### **APPENDIX A**

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

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

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

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\$0.00

Starting date 7/1/2009 Ending date 12/31/2009 Fund: 10 GENERAL CURRENT EXPENSE

	Assets and Resources		
	Assets:		
101	Cash in bank		\$2,924,699.81
102 - 106	Cash Equivalents		\$3,940.00
111	Investments		\$0.00
116	Capital Reserve Account		\$126,621.37
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
	Accounts Receivable:		
132	Interfund	\$85,573.38	
141	Intergovernmental - State	\$1,056,001.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$37,819.20	
153, 154	Other (net of estimated uncollectable of \$)	\$2,398.82	\$1,181,792.40
	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	(\$26,170,628.00)	(\$26,170,628.00)
	Total assets and resources		<u>(\$21,933,574.42)</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

#### Ending date 12/31/2009 Fund: 10 GENERAL CURRENT EXPENSE Starting date 7/1/2009

Fund Balance:

ļ	Appropriated:				
753,754	Reserve for encumbrances			\$26,721,665.16	
761	Capital reserve account - July		\$126,030.04		
604	Add: Increase in capital reser	ve	\$0.00		
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	\$126,030.04	
764	Maintenance reserve account	- July	\$0.00		
606	Add: Increase in maintenance	reserve	\$0.00		
310	Less: Bud. w/d from maintena	ince reserve	<b>、</b> \$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	(\$22,919,347.04)			
	Less: Encumbrances	(\$26,721,665.15)	(\$49,641,012.19)	\$4,352,416.93	
	Total appropriated			\$31,200,112.13	
ι	Jnappropriated:				
770	Fund balance, July 1			\$804,408.76	
303	Budgeted fund balance			(\$53,938,095.31)	
	Total fund balance				(\$21,933,574.42)
	Total liabilities and fur	nd equity			(\$21,933,574.42)
F	Recapitulation of Budgeted Fund I	Balance.			
	Coupling of Budgeted I and I	Sulance.	<b>Budgeted</b>	Actual	Variance
A	Appropriations		\$53,993,429.12	\$49,641,012.19	\$4,352,416.93
	Revenues		\$0.00	(\$26,170,628.00)	\$26,170,628.00
	Subtotal		<u>\$53,993,429.12</u>	<u>\$23,470,384.19</u>	\$ <u>30,5</u> 23,044.93
	Change in capital reserve account:		ATALANA .	<u></u>	( <u>++++++++++++++++++++++++++++++++++++</u>
	Plus - Increase in reserve		\$0.00	\$591.33	(\$591.33)
	Less - Withdrawal from reserv	/e	\$0.00	\$0.00	\$0.00
S	Subtotal		\$53,993,429.12	\$23,470,975.52	\$30,522,453.60
	Change in waiver offset reserve acco	ount:	······································		<u></u>
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	/e	\$0.00	\$0.00	\$0.00
5	Subtotal		<u>\$53,993,429.12</u>	<u>\$23,470,975.52</u>	\$30,522,453.60
	Less: Adjustment for prior yea	ır	(\$55,333.81)	(\$55,333.81)	\$0.00
E	Budgeted fund balance		<u>\$53,938,095.31</u>	\$23,415,641.71	\$30,522,453.60
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F	Prepared and submitted by : h	a Godlar	net 1-	20-10	
	1	7	Secretary	Date	
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Starting date 7/1/2009 Ending date 12/31/2009 Fund: 20 SPECIAL REVENUE FUNDS

	Assets and Resources		
	Assets:		
101	Cash in bank		(\$601,761.40)
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
	Accounts Receivable:		
132	Interfund	\$0.00	•
141	Intergovernmental - State	\$7,728.15	
142	Intergovernmental - Federal	\$328,668.90	
143	Intergovernmental - Other	\$760.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$337,157.05
	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	\$2,211,790.00	
302	Less revenues	(\$526,451.00)	\$1,685,339.00
	Total assets and resources		<u>\$1,420,734.65</u>
	Liabilities and Fund Equity		
	Liabilities:		
101	Cash in bank		(\$601,761.40)
411	Intergovernmental accounts payable - state		
411 421	Accounts payable		\$74,556.83
421	Contracts payable		\$0.00
451	Loans payable		\$0.00
431	Deferred revenues		\$0.00
401	Other current liabilities		\$22,862.64
			\$415.84
	Total liabilities		\$97,835.31

