APPENDIX A

NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY DATED DECEMBER 31, 2011

BOARD SECRETARY'S MONTHLY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF DECEMBER 31, 2011 NO BUDGETARY LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATION OF NJAC 6A:23-2.11(a).

Leavahr BOARD

DECEMBER 30, 2011

Starting date 7/1/2011 Endin

Ending date 12/31/2011 Fund: 10 GENERAL CURRENT EXPENSE

	Assets and Resources		
	Assets:		
101	Cash in bank		\$4,316,626.58
102 - 106	Cash Equivalents		\$3,940.00
111	Investments		\$0.00
116	Capital Reserve Account		\$98,981.21
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	\$3,831,609.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	(\$13,105.00)	
153, 154	Other (net of estimated uncollectable of \$)	\$10,803.37	\$3,831,773.97
	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets		\$0.00
	Resources:		
· · · ·	Estimated revenues	\$55,067,522.00	
302	Less revenues	(\$29,132,132.44)	\$25,935,389.56
	Total assets and resources		<u>\$34,186,711.32</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

Total liabilities

\$0.00

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$27,953,582.01
761	Capital reserve account - July		\$98,769.97	
604	Add: Increase in capital reser	ve	\$400.00	
307	Less: Bud. w/d cap. reserve e	eligible costs	\$0.00	
309	Less: Bud. w/d cap. reserve e	excess costs	\$0.00	\$99,169.97
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 offset reserve		\$0.00	\$0.00
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$55,753,848.55	
602	Less: Expenditures	(\$23,178,708.08)		
	Less: Encumbrances	(\$28,264,218.05)	(\$51,442,926.13)	\$4,310,922.42
	Total appropriated			\$32,363,674.40
	opropriated:			
				\$2,366,861.92
770	Fund balance, July 1			
3	Budgeted fund balance			(\$543,825.00)
	Total fund balance			
T	Total liabilities and fur	nd equity		

Recapitulation of Budgeted Fund Balance:

	Budgeted	<u>Actual</u>	Variance
Appropriations	\$55,753,848.55	\$51,442,926.13	\$4,310,922.42
Revenues	(\$55,067,522.00)	(\$29,132,132.44)	(\$25,935,389.56)
Subtotal	<u>\$686,326.55</u>	<u>\$22,310,793.69</u>	(\$21,624,467.14)
Change in capital reserve account:			
Plus - Increase in reserve	\$400.00	\$211.24	\$188.76
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	\$686,726.55	<u>\$22,311,004.93</u>	<u>(\$21,624,278.38)</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	\$686,726.55	<u>\$22,311,004.93</u>	(\$21,624,278.38)
Less: Adjustment for prior year	(\$142,901.55)	(\$142,901.55)	\$0.00
Budgeted fund balance	<u>\$543,825.00</u>	<u>\$22,168,103.38</u>	(\$21,624,278.38)

Prepared and submitted by :

Board Secretary

\$34,186,711.32 <u>\$34,186,711.32</u> .

Starting date 7/1/2011 Ending date 12/31/2011 Fund: 20 SPECIAL REVENUE FUNDS

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	Assets and Resources		
	Assets:		
101	Cash in bank		(\$65,720.20)
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	\$1,057,734.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$1,033,701.00
	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets		\$0.00
	Resources:		
้อบา	Estimated revenues	\$1,688,159.00	
302	Less revenues	(\$1,152,214.31)	\$535,944.69
	Total assets and resources		<u>\$1,503,925.49</u>
	Liabilities and Fund Equi	ity	
	Liabilities:	••••	
101	Cash in bank		(\$65,720.20)
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

Less: Adjustment for prior year

Budgeted fund balance

Prepared and submitted by :

Starting date 7/1/2011 Ending date 12/31/2011 Fund: 20 SPECIAL REVENUE FUNDS

Appropriated:

