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).

Jahry G. H. A BOARD SECRÉTARY

DECEMBER 31, 2012

481

Deferred revenues

Other current liabilities

Total liabilities

\$0.00

\$326,004.00

\$326,004.00

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

	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:	
A V	Estimated revenues \$56,623,491.00	
302	Less revenues (\$51,392,658.61)	\$5,230,832.39
	Total assets and resources	<u>\$37,508,122.45</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

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

Fund Balance:

7ნ. <i>ა</i> 4 761	Reserve for encumbrances Capital reserve account - Ju	lv	\$124,181.97	\$28,666,360.96	
604	Add: Increase in capital rese		\$0.00		
307	Less: Bud. w/d cap. reserve		\$0.00		
309	Less: Bud. w/d cap. reserve	· ·	\$0.00	\$124,181.97	
764	Maintenance reserve accour		\$0.00	¥ .= ., . =	
606	Add: Increase in maintenanc	ce reserve	\$0.00		
310	Less: Bud. w/d from mainter	nance reserve	\$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	
750-752,7	6x 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	
301	Budgeted fund balance			(\$166,889.24)	
(.	Total fund balance			(\$100,000.24)	\$37,182,118.45
	Total liabilities and fu	ınd equity			\$37,508,122.4 <u>5</u>
		a oquity			<u> </u>
	Recapitulation of Budgeted Fund	Balance:			
	,	Balance:	Budgeted	<u>Actual</u>	<u>Variance</u>
	Appropriations	Balance:	\$57,137,241.97	\$51,560,958.44	\$5,576,283.53
	Appropriations Revenues	Balance:	\$57,137,241.97 (\$56,623,491.00)	\$51,560,958.44 (\$51,392,658.61)	\$5,576,283.53 (\$5,230,832.39)
	Appropriations Revenues Subtotal	Balance:	\$57,137,241.97	\$51,560,958.44	\$5,576,283.53
	Appropriations Revenues Subtotal Change in capital reserve account:	Balance:	\$57,137,241.97 (\$56,623,491.00) \$513,750.97	\$51,560,958.44 (\$51,392,658.61) \$168,299.83	\$5,576,283.53 (\$5,230,832.39) <u>\$345,451.14</u>
	Appropriations Revenues Subtotal Change in capital reserve account: Plus - Increase in reserve		\$57,137,241.97 (\$56,623,491.00) \$513,750.97 \$0.00	\$51,560,958.44 (\$51,392,658.61) \$168,299.83 \$209.79	\$5,576,283.53 (\$5,230,832.39) <u>\$345,451.14</u> (\$209.79)
	Appropriations Revenues Subtotal Change in capital reserve account: Plus - Increase in reserve Less - Withdrawal from rese		\$57,137,241.97 (\$56,623,491.00) \$513,750.97 \$0.00 \$0.00	\$51,560,958.44 (\$51,392,658.61) \$168,299.83 \$209.79 \$0.00	\$5,576,283.53 (\$5,230,832.39) <u>\$345,451.14</u> (\$209.79) \$0.00
	Appropriations Revenues Subtotal Change in capital reserve account: Plus - Increase in reserve Less - Withdrawal from rese	rve	\$57,137,241.97 (\$56,623,491.00) \$513,750.97 \$0.00	\$51,560,958.44 (\$51,392,658.61) \$168,299.83 \$209.79	\$5,576,283.53 (\$5,230,832.39) <u>\$345,451.14</u> (\$209.79)
	Appropriations Revenues Subtotal Change in capital reserve account: Plus - Increase in reserve Less - Withdrawal from rese Subtotal Change in waiver offset reserve acc	rve	\$57,137,241.97 (\$56,623,491.00) \$513,750.97 \$0.00 \$0.00 \$513,750.97	\$51,560,958.44 (\$51,392,658.61) \$168,299.83 \$209.79 \$0.00 \$168,509.62	\$5,576,283.53 (\$5,230,832.39) \$345,451.14 (\$209.79) \$0.00 \$345,241.35
	Appropriations Revenues Subtotal Change in capital reserve account: Plus - Increase in reserve Less - Withdrawal from rese Subtotal Change in waiver offset reserve account: Plus - Increase in reserve	rve count:	\$57,137,241.97 (\$56,623,491.00) \$513,750.97 \$0.00 \$0.00 \$513,750.97	\$51,560,958.44 (\$51,392,658.61) \$168,299.83 \$209.79 \$0.00 \$168,509.62	\$5,576,283.53 (\$5,230,832.39) <u>\$345,451.14</u> (\$209.79) \$0.00 <u>\$345,241.35</u>
