APPENDIX A

NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY SEPTEMBER 30, 2009

BOARD SECRETARY'S MONTHY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, 1 CERTIFY AS OF SEPTEMBER 30, 2009 NO BUDGETARY LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATION OF NJAC 6A:23-2.11(a).

BOARD SECRETARY

SEPTEMBER 30, 2009

Total liabilities

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Starting date 7/1/2009 Ending date 9/30/2009 Fund: 10 GENERAL CURRENT EXPENSE

	Assets and Resources		
	Assets:		
101	Cash in bank		\$878,234.41
102 - 106	Cash Equivalents		\$4,300.00
111	Investments		\$0.00
116	Capital Reserve Account		\$126,325.59
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	\$697,355.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$37,820.20	
153, 154	Other (net of estimated uncollectable of \$)	\$31,061.81	\$2,010,675.80
	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	(\$10,913,100.64)	(\$10,913,100.64)
	Total assets and resources		<u>(\$7,893,564.84)</u>
	Liabilities and Fund Equity		
	Liabilities:		
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		\$2,002,523.94

\$2,002,447.95

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Starting date 7/1/2009 Ending date 9/30/2009 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

753,754Reserve for encumbrances\$40,209,963.70761Capital reserve account - July\$122,876.64307Less: Bud, wild cap, reserve eligible costs\$0.00307Less: Bud, wild cap, reserve eligible costs\$0.00308Less: Bud, wild cap, reserve eligible costs\$0.00606Add: Increase in maintenance reserve\$0.00310Less: Bud, wild form maintenance reserve\$0.00311Less: Bud, wild form maintenance reserve\$0.00312Add: Increase in waintenance reserve\$0.00763Add: Increase in waiver offset reserve\$0.00764Add: Increase in waiver offset reserve\$0.00765Add: Increase in waiver offset reserve\$0.00766Add: Increase in waiver offset reserve\$0.00767Add: Increase in waiver offset reserve\$0.00768Other reserve\$0.00769Add: Increase in waiver offset reserve\$0.00761Appropriation\$44,631,352,05763Other reserve\$44,631,352,05764Propriptidet\$44,631,352,05770Fund balance, July 1\$42,86,511,71771Fund balance, July 1\$42,851,933,93,429,12773Fund balance, July 1\$45,953,933,429,12774Fund balance\$53,993,429,12775Total Introbalance\$53,993,429,12776Fund balance\$53,993,429,12777Fund balance, July 1\$42,86,11,71778Fund balance, July 1		Appropriated:				
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Total fund balance (\$9,896,012.79) Total liabilities and fund equity (\$7,893,564.84) Recapitulation of Budgeted Fund Balance: (\$7,893,654.84) Recapitulation of Budgeted Fund Balance: Yariance Budgeted Actual Variance Appropriations \$53,993,429.12 \$49,704,917.41 \$4,288,511.71 Revenues \$0.00 (\$10,913,100.64) \$10,913,100.64 Subtotal \$53,993,429.12 \$38,791,816.77 \$15,201,612.35 Change in capital reserve account: Yariance Yariance Plus - Increase in reserve \$0.00 \$3,448.95 \$(\$3,448.95) Subtotal \$53,993,429.12 \$38,795,265.72 \$15,198,163,40 Change in vaiver offset reserve account: Yariance Yariance Yariance Plus - Increase in reserve \$0.00	770	Fund balance, July 1			(\$579,269.53)	
Total liabilities and fund equity(\$7,893,564.84)Recapitulation of Budgeted Fund Balance:BudgetedActualAppropriations\$53,993,429.12Appropriations\$53,993,429.12Appropriations\$53,993,429.12Revenues\$0.00Subtotal\$53,993,429.12Subtotal\$53,993,429.12Change in capital reserve account:\$33,913,816.77Plus - Increase in reserve\$0.00Subtotal\$53,993,429.12Subtotal\$53,993,429.12Change in waiver offset reserve account:\$33,795,265.72Plus - Increase in reserve\$0.00Subtotal\$53,993,429.12Plus - Increase in reserve\$0.00Less - Withdrawal from reserve\$0.00Less - Withdrawal from reserve\$0.00Subtotal\$15,198,163.00Less - Withdrawal from reserve\$0.00Less - Withdrawal from reserve\$0.00Subtotal\$15,198,163.00Less - Withdrawal from reserve\$0.00Subtotal\$15,198,163.00Subtotal\$15,198,163.00Subtotal\$15,198,163.00Less - Withdrawal from reserve\$0.00Subtotal\$15,198,163.00Less - Kidjustment for prior year\$15,533.81Subtotal\$23,93,242.12Subtotal\$23,93,242.12Less - Kidjustment for prior year\$15,198,163.00Less - Kidjustment for prior year\$15,198,163.00Less - Kidjustment for prior year\$15,198,163.00Less - Kid	303	Budgeted fund balance			(\$53,938,095.31)	
Budgeted Actual Variance Appropriations \$53,993,429.12 \$49,704,917.41 \$4,288,511.71 Revenues \$0.00 (\$10,913,100.64) \$10,913,100.64 Subtotal \$53,993,429.12 \$38,791,816.77 \$15,201,612.35 Change in capital reserve account: \$10,913,100.64 \$10,913,100.64 Plus - Increase in reserve \$0.00 \$3,448.95 \$(\$3,448.95) Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$53,993,429.12 \$38,795,265.72 \$15,198,163.40 Change in waiver offset reserve account: \$10,913,100.64 \$0.00 \$0.00 Subtotal \$53,993,429.12 \$38,795,265.72 \$15,198,163.40 Change in waiver offset reserve account: \$0.00 \$0.00 Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$238,793,242.12 \$38,795,265.72 \$1		Total fund balance				(\$9,896,012.79)
