APPENDIX A

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).

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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	<u>\$21,602,730.10</u>
	Liabilities and Fund Equity	
	Liabilities:	
411	Intergovernmental accounts payable - state	\$0.00

421	Accounts payable	\$0.00
431	Contracts payable	\$0.00
451	Loans payable	\$0.00
481	Deferred revenues	\$0.00
	Other current liabilities	\$ 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:				
75., 54	Reserve for encumbrances			\$14,145,690.17	
761	Capital reserve account - July	/	\$124,181.97		
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	\$124,181.97	
764	Maintenance reserve accoun	t - July	\$0.00		
606	Add: Increase in maintenance	e reserve	\$0.00		
310	Less: Bud. w/d from mainten	ance reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1	, 2	\$0.00		
609	Add: Increase in waiver offse	t reserve	\$0.00		
314	Less: Bud. w/d from waiver o	ffset 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	
31	Budgeted fund balance			(\$166,889.24)	
	Total fund balance				\$21,276,726.10
	Total liabilities and fu	nd equity			<u>\$21,602,730.10</u>
	Recapitulation of Budgeted Fund	Balance:	τ.		
			Budgeted	Actual	Variance
,	Appropriations		\$57,137,241.97	\$52,945,680.00	\$4,191,561.97
I	Revenues		(\$56,623,491.00)	(\$53,807,290.93)	(\$2,816,200.07)
. :	Subtotal		\$513,750.97	(\$861,610.93)	<u>\$1,375,361.90</u>
	Change in capital reserve account:				

,200.07) 5,<u>361.90</u> (\$312.90) \$0.00 \$1,375,049.00

\$0.00

\$0.00

\$0.00

\$1,375,049.00

\$1,375,049.00

\$0.00 Less - Withdrawal from reserve \$0.00 <u>\$513,750.97</u> (\$861,298.03) Less: Adjustment for prior year (\$346,861.73) (\$346,861.73) Budgeted fund balance \$166,889.24 (\$1,208,159.76)

\$0.00

\$0.00

\$0.00

<u>\$513,750.97</u>

Prepared and submitted by :

Plus - Increase in reserve

Change in waiver offset reserve account: Plus - Increase in reserve

Subtotal

Subtotal

Less - Withdrawal from reserve

Board Secretary

Date

\$312.90

(\$861,298.03)

\$0.00

\$0.00

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

	Assets:		
i	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:		
2 X	Estimated revenues	\$1,406,905.00	
302	Less revenues	(\$902,611.25)	\$504,293.75
	Total assets and resources		<u>\$763,789.69</u>
	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:

•		

App	propriated:				
4ن ۲۰	Reserve for encumbrances			\$240,710.42	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserv	e	\$0.00		
307	Less: Bud. w/d cap. reserve el	igible costs	\$0.00		
309	Less: Bud. w/d cap. reserve ex	cess costs	\$0.00	\$0.00	
764	Maintenance reserve account	- July	\$0.00		
606	Add: Increase in maintenance	reserve	\$0.00		
310	Less: Bud. w/d from maintena	nce reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1,	2	\$0.00		
609	Add: Increase in waiver offset	reserve	\$0.00		
314	Less: Bud. w/d from waiver off	set reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$1,982,102.16		
602	Less: Expenditures	(\$1,016,524.28)			
	Less: Encumbrances	(\$256,675.18)	(\$1,273,199.46)	\$708,902.70	
	Total appropriated			\$949,613.12	
Una	appropriated:				
770	Fund balance, July 1			\$0.00	
30^	Budgeted fund balance			(\$470,703.65)	
	Total fund balance				\$478,909.47
	Total liabilities and fun	d equity			<u>\$763,789.69</u>
Rec	capitulation of Budgeted Fund B	alance:			
			Budgeted	Actual	Variance
App	propriations		\$1,982,102.16	\$1,273,199.46	\$708,902.70
Rev	/enues		(\$1,406,905.00)	(\$902,611.25)	(\$504,293.75)
Sub	ototal		<u>\$575,197.16</u>	\$370,588.21	\$204,608.95
Cha	ange in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	e	\$0.00	\$0.00	\$0.00
Sub	ototal		<u>\$575,197.16</u>	<u>\$370,588.21</u>	\$204,608.95
Cha	ange in waiver offset reserve acco	unt:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	e	\$0.00	\$0.00	\$0.00
Sub	ototal		<u>\$575,197.16</u>	<u>\$370,588.21</u>	<u>\$204,608.95</u>
	Less: Adjustment for prior yea	r	(\$104,493.51)	(\$104,493.51)	\$0.00
Buc	dgeted fund balance		<u>\$470,703.65</u>	<u>\$266,094.70</u>	<u>\$204,608.95</u>