#### Ending date 12/31/2009 Fund: 20 SPECIAL REVENUE FUNDS Starting date 7/1/2009

### Fund Balance:

	Appropriated:				
753,754	Reserve for encumbrances			\$311,919.13	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserv	/e	\$0.00		
307	Less: Bud. w/d cap. reserve el	ligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve ex	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 maintena	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 of	fset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
751,752,76	6x Other reserves			\$0.00	
601	Appropriations		\$2,926,240.01		
602	Less: Expenditures	(\$888,890.66)			
	Less: Encumbrances	(\$311,919.13)	(\$1,200,809.79)	\$1,725,430.22	
	Total appropriated			\$2,037,349.35	
	Unappropriated:				
770	Fund balance, July 1			\$0.00	
303	Budgeted fund balance			(\$714,450.01)	
	Total fund balance				\$1,322,899.34
	Total liabilities and fun	d equity			<u>\$1,420,734.65</u>
	Recapitulation of Budgeted Fund E	Balance:			
			Budgeted	Actual	Variance
	Appropriations		\$2,926,240.01	\$1,200,809.79	\$1,725,430.22
	Revenues		(\$2,211,790.00)	(\$526,451.00)	(\$1,685,339.00)
	Subtotal		<u>\$714,450.01</u>	\$674,358.79	<u>\$40,091.22</u>
	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.0 <u>0</u>	\$0.00	\$0.00
	Less - Withdrawal from reserv	е	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$714,450.01</u>	<u>\$674,358.79</u>	\$40,091.22
	Change in waiver offset reserve acco	unt:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	e	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$714,450.01</u>	<u>\$674,358.79</u>	<u>\$40,091.22</u>
	Less: Adjustment for prior yea	r	\$0.00	\$0.00	\$0.00
	Budgeted fund balance		<u>\$714,450.01</u>	<u>\$674,358.79</u>	<u>\$40,091.22</u>
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Jan Gelande 1-20-10 Board Secretary Prepared and submitted by  $\mathcal C$ 

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Starting date 7/1/2009 Ending date 12/31/2009 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources Assets: 101 Cash in bank \$18,924,702.30 102 - 106 Cash Equivalents \$0.00 \$0.00 111 Investments \$0.00 116 Capital Reserve Account 117 Maintenance Reserve Account \$0.00 118 **Emergency Reserve Account** \$0.00 \$0.00 121 Tax levy Receivable Accounts Receivable: Interfund \$0.00 132 141 Intergovernmental - State \$528,810.49 142 Intergovernmental - Federal \$0.00 \$40,000.00 143 Intergovernmental - Other 153, 154 Other (net of estimated uncollectable of \$\_\_\_\_) \$0.00 \$568,810.49 Loans Receivable: 131 Interfund \$0.00 Other (Net of estimated uncollectable of \$\_\_\_\_\_) 151, 152 \$0.00 \$0.00 Other Current Assets \$0.00 **Resources:** 301 Estimated revenues \$0.00 302 Less revenues (\$5,299.70) (\$5,299.70) Total assets and resources \$19,488,213.09

### Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state	\$0.00
421	Accounts payable	\$57,775.00
431	Contracts payable	\$0.00
451	Loans payable	\$0.00
481	Deferred revenues	\$567,532.00
	Other current liabilities	\$83,106.78
	Total liabilities	\$708,413.78

#### Ending date 12/31/2009 Fund: 30 CAPITAL PROJECTS FUNDS Starting date 7/1/2009

### Fund Balance:

	Appropriated:				
753,754	Reserve for encumbrances			\$8,509,768.39	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserv	e	\$0.00		
307	Less: Bud. w/d cap. reserve el	gible 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		\$25,067,491.46		•
602	Less: Expenditures	(\$6,140,398.28)			
	Less: Encumbrances	(\$8,574,100.22)	(\$14,714,498.50)	\$10,352,992.96	
	Total appropriated			\$18,862,761.35	
	Unappropriated:				
770	Fund balance, July 1			\$10,770,916.35	
303	Budgeted fund balance			(\$10,853,878.39)	
	Total fund balance				\$18,779,799.31
	Total liabilities and fund	d equity			<u>\$19,488,213.09</u>
	Recapitulation of Budgeted Fund B	alance:			
			Budgeted	Actual	Variance
	Appropriations		\$25,067,491.46	\$14,714,498.50	\$10,352,992.96
	Revenues		\$0.00	(\$5,299.70)	\$5,299.70
	Subtotal		<u>\$25,067,491.46</u>	<u>\$14,709,198.80</u>	<u>\$10,358,292.66</u>
	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	<b>\$0.00</b>
	Less - Withdrawal from reserve	e	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$25,067,491.46</u>	<u>\$14,709,198.80</u>	<u>\$10,358,292.66</u>
	Change in waiver offset reserve acco	unt:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve	9	\$0.00	\$0.00	\$0.00
	Subtotal ·		\$25,067,491.46	<u>\$14,709,198.80</u>	\$10,358,292.66
	Less: Adjustment for prior year	-	(\$14,213,613.07)	(\$14,213,613.07)	\$0.00
	Budgeted fund balance	<i>;</i>	<u>\$10,853,878.39</u>	<u>\$495,585.73</u>	<u>\$10,358,292.66</u>
	Prepared and submitted by :	an alla	Ender 1-	20-10	
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Starting date 7/1/2009 Ending date 12/31/2009 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 <sup>.</sup>
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	
	Intergovernmental - Stäte	\$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	\$0.00
	Other Current Assets	<b>40.00</b>	\$0.00
	Resources:		<b>\$</b> 0.00
301	Estimated revenues	<b>RO</b> OO	
302	Less revenues	\$0.00 (\$3,299,246.00)	(\$2,000,040,00)
		(\$0,200,240.00)	(\$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		\$0.00 \$21,746.38
	Total liabilities		
	i otar nabinties		\$21,746.38

