0.00 142 Intergovernmental - Federal \$0.00 143 Intergovernmental - Other \$0.00 143 Intergovernmental - Other \$0.00 153, 154 Other (net of estimated uncollectable of \$) \$0.00 153, 154 Other (net of estimated uncollectable of \$) \$0.00 Loans Receivable: 131 Interfund \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 0ther Current Assets \$0.00 Stimated revenues \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 | ŀ | Accounts Receivable: | | | | |
| 142 Intergovernmental - Federal \$0.00 143 Intergovernmental - Other \$0.00 153, 154 Other (net of estimated uncollectable of \$) \$0.00 153, 154 Other (net of estimated uncollectable of \$) \$0.00 Loans Receivable: 131 Interfund \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 0ther Current Assets \$0.00 Other (Net of estimated uncollectable of \$) 301 Estimated revenues \$0.00 302 Less revenues \$0.00 Total assets and resources | 132 | Interfund | \$0.00 | | | |
| 143Intergovernmental - Other\$0.00153, 154Other (net of estimated uncollectable of \$)\$0.00Loans Receivable:\$0.00131Interfund\$0.00151, 152Other (Net of estimated uncollectable of \$)\$0.00Other Current Assets\$0.00Resources:301Estimated revenues\$0.00302Less revenues\$0.00Total assets and resources | 141 | Intergovernmental - State | \$0.00 | | | |
| 153, 154Other (net of estimated uncollectable of \$)\$0.00\$0.00Loans Receivable:\$0.00131Interfund\$0.00151, 152Other (Net of estimated uncollectable of \$)\$0.00Other Current Assets\$0.00Other receivable:301Estimated revenues\$0.00302Less revenues\$0.00Total assets and resources | 142 | Intergovernmental - Federal | \$0.00 | | | |
| Loans Receivable: 131 Interfund \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 Other Current Assets \$0.00 Resources: 301 Estimated revenues \$0.00 302 Less revenues \$0.00 Total assets and resources | 143 | Intergovernmental - Other | \$0.00 | | | |
| 131 Interfund \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 Other Current Assets \$0.00 Resources: 301 Estimated revenues \$0.00 302 Less revenues (\$14,805.00) Total assets and resources | 153, 154 | Other (net of estimated uncollectable of \$) | \$0.00 | \$0.00 | | |
| 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 \$0.00 Other Current Assets \$0.00 \$0.00 Resources: 301 Estimated revenues \$0.00 302 Less revenues (\$14,805.00) Total assets and resources | I | _oans Receivable: | | | | |
| Other Current Assets\$0.00Resources:\$0.00301Estimated revenues\$0.00302Less revenues(\$14,805.00)Total assets and resources(\$14,805.00) | 131 | Interfund | \$0.00 | | | |
| Resources: \$0.00 301 Estimated revenues \$0.00 302 Less revenues (\$14,805.00) Total assets and resources (\$13,911.73) | 151, 152 | Other (Net of estimated uncollectable of \$) | \$0.00 | \$0.00 | | |
| 301 Estimated revenues \$0.00 302 Less revenues (\$14,805.00) Total assets and resources | (| Other Current Assets | | \$0.00 | | |
| 302 Less revenues (\$14,805.00) (\$14,805.00) Total assets and resources (\$13,911.73) | Res | ources: | | | | |
| Total assets and resources (\$13,911.73) | 301 | Estimated revenues | \$0.00 | | | |
| | 302 | Less revenues | (\$14,805.00) | (\$14,805.00) | | |
| Liabilities and fund equity | | Total assets and resources | | <u>(\$13,911.73)</u> | | |
| | Liabilities and fund equity | | | | | |

Liabilities:

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

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Starting date 7/1/2008 Ending date 3/31/2009 Fund: 51 SUMMER CAMP

Fund Balance:

