

Starting date 7/1/2012 Ending date 8/31/2012 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

| | | | |
|-----------------------------------|--|-------------------|-------------------------------|
| Assets: | | | |
| | Cash in bank | | \$4,877,337.86 |
| 102 - 106 | Cash Equivalents | | \$700.00 |
| 111 | Investments | | \$0.00 |
| 116 | Capital Reserve Account | | \$124,252.41 |
| 117 | Maintenance Reserve Account | | \$0.00 |
| 118 | Emergency Reserve Account | | \$0.00 |
| 121 | Tax levy Receivable | | \$43,616,386.00 |
| Accounts Receivable: | | | |
| 132 | Interfund | \$2,466.60 | |
| 141 | Intergovernmental - State | (\$237,057.63) | |
| 142 | Intergovernmental - Federal | \$0.00 | |
| 143 | Intergovernmental - Other | (\$6,132.65) | |
| 153, 154 | Other (net of estimated uncollectable of \$ _____) | \$32,326.56 | (\$208,397.12) |
| 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 | \$56,623,491.00 | |
| 302 | Less revenues | (\$49,118,655.04) | \$7,504,835.96 |
| Total assets and resources | | | <u>\$55,915,115.11</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 7/1/2012 Ending date 8/31/2012 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:

| | | | | |
|-------------|----|--|-------------------|-------------------|
| 75 | 64 | Reserve for encumbrances | | \$43,979,103.16 |
| 761 | | Capital reserve account - July | \$98,769.97 | |
| 604 | | Add: Increase in capital reserve | \$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 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 | \$57,137,241.97 | |
| 602 | | Less: Expenditures | (\$4,258,828.39) | |
| | | Less: Encumbrances | (\$44,289,739.20) | (\$48,548,567.59) |
| | | Total appropriated | | \$52,666,947.51 |

Unappropriated:

| | | | | |
|-----|--|-----------------------|--|----------------|
| 770 | | Fund balance, July 1 | | \$3,415,056.84 |
| 307 | | Budgeted fund balance | | (\$166,889.24) |

Total fund balance **\$55,915,115.11**
 Total liabilities and fund equity **\$55,915,115.11**

Recapitulation of Budgeted Fund Balance:

| | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|--|---------------------|-----------------------|-----------------------|
| Appropriations | \$57,137,241.97 | \$48,548,567.59 | \$8,588,674.38 |
| Revenues | (\$56,623,491.00) | (\$49,118,655.04) | (\$7,504,835.96) |
| Subtotal | <u>\$513,750.97</u> | <u>(\$570,087.45)</u> | <u>\$1,083,838.42</u> |
| Change in capital reserve account: | | | |
| Plus - Increase in reserve | \$400.00 | \$25,482.44 | (\$25,082.44) |
| Less - Withdrawal from reserve | \$0.00 | \$0.00 | \$0.00 |
| Subtotal | <u>\$514,150.97</u> | <u>(\$544,605.01)</u> | <u>\$1,058,755.98</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>\$514,150.97</u> | <u>(\$544,605.01)</u> | <u>\$1,058,755.98</u> |
| Less: Adjustment for prior year | (\$347,261.73) | (\$347,261.73) | \$0.00 |
| Budgeted fund balance | <u>\$166,889.24</u> | <u>(\$891,866.74)</u> | <u>\$1,058,755.98</u> |

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 8/31/2012 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|--------------|
| | Cash in bank | | \$104,537.95 |
| 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 | \$167,028.00 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$0.00 | \$142,995.00 |

Loans Receivable:

| | | | |
|----------|---|--------|--------|
| 131 | Interfund | \$0.00 | |
| 151, 152 | Other (Net of estimated uncollectable of \$_____) | \$0.00 | \$0.00 |

Other Current Assets

\$0.00

Resources:

| | | | |
|-----|--------------------|----------------|----------------|
| | Estimated revenues | \$1,414,385.00 | |
| 302 | Less revenues | (\$46,147.00) | \$1,368,238.00 |

Total assets and resources

\$1,615,770.95

Liabilities and Fund Equity

Liabilities:

| | | | |
|-----|--|--|--------------|
| 411 | Intergovernmental accounts payable - state | | (\$0.57) |
| 421 | Accounts payable | | \$0.00 |
| 431 | Contracts payable | | \$0.00 |
| 451 | Loans payable | | \$0.00 |
| 481 | Deferred revenues | | \$241,329.04 |
| | Other current liabilities | | \$0.00 |