Prepared and submitted by :

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Board Secretary

Date

Starting date 7/1/2012

Ending date 3/31/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

	Assets:		
1. 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		<u>\$2,881,387.68</u>
	Liabilities and Fund Equity		

Liabilities and Fund Equity

Liabilities:

	Total liabilities	\$567,532.00
	Other current liabilities	\$0.00
481	Deferred revenues	\$567,532.00
451	Loans payable	\$0.00
431	Contracts payable	\$0.00
421	Accounts payable	\$0.00
411	Intergovernmental accounts payable - state	\$0.00

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

	Fund Balance.				
	Appropriated:				
4د ئ7	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 eligib	le costs	\$0.00		
309	Less: Bud. w/d cap. reserve exce	ss costs	\$0.00	\$0.00	
764	Maintenance reserve account - Ju	lly	\$0.00		
606	Add: Increase in maintenance res	erve	\$0.00		
310	Less: Bud. w/d from maintenance	reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2_		\$0.00		
609	Add: Increase in waiver offset res	erve	\$0.00		
314	Less: Bud. w/d from waiver offset	reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76	Sx 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	
307	Budgeted fund balance			(\$970,063.19)	
	Total fund balance				\$2,313,855.68
	Total liabilities and fund e	quity			<u>\$2,881,387.68</u>
	Recapitulation of Budgeted Fund Bala	ince:			
			Budgeted	Actual	<u>Variance</u>
	Appropriations		\$1,724,761.29	\$889,360.90	\$835,400.39
	Revenues	,	\$0.00	(\$1,159.97)	\$1,159.97
	Subtotal		\$1,724,761.29	<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	:			

Subtotal

Less: Adjustment for prior year Budgeted fund balance

Prepared and submitted by :

Plus - Increase in reserve

Less - Withdrawal from reserve

Board Secretary

\$0.00

\$0.00

\$1,724,761.29

(\$754,698.10)

<u>\$970,063.19</u>

Date

\$0.00

\$0.00

\$888,200.93

(\$754,698.10)

\$133,502.83

\$0.00

\$0.00

<u>\$836,560.36</u> \$0.00

\$836,560.36

Starting date 7/1/2012

Ending date 3/31/2013 Fund: 40 DEBT SERVICE FUNDS

	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		<u>\$62,715.49</u>
	Liabilities and Fund Equity		
	Liabilities:		
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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:

\$62,715.49 \$62,715.49

	Appropriated:		
4ر ۲	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		
	Total liabilities and fund equity		
	Recapitulation of Budgeted Fund Balance:		
		Budgeted	Actual

	Budgeted	Actual	<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>	(\$62,715.49)	\$62,715.49
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>	(\$62,715.49)	<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>	(\$62,715.49)	<u>\$62,715.49</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	(\$62,715.49)	<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 4	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

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Fur	nd E	Salai	nce:
гu		Daiai	nce.