	Appropriations Revenues Subtotal Change in capital reserve account: Plus - Increase in reserve Less - Withdrawal from rese Subtotal Change in waiver offset reserve acc Plus - Increase in reserve Less - Withdrawal from rese	rve count:	\$57,137,241.97 (\$56,623,491.00) \$513,750.97 \$0.00 \$0.00 \$513,750.97 \$0.00 \$0.00	\$51,560,958.44 (\$51,392,658.61) \$168,299.83 \$209.79 \$0.00 \$168,509.62 \$0.00 \$0.00	\$5,576,283.53 (\$5,230,832.39) \$345,451.14 (\$209.79) \$0.00 \$345,241.35 \$0.00
	Appropriations Revenues Subtotal Change in capital reserve account: Plus - Increase in reserve Less - Withdrawal from rese Subtotal Change in waiver offset reserve acc Plus - Increase in reserve Less - Withdrawal from rese	rve count:	\$57,137,241.97 (\$56,623,491.00) \$513,750.97 \$0.00 \$0.00 \$513,750.97 \$0.00 \$513,750.97	\$51,560,958.44 (\$51,392,658.61) \$168,299.83 \$209.79 \$0.00 \$168,509.62 \$0.00 \$0.00 \$168,509.62	\$5,576,283.53 (\$5,230,832.39) \$345,451.14 (\$209.79) \$0.00 \$345,241.35 \$0.00 \$0.00
	Appropriations Revenues Subtotal Change in capital reserve account: Plus - Increase in reserve Less - Withdrawal from rese Subtotal Change in waiver offset reserve acc Plus - Increase in reserve Less - Withdrawal from rese Subtotal Less: Adjustment for prior years	rve count:	\$57,137,241.97 (\$56,623,491.00) \$513,750.97 \$0.00 \$0.00 \$513,750.97 \$0.00 \$0.00 \$513,750.97 (\$346,861.73)	\$51,560,958.44 (\$51,392,658.61) \$168,299.83 \$209.79 \$0.00 \$168,509.62 \$0.00 \$168,509.62 (\$346,861.73)	\$5,576,283.53 (\$5,230,832.39) \$345,451.14 (\$209.79) \$0.00 \$345,241.35 \$0.00 \$345,241.35 \$0.00
	Appropriations Revenues Subtotal Change in capital reserve account: Plus - Increase in reserve Less - Withdrawal from rese Subtotal Change in waiver offset reserve acc Plus - Increase in reserve Less - Withdrawal from rese	rve count:	\$57,137,241.97 (\$56,623,491.00) \$513,750.97 \$0.00 \$0.00 \$513,750.97 \$0.00 \$513,750.97	\$51,560,958.44 (\$51,392,658.61) \$168,299.83 \$209.79 \$0.00 \$168,509.62 \$0.00 \$0.00 \$168,509.62	\$5,576,283.53 (\$5,230,832.39) \$345,451.14 (\$209.79) \$0.00 \$345,241.35 \$0.00 \$0.00
	Appropriations Revenues Subtotal Change in capital reserve account: Plus - Increase in reserve Less - Withdrawal from rese Subtotal Change in waiver offset reserve acc Plus - Increase in reserve Less - Withdrawal from rese Subtotal Less: Adjustment for prior ye Budgeted fund balance	rve count:	\$57,137,241.97 (\$56,623,491.00) \$513,750.97 \$0.00 \$0.00 \$513,750.97 \$0.00 \$0.00 \$513,750.97 (\$346,861.73)	\$51,560,958.44 (\$51,392,658.61) \$168,299.83 \$209.79 \$0.00 \$168,509.62 \$0.00 \$168,509.62 (\$346,861.73)	\$5,576,283.53 (\$5,230,832.39) \$345,451.14 (\$209.79) \$0.00 \$345,241.35 \$0.00 \$345,241.35 \$0.00
	Appropriations Revenues Subtotal Change in capital reserve account: Plus - Increase in reserve Less - Withdrawal from rese Subtotal Change in waiver offset reserve acc Plus - Increase in reserve Less - Withdrawal from rese Subtotal Less: Adjustment for prior years	rve count: rve ear	\$57,137,241.97 (\$56,623,491.00) \$513,750.97 \$0.00 \$0.00 \$513,750.97 \$0.00 \$0.00 \$513,750.97 (\$346,861.73)	\$51,560,958.44 (\$51,392,658.61) \$168,299.83 \$209.79 \$0.00 \$168,509.62 \$0.00 \$168,509.62 (\$346,861.73)	\$5,576,283.53 (\$5,230,832.39) \$345,451.14 (\$209.79) \$0.00 \$345,241.35 \$0.00 \$345,241.35 \$0.00

