NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY DATED NOVEMBER 30, 2011

BOARD SECRETARY'S MONTHLY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF OCTOBER 25, 2011 NO BUDGETARY LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATION OF NJAC 6A:23-2.11(a).

BOARD SECRETARY

NOVEMBER 30, 2011

Starting date 7/1/2011 Ending date 11/30/2011 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

	Assets:		
101	Cash in bank		\$4,122,602.26
102 - 106	Cash Equivalents		\$3,940.00
111	Investments		\$0.00
116	Capital Reserve Account		\$98,947.86
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
	Accounts Receivable:		
132	Interfund	\$2,466.60	
141	Intergovernmental - State	\$4,544,634.47	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	(\$13,105.00)	
153, 154	Other (net of estimated uncollectable of \$)	\$10,323.90	\$4,544,319.97
	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	\$55,067,522.00	
302	Less revenues	(\$24,738,912.63)	\$30,328,609.37
	Total assets and resources		<u>\$39,098,419.46</u>

Liabilities and Fund Equity

Liabilities:

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

Starting date 7/1/2011 Ending date 11/30/2011 Fund: 10 GENERAL CURRENT EXPENSE

	Appropriated:				
753,754	Reserve for encumbrances			\$32,400,090.49	
761	Capital reserve account - Ju	ly	\$98,769.97		
604	Add: Increase in capital rese	erve	\$400.00		
307	Less: Bud. w/d cap. reserve	eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve	excess costs	\$0.00	\$99,169.97	
764	Maintenance reserve accou	nt - July	\$0.00		
606	Add: Increase in maintenand	ce reserve	\$0.00		
310	Less: Bud. w/d from mainter	nance reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July	1, 2	\$0.00		
609	Add: Increase in waiver offs	et reserve	\$0.00		
314	Less: Bud. w/d from waiver	offset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76	Other reserves			\$0.00	
601	Appropriations		\$55,753,848.55		
602	Less: Expenditures	(\$18,266,999.94)			
	Less: Encumbrances	(\$32,710,726.53)	(\$50,977,726.47)	\$4,776,122.08	
	Total appropriated			\$37,275,382.54	
_	Unappropriated:				
7.	Fund balance, July 1			\$2,366,861.92	
303	Budgeted fund balance			(\$543,825.00)	
	Total fund balance				\$39,098,419.46
	Total liabilities and fu	ınd equity			<u>\$39,098,419.46</u>
	Recapitulation of Budgeted Fund	Balance:			
			Budgeted	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$55,753,848.55	\$50,977,726.47	\$4,776,122.08
	Revenues		(\$55,067,522.00)	(\$24,738,912.63)	(\$30,328,609.37)
	Subtotal		\$686,326.55	\$26,238,813.84	(\$25,552,487.29)
	Change in capital reserve account:				
	Plus - Increase in reserve		\$400.00	\$177.89	\$222.11
	Less - Withdrawal from rese	rve	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$686,726.55</u>	<u>\$26,238,991.73</u>	(\$25,552,265.18)
	Change in waiver offset reserve acc	count:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from rese	rve	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$686,726.55</u>	<u>\$26,238,991.73</u>	(\$25,552,265.18)
	Less: Adjustment for prior ye	ear	(\$142,901.55)	(\$142,901.55)	\$0.00
	Budgeted fund balance		<u>\$543,825.00</u>	\$26,096,090.18	(\$25,552,265.18)
	Prepared and submitted by :				
	Toparou and submitted by .	Roard 9	Secretary	Doto	
		buaiu :	ocol c tal y	Date	

Starting date 7/1/2011 Ending date 11/30/2011 Fund: 20 SPECIAL REVENUE FUNDS

	Assets:		
101	Cash in bank		(\$271,305.71)
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	(\$24,033.00)	
142	Intergovernmental - Federal	\$1,305,512.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$1,281,479.00
	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	\$1,688,159.00	
302	Less revenues	(\$1,060,489.46)	\$627,669.54
	Total assets and resources		<u>\$1,637,842.83</u>
	Liabilities and Fund Equ	iity	
	Liabilities:		
101	Cash in bank		(\$271,305.71)
411	Intergovernmental accounts payable - state		\$79,149.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$241,329.04
	Other current liabilities		\$415.84
	Total liabilities		\$320,893.88