753,754	Reserve for encumbrances			\$282,862.84	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve	e	\$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 maintenar	ice 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	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$1,793,967.63		
602	Less: Expenditures	(\$533,304.48)			
	Less: Encumbrances	(\$361,960.22)	(\$895,264.70)	\$898,702.93	
	Total appropriated			\$1,181,565.77	
	Unappropriated:				
770	Fund balance, July 1			\$79,097.38	
3	Budgeted fund balance			(\$77,631.54)	
	Total fund balance				9
	Total liabilities and fund	d equity			9
	Recapitulation of Budgeted Fund B	alance:			
			Budgeted	Actual	
	Appropriations		\$1,793,967.63	\$895,264.70	
	Revenues		(\$1,688,159.00)	(\$1,152,214.31)	
	Subtotal		<u>\$105,808.63</u>	(\$256,949.61)	
	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	
	Less - Withdrawal from reserve	9	\$0.00	\$0.00	
	Subtotal		<u>\$105,808.63</u>	(\$256,949.61)	
	Change in waiver offset reserve accou	int:			
	Plus - Increase in reserve		\$0.00	\$0.00	
	Less - Withdrawal from reserve	9	\$0.00	\$0.00	
	Subtotal		<u>\$105,808.63</u>	(\$256,949.61)	

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\$1,183,031.61 \$1,503,925.49

<u>Variance</u> \$898,702.93 (\$535,944.69) \$362,758.24

\$0.00 \$0.00 \$362,758.24

\$0.00 \$0.00 \$362,758.24

\$0.00

\$362,758.24

Board Secretary

(\$28,177.09)

<u>\$77,631.54</u>

Date

(\$28,177.09)

(\$285,126.70)

Starting date 7/1/2011 Ending date 12/31/2011 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

	Assets:		
101	Cash in bank		\$2,907,840.17
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
	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	(\$1,956.24)	(\$1,956.24)
	Total assets and resources		<u>\$3,474,694.42</u>
	Liabilities and Fund Equity		
	Liabilities:		
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00

	Total liabilities	\$567,532.00
	Other current liabilities	\$0.00
481	Deferred revenues	\$567,532.00
451	Loans payable	\$0.00
431	Contracts payable	\$0.00

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Ending date 12/31/2011 Fund: 30 CAPITAL PROJECTS FUNDS Starting date 7/1/2011

Fund Balance:

	Tana Balance.				
	Appropriated:				
753,754	Reserve for encumbrances			(\$9,462,366.93)	
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 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 off	set reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76	X Other reserves			\$0.00	
601	Appropriations		\$3,907,512.39		
602	Less: Expenditures	(\$1,840,479.95)			
	Less: Encumbrances	(\$1,694,308.61)	(\$3,534,788.56)	\$372,723.83	
	Total appropriated			(\$9,089,643.10)	
	Unappropriated:				
770	Fund balance, July 1			\$12,751,806.89	
3	Budgeted fund balance			(\$755,001.37)	
U	Total fund balance			(4, 66,66,161)	\$2,907,162.42
	Total liabilities and fun	d equity			\$3,474,694.42
					
	Recapitulation of Budgeted Fund B	Balance:			
			Budgeted	Actual	<u>Variance</u>
	Appropriations		\$3,907,512.39	\$3,534,788.56	\$372,723.83
	Revenues		\$0.00	(\$1,956.24)	\$1,956.24
	Subtotal		<u>\$3,907,512.39</u>	<u>\$3,532,832.32</u>	<u>\$374,680.07</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>\$3,907,512.39</u>	<u>\$3,532,832.32</u>	<u>\$374,680.07</u>
	Change in waiver offset reserve acco	unt:			
	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 (\$3,152,511.02) (\$3,152,511.02) Budgeted fund balance \$755,001.37 \$380,321.30

\$3,907,512.39

Prepared and submitted by :

Board Secretary

Date

\$0.00

\$374,680.07

\$374,680.07

<u>\$3,532,832.32</u>

Starting date 7/1/2011 Ending date 12/31/2011 Fund: 40 DEBT SERVICE FUNDS

,	As	se	ets	and	I R	es	o	ur	ce	s

	Assets and Resources		
	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>
	Liabilities and Fund Equity		
	Liabilities:		
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		
431	Contracts payable		\$0.00 \$0.00
451	Loans payable		\$0.00
			φ0.00