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

1	Assets:		
10	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:		
i i i	Estimated revenues	\$1,400,300.00	
302	Less revenues	(\$377,059.50)	\$1,023,240.50
	Total assets and resources		<u>\$1,190,130.26</u>
	<u>L</u> iabilities and Fund Equi	L .	
	Liabilities:	<u>ty</u>	
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	·	\$0.00 \$198,206.46
701	Other current liabilities		\$0.00
	Carlot current hubilities		Ψ0.00
	Total liabilities		\$284,880.22

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

Fund Balance:

		Appro	opriated:					
	7も、 34		Reserve for encumbrances			\$424,054.97		
	761		Capital reserve account - July		\$0.00			
109	604		Add: Increase in capital reserv	/e	\$0.00			
764 Maintenance reserve account - July \$ 50.00 606 Add: Increase in maintenance reserve \$ 0.00 768 Walver offset reserve - July 1, 2	307		Less: Bud. w/d cap. reserve e	ligible costs	\$0.00			
Add: Increase in maintenance reserve	309		Less: Bud. w/d cap. reserve e	xcess costs	\$0.00	\$0.00		
10 Less: Bud. wid from maintenance reserve \$0.00	764		Maintenance reserve account	- July	\$0.00			
768 Waiver offset reserve July 1, 2	606		Add: Increase in maintenance	reserve	\$0.00			
Add. Increase in waiver offset reserve \$0.00 \$0.	310		Less: Bud. w/d from maintena	nce reserve	\$0.00	\$0.00		
1314 Less: Bud. wid from waiver offset reserve \$0,00 \$0,00 762 Adult education programs \$0,00 759-752,76X Other reserves \$0,00 7601 Appropriations \$1,868,314.80 7602 Less: Expenditures (\$563,578.71) Less: Encumbrances (\$440,019.73) (\$1,023,598.44) \$844,716.36 Total appropriated \$1,268,771.33 Unappropriated: \$0,00 Pud balance, July 1 \$0,00 Pud balance \$905,260.04 Total liabilities and fund equity \$1,190,130.26 Recapitulation of Budgeted Fund Balance \$1,000,00 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 \$468,014.80 \$646,538.94 \$1,723,240.50 Change in capital reserve account: Plus - Increase in reserve \$0,00 \$0,00 \$0,00 Subtotal \$468,014.80 \$646,538.94 \$1,728,524,14 Change in waiver offset reserve account: Plus - Increase in reserve \$0,00 \$0,00 \$0,00 Subtotal \$468,014.80 \$646,538.94 \$1,728,524,14 Change in waiver offset reserve account: Plus - Increase in reserve \$0,00 \$0,00 \$0,00 Subtotal \$468,014.80 \$646,538.94 \$1,728,524,14 Change in waiver offset reserve account: Plus - Increase in reserve \$0,00 \$0,00 \$0,00 Subtotal \$468,014.80 \$646,538.94 \$1,728,524,14 Change in waiver offset reserve account: Plus - Increase in reserve \$0,00 \$0,00 \$0,00 Subtotal \$468,014.80 \$646,538.94 \$1,728,524,14 Less: Adjustment for prior year \$1,004,493.51 \$0,00 Subtotal \$468,014.90 \$646,538.94 \$1,728,524,14 Less: Adjustment for prior year \$1,004,493.51	768		Waiver offset reserve - July 1,	2	\$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 ***********************************	609		Add: Increase in waiver offset	reserve	\$0.00			
No.	314		Less: Bud. w/d from waiver of	fset reserve	\$0.00	\$0.00		
Second	762		Adult education programs			\$0.00		
Less: Expenditures (\$683,578.71) Less: Encumbrances (\$440,019.73) (\$1,023,598.44) \$844,716.36 \$1,268,771.33	750-752,	76x	Other reserves			\$0.00		
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 Suggested fund balance (\$363,521.29) Suggested fund balance Suggested fund balance: Suggested fund balance Suggested fund fund balance Suggested fund fund fund fund fund fund fund fun	601		Appropriations		\$1,868,314.80			
Total appropriated \$1,268,771.33 Unappropriated	602		Less: Expenditures	(\$583,578.71)				