Starting date 7/1/2011 Ending date 11/30/2011 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

	Appropriated:				
753,754	Reserve for encumbrances			\$329,772.78	
761	Capital reserve account - July		\$0.00	4023, 112	
604	Add: Increase in capital reserv	⁄e	\$0.00		
307	Less: Bud. w/d cap. reserve el		\$0.00		
309	Less: Bud. w/d cap. reserve ex		\$0.00	\$0.00	
764	Maintenance reserve account		\$0.00	,	
606	Add: Increase in maintenance	•	\$0.00		
310	Less: Bud. w/d from maintenal		\$0.00	\$0.00	
768	Waiver offset reserve - July 1,		\$0.00		
609	Add: Increase in waiver offset		\$0.00		
314	Less: Bud. w/d from waiver off	fset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x				\$0.00	
601	Appropriations		\$1,793,884.03		
602	Less: Expenditures	(\$399,387.14)			
	Less: Encumbrances	(\$408,870.16)	(\$808,257.30)	\$985,626.73	
	Total appropriated			\$1,315,399.51	
	Unappropriated:				
1	Fund balance, July 1			\$79,097.38	
303	Budgeted fund balance			(\$77,547.94)	
	Total fund balance				\$1,316,948.95
	Total liabilities and fun	d equity			<u>\$1,637,842.83</u>
	Recapitulation of Budgeted Fund B	Balance:			
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$1,793,884.03	\$808,257.30	\$985,626.73
	Revenues		(\$1,688,159.00)	(\$1,060,489.46)	(\$627,669.54)
	Subtotal		<u>\$105,725.03</u>	(\$252,232.16)	<u>\$357,957.19</u>
	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve	e	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$105,725.03</u>	(\$252,232.16)	\$357,957.19
	Change in waiver offset reserve acco	unt:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve	e	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$105,725.03</u>	(\$252,232.16)	<u>\$357,957.19</u>
	Less: Adjustment for prior year	r	(\$28,177.09)	(\$28,177.09)	\$0.00
	Budgeted fund balance		<u>\$77,547.94</u>	(\$280,409.25)	<u>\$357,957.19</u>
	Description of subsection 11				
Į.	Prepared and submitted by :				

Board Secretary

Date

Starting date 7/1/2011 Ending date 11/30/2011 Fund: 30 CAPITAL PROJECTS FUNDS

	Assets:		
101	Cash in bank		\$3,307,495.00
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	\$0.00	
141	Intergovernmental - State	\$528,810.49	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$40,000.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$568,810.49
,		Ψοιου	4000,010.10
	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	(\$1,661.39)	(\$1,661.39)
	Total assets and resources		<u>\$3,874,644.10</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	\$567,532.00
	Other current liabilities	\$0.00
	Total liabilities	\$567,532.00

Starting date 7/1/2011 Ending date 11/30/2011 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

	Appropriated:			· J	
753,754	Reserve for encumbrances			(\$9,139,183.32)	
761	Capital reserve account - July	· •	\$0.00	,	
604	Add: Increase in capital reser	ve	\$0.00		
307	Less: Bud. w/d cap. reserve e	eligible 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 offset	reserve	\$0.00		
314	Less: Bud. w/d from waiver of	ffset reserve	\$0.00	\$0.00	
762	Adult education programs	•		\$0.00	
750-752,76	6x Other reserves			\$0.00	
601	Appropriations		\$3,907,512.39		
602	Less: Expenditures	(\$1,440,530.27)			
	Less: Encumbrances	(\$2,017,492.22)	(\$3,458,022.49)	\$449,489.90	
	Total appropriated			(\$8,689,693.42)	
	Unappropriated:				
	Fund balance, July 1			\$12,751,806.89	
303	Budgeted fund balance			(\$755,001.37)	
	Total fund balance				\$3,307,112.10
	Total liabilities and fur	nd equity			<u>\$3,874,644.10</u>
	Recapitulation of Budgeted Fund	Balance:			
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$3,907,512.39	\$3,458,022.49	\$449,489.90
	Revenues		\$0.00	(\$1,661.39)	\$1,661.39
	Subtotal		\$3,907,512.39	\$3,456,361.10	<u>\$451,151.29</u>
	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		\$3,907,512.39	\$3,456,361.10	\$ 451,151.29
	Change 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
	Subtotal		\$3,907,512.39	\$3,456,361.10	<u>\$451,151.29</u>
	Less: Adjustment for prior year	ar	(\$3,152,511.02)	(\$3,152,511.02)	\$0.00
	Budgeted fund balance		<u>\$755,001.37</u>	\$303,850.08	\$451,151.29
	Prepared and submitted by :	·			
		Doord C	Sa amatam.	D-1	

