NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY DATED APRIL 30, 2013

BOARD SECRETARY'S MONTHLY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF APRIL 30, 2013 NO BUDGETARY LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATION OF NJAC 6A:23-2.11(a).

BOARD SECRETARY

APRIL 30, 2013

481

Deferred revenues

Other current liabilities

Total liabilities

\$0.00

\$326,004.00

\$326,004.00

Starting date 7/1/2012 Ending date 4/30/2013 Fund: 10 GENERAL CURRENT EXPENSE

r	Assets:	
1	Cash in bank	\$5,751,000.36
102 - 106	Cash Equivalents	\$3,400.00
111	Investments	\$0.00
116	Capital Reserve Account	\$124,529.24
117	Maintenance Reserve Account	\$0.00
118	Emergency Reserve Account	\$0.00
121	Tax levy Receivable	\$8,669,400.00
	Accounts Receivable:	
132	Interfund \$2,466.60	
141	Intergovernmental - State \$100,522.38	
142	Intergovernmental - Federal \$0.00	
143	Intergovernmental - Other (\$7,392.25)	
153, 154	Other (net of estimated uncollectable of \$) \$8,317.25	\$103,913.98
	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 (\$54,568,660.98)	\$2,054,830.02
	Total assets and resources	\$16,707,073.60
	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 4/30/2013 Fund: 10 GENERAL CURRENT EXPENSE

~ .	Appropriated:				
7. 54	Reserve for encumbrances			\$9,639,347.73	
761	Capital reserve account - Jul	y ·	\$124,181.97		
604	Add: Increase in capital rese	ve	\$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 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	
750-752,76	X Other reserves			\$0.00	
601	Appropriations		\$57,086,637.97		
602	Less: Expenditures	(\$43,695,646.33)			
	Less: Encumbrances	(\$9,639,347.73)	(\$53,334,994.06)	\$3,751,643.91	
	Total appropriated			\$13,515,173.61	
	Unappropriated:				
770	Fund balance, July 1			\$2,982,181.23	
300%	Budgeted fund balance			(\$116,285.24)	
	Total fund balance				\$16,381,069.60
	Total liabilities and fu	nd equity			\$16,707,073.60
	Recapitulation of Budgeted Fund	Balance:			
			Budgeted	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$57,086,637.97	\$53,334,994.06	\$3,751,643.91
	Revenues		(\$56,623,491.00)	(\$54,568,660.98)	(\$2,054,830.02)
	Subtotal		<u>\$463,146.97</u>	(\$1,233,666.92)	<u>\$1,696,813.89</u>
	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$347.27	(\$347.27)
	Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
	Subtotal		\$463,146.97	(\$1,233,319.65)	\$1,696,466.62
	Change 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		<u>\$463,146.97</u>	(\$1,233,319.65)	<u>\$1,696,466.62</u>
	Less: Adjustment for prior ye	ar	(\$346,861.73)	(\$346,861.73)	\$0.00
	Budgeted fund balance		<u>\$116,285.24</u>	(\$1,580,181.38)	<u>\$1,696,466.62</u>
	Prepared and submitted by :				
Ì	,	Board	Secretary	Date	

Starting date 7/1/2012 Ending date 4/30/2013 Fund: 20 SPECIAL REVENUE FUNDS

	Assets:		
1 .	Cash in bank		(\$32,301.26)
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	\$1,636,231.00	
302	Less revenues	(\$1,053,750.25)	\$582,480.75
	Total assets and resources		\$815,237.49
	<u>Liabilities and Fund Equity</u>		
	Liabilities:		
101	Cash in bank		(\$32,301.26)
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 4/30/2013 Fund: 20 SPECIAL REVENUE FUNDS