Budgeted Actual Variance Appropriations \$53,993,429.12 \$49,704,917.41 \$4,288,511.71 Revenues \$0.00 (\$10,913,100.64) \$10,913,100.64 Subtotal \$53,993,429.12 \$38,791,816.77 \$15,201,612.35 Change in capital reserve account: \$15,201,612.35 Plus - Increase in reserve \$0.00 \$3,448.95 (\$3,448.95) Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$53,993,429.12 \$38,795,265.72 \$15,198,163.40 Change in waiver offset reserve account: \$0.00 \$0.00 Subtotal \$53,993,429.12 \$38,795,265.72 \$15,198,163.40 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$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		Total liabilities and fur	nd equity			(\$7,893,564.84)
Appropriations \$53,993,429.12 \$49,704,917.41 \$4,288,511.71 Revenues \$0.00 (\$10,913,100.64) \$10,913,100.64 Subtotal \$53,993,429.12 \$38,791,816.77 \$15,201,612.35 Change in capital reserve account: \$10,913,100.64 \$10,913,100.64 Plus - Increase in reserve \$0.00 \$3,448.95 \$15,201,612.35 Less - Withdrawal from reserve \$0.00 \$3,448.95 \$(\$3,448.95) Subtotal \$53,993,429.12 \$38,795,265.72 \$15,198,163.40 Change in waiver offset reserve account: \$0.00 \$0.00 \$0.00 Subtotal \$53,993,429.12 \$38,795,265.72 \$15,198,163.40 \$0.00 <td< td=""><td></td><td>Recapitulation of Budgeted Fund</td><td>Balance:</td><td></td><td></td><td></td></td<>		Recapitulation of Budgeted Fund	Balance:			
Revenues \$0.00 (\$10,913,100.64) \$10,913,100.64 Subtotal \$53,993,429.12 \$38,791,816.77 \$15,201,612.35 Change in capital reserve account: \$0.00 \$3,448.95 \$(\$3,448.95) Plus - Increase in reserve \$0.00 \$3,448.95 \$(\$3,448.95) Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$53,993,429.12 \$38,795,265.72 \$15,198,163.40 Change in waiver offset reserve account: \$0.00 \$0.00 \$0.00 Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$53,993,429.12 \$38,795,265.72 \$15,198,163.40 Less: Adjustment for prior year \$55,333.81 \$50,001 \$0.00				Budgeted	Actual	Variance
Subtotal \$53,993,429.12 \$38,791,816.77 \$15,201,612.35 Change in capital reserve account:		Appropriations		\$53,993,429.12	\$49,704,917.41	\$4,288,511.71
Change in capital reserve account: 90.00 \$3,448.95 (\$3,448.95) Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$53,993,429.12 \$38,795,265.72 \$15,198,163.40 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 \$53,993,429.12 \$38,795,265.72 \$15,198,163.40 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Less: Adjustment for prior year \$53,993,429.12 \$38,795,265.72 \$15,198,163.40		Revenues		\$0.00	(\$10,913,100.64)	\$10,913,100.64
Plus - Increase in reserve \$0.00 \$3,448.95 (\$3,448.95) Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$53,993,429.12 \$38,795,265.72 \$15,198,163.40 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 \$53,993,429.12 \$38,795,265.72 \$15,198,163.40 Subtotal \$53,993,429.12 \$38,795,265.72 \$15,198,163.40 Less: Adjustment for prior year \$53,33.81 \$55,333.81 \$0.00		Subtotal		\$53,993,429.12	<u>\$38,791,816.77</u>	<u>\$15,201,612.35</u>
Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$53,993,429.12 \$38,795,265.72 \$15,198,163.40 Change in waiver offset reserve account:		Change in capital reserve account:				
Subtotal \$53,993,429.12 \$38,795,265.72 \$15,198,163.40 Change in waiver offset reserve account:		Plus - Increase in reserve		\$0.00	\$3,448.95	(\$3,448.95)
Change in waiver offset reserve account: \$0.00 \$0.00 \$0.00 Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$53,993,429.12 \$38,795,265,72 \$15,198,163.40 Less: Adjustment for prior year (\$55,333.81) (\$55,333.81) \$0.00		Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$53,993,429.12 \$38,795,265.72 \$15,198,163.40 Less: Adjustment for prior year (\$55,333.81) (\$55,333.81) \$0.00		Subtotal		<u>\$53,993,429.12</u>	<u>\$38,795,265.72</u>	<u>\$15,198,163.40</u>
Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$53,993,429.12 \$38,795,265.72 \$15,198,163.40 Less: Adjustment for prior year (\$55,333.81) (\$55,333.81) \$0.00		Change in waiver offset reserve acco	ount:			
Subtotal \$53,993,429.12 \$38,795,265.72 \$15,198,163.40 Less: Adjustment for prior year (\$55,333.81) (\$55,333.81) \$0.00		Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
Less: Adjustment for prior year (\$55,333.81) (\$55,333.81) \$0.00		Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
		Subtotal		<u>\$53,993,429.12</u>	<u>\$38,795,265.72</u>	<u>\$15,198,163.40</u>
Budgeted fund balance \$53,938,095.31 \$38,739,931.91 \$15,198,163.40		Less: Adjustment for prior year	ar	(\$55,333.81)	(\$55,333.81)	\$0.00
		Budgeted fund balance		<u>\$53,938,095.31</u>	<u>\$38,739,931.91</u>	<u>\$15,198,163.40</u>

