#### **APPENDIX A**

# NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY AUGUST 31, 2009

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

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

**BOARD SÉCRETARY** 

. .

AUGUST 31, 2009

**х** 5

Starting date 7/1/2009 Ending date 8/31/2009 Fund: 10 GENERAL CURRENT EXPENSE

	Assets and Resources		
	Assets:		
101	Cash in bank		\$1,477,896.03
102 - 106	Cash Equivalents		\$3,700.00
111	Investments		\$0.00
116	Capital Reserve Account		\$126,229.19
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
	Accounts Receivable:		
132	Interfund	\$1,244,438.79	
141	Intergovernmental - State	\$700,569.41	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$37,820.20	
153, 154	Other (net of estimated uncollectable of \$)	\$31,061.81	\$2,013,890.21
	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 (\$5.702.102.22)	(65 700 400 00)
		(\$5,793,193.23)	(\$5,793,193.23)
	Total assets and resources		<u>(\$2,171,477.80)</u>
	Liabilities and Fund Equity		
	Liabilities:		
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$2,011.01
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$2,002,523.94

Total liabilities

,

\$2,004,534.95

#### Ending date 8/31/2009 Fund: 10 GENERAL CURRENT EXPENSE Starting date 7/1/2009

#### Fund Balance:

Appr	opriated:				
753,754	Reserve for encumbrances			\$42,816,457.00	
761	Capital reserve account - July	,	\$122,876.64		
604	Add: Increase in capital reserv	ve	\$0.00		
307	Less: Bud. w/d cap. reserve e	ligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve e	excess costs	\$0.00	\$122,876.64	
764	Maintenance reserve account	- July	\$0.00		
606	Add: Increase in maintenance	e reserve	\$0.00		
310	Less: Bud. w/d from maintena	ance reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1,	, 2	\$0.00		
609	Add: Increase in waiver offset	reserve	\$0.00		
314	Less: Bud. w/d from waiver of	fset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
751,752,76x	Other reserves			\$0.00	
601	Appropriations		\$53,993,429.12		
602	Less: Expenditures	(\$3,395,456.74)			
	Less: Encumbrances	(\$43,195,953.93)	(\$46,591,410.67)	\$7,402,018.45	
	Total appropriated			\$50,341,352.09	
Unaj	ppropriated:				
770	Fund balance, July 1			(\$579,269.53)	
303	Budgeted fund balance			(\$53,938,095.31)	
	Total fund balance				(\$4,176,012.75)
	Total liabilities and fur	nd equity			<u>(\$2,171,477.80)</u>
Rec	apitulation of Budgeted Fund I	Balance:			
			Budgeted	Actual	Variance
Аррі	ropriations		\$53,993,429.12	\$46,591,410.67	\$7,402,018.45
Rev	enues		\$0.00	(\$5,793,193.23)	\$5,793,193.23
Sub	total		<u>\$53,993,429.12</u>	\$40,798,217.44	<u>\$13,195,211.68</u>
Cha	nge in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$3,352.55	(\$3,352.55)
	Less - Withdrawal from reserv	ve	\$0.00	\$0.00	\$0.00
Sub	total		<u>\$53,993,429.12</u>	\$40,801,569.99	<u>\$13,191,859.13</u>
Cha	nge in waiver offset reserve acco	ount:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve	ve	\$0.00	\$0.00	\$0.00
Sub	total		<u>\$53,993,429.12</u>	\$40,801,569.99	<u>\$13,191,859.13</u>
	Less: Adjustment for prior yea	ar	(\$55,333.81)	(\$55,333.81)	\$0.00
Bud	geted fund balance		<u>\$53,938,095.31</u>	<u>\$40,746,236.18</u>	<u>\$13,191,859.13</u>

Y N ( Board Secretary

Prepared and submitted by :

11/20/09

Date

**1** 

Starting date 7/1/2009 Ending date 8/31/2009 Fund: 20 SPECIAL REVENUE FUNDS

	Assets and Resources	
	Assets:	
101	Cash in bank	(\$95,089.74)
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	\$0.	00
141	Intergovernmental - State \$73,271.	00
142	Intergovernmental - Federal \$25,534.	00
143	Intergovernmental - Other \$0.	00
153, 154	Other (net of estimated uncollectable of \$) \$0.	00 \$98,805.00
	Loans Receivable:	
131	Interfund \$0.	00
151, 152	Other (Net of estimated uncollectable of \$) \$0.	00 \$0.00
	Other Current Assets	\$0.00
į.	Resources:	
301	Estimated revenues \$0.	00
302	Less revenues (\$144,232.0	00) (\$144,232.00)
	Total assets and resources	(\$140,516.74)
	Liabilities and Fund Equity	
	Liabilities:	
101	Cash in bank	(\$95,089.74)
411	Intergovernmental accounts payable - state	\$3,604.17
421	Accounts payable	\$0.00