Α	oppropriated:				
75.,. 54	Reserve for encumbrances			\$361,943.72	
761	Capital reserve account - July	1	\$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	t - 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 offse	t reserve	\$0.00		
314	Less: Bud. w/d from waiver of	ffset 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)	(\$911,154.28)	(\$6,154.28)	
	Total appropriated			\$355,789.44	
L	Inappropriated:				
770	Fund balance, July 1			\$37,629.93	
31	Budgeted fund balance			(\$905,000.00)	
	Total fund balance				(\$511,580.63)
	Total liabilities and fur	nd equity			(\$499,470.56)
F	Recapitulation of Budgeted Fund	Balance:			
			Budgeted	Actual	Variance
A	Appropriations		\$905,000.00	\$911,154.28	(\$6,154.28)
F	Revenues		\$0.00	(\$498,808.68)	\$498,808.68
S	Subtotal		\$905,000.00	<u>\$412,345.60</u>	\$492,654.40
C	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$905,000.00</u>	<u>\$412,345.60</u>	<u>\$492,654.40</u>
C	Change in waiver offset reserve acco	ount:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
5	Subtotal		<u>\$905,000.00</u>	<u>\$412,345.60</u>	\$492,654.40
	Less: Adjustment for prior ye	ar	\$0.00	\$0.00	\$0.00
E	Budgeted fund balance		\$905,000.00	<u>\$412,345.60</u>	<u>\$492,654.40</u>

Prepared and submitted by :

Board Secretary

Date

Starting date 7/1/2012

2 Ending date 3/31/2013 Fund: 51 SUMMER CAMP

	Assets and Resources		
	Assets:		
1c.	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

Appropriated:

1	1				
75、 34	Reserve for encumbrances			\$0.00	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reservent	/e	\$0.00		
307	Less: Bud. w/d cap. reserve e	ligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve e	xcess costs	\$0.00	\$0.00	
764	Maintenance reserve account	- July	\$0.00		
606	Add: Increase in maintenance	reserve	\$0.00		
310	Less: Bud. w/d from maintena	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	fset 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)	
Ur	nappropriated:				
770	Fund balance, July 1			\$4,680.39	
31	Budgeted fund balance			(\$8,825.00)	
	Total fund balance				(\$7,087.61)
	Total liabilities and fur	id equity			<u>(\$7,087.61)</u>
R	ecapitulation of Budgeted Fund	Balance:			
			Budgeted	<u>Actual</u>	Variance
A	opropriations		\$8,825.00	\$11,768.00	(\$2,943.00)
Re	evenues		\$0.00	(\$8,825.00)	\$8,825.00
Su	ubtotal		<u>\$8,825.00</u>	<u>\$2,943.00</u>	<u>\$5,882.00</u>
CI	hange in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reservent	/e	\$0.00	\$0.00	\$0.00
S	ubtotal		\$8,825.00	<u>\$2,943.00</u>	<u>\$5,882.00</u>
C	hange in waiver offset reserve acco	ount:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reser	/e	\$0.00	\$0.00	\$0.00
S	ubtotal		\$8,825.00	\$2,943.00	\$5,882.00
	Less: Adjustment for prior yea	ar	\$0.00	\$0.00	\$0.00

Prepared and submitted by :

