NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY DATED AUGUST 31, 2012

BOARD SECRETARY'S MONTHLY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF AUGUST 31, 2012 NO BUDGETARY LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATION OF NJAC 6A:23-2.11(a).

Jan G. Handen BOARD SECRETARY

AUGUST 31, 2012

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
	Total nabilities	ψυ.υυ

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

Fund Balance:

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er in	Appr	opriated:				
7: <i>5</i> 4		Reserve for encumbrances			\$43,979,103.16	
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	ligible costs	\$0.00		
309		Less: Bud. w/d cap. reserve e	excess costs	\$0.00	\$99,169.97	
764		Maintenance reserve account	- July	\$0.00		
606		Add: Increase in maintenance	e reserve	\$0.00		
310		Less: Bud. w/d from maintena	ince 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		fset reserve	\$0.00	\$0.00	
762		Adult education programs		*	\$0.00	
750-752,7	6x	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)	\$8,588,674.38	
		Total appropriated			\$52,666,947.51	
	Unap	ppropriated:				
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 fur	nd equity			<u>\$55,915,115.11</u>
	Reca	apitulation of Budgeted Fund I	Balance:			
				Budgeted	<u>Actual</u>	<u>Variance</u>
	Appr	opriations		\$57,137,241.97	\$48,548,567.59	\$8,588,674.38
	Reve	enues		(\$56,623,491.00)	(\$49,118,655.04)	(\$7,504,835.96)
	Subt	otal		<u>\$513,750.97</u>	(\$570,087.45)	\$1,083,838.42
	Char	nge in capital reserve account:				
		Plus - Increase in reserve		\$400.00	\$25,482.44	(\$25,082.44)
		Less - Withdrawal from reserv	/e	\$0.00	\$0.00	\$0.00
	Subt	otal		<u>\$514,150.97</u>	(\$544,605.01)	\$1,058,755.98
	Char	nge 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
	Subt	otal		\$514,150.97	(\$544,605.01)	\$1,058,755.98
		Less: Adjustment for prior yea	ar	(\$347,261.73)	(\$347,261.73)	\$0.00
	Budg	eted fund balance		<u>\$166,889.24</u>	(\$891,866.74)	<u>\$1,058,755.98</u>

Prepared and submitted by : _____

Contracts payable

Deferred revenues

Other current liabilities

Total liabilities

Loans payable

431

451

481

\$0.00

\$0.00

\$0.00

\$241,329.04

\$241,328.47

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

	Assets:	
1	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 (\$24,033.0	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 (\$46,147.0	90) \$1,368,238.00
	Total assets and resources	<u>\$1,615,770.95</u>
	Liabilities and Fund Equity	
	Liabilities:	
411	Intergovernmental accounts payable - state	(\$0.57)
421	Accounts payable	\$0.00
		*

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

Fund Balance:

	Fund Balance:				
	Appropriated:				
4د ۲	Reserve for encumbrances			\$716,369.72	
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 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	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$1,676,574.74		
602	Less: Expenditures	(\$88,916.02)			
	Less: Encumbrances	(\$795,467.10)	(\$884,383.12)	\$792,191.62	
	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	d equity			<u>\$1,615,770.95</u>
	Recapitulation of Budgeted Fund B	alance:			
			Budgeted	<u>Actual</u>	Variance
	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>	(\$576,046.38)
	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve	е	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$262,189.74</u>	<u>\$838,236.12</u>	(\$576,046.38)
	Change in waiver offset reserve accordance	unt:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve	е	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$262,189.74</u>	<u>\$838,236.12</u>	(\$576,046.38)
	Less: Adjustment for prior yea	r	(\$104,493.51)	(\$104,493.51)	\$0.00
	Budgeted fund balance		<u>\$157,696.23</u>	<u>\$733,742.61</u>	(\$576,046.38)

Prepared and submitted by : _____

\$567,532.00

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

7	Assets:		
i	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		<u>\$3,054,839.08</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

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

Fund Balance:

, · · · Ap	propriated:				
7t 34	Reserve for encumbrances			(\$10,400,607.83)	
761	Capital reserve account - July	,	\$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	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	ance reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1	, 2	\$0.00		·
609	Add: Increase in waiver offset	reserve	\$0.00		į.
314	Less: Bud. w/d from waiver of	fset 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)	(\$772,100.18)	\$952,661.11	
	Total appropriated			(\$9,447,946.72)	
Un	appropriated:				
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 fur	nd equity			\$3,054,839.08
Re	capitulation of Budgeted Fund I	Balance:			
			Budgeted	<u>Actual</u>	<u>Variance</u>
Ар	propriations		\$1,724,761.29	\$772,100.18	\$952,661.11
Re	evenues		\$0.00	(\$258.89)	\$258.89
Su	btotal		\$1,724,761.29	\$771,841.29	\$952,920.00
Ch	ange 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
Su	btotal		\$1,724,761.29	<u>\$771,841.29</u>	\$952,920.00
Ch	ange in waiver offset reserve acco	ount:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	/e	\$0.00	\$0.00	\$0.00
Su	btotal		\$1,724,761.29	\$771,841.29	\$952,920.00
	Less: Adjustment for prior year	ar	(\$754,698.10)	(\$754,698.10)	\$0.00
Bu	dgeted fund balance		\$970,063.19	<u>\$17,143.19</u>	\$952,920.00
Dr.	epared and submitted by :				
רוי	operiod and oddinited by .	Board S	ecretary	Date	

\$0.00

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

	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		<u>\$1,677,130.72</u>
	<u>Liabilities and Fund Equity</u>		
	Liabilities:		
411	Intergevernmental accounts poyable, state		90.00
411 421	Intergovernmental accounts payable - state Accounts payable		\$0.00 \$0.00
431	Contracts payable		\$0.00
451 451	Loans payable		\$0.00
481	Loans payable Deferred revenues		\$0.00
401			\$0.00 \$0.00
	Other current liabilities		φυ.υυ

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

Fund Balance:

Α.	ppropriated:				
7ს ა4	Reserve for encumbrances			\$0.00	
761	Capital reserve account - Jul	у	\$0.00		
604	Add: Increase in capital rese	rve	\$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 accour	it - July	\$0.00		
606	Add: Increase in maintenance	e reserve	\$0.00		
310	Less: Bud. w/d from mainter		\$0.00	\$0.00	
768	Waiver offset reserve - July	1, 2	\$0.00		
609	Add: Increase in waiver offse	et reserve	\$0.00		
314	Less: Bud. w/d from waiver of	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	
U	nappropriated:				
770	Fund balance, July 1			\$1.72	
301	Budgeted fund balance			\$0.00	
	Total fund balance				\$1,677,132.22
	Total liabilities and fu	nd equity			\$1,677,132.22
R	ecapitulation of Budgeted Fund	Balance:			
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Α	ppropriations		\$3,735,511.00	\$2,058,380.50	\$1,677,130.50
R	evenues		(\$3,735,511.00)	(\$3,365,284.00)	(\$370,227.00)
s	ubtotal		<u>\$0.00</u>	(\$1,306,903.50)	<u>\$1,306,903.50</u>
С	hange in capital reserve account:				
,	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from rese	rve	\$0.00	\$0.00	\$0.00
s	ubtotal		\$0.00	(\$1,306,903.50)	<u>\$1,306,903.50</u>
C	hange 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
S	ubtotal		\$0.00	(\$1,306,903.50)	\$1,306,903.50
	Less: Adjustment for prior ye	ear	\$0.00	\$0.00	\$0.00
В	udgeted fund balance		\$0.00	(\$1,306,903.50)	<u>\$1,306,903.50</u>
_					
P	repared and submitted by :	Board S	 Secretary	 Date	

\$14,732.05

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

	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		<u>\$51,147.81</u>
	Link Widon and Front Fronts.		
	<u>Liabilities and Fund Equity</u> 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