431 Contracts payable 451 Loans payable 481 Deferred revenues \$362,303.55 Other current liabilities \$415.84

Total liabilities

\$366,323.56

\$0.00

#### Starting date 7/1/2009 Ending date 8/31/2009 Fund: 20 SPECIAL REVENUE FUNDS

#### Fund Balance:

App	propriated:			
753,754	Reserve for encumbrances			\$91,674.00
761	Capital reserve account - July		\$0.00	
604	Add: Increase in capital reserv	e	\$0.00	
307	Less: Bud. w/d cap. reserve el	igible costs	\$0.00	
309	Less: Bud. w/d cap. reserve e>	cess 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 maintenar	nce reserve	\$0.00	\$0.00
768	Waiver offset reserve - July 1,	2	\$0.00	
609	Add: Increase in waiver offset	reserve	\$0.00	
314	Less: Bud. w/d from waiver off	set reserve	\$0.00	\$0.00
762	Adult education programs			\$0.00
751,752,76x	Other reserves			\$0.00
601	Appropriations		\$1,693,058.99	
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	(\$91,674.00)	(\$91,674.00)	\$1,601,384.99
	Total appropriated	N		\$1,693,058.99
Un	appropriated:			
770	Fund balance, July 1			(\$506,840.30)
303	Budgeted fund balance			(\$1,693,058.99)
	Total fund balance			
	Total liabilities and fun	d equity		
Re	capitulation of Budgeted Fund B	alance:		
			Budgeted	Actual

	<b>Budgeted</b>	Actual	Variance
Appropriations	\$1,693,058.99	\$91,674.00	\$1,601,384.99
Revenues	\$0.00	(\$144,232.00)	\$144,232.00
Subtotal	<u>\$1,693,058.99</u>	(\$52,558.00)	<u>\$1,745,616.99</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	\$1,693,058.99	(\$52,558.00)	<u>\$1,745,616.99</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,693,058.99</u>	(\$52,558.00)	<u>\$1,745,616.99</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,693,058.99</u>	(\$52,558.00)	<u>\$1,745,616.99</u>

Prepared and submitted by :

N L

11/30/09

**Board Secretary** 

Date

(\$506,840.30) (\$140,516.74)

· · ·

Starting date 7/1/2009 Ending date 8/31/2009 Fund: 30 CAPITAL PROJECTS FUNDS

	Assets and Resources			
	Assets:			
101	Cash in bank		\$23,434,116.07	
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	\$822,631.38		
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	\$2,747,735.42	
	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	(\$2,130.41)	(\$2,130.41)	
	Total assets and resources		<u>\$26,179,721.08</u>	
	Liskillities and Fund Faults			
Liabilities and Fund Equity Liabilities:				
411	Intergovernmental accounts payable - state		\$0.00	
	intergerentinental abboartie payable state		ψ0.00	

	Total liabilities	\$1,951,472.32
	Other current liabilities	\$1,263,718.82
481	Deferred revenues	\$567,532.00
451	Loans payable	\$0.00
431	Contracts payable	\$0.00
421	Accounts payable	\$120,221.50
		ψ0.00

÷

# Starting date 7/1/2009 Ending date 8/31/2009 Fund: 30 CAPITAL PROJECTS FUNDS

#### Fund Balance:

ļ	Appropriated:				
753,754	Reserve for encumbrances			\$12,858,884.80	
761	Capital reserve account - Ju	Capital reserve account - July			
604	Add: Increase in capital rese	rve	\$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 accour	nt - July	\$0.00		
606	Add: Increase in maintenanc	e reserve	\$0.00		
310	Less: Bud. w/d from mainter	ance reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July	1, 2	\$0.00		
609	Add: Increase in waiver offse	et reserve	\$0.00		
314	Less: Bud. w/d from waiver of	offset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
751,752,76x	Other reserves			\$0.00	
601	Appropriations		\$14,213,613.07		
602	Less: Expenditures	(\$1,627,815.22)			
	Less: Encumbrances	(\$12,734,959.13)	(\$14,362,774.35)	(\$149,161.28)	
	Total appropriated			\$12,709,723.52	
t	Jnappropriated:				
770	Fund balance, July 1			\$11,518,525.24	· .
303	Budgeted fund balance			\$0.00	
	Total fund balance				\$24,228,248.76
	Total liabilities and fu	und equity			<u>\$26,179,721.08</u>
I	Recapitulation of Budgeted Fund	Balance:			
			<b>Budgeted</b>	Actual	Variance
,	Appropriations		\$14,213,613.07	\$14,362,774.35	(\$149,161.28)
1	Revenues		\$0.00	(\$2,130.41)	\$2,130.41
;	Subtotal		\$14,213,613.07	<u>\$14,360,643.94</u>	<u>(\$147,030.87)</u>
(	Change in capital reserve account:		•		
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from rese	rve	\$0.00	\$0.00	\$0.00
;	Subtotal		<u>\$14,213,613.07</u>	<u>\$14,360,643.94</u>	<u>(\$147,030.87)</u>
(	Change in waiver offset reserve ac	count:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from rese	rve	\$0.00	\$0.00	\$0.00
:	Subtotal		<u>\$14,213,613.07</u>	<u>\$14,360,643.94</u>	<u>(\$147,030.87)</u>
	Less: Adjustment for prior ye	ear	(\$14,213,613.07)	(\$14,213,613.07)	\$0.00
I	Budgeted fund balance		<u>\$0.00</u>	<u>\$147,030.87</u>	<u>(\$147,030.87)</u>