Board Secretary

Date

431

451

481

Contracts payable

Deferred revenues

Other current liabilities

Total liabilities

Loans payable

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

Starting date 7/1/2011 Ending date 11/30/2011 Fund: 40 DEBT SERVICE FUNDS

	Assets:		
101	Cash in bank		\$1,312,460.72
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	\$3,740,236.00	
302	Less revenues	(\$3,367,816.00)	\$372,420.00
	Total assets and resources		<u>\$1,684,880.72</u>
	<u>Liabilities and Fund Equity</u>		
	Liabilities:		
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00

Starting date 7/1/2011 Ending date 11/30/2011 Fund: 40 DEBT SERVICE FUNDS

	propriated:			
753,754	Reserve for encumbrances		\$0.00	
761	Capital reserve account - July	\$0.		
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	
750-752,76x	Other reserves		\$0.00	
601	Appropriations	\$3,740,236.	.00	
602	Less: Expenditures (\$2,055,3	55.50)		
	Less: Encumbrances	\$0.00 (\$2,055,355.5	50) \$1,684,880.50	
	Total appropriated		\$1,684,880.50	
Ur	nappropriated:			
	Fund balance, July 1		\$3.72	
303	Budgeted fund balance		(\$2.00)	
	Total fund balance		,	\$1,684,882.22
	Total liabilities and fund equity			<u>\$1,684,882.22</u>
Re	ecapitulation of Budgeted Fund Balance:			
		<u>Budget</u>	ted Actual	<u>Variance</u>
Ар	propriations	\$3,740,236.	.00 \$2,055,355.50	\$1,684,880.50
Re	evenues	(\$3,740,236.0	(\$3,367,816.00)	(\$372,420.00)
Su	btotal	<u>\$0.</u>	.00 (\$1,312,460.50)	<u>\$1,312,460.50</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	\$0.	.00 (\$1,312,460.50)	\$1,312,460.50
Ch	ange in waiver offset reserve account:			
	Plus - Increase in reserve	\$0	.00 \$0.00	\$0.00
	Less - Withdrawal from reserve	\$0	0.00 \$0.00	\$0.00
Su	btotal	<u>\$0</u>	(\$1,312,460.50)	\$1,312,460.50
	Less: Adjustment for prior year	\$2.	.00 \$2.00	\$0.00
Bu	dgeted fund balance	<u>\$2.</u>	.00 (\$1,312,458.50)	<u>\$1,312,460.50</u>
D.	enared and submitted by			
Pro	epared and submitted by :	Board Secretary	Date	<u>.</u>
		23a.a 333.3tary	Date	

Starting date 7/1/2011 Ending date 11/30/2011 Fund: 50 ENTERPRISE FUND

	Assets:		
101	Cash in bank		(\$49,445.93)
102 - 106	Cash Equivalents		\$667.00
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	(\$421.50)	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	(\$465.00)	(\$886.50)
	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets		\$13,985.25
J	Resources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$148,964.12)	(\$148,964.12)
	Total assets and resources		<u>(\$184,644.30)</u>
	Liabilities and Fund Equity		
	Liabilities:		
101	Cash in bank		(\$49,445.93)
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		\$928.35
	Other current liabilities		\$13,803.70
	Total liabilities		\$14,732.05