Board Secretary

11/30/09

Date

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Prepared and submitted by : ____

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Starting date 7/1/2009 Ending date 9/30/2009 Fund: 20 SPECIAL REVENUE FUNDS

	Assets and Resources		
	Assets:		
101	Cash in bank		(\$106,660.48)
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	\$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
	Resources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$211,809.50)	(\$211,809.50)
	Total assets and resources		(\$219,664.98)
	Liabilities and Fund Equity		
	Liabilities:		
101	Cash in bank		(\$106,660.48)
411	Intergovernmental accounts payable - state		\$3,604.17
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$362,303.55
	Other current liabilities		\$415.84
	Total liabilities		\$366,323.56

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Ending date 9/30/2009 Fund: 20 SPECIAL REVENUE FUNDS Starting date 7/1/2009

Fund Balance:

	Appropriated:			
753,754	Reserve for encumbrances		\$121,070.36	
761	Capital reserve account - July	\$0.00		
604	Add: Increase in capital reserve	\$0.00		
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00	
764	Maintenance reserve account - July	\$0.00		
606	Add: Increase in maintenance reserve	\$0.00		
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00	
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 offset reserve	\$0.00	\$0.00	
762	Adult education programs		\$0.00	
751,752,70	6x Other reserves		\$0.00	
601	Appropriations	\$1,642,584.99		
602	Less: Expenditures (\$79,148.24)			
	Less: Encumbrances (\$121,070.36)	(\$200,218.60)	\$1,442,366.39	
	Total appropriated		\$1,563,436.75	
	Unappropriated:			
770	Fund balance, July 1		(\$506,840.30)	
303	Budgeted fund balance		(\$1,642,584.99)	
	Total fund balance			(\$585,988.54)
	Total liabilities and fund equity			(\$219,664.98)
	Recapitulation of Budgeted Fund Balance:			
		Budgeted	Actual	Variance
	Appropriations	\$1,642,584.99	\$200,218.60	\$1,442,366.39
	Revenues	\$0.00	(\$211,809.50)	\$211,809.50
	Subtotal	<u>\$1,642,584.99</u>	(\$11,590.90)	<u>\$1,654,175.89</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>\$1,642,584.99</u>	<u>(\$11,590.90)</u>	<u>\$1,654,175.89</u>