Board Secretary

Prepared and submitted by :

\_\_\_\_\_\_\_\_\_

Date

ı ,

Starting date 7/1/2009 Ending date 8/31/2009 Fund: 40 DEBT SERVICE FUNDS

	Assets and Resources		
	Assets:		
101	Cash in bank		\$1,253,972.00
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
	Accounts Receivable:		
132	Interfund	\$21,747.60	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$21,747.60
	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets		\$0.00
	Resources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$3,299,246.00)	(\$3,299,246.00)
	Total assets and resources		<u>(\$2,023,526.40)</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	\$21,746.38
	Total liabilities	\$21,746.38

#### Starting date 7/1/2009 Ending date 8/31/2009 Fund: 40 DEBT SERVICE FUNDS

#### Fund Balance:

Aş	opropriated:				
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 eligibl	e costs	\$0.00		
309	Less: Bud. w/d cap. reserve exces	s costs	\$0.00	\$0.00	
764	Maintenance reserve account - Jul	lу	\$0.00		
606	Add: Increase in maintenance rese	erve	\$0.00	8	
310	Less: Bud. w/d from maintenance	reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2		\$0.00		
609	Add: Increase in waiver offset rese	erve	\$0.00		
314	Less: Bud. w/d from waiver offset	reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
751,752,76x	Other reserves			\$0.00	
601	Appropriations		\$3,741,749.00		
602	Less: Expenditures	(\$2,045,274.25)			
	Less: Encumbrances	\$0.00	(\$2,045,274.25)	\$1,696,474.75	
	Total appropriated			\$1,696,474.75	
U	nappropriated:				
770	Fund balance, July 1			\$0.97	
303	Budgeted fund balance			(\$3,741,749.00)	
	Total fund balance				(\$2,045,273.28)
	Total liabilities and fund ec	quity			(\$2,023,526.90)
R	ecapitulation of Budgeted Fund Bala	nce:			
			Budgeted	Actual	Variance
A	ppropriations		\$3,741,749.00	\$2,045,274.25	\$1,696,474.75
R	evenues		\$0.00	(\$3,299,246.00)	\$3,299,246.00
S	ubtotal		<u>\$3,741,749.00</u>	<u>(\$1,253,971.75)</u>	<u>\$4,995,720.75</u>
С	hange in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
S	ubtotal		\$3,741,749.00	(\$1,253,971.75)	<u>\$4,995,720.75</u>
С	hange in waiver offset reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
S	ubtotal		<u>\$3,741,749.00</u>	(\$1,253,971.75)	<u>\$4,995,720.75</u>

Budgeted fund balance

Prepared and submitted by :

Less: Adjustment for prior year

11/30/09

\$0.00

\$3,741,749.00

Board Secretary

Date

\$0.00

(\$1,253,971.75)

\$0.00

\$4,995,720.75

Starting date 7/1/2009 Ending date 8/31/2009 Fund: 50 ENTERPRISE FUND

L 2,

	Assets and Resources		
	Assets:		
101	Cash in bank		\$48,301.19
102 - 106	Cash Equivalents		\$442.00
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	\$1,826.52	
142	Intergovernmental - Federal	\$23,620.10	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$26,517.75	\$51,964.37
	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets		\$52,705.87
	Resources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$97,706.42)	(\$97,706.42)
	Total assets and resources		<u>\$55,707.01</u>
	Liabilities and Fund Equity		
	Liabilities:		
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$23,182.43
431	Contracts payable		\$0.00
			ψ0.00