	Appropriated:				
75. j. 54	Reserve for encumbrances			\$229,099.86	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reser	ve	\$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	ince 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		j	\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$1,982,246.16		
602	Less: Expenditures	(\$1,194,402.48)			
	Less: Encumbrances	(\$245,064.62)	(\$1,439,467.10)	\$542,779.06	
	Total appropriated			\$771,878.92	
	Unappropriated:				
770	Fund balance, July 1			\$0.00	
31	Budgeted fund balance	•		(\$241,521.65)	
	Total fund balance				\$530,357.27
	Total liabilities and fur	nd equity			<u>\$815,237.49</u>
	Recapitulation of Budgeted Fund	Balance:			
			Budgeted	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$1,982,246.16	\$1,439,467.10	\$542,779.06
	Revenues		(\$1,636,231.00)	(\$1,053,750.25)	(\$582,480.75)
	Subtotal		<u>\$346,015.16</u>	<u>\$385,716.85</u>	<u>(\$39,701,69)</u>
	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>\$346,015.16</u>	<u>\$385,716.85</u>	(\$39,701.69)
	Change 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		<u>\$346,015.16</u>	<u>\$385,716.85</u>	(\$39,701.69)
	Less: Adjustment for prior ye	ar	(\$104,493.51)	(\$104,493.51)	\$0.00
	Budgeted fund balance		<u>\$241,521.65</u>	<u>\$281,223.34</u>	(\$39,701.69)
	Prepared and submitted by :				
)		Board S	Secretary	Date	

451

481

Loans payable

Deferred revenues
Other current liabilities

Total liabilities

\$0.00

\$0.00

\$567,532.00

\$567,532.00

Starting date 7/1/2012 Ending date 4/30/2013 Fund: 30 CAPITAL PROJECTS FUNDS

7	Assets:		
1	Cash in bank		\$2,313,029.18
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	(\$1,291.99)	(\$1,291.99)
	Total assets and resources		<u>\$2,880,547.68</u>
	Liabilities and Fund Equity		
	Liabilities:		
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00

Starting date 7/1/2012 Ending date 4/30/2013 Fund: 30 CAPITAL PROJECTS FUNDS

ances Int - July tal reserve eserve eligible costs eserve excess costs account - July ntenance reserve maintenance reserve - July 1, 2 er offset reserve waiver offset reserve erams (\$187,48	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$685,348.92 \$0.00 \$0.00 \$0.00 \$0.00	
tal reserve eserve eligible costs eserve excess costs account - July ntenance reserve maintenance reserve - July 1, 2 er offset reserve vaiver offset reserve ears	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	
eserve eligible costs eserve excess costs account - July ntenance reserve maintenance reserve - July 1, 2 rer offset reserve waiver offset reserve rams	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$1,724,761.29	\$0.00 \$0.00 \$0.00	
account - July ntenance reserve maintenance reserve - July 1, 2 rer offset reserve waiver offset reserve rams	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	
account - July ntenance reserve maintenance reserve - July 1, 2 rer offset reserve waiver offset reserve rams	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00	
maintenance reserve - July 1, 2 er offset reserve waiver offset reserve rams	\$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00	
- July 1, 2 er offset reserve waiver offset reserve rams	\$0.00 \$0.00 \$0.00 \$1,724,761.29	\$0.00 \$0.00	
er offset reserve waiver offset reserve rams	\$0.00 \$0.00 \$1,724,761.29	\$0.00	
waiver offset reserve ams	\$0.00 \$1,724,761.29	\$0.00	
rams	\$1,724,761.29	\$0.00	
	. , .		
(\$187,48	. , .	\$0.00	
(\$187,48	. , .		
(\$187,48	87.28)		
(\$685,34	48.92) (\$872,836.20)	\$851,925.09	
		\$1,537,274.01	
		\$1,745,804.86	
ce		(\$970,063.19)	
nce		(40,0,000,00)	\$2,313,015.68
and fund equity			\$2,880,547.68
d Fund Balance:	Budgeted	Actual	<u>Variance</u>
	\$1,724,761.29	\$872,836.20	\$851,925.09
	\$0.00	(\$1,291.99)	\$1,291.99
	\$1,724,761.29	<u>\$871,544.21</u>	\$853,217.08
count:	 		-
serve	\$0.00	\$0.00	\$0.00
om reserve	\$0.00	\$0.00	\$0.00
	\$1,724,761.29	\$871, <u>544.21</u>	\$853,217.08
erve account:		 	
serve	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00
om reserve	<u>\$1,724,761.29</u>	<u>\$871,544.21</u>	\$853,217.08
om reserve	(\$754,698.10)	(\$754,698.10)	\$0.00
	\$970,063.19	<u>\$116,846.11</u>	\$853,217.08
om reserve prior year			
r		\$1,724,761.29 prior year (\$754,698.10)	\$1,724,761.29 \$871,544.21 prior year (\$754,698.10) (\$754,698.10)