Other current liabilities
Total liabilities

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Deferred revenues

481

\$0.00

\$0.00

\$0.00

Ending date 12/31/2011 Fund: 40 DEBT SERVICE FUNDS Starting date 7/1/2011

Other reserves

Appropriations

Unappropriated:

753,

761

604

307

309 764

606

310 768

609

314

762

601

602

770

3

750-752,76x

\$0.00

\$0.00

\$0.00

\$0.00 \$0.00

\$0.00

\$3.72

(\$2.00)

\$1,684,880.50

\$1,684,880.50

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

	Appro	priated:
,754		Reserve for encumbrances
		Capital reserve account - July
		Add: Increase in capital reserve
		Less: Bud. w/d cap. reserve eligible costs
		Less: Bud. w/d cap. reserve excess costs
		Maintenance reserve account - July
		Add: Increase in maintenance reserve
		Less: Bud. w/d from maintenance reserve
		Waiver offset reserve - July 1, 2
		Add: Increase in waiver offset reserve
		Less: Bud. w/d from waiver offset reserve

\$0.00 \$0.00 \$0.00 \$0.00 Adult education programs \$3,740,236.00

Less: Expenditures	(\$2,055,355.50)		
Less: Encumbrances	\$0.00	(\$2,055,355.50)	
Total appropriated			
propriated:			
Fund balance, July 1			
Develops for d. Grand to a links and			

Budgeted fund balance Total fund balance

Total liabilities and fund equity

\$1,684,882.22 \$1,684,882.22

Recapitulation of Budgeted Fund Balance:

	Budgeted	Actual	Variance
Appropriations	\$3,740,236.00	\$2,055,355.50	\$1,684,880.50
Revenues	(\$3,740,236.00)	(\$3,367,816.00)	(\$372,420.00)
Subtotal	<u>\$0.00</u>	(\$1,312,460.50)	<u>\$1,312,460.50</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>	(\$1,312,460.50)	<u>\$1,312,460.50</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>\$0.00</u>	(\$1,312,460.50)	<u>\$1,312,460.50</u>
Less: Adjustment for prior year	\$2.00	\$2.00	\$0.00
Budgeted fund balance	<u>\$2.00</u>	(\$1,312,458.50)	<u>\$1,312,460.50</u>

Prepared and submitted by :

Board Secretary

Date

Starting date 7/1/2011 Ending date 12/31/2011 Fund: 50 ENTERPRISE FUND

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	Assets and Resources		
	Assets:		
101	Cash in bank		(\$4,431.45)
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
	Resources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$257,679.97)	(\$257,679.97)
	Total assets and resources		<u>(\$248,345.67)</u>
	Liabilities and Fund Equity		
	Liabilities:		
101	Cash in bank		(\$4,431.45)
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 12/31/2011 Fund: 50 ENTERPRISE FUND

Fund Balance:

Appropriated:

Reserve for encumbrances			\$601,375.24	
Capital reserve account - July	Capital reserve account - July			
Add: Increase in capital reserv	Add: Increase in capital reserve			
Less: Bud. w/d cap. reserve el	igible costs	\$0.00		
Less: Bud. w/d cap. reserve e>	cess costs	\$0.00	\$0.00	
Maintenance reserve account	- July	\$0.00		
Add: Increase in maintenance	reserve	\$0.00		
Less: Bud. w/d from maintenar	nce reserve	\$0.00	\$0.00	
Waiver offset reserve - July 1,	2	\$0.00		
Add: Increase in waiver offset	reserve	\$0.00		
Less: Bud. w/d from waiver off	set reserve	\$0.00	\$0.00	
Adult education programs			\$0.00	
Other reserves			\$0.00	
Appropriations		\$874,754.00		
Less: Expenditures	(\$275,129.04)			
Less: Encumbrances	(\$601,375.24)	(\$876,504.28)	(\$1,750.28)	
Total appropriated			\$599,624.96	
Jnappropriated:				
Fund balance, July 1			\$12,051.32	
Budgeted fund balance			(\$874,754.00)	
Total fund balance				
Total liabilities and fun	d equity			
Recapitulation of Budgeted Fund B	alance:			
		Budgeted	Actual	
Appropriations		\$874,754.00	\$876,504.28	
Revenues		\$0.00	(\$257,679.97)	
Subtotal		\$874,754.00	<u>\$618,824.31</u>	
Change in capital reserve account:				
Plus - Increase in reserve		\$0.00	\$0.00	
Less - Withdrawal from reserve	e	\$0.00	\$0.00	
Subtotal		<u>\$874,754.00</u>	<u>\$618,824.31</u>	
Change in waiver offset reserve acco	unt:			
	Capital reserve account - July Add: Increase in capital reserve Less: Bud. w/d cap. reserve en Maintenance reserve account Add: Increase in maintenance Less: Bud. w/d from maintenant Waiver offset reserve - July 1, Add: Increase in waiver offf Adult education programs Other reserves Appropriations Less: Expenditures Less: Expenditures Less: Encumbrances Total appropriated Jnappropriated: Fund balance, July 1 Budgeted fund balance Total fund balance Total fund balance Total liabilities and fun Recapitulation of Budgeted Fund B Appropriations Revenues Subtotal Change in capital reserve account: Plus - Increase in reserve Less - Withdrawal from reserve	Capital reserve account - July Add: Increase in capital reserve Less: Bud. w/d cap. reserve eligible costs Less: Bud. w/d cap. reserve excess costs Maintenance reserve account - July Add: Increase in maintenance reserve Less: Bud. w/d from maintenance reserve Waiver offset reserve - July 1, 2 Add: Increase in waiver offset reserve Less: Bud. w/d from waiver offset reserve Adult education programs Other reserves Appropriations Less: Expenditures (\$275,129.04) Less: Encumbrances (\$601,375.24) Total appropriated Juappropriated Juappropriated: Fund balance Total liabilities and fund equity Recapitulation of Budgeted Fund Balance: Appropriations Revenues Subtotal Change in capital reserve account: Plus - Increase in reserve Less - Withdrawal from reserve	Capital reserve account - July \$0.00 Add: Increase in capital reserve \$0.00 Less: Bud. w/d cap. reserve eligible costs \$0.00 Less: Bud. w/d cap. reserve excess costs \$0.00 Maintenance reserve account - July \$0.00 Add: Increase in maintenance reserve \$0.00 Less: Bud. w/d from maintenance reserve \$0.00 Less: Bud. w/d from maintenance reserve \$0.00 Waiver offset reserve - July 1, 2	Capital reserve account - July \$0.00 Add: Increase in capital reserve \$0.00 Less: Bud. w/d cap. reserve excess costs \$0.00 Maintenance reserve account - July \$0.00 Add: Increase in maintenance reserve \$0.00 Add: Increase in maintenance reserve \$0.00 Add: Increase in maintenance reserve \$0.00 Vaiver offset reserve - July 1 \$0.00 Add: Increase in waiver offset reserve \$0.00 Addit ducation programs \$874,754.00 Less: Expenditures \$\$12,051.32 Inappropriated: \$\$12,051.32 Fund balance, July 1 \$\$12,051.32 Budgeted fund balance \$\$874,754.00 Total inabilities and fund equity \$\$12,051.32 Revenues \$\$674,754.00 \$\$13,824.31 Nappropriations \$\$874,754.00 \$\$13,824.31 Nappropriations

Less - Withdrawal from reserve	\$0.00	\$0.00
tal	<u>\$874,754.00</u>	<u>\$618,824.31</u>
Less: Adjustment for prior year	\$0.00	\$0.00
eted fund balance	<u>\$874,754.00</u>	<u>\$618,824.31</u>

\$0.00

Prepared and submitted by :

Budgeted fund balance

Subtotal

Plus - Increase in reserve

Board Secretary

Date

\$0.00

(\$263,077.72) (\$248,345.67)