\$1,642,584.99 Less: Adjustment for prior year \$0.00 Budgeted fund balance \$1,642,584.99

Prepared and submitted by :

Subtotal

Change in waiver offset reserve account:

Plus - Increase in reserve

Less - Withdrawal from reserve

Board Secretary

11/30/09

\$0.00

\$0.00

Date

\$0.00

\$0.00

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(\$11,590.90)

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\$0.00

\$1,654,175.89

\$1,654,175.89

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Starting date 7/1/2009 Ending date 9/30/2009 Fund: 30 CAPITAL PROJECTS FUNDS

	Assets and Resources		
	Assets:		
101	Cash in bank		\$21,324,124.02
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 \$82	22,631.38	
141	Intergovernmental - State \$1,88	35,104.04	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other \$4	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 (\$3	3,075.75)	(\$3,075.75)
	Total assets and resources		<u>\$24,068,783.69</u>
	Liabilities and Fund Equity		
	Liabilities:		
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$120,221.50
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$567,532.00
	Other current liabilities		\$1,263,718.82
	Total liabilities		\$1,951,472.32

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Ending date 9/30/2009 Fund: 30 CAPITAL PROJECTS FUNDS Starting date 7/1/2009

Fund Balance:

ŀ	Appropriated:				
753,754	Reserve for encumbrances			\$11,064,323.30	
761	Capital reserve account - July	/	\$0.00		
604	Add: Increase in capital reser	ve	\$0.00		
307	Less: Bud. w/d cap. reserve	eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve e	excess costs	\$0.00	\$0.00	
764	Maintenance reserve accoun	t - 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 offse	t reserve	\$0.00		
314	Less: Bud. w/d from waiver o	ffset 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	(\$3,738,752.61)			
	Less: Encumbrances	(\$10,940,397.63)	(\$14,679,150.24)	(\$465,537.17)	
	Total appropriated			\$10,598,786.13	
ι	Jnappropriated:				
770	Fund balance, July 1			\$11,518,525.24	
303	Budgeted fund balance			\$0.00	
	Total fund balance				\$22,117,311.37
	Total liabilities and fu	nd equity			<u>\$24,068,783.69</u>
Į	Recapitulation of Budgeted Fund	Balance:			
			Budgeted	Actual	Variance
/	Appropriations		\$14,213,613.07	\$14,679,150.24	(\$465,537.17)
I	Revenues		\$0.00	(\$3,075.75)	\$3,075.75
. (Subtotal		<u>\$14,213,613.07</u>	<u>\$14,676,074.49</u>	(\$462,461.42)
(Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
:	Subtotal		<u>\$14,213,613.07</u>	<u>\$14,676,074.49</u>	(\$462,461.42)
(Change in waiver offset reserve acc	ount:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
:	Subtotal		<u>\$14,213,613.07</u>	<u>\$14,676,074.49</u>	<u>(\$462,461.42)</u>
	Less: Adjustment for prior ye	ar	(\$14,213,613.07)	(\$14,213,613.07)	\$0.00

Budgeted fund balance

Prepared and submitted by :

11/30/09

<u>\$0.00</u>

Board Secretary

Date

\$462,461.42

\$0.00 (\$462,461.42)

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Starting date 7/1/2009 Ending date 9/30/2009 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

Report of the Secretary to the Board of Education

Starting date 7/1/2009 Ending date 9/30/2009 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Арг	propriated:				
753,754	Reserve for encumbrances			\$0.00	
761	Capital reserve account - July	/	\$0.00		
604	Add: Increase in capital reser	ve	\$0.00		
307	Less: Bud. w/d cap. reserve	eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve	excess costs	\$0.00	\$0.00	
764	Maintenance reserve accoun	t - July	\$0.00		
606	Add: Increase in maintenance	e reserve	\$0.00		
310	Less: Bud. w/d from mainten	ance reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1	, 2	\$0.00		
609	Add: Increase in waiver offse	t reserve	\$0.00		
314	Less: Bud. w/d from waiver o	ffset 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	
Un	appropriated:				
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 fu	nd equity			(\$2,023,526.90)
Re	capitulation of Budgeted Fund	Balance:			
			Budgeted	Actual	Variance
Ap	propriations		\$3,741,749.00	\$2,045,274.25	\$1,696,474.75
Re	venues		\$0.00	(\$3,299,246.00)	\$3,299,246.00
Su	btotal		<u>\$3,741,749.00</u>	(\$1,253,971.75)	<u>\$4,995,720.75</u>
Ch	ange in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
Su	btotal		\$3,741,749.00	(\$1,253,971.75)	<u>\$4,995,720.75</u>
Ch	ange in waiver offset reserve acc	ount:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
Su	btotal		<u>\$3,741,749.00</u>	<u>(\$1,253,971.75)</u>	<u>\$4,995,720.75</u>
	Less: Adjustment for prior ye	ar	\$0.00	\$0.00	\$0.00
Bu	dgeted fund balance		<u>\$3,741,749.00</u>	<u>(\$1,253,971.75)</u>	<u>\$4,995,720.75</u>
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Prepared and submitted by :