Total liabilities

\$241,328.47

Starting date 7/1/2012 Ending date 8/31/2012 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

| | | | | | |
|-------------|---|--|----------------|----------------|----------------|
| 76 | 4 | Reserve for encumbrances | | | \$716,369.72 |
| 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 | |
| 750-752,76x | | Other reserves | | \$0.00 | |
| 601 | | Appropriations | \$1,676,574.74 | | |
| 602 | | Less: Expenditures | | (\$88,916.02) | |
| | | Less: Encumbrances | | (\$795,467.10) | |
| | | | | (\$884,383.12) | |
| | | Total appropriated | | | \$1,508,561.34 |

Unappropriated:

| | | | | | |
|-----|--|-----------------------------------|--|----------------|-----------------------|
| 770 | | Fund balance, July 1 | | \$23,577.37 | |
| 30^ | | Budgeted fund balance | | (\$157,696.23) | |
| | | Total fund balance | | | \$1,374,442.48 |
| | | Total liabilities and fund equity | | | <u>\$1,615,770.95</u> |

Recapitulation of Budgeted Fund Balance:

| | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|--|---------------------|---------------------|-----------------------|
| Appropriations | \$1,676,574.74 | \$884,383.12 | \$792,191.62 |
| Revenues | (\$1,414,385.00) | (\$46,147.00) | (\$1,368,238.00) |
| Subtotal | <u>\$262,189.74</u> | <u>\$838,236.12</u> | <u>(\$576,046.38)</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>\$262,189.74</u> | <u>\$838,236.12</u> | <u>(\$576,046.38)</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 | <u>\$262,189.74</u> | <u>\$838,236.12</u> | <u>(\$576,046.38)</u> |
| Less: Adjustment for prior year | (\$104,493.51) | (\$104,493.51) | \$0.00 |
| Budgeted fund balance | <u>\$157,696.23</u> | <u>\$733,742.61</u> | <u>(\$576,046.38)</u> |

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 8/31/2012 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|----------------|
| 1 | Cash in bank | | \$2,486,287.48 |
| 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 | \$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:

| | | | |
|-----|--------------------|------------|------------|
| | Estimated revenues | \$0.00 | |
| 302 | Less revenues | (\$258.89) | (\$258.89) |

Total assets and resources

\$3,054,839.08

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 7/1/2012 Ending date 8/31/2012 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

| | | | | |
|-------------|--|----------------|----------------|-------------------|
| 750-764 | Reserve for encumbrances | | | (\$10,400,607.83) |
| 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 |
| 750-752,76x | Other reserves | | | \$0.00 |
| 601 | Appropriations | \$1,724,761.29 | | |
| 602 | Less: Expenditures | | (\$16,032.47) | |
| | Less: Encumbrances | | (\$756,067.71) | |
| | Total appropriated | | (\$772,100.18) | \$952,661.11 |
| | | | | (\$9,447,946.72) |

Unappropriated:

| | | | | |
|-----|-----------------------|--|--|-----------------|
| 770 | Fund balance, July 1 | | | \$12,905,316.99 |
| 300 | Budgeted fund balance | | | (\$970,063.19) |

Total fund balance

\$2,487,307.08

Total liabilities and fund equity

\$3,054,839.08

Recapitulation of Budgeted Fund Balance:

| | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|--|-----------------------|---------------------|---------------------|
| Appropriations | \$1,724,761.29 | \$772,100.18 | \$952,661.11 |
| Revenues | \$0.00 | (\$258.89) | \$258.89 |
| Subtotal | <u>\$1,724,761.29</u> | <u>\$771,841.29</u> | <u>\$952,920.00</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>\$1,724,761.29</u> | <u>\$771,841.29</u> | <u>\$952,920.00</u> |
| Change in waiver offset reserve account: | | | |
| Plus - Increase in reserve | \$0.00 | \$0.00 | \$0.00 |
| Less - Withdrawal from reserve | \$0.00 | \$0.00 | \$0.00 |
| Subtotal | <u>\$1,724,761.29</u> | <u>\$771,841.29</u> | <u>\$952,920.00</u> |
| Less: Adjustment for prior year | (\$754,698.10) | (\$754,698.10) | \$0.00 |
| Budgeted fund balance | <u>\$970,063.19</u> | <u>\$17,143.19</u> | <u>\$952,920.00</u> |

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 8/31/2012 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|----------------|
| 1 | Cash in bank | | \$1,306,903.72 |
| 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:

| | | | |
|-----|--------------------|------------------|--------------|
| | Estimated revenues | \$3,735,511.00 | |
| 302 | Less revenues | (\$3,365,284.00) | \$370,227.00 |

