

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

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

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



BOARD SECRETARY

OCTOBER 31, 2013

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

Assets and Resources

Assets:

101	Cash in bank		\$6,469,213.45
102 - 106	Cash Equivalents		\$6,055.64
111	Investments		\$0.00
116	Capital Reserve Account		\$199,766.22
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	\$17,421.96	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$103,295.04

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	(\$16,099,939.76)	\$41,391,862.24

Total assets and resources

\$48,170,192.59

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$216,414.84
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00

Total liabilities

\$216,414.84

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

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$40,329,499.86
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	(\$15,789,535.35)		
	Less: Encumbrances	(\$38,778,857.39)	(\$54,568,392.74)	\$4,815,275.40
	Total appropriated			\$46,257,640.51

Unappropriated:

770	Fund balance, July 1			\$3,588,005.70
3	Budgeted fund balance			(\$1,891,868.46)
	Total fund balance			\$47,953,777.75
	Total liabilities and fund equity			<u>\$48,170,192.59</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$59,383,668.14	\$54,568,392.74	\$4,815,275.40
Revenues	(\$57,491,802.00)	(\$16,099,939.76)	(\$41,391,862.24)
Subtotal	<u>\$1,891,866.14</u>	<u>\$38,468,452.98</u>	<u>(\$36,576,586.84)</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$913,099.03)	\$913,099.03
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,891,866.14</u>	<u>\$37,555,353.95</u>	<u>(\$35,663,487.81)</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>\$37,555,353.95</u>	<u>(\$35,663,487.81)</u>
Less: Adjustment for prior year	\$2.32	\$2.32	\$0.00
Budgeted fund balance	<u>\$1,891,868.46</u>	<u>\$37,555,356.27</u>	<u>(\$35,663,487.81)</u>

Prepared and submitted by : _____
 Board Secretary

Date

Starting date 7/1/2013 Ending date 10/31/2013 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$51,689.83)
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	(\$3,235.40)	
142	Intergovernmental - Federal	\$159,907.00	
143	Intergovernmental - Other	\$29,202.31	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$185,873.91

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	(\$179,459.51)	\$175,792.49

Total assets and resources

\$309,976.57

Liabilities and Fund Equity

Liabilities:

101	Cash in bank		(\$51,689.83)
411	Intergovernmental accounts payable - state		\$28,576.00
421	Accounts payable		\$52,357.60
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$47,910.65
	Other current liabilities		\$0.00

Total liabilities

\$128,844.25

Starting date 7/1/2013 Ending date 10/31/2013 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

7	34	Reserve for encumbrances			\$445,530.37
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	\$1,769,345.81		
602		Less: Expenditures		(\$231,639.81)	
		Less: Encumbrances		(\$388,010.24)	
		Total appropriated			\$1,149,695.76
					\$1,595,226.13

Unappropriated:

770		Fund balance, July 1		\$0.00	
30^		Budgeted fund balance		(\$1,414,093.81)	
		Total fund balance			\$181,132.32
		Total liabilities and fund equity			\$309,976.57

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,769,345.81	\$619,650.05	\$1,149,695.76
Revenues	(\$355,252.00)	(\$179,459.51)	(\$175,792.49)
Subtotal	<u>\$1,414,093.81</u>	<u>\$440,190.54</u>	<u>\$973,903.27</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>\$1,414,093.81</u>	<u>\$440,190.54</u>	<u>\$973,903.27</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>\$1,414,093.81</u>	<u>\$440,190.54</u>	<u>\$973,903.27</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,414,093.81</u>	<u>\$440,190.54</u>	<u>\$973,903.27</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 10/31/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$2,230,227.78
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	(\$519.79)	(\$519.79)

Total assets and resources

\$2,709,903.48

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 10/31/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$1,196,208.34
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		(\$22,530.40)	
	Less: Encumbrances		(\$612,755.48)	
	Total appropriated			\$1,144,375.32

Unappropriated:

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

Total fund balance

\$2,708,351.66

Total liabilities and fund equity

\$2,709,903.48

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$583,452.86	\$635,285.88	(\$51,833.02)
Revenues	\$0.00	(\$519.79)	\$519.79
Subtotal	<u>\$583,452.86</u>	<u>\$634,766.09</u>	<u>(\$51,313.23)</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>\$634,766.09</u>	<u>(\$51,313.23)</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>\$634,766.09</u>	<u>(\$51,313.23)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$583,452.86</u>	<u>\$634,766.09</u>	<u>(\$51,313.23)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 10/31/2013 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 10/31/2013 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