Unappropriated: 770 Fund balance, July 1 \$0.00 30° Budgeted fund balance			Less: Encumbrances	(\$440,019.73)	(\$1,023,598.44)	\$844,716.36		
770 Fund balance, July 1 \$0.00 30° Budgeted fund balance \$905,250.04 Total fund balance \$905,250.04 Total liabilities and fund equity \$1,190,130.26 Budgeted Actual Variance Appropriations Budgeted Fund Balance: Budgeted Actual Variance 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 \$468,014.80 \$646,538.94 (\$178,524.14) Change in capital reserve account: \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$468,014.80 \$646,538.94 (\$178,524.14) Change in waiver offset reserve account: \$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 \$468,014.80 \$646,538.94			Total appropriated			\$1,268,771.33		
### Budgeted fund balance ### Total fund balance Total liabilities and fund equity ### Recapitulation of Budgeted Fund Balance: ### Budgeted		Unap	propriated:					
Total fund balance \$905,250.04 Total liabilities and fund equity \$1,190,130.26 Recapitulation of Budgeted Fund Balance: Budgeted Actual Variance 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 \$468,014.80 \$646,538.94 (\$178,524.14) Change in capital reserve account: Plus - Increase in reserve \$0.00 <th co<="" td=""><td>770</td><td></td><td>Fund balance, July 1</td><td></td><td></td><td>\$0.00</td><td></td></th>	<td>770</td> <td></td> <td>Fund balance, July 1</td> <td></td> <td></td> <td>\$0.00</td> <td></td>	770		Fund balance, July 1			\$0.00	
Recapitulation of Budgeted Fund Balance: Budgeted Actual Variance	30^		Budgeted fund balance			(\$363,521.29)		
Recapitulation of Budgeted Fund Balance: Budgeted Actual Variance 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 \$468.014.80 \$646.538.94 (\$178.524.14) Change in capital reserve account: \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$468.014.80 \$646.538.94 (\$178.524.14) Change in waiver offset reserve account: \$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 \$468.014.80 \$646.538.94 (\$178.524.14) Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$363,521.29 \$542,045.43 (\$178,524.14)			Total fund balance				\$905,250.04	
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 \$468,014.80 \$646,538.94 (\$178,524.14) 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 Subtotal \$468,014.80 \$646,538.94 (\$178,524.14) Change in waiver offset reserve account: \$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 \$468,014.80 \$646,538.94 (\$178,524.14) Less: Adjustment for prior year (\$104,493.51) (\$104,493.51) \$0.00 Budgeted fund balance \$363,521.29 \$542,045.43 (\$178,524.14)			Total liabilities and fun	d equity			<u>\$1,190,130.26</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 \$468,014.80 \$646,538.94 (\$178,524.14) Change in capital reserve account: Plus - Increase in reserve \$0.00 \$0		Reca	pitulation of Budgeted Fund E	Balance:				
Revenues (\$1,400,300.00) (\$377,059.50) (\$1,023,240.50) Subtotal \$468,014.80 \$646,538.94 (\$178,524.14) Change in capital reserve account: \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$468,014.80 \$646,538.94 (\$178,524.14) 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 \$0.00 Subtotal \$468,014.80 \$646,538.94 (\$178,524.14) Less: Adjustment for prior year (\$104,493.51) (\$104,493.51) \$0.00 Budgeted fund balance \$363,521.29 \$542,045.43 (\$178,524.14)					Budgeted	<u>Actual</u>	<u>Variance</u>	