431	Contracts payable	\$0.00
451	Loans payable	\$0.00
481	Deferred revenues	\$1,696.11
-	Other current liabilities	\$51,464.67
	Total liabilities	\$76,343.21

#### 11/30/09 14:13

#### Ending date 8/31/2009 Fund: 50 ENTERPRISE FUND Starting date 7/1/2009

#### Fund Balance:

	Appropriated:				
753,754	Reserve for encumbrances			\$124,786.25	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve		\$0.00		
307	Less: Bud. w/d cap. reserve eligi	ble costs	\$0.00		
309	Less: Bud. w/d cap. reserve exc	ess costs	\$0.00	\$0.00	
764	Maintenance reserve account - J	uly	\$0.00		
606	Add: Increase in maintenance re	serve	\$0.00		
310	Less: Bud. w/d from maintenanc	e reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2_		\$0.00		
609	Add: Increase in waiver offset re	serve	\$0.00		
314	Less: Bud. w/d from waiver offse	t reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
751,752,76>	Other reserves			\$0.00	
601	Appropriations		\$0.00		
602	Less: Expenditures	(\$32,117.16)			
	Less: Encumbrances	(\$147,968.68)	(\$180,085.84)	(\$180,085.84)	
	Total appropriated			(\$55,299.59)	
	Unappropriated:				
770	Fund balance, July 1			\$34,663.39	
303	Budgeted fund balance			\$0.00	
	Total fund balance				(\$20,636.20)
	Total liabilities and fund	equity			<u>\$55,707.01</u>
	Recapitulation of Budgeted Fund Ba	ance:			
			Budgeted	Actual	Variance
	Appropriations		\$0.00	\$180,085.84	(\$180,085.84)
Revenues Subtotal		\$0.00	(\$97,706.42)	\$97,706.42	
		<u>\$0.00</u>	<u>\$82,379.42</u>	<u>(\$82,379.42)</u>	
	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$0.00</u>	<u>\$82,379.42</u>	<u>(\$82,379.42)</u>

Change in waiver offset reserve account: Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 <u>\$0.00</u> \$82,379.42 Less: Adjustment for prior year \$0.00 \$0.00 Budgeted fund balance <u>\$0.00</u> <u>\$82,379.42</u>

Prepared and submitted by :

Subtotal

30/09

Board Secretary

Date

\$0.00

\$0.00

\$0.00

(\$82,379.42)

(\$82,379.42)

Starting date 7/1/2009 Ending date 8/31/2009 Fund: 51 SUMMER CAMP

	Assets and Resources		
	Assets:		
101	Cash in bank		\$5,726.27
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
	Accounts Receivable:		
132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$0.00
	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets		\$0.00
	Resources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$15,485.00)	(\$15,485.00)
	Total assets and resources		(\$9,758.73)
	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

Total liabilities

Other current liabilities

\$0.00

### Starting date 7/1/2009 Ending date 8/31/2009 Fund: 51 SUMMER CAMP

#### Fund Balance:

Appropriated:

	•				
753,754	Reserve for encumbrances			\$3,168.22	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve	9	\$0.00		
307	Less: Bud. w/d cap. reserve eli	gible costs	\$0.00		
309	Less: Bud. w/d cap. reserve ex	cess costs	\$0.00	\$0.00	
764	Maintenance reserve account -	July	\$0.00		
606	Add: Increase in maintenance r	reserve	\$0.00		
310	Less: Bud. w/d from maintenan	ce reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2	2	\$0.00		
609	Add: Increase in waiver offset r	eserve	\$0.00		
314	Less: Bud. w/d from waiver offs	set reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
751,752,76x	Other reserves			\$0.00	
601	Appropriations		\$15,485.00		
602	Less: Expenditures	(\$10,652.00)			
	Less: Encumbrances	(\$3,168.22)	(\$13,820.22)	\$1,664.78	
	Total appropriated			\$4,833.00	
Una	appropriated:				
770	Fund balance, July 1			\$893.27	
303	Budgeted fund balance			(\$15,485.00)	
	Total fund balance				(\$9,758.73)
	Total liabilities and fund	l equity			(\$9,758.73)
_					

Recapitulation of Budgeted Fund Balance:

Prepared and submitted by :

	Budgeted	<u>Actual</u>	Variance
Appropriations	\$15,485.00	\$13,820.22	\$1,664.78
Revenues	\$0.00	(\$15,485.00)	\$15,485.00
Subtotal	\$15,485.00	<u>(\$1,664.78)</u>	<u>\$17,149.78</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$15,485.00</u>	(\$1,664.78)	<u>\$17,149.78</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	\$15,485.00	<u>(\$1,664.78)</u>	<u>\$17,149.78</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$15,485.00</u>	<u>(\$1,664.78)</u>	<u>\$17,149.78</u>