753,754	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
3	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 10/31/2013 Fund: 50 ENTERPRISE FUND

Assets and Resources

Assets:

101	Cash in bank		\$155,974.12
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	(\$93,123.00)	(\$93,123.00)

Total assets and resources

\$59,644.37

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$105,530.02
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$3,153.20
	Other current liabilities		\$47,531.26

Total liabilities

\$156,214.48

Starting date 7/1/2013 Ending date 10/31/2013 Fund: 50 ENTERPRISE FUND

Fund Balance:

Appropriated:

754	Reserve for encumbrances			\$885,822.02
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	(\$105,679.77)		
	Less: Encumbrances	(\$885,822.02)	(\$991,501.79)	\$9,110.52
	Total appropriated			\$894,932.54

Unappropriated:

770	Fund balance, July 1			\$9,109.66
30	Budgeted fund balance			(\$1,000,612.31)
	Total fund balance			(\$96,570.11)
	Total liabilities and fund equity			<u>\$59,644.37</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,000,612.31	\$991,501.79	\$9,110.52
Revenues	\$0.00	(\$93,123.00)	\$93,123.00
Subtotal	<u>\$1,000,612.31</u>	<u>\$898,378.79</u>	<u>\$102,233.52</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>\$898,378.79</u>	<u>\$102,233.52</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>\$898,378.79</u>	<u>\$102,233.52</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,000,612.31</u>	<u>\$898,378.79</u>	<u>\$102,233.52</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2013 Ending date 10/31/2013 Fund: 51 SUMMER CAMP

Assets and Resources

Assets:

101	Cash in bank		\$5,222.39
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

(\$11,052.61)

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 10/31/2013 Fund: 51 SUMMER CAMP

Fund Balance:

Appropriated:

7, 34	Reserve for encumbrances			\$3,146.00
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	(\$12,790.00)		
	Less: Encumbrances	(\$3,146.00)	(\$15,936.00)	\$339.00
	Total appropriated			\$3,485.00

Unappropriated:

770	Fund balance, July 1			\$1,737.39
302	Budgeted fund balance			(\$16,275.00)
	Total fund balance			(\$11,052.61)
	Total liabilities and fund equity			(\$11,052.61)

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$16,275.00	\$15,936.00	\$339.00
Revenues	\$0.00	(\$16,275.00)	\$16,275.00
Subtotal	<u>\$16,275.00</u>	<u>(\$339.00)</u>	<u>\$16,614.00</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>(\$339.00)</u>	<u>\$16,614.00</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>(\$339.00)</u>	<u>\$16,614.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$16,275.00</u>	<u>(\$339.00)</u>	<u>\$16,614.00</u>

Prepared and submitted by : _____
 Board Secretary

_____ Date

Starting date 7/1/2013 Ending date 10/31/2013 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

101	Cash in bank		\$243,879.44
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	(\$96,470.84)	(\$96,470.84)

Total assets and resources

\$99,458.76

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$5,517.22
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$43,120.00
	Other current liabilities		\$0.00

Total liabilities

\$48,637.22

Starting date 7/1/2013 Ending date 10/31/2013 Fund: 55 EXTENDED DAY

Fund Balance:

Appropriated:

70 54	Reserve for encumbrances			\$59,528.50
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	(\$180,955.43)		
	Less: Encumbrances	(\$59,528.50)	(\$240,483.93)	\$431,554.73
	Total appropriated			\$491,083.23

Unappropriated:

770	Fund balance, July 1			\$231,776.97
300	Budgeted fund balance			(\$672,038.66)
	Total fund balance			\$50,821.54
	Total liabilities and fund equity			\$99,458.76

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$672,038.66	\$240,483.93	\$431,554.73
Revenues	\$0.00	(\$96,470.84)	\$96,470.84
Subtotal	<u>\$672,038.66</u>	<u>\$144,013.09</u>	<u>\$528,025.57</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>\$144,013.09</u>	<u>\$528,025.57</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>\$144,013.09</u>	<u>\$528,025.57</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$672,038.66</u>	<u>\$144,013.09</u>	<u>\$528,025.57</u>

Prepared and submitted by : _____

Board Secretary

Date