Appropriated: 753.754 Reserve for encumbrances \$0.00 761 \$0.00 Capital reserve account - July 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 \$0.00 764 Maintenance reserve account - July \$0.00 \$0.00 606 Add: Increase in maintenance reserve 310 Less: Budgeted w/d from maintenance reserve \$0.00 \$0.00 762 Adult education programs \$0.00 751,752,76x Other reserves \$0.00 601 Appropriations \$14,383.46 602 Less: Expenditures (\$14,383.46)Encumbrances \$0.00 (\$14,383.46)\$0.00 Total appropriated \$0.00 Unappropriated: 770 Fund balance, July 1 \$471.73 303 Budgeted fund balance (\$14,383.46)Total fund balance (\$13,911.73) Total liabilities and fund equity (\$13,911.73) **Recapitulation of Budgeted Fund Balance:**

Budgeted Actual Variance Appropriations \$14,383.46 \$14,383.46 \$0.00 Revenues \$0.00 (\$14,805.00) \$14,805.00 Subtotal \$14,383.46 (\$421.54) \$14,805.00 Change in capital reserve account: Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 Subtotal \$14,383.46 (\$421.54) \$14,805.00 Less: Adjustment for prior year \$0.00 \$0.00 Budgeted fund balance \$14,383.46 (\$421.54) \$14,805.00

4/14/29

Board Secretary

Starting date 7/1/2008 Ending date 3/31/2009 Fund: 55 EXTENDED DAY

Assets and Resources

| Ass | ets: <u>Assets and Resources</u> | | |
|-----------|--|----------------|-----------------------|
| 101 | Cash in bank | | \$83,753.33 |
| 102 - 106 | Cash Equivalents | | \$500.00 |
| 111 | Investments | | \$0.00 |
| 116 | Capital Reserve Account | | \$0.00 |
| 117 | Maintenance Reserve Account | | \$0.00 |
| 121 | Tax levy Receivable | | \$0.00 |
| ļ | 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 |
| L | oans Receivable: | | |
| 131 | Interfund | \$0.00 | |
| 151, 152 | Other (Net of estimated uncollectable of \$) | \$0.00 | \$0.00 |
| C | Other Current Assets | | \$0.00 |
| Res | ources: | | |
| 301 | Estimated revenues | \$0.00 | |
| 302 | Less revenues | (\$487,172.19) | (\$487,172.19) |
| | Total assets and resources | | <u>(\$364,081.92)</u> |
| . 6 | Liabilities and fund equ | ity | |
| Liab | ilities: | | |
| | | | |
| 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 | | \$249,055.19 |

Total liabilities

\$249,055.19

Starting date 7/1/2008 Ending date 3/31/2009 Fund: 55 EXTENDED DAY

Fund Balance:

Appropriated: 753,754 Reserve for encumbrances \$4,657.99 \$0.00 761 Capital reserve account - July 604 Add: Increase in capital reserve \$0.00 307 Less: Budgeted w/d from capital reserve eligible costs \$0.00 Less: Budgeted w/d from capital reserve excess costs \$0.00 \$0.00 309 764 Maintenance reserve account - July \$0.00 606 Add: Increase in maintenance reserve \$0.00 Less: Budgeted w/d from maintenance reserve \$0.00 310 \$0.00 762 Adult education programs \$0.00 Other reserves 751,752,76x \$0.00 601 Appropriations \$870,335.00 602 Less: Expenditures (\$602, 108.00)Encumbrances (\$6,136.55) (\$608,244.55) \$262,090.45 Total appropriated \$266,748,44 Unappropriated: 770 Fund balance, July 1 (\$9,550.55)303 Budgeted fund balance (\$870,335.00) (\$613,137.11) Total fund balance Total liabilities and fund equity (\$364,081.92) **Recapitulation of Budgeted Fund Balance: Budgeted Actual** Variance Appropriations \$870,335.00 \$608,244.55 \$262,090.45 Revenues \$0.00 (\$487,172.19) \$487,172.19 Subtotal \$870,335.00 \$121,072.36 \$749,262.64 Change in capital reserve account:

Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 Subtotal \$870,335.00 \$121,072.36 \$749,262.64 Less: Adjustment for prior year \$0.00 \$0.00 Budgeted fund balance \$870,335.00 \$121,072.36 \$749,262.64

Date

Board Secretary

04/14/09 11:55