Starting date 7/1/2011 Ending date 11/30/2011 Fund: 50 ENTERPRISE FUND

\.	Appropriated:				
753,754	Reserve for encumbrances			\$665,076.61	
761	Capital reserve account - Ju	ıly	\$0.00		
604	Add: Increase in capital res	erve	\$0.00		
307	Less: Bud. w/d cap. reserve	e eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve	e excess costs	\$0.00	\$0.00	
764	Maintenance reserve accou	ınt - July	\$0.00		
606	Add: Increase in maintenan	ce reserve	\$0.00		
310	Less: Bud. w/d from mainte	nance reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July	1, 2	\$0.00		
609	Add: Increase in waiver offs	set reserve	\$0.00		
314	Less: Bud. w/d from waiver	offset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,7	6x Other reserves			\$0.00	
601	Appropriations		\$874,754.00		
602	Less: Expenditures	(\$211,427.67)			
	Less: Encumbrances	(\$665,076.61)	(\$876,504.28)	(\$1,750.28)	
	Total appropriated			\$663,326.33	
	Unappropriated:				
7	Fund balance, July 1			\$12,051.32	
303	Budgeted fund balance			(\$874,754.00)	
	Total fund balance				(\$199,376.35)
	Total liabilities and f	und equity			(\$184,644.30)
	Recapitulation of Budgeted Fund	d Balance:			
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$874,754.00	\$876,504.28	(\$1,750.28)
	Revenues		\$0.00	(\$148,964.12)	\$148,964.12
	Subtotal		\$874,754.00	<u>\$727,540.16</u>	\$147,213.84
	Change in capital reserve account				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from rese	erve	\$0.00	\$0.00	\$0.00
	Subtotal		\$874,754.00	\$727,540.16	\$147,213.84
	Change in waiver offset reserve ac	count:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from rese	erve	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$874,754.00</u>	<u>\$727,540.16</u>	\$147,213.84
	Less: Adjustment for prior y	ear	\$0.00	\$0.00	\$0.00
	Budgeted fund balance		\$874,754.00	<u>\$727,540.16</u>	<u>\$147,213.84</u>
	Prepared and submitted by :		<u> </u>		
		Board Se	ecretary	Date	

