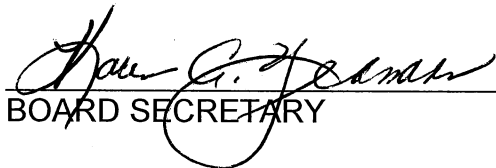


**NUTLEY BOARD OF EDUCATION
REPORT OF THE SECRETARY
DATED MARCH 31, 2013**

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

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF
MARCH 31, 2013 NO BUDGETARY LINE ITEM ACCOUNT
HAS BEEN OVEREXPENDED IN VIOLATION OF
NJAC 6A:23-2.11(a).



BOARD SECRETARY

MARCH 31, 2013

Starting date 7/1/2012 Ending date 3/31/2013 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

	Cash in bank		\$5,651,783.99
102 - 106	Cash Equivalents		\$3,400.00
111	Investments		\$0.00
116	Capital Reserve Account		\$124,494.87
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$13,004,099.00

Accounts Receivable:

132	Interfund	\$2,466.60	
141	Intergovernmental - State	(\$439.43)	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	(\$7,392.25)	
153, 154	Other (net of estimated uncollectable of \$_____)	\$8,117.25	\$2,752.17

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	(\$53,807,290.93)	\$2,816,200.07

Total assets and resources

\$21,602,730.10

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 3/31/2013 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:

750, 54	Reserve for encumbrances			\$14,145,690.17
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	(\$38,799,989.83)		
	Less: Encumbrances	(\$14,145,690.17)	(\$52,945,680.00)	\$4,191,561.97
	Total appropriated			\$18,461,434.11

Unappropriated:

770	Fund balance, July 1			\$2,982,181.23
3'	Budgeted fund balance			(\$166,889.24)
	Total fund balance			\$21,276,726.10
	Total liabilities and fund equity			<u>\$21,602,730.10</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$57,137,241.97	\$52,945,680.00	\$4,191,561.97
Revenues	(\$56,623,491.00)	(\$53,807,290.93)	(\$2,816,200.07)
Subtotal	<u>\$513,750.97</u>	<u>(\$861,610.93)</u>	<u>\$1,375,361.90</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$312.90	(\$312.90)
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$513,750.97</u>	<u>(\$861,298.03)</u>	<u>\$1,375,049.00</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>\$513,750.97</u>	<u>(\$861,298.03)</u>	<u>\$1,375,049.00</u>
Less: Adjustment for prior year	(\$346,861.73)	(\$346,861.73)	\$0.00
Budgeted fund balance	<u>\$166,889.24</u>	<u>(\$1,208,159.76)</u>	<u>\$1,375,049.00</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 3/31/2013 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

	Cash in bank			(\$5,562.06)
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	\$48,087.00		
142	Intergovernmental - Federal	\$216,971.00		
143	Intergovernmental - Other	\$0.00		
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00		\$265,058.00

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	\$1,406,905.00		
302	Less revenues	(\$902,611.25)		\$504,293.75

Total assets and resources

\$763,789.69

Liabilities and Fund Equity

Liabilities:

101	Cash in bank			(\$5,562.06)
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 3/31/2013 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

7, 54	Reserve for encumbrances			\$240,710.42
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	\$1,982,102.16		
602	Less: Expenditures	(\$1,016,524.28)		
	Less: Encumbrances	(\$256,675.18)	(\$1,273,199.46)	\$708,902.70
	Total appropriated			\$949,613.12

Unappropriated:

770	Fund balance, July 1			\$0.00
300	Budgeted fund balance			(\$470,703.65)
	Total fund balance			\$478,909.47
	Total liabilities and fund equity			<u>\$763,789.69</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,982,102.16	\$1,273,199.46	\$708,902.70
Revenues	(\$1,406,905.00)	(\$902,611.25)	(\$504,293.75)
Subtotal	<u>\$575,197.16</u>	<u>\$370,588.21</u>	<u>\$204,608.95</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>\$575,197.16</u>	<u>\$370,588.21</u>	<u>\$204,608.95</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>\$575,197.16</u>	<u>\$370,588.21</u>	<u>\$204,608.95</u>
Less: Adjustment for prior year	(\$104,493.51)	(\$104,493.51)	\$0.00
Budgeted fund balance	<u>\$470,703.65</u>	<u>\$266,094.70</u>	<u>\$204,608.95</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 3/31/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

1	Cash in bank		\$2,313,737.16
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	(\$1,159.97)	(\$1,159.97)

Total assets and resources

\$2,881,387.68

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 3/31/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

750-764	Reserve for encumbrances			\$702,713.62
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	(\$186,647.28)		
	Less: Encumbrances	(\$702,713.62)	(\$889,360.90)	\$835,400.39
	Total appropriated			\$1,538,114.01

Unappropriated:

770	Fund balance, July 1			\$1,745,804.86
300	Budgeted fund balance			(\$970,063.19)
	Total fund balance			\$2,313,855.68
	Total liabilities and fund equity			<u>\$2,881,387.68</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,724,761.29	\$889,360.90	\$835,400.39
Revenues	\$0.00	(\$1,159.97)	\$1,159.97
Subtotal	<u>\$1,724,761.29</u>	<u>\$888,200.93</u>	<u>\$836,560.36</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>\$888,200.93</u>	<u>\$836,560.36</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>\$888,200.93</u>	<u>\$836,560.36</u>
Less: Adjustment for prior year	(\$754,698.10)	(\$754,698.10)	\$0.00
Budgeted fund balance	<u>\$970,063.19</u>	<u>\$133,502.83</u>	<u>\$836,560.36</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 3/31/2013 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