Subtotal \$468,014.80 \$646,538.94 (\$178,524.14) Change in capital reserve account: \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$468,014.80 \$646,538.94 (\$178,524.14) 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 \$0.00 Subtotal \$468,014.80 \$646,538.94 (\$178,524.14) Less: Adjustment for prior year (\$104,493.51) (\$104,493.51) \$0.00 Budgeted fund balance \$363,521.29 \$542,045.43 (\$178,524.14)		Appro	opriations		\$1,868,314.80	\$1,023,598.44	\$844,716.36	
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 \$468,014.80 \$646,538.94 (\$178,524.14) 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 \$468,014.80 \$646,538.94 (\$178,524.14) Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$363,521.29 \$542,045.43 (\$178,524.14) Prepared and submitted by :		Reve	nues		(\$1,400,300.00)	(\$377,059.50)	(\$1,023,240.50)	
Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$468,014.80 \$646,538.94 (\$178,524.14) 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 \$0.00 Subtotal \$468,014.80 \$646,538.94 (\$178,524.14) Less: Adjustment for prior year (\$104,493.51) (\$104,493.51) \$0.00 Budgeted fund balance \$363,521.29 \$542,045.43 (\$178,524.14)		Subto	otal		\$468,014.80	\$646,538.94	(\$178,524.14)	
Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$468,014.80 \$646,538.94 (\$178,524.14) 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 \$468,014.80 \$646,538.94 (\$178,524.14) Less: Adjustment for prior year (\$104,493.51) (\$104,493.51) \$0.00 Budgeted fund balance \$363,521.29 \$542,045.43 (\$178,524.14)		Chan	ge in capital reserve account:					
Subtotal \$468,014.80 \$646,538.94 (\$178,524.14) 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 \$468,014.80 \$646,538.94 (\$178,524.14) Less: Adjustment for prior year (\$104,493.51) (\$104,493.51) \$0.00 Budgeted fund balance \$363,521.29 \$542,045.43 (\$178,524.14) Prepared and submitted by :			Plus - Increase in reserve		\$0.00	\$0.00	\$0.00	
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 \$468,014.80 \$646,538.94 (\$178,524.14) Less: Adjustment for prior year (\$104,493.51) (\$104,493.51) \$0.00 Budgeted fund balance \$363,521.29 \$542,045.43 (\$178,524.14) Prepared and submitted by :			Less - Withdrawal from reserv	е	\$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 Subtotal \$468,014.80 \$646,538.94 (\$178,524.14) Less: Adjustment for prior year (\$104,493.51) (\$104,493.51) \$0.00 Budgeted fund balance \$363,521.29 \$542,045.43 (\$178,524.14) Prepared and submitted by :		Subto	otal		\$468,014.80	<u>\$646,538.94</u>	(\$178,524.14)	
Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$468,014.80 \$646,538.94 (\$178,524.14) Less: Adjustment for prior year (\$104,493.51) (\$104,493.51) \$0.00 Budgeted fund balance \$363,521.29 \$542,045.43 (\$178,524.14) Prepared and submitted by :		Chan	ge in waiver offset reserve acco	unt:				
Subtotal \$468,014.80 \$646,538.94 (\$178,524.14) Less: Adjustment for prior year (\$104,493.51) (\$104,493.51) \$0.00 Budgeted fund balance \$363,521.29 \$542,045.43 (\$178,524.14) Prepared and submitted by :			Plus - Increase in reserve		\$0.00	\$0.00	\$0.00	
Less: Adjustment for prior year (\$104,493.51) (\$104,493.51) \$0.00 Budgeted fund balance \$363,521.29 \$542,045.43 (\$178,524.14) Prepared and submitted by :			Less - Withdrawal from reserv	е	\$0.00	\$0.00	\$0.00	
Budgeted fund balance \$363,521.29 \$542,045.43 (\$178,524.14) Prepared and submitted by :		Subto	otal		<u>\$468,014.80</u>	<u>\$646,538.94</u>	(\$178,524.14)	
Prepared and submitted by :			Less: Adjustment for prior year	r	(\$104,493.51)	(\$104,493.51)	\$0.00	
		Budg	eted fund balance		\$363,521.29	<u>\$542,045.43</u>	(\$178,524.14)	
		Prepa	ared and submitted bv :					
		1		Board	Secretary	Date		

