NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY DATED SEPTEMBER 30, 2012

BOARD SECRETARY'S MONTHLY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF SEPTEMBER 30, 2012 NO BUDGETARY LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATION OF NJAC 6A:23-2.11(a).

Jan G. Jeanan BOARD SECRETARY

SEPTEMBER 30, 2012

Starting date 7/1/2012 Ending date 9/30/2012 Fund: 10 GENERAL CURRENT EXPENSE

S	Assets:		
,	Cash in bank		\$5,611,028.94
102 - 106	Cash Equivalents		\$4,000.00
111	Investments		\$0.00
116	Capital Reserve Account		\$124,286.67
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$39,214,338.00
	Accounts Receivable:		
132	Interfund	\$2,466.60	
141	Intergovernmental - State	(\$138,475.21)	
142	Intergovernmental - Federal	(\$8,200.00)	
143	Intergovernmental - Other	(\$6,132.65)	
153, 154	Other (net of estimated uncollectable of \$)	\$33,026.56	(\$117,314.70)
	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	(\$49,792,882.55)	\$6,830,608.45
	Total assets and resources		<u>\$51,666,947.36</u>
	<u>Liabilities and Fund Equity</u>		
	Liabilities:		
411	Intergovernmental accounts payable - state		\$0.00
404	Accounts payable		90.00

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 9/30/2012 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Α	p	or	o	pr	ia	te	d:	

•	· ·				
7: <i>5</i> 4	Reserve for encumbrances			\$40,234,327.89	
761	Capital reserve account - July		\$98,769.97		
604	Add: Increase in capital reserve		\$400.00		
307	Less: Bud. w/d cap. reserve eligible co	osts	\$0.00		
309	Less: Bud. w/d cap. reserve excess co	osts	\$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 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	erve	\$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 (\$	8,506,996.14)			
	Less: Encumbrances (\$4	0,544,963.93)	(\$49,051,960.07)	\$8,085,281.90	
	Total appropriated			\$48,418,779.76	
Un	appropriated:				
770	Fund balance, July 1			\$3,415,056.84	
3,6°	Budgeted fund balance			(\$166,889.24)	
	Total fund balance				\$51,666,947.36
	Total liabilities and fund equit	у			<u>\$51,666,947.36</u>
Re	capitulation of Budgeted Fund Balance	:			
			Budgeted	<u>Actual</u>	Variance
Ар	propriations		\$57,137,241.97	\$49,051,960.07	\$8,085,281.90
Re	venues		(\$56,623,491.00)	(\$49,792,882.55)	(\$6,830,608.45)
Su	btotal		\$513,750.97	(\$740,922.48)	<u>\$1,254,673.45</u>
Ch	ange in capital reserve account:				
	Plus - Increase in reserve		\$400.00	\$25,516.70	(\$25,116.70)
	Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
Su	btotal		\$514,150.97	(\$715,405.78)	\$1,229,556.75
Ch	ange 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
Su	btotal		\$514,150.97	(\$715,405.78)	\$1,229,556.75
			(00.47.004.70)	(00.47.004.770)	#0.00

Prepared and submitted by : _____ _____

Less: Adjustment for prior year

Budgeted fund balance

(\$347,261.73)

\$166,889.24

\$0.00

\$1,229,556.75

(\$347,261.73)

(\$1,062,667.51)

431

451

481

Contracts payable

Deferred revenues

Other current liabilities

Total liabilities

Loans payable

\$0.00

\$0.00

\$0.00

\$241,329.04

\$241,328.47

Starting date 7/1/2012 Ending date 9/30/2012 Fund: 20 SPECIAL REVENUE FUNDS

	Assets:		
4	Cash in bank		\$92,643.25
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	\$182,551.00	
142	Intergovernmental - Federal	\$167,028.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$349,579.00
	Loans Receivable:	•	
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets		\$0.00
. سنر	Resources:		
	Estimated revenues	\$1,394,127.00	
302	Less revenues	(\$343,811.75)	\$1,050,315.25
	Total assets and resources		<u>\$1,492,537.50</u>
	<u>Liabilities and Fund Equity</u> Liabilities:		
	LIGHINGS.		
411	Intergovernmental accounts payable - state		(\$0.57)
421	Accounts payable		\$0.00

Starting date 7/1/2012 Ending date 9/30/2012 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

_						
Δ	n	~r/	٦n	ric	ate	А٠
$\overline{}$	v	JΙ	JΝ	110	はし	u.