11/30/09

Board Secretary

Date

,

Starting date 7/1/2009 Ending date 8/31/2009 Fund: 55 EXTENDED DAY

Assets	and	Resou	rces

102 - 106       Cash Equivalents       500         111       Investments       500         116       Capital Reserve Account       50         117       Mainteance Reserve Account       50         118       Emergency Reserve Account       50         118       Emergency Reserve Account       50         111       Tax levy Receivable       50         Accounts Receivable:       50         192       Interfund       538,836,84         114       Intergovernmental - State       50.00         1142       Intergovernmental - State       50.00         113       Intergovernmental - Other       50.00         1143       Intergovernmental - Other       50.00         1143       Intergovernmental - Other       50.00         1151       Interfund       50.00       50          Keolvable:       50.00       50          Edivable       50.00       50          Keolvable:       50.00       50          Keolvable:       50.00       50          Keolvable:       50       50          Keolvab				
102 - 106       Cash Equivalents       500         111       Investments       500         116       Capital Reserve Account       50         117       Mainteance Reserve Account       50         118       Emergency Reserve Account       50         118       Emergency Reserve Account       50         111       Tax levy Receivable       50         Accounts Receivable:       50         192       Interfund       538,836,84         114       Intergovernmental - State       50.00         1142       Intergovernmental - State       50.00         113       Intergovernmental - Other       50.00         1143       Intergovernmental - Other       50.00         1143       Intergovernmental - Other       50.00         1151       Interfund       50.00       50          Keolvable:       50.00       50          Edivable       50.00       50          Keolvable:       50.00       50          Keolvable:       50.00       50          Keolvable:       50       50          Keolvab		Assets:		
111       Investments       50         115       Capital Reserve Account       50         117       Maintenance Reserve Account       50         118       Emergency Reserve Account       50         121       Tax levy Recelvable       50         122       Intergovernmental - State       50.00         142       Intergovernmental - State       50.00         143       Intergovernmental - Federal       50.00         143       Intergovernmental - Other       50.00         143       Intergovernmental - Other       50.00         143       Intergovernmental - Other       50.00         153, 154       Other (ret of estimated uncollectable of \$)       \$0.00       53.836.836         151, 152       Other (Net of estimated uncollectable of \$)       \$0.00       50         011       Estimated revenues       \$0.00       50         022       Less revenues       \$0.00       \$0.245.32         Labilities and Fund Eguity         Labilities and Fund Eguity         Labilities and resources       \$1.917         101       Cash in bank       \$28,174.12         111       Intergovernmental accounts payable - state       \$0 <th>101</th> <th>Cash in bank</th> <th></th> <th>(\$28,174.06)</th>	101	Cash in bank		(\$28,174.06)
116       Capital Reserve Account       50         117       Maintenance Reserve Account       50         118       Emergency Reserve Account       50         121       Tax levy Reserve Account       50         122       Intergency Reserve Account       50         123       Intergovernmental - State       50.00         143       Intergovernmental - Cheeral       50.00         143       Intergovernmental - Other       50.00         153, 154       Other (net of estimated uncollectable of \$)       \$0.00       \$38,836         151, 152       Other (Net of estimated uncollectable of \$)       \$0.00       \$0         151, 152       Other (Net of estimated uncollectable of \$)       \$0.00       \$0         301       Estimated revenues       \$0.00       \$0         302       Less revenues       \$19,177         303       Estimated revenues       \$0,00         304       Estimated revenues       \$0         305       Liabilities and Fund Eguity       \$28,174.1         411 <td>102 - 1</td> <td>106 Cash Equivalents</td> <td></td> <td>\$500.00</td>	102 - 1	106 Cash Equivalents		\$500.00
117     Maintenance Reserve Account     30       118     Emergency Reserve Account     30       121     Tax key Receivable     30       122     Interfund     \$38,836.94       132     Interfund     \$38,836.94       141     Intergovermental - State     \$0.00       142     Intergovermental - State     \$0.00       143     Intergovermental - Other     \$0.00       143     Intergovermental - 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       151, 152     Other (Net of estimated uncollectable of \$)     \$0.00       301     Estimated revenues     \$0.00       302     Lass revenues     \$0.00       303     Estimated revenues     \$0.00       304     Estimated accounts payable - state     \$0.00       101     Cash in bank     \$28,174.1       411     Intergovermental accounts payable - state     \$0       121     Accounts payable - state     \$0       122     Contrates payable     \$0       123     Contrates payable     \$0       124 <td< td=""><td>111</td><td>Investments</td><td></td><td>\$0.00</td></td<>	111	Investments		\$0.00
