

**NUTLEY BOARD OF EDUCATION
REPORT OF THE SECRETARY
DATED SEPTEMBER 30, 2013**

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

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


BOARD SECRETARY

SEPTEMBER 30, 2013

Starting date 7/1/2013 Ending date 9/30/2013 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$6,957,865.39
102 - 106	Cash Equivalents		\$6,055.64
111	Investments		\$0.00
116	Capital Reserve Account		\$199,724.31
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$85,873.08	
141	Intergovernmental - State	\$18,987.25	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$150.00	\$105,010.33

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	\$57,491,802.00	
302	Less revenues	(\$10,864,638.88)	\$46,627,163.12

Total assets and resources

\$53,895,818.79

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 7/1/2013 Ending date 9/30/2013 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$46,149,769.31
761	Capital reserve account - July	\$1,112,865.25		
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	\$1,112,865.25	
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	\$59,383,668.14		
602	Less: Expenditures	(\$9,847,494.31)		
	Less: Encumbrances	(\$44,599,126.84)	(\$54,446,621.15)	\$4,937,046.99
	Total appropriated			\$52,199,681.55

Unappropriated:

770	Fund balance, July 1			\$3,588,005.70
3	Budgeted fund balance			(\$1,891,868.46)

Total fund balance **\$53,895,818.79**

Total liabilities and fund equity **\$53,895,818.79**

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$59,383,668.14	\$54,446,621.15	\$4,937,046.99
Revenues	(\$57,491,802.00)	(\$10,864,638.88)	(\$46,627,163.12)
Subtotal	<u>\$1,891,866.14</u>	<u>\$43,581,982.27</u>	<u>(\$41,690,116.13)</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$913,140.94)	\$913,140.94
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,891,866.14</u>	<u>\$42,668,841.33</u>	<u>(\$40,776,975.19)</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>\$1,891,866.14</u>	<u>\$42,668,841.33</u>	<u>(\$40,776,975.19)</u>
Less: Adjustment for prior year	\$2.32	\$2.32	\$0.00
Budgeted fund balance	<u>\$1,891,868.46</u>	<u>\$42,668,843.65</u>	<u>(\$40,776,975.19)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 9/30/2013 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:			
	Cash in bank		(\$34,345.66)
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	(\$3,236.00)	
142	Intergovernmental - Federal	\$159,907.00	
143	Intergovernmental - Other	\$29,202.31	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$185,873.31
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	\$355,252.00	
302	Less revenues	(\$102,961.50)	\$252,290.50
Total assets and resources			<u>\$403,818.15</u>

Liabilities and Fund Equity

Liabilities:			
101	Cash in bank		(\$34,345.66)
411	Intergovernmental accounts payable - state		\$28,576.00
421	Accounts payable		\$31,875.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$47,910.65
	Other current liabilities		\$0.00
Total liabilities			\$108,361.65

Starting date 7/1/2013 Ending date 9/30/2013 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$438,059.28
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	\$1,745,923.40		
602	Less: Expenditures	(\$117,315.63)		
	Less: Encumbrances	(\$380,539.15)	(\$497,854.78)	\$1,248,068.62
	Total appropriated			\$1,686,127.90

Unappropriated:

770	Fund balance, July 1			\$0.00
3	Budgeted fund balance			(\$1,390,671.40)
	Total fund balance			\$295,456.50
	Total liabilities and fund equity			<u>\$403,818.15</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,745,923.40	\$497,854.78	\$1,248,068.62
Revenues	(\$355,252.00)	(\$102,961.50)	(\$252,290.50)
Subtotal	<u>\$1,390,671.40</u>	<u>\$394,893.28</u>	<u>\$995,778.12</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>\$1,390,671.40</u>	<u>\$394,893.28</u>	<u>\$995,778.12</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>\$1,390,671.40</u>	<u>\$394,893.28</u>	<u>\$995,778.12</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,390,671.40</u>	<u>\$394,893.28</u>	<u>\$995,778.12</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 9/30/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$2,251,960.34
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	\$480,195.49	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$480,195.49