Subtotal

Budgeted fund balance

Less: Adjustment for prior year

7c 54	Reserve for encumbrances			\$651,755.22	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve		\$0.00		
307	Less: Bud. w/d cap. reserve eligib	ole 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	serve	\$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		\$1,834,100.35		
602	Less: Expenditures	(\$191,891.47)			
	Less: Encumbrances	(\$730,852.60)	(\$922,744.07)	\$911,356.28	
	Total appropriated			\$1,563,111.50	
Una	appropriated:				
770	Fund balance, July 1			\$23,577.37	
307	Budgeted fund balance			(\$335,479.84)	
	Total fund balance				\$1,251,209.03
	Total liabilities and fund e	quity			<u>\$1,492,537.50</u>
Red	capitulation of Budgeted Fund Bala	ance:			
			<u>Budgeted</u>	<u>Actual</u>	Variance
App	propriations		\$1,834,100.35	\$922,744.07	\$911,356.28
Rev	venues		(\$1,394,127.00)	(\$343,811.75)	(\$1,050,315.25)
Sul	ototal		<u>\$439,973.35</u>	\$578,932.32	(\$138,958.97)
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		\$439,973.35	<u>\$578,932.32</u>	(\$138,958.97)
Cha	ange 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
01			#420 072 2F	#E79 030 30	(\$139 DES D7)

Prepared and submitted by : _____

\$439,973.35

(\$104,493.51)

\$335,479.84

(\$138,958.97)

(\$138,958.97)

\$0.00

\$578,932.32

\$474,438.81

(\$104,493.51)

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

\$567,532.00

\$567,532.00

Starting date 7/1/2012 Ending date 9/30/2012 Fund: 30 CAPITAL PROJECTS FUNDS

	Assets:		
1.,	Cash in bank		\$2,479,465.07
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	(\$390.48)	(\$390.48)
	Total assets and resources		<u>\$3,047,885.08</u>
	<u>Liabilities and Fund Equity</u>		
	Liabilities:		
411	Intergovernmental accounts payable - state		\$0.00

Reserve for encumbrances

Capital reserve account - July

(\$10,407,561.83)

\$0.00

Starting date 7/1/2012 Ending date 9/30/2012 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Δ	nn	ror	nrı.	ata	м.
$\overline{}$	νν	101	J11	ate	u.

75.,. 54

761

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 maintenan	ce reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2	2	\$0.00		·
609	Add: Increase in waiver offset r	eserve	\$0.00		
314	Less: Bud. w/d from waiver offs	set 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	(\$22,986.47)			
	Less: Encumbrances	(\$749,113.71)	(\$772,100.18)	\$952,661.11	
	Total appropriated			(\$9,454,900.72)	
Unapp	oropriated:				
770	Fund balance, July 1			\$12,905,316.99	
3r	Budgeted fund balance			(\$970,063.19)	
	Total fund balance				\$2,480,353.08
	Total liabilities and fund	l equity			\$3,047,885.08
Recaj	pitulation of Budgeted Fund B	alance:			

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,724,761.29	\$772,100.18	\$952,661.11
Revenues	\$0.00	(\$390.48)	\$390.48
Subtotal	<u>\$1,724,761.29</u>	<u>\$771,709.70</u>	<u>\$953,051.59</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>\$771,709.70</u>	\$953,051.59
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	\$1,724,761.29	\$771,709.70	<u>\$953,051.59</u>
Less: Adjustment for prior year	(\$754,698.10)	(\$754,698.10)	\$0.00
Budgeted fund balance	<u>\$970,063.19</u>	<u>\$17,011.60</u>	<u>\$953,051.59</u>