### Fund Balance:

A	ppropriated:				
753,754	Reserve for encumbrances			\$0.00	
761	Capital reserve account - July	1	\$0.00		
604	Add: Increase in capital reser	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	\$0.00	
764	Maintenance reserve account	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	treserve	\$0.00		
314	Less: Bud. w/d from waiver of	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	
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 fur	nd equity			(\$2,023,526.90)
R	ecapitulation of Budgeted Fund	Balance:			
			Budgeted	Actual	Variance
A	ppropriations		\$3,741,749.00	\$2,045,274.25	\$1,696,474.75
	evenues	•	\$0.00	(\$3,299,246.00)	\$3,299,246.00
S	ubtotal		\$3,741,749.00	<u>(\$1,253,971.75)</u>	\$4,995,720.75
С	hange 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
S	ubtotal		<u>\$3,741,749.00</u>	<u>(\$1,253,971.75)</u>	\$4,995,720.75
С	hange 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
S	ubtotal		<u>\$3,741,749.00</u>	<u>(\$1,253,971.75)</u>	<u>\$4,995,720.75</u>
	Less: Adjustment for prior year	ar	\$0.00	\$0.00	\$0.00
` B	udgeted fund balance		<u>\$3,741,749.00</u>	(\$1,253,971.75)	<u>\$4,995,720.75</u>
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Starting date 7/1/2009 Ending date 12/31/2009 Fund: 50 ENTERPRISE FUND

	Assets and Resources		
	Assets:		
101	Cash in bank		\$11,934.22
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	\$1,588.20	
142	Intergovernmental - Federal	\$20,747.26	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$26,517.75	\$48,853.21
	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets		\$21,026.37
	Resources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$306,388.20)	(\$306,388.20)
	Total assets and resources		<u>(\$223,982.40)</u>
	Liabilities and Fund Fauity		
	Liabilities and Fund Equity		
411	Intergovernmental accounts payable - state		\$0.00

	Total liabilities	\$101,886.72
	Other current liabilities	\$99,027.56
481	Deferred revenues	\$2,859.16
451	Loans payable	\$0.00
431	Contracts payable	\$0.00
421	Accounts payable	\$0.00
411	Intergovernmental accounts payable - state	\$0.00

### Starting date 7/1/2009 Ending date 12/31/2009 Fund: 50 ENTERPRISE FUND

Fund Balance:

	Appropriated:	١			
753,754	Reserve for encumbrances			\$514,863.58	
761	Capital reserve account - July		\$0.00	•	
604	Add: Increase in capital reserv	/e	\$0.00		
307	Less: Bud. w/d cap. reserve e	ligible costs	\$0.00		
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 maintena	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 of	fset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
751,752,76x	Other reserves			\$0.00	
601	Appropriations		\$1,012,060.32		
602	Less: Expenditures	(\$325,869.12)			
	Less: Encumbrances	(\$514,863.58)	(\$840,732.70)	\$171,327.62	
	Total appropriated			\$686,191.20	
	Unappropriated:				
770	Fund balance, July 1			\$0.00	
303	Budgeted fund balance			(\$1,012,060.32)	
	Total fund balance				(\$325,869.12)
	Total liabilities and fun	d equity			(\$223,982.40)
	Recapitulation of Budgeted Fund E	Balance:			
			Budgeted	Actual	Variance
	Appropriations		\$1,012,060.32	\$840,732.70	\$171,327.62
	Revenues		\$0.00	(\$306,388.20)	\$306,388.20
	Subtotal		\$1,012,060.32	\$534,344.50	\$477,715.82
	Change in capital reserve account:		· · · .		
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	e	\$0.00	\$0.00	\$0.00
	Subtotal		\$1,012,060.32	<u>\$534,344.50</u>	\$477,715.82
1	Change in waiver offset reserve acco	unt:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	е	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$1,012,060.32</u>	\$534,344.50	<u>\$477,715.82</u>
	Less: Adjustment for prior yea	r	\$0.00	\$0.00	\$0.00
	Budgeted fund balance	1	<u>\$1,012,060.32</u>	\$534,344.50	<u>\$477,715.82</u>
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### Starting date 7/1/2009 Ending date 12/31/2009 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
	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		<u>(\$13,048.61)</u>
	Liabilities and Fund Equity		
	Liabilities:		
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
			ψ0.00