> Variance (\$1,750.28) \$257,679.97 \$255,929.69

> \$0.00 \$0.00 \$255,929.69

> > \$0.00

\$0.00

\$0.00

\$255,929.69

\$255,929.69

\$0.00

\$0.00

Starting date 7/1/2011 Ending date 12/31/2011 Fund: 51 SUMMER CAMP

Assets and Resources

	Assets:		
101	Cash in bank		\$4,680.39
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	(\$19,330.00)	(\$19,330.00)
	Total assets and resources		<u>(\$14,649.61)</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

Total liabilities

Other current liabilities

Ending date 12/31/2011 Fund: 51 SUMM Starting date 7/1/2011

Fund Balance:

Appropriated:

IER CAMP		

01/12/12 14:32

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 eligi	ble costs	\$0.00		
309	Less: Bud. w/d cap. reserve exce	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	
750-752,76x	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	
Lin	appropriated:				
77	Fund balance, July 1			\$2,186.39	
362	Budgeted fund balance			(\$18,465.00)	
	Total fund balance			(410,100.00)	(\$14,649.61)
	Total liabilities and fund e	auity			(\$14,649.61)
		J			<u></u>
Re	capitulation of Budgeted Fund Bal	ance:			
			Budgeted	Actual	Variance
Apj	propriations		\$18,465.00	\$16,836.00	\$1,629.00
Re	venues		\$0.00	(\$19,330.00)	\$19,330.00
Sul	ototal		<u>\$18,465.00</u>	<u>(\$2,494.00)</u>	<u>\$20,959.00</u>
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
Sul	ototal		<u>\$18,465.00</u>	(\$2,494.00)	\$20,959.00
Cha	ange in waiver offset reserve accoun	i:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
Sul	ototal		<u>\$18,465.00</u>	(\$2,494.00)	<u>\$20,959.00</u>
	Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00

Less: Adjustment for prior year \$0.00 \$0.00 Budgeted fund balance \$18,465.00 (\$2,494.00)

Prepared and submitted by :

Board Secretary

Date

\$0.00

\$20,959.00

CONTRACTOR CONTRACT

Assets and Resources

$X_{ij} = f_{ij}$	Assets:		
101	Cash in bank		\$35,876.51
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	(\$215,965.44)	(\$215,965.44)
	Total assets and resources		<u>(\$179,588.93)</u>
	Liabilities and Fund Equity		
	Liabilities:		
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		
421			\$0.00
	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 12/31/2011 Fund: 55 EXTENDED DAY

Appropriated:

(\$179,588.93) (\$179,588.93)

<u>Variance</u> \$339,328.42 \$215,965.44

1					
7. 54	Reserve for encumbrances			\$43,045.48	
761	Capital reserve account - July	Capital reserve account - July			
604	Add: Increase in capital reserv	Add: Increase in capital reserve			
307	Less: Bud. w/d cap. reserve el	igible 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 off	set reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76>	Other reserves			\$0.00	
601	Appropriations		\$648,722.00		
602	Less: Expenditures	(\$266,348.10)			
	Less: Encumbrances	(\$43,045.48)	(\$309,393.58)	\$339,328.42	
	Total appropriated			\$382,373.90	
	Unappropriated:				
770	Fund balance, July 1			\$86,759.17	
30	Budgeted fund balance			(\$648,722.00)	
1 	Total fund balance				
	Total liabilities and fun	d equity			
	Recapitulation of Budgeted Fund E	Balance:			
			Budgeted	<u>Actual</u>	
	Appropriations		\$648,722.00	\$309,393.58	
	Revenues		\$0.00	(\$215,965.44)	
	Subtotal		<u>\$648,722.00</u>	<u>\$93,428.14</u>	
	Change in capital reserve account:				

\$555,293.86 \$0.00 \$0.00 Plus - Increase in reserve \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$648,722.00 \$93,428.14 \$555,293.86 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 \$648,722.00 \$93,428.14 \$555,293.86 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$648,722.00 \$93,428.14 \$555,293.86

Prepared and submitted by :

Board Secretary