118     Emergency Reserve Account     50       121     Tax levy Receivable     50       122     Interfund     \$38,836,94       132     Intergovermmental - State     \$0,00       143     Intergovermmental - Federal     \$0,00       143     Intergovermmental - Federal     \$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 (Net of estimated uncollectable of \$)     \$0,00       151, 152     Other (Net of estimated uncollectable of \$)     \$0,00       151, 152     Other Current Assets     \$0       Reserves:       301     Estimated revenues     \$0,00       302     Less revenues     \$0,00       State sand resources       Liabilities and Fund Equity       Liabilities and Fund Equity       101     Cash in bank     \$28,174.1       101     Intergovermental accounts payable - state     \$0       101     Intergovermental accounts payable - state     \$0       101     Intergovermental accounts payable - state     \$0       101     Leans payable </td <td>116</td> <td>Capital Reserve Account</td> <td></td> <td>\$0.00</td>	116	Capital Reserve Account		\$0.00
121       Tax levy Receivable       50         132       Interfund       \$38,636.94         141       Intergovernmental - State       \$0.00         142       Intergovernmental - Federal       \$0.00         143       Intergovernmental - Federal       \$0.00         153,154       Other (net of estimated uncollectable of \$)       \$0.00       \$33,636         Loans Receivable:	117	Maintenance Reserve Account		\$0.00
Accounts Receivable:         S38,836.94           12         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           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 (Net of estimated uncollectable of \$)         \$0.00           201         Estimated revenues         \$0.00           302         Less revenues         \$1.917           Liabilities and Fund Equity           Liabilities and Fund Equity           Liabilities and Fund Equity           Liabilities and Fund Equity           101         Cash in bank         \$28,74,74           411         Intergovernmental accounts payable - state         \$0           421         Accounts payable         \$0           431         Contracts payable </td <td>118</td> <td>Emergency Reserve Account</td> <td></td> <td>\$0.00</td>	118	Emergency Reserve Account		\$0.00
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       153, 154     Other (net of estimated uncollectable of \$)     \$0.00       151     Interfund     \$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 (Net of estimated uncollectable of \$)     \$0.00       151, 152     Other Net of estimated uncollectable of \$)     \$0.00       301     Estimated revenues     \$0.00       302     Less revenues     \$0.00       Liabilities and Fund Equity       Liabilities and Fund Equity       14       Liabilities and Fund Equity       14       Liabilities and Fund Equity       14       14       14       14       14       14       15       16       16 <tr< td=""><td>121</td><td>Tax levy Receivable</td><td></td><td>\$0.00</td></tr<>	121	Tax levy Receivable		\$0.00
141       Intergovernmental - State       \$0.00         142       Intergovernmental - Federal       \$0.00         143       Intergovernmental - Other       \$0.00         143       Other (net of estimated uncollectable of \$)       \$0.00       \$38,836         Loans Receivable:         131       Interfund       \$0.00       \$38,836         151, 152       Other (Net of estimated uncollectable of \$)       \$0.00       \$00         151, 152       Other (Net of estimated uncollectable of \$)       \$0.00       \$00         151, 152       Other (Net of estimated uncollectable of \$)       \$0.00       \$00         Other Current Assets       \$0.00         State Current Assets       \$00         State State Resources       \$0.00         State State Resources       \$1.917         Itabilities and Fund Equity       \$1.917         Itabilities and Fund Equity       \$2.807         101       Intergovernmental accounts payable - state       \$0.807         121		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       131     Interfund     \$ 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       Resources:       301     Estimated revenues     \$ 0.00       302     Less revenues     \$ 0.00       Liabilities and Fund Equity       Liabilities and Fund Equity       111       Intergovernmental accounts payable - state       \$ 0       Liabilities and Fund Equity       \$ 0       Liabilities and Fund Equity       \$ 0       Liabilities and Fund Equity       \$ 0       \$ 0       \$ 0       \$ 0       \$ 0       \$ 0       \$ 0       \$ 0       \$ 0       \$ 0<	132	Interfund	\$38,836.94	
143       Intergovernmental - Other       \$0.00         153, 154       Other (net of estimated uncollectable of \$)       \$0.00         131       Interfund       \$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 Current Assets       \$0.00         Resources:         301       Estimated revenues       \$0.00         302       Less revenues       \$0.00         Stipulation of \$	141	Intergovernmental - State	\$0.00	
153, 154Other (net of estimated uncollectable of \$)\$0.00\$38,836131Interfund\$0.00\$0151, 152Other (Net of estimated uncollectable of \$)\$0.00\$0151, 152Other Current Assets\$0.00\$0Resources:301Estimated revenues\$0.00302Less revenues\$0.00303Estimated revenues\$0.00304Estimated revenues\$0.00305Liabilities and resources\$1.917Liabilities and Fund EquityLiabilities and Fund Equity101Cash in bank\$28,174.1101Cash in bank\$28,174.1101Accounts payable - state\$0421Accounts payable - state\$0431Contracts payable\$0431Contracts payable\$0431Deferred revenues\$0431Deferred revenues\$0431Deferred revenues\$0431Deferred revenues\$0431Deferred revenues\$0431Deferred revenues\$0431Deferred revenues\$0431Deferred revenues\$0431Deferred revenues\$0 <td>142</td> <td>Intergovernmental - Federal</td> <td>\$0.00</td> <td></td>	142	Intergovernmental - Federal	\$0.00	
Loans Receivable:S0.00131Interfund $\$0.00$ 151, 152Other (Net of estimated uncollectable of $\$$ ) $\$0.00$ $0$ ther Current Assets $\$0.00$ Resources:301Estimated revenues $\$0.00$ 302Less revenues $\$0.00$ 303Less revenues $\$0.00$ Stimated revenuesStimated revenues <tr< td=""><td>143</td><td>Intergovernmental - Other</td><td>\$0.00</td><td></td></tr<>	143	Intergovernmental - Other	\$0.00	