Total liabilities

\$567,532.00

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		<u>\$2,885,487.68</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		\$567,532.00
	Other current liabilities		\$0.00

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

Fund Balance:

Prepared and submitted by :

۲	und Balance:				
Α	ppropriated:				
7ن ب4	Reserve for encumbrances			\$655,313.62	
761	Capital reserve account - July	•	\$0.00		
604	Add: Increase in capital reser	ve	\$0.00		
307	Less: Bud. w/d cap. reserve e	eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve e	excess costs	\$0.00	\$0.00	
764	Maintenance reserve account	- July	\$0.00		
606	Add: Increase in maintenance	e reserve	\$0.00		
310	Less: Bud. w/d from maintena	ance reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1	, 2	\$0.00		
609	Add: Increase in waiver offset	reserve	\$0.00		
314	Less: Bud. w/d from waiver 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	(\$182,547.28)			
	Less: Encumbrances	(\$655,313.62)	(\$837,860.90)	\$886,900.39	
	Total appropriated			\$1,542,214.01	
U	nappropriated:				
770	Fund balance, July 1			\$1,745,804.86	
302	Budgeted fund balance			(\$970,063.19)	
	Total fund balance				\$2,317,955.68
	Total liabilities and fur	nd equity			<u>\$2,885,487.68</u>
R	ecapitulation of Budgeted Fund I	Balance:			
			Budgeted	<u>Actual</u>	Variance
A	ppropriations		\$1,724,761.29	\$837,860.90	\$886,900.39
R	evenues		\$0.00	(\$776.81)	\$776.81
S	ubtotal		\$1,724,761.29	\$837,084.09	<u>\$887,677.20</u>
С	hange 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
s	ubtotal		\$1,724,761.29	\$837,084.09	\$887,677.20
С	hange 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
s	ubtotal		\$1,724,761.29	\$837,084.09	\$887,677.20
	Less: Adjustment for prior yea	ar	(\$754,698.10)	(\$754,698.10)	\$0.00
В	udgeted fund balance		\$970,063.19	\$82,385.99	\$887,677.20

Board Secretary

Total liabilities

\$0.00

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

	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		<u>\$1,677,130.50</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
			•

Date

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

Fund Balance:

	Appropriated:				
76 J4	Reserve for encumbrances			\$0.00	
761	Capital reserve account - July		\$0.00	****	
604	Add: Increase in capital reserv	e	\$0.00		
307	Less: Bud. w/d cap. reserve el		\$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	
750-752,76	x 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	
302	Budgeted fund balance			\$0.00	
	Total fund balance				\$1,677,130.50
	Total liabilities and fun	d equity			<u>\$1,677,130.50</u>
	Recapitulation of Budgeted Fund E	salance:			
			Budgeted	<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>	(\$1,306,903.50)	<u>\$1,306,903.50</u>
	Change 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
	Subtotal		<u>\$0.00</u>	(\$1,306,903.50)	<u>\$1,306,903.50</u>
	Change 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
	Subtotal		<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
	Budgeted fund balance		<u>\$0.00</u>	(\$1,306,903.50)	<u>\$1,306,903.50</u>
	Prepared and submitted by :				