Total liabilities

\$0.00

Starting date 7/1/2012 Ending date 4/30/2013 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		<u>\$62,715.49</u>
	Liabilities and Fund Equity Liabilities:		
	Liabilities.		
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable	,	\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00

Starting date 7/1/2012 Ending date 4/30/2013 Fund: 40 DEBT SERVICE FUNDS

7		Appropriated:				
Add: Increase in capital reserve \$0.00 \$	7t , 54	Reserve for encumbrances			\$0.00	
100	761	Capital reserve account - July		\$0.00		
109	604	Add: Increase in capital reserv	re	\$0.00		
Maintenance reserve account - July \$0.00	307	Less: Bud. w/d cap. reserve e	igible costs	\$0.00		
Add: Increase in maintenance reserve	309	Less: Bud. w/d cap. reserve ex	cess costs	\$0.00	\$0.00	
100 Less: Bud. wid from maintenance reserve \$0.00 \$0.00	764	Maintenance reserve account	- July	\$0.00		
768 Walver offset reserve July 1, 2	606	Add: Increase in maintenance	reserve	\$0.00		
609 Add: Increase in walver offset reserve \$0.00 \$0.00 314 Less: Bud. wid from walver offset reserve \$0.00 \$0.00 762 Adult education programs \$0.00 50-752,76x Other reserves \$0.00 601 Appropriations \$3,735,511.00 602 Less: Expenditures \$0.00 \$3,672,795,511 \$62,715,49 Total appropriated \$62,715,49 \$62,715,49 Total fund balance, July 1 \$0.00 \$62,715,49 Total fund balance \$0.00 \$62,715,49 Total fund balance \$62,715,49 \$62,715,49 Total fund balance \$62,715,49 \$62,715,49 Recapitulation of Budgeted Fund Balance: \$62,715,49 \$62,715,49 Budgeted fund balance \$3,735,511.00 \$3,672,795,51 \$62,715,49 Revenues \$3,735,511.00 \$3,672,795,51 \$62,715,49 Appropriations \$3,735,511.00 \$3,672,795,51 \$62,715,49 Revenues \$3,000	310	Less: Bud. w/d from maintena	nce reserve	\$0.00	\$0.00	
1314 Less: Bud. wid from waiver offset reserve \$0.00 \$	768	Waiver offset reserve - July 1,	2	\$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) \$62,715.49 Less: Encumbrances \$0.00 (\$3,672,795.51) \$62,715.49 Total appropriated \$0.00 \$0.00 2" Budgeted fund balance \$0.00 \$62,715.49 Total fund balance \$0.00 \$62,715.49 Total liabilities and fund equity \$62,715.49 \$62,715.49 Recapitulation of Budgeted Fund Balance \$0.00 \$3,672,795.51 \$62,715.49 Appropriations \$3,735,511.00 \$3,672,795.51 \$62,715.49 Revenues (\$3,735,511.00 \$3,672,795.51 \$62,715.49 Revenues (\$3,735,511.00 \$3,672,795.49 \$62,715.49 Change in capital reserve account: \$0.00 \$62,715.49 \$62,715.49 Change in capital reserve account: \$0.00 \$60.00 \$0.00	609	Add: Increase in waiver offset	reserve	\$0.00		
No.	314	Less: Bud. w/d from waiver of	set reserve	\$0.00	\$0.00	
Appropriations \$3,735,511.00	762	Adult education programs			\$0.00	
Less: Expenditures (\$3,672,795.51) Less: Encumbrances \$0.00 (\$3,672,795.51) \$62,715.49 Total appropriated \$0.00 \$62,715.49 \$62,7	750-752,76	Other reserves			\$0.00	
Less: Encumbrances \$0.00 (\$3,672.795.51) \$62,715.49 Total appropriated \$62,715.49 Unappropriated:	601	Appropriations		\$3,735,511.00		
Total appropriated \$62,715.49	602	Less: Expenditures	(\$3,672,795.51)			
Unappropriated: 770		Less: Encumbrances	\$0.00	(\$3,672,795.51)	\$62,715.49	
770 Fund balance, July 1 \$0.00 3° Budgeted fund balance \$62,715.49 Total liabilities and fund equity \$62,715.49 Recapitulation of Budgeted Fund Balance: Budgeted Actual Variance Appropriations \$3,735,511.00 \$3,672,795.51 \$62,715.49 Revenues \$3,735,511.00 \$3,735,511.00 \$0.00 \$62,715.49 Revenues \$0.00 \$62,715.49 \$62,715.49 Plus - Increase in reserve \$0.00 <		Total appropriated			\$62,715.49	
Budgeted fund balance \$0.00		Unappropriated:				
Total fund balance \$62,715.49 \$62,715.	770	Fund balance, July 1			\$0.00	
Secapitulation of Budgeted Fund Balance: Budgeted Actual Variance Appropriations \$3,735,511.00 \$3,672,795.51 \$62,715.49 Revenues (\$3,735,511.00) (\$3,735,511.00) \$0.00 Subtotal \$0.00 (\$62,715.49) \$62,715.49 Change in capital reserve account: \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$0.00 \$62,715.49 \$62,715.49 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 \$0.00 \$0.00 \$0.00 Less: Adjustment for prior year \$0.00 \$62,715.49 \$62,715.49 Budgeted fund balance \$0.00 \$62,715.49 \$62,715.49	31	Budgeted fund balance			\$0.00	