Total assets and resources

\$1,677,130.72

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 7/1/2012 Ending date 8/31/2012 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

| | | | | |
|-------------|--|------------------|------------------|----------------|
| 75 34 | 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 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 | | \$3,735,511.00 | |
| 602 | Less: Expenditures | (\$2,058,380.50) | | |
| | Less: Encumbrances | \$0.00 | (\$2,058,380.50) | \$1,677,130.50 |
| | Total appropriated | | | \$1,677,130.50 |

Unappropriated:

| | | | | |
|-----|-----------------------|--|--|--------|
| 770 | Fund balance, July 1 | | | \$1.72 |
| 300 | Budgeted fund balance | | | \$0.00 |

Total fund balance **\$1,677,132.22**

Total liabilities and fund equity **\$1,677,132.22**

Recapitulation of Budgeted Fund Balance:

| | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|--|------------------|-------------------------|-----------------------|
| Appropriations | \$3,735,511.00 | \$2,058,380.50 | \$1,677,130.50 |
| Revenues | (\$3,735,511.00) | (\$3,365,284.00) | (\$370,227.00) |
| Subtotal | <u>\$0.00</u> | <u>(\$1,306,903.50)</u> | <u>\$1,306,903.50</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> | <u>(\$1,306,903.50)</u> | <u>\$1,306,903.50</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> | <u>(\$1,306,903.50)</u> | <u>\$1,306,903.50</u> |
| Less: Adjustment for prior year | \$0.00 | \$0.00 | \$0.00 |
| Budgeted fund balance | <u>\$0.00</u> | <u>(\$1,306,903.50)</u> | <u>\$1,306,903.50</u> |

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 8/31/2012 Fund: 50 ENTERPRISE FUND

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|-------------|
| 1 | Cash in bank | | \$43,876.83 |
| 102 - 106 | Cash Equivalents | | \$442.00 |
| 111 | Investments | | \$0.00 |
| 116 | Capital Reserve Account | | \$0.00 |
| 117 | Maintenance Reserve Account | | \$0.00 |
| 118 | Emergency Reserve Account | | \$0.00 |
| 121 | Tax levy Receivable | | \$0.00 |

Accounts Receivable:

| | | | |
|----------|---|------------|------------|
| 132 | Interfund | \$0.00 | |
| 141 | Intergovernmental - State | \$19.03 | |
| 142 | Intergovernmental - Federal | \$47.40 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | (\$465.00) | (\$398.57) |

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:

| | | | |
|-----|--------------------|--------------|--------------|
| | Estimated revenues | \$0.00 | |
| 302 | Less revenues | (\$6,757.70) | (\$6,757.70) |

Total assets and resources

\$51,147.81

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 | | \$928.35 |
| | Other current liabilities | | \$13,803.70 |

Total liabilities

\$14,732.05

Starting date 7/1/2012 Ending date 8/31/2012 Fund: 50 ENTERPRISE FUND

Fund Balance:

Appropriated:

| | | | | | |
|-------------|----|--|------------|------------|------------|
| 75 | 54 | Reserve for encumbrances | | | \$208.25 |
| 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 |
| 750-752,76x | | Other reserves | | | \$0.00 |
| 601 | | Appropriations | \$0.00 | | |
| 602 | | Less: Expenditures | \$0.00 | | |
| | | Less: Encumbrances | (\$208.25) | (\$208.25) | (\$208.25) |
| | | Total appropriated | | | \$0.00 |

Unappropriated:

| | | | | | |
|-----|--|-----------------------|--|--|-------------|
| 770 | | Fund balance, July 1 | | | \$36,415.76 |
| 300 | | Budgeted fund balance | | | \$0.00 |

Total fund balance **\$36,415.76**

Total liabilities and fund equity \$51,147.81

Recapitulation of Budgeted Fund Balance:

| | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|--|-----------------|---------------------|-------------------|
| Appropriations | \$0.00 | \$208.25 | (\$208.25) |
| Revenues | \$0.00 | (\$6,757.70) | \$6,757.70 |
| Subtotal | <u>\$0.00</u> | <u>(\$6,549.45)</u> | <u>\$6,549.45</u> |
| Change in capital reserve account: | | | |
| Plus - Increase in reserve | \$0.00 | \$0.00 | \$0.00 |
| Less - Withdrawal from reserve | \$0.00 | \$0.00 | \$0.00 |
| Subtotal | <u>\$0.00</u> | <u>(\$6,549.45)</u> | <u>\$6,549.45</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> | <u>(\$6,549.45)</u> | <u>\$6,549.45</u> |
| Less: Adjustment for prior year | \$0.00 | \$0.00 | \$0.00 |
| Budgeted fund balance | <u>\$0.00</u> | <u>(\$6,549.45)</u> | <u>\$6,549.45</u> |