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	(\$391.95)	(\$391.95)

Total assets and resources

\$2,731,763.88

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		\$1,551.82

Total liabilities

\$1,551.82

Report of the Secretary to the Board of Education
 Nutley Board of Education

Starting date 7/1/2013 Ending date 9/30/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$1,169,790.12
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	\$583,452.86		
602	Less: Expenditures		(\$670.00)	
	Less: Encumbrances		(\$586,337.26)	
		(\$587,007.26)		(\$3,554.40)
	Total appropriated			\$1,166,235.72

Unappropriated:

770	Fund balance, July 1			\$2,147,429.20
3	Budgeted fund balance			(\$583,452.86)

Total fund balance

\$2,730,212.06

Total liabilities and fund equity

\$2,731,763.88

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$583,452.86	\$587,007.26	(\$3,554.40)
Revenues	\$0.00	(\$391.95)	\$391.95
Subtotal	<u>\$583,452.86</u>	<u>\$586,615.31</u>	<u>(\$3,162.45)</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>\$583,452.86</u>	<u>\$586,615.31</u>	<u>(\$3,162.45)</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>\$583,452.86</u>	<u>\$586,615.31</u>	<u>(\$3,162.45)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$583,452.86</u>	<u>\$586,615.31</u>	<u>(\$3,162.45)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 9/30/2013 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$1,309,861.74
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	(\$3,299,865.00)	(\$3,299,865.00)
Total assets and resources			<u>(\$1,990,003.26)</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		\$0.00
Total liabilities			\$0.00

Starting date 7/1/2013 Ending date 9/30/2013 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

7	54	Reserve for encumbrances				\$0.00
761		Capital reserve account - July	\$0.00			
604		Add: Increase in capital reserve	\$0.00			
307		Less: Bud. w/d cap. reserve eligible costs	\$0.00			
309		Less: Bud. w/d cap. reserve excess costs	\$0.00			\$0.00
764		Maintenance reserve account - July	\$0.00			
606		Add: Increase in maintenance reserve	\$0.00			
310		Less: Bud. w/d from maintenance reserve	\$0.00			\$0.00
768		Waiver offset reserve - July 1, 2_____	\$0.00			
609		Add: Increase in waiver offset reserve	\$0.00			
314		Less: Bud. w/d from waiver offset reserve	\$0.00			\$0.00
762		Adult education programs				\$0.00
750-752,76x		Other reserves				\$0.00
601		Appropriations	\$0.00			
602		Less: Expenditures		(\$2,052,718.75)		
		Less: Encumbrances	\$0.00	(\$2,052,718.75)		(\$2,052,718.75)
		Total appropriated				(\$2,052,718.75)

Unappropriated:

770		Fund balance, July 1				\$62,715.49
302		Budgeted fund balance				\$0.00
		Total fund balance				(\$1,990,003.26)
		Total liabilities and fund equity				(\$1,990,003.26)

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$2,052,718.75	(\$2,052,718.75)
Revenues	\$0.00	(\$3,299,865.00)	\$3,299,865.00
Subtotal	<u>\$0.00</u>	<u>(\$1,247,146.25)</u>	<u>\$1,247,146.25</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$1,247,146.25)</u>	<u>\$1,247,146.25</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$1,247,146.25)</u>	<u>\$1,247,146.25</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$1,247,146.25)</u>	<u>\$1,247,146.25</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 9/30/2013 Fund: 50 ENTERPRISE FUND

Assets and Resources

Assets:

101	Cash in bank		\$97,792.71
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	(\$2,167.08)	
142	Intergovernmental - Federal	\$1,759.74	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	(\$17,547.57)	(\$17,954.91)
Loans Receivable:			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
Other Current Assets			\$14,081.16
Resources:			
	Estimated revenues	\$0.00	
302	Less revenues	(\$34,791.84)	(\$34,791.84)
Total assets and resources			<u>\$59,794.12</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		\$3,153.20
	Other current liabilities		\$47,531.26
Total liabilities			\$50,684.46