Budgeted Actual Variance Appropriations \$3,735,511.00 \$3,672,795.51 \$62,715.49 Revenues (\$3,735,511.00) (\$3,735,511.00) \$0.00 Subtotal \$0.00 (\$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 \$0.00 Subtotal \$0.00 \$62,715.49 \$62,715.49 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 \$0.00 \$0.00 \$0.00 \$0.00 Subtotal \$0.00 \$0.00 \$0.00 \$0.00 Budgeted fund balance \$0.00 \$0.00 \$0.00 \$0.00 Prepared and submitted by :		Total fund balance				\$62,715.49
Appropriations \$3,735,511.00 \$3,672,795.51 \$62,715.49 Revenues (\$3,735,511.00) (\$3,735,511.00) \$0.00 Subtotal \$0.00 (\$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 \$62,715.49 \$62,715.49 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 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 Subtotal \$0.00 <t< td=""><td></td><td>Total liabilities and fun</td><td>d equity</td><td></td><td></td><td><u>\$62,715.49</u></td></t<>		Total liabilities and fun	d equity			<u>\$62,715.49</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 \$0.00 \$\$0.00 \$\$0.00 Subtotal reserve account: Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Subtotal \$0.00 \$0.00 \$0.00		Recapitulation of Budgeted Fund B	Balance:			
Revenues (\$3,735,511.00) (\$3,735,511.00) \$0.00 Subtotal \$0.00 (\$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 \$62,715.49 \$62,715.49 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 \$0.00 \$0.00 \$0.00 \$0.00 Subtotal \$0.00 \$0.00 \$0.00 \$0.00 Budgeted fund balance \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 Brepared and submitted by :				Budgeted	Actual	<u>Variance</u>
Subtotal \$0.00 (\$62,715.49) \$62,715.49 Change in capital reserve account: \$0.00 \$0.00 \$0.00 Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Subtotal \$0.00 \$0.00 \$0.00 Subtotal \$0.00 \$62,715.49 \$62,715.49 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 \$0.00 \$0.00 \$62,715.49 \$62,715.49 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$0.00 \$62,715.49 \$62,715.49		Appropriations		\$3,735,511.00	\$3,672,795.51	\$62,715.49
Change in capital reserve account: \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$0.00 \$62,715.49 \$62,715.49 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 \$0.00 \$62,715.49 \$62,715.49 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$0.00 \$62,715.49 \$62,715.49		Revenues		(\$3,735,511.00)	(\$3,735,511.00)	\$0.00
Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$0.00 \$62,715.49 \$62,715.49 Change in waiver offset reserve account:		Subtotal		<u>\$0.00</u>	(\$62,715.49)	<u>\$62,715.49</u>
Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$0.00 \$62,715.49 \$62,715.49 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 \$0.00 \$62,715.49 \$62,715.49 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$0.00 \$62,715.49 \$62,715.49		Change in capital reserve account:				
Subtotal \$0.00 (\$62,715.49) \$62,715.49 Change in waiver offset reserve account: Plus - Increase in reserve \$0.00 \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$0.00 \$62,715.49 \$62,715.49 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$0.00 \$62,715.49 \$62,715.49 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 \$0.00 \$0.00 \$62,715.49 \$62,715.49 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$0.00 (\$62,715.49) \$62,715.49 Prepared and submitted by :		Less - Withdrawal from reserv	/e	\$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 \$0.00 \$62,715.49 \$62,715.49 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$0.00 \$62,715.49 \$62,715.49 Prepared and submitted by :		Subtotal		<u>\$0.00</u>	(\$62,715.49)	<u>\$62,715.49</u>
Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$0.00 (\$62,715.49) \$62,715.49 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$0.00 (\$62,715.49) \$62,715.49 Prepared and submitted by :		Change in waiver offset reserve acco	ount:			
Subtotal \$0.00 (\$62,715.49) \$62,715.49 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$0.00 (\$62,715.49) \$62,715.49 Prepared and submitted by :		Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$0.00 (\$62,715.49) \$62,715.49 Prepared and submitted by :		Less - Withdrawal from reserv	/e	\$0.00	\$0.00	\$0.00
Budgeted fund balance \$0.00 (\$62,715.49) \$62,715.49 Prepared and submitted by :		Subtotal		\$0.00	(\$62,715.49)	<u>\$62,715.49</u>
Prepared and submitted by :		Less: Adjustment for prior yea	ar	\$0.00	\$0.00	\$0.00
		Budgeted fund balance		\$0.00	(\$62,715.49)	<u>\$62,715.49</u>
		Prepared and submitted by :	Board	Secretary	 Date	