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 8/31/2012 Fund: 51 SUMMER CAMP

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|------------|
| 1 | Cash in bank | | \$6,654.39 |
| 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:

| | | | |
|-----|--------------------|--------------|--------------|
| | Estimated revenues | \$0.00 | |
| 302 | Less revenues | (\$8,825.00) | (\$8,825.00) |

Total assets and resources

(\$2,170.61)

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

Report of the Secretary to the Board of Education
 Nutley Board of Education

Starting date 7/1/2012 Ending date 8/31/2012 Fund: 51 SUMMER CAMP

Fund Balance:

Appropriated:

| | | | | | |
|-------------|---|--|------------|--------------|------------|
| 76 | 4 | Reserve for encumbrances | | | \$515.00 |
| 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 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 | \$8,825.00 | | |
| 602 | | Less: Expenditures | | (\$6,851.00) | |
| | | Less: Encumbrances | | (\$515.00) | |
| | | | | (\$7,366.00) | \$1,459.00 |
| | | Total appropriated | | | \$1,974.00 |

Unappropriated:

| | | | | | |
|-----|--|--|--|--------------|---------------------|
| 770 | | Fund balance, July 1 | | \$4,680.39 | |
| 302 | | Budgeted fund balance | | (\$8,825.00) | |
| | | Total fund balance | | | (\$2,170.61) |
| | | Total liabilities and fund equity | | | (\$2,170.61) |

Recapitulation of Budgeted Fund Balance:

| | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|--|-------------------|---------------------|--------------------|
| Appropriations | \$8,825.00 | \$7,366.00 | \$1,459.00 |
| Revenues | \$0.00 | (\$8,825.00) | \$8,825.00 |
| Subtotal | <u>\$8,825.00</u> | <u>(\$1,459.00)</u> | <u>\$10,284.00</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>\$8,825.00</u> | <u>(\$1,459.00)</u> | <u>\$10,284.00</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>\$8,825.00</u> | <u>(\$1,459.00)</u> | <u>\$10,284.00</u> |
| Less: Adjustment for prior year | \$0.00 | \$0.00 | \$0.00 |
| Budgeted fund balance | <u>\$8,825.00</u> | <u>(\$1,459.00)</u> | <u>\$10,284.00</u> |

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 8/31/2012 Fund: 55 EXTENDED DAY

Assets and Resources

| Assets: | | | |
|-----------------------------------|---|--------------|----------------------------|
| 1 | Cash in bank | | \$141,507.98 |
| 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: | | | |
| | Estimated revenues | \$0.00 | |
| 302 | Less revenues | (\$9,431.30) | (\$9,431.30) |
| Total assets and resources | | | <u>\$132,576.68</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 |

Report of the Secretary to the Board of Education
 Nutley Board of Education

Starting date 7/1/2012 Ending date 8/31/2012 Fund: 55 EXTENDED DAY

Fund Balance:

Appropriated:

| | | | | | |
|-------------|---|--|--------|----------------|----------------|
| 75 | 4 | Reserve for encumbrances | | | \$80,089.07 |
| 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 |
| 750-752,76x | | Other reserves | | | \$0.00 |
| 601 | | Appropriations | \$0.00 | | |
| 602 | | Less: Expenditures | | (\$63,244.73) | |
| | | Less: Encumbrances | | (\$80,089.07) | |
| | | | | (\$143,333.80) | (\$143,333.80) |
| | | Total appropriated | | | (\$63,244.73) |

Unappropriated:

| | | | | | |
|-----|--|-----------------------|--|--|--------------|
| 770 | | Fund balance, July 1 | | | \$195,821.41 |
| 302 | | Budgeted fund balance | | | \$0.00 |

| | |
|-----------------------------------|----------------------------|
| Total fund balance | \$132,576.68 |
| Total liabilities and fund equity | <u>\$132,576.68</u> |

Recapitulation of Budgeted Fund Balance:

| | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|--|-----------------|---------------------|-----------------------|
| Appropriations | \$0.00 | \$143,333.80 | (\$143,333.80) |
| Revenues | \$0.00 | (\$9,431.30) | \$9,431.30 |
| Subtotal | <u>\$0.00</u> | <u>\$133,902.50</u> | <u>(\$133,902.50)</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> | <u>\$133,902.50</u> | <u>(\$133,902.50)</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> | <u>\$133,902.50</u> | <u>(\$133,902.50)</u> |
| Less: Adjustment for prior year | \$0.00 | \$0.00 | \$0.00 |
| Budgeted fund balance | <u>\$0.00</u> | <u>\$133,902.50</u> | <u>(\$133,902.50)</u> |

Prepared and submitted by : _____

Board Secretary

Date