131     Interfund     \$0.00       151, 152     Other (Net of estimated uncollectable of \$)     \$0.00       0ther Current Assets     \$0       Resources:       301     Estimated revenues     \$0.00       302     Less revenues     \$0.00       303     Total assets and resources     \$1917       Liabilities and Fund Equity       Liabilities and Fund Equity       Liabilities and Fund Equity       101     Cash in bank     (\$28,174.1       101     Cash in bank     \$249,055       411     Intergovernmental accounts payable - state     \$0       421     Accounts payable     \$0       431     Contracts payable     \$0       431     Deferred revenues     \$0 <td>153, 1</td> <td>54 Other (net of estimated uncollectable of \$)</td> <td>\$0.00</td> <td>\$38,836.94</td>	153, 1	54 Other (net of estimated uncollectable of \$)	\$0.00	\$38,836.94
151, 152Other (Net of estimated uncollectable of $\$$ ) $\$0.00$ $\$0.00$ Other Current Assets $\$0.00$ $\$0.00$ Secures:301Estimated revenues $\$0.00$ 302Less revenues $\$0.00$ Total assets and resourcesLiabilities and Fund EquityLiabilities and Fund Equity101Cash in bank( $\$28,174,126,122,126,126$		Loans Receivable:		
Other Current Assets50 $Resources:$0.00302Estimated revenues$0.00302Less revenues($9,245.32)($9,245.32)Liabilities and resourcesLiabilities and Fund Equity101Cash in bank($28,174.12)101Cash in bank($28,174.12)101Intergovernmental accounts payable - state$00421Accounts payable$00431Contracts payable$00431Contracts payable$00431Deferred revenues$00431Deferred revenues131Interfund$0.00$	131	Interfund	\$0.00	
Resources:         301       Estimated revenues       \$0.00         302       Less revenues       \$\$9,245.32       \$\$9,245.32         Total assets and resources       \$\$1,917         Liabilities and Fund Equity         Liabilities and Fund Equity         Liabilities and Fund Equity         101       Cash in bank       \$\$28,174.17         411       Intergovernmental accounts payable - state       \$\$0         421       Accounts payable       \$\$0         431       Contracts payable       \$\$0         431       Loans payable       \$\$0         431       Deferred revenues       \$\$0         432       Deferred revenues       \$\$0         433       Deferred revenues       \$\$0         434       Deferred revenues       \$\$0	151, 1	52 Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
301     Estimated revenues     \$0.00       302     Less revenues     \$9,245.32       Total assets and resources       Liabilities and Fund Equity       Liabilities and Fund Equity       101     Cash in bank     \$28,174.1       101     Intergovernmental accounts payable - state     \$0       421     Accounts payable     \$0       431     Contracts payable     \$0       451     Loans payable     \$0       451     Deferred revenues     \$0   <		Other Current Assets		\$0.00
302     Less revenues     (\$9,245.32)     (\$9,245.32)       Total assets and resources       Liabilities and Fund Equity       Liabilities:       101     Cash in bank     (\$28,174.1000)       411     Intergovernmental accounts payable - state     \$00       421     Accounts payable     \$00       431     Contracts payable     \$00       451     Loans payable     \$00       451     Deferred revenues     \$00       451     Deferred		Resources:		
Total assets and resources     \$1,917       Liabilities and Fund Equity       Liabilities     Liabilities and Fund Equity       101     Cash in bank     (\$28,174.100000000000000000000000000000000000	301	Estimated revenues	\$0.00	
Liabilities and Fund Equity         Liabilities:       (\$28,174.)         101       Cash in bank       (\$28,174.)         411       Intergovernmental accounts payable - state       \$0         421       Accounts payable - state       \$0         431       Contracts payable       \$0         451       Loans payable       \$0         481       Deferred revenues       \$0         Other current liabilities       \$249,055	302	Less revenues	(\$9,245.32)	(\$9,245.32)
Liabilities: 101 Cash in bank (\$28,174.) 411 Intergovernmental accounts payable - state \$0 421 Accounts payable - state \$0 421 Contracts payable \$0 431 Contracts payable \$0 431 Loans payable \$0 451 Loans payable \$0 451 Deferred revenues \$0 0ther current liabilities \$249,055		Total assets and resources		<u>\$1,917.56</u>
Liabilities: 101 Cash in bank (\$28,174.) 411 Intergovernmental accounts payable - state \$0 421 Accounts payable - state \$0 421 Contracts payable \$0 431 Contracts payable \$0 431 Loans payable \$0 451 Loans payable \$0 451 Deferred revenues \$0 0ther current liabilities \$249,055		Liabilities and Fund Equit	y	
411Intergovernmental accounts payable - state\$0421Accounts payable\$0431Contracts payable\$0451Loans payable\$0481Deferred revenues\$0Other current liabilities\$249,055		Liabilities:		
421Accounts payable\$0431Contracts payable\$0451Loans payable\$0481Deferred revenues\$0Other current liabilities\$249,055	101	Cash in bank		(\$28,174.06)
431Contracts payable\$0451Loans payable\$0481Deferred revenues\$0Other current liabilities\$249,055	411	Intergovernmental accounts payable - state		\$0.00
451     Loans payable     \$0       481     Deferred revenues     \$0       Other current liabilities     \$249,055	421	Accounts payable		\$0.00
451     Loans payable     \$0       481     Deferred revenues     \$0       Other current liabilities     \$249,055	431	Contracts payable		\$0.00
Other current liabilities \$249,055	451	Loans payable		\$0.00
	481	Deferred revenues		\$0.00
Total liabilities \$249,055		Other current liabilities		\$249,055.19
		Total liabilities		\$249,055.19