Starting date 7/1/2012 Ending date 4/30/2013 Fund: 50 ENTERPRISE FUND

	Assets:		
10.	Cash in bank		(\$4,737.23)
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	(\$600,620.74)	(\$600,620.74)
	Total assets and resources		(\$592,512.10)
	Liabilities and Fund Equity	·	
	Liabilities:		
101	Cash in bank		(\$4,737.23)
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 4/30/2013 Fund: 50 ENTERPRISE FUND

72		Appropriated:					
604 Add: Increase in capital reserve \$0,00	7ხ. , . ó4	Reserve for encumbrances			\$269,746.93		
100	761	Capital reserve account - July		\$0.00			
309	604	Add: Increase in capital reserve	е	\$0.00			
Maintenance reserve account - July \$0.00	307	Less: Bud. w/d cap. reserve eli	gible costs	\$0.00			
Add: Increase in maintenance reserve \$0.00 \$0.0	309	Less: Bud. w/d cap. reserve ex	cess costs	\$0.00	\$0.00		
100 Less: Bud. w/d from maintenance reserve \$0.00 \$0.00 768	764	Maintenance reserve account -	July	\$0.00			
768 Walver offset reserve July 1, 2	606	Add: Increase in maintenance	reserve	\$0.00			
609 Add: Increase in walver offset reserve \$0.00 \$0.00 314 Less: Bud. wid from walver 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 (\$642,252,10) Unappropriated Total appropriated \$37,629.93 3° Budgeted fund balance (\$905,000.00) Total fund balance (\$592,812.10) Total fund balance (\$604,622.17) Total fund balance (\$905,000.00) Total fund balance Budgeted Fund Balance Budget	310	Less: Bud. w/d from maintenar	nce reserve	\$0.00	\$0.00		
314 Less: Bud. wid 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 (\$642,252.10) Less: Enumbrances (\$269,746.93) (\$911,999.03) (\$6,999.03) Total appropriated ***********************************	768	Waiver offset reserve - July 1,	2	\$0.00			
762 Adult education programs \$0.00 750-752,76x Other reserves \$0.00 601 Appropriations \$905,000.00 602 Less: Expenditures (\$642,252.10) Less: Encumbrances (\$269,746.93) (\$911,999.03) (\$56,999.03) Total appropriated 270 Fund balance, July 1 \$37,629.93 37 Budgeted fund balance (\$905,000.00) Total fund balance (\$604,622.17) Total fund balance (\$604,622.17) Total fund balance (\$604,622.17) Recapitulation of Budgeted Fund Balance Budgeted Actual Variance Appropriations \$905,000.00 \$911,999.03 (\$6.999.03) Revenues \$0.00 \$900.602.07 \$600.620.74 \$600.620.74 \$600.620.74 \$600.620.74 \$600.620.74 \$600.620.74 \$600.620.74 \$600.620.74 \$600.620.74 \$600.620.74 \$600.620.74 \$600.620.74 \$600.620.74 \$600.620.74 \$600.620.74	609	Add: Increase in waiver offset r	reserve	\$0.00			
750-752,76x Other reserves \$0.00 601 Appropriations \$905,000.00 602 Less: Expenditures (\$642,252,10) Less: Expenditures (\$269,746.93) (\$911,999.03) (\$66,999.03) Total appropriated 770 Fund balance (\$905,000.00) Total fund balance (\$905,000.00) Total fund balance (\$604,622.17) Total liabilities and fund equity \$37,629.93 Recapitulation of Budgeted Fund Balance: Budgeted Actual Yariance Appropriations \$905,000.00 \$911,999.03 (\$6.999.03) Revenues \$0.00 \$911,999.03 (\$6.999.03) Revenues \$0.00 \$911,999.03 (\$6.999.03) Revenues \$0.00 \$500.00 \$593,621.71 Change in capital reserve account: \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$905,000.00 \$0.00 \$0.00	314	Less: Bud. w/d from waiver offs	set reserve	\$0.00	\$0.00		