Prepared and submitted by :	
-----------------------------	--

Total liabilities

\$0.00

Starting date 7/1/2012 Ending date 9/30/2012 Fund: 40 DEBT SERVICE FUNDS

	Assets:		
10.	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	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

Starting date 7/1/2012 Ending date 9/30/2012 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appr	opriated:				
76.,.54	Reserve for encumbrances			\$0.00	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserv	re	\$0.00		
307	Less: Bud. w/d cap. reserve e	igible costs	\$0.00		
309	Less: Bud. w/d cap. reserve e	cess costs	\$0.00	\$0.00	
764	Maintenance reserve account	- July	\$0.00		
606	Add: Increase in maintenance	reserve	\$0.00		
310	Less: Bud. w/d from maintena	nce reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1,	2	\$0.00		
609	Add: Increase in waiver offset	reserve	\$0.00		
314	Less: Bud. w/d from waiver of	set 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	
Unar	ppropriated:				
770	Fund balance, July 1			\$1.72	
35	Budgeted fund balance			\$0.00	
	Total fund balance				\$1,677,132.22
	Total liabilities and fun	d equity			<u>\$1,677,132.22</u>
Reca	apitulation of Budgeted Fund E	Balance:			
			Budgeted	<u>Actual</u>	<u>Variance</u>
Appr	opriations		\$3,735,511.00	\$2,058,380.50	\$1,677,130.50
Reve	enues		(\$3,735,511.00)	(\$3,365,284.00)	(\$370,227.00)
Subt	otal		<u>\$0.00</u>	(\$1,306,903.50)	\$1,306,903.50
Char	nge in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	е	\$0.00	\$0.00	\$0.00
Subt	otal		<u>\$0.00</u>	(\$1,306,903.50)	<u>\$1,306,903.50</u>
Çhai	nge in waiver offset reserve acco	unt:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	е	\$0.00	\$0.00	\$0.00
Subt	otal		<u>\$0.00</u>	(\$1,306,903.50)	<u>\$1,306,903.50</u>
	Less: Adjustment for prior yea	r	\$0.00	\$0.00	\$0.00
Budç	geted fund balance		<u>\$0.00</u>	(\$1,306,903.50)	<u>\$1,306,903.50</u>
Prep	ared and submitted by :				
		Board S	Secretary	Date	

Starting date 7/1/2012 Ending date 9/30/2012 Fund: 50 ENTERPRISE FUND

	Assets:		
*	Cash in bank		\$43,651.83
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	\$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>
	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 9/30/2012 Fund: 50 ENTERPRISE FUND

Fund Balance:

Prepared and submitted by :