Budgeted fund balance

2

Board Secretary

\$8,825.00

Date

\$2,943.00

\$5,882.00

Starting date 7/1/2012

Ending date 3/31/2013 Fund: 55 EXTENDED DAY

Assets and Resources

 Cash in bank Cash Equivalents Cash Equivalents Cash Equivalents Capital Reserve Account Capita Reserve Account Capita		Assets:		
11 Investments 50.00 116 Capital Reserve Account 50.00 117 Maintenance Reserve Account 50.00 118 Emergency Reserve Account 50.00 121 Tax levy Reserve Account 50.00 122 Intergovernmental - State 50.00 143 Intergovernmental - State 50.00 144 Intergovernmental - Other 50.00 143 Other (net of estimated uncollectable of \$	` 1	Cash in bank		\$215,221.52
116 Capital Reserve Account 50.00 117 Maintenance Reserve Account 50.00 118 Emergency Reserve Account 50.00 121 Tax levy Receivable 50.00 22 Intergrovermental - State 50.00 141 Intergovermental - Foderal 50.00 142 Intergovermental - Foderal 50.00 143 Intergovermental - Other 50.00 143 Intergovermental - Other 50.00 153, 154 Other (net of estimated uncollectable of \$	102 - 106	Cash Equivalents		\$500.00
117 Maintenance Reserve Account 50.00 128 Emergency Reserve Account 50.00 121 Tax levy Receivable 50.00 Interfund 50.00 132 Interfund 50.00 141 Intergovermental - State 50.00 142 Intergovermental - State 50.00 143 Intergovermental - State 50.00 143 Intergovermental - Other 50.00 153.154 Other (net of estimated uncollectable of \$	111	Investments		\$0.00
118 Emergency Reserve Account 90.00 121 Tax levy Receivable 90.00 122 Intergovermental - State 90.00 132 Intergovermental - State 90.00 141 Intergovermental - State 90.00 142 Intergovermental - State 90.00 143 Intergovermental - Other 90.00 153, 154 Other (net of estimated uncollectable of \$	116	Capital Reserve Account		\$0.00
121 Tax levy Receivable 50.00 132 Interfund 50.00 141 Intergovermental - State 50.00 142 Intergovermental - Federal 50.00 143 Intergovermental - Federal 50.00 144 Other (net of estimated uncollectable of \$	117	Maintenance Reserve Account		\$0.00
Accourts Receivable: \$0.00 132 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 \$	118	Emergency Reserve Account		\$0.00
132 Interfund 50.00 141 Intergovernmental - State 50.00 142 Intergovernmental - Federal 50.00 143 Intergovernmental - Other 50.00 153. 154 Other (net of estimated uncollectable of \$) 50.00 \$0.00 Leans Receivable: 131 Interfund \$0.00 \$0.00 151. 152 Other (Net of estimated uncollectable of \$) \$0.00 \$0.00 Interfund \$0.00 151. 152 Other (Net of estimated uncollectable of \$) \$0.00 \$0.00 Dither Current Assets \$0.00 Stimated revenues \$0.00 Stimated revenues \$0.00 302 Less revenues \$0.00 \$475.401.39 \$475.401.39 Liabilities and Fund Equity Liabilities and Fund Equity Liabilities and Fund Equity Stati assets and resources \$50.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0	121	Tax levy Receivable		\$0.00
141 Intergovernmental - State 50.00 142 Intergovernmental - Federal 50.00 143 Intergovernmental - Other 50.00 153, 154 Other (net of estimated uncollectable of \$		Accounts Receivable:		
142 Intergovernmental - Federal \$0.00 143 Intergovernmental - Other \$0.00 153, 154 Other (net of estimated uncollectable of \$) \$0.00 \$0.00 153, 154 Other (net of estimated uncollectable of \$) \$0.00 \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 \$0.00 161, 152 Other (Net of estimated uncollectable of \$) \$0.00 \$0.00 302 Less revenues \$0.00 \$0.00 302 Less revenues \$0.00 \$0.00 302 Less revenues \$0.00 \$0.00 130 Less revenues \$0.00 \$0.00 141 Intergovernmental accounts payable - state \$0.00 \$0.00 151 Accounts payable \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 <td>132</td> <td>Interfund</td> <td>\$0.00</td> <td></td>	132	Interfund	\$0.00	
143 Intergovernmental - Other \$0.00 153, 154 Other (net of estimated uncollectable of \$) \$0.00 131 Interfund \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 0ther Current Assets \$0.00 302 Less revenues \$0.00 302 Less revenues \$0.00 302 Less revenues \$0.00 Liabilities and Fund Equity Liabilities and Fund Equity Liabilities and Fund Equity Liabilities and Fund Equity 411 Intergovernmental accounts payable - state \$0.00 421 Accounts payable - state \$0.00 431 Contracts payable \$0.00 431 Loans payable \$0.00 431 Loans payable \$0.00 431 Deferred revenues \$40.970.00	141	Intergovernmental - State	\$0.00	
153, 154 Other (net of estimated uncollectable of \$) \$0.00 \$0.00 131 Interfund \$0.00 \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 \$0.00 0ther Current Assets \$0.00 \$0.00 \$0.00 302 Less revenues \$0.00 \$475,401.39 \$475,401.39 302 Less revenues \$0.00 \$475,401.39 \$475,401.39 302 Less revenues \$0.00 \$475,401.39 \$475,401.39 Liabilities and Fund Equity Liabilities and Fund Equity Liabilities and Fund Equity Liabilities and Fund Equity 141 Intergovernmental accounts payable - state \$0.00 421 Accounts payable \$0.00 431 Contracts payable \$0.00 431 Leas payable \$0.00 431 Deferred revenues \$40,970.00 <td>142</td> <td>Intergovernmental - Federal</td> <td>\$0.00</td> <td></td>	142	Intergovernmental - Federal	\$0.00	