Appropriations	762	Adult education programs			\$0.00		
	750-752,76	X Other reserves			\$0.00		
Less: Encumbrances (\$269,746.93) (\$911,999.03) (\$6,999.03) Total appropriated \$262,747.90 Unappropriated:	601	Appropriations		\$905,000.00			
Unappropriated: Unappropriated:	602	Less: Expenditures	(\$642,252.10)				
Unappropriated: 770 Fund balance, July 1 \$37,629.93 3° Budgeted fund balance (\$905,000.00)		Less: Encumbrances	(\$269,746.93)	(\$911,999.03)	(\$6,999.03)		
770 Fund balance, July 1 \$37,629.93 3° Budgeted fund balance (\$604,622.17) Total fund balance (\$504,622.17) Total liabilities and fund equity Eudgeted Actual Variance Recapitulation of Budgeted Fund Balance: Budgeted Actual Variance Appropriations \$905,000.00 \$911,999.03 (\$604,692.17) Revenues \$0.00 \$911,378.29 \$935,621.71 Change in capital reserve account: Plus - Increase in reserve \$0.00 \$0		Total appropriated			\$262,747.90		
770 Fund balance, July 1 \$37,629.93 3° Budgeted fund balance (\$604,622.17) Total fund balance (\$504,622.17) Total liabilities and fund equity Eudgeted Actual Variance Recapitulation of Budgeted Fund Balance: Budgeted Actual Variance Appropriations \$905,000.00 \$911,999.03 (\$604,692.17) Revenues \$0.00 \$911,378.29 \$935,621.71 Change in capital reserve account: Plus - Increase in reserve \$0.00 \$0		Unappropriated:					
Second S	770				\$37,629.93		
Total fund balance (\$604,622.17) Total liabilities and fund equity (\$592,512.10) Recapitulation of Budgeted Fund Balance: Budgeted Actual Variance Appropriations \$905,000.00 \$911,999.03 (\$6,999.03) Revenues \$0.00 \$5905,000.00 <th colspan<="" td=""><td>3r</td><td></td><td></td><td></td><td>(\$905,000.00)</td><td></td></th>	<td>3r</td> <td></td> <td></td> <td></td> <td>(\$905,000.00)</td> <td></td>	3r				(\$905,000.00)	
Recapitulation of Budgeted Fund Balance: Budgeted Actual Variance					, , ,	(\$604,622.17)	
Appropriations \$905,000.00 \$911,999.03 \$609,030.00 Revenues \$0.00 \$600,620.74 \$600,620.74 Subtotal \$905,000.00 \$311,378.29 \$593,621.71 Change in capital reserve account: Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$311,378.29 \$593,621.71 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 \$905,000.00 \$0.00 \$0.00 Subtotal \$905,000.00 \$311,378.29 \$593,621.71 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$905,000.00 \$311,378.29 \$593,621.71		Total liabilities and fund	d equity				
Appropriations \$905,000.00 \$911,999.03 \$609,030.00 Revenues \$0.00 \$600,620.74 \$600,620.74 Subtotal \$905,000.00 \$311,378.29 \$593,621.71 Change in capital reserve account: Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$311,378.29 \$593,621.71 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 \$905,000.00 \$0.00 \$0.00 Subtotal \$905,000.00 \$311,378.29 \$593,621.71 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$905,000.00 \$311,378.29 \$593,621.71		Recapitulation of Budgeted Fund B	alance:				
Revenues \$0.00 (\$600,620.74) \$600,620.74 Subtotal \$905,000.00 \$311,378.29 \$593,621.71 Change in capital reserve account: \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$905,000.00 \$311,378.29 \$593,621.71 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 \$905,000.00 \$311,378.29 \$593,621.71 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$905,000.00 \$311,378.29 \$593,621.71				Budgeted	<u>Actual</u>	<u>Variance</u>	