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

Fund Balance:

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75	<i>5</i> 4	4 Reserve for encumbrances			\$208.25	
761	Capital reserve account - July		\$0.00			
604	4 Add: Increase in capital reserve		\$0.00			
307				\$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 re	eserve	\$0.00		
310		Less: Bud. w/d from maintenand	ce reserve	\$0.00	\$0.00	
768		Waiver offset reserve - July 1, 2	<u> </u>	\$0.00		
609		Add: Increase in waiver offset re	eserve	\$0.00		
314		Less: Bud. w/d from waiver offs	et 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		3	\$0.00	
	Un	appropriated:				
770		Fund balance, July 1			\$36,415.76	
301		Budgeted fund balance			\$0.00	
		Total fund balance				\$36,415.76
		Total liabilities and fund equity				<u>\$51,147.81</u>
	Re	capitulation of Budgeted Fund Ba	lance:			
				Budgeted	<u>Actual</u>	<u>Variance</u>
	Ap	propriations		\$0.00	\$208.25	(\$208.25)
	Re	evenues		\$0.00	(\$6,757.70)	\$6,757.70
	Sı	btotal		<u>\$0.00</u>	(\$6,549.45)	<u>\$6,549.45</u>
	Cł	nange 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	ıbtotal		<u>\$0.00</u>	(\$6,549.45)	<u>\$6,549.45</u>
	Ch	nange in waiver offset reserve accou	nt:			
		Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
		Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
Sub		Subtotal		<u>\$0.00</u>	(\$6,549.45)	<u>\$6,549.45</u>
		Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00
	Budgeted fund balance		<u>\$0.00</u>	(\$6,549.45)	<u>\$6,549.45</u>	
Dr		epared and submitted by :				
	• •	-p				

Board Secretary

Date

\$0.00

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

	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		

Change in waiver offset reserve account:

Plus - Increase in reserve

Subtotal

Budgeted fund balance

Less - Withdrawal from reserve

Less: Adjustment for prior year

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

Fund Balance:

7.6 3.4 Reserve for encumbrances \$515.00 761 Capital reserve account - July \$0.00 307 Less: Bud. wid cap, reserve eligible costs \$0.00 308 Less: Bud. wid cap, reserve excess costs \$0.00 764 Maintenance reserve account - July \$0.00 310 Add: Increase in maintenance reserve \$0.00 310 Less: Bud. wid from maintenance reserve \$0.00 608 Add: Increase in maintenance reserve \$0.00 609 Add: Increase in maintenance reserve \$0.00 609 Add: Increase in waiver offset reserve \$0.00 609 Add: Increase in waiver offset reserve \$0.00 762 Addit deduction programs \$0.00 763 Other reserves \$0.00 760 Appropriations \$8.825.00 801 Appropriations \$8.825.00 1 Less: Expenditures (\$6,851.00) 1 Less: Expenditures (\$6,851.00) 2 Fundamental propriated: \$4,680.39 30* \$8.825.00	Αŗ	ppropriated:				
Bold Add: Increase in capital reserve \$0.00	7ს ა4	Reserve for encumbrances		, , , ,	\$515.00	
1007 Less: Bud. wld cap. reserve eligible costs \$0.00 \$0.00	761	Capital reserve account - July		\$0.00		
309 Less: Bud. w/d cap. reserve account - July \$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 \$0.00 768 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 \$0.00 762 Adult education programs \$0.00 601 Appropriations \$8,825.00 602 Less: Expenditures (\$6,851.00) 602 Less: Expenditures (\$6,851.00) Less: Encumbrances (\$515.00) \$1,459.00 \$1,974.00 \$1,974.00 Unappropriated Total fund balance (\$8,825.00) Total fund balance (\$2,170.61) Total fund balance (\$2,170.61) Total fund balance (\$2,170.61) Total fund balance (\$2,170.61) Recapitulation of Budgeted Fund Balan	604	Add: Increase in capital reserve		\$0.00		
764 Maintenance reserve account - July \$0.00 606 Add: Increase in maintenance reserve \$0.00 310 Less: Bud. wid from maintenance reserve \$0.00 609 Add: Increase in waiver offset reserve \$0.00 609 Add: Increase in waiver offset reserve \$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) 602 Less: Expenditures (\$5,851.00) 770 Fund balance, July 1 \$4,680.39 30° Budgeted fund balance (\$2,170.61) 770 Fund balance, July 1 \$4,680.39 30° Budgeted fund balance (\$2,170.61) 70° Fund balance, July 1 \$4,680.39 70° Fund balance, July 1 \$4,680.39 10° Total fund balance (\$2,170.61) 70° Fund balance, July 1 \$4,680.39 80° \$0.00 \$3,366.00	307	Less: Bud. w/d cap. reserve eligibl	e costs	\$0.00		
March Marc	309	Less: Bud. w/d cap. reserve exces	s costs	\$0.00	\$0.00	
100 Less: Bud. w/d from maintenance reserve \$0.00 \$0.00 768 Waiver offset reserve - July 1, 2 \$0.00 809 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 80,000 90,000	764	Maintenance reserve account - Jul	у	\$0.00		
768 Waiver offset reserve - July 1, 2	606	Add: Increase in maintenance rese	erve	\$0.00		
Add: Increase in waiver offset reserve \$0.00 \$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 80,000 \$0.00 10,000	310	Less: Bud. w/d from maintenance	reserve	\$0.00	\$0.00	
Adult education programs \$0.00 \$0.00 For Feserves \$0.	768	Waiver offset reserve - July 1, 2		\$0.00		
762	609	Add: Increase in waiver offset rese	erve	\$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 Total balance, July 1 \$4,680.39 30° Budgeted fund balance (\$8,825.00) Total liabilities and fund equity \$(\$2,170.61) Total liabilities and fund equity \$(\$2,170.61) Recapitulation of Budgeted Fund Balance: Budgeted Actual Variance Appropriations \$8,825.00 \$7,366.00 \$1,459.00 Revenues \$0.00 (\$8,825.00) \$8,825.00 Subtotal \$3,825.00 (\$1,459.00) \$10,284.00 Change in capital reserve account: \$0.00 \$0.00 \$0.00 Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00	314	Less: Bud. w/d from waiver offset i	reserve	\$0.00	\$0.00	
Appropriations \$8,825.00	762	Adult education programs			\$0.00	
Content	750-752,76x	Other reserves			\$0.00	
Less: Encumbrances	601	Appropriations		\$8,825.00		
Total appropriated \$1,974.00	602	Less: Expenditures	(\$6,851.00)			
Unappropriated: \$100 Fund balance, July 1 \$4,680.39 30° Budgeted fund balance (\$2,170.61) Total fund balance (\$2,170.61) Total liabilities and fund equity Subjected Actual Variance Recapitulation of Budgeted Fund Balance: Budgeted Actual Variance Appropriations \$8,825.00 \$7,366.00 \$1,459.00 \$1,459.00 \$8,825.00 \$1,459.00 \$10,284.00 Change in capital reserve account: Plus - Increase in reserve \$0.00		Less: Encumbrances	(\$515.00)	(\$7,366.00)	\$1,459.00	
770 Fund balance, July 1 \$4,680.39 30° Budgeted fund balance (\$2,170.61) Total liabilities and fund equity (\$2,170.61) Recapitulation of Budgeted Fund Balance: Budgeted Actual Variance Appropriations \$8,825.00 \$7,366.00 \$1,459.00 Revenues \$0.00 \$1,459.00 \$10,284.00 Change in capital reserve account: Plus - Increase in reserve \$0.00		Total appropriated			\$1,974.00	
Budgeted fund balance	Ur	nappropriated:				
Total fund balance (\$2,170.61) Total liabilities and fund equity (\$2,170.61) Recapitulation of Budgeted Fund Balance: Budgeted Actual Variance Appropriations \$8,825.00 \$7,366.00 \$1,459.00 Revenues \$0.00 (\$8,825.00) \$8,825.00 Subtotal \$8,825.00 (\$1,459.00) \$10,284.00 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	770	Fund balance, July 1			\$4,680.39	
Total liabilities and fund equity (\$2,170.61) Recapitulation of Budgeted Fund Balance: Budgeted Actual Variance Appropriations \$8,825.00 \$7,366.00 \$1,459.00 Revenues \$0.00 (\$8,825.00) \$8,825.00 Subtotal \$8,825.00 (\$1,459.00) \$10,284.00 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	30°	Budgeted fund balance			(\$8,825.00)	
Recapitulation of Budgeted Fund Balance: Budgeted Actual Variance Appropriations \$8,825.00 \$7,366.00 \$1,459.00 Revenues \$0.00 (\$8,825.00) \$8,825.00 Subtotal \$8,825.00 (\$1,459.00) \$10,284.00 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		Total fund balance				(\$2,170.61)
Budgeted Actual Variance Appropriations \$8,825.00 \$7,366.00 \$1,459.00 Revenues \$0.00 (\$8,825.00) \$8,825.00 Subtotal \$8,825.00 (\$1,459.00) \$10,284.00 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		Total liabilities and fund eq	uity			(\$2,170.61)
Appropriations \$8,825.00 \$7,366.00 \$1,459.00 Revenues \$0.00 (\$8,825.00) \$8,825.00 Subtotal \$8,825.00 (\$1,459.00) \$10,284.00 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	Re	ecapitulation of Budgeted Fund Balar	nce:			
Revenues \$0.00 (\$8,825.00) \$8,825.00 Subtotal \$8,825.00 (\$1,459.00) \$10,284.00 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	•			Budgeted	<u>Actual</u>	<u>Variance</u>
Subtotal \$8,825.00 (\$1,459.00) \$10,284.00 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	Ap	propriations		\$8,825.00	\$7,366.00	\$1,459.00
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	Revenues		\$0.00	(\$8,825.00)	\$8,825.00	
Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00	Su	Subtotal		\$8,825.00	(\$1,459.00)	<u>\$10,284.00</u>
Less - Withdrawal from reserve \$0.00 \$0.00	Change in capital reserve account:					
****		Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
Subtotal \$8,825.00 (\$1,459.00) \$10,284.00		Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
	Su	btotal		\$8,825.00	(\$1,459.00)	\$10,284.00