Loans Receivable: \$0.00 131 Interfund \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 \$0.00 Other Current Assets \$0.00 \$0.00 302 Estimated revenues \$0.00 302 Less revenues \$0.00 302 Less revenues \$0.00 502 Less revenues \$0.00 503 Liabilities and Fund Equity \$\$475,401.39) Liabilities and Fund Equity Liabilities and Fund Equity 411 Intergovernmental accounts payable - state \$0.00 421 Accounts payable \$0.00 431 Contracts payable \$0.00 431 Loans payable \$0.00 431 Loans payable \$0.00 431 Deferred revenues \$40,970.00	143	Intergovernmental - Other	\$0.00	
131 Interfund \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 0ther Current Assets \$0.00 Resources: 202 Less revenues \$0.00 302 Less revenues \$0.00 Total assets and resources \$20.00 Liabilities and Fund Equity Liabilities \$20.00 411 Intergovernmental accounts payable - state \$0.00 421 Accounts payable \$0.00 431 Contracts payable \$0.00 431 Loans payable \$0.00 431 Loans payable \$0.00 431 Deferred revenues \$0.00	153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$0.00
151, 152 Other (Net of estimated uncollectable of \$) \$0.00 \$0.00 Other Current Assets \$0.00 \$0.00 Resources: \$0.00 \$0.00 302 Less revenues \$0.00 Total assets and resources \$0.00 \$475,401.39 Liabilities and Fund Equity \$259,679.87 Liabilities and Fund Equity \$20.00 411 Intergovernmental accounts payable - state \$0.00 421 Accounts payable \$0.00 431 Contracts payable \$0.00 431 Loans payable \$0.00 431 Deferred revenues \$0.00		Loans Receivable:		
Other Current Assets \$0.00 Resources: \$0.00 302 Less revenues \$0.00 Total assets and resources \$0.00 Liabilities and Fund Equity \$259,679.87) Liabilities and Fund Equity \$200 411 Intergovernmental accounts payable - state \$0.00 421 Accounts payable \$0.00 431 Contracts payable \$0.00 431 Leans payable \$0.00 431 Leans payable \$0.00 431 Deferred revenues \$0.00	131	Interfund	\$0.00	
Resources: \$0.00 302 Less revenues \$0.00 302 Less revenues \$475,401.39 \$475,401.39 Total assets and resources \$259,679.87 \$259,679.87 Liabilities and Fund Equity \$259,679.87 \$259,679.87 1 Intergovernmental accounts payable - state \$0.00 411 Intergovernmental accounts payable - state \$0.00 421 Accounts payable \$0.00 431 Contracts payable \$0.00 431 Loans payable \$0.00 431 Loans payable \$0.00 431 Deferred revenues \$40,970.00	151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Estimated revenues\$0.00302Less revenues(\$475,401.39)Total assets and resourcesLiabilities and Fund EquityLiabilities and Fund EquityLiabilities:\$0.00411Intergovernmental accounts payable - state\$0.00421Accounts payable\$0.00431Contracts payable\$0.00431Loans payable\$0.00431Loans payable\$0.00431Deferred revenues\$40,970.00		Other Current Assets		\$0.00
302Less revenues(\$475,401.39)(\$475,401.39)Total assets and resources(\$259,679.87)Liabilities and Fund EquityLiabilities:1Intergovernmental accounts payable - state\$0.00421Accounts payable\$0.00421Contracts payable\$0.00431Contracts payable\$0.00451Loans payable\$0.00481Deferred revenues\$40,970.00		Resources:		
Total assets and resources (§259,679,87) Liabilities and Fund Equity Liabilities: Liabilities and Fund Equity 411 Intergovernmental accounts payable - state \$0.00 421 Accounts payable - state \$0.00 423 Accounts payable - state \$0.00 431 Contracts payable \$0.00 432 Loans payable \$0.00 433 Deferred revenues \$40,970.00	X.	Estimated revenues	\$0.00	
Liabilities and Fund Equity Liabilities and Fund Equity Liabilities: 411 Intergovernmental accounts payable - state \$0.00 421 Accounts payable \$0.00 421 Accounts payable \$0.00 431 Contracts payable \$0.00 431 Loans payable \$0.00 451 Loans payable \$0.00 481 Deferred revenues \$40,970.00	302	Less revenues	(\$475,401.39)	(\$475,401.39)
Liabilities: 411 Intergovernmental accounts payable - state \$0.00 421 Accounts payable 421 Contracts payable 431 Contracts payable 451 Loans payable 451 Deferred revenues \$40,970.00		Total assets and resources		<u>(\$259,679.87)</u>
Liabilities: 411 Intergovernmental accounts payable - state \$0.00 421 Accounts payable 421 Contracts payable 431 Contracts payable 451 Loans payable 451 Deferred revenues \$0.00				
411Intergovernmental accounts payable - state\$0.00421Accounts payable\$0.00431Contracts payable\$0.00451Loans payable\$0.00481Deferred revenues\$40,970.00		Liabilities and Fund Equity		
421Accounts payable\$0.00431Contracts payable\$0.00451Loans payable\$0.00481Deferred revenues\$40,970.00		Liabilities:		
421Accounts payable\$0.00431Contracts payable\$0.00451Loans payable\$0.00481Deferred revenues\$40,970.00				
431Contracts payable\$0.00451Loans payable\$0.00481Deferred revenues\$40,970.00	411	Intergovernmental accounts payable - state		\$0.00
451Loans payable\$0.00481Deferred revenues\$40,970.00	421	Accounts payable		\$0.00
481 Deferred revenues \$40,970.00	431	Contracts payable		\$0.00
	451	Loans payable		\$0.00
	481	Deferred revenues		\$40,970.00
Other current liabilities \$0.00		Other current liabilities		\$0.00