Subtotal \$905,000.00 \$311,378.29 \$593,621.71 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 \$311,378.29 \$593,621.71 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 \$905,000.00 \$311,378.29 \$593,621.71 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$905,000.00 \$311,378.29 \$593,621.71		Appropriations		\$905,000.00	\$911,999.03	(\$6,999.03)	
Change in capital reserve account: \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$905,000.00 \$311,378.29 \$593,621.71 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 \$905,000.00 \$311,378.29 \$593,621.71 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$905,000.00 \$311,378.29 \$593,621.71		Revenues		\$0.00	(\$600,620.74)	\$600,620.74	
Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$905,000.00 \$311,378.29 \$593,621.71 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 \$905,000.00 \$311,378.29 \$593,621.71 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$905,000.00 \$311,378.29 \$593,621.71		Subtotal		\$905,000.00	<u>\$311,378.29</u>	<u>\$593,621.71</u>	
Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$905,000.00 \$311,378.29 \$593,621.71 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 \$905,000.00 \$311,378.29 \$593,621.71 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$905,000.00 \$311,378.29 \$593,621.71		Change in capital reserve account:					
Subtotal \$905,000.00 \$311,378.29 \$593,621.71 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 \$905,000.00 \$311,378.29 \$593,621.71 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$905,000.00 \$311,378.29 \$593,621.71 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 \$905,000.00 \$311,378.29 \$593,621.71 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$905,000.00 \$311,378.29 \$593,621.71 Prepared and submitted by :		Less - Withdrawal from reserve	e	\$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 \$905,000.00 \$311,378.29 \$593,621.71 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$905,000.00 \$311,378.29 \$593,621.71 Prepared and submitted by :		Subtotal		\$905,000.00	<u>\$311,378.29</u>	\$593,621.71	
Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$905,000.00 \$311,378.29 \$593,621.71 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$905,000.00 \$311,378.29 \$593,621.71 Prepared and submitted by :		Change in waiver offset reserve accou	ınt:				
Subtotal \$905,000.00 \$311,378.29 \$593,621.71 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$905,000.00 \$311,378.29 \$593,621.71 Prepared and submitted by:		Plus - Increase in reserve		\$0.00	\$0.00	\$0.00	
Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 Budgeted fund balance \$905,000.00 \$311,378.29 \$593,621.71 Prepared and submitted by :		Less - Withdrawal from reserve	e ,	\$0.00	\$0.00	\$0.00	
Budgeted fund balance \$905,000.00 \$311,378.29 \$593,621.71 Prepared and submitted by :		Subtotal		\$905,000.00	\$311,378.29	\$593,621.71	
Prepared and submitted by :		Less: Adjustment for prior year	•	\$0.00	\$0.00	\$0.00	
		Budgeted fund balance		\$905,000.00	<u>\$311,378.29</u>	<u>\$593,621.71</u>	
		Drongrad and submitted by					
		riepaled and submitted by :	Board S	ecretary	Date		