1	Cash in bank		\$62,715.49
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	(\$3,735,511.00)	\$0.00

Total assets and resources

\$62,715.49

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 3/31/2013 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

7, 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	(\$3,672,795.51)		
	Less: Encumbrances	\$0.00	(\$3,672,795.51)	\$62,715.49
	Total appropriated			\$62,715.49

Unappropriated:

770	Fund balance, July 1			\$0.00
302	Budgeted fund balance			\$0.00

Total fund balance **\$62,715.49**

Total liabilities and fund equity \$62,715.49

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,735,511.00	\$3,672,795.51	\$62,715.49
Revenues	(\$3,735,511.00)	(\$3,735,511.00)	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$62,715.49)</u>	<u>\$62,715.49</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>(\$62,715.49)</u>	<u>\$62,715.49</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>(\$62,715.49)</u>	<u>\$62,715.49</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$62,715.49)</u>	<u>\$62,715.49</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 3/31/2013 Fund: 50 ENTERPRISE FUND

Assets and Resources

Assets:

1	Cash in bank		(\$13,507.75)
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	(\$498,808.68)	(\$498,808.68)

Total assets and resources

(\$499,470.56)

Liabilities and Fund Equity

Liabilities:

101	Cash in bank		(\$13,507.75)
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 3/31/2013 Fund: 50 ENTERPRISE FUND

Fund Balance:

Appropriated:

750, 54	Reserve for encumbrances			\$361,943.72
761	Capital reserve account - July	\$0.00		
604	Add: Increase in capital reserve	\$0.00		
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00	
764	Maintenance reserve account - July	\$0.00		
606	Add: Increase in maintenance reserve	\$0.00		
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2_____	\$0.00		
609	Add: Increase in waiver offset reserve	\$0.00		
314	Less: Bud. w/d from waiver offset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations	\$905,000.00		
602	Less: Expenditures		(\$549,210.56)	
	Less: Encumbrances		(\$361,943.72)	
	Total appropriated		(\$911,154.28)	\$355,789.44

Unappropriated:

770	Fund balance, July 1			\$37,629.93
30	Budgeted fund balance			(\$905,000.00)
	Total fund balance			(\$511,580.63)
	Total liabilities and fund equity			(\$499,470.56)

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$905,000.00	\$911,154.28	(\$6,154.28)
Revenues	\$0.00	(\$498,808.68)	\$498,808.68
Subtotal	<u>\$905,000.00</u>	<u>\$412,345.60</u>	<u>\$492,654.40</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>\$412,345.60</u>	<u>\$492,654.40</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>\$412,345.60</u>	<u>\$492,654.40</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$905,000.00</u>	<u>\$412,345.60</u>	<u>\$492,654.40</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 3/31/2013 Fund: 51 SUMMER CAMP

Assets and Resources

Assets:

101	Cash in bank		\$1,737.39
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

(\$7,087.61)

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 3/31/2013 Fund: 51 SUMMER CAMP

Fund Balance:

Appropriated:

75, 34	Reserve for encumbrances			\$0.00
761	Capital reserve account - July	\$0.00		
604	Add: Increase in capital reserve	\$0.00		
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00	
764	Maintenance reserve account - July	\$0.00		
606	Add: Increase in maintenance reserve	\$0.00		
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2_____	\$0.00		
609	Add: Increase in waiver offset reserve	\$0.00		
314	Less: Bud. w/d from waiver offset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations	\$8,825.00		
602	Less: Expenditures		(\$11,768.00)	
	Less: Encumbrances	\$0.00	(\$11,768.00)	(\$2,943.00)
	Total appropriated			(\$2,943.00)

Unappropriated:

770	Fund balance, July 1			\$4,680.39
300	Budgeted fund balance			(\$8,825.00)
	Total fund balance			(\$7,087.61)
	Total liabilities and fund equity			(\$7,087.61)

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$8,825.00	\$11,768.00	(\$2,943.00)
Revenues	\$0.00	(\$8,825.00)	\$8,825.00
Subtotal	<u>\$8,825.00</u>	<u>\$2,943.00</u>	<u>\$5,882.00</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>\$2,943.00</u>	<u>\$5,882.00</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>\$2,943.00</u>	<u>\$5,882.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$8,825.00</u>	<u>\$2,943.00</u>	<u>\$5,882.00</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 3/31/2013 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

	Cash in bank		\$215,221.52
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	(\$475,401.39)	(\$475,401.39)

Total assets and resources

(\$259,679.87)

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 3/31/2013 Fund: 55 EXTENDED DAY

Fund Balance:

Appropriated:

75, 94	Reserve for encumbrances			\$21,956.92
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	(\$455,501.28)		
	Less: Encumbrances	(\$21,956.92)	(\$477,458.20)	\$167,457.80
	Total appropriated			\$189,414.72

Unappropriated:

770	Fund balance, July 1			\$154,851.41
30	Budgeted fund balance			(\$644,916.00)
	Total fund balance			(\$300,649.87)
	Total liabilities and fund equity			(\$259,679.87)

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$644,916.00	\$477,458.20	\$167,457.80
Revenues	\$0.00	(\$475,401.39)	\$475,401.39
Subtotal	<u>\$644,916.00</u>	<u>\$2,056.81</u>	<u>\$642,859.19</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>\$2,056.81</u>	<u>\$642,859.19</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>\$2,056.81</u>	<u>\$642,859.19</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$644,916.00</u>	<u>\$2,056.81</u>	<u>\$642,859.19</u>

Prepared and submitted by : _____

Board Secretary

Date