Prepared and submitted by :	 	
Prepared and submitted by :	 	-

\$0.00

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\$0.00

\$0.00

\$10,284.00

\$10,284.00

\$0.00

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

_	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

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

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

Fund Balance:

, · · · · · · · · · · · · · · · · · · ·	Appropriated:				
7に 」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 exce	ss costs	\$0.00	\$0.00	
764	Maintenance reserve account - Ju	ıly	\$0.00		
606	Add: Increase in maintenance res	erve	\$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 res	erve	\$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)	
ι	Jnappropriated:				
770	Fund balance, July 1			\$195,821.41	
30°	Budgeted fund balance			\$0.00	
	Total fund balance				\$132,576.68
	Total liabilities and fund e	quity			<u>\$132,576.68</u>
F	Recapitulation of Budgeted Fund Bala	nce:			
			Budgeted	<u>Actual</u>	<u>Variance</u>
A	Appropriations		\$0.00	\$143,333.80	(\$143,333.80)
F	Revenues		\$0.00	(\$9,431.30)	\$9,431.30
S	Subtotal		<u>\$0.00</u>	<u>\$133,902.50</u>	(\$133,902.50)
C	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
S	Subtotal		<u>\$0.00</u>	\$133,902.50	(\$133,902.50)
C	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
S	Subtotal		<u>\$0.00</u>	<u>\$133,902.50</u>	(\$133,902.50)
	Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00
E	Budgeted fund balance		<u>\$0.00</u>	<u>\$133,902.50</u>	(\$133,902.50)
F	Prepared and submitted by :				
1			ecretary	Date	