Total liabilities

\$0.00

Starting date 7/1/2012 Ending date 4/30/2013 Fund: 51 SUMMER CAMP

	Assets:		
10.	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)
	<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
-101	Other current liabilities		\$0.00
	2 Can an manning		43.30

Starting date 7/1/2012 Ending date 4/30/2013 Fund: 51 SUMMER CAMP

í	Appropriated:				
75 . 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 eli	gible costs	\$0.00		
309	Less: Bud. w/d cap. reserve ex	cess costs	\$0.00	\$0.00	
764	Maintenance reserve account -	July	\$0.00		
606	Add: Increase in maintenance i	eserve	\$0.00		
310	Less: Bud. w/d from maintenan	ce reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2	2	\$0.00		
609	Add: Increase in waiver offset r	eserve	\$0.00		
314	Less: Bud. w/d from waiver offs	et reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76	x 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	
3P-	Budgeted fund balance			(\$8,825.00)	
i	Total fund balance				(\$7,087.61)
	Total liabilities and fund	equity			(\$7,087.61)
	Recapitulation of Budgeted Fund Ba	alance:			
			Budgeted	<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		\$8,825.00	\$2,943.00	\$5,882.00
	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	\$2,943.00	<u>\$5,882.00</u>
	Change in waiver offset reserve accou	nt:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve	•	\$0.00	\$0.00	\$0.00
	Subtotal		\$8,825.00	\$2,943.00	\$5,882.00
	Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00
	Budgeted fund balance		\$8,825.00	\$2,943.00	\$5,882.00
	Prepared and submitted by :	Board Se	ecretary	Date	

Other current liabilities

Total liabilities

\$0.00

\$40,970.00

Starting date 7/1/2012 Ending date 4/30/2013 Fund: 55 EXTENDED DAY

,	Assets:		
ì	Cash in bank		\$234,598.06
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	(\$554,626.03)	(\$554,626.03)
	Total assets and resources		<u>(\$319,527.97)</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		\$40,970.00

Starting date 7/1/2012 Ending date 4/30/2013 Fund: 55 EXTENDED DAY

A	Appropriated:					
750,754	Reserve for encumbrances			\$13,993.05		
761	Capital reserve account - July		\$0.00			
604	Add: Increase in capital reserv	re	\$0.00			
307	Less: Bud. w/d cap. reserve eligible 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 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	(\$515,349.38)				
	Less: Encumbrances	(\$13,993.05)	(\$529,342.43)	\$115,573.57		
	Total appropriated			\$129,566.62		
	Jnappropriated:			\$154,851.41		
770	Fund balance, July 1			(\$644,916.00)		
3,	Budgeted fund balance			(\$044,910.00)	(\$360,497.97)	
	Total fund balance				(\$319,527.97)	
	Total liabilities and fur	ia equity			(40101027.07)	
!	Recapitulation of Budgeted Fund I	Balance:				
			Budgeted	<u>Actual</u>	<u>Variance</u>	
,	Appropriations		\$644,916.00	\$529,342.43	\$115,573.57	
i	Revenues		\$0.00	(\$554,626.03)	\$554,626.03	
;	Subtotal		\$644,916.00	(\$25,283.60)	<u>\$670,199.60</u>	
(Change in capital reserve account:					
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00	
	Less - Withdrawal from reser	/e	\$0.00	\$0.00	\$0.00	
;	Subtotal		<u>\$644,916.00</u>	(\$25,283.60)	<u>\$670,199.60</u>	
1	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	
	Subtotal		<u>\$644,916.00</u>	(\$25,283.60)	<u>\$670,199.60</u>	
	Less: Adjustment for prior year	ar	\$0.00	\$0.00	\$0.00	
	Budgeted fund balance		<u>\$644,916.00</u>	(\$25,283.60)	<u>\$670,199.60</u>	
	Prepared and submitted by :					
repared and submitted by .		Board S	Board Secretary		 Date	