Report of the Secretary to the Board of Education
 Nutley Board of Education

Starting date 7/1/2013 Ending date 9/30/2013 Fund: 50 ENTERPRISE FUND

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$990,262.06
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		\$1,000,612.31	
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	(\$990,262.06)	(\$990,262.06)	\$10,350.25
	Total appropriated			\$1,000,612.31

Unappropriated:

770	Fund balance, July 1			\$9,109.66
3	Budgeted fund balance			(\$1,000,612.31)
	Total fund balance			\$9,109.66
	Total liabilities and fund equity			<u>\$59,794.12</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,000,612.31	\$990,262.06	\$10,350.25
Revenues	\$0.00	(\$34,791.84)	\$34,791.84
Subtotal	<u>\$1,000,612.31</u>	<u>\$955,470.22</u>	<u>\$45,142.09</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>\$1,000,612.31</u>	<u>\$955,470.22</u>	<u>\$45,142.09</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>\$1,000,612.31</u>	<u>\$955,470.22</u>	<u>\$45,142.09</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,000,612.31</u>	<u>\$955,470.22</u>	<u>\$45,142.09</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 9/30/2013 Fund: 51 SUMMER CAMP

Assets and Resources

Assets:

101	Cash in bank		\$5,702.39
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	(\$16,275.00)	(\$16,275.00)

Total assets and resources

(\$10,572.61)

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 7/1/2013 Ending date 9/30/2013 Fund: 51 SUMMER CAMP

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$480.00
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		\$16,275.00	
602	Less: Expenditures	(\$12,310.00)		
	Less: Encumbrances	(\$480.00)	(\$12,790.00)	\$3,485.00
	Total appropriated			\$3,965.00

Unappropriated:

770	Fund balance, July 1			\$1,737.39
3	Budgeted fund balance			(\$16,275.00)
	Total fund balance			(\$10,537.61)
	Total liabilities and fund equity			(\$10,572.61)

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$16,275.00	\$12,790.00	\$3,485.00
Revenues	\$0.00	(\$16,275.00)	\$16,275.00
Subtotal	<u>\$16,275.00</u>	<u>(\$3,485.00)</u>	<u>\$19,760.00</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>\$16,275.00</u>	<u>(\$3,485.00)</u>	<u>\$19,760.00</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>\$16,275.00</u>	<u>(\$3,485.00)</u>	<u>\$19,760.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$16,275.00</u>	<u>(\$3,485.00)</u>	<u>\$19,760.00</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 9/30/2013 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:			
	Cash in bank		\$250,380.56
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	\$38,182.28	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	(\$86,632.12)	(\$48,449.84)
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	(\$25,042.92)	(\$25,042.92)
Total assets and resources			<u>\$177,387.80</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		\$43,120.00
	Other current liabilities		\$0.00
Total liabilities			\$43,120.00

Starting date 7/1/2013 Ending date 9/30/2013 Fund: 55 EXTENDED DAY

Fund Balance:

Appropriated:

754	Reserve for encumbrances			\$82,963.69
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	\$672,038.66		
602	Less: Expenditures	(\$97,509.17)		
	Less: Encumbrances	(\$82,963.69)	(\$180,472.86)	\$491,565.80
	Total appropriated			\$574,529.49

Unappropriated:

770	Fund balance, July 1			\$231,776.97
300	Budgeted fund balance			(\$672,038.66)

Total fund balance **\$134,267.80**
 Total liabilities and fund equity **\$177,387.80**

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$672,038.66	\$180,472.86	\$491,565.80
Revenues	\$0.00	(\$25,042.92)	\$25,042.92
Subtotal	<u>\$672,038.66</u>	<u>\$155,429.94</u>	<u>\$516,608.72</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>\$672,038.66</u>	<u>\$155,429.94</u>	<u>\$516,608.72</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>\$672,038.66</u>	<u>\$155,429.94</u>	<u>\$516,608.72</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$672,038.66</u>	<u>\$155,429.94</u>	<u>\$516,608.72</u>

Prepared and submitted by : _____

Board Secretary

Date