Total liabilities

\$0.00

Starting date 7/1/2011 Ending date 11/30/2011 Fund: 51 SUMMER CAMP

101 Cash In bank \$4,680.39 102-106 Cash Equivalents \$0.00 116 Capital Reserve Account \$0.00 117 Maintenance Reserve Account \$0.00 118 Emergency Reserve Account \$0.00 118 Emergency Reserve Account \$0.00 121 Tax levy Receivable \$0.00 142 Interfund \$0.00 141 Intergovernmental - State \$0.00 142 Intergovernmental - Federal \$0.00 143 Intergovernmental - Other \$0.00 153, 154 Other (ret 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 \$) \$0.00 152, 152 Less revenues \$0.00 152, 152 \$0.00 \$0.00 152, 152 \$0.00 \$0.00 152, 153 \$0.00 \$0.00 <		Assets:			
111.1 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 (ret 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 Reservenues \$0.00 Reservenues \$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 <td c<="" td=""><td>101</td><td>Cash in bank</td><td></td><td>\$4,680.39</td></td>	<td>101</td> <td>Cash in bank</td> <td></td> <td>\$4,680.39</td>	101	Cash in bank		\$4,680.39
116 Capital Reserve Account \$0.00 117 Maintenance Reserve Account \$0.00 118 Emergency Reserve Account \$0.00 121 Tax levy Receivable \$0.00 132 Interfund \$0.00 \$0.00 141 Intergovernmental - State \$0.00 142 Intergovernmental - Federal \$0.00 143 Intergovernmental - Other \$0.00 153, 154 Other (net of estimated uncollectable of \$) \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 17 Estimated revenues \$0.00 \$0.00 302 Estimated revenues \$0.00 303 Estimated revenues \$0.00 \$0.00 304 Estimated revenues \$0.00 \$0.00 305 Estimated revenues \$0.00 \$0.00 411 Intergovernmental accounts payable - state \$0.00 <t< td=""><td>102 - 106</td><td>Cash Equivalents</td><td></td><td>\$0.00</td></t<>	102 - 106	Cash Equivalents		\$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 \$) \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 Total Assets \$0.00 Reservences Stimated revenues \$0.00 301 Estimated revenues \$0.00 302 Less revenues \$0.00 \$1.54.649.611 Liabilities and Fund Equity Liabilities and Fund Equity \$1.54.649.611 411 Intergovernmental accounts payable - state \$0.00 421 Accounts payable \$0.00	111	Investments		\$0.00	
118	116	Capital Reserve Account		\$0.00	
121	117	Maintenance Reserve Account		\$0.00	
Accounts Receivable:	118	Emergency Reserve Account		\$0.00	
132 Interfund \$0.00 141 Intergovernmental - State \$0.00 142 Intergovernmental - Federal \$0.00 143 Intergovernmental - Other \$0.00 153, 154 Other (net of estimated uncollectable of \$) \$0.00 Loans Receivable: 131 Interfund \$0.00 500 \$0.00 \$0.00 Diter Current Assets \$0.00 \$0.00 Resources: 301 Estimated revenues \$0.00 \$19,330.00 302 Less revenues \$14,649.61 \$14,649.61 Liabilities: Liabilities and Fund Equity Liabilities and Fund Equity 411 Intergovernmental accounts payable - state \$0.00 \$0.00 421 Accounts payable \$0.00 \$0.00 431 Contracts payable \$0.00 \$0.00 451 Loans payable \$0.00 \$0.00	121	Tax levy Receivable		\$0.00	
132 Interfund \$0.00 141 Intergovernmental - State \$0.00 142 Intergovernmental - Federal \$0.00 143 Intergovernmental - Other \$0.00 153, 154 Other (net of estimated uncollectable of \$) \$0.00 Loans Receivable: 131 Interfund \$0.00 500 \$0.00 \$0.00 Diter Current Assets \$0.00 \$0.00 Resources: 301 Estimated revenues \$0.00 \$19,330.00 302 Less revenues \$14,649.61 \$14,649.61 Liabilities: Liabilities and Fund Equity Liabilities and Fund Equity 411 Intergovernmental accounts payable - state \$0.00 \$0.00 421 Accounts payable \$0.00 \$0.00 431 Contracts payable \$0.00 \$0.00 451 Loans payable \$0.00 \$0.00		Accounts Receivable			
141 Intergovermental - State \$0.00 142 Intergovermental - Federal \$0.00 143 Intergovermental - Other \$0.00 153, 154 Other (net of estimated uncollectable of \$) \$0.00 Loans Receivable: 131 Interfund \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 Colturent Assets \$0.00 Securos: 301 Estimated revenues \$0.00 302 Less revenues \$0.00 Liabilities and Fund Equity Accounts payable \$0.00 411 <td>132</td> <td></td> <td>\$0.00</td> <td></td>	132		\$0.00		