Substitution Subs	Δ	Appropriated:				
Capital reserve account - July \$0.00					\$2 531 25	
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 \$0.00 764 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 \$0.00 750-752,76x Other reserves \$0.00 601 Appropriations \$0.00 602 Less: Expenditures \$0.00 602 Less: Expenditures \$0.00 Class: Encumbrances \$0.00 Class				\$0.00	\$2,00 1.20	
Solid Less: Bud. w/d cap. reserve eligible costs \$0.00	604	·				
100 100	307	Less: Bud. w/d cap. reserve eli	gible costs			
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 \$0.00 750-752,76x Other reserves \$0.00 601 Appropriations \$0.00 602 Less: Expenditures \$0.00 603 Less: Encumbrances (\$2,531.25) (\$2,531.25) Total appropriated \$0.00 Unappropriated: Total balance, July 1 \$36,415.76	309			\$0.00	\$0.00	
Solid Less: Bud. w/d from maintenance reserve \$0.00 \$0.00	764	Maintenance reserve account -	July			
768 Waiver offset reserve - July 1, 2	606	Add: Increase in maintenance r	eserve	\$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 \$0.00 750-752,76x Other reserves \$0.00 601 Appropriations \$0.00 602 Less: Expenditures \$0.00 Less: Encumbrances (\$2,531.25) (\$2,531.25) Total appropriated \$0.00 Unappropriated: 770 Fund balance, July 1 \$36,415.76	310	Less: Bud. w/d from maintenan	ce reserve	\$0.00	\$0.00	
Some Second Se	768	Waiver offset reserve - July 1, 2	<u></u>	\$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 (\$2,531.25) (\$2,531.25) Total appropriated \$0.00 Unappropriated: 770 Fund balance, July 1 \$36,415.76	609	Add: Increase in waiver offset re	eserve	\$0.00		
750-752,76x Other reserves \$0.00 601 Appropriations \$0.00 602 Less: Expenditures \$0.00 Less: Encumbrances (\$2,531.25) (\$2,531.25) Total appropriated \$0.00 Unappropriated: 770 Fund balance, July 1 \$36,415.76	314	Less: Bud. w/d from waiver offs	et reserve	\$0.00	\$0.00	
601 Appropriations \$0.00 602 Less: Expenditures \$0.00 Less: Encumbrances (\$2,531.25) (\$2,531.25) Total appropriated \$0.00 Unappropriated: 770 Fund balance, July 1 \$36,415.76	762	Adult education programs			\$0.00	
602 Less: Expenditures \$0.00 Less: Encumbrances (\$2,531.25) (\$2,531.25) (\$2,531.25) Total appropriated: Unappropriated: 770 Fund balance, July 1 \$36,415.76	750-752,76x	Other reserves			\$0.00	
Less: Encumbrances (\$2,531.25) (\$2,531.25) (\$2,531.25) Total appropriated Unappropriated: 770 Fund balance, July 1 \$36,415.76	601	Appropriations		\$0.00		
Total appropriated \$0.00 Unappropriated: 770 Fund balance, July 1 \$36,415.76	602	Less: Expenditures	\$0.00			
Unappropriated: 770 Fund balance, July 1 \$36,415.76		Less: Encumbrances	(\$2,531.25)	(\$2,531.25)	(\$2,531.25)	
770 Fund balance, July 1 \$36,415.76		Total appropriated			\$0.00	
· ·	U	Jnappropriated:				
30° Budgeted fund balance \$0.00	770	Fund balance, July 1			\$36,415.76	
	300	Budgeted fund balance			\$0.00	
Total fund balance \$36,415.7		Total fund balance				\$36,415.76
Total liabilities and fund equity \$51,147.8		Total liabilities and fund	equity			<u>\$51,147.81</u>
Recapitulation of Budgeted Fund Balance:	R	Recapitulation of Budgeted Fund Ba	lance:			
Budgeted Actual Variance				Budgeted	<u>Actual</u>	<u>Variance</u>
Appropriations \$0.00 \$2,531.25 (\$2,531.25	Α	ppropriations		\$0.00	\$2,531.25	(\$2,531.25)
Revenues \$0.00 (\$6,757.70) \$6,757.70	R	Revenues		\$0.00	(\$6,757.70)	\$6,757.70
Subtotal \$0.00 (\$4,226.45) \$4,226.4	S	Subtotal		<u>\$0.00</u>	(\$4,226.45)	<u>\$4,226.45</u>
Change in capital reserve account:	С	change in capital reserve account:				Y
Plus - Increase in reserve \$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		Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
Subtotal \$0.00 (\$4,226.45) \$4,226.4	S	Subtotal		<u>\$0.00</u>	(\$4,226.45)	<u>\$4,226.45</u>
Change in waiver offset reserve account:	С	Change in waiver offset reserve accou	nt:			
Plus - Increase in reserve \$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		Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
Subtotal \$0.00 (\$4,226.45) \$4,226.4	S	Subtotal		<u>\$0.00</u>	(\$4,226.45)	<u>\$4,226.45</u>
Less: Adjustment for prior year \$0.00 \$0.00 \$0.00		Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00
Budgeted fund balance \$0.00 (\$4,226,45) \$4,226.4	В	Budgeted fund balance		<u>\$0.00</u>	(\$4,226.45)	<u>\$4,226.45</u>

Board Secretary

Date

Starting date 7/1/2012 Ending date 9/30/2012 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
1.18	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)
	<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		\$0.00
	Other current liabilities		\$0.00
	Total liabilities		\$0.00

Starting date 7/1/2012 Ending date 9/30/2012 Fund: 51 SUMMER CAMP

Fund Balance:

		Appropriated:				
7ե.	<i>5</i> 4	Reserve for encumbrances			\$4,385.00	
761		Capital reserve account - July		\$0.00		
604		Add: Increase in capital reserve	•	\$0.00		
307		Less: Bud. w/d cap. reserve elig	gible costs	\$0.00		
309		Less: Bud. w/d cap. reserve exc	cess costs	\$0.00	\$0.00	
764		Maintenance reserve account -	July	\$0.00		
606		Add: Increase in maintenance r	eserve	\$0.00		
310		Less: Bud. w/d from maintenan	ce reserve	\$0.00	\$0.00	
768		Waiver offset reserve - July 1, 2	2	\$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		\$8,825.00		
602		Less: Expenditures	(\$6,851.00)			
		Less: Encumbrances	(\$4,385.00)	(\$11,236.00)	(\$2,411.00)	
		Total appropriated			\$1,974.00	
	į	Unappropriated:				
770		Fund balance, July 1			\$4,680.39	
301		Budgeted fund balance			(\$8,825.00)	
		Total fund balance			, , , , ,	(\$2,170.61)
		Total liabilities and fund	equity			(\$2,170.61)
	1	Recapitulation of Budgeted Fund Ba	ılance:			
				Budgeted	<u>Actual</u>	<u>Variance</u>
	,	Appropriations		\$8,825.00	\$11,236.00	(\$2,411.00)
	!	Revenues		\$0.00	(\$8,825.00)	\$8,825.00
		Subtotal		<u>\$8,825.00</u>	\$2,411.00	<u>\$6,414.00</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		\$8,825.00	\$2,411.00	\$6,414.00
	(Change 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
	;	Subtotal		\$8,825.00	<u>\$2,411.00</u>	<u>\$6,414.00</u>
		Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00
	1	Budgeted fund balance		\$8,825.00	\$2,411.00	<u>\$6,414.00</u>
	1	Prepared and submitted by :				
			Board	Secretary	Date	

Total liabilities

\$0.00

Starting date 7/1/2012 Ending date 9/30/2012 Fund: 55 EXTENDED DAY

	Assets:		
•	Cash in bank		\$122,803.40
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	(\$25,618.93)	(\$25,618.93)
	Total assets and resources		<u>\$97,684.47</u>
	<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		\$0.00
	Other current liabilities		\$0.00

Starting date 7/1/2012 Ending date 9/30/2012 Fund: 55 EXTENDED DAY

Fund Balance:

<u> </u>	Appropriated:				
7د ب4	Reserve for encumbrances			\$74,067.64	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve	•	\$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 i	reserve	\$0.00		
310	Less: Bud. w/d from maintenan	ce reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2	2	\$0.00		
609	Add: Increase in waiver offset r	eserve	\$0.00		
314	Less: Bud. w/d from waiver offs	set reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76	6x Other reserves			\$0.00	
601	Appropriations		\$0.00		
602	Less: Expenditures	(\$98,136.94)			
	Less: Encumbrances	(\$74,067.64)	(\$172,204.58)	(\$172,204.58)	
	Total appropriated			(\$98,136.94)	
	Unappropriated:				
770	Fund balance, July 1			\$195,821.41	
30°	Budgeted fund balance			\$0.00	
	Total fund balance				\$97,684.47
	Total liabilities and fund	l equity			\$97,684.47
	Recapitulation of Budgeted Fund B	alance:			
		0	Budgeted	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$0.00	\$172,204.58	(\$172,204.58)
	Revenues		\$0.00	(\$25,618.93)	\$25,618.93
	Subtotal		<u>\$0.00</u>	<u>\$146,585.65</u>	(\$146,585.65)
	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>\$146,585.65</u>	(\$146,585.65)
	Change in waiver offset reserve accou	ınt:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve	e	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$0.00</u>	<u>\$146,585.65</u>	(\$146,585.65)
	Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00
	Budgeted fund balance		\$0.00	<u>\$146,585.65</u>	(\$146,585.65)
	Prepared and submitted by :			· · · · · · · · · · · · · · · · · · ·	
2	• • • • • • • • • • • • • • • • • • • •	Board S	ecretary	Date	