Total liabilities

1

\$40,970.00

Reserve for encumbrances

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

Fund Balance:

Appropriated:

75., 04

\$21,956.92

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 accoun	t - 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 offse	t reserve	\$0.00		
314	Less: Bud. w/d from waiver o	ffset 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	
U	nappropriated:				
770	Fund balance, July 1			\$154,851.41	
31	Budgeted fund balance			(\$644,916.00)	
	Total fund balance				(\$300,649.87)
	Total liabilities and fu	nd equity			(\$259,679.87)
R	ecapitulation of Budgeted Fund	Balance:			
			Budgeted	Actual	Variance
A	ppropriations		\$644,916.00	\$477,458.20	\$167,457.80
R	evenues		\$0.00	(\$475,401.39)	\$475,401.39
S	ubtotal		\$644,916.00	\$2,056.81	<u>\$642,859.19</u>
C	hange in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
S	ubtotal		<u>\$644,916.00</u>	<u>\$2,056.81</u>	<u>\$642,859.19</u>
C	hange in waiver offset reserve acc	ount:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00

Subtotal

\$644,916.00 \$2,056.81 \$0.00 \$0.00 Less: Adjustment for prior year Budgeted fund balance \$644,916.00 \$2,056.81

Prepared and submitted by :

Board Secretary

Date

<u>\$642,859.19</u>

\$642,859.19

\$0.00