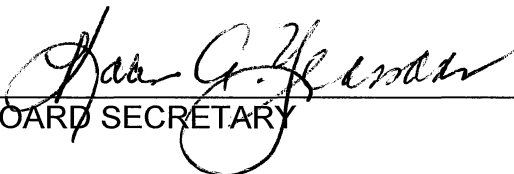


**NUTLEY BOARD OF EDUCATION
REPORT OF THE SECRETARY
DATED DECEMBER 31, 2012**

**BOARD SECRETARY'S MONTHLY CERTIFICATION
BUDGETARY LINE ITEM STATUS**

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



BOARD SECRETARY

DECEMBER 31, 2012

Starting date 7/1/2012 Ending date 12/31/2012 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

1	Cash in bank		\$6,041,514.15
102 - 106	Cash Equivalents		\$3,640.00
111	Investments		\$0.00
116	Capital Reserve Account		\$124,391.76
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$26,008,193.00

Accounts Receivable:

132	Interfund	\$2,466.60	
141	Intergovernmental - State	\$96,359.55	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	(\$7,392.25)	
153, 154	Other (net of estimated uncollectable of \$_____)	\$8,117.25	\$99,551.15

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	(\$51,392,658.61)	\$5,230,832.39

Total assets and resources

\$37,508,122.45

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		\$326,004.00

Total liabilities

\$326,004.00

Starting date 7/1/2012 Ending date 12/31/2012 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:

750-764	Reserve for encumbrances			\$28,666,360.96
761	Capital reserve account - July	\$124,181.97		
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	\$124,181.97	
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	(\$22,894,597.48)		
	Less: Encumbrances	(\$28,666,360.96)	(\$51,560,958.44)	\$5,576,283.53
	Total appropriated			\$34,366,826.46

Unappropriated:

770	Fund balance, July 1			\$2,982,181.23
300	Budgeted fund balance			(\$166,889.24)
	Total fund balance			\$37,182,118.45
	Total liabilities and fund equity			<u>\$37,508,122.45</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$57,137,241.97	\$51,560,958.44	\$5,576,283.53
Revenues	(\$56,623,491.00)	(\$51,392,658.61)	(\$5,230,832.39)
Subtotal	<u>\$513,750.97</u>	<u>\$168,299.83</u>	<u>\$345,451.14</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$209.79	(\$209.79)
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$513,750.97</u>	<u>\$168,509.62</u>	<u>\$345,241.35</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>\$513,750.97</u>	<u>\$168,509.62</u>	<u>\$345,241.35</u>
Less: Adjustment for prior year	(\$346,861.73)	(\$346,861.73)	\$0.00
Budgeted fund balance	<u>\$166,889.24</u>	<u>(\$178,352.11)</u>	<u>\$345,241.35</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 12/31/2012 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

1	Cash in bank		(\$196,376.24)
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	\$146,295.00	
142	Intergovernmental - Federal	\$216,971.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$363,266.00

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	\$1,400,300.00	
302	Less revenues	(\$377,059.50)	\$1,023,240.50

Total assets and resources

\$1,190,130.26

Liabilities and Fund Equity

Liabilities:

101	Cash in bank		(\$196,376.24)
411	Intergovernmental accounts payable - state		\$71,410.24
421	Accounts payable		\$15,263.52
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$198,206.46
	Other current liabilities		\$0.00

Total liabilities

\$284,880.22

Starting date 7/1/2012 Ending date 12/31/2012 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

750-764	Reserve for encumbrances			\$424,054.97
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	\$1,868,314.80		
602	Less: Expenditures		(\$583,578.71)	
	Less: Encumbrances		(\$440,019.73)	
			(\$1,023,598.44)	\$844,716.36
	Total appropriated			\$1,268,771.33

Unappropriated:

770	Fund balance, July 1			\$0.00
300	Budgeted fund balance			(\$363,521.29)

Total fund balance **\$905,250.04**

Total liabilities and fund equity **\$1,190,130.26**

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,868,314.80	\$1,023,598.44	\$844,716.36
Revenues	(\$1,400,300.00)	(\$377,059.50)	(\$1,023,240.50)
Subtotal	<u>\$468,014.80</u>	<u>\$646,538.94</u>	<u>(\$178,524.14)</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>\$468,014.80</u>	<u>\$646,538.94</u>	<u>(\$178,524.14)</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>\$468,014.80</u>	<u>\$646,538.94</u>	<u>(\$178,524.14)</u>
Less: Adjustment for prior year	(\$104,493.51)	(\$104,493.51)	\$0.00
Budgeted fund balance	<u>\$363,521.29</u>	<u>\$542,045.43</u>	<u>(\$178,524.14)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 12/31/2012 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

1	Cash in bank		\$2,317,454.00
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$528,810.49	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$40,000.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$568,810.49

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	(\$776.81)	(\$776.81)

Total assets and resources

\$2,885,487.68

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 12/31/2012 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

7004	Reserve for encumbrances			\$655,313.62
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		(\$182,547.28)	
	Less: Encumbrances		(\$655,313.62)	
	Total appropriated		(\$837,860.90)	\$886,900.39
				\$1,542,214.01

Unappropriated:

770	Fund balance, July 1			\$1,745,804.86
300	Budgeted fund balance			(\$970,063.19)

Total fund balance

\$2,317,955.68

Total liabilities and fund equity

\$2,885,487.68

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,724,761.29	\$837,860.90	\$886,900.39
Revenues	\$0.00	(\$776.81)	\$776.81
Subtotal	<u>\$1,724,761.29</u>	<u>\$837,084.09</u>	<u>\$887,677.20</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>\$837,084.09</u>	<u>\$887,677.20</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>\$837,084.09</u>	<u>\$887,677.20</u>
Less: Adjustment for prior year	(\$754,698.10)	(\$754,698.10)	\$0.00
Budgeted fund balance	<u>\$970,063.19</u>	<u>\$82,385.99</u>	<u>\$887,677.20</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 12/31/2012 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

1	Cash in bank		\$1,306,903.50
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

\$1,677,130.50

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 12/31/2012 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

75	4	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			\$0.00
300		Budgeted fund balance			\$0.00

Total fund balance **\$1,677,130.50**
 Total liabilities and fund equity **\$1,677,130.50**

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 12/31/2012 Fund: 50 ENTERPRISE FUND

Assets and Resources

Assets:

1	Cash in bank		(\$58,082.74)
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	\$439.43	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$522.50	\$961.93

Loans Receivable:

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

Other Current Assets

\$11,216.94

Resources:

	Estimated revenues	\$0.00	
302	Less revenues	(\$216,136.89)	(\$216,136.89)

Total assets and resources

(\$261,373.76)

Liabilities and Fund Equity

Liabilities:

101	Cash in bank		(\$58,082.74)
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		\$1,280.20
	Other current liabilities		\$10,829.87

Total liabilities

\$12,110.07

Starting date 7/1/2012 Ending date 12/31/2012 Fund: 50 ENTERPRISE FUND

Fund Balance:

Appropriated:

750,754	Reserve for encumbrances		\$598,800.44
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	\$905,000.00	
602	Less: Expenditures	(\$311,113.76)	
	Less: Encumbrances	(\$598,800.44)	(\$909,914.20)
	Total appropriated		\$593,886.24

Unappropriated:

770	Fund balance, July 1		\$37,629.93
30	Budgeted fund balance		(\$905,000.00)
	Total fund balance		(\$273,483.83)
	Total liabilities and fund equity		(\$261,373.76)

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$905,000.00	\$909,914.20	(\$4,914.20)
Revenues	\$0.00	(\$216,136.89)	\$216,136.89
Subtotal	<u>\$905,000.00</u>	<u>\$693,777.31</u>	<u>\$211,222.69</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>\$905,000.00</u>	<u>\$693,777.31</u>	<u>\$211,222.69</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>\$905,000.00</u>	<u>\$693,777.31</u>	<u>\$211,222.69</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$905,000.00</u>	<u>\$693,777.31</u>	<u>\$211,222.69</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 12/31/2012 Fund: 51 SUMMER CAMP

Assets and Resources

Assets:

1	Cash in bank		\$2,269.39
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

(\$6,555.61)

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

Starting date 7/1/2012 Ending date 12/31/2012 Fund: 51 SUMMER CAMP

Fund Balance:

Appropriated:

750, 54	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		\$8,825.00	
602	Less: Expenditures	(\$11,236.00)		
	Less: Encumbrances	\$0.00	(\$11,236.00)	(\$2,411.00)
	Total appropriated			(\$2,411.00)

Unappropriated:

770	Fund balance, July 1			\$4,680.39
300	Budgeted fund balance			(\$8,825.00)
	Total fund balance			(\$6,555.61)
	Total liabilities and fund equity			(\$6,555.61)

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<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>	<u>\$2,411.00</u>	<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	<u>\$8,825.00</u>	<u>\$2,411.00</u>	<u>\$6,414.00</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>\$2,411.00</u>	<u>\$6,414.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$8,825.00</u>	<u>\$2,411.00</u>	<u>\$6,414.00</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 12/31/2012 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

1	Cash in bank		\$164,096.57
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	(\$246,480.03)	(\$246,480.03)

Total assets and resources

(\$81,883.46)

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		\$40,970.00
	Other current liabilities		\$0.00

Total liabilities

\$40,970.00

Starting date 7/1/2012 Ending date 12/31/2012 Fund: 55 EXTENDED DAY

Fund Balance:

Appropriated:

75. 4	Reserve for encumbrances			\$48,692.85
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	\$644,916.00		
602	Less: Expenditures	(\$277,704.87)		
	Less: Encumbrances	(\$48,692.85)	(\$326,397.72)	\$318,518.28
	Total appropriated			\$367,211.13

Unappropriated:

770	Fund balance, July 1			\$154,851.41
300	Budgeted fund balance			(\$644,916.00)
	Total fund balance			(\$122,853.46)
	Total liabilities and fund equity			(\$81,883.46)

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$644,916.00	\$326,397.72	\$318,518.28
Revenues	\$0.00	(\$246,480.03)	\$246,480.03
Subtotal	<u>\$644,916.00</u>	<u>\$79,917.69</u>	<u>\$564,998.31</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>\$644,916.00</u>	<u>\$79,917.69</u>	<u>\$564,998.31</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>\$644,916.00</u>	<u>\$79,917.69</u>	<u>\$564,998.31</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$644,916.00</u>	<u>\$79,917.69</u>	<u>\$564,998.31</u>

Prepared and submitted by : _____

Board Secretary

Date