Board Secretary

Date

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Starting date 7/1/2009 Ending date 9/30/2009 Fund: 50 ENTERPRISE FUND

	Assets and Resources		
	Assets:		
101	Cash in bank		(\$5,209.47)
102 - 106	Cash Equivalents		\$592.00
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>\$2,346.35</u>
	Liabilities and Fund Equity		
	Liabilities:		
101	Cash in bank		(\$5,209.47)
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$23,182.43
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

Ending date 9/30/2009 Fund: 50 ENTERPRISE FUND Starting date 7/1/2009

Fund Balance:

Ap	propriated:				
753,754	Reserve for encumbrances			\$651,864.69	
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	reserve	\$0.00		
310	Less: Bud. w/d from maintenan	ce reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1,	2	\$0.00		
609	Add: Increase in waiver offset r	reserve	\$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		\$1,011,362.01		
602	Less: Expenditures	(\$85,477.82)			
	Less: Encumbrances	(\$675,047.12)	(\$760,524.94)	\$250,837.07	
	Total appropriated			\$902,701.76	
Un	appropriated:				
770	Fund balance, July 1			\$34,663.39	
303	Budgeted fund balance			(\$1,011,362.01)	
	Total fund balance				(\$73,996.86)
	Total liabilities and fund	l equity			<u>\$2,346.35</u>
Re	capitulation of Budgeted Fund B	alance:			
			Budgeted	Actual	<u>Variance</u>
Ар	propriations		\$1,011,362.01	\$760,524.94	\$250,837.07
Re	venues		\$0.00	(\$97,706.42)	\$97,706.42
Su	btotal		<u>\$1,011,362.01</u>	<u>\$662,818.52</u>	<u>\$348,543.49</u>
Ch	ange in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve)	\$0.00	\$0.00	\$0.00
Su	btotal		\$1,011,362.01	<u>\$662,818.52</u>	<u>\$348,543.49</u>
Ch	ange in waiver offset reserve accou	ınt:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve)	\$0.00	\$0.00	\$0.00
Su	btotal		<u>\$1,011,362.01</u>	\$662,818.52	<u>\$348,543.49</u>
	Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00

Budgeted fund balance

L Prepared and submitted by :

30/09

\$1,011,362.01

Board Secretary

Date

\$662,818.52

\$348,543.49

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Starting date 7/1/2009 Ending date 9/30/2009 Fund: 51 SUMMER CAMP

	Assets and Resources		
	Assets:		
101	Cash in bank		\$2,436.39
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
	Accounts Receivable:		
132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$0.00
l	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
C	Other Current Assets		\$0.00
2 7	Resources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$15,485.00)	(\$15,485.00)
	Total assets and resources		<u>(\$13,048.61)</u>

Liabilities and Fund Equity

Liabilities:

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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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Ending date 9/30/2009 Fund: 51 SUMMER CAMP Starting date 7/1/2009

Fund Balance:

	Appropriated:				
753,754	Reserve for encumbrances			\$0.00	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve		\$0.00		
307	Less: Bud. w/d cap. reserve eligib	le costs	\$0.00		
309	Less: Bud. w/d cap. reserve exces	ss costs	\$0.00	\$0.00	
764	Maintenance reserve account - Ju	ly	\$0.00		
606	Add: Increase in maintenance res	erve	\$0.00		
310	Less: Bud. w/d from maintenance	reserve	\$0.00	\$0.00	
768	8 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	
751,752,76>	Other reserves			\$0.00	
601	Appropriations		\$15,485.00		
602	Less: Expenditures	(\$13,941.88)			
	Less: Encumbrances	\$0.00	(\$13,941.88)	\$1,543.12	
	Total appropriated			\$1,543.12	
	Unappropriated:				
770	Fund balance, July 1			\$893.27	
303	Budgeted fund balance			(\$15,485.00)	
	Total fund balance				(\$13,
	Total liabilities and fund e	quity			<u>(\$13,</u> (
	Recapitulation of Budgeted Fund Bala	nce:			
			Budgeted	Actual	Va
Appropriations Revenues Subtotal			\$15,485.00	\$13,941.88	\$1,
			\$0.00	(\$15,485.00)	\$15,
			<u>\$15,485.00</u>	<u>(\$1,543.12)</u>	<u>\$17</u> ,
	change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	
	Less - Withdrawal from reserve		\$0.00	\$0.00	
	Subtotal		<u>\$15,485.00</u>	(\$1,543.12)	<u>\$17</u>

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3,048.61) <u>3,048.61)</u>

	Budgeted	<u>Actual</u>	<u>Variance</u>
Appropriations	\$15,485.00	\$13,941.88	\$1,543.12
Revenues	\$0.00	(\$15,485.00)	\$15,485.00
Subtotal	<u>\$15,485.00</u>	<u>(\$1,543.12)</u>	<u>\$17,028.12</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>	<u>(\$1,543.12)</u>	<u>\$17,028.12</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>\$15,485.00</u>	<u>(\$1,543.12)</u>	<u>\$17,028.12</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$15,485.00</u>	<u>(\$1,543.12)</u>	<u>\$17,028.12</u>

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Prepared and submitted by :

11/30/09

Board Secretary

Date

Other current liabilities

Total liabilities

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\$249,055.19

\$249,055.19

Starting date 7/1/2009 Ending date 9/30/2009 Fund: 55 EXTENDED DAY

	Assets and Resources		
	Assets:		
101	Cash in bank		(\$55,950.46)
102 - 106	Cash Equivalents		\$500.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
	Accounts Receivable:		
132	Interfund	\$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 (S	(\$28,117.98)	(\$28,117.98)
	Total assets and resources		(\$44,731.50)
	Liabilities and Fund Equity		
	Liabilities:		
101	Cash in bank		(\$55,950.46)
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

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Ending date 9/30/2009 Fund: 55 EXTENDED DAY Starting date 7/1/2009

Fund Balance:

Ap	propriated:				
753,754	Reserve for encumbrances			\$24,776.85	
761	Capital reserve account - July	Capital reserve account - July			
604	Add: Increase in capital reserve	Add: Increase in capital reserve			
307	Less: Bud. w/d cap. reserve e	Less: Bud. w/d cap. reserve eligible costs			
309	Less: Bud. w/d cap. reserve e	xcess costs	\$0.00	\$0.00	
764	Maintenance reserve account	- July	\$0.00		
606	Add: Increase in maintenance reserve		\$0.00		
310	Less: Bud. w/d from maintenance 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 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	(\$127,042.09)			
	Less: Encumbrances	(\$26,255.41)	(\$153,297.50)	\$872,267.23	
	Total appropriated			\$897,044.08	
Un	appropriated:				
770	Fund balance, July 1			(\$165,266.04)	
303	Budgeted fund balance			(\$1,025,564.73)	
	Total fund balance				(\$293,786.69)
	Total liabilities and fur	id equity			<u>(\$44,731.50)</u>
Recapitulation of Budgeted Fund Balance:					
			Budgeted	Actual	Variance
Ap	propriations		\$1,025,564.73	\$153,297.50	\$872,267.23
Re	evenues		\$0.00	(\$28,117.98)	\$28,117.98
Su	ibtotal		<u>\$1,025,564.73</u>	<u>\$125,179.52</u>	<u>\$900,385.21</u>
Ch	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	re	\$0.00	\$0.00	\$0.00
Su	btotal		\$1,025,564.73	<u>\$125,179.52</u>	<u>\$900,385.21</u>
Ch	ange in waiver offset reserve acco	ount:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	/e	\$0.00	\$0.00	\$0.00
Su	btotal		<u>\$1,025,564.73</u>	<u>\$125,179.52</u>	<u>\$900,385.21</u>
	Less: Adjustment for prior yea	ır	\$0.00	\$0.00	\$0.00
Bu	dgeted fund balance		<u>\$1,025,564.73</u>	<u>\$125,179.52</u>	<u>\$900,385.21</u>

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Prepared and submitted by :

11/30/09

Board Secretary

Date

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