142 Intergovernmental - Federal \$0.00 143 Intergovernmental - Other \$0.00 153, 154 Other (net of estimated uncollectable of \$) \$0.00 Loans Receivable: 131 Interfund \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 Cother Current Assets \$0.00 Resources: 301 Estimated revenues \$0.00 302 Less revenues (\$19,330.00) (\$19,330.00) Total assets and resources (\$19,330.00) (\$14,649.61) Liabilities and Fund Equity Liabilities and F					
143 Intergovernmental - Other \$0.00 153, 154 Other (net of estimated uncollectable of \$) \$0.00 Loans Receivable: 131 Interfund \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 Resources: 301 Estimated revenues \$0.00 302 Less revenues (\$19,330.00) (\$19,330.00) Total assets and resources (\$14,649.61) Liabilities and Fund Equity Accounts payable - state \$0.00 411 Accounts payable \$0.00					
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Loans Receivable:				00.02	
131 Interfund \$0.00 \$0.00 151, 152 Other (Net of estimated uncollectable of \$	100, 101		ψ0.00	ψ0.00	
151, 152 Other (Net of estimated uncollectable of \$) \$0.00 \$0.00 Resources: 301 Estimated revenues \$0.00 302 Less revenues (\$19,330.00) (\$19,330.00) Total assets and resources (\$14,649.61) Liabilities and Fund Equity Liabilities and Fund Equity 411 Intergovernmental accounts payable - state \$0.00 421 Accounts payable \$0.00 431 Contracts payable \$0.00 451 Loans payable \$0.00 451 Loans payable \$0.00 481 Deferred revenues \$0.00		Loans Receivable:			
Other Current Assets \$0.00 Resources: 301 Estimated revenues \$0.00 302 Less revenues (\$19,330.00) Total assets and resources Liabilities and Fund Equity Liabilities: 411 Intergovernmental accounts payable - state \$0.00 421 Accounts payable \$0.00 431 Contracts payable \$0.00 431 Contracts payable \$0.00 451 Loans payable \$0.00 451 Loans payable \$0.00 481 Deferred revenues \$0.00	131	Interfund	\$0.00		
Resources: 301 Estimated revenues \$0.00 302 Less revenues (\$19,330.00) (\$19,330.00) Total assets and resources 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	151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00	
Solition		Other Current Assets		\$0.00	
102 Less revenues (\$19,330.00) (\$19,330.00)		Resources:			
Liabilities and Fund Equity Liabilities: 111 Intergovernmental accounts payable - state \$0.00 421 Accounts payable Accounts payable \$0.00 431 Contracts payable Contracts payable \$0.00 451 Loans payable Deferred revenues \$0.00	301	Estimated revenues	\$0.00		
Liabilities: Liabilities: 411 Intergovernmental accounts payable - state \$0.00 421 Accounts payable \$0.00 431 Contracts payable \$0.00 451 Loans payable \$0.00 451 Deferred revenues \$0.00	302	Less revenues	(\$19,330.00)	(\$19,330.00)	
Liabilities and Fund Equity Liabilities: 411 Intergovernmental accounts payable - state 421 Accounts payable 431 Contracts payable 431 Contracts payable 451 Loans payable 481 Deferred revenues \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00		Total assets and resources	1	(\$14,649.61)	
Liabilities: 411 Intergovernmental accounts payable - state 421 Accounts payable 431 Contracts payable 451 Loans payable 481 Deferred revenues \$0.00 \$0.00 \$0.00					
Liabilities: 411 Intergovernmental accounts payable - state 421 Accounts payable 431 Contracts payable 451 Loans payable 481 Deferred revenues \$0.00 \$0.00 \$0.00					
411 Intergovernmental accounts payable - state \$0.00 421 Accounts payable 431 Contracts payable \$0.00 431 Loans payable \$0.00 451 Loans payable \$0.00 481 Deferred revenues \$0.00					
421 Accounts payable \$0.00 431 Contracts payable \$0.00 451 Loans payable \$0.00 481 Deferred revenues \$0.00		Liabilities:			
421 Accounts payable \$0.00 431 Contracts payable \$0.00 451 Loans payable \$0.00 481 Deferred revenues \$0.00					
421 Accounts payable \$0.00 431 Contracts payable \$0.00 451 Loans payable \$0.00 481 Deferred revenues \$0.00	411	Intergovernmental accounts navable - state		\$0.00	
431Contracts payable\$0.00451Loans payable\$0.00481Deferred revenues\$0.00					
451 Loans payable \$0.00 481 Deferred revenues \$0.00					
481 Deferred revenues \$0.00					
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Ψ0.00					
		2 341.511 habiliaso		ψ0.00	