481	Deferred revenues	\$0.00
	Other current liabilities	\$0.00
	Other current habitues	\$0.00
	Total liabilities	\$0.00
	Total habilities	

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# Report of the Secretary to the Board of Education

Nutley Board of Education

#### Ending date 12/31/2009 Fund: 51 SUMMER CAMP Starting date 7/1/2009

### Fund Balance:

Арр	propriated:				
753,754	Reserve for encumbrances			\$0.00	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve		\$0.00		
307	Less: Bud. w/d cap. reserve eligible costs		\$0.00		
309	Less: Bud. w/d cap. reserve exc	ess 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 offse	et reserve	\$0.00	\$0.00	i
762	Adult education programs			\$0.00	
751,752,76x	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	
Una	appropriated:				
770	Fund balance, July 1			\$893.27	
303	Budgeted fund balance			(\$15,485.00)	
	Total fund balance				(\$13,048.61)
	Total liabilities and fund	equity			<u>(\$13,048.61)</u>
Rec	apitulation of Budgeted Fund Ba				
			Budgeted	Actual	Variance
Арр	propriations		\$15,485.00	\$13,941.88	\$1,543.12
Rev	renues		\$0.00	(\$15,485.00)	\$15,485.00
Subtotal			<u>\$15,485.00</u>	<u>(\$1,543.12)</u>	\$17,028.12
Cha	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
Sub	total		\$15,485.00	<u>(\$1,543.12)</u>	\$17,028.12
Cha	ange in waiver offset reserve accour	nt:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
Sub	total		<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

leands 1-20-10 are Prepared and submitted by セイ Board Secretary

<u>\$15,485.00</u>

(\$1,543.12)

Date

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\$17,028.12

Starting date 7/1/2009 Ending date 12/31/2009 Fund: 55 EXTENDED DAY

Assets and Resources Assets: 101 Cash in bank (\$6,498.44) 102 - 106 Cash Equivalents \$500.00 111 Investments \$0.00 116 Capital Reserve Account \$0.00 117 Maintenance Reserve Account \$0.00 Emergency Reserve Account 118 \$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 \$0.00 Estimated revenues 302 Less revenues (\$251,990.47) (\$251,990.47) Total assets and resources (\$257,988.91) Liabilities and Fund Equity Liabilities: 101 Cash in bank (\$6,498.44) 411 Intergovernmental accounts payable - state \$0.00

	Total liabilities	\$249,055.19
	Other current liabilities	\$249,055.19
481	Deferred revenues	\$0.00
451	Loans payable	\$0.00
431	Contracts payable	\$0.00
421	Accounts payable	\$0.00

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#### Ending date 12/31/2009 Fund: 55 EXTENDED DAY Starting date 7/1/2009

#### Fund Balance:

	Appropriated:				
753,754	Reserve for encumbrances			\$16,784.30	
761	Capital reserve account - July	Capital reserve account - July			
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 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 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 offs	set 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	(\$340,299.50)	•		
	Less: Encumbrances	(\$18,262.86)	(\$358,562.36)	\$667,002.37	
	Total appropriated			\$683,786.67	
	Unappropriated:				
770	Fund balance, July 1			(\$165,266.04)	
303	Budgeted fund balance			(\$1,025,564.73)	
	Total fund balance				(\$507,044.10)
	Total liabilities and fund	l equity			(\$257,988.91)
	Recapitulation of Budgeted Fund B	alance:			
			<b>Budgeted</b>	Actual	Variance
	Appropriations		\$1,025,564.73	\$358,562.36	\$667,002.37
	Revenues		\$0.00	(\$251,990.47)	\$251,990.47
	Subtotal		\$1,025,564.73	<u>\$106,571.89</u>	\$918,992.84
	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve	9	\$0.00	\$0.00	\$0.00
	Subtotal		\$1,025,564.73	\$106,571.89	<u>\$918,992.84</u>
	Change in waiver offset reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve	2	\$0.00	\$0.00	\$0.00
	Subtotal		\$1,025,564.73	<u>\$106,571.89</u>	<u>\$918,992.84</u>
	Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00

Budgeted fund balance

Prepared and submitted by

Board Secretary

\$1,025,564.73

Date

<u>\$106,571.89</u>

\$918,992.84