· 1

,

ł

#### Ending date 8/31/2009 Fund: 55 EXTENDED DAY Starting date 7/1/2009

#### Fund Balance:

A	ppropriated:				
753,754	Reserve for encumbrances			\$28,489.92	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve		\$0.00		
307	Less: Bud. w/d cap. reserve eligib	le costs	\$0.00		
309	Less: Bud. w/d cap. reserve exce	ss costs	\$0.00	\$0.00	
764	Maintenance reserve account - Ju	ıly	\$0.00		
606	Add: Increase in maintenance res	erve	\$0.00		
310	Less: Bud. w/d from maintenance	reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2		\$0.00		
609	Add: Increase in waiver offset res	erve	\$0.00		
314	Less: Bud. w/d from waiver offset	reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
751,752,76x	Other reserves			\$0.00	
601	Appropriations		\$1,025,564.73		
602	Less: Expenditures	(\$80,393.03)			
	Less: Encumbrances	(\$29,968.48)	(\$110,361.51)	\$915,203.22	
·	Total appropriated			\$943,693.14	
U	nappropriated:				
770	Fund balance, July 1			(\$165,266.04)	
303	Budgeted fund balance			(\$1,025,564.73)	
	Total fund balance				(\$247,137.63)
	Total liabilities and fund e	quity			<u>\$1,917.56</u>
R	ecapitulation of Budgeted Fund Bala	ince:			
			Budgeted	Actual	Variance
A	ppropriations		\$1,025,564.73	\$110,361.51	\$915,203.22
R	evenues		\$0.00	(\$9,245.32)	\$9,245.32
S	ubtotal		\$1,025,564.73	<u>\$101,116.19</u>	<u>\$924,448.54</u>
С	hange in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
S	ubtotal		\$1,025,564.73	<u>\$101,116.19</u>	<u>\$924,448.54</u>
С	hange in waiver offset reserve account	:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
S	ubtotal		<u>\$1,025,564.73</u>	<u>\$101,116.19</u>	<u>\$924,448.54</u>
	Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00
В	udgeted fund balance		<u>\$1,025,564.73</u>	<u>\$101,116.19</u>	<u>\$924,448.54</u>

11/30/09 l

Prepared and submitted by :

**Board Secretary** 

t

Date