Starting date 7/1/2011 Ending date 11/30/2011 Fund: 51 SUMMER CAMP

	Appropriated:				
753,754	Reserve for encumbrances			\$0.00	
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 eligible co	osts	\$0.00		
309	Less: Bud. w/d cap. reserve excess co	osts	\$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 rese	erve	\$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 rese	rve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76	X Other reserves			\$0.00	
601	Appropriations		\$18,465.00		
602	Less: Expenditures	(\$16,836.00)			
	Less: Encumbrances	\$0.00	(\$16,836.00)	\$1,629.00	
	Total appropriated			\$1,629.00	
	Unappropriated:				
•	Fund balance, July 1			\$2,186.39	
303	Budgeted fund balance			(\$18,465.00)	
	Total fund balance				(\$14,649.61)
	Total liabilities and fund equity	<i>'</i>			<u>(\$14,649.61)</u>
	Described the of Deducted Food Delegation				
	Recapitulation of Budgeted Fund Balance:		Developed	Antoni	Mantanaa
	A common de la com		<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$18,465.00	\$16,836.00	\$1,629.00
	Revenues		\$0.00	(\$19,330.00)	\$19,330.00
	Subtotal		<u>\$18,465.00</u>	(\$2,494.00)	<u>\$20,959.00</u>
	Change in capital reserve account:		\$0.00	CO.OO	#0.00
	Plus - Increase in reserve Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
			\$0.00	\$0.00	\$0.00
	Subtotal Change in waiver offset reserve account:		<u>\$18,465.00</u>	<u>(\$2,494.00)</u>	<u>\$20,959.00</u>
			# 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 Less: Adjustment for prior year		<u>\$18,465.00</u> \$0.00	(\$2,494.00) \$0.00	<u>\$20,959.00</u>
			•	\$0.00	\$0.00
	Budgeted fund balance		<u>\$18,465.00</u>	(\$2,494.00)	<u>\$20,959.00</u>
	Prepared and submitted by :				
		Board Se	cretary	Date	

421

431

451

481

Accounts payable

Contracts payable

Deferred revenues

Other current liabilities

Total liabilities

Loans payable

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

Starting date 7/1/2011 Ending date 11/30/2011 Fund: 55 EXTENDED DAY

	Assets:		
101	Cash in bank		\$31,051.85
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	\$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	(\$147,188.67)	(\$147,188.67)
	Total assets and resources		(\$115,636.82)
			**
	Liabilities and Fund Equity		
	Liabilities:		
411	Intergovernmental accounts payable - state		\$0.00

Starting date 7/1/2011 Ending date 11/30/2011 Fund: 55 EXTENDED DAY

	Appro	priated:				
753,754		Reserve for encumbrances			\$57,393.93	
761		Capital reserve account - July		\$0.00		
604		Add: Increase in capital reserve		\$0.00		
307		Less: Bud. w/d cap. reserve el	igible 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 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 off	set reserve	\$0.00	\$0.00	
762		Adult education programs			\$0.00	
750-752,76	x	Other reserves			\$0.00	
601		Appropriations		\$648,722.00		
602		Less: Expenditures	(\$202,395.99)			
		Less: Encumbrances	(\$57,393.93)	(\$259,789.92)	\$388,932.08	
		Total appropriated			\$446,326.01	
	Unapp	propriated:				
·		Fund balance, July 1			\$86,759.17	
303		Budgeted fund balance			(\$648,722.00)	
		Total fund balance				(\$115,636.82)
		Total liabilities and fun	d equity			(\$115,636.82)
	Recar	oitulation of Budgeted Fund E	salance:			
	rtcoup	oltalation of Budgeted Fulla E	diditoo.	Budgeted	Actual	<u>Variance</u>
	Appro	priations		\$648,722.00	\$259,789.92	\$388,932.08
	Rever			\$0.00	(\$147,188.67)	\$147,188.67
	Subto			\$648,722.00	\$112,601.25	\$536,120.7 <u>5</u>
	Chang	ge in capital reserve account:		<u> </u>		<u> </u>
		Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
		Less - Withdrawal from reserv	9	\$0.00	\$0.00	\$0.00
	Subto	tal		\$648,722.00	\$112,601.2 <u>5</u>	<u>\$536,120.75</u>
	Change in waiver offset reserve account:					<u> </u>
		Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
		Less - Withdrawal from reserve	е	\$0.00	\$0.00	\$0.00
	Subto	tal		\$648,722.00	\$112,601.2 <u>5</u>	<u>\$536,120.75</u>
		Less: Adjustment for prior yea	r	\$0.00	\$0.00	\$0.00
	Budge	eted fund balance		\$648,722.00	\$112,601.2 <u>5</u>	<u>\$536,120.75</u>
	-					
	Dron-	rod and aubmitted by				
	riepa	red and submitted by :	Board Se	ecretany	Date	
			DUAIU SE	on orally	Date	