Board Secretary

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

	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:		
1	Estimated revenues	\$0.00	
302	Less revenues	(\$216,136.89)	(\$216,136.89)
	Total assets and resources		(\$261,373.76)
	<u>Liabilities and Fund Equity</u> Liabilities:		
101	Cash in bank		(\$58,082.74)
101	Casii iii balik		(\$30,002.74)
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:

balance				
balance				
valance				/#MMM ANN AN'
				(\$273,483.83)
ities and fund or	auit.			
ities and fund ed	quity			<u>(\$261,373.76)</u>
geted Fund Bala	nce:			
J		Budgeted	Actual	<u>Variance</u>
				(\$4,914.20)
			·	
				\$216,136.89
		<u>\$905,000.00</u>	<u>\$693,777.31</u>	\$211,222.69
/e account:				
n reserve		\$0.00	\$0.00	\$0.00
al from reserve		\$0.00	\$0.00	\$0.00
		\$905,000.00	\$693 <u>,777.31</u>	\$211,222.69
reserve account:		<u> </u>	\$\$\pi \text{\$\pi \text{\$\e	<u> </u>
		\$0.00	00.00	00.00
				\$0.00
al from reserve		\$0.00	\$0.00	\$0.00
		\$905,000.00	<u>\$693,777.31</u>	\$211,222.69
it for prior year		\$0.00	\$0.00	\$0.00
t for prior your				\$211,222.69
li t tio	rve account: in reserve val from reserve t reserve account: in reserve val from reserve	in reserve val from reserve t reserve account: in reserve val from reserve nt for prior year	### Ageted Fund Balance: Budgeted \$905,000.00 \$905,000.00 \$905,000.00	Budgeted Actual \$905,000.00 \$909,914.20

Total liabilities

\$0.00

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

	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
401	Other current liabilities		\$0.00
	Other Current naphilities		Ψ0.00

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

Fund Balance:

Budgeted fund balance

	Fund Balance:				
	Appropriated:				
7と、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 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	
750-752,76	X 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	
30-	Budgeted fund balance			(\$8,825.00)	
	Total fund balance				(\$6,555.61)
	Total liabilities and fund e	quity			(\$6,555.61)
	Recapitulation of Budgeted Fund Bala	ince:			
			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		\$8,825.00	\$2,411.00	\$6,414.00
	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
	Subtotal		\$8,825.00	\$2,411.00	\$6,414.00
	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		\$8,825.00	\$2,411.00	<u>\$6,414.00</u>
	Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00

Prepared and submitted by : _____

\$8,825.00

\$6,414.00

\$2,411.00

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

	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:								
444	Interroverymental accounts navable atota		\$0.00					
411	Intergovernmental accounts payable - state		\$0.00					
421	Accounts payable		\$0.00					
431	Contracts payable		\$0.00					
451	Loans payable		\$40,970.00					
481	Deferred revenues		\$0.00					
	Other current liabilities		ψ0.00					
	Total liabilities		\$40,970.00					

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

Fund Balance:

	Appropriated:				
75. J4	Reserve for encumbrances			\$48,692.85	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve	е	\$0.00		
307	Less: Bud. w/d cap. reserve eli	gible costs	\$0.00		
309	Less: Bud. w/d cap. reserve ex	cess costs	\$0.00	\$0.00	
764	Maintenance reserve account -	· July	\$0.00		
606	Add: Increase in maintenance	reserve	\$0.00		
310	Less: Bud. w/d from maintenar	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 offset reserve		\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76	X 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	
30^	Budgeted fund balance			(\$644,916.00)	
	Total fund balance				(\$122,853.46)
	Total liabilities and fund	d equity			(\$81,883.46)
	Recapitulation of Budgeted Fund B				
			Budgeted	Actual	<u>Variance</u>
	Appropriations		\$644,916.00	\$326,397.72	\$318,518.28
	Revenues		\$0.00	(\$246,480.03)	\$246,480.03
	Subtotal		\$644,916.00	\$79,917.69	\$564,998.31
	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 accou	ınt:			
	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>	\$79,917.69	<u>\$564,998.31</u>
	Prepared and submitted by :				
	Trepared and submitted by .				

Board Secretary

Date