

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

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

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

  
\_\_\_\_\_  
BOARD SECRETARY

NOVEMBER 30, 2013

Starting date 7/1/2013 Ending date 11/30/2013 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$6,623,452.89
102 - 106	Cash Equivalents		\$5,255.64
111	Investments		\$0.00
116	Capital Reserve Account		\$199,806.78
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$33,826,579.00

Accounts Receivable:

132	Interfund	\$85,873.08	
141	Intergovernmental - State	\$4,922,970.16	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$150,298.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$38,348.18	\$5,197,489.42

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	(\$60,235,535.72)	(\$2,743,733.72)

**Total assets and resources**

**\$43,108,850.01**

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 11/30/2013 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:

755,754	Reserve for encumbrances			\$35,868,557.86
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	(\$20,634,463.09)		
	Less: Encumbrances	(\$34,317,915.39)	(\$54,952,378.48)	\$4,431,289.66
	Total appropriated			\$41,412,712.77

Unappropriated:

770	Fund balance, July 1			\$3,588,005.70
?	Budgeted fund balance			(\$1,891,868.46)
	Total fund balance			<b>\$43,108,850.01</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$43,108,850.01</u></b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$59,383,668.14	\$54,952,378.48	\$4,431,289.66
Revenues	(\$57,491,802.00)	(\$60,235,535.72)	\$2,743,733.72
Subtotal	<u>\$1,891,866.14</u>	<u>(\$5,283,157.24)</u>	<u>\$7,175,023.38</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$913,058.47)	\$913,058.47
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,891,866.14</u>	<u>(\$6,196,215.71)</u>	<u>\$8,088,081.85</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>(\$6,196,215.71)</u>	<u>\$8,088,081.85</u>
Less: Adjustment for prior year	\$2.32	\$2.32	\$0.00
Budgeted fund balance	<u>\$1,891,868.46</u>	<u>(\$6,196,213.39)</u>	<u>\$8,088,081.85</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

Starting date 7/1/2013 Ending date 11/30/2013 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$106,489.43
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	(\$446,358.51)	(\$91,106.51)

**Total assets and resources**

**\$201,256.83**

Liabilities and Fund Equity

Liabilities:

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 11/30/2013 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

754	Reserve for encumbrances			\$435,240.33
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	(\$319,876.95)		
	Less: Encumbrances	(\$377,720.20)	(\$697,597.15)	\$1,071,748.66
	Total appropriated			\$1,506,988.99

Unappropriated:

770	Fund balance, July 1			\$0.00
	Budgeted fund balance			(\$1,414,093.81)
	Total fund balance			<b>\$92,895.18</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$201,256.83</u></b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,769,345.81	\$697,597.15	\$1,071,748.66
Revenues	(\$355,252.00)	(\$446,358.51)	\$91,106.51
Subtotal	<u>\$1,414,093.81</u>	<u>\$251,238.64</u>	<u>\$1,162,855.17</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>\$251,238.64</u>	<u>\$1,162,855.17</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>\$251,238.64</u>	<u>\$1,162,855.17</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,414,093.81</u>	<u>\$251,238.64</u>	<u>\$1,162,855.17</u>

Prepared and submitted by :

Board Secretary

Date

Starting date 7/1/2013 Ending date 11/30/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

	Cash in bank		\$2,230,359.88
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	(\$651.89)	(\$651.89)
<b>Total assets and resources</b>			<b><u>\$2,709,903.48</u></b>

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
<b>Total liabilities</b>			<b>\$1,551.82</b>

Starting date 7/1/2013 Ending date 11/30/2013 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

700,754	Reserve for encumbrances			\$1,200,476.18
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		(\$617,023.32)	
	Total appropriated		(\$639,553.72)	\$1,144,375.32

Unappropriated:

770	Fund balance, July 1			\$2,147,429.20
30	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	\$639,553.72	(\$56,100.86)
Revenues	\$0.00	(\$651.89)	\$651.89
Subtotal	<u>\$583,452.86</u>	<u>\$638,901.83</u>	<u>(\$55,448.97)</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>\$638,901.83</u>	<u>(\$55,448.97)</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>\$638,901.83</u>	<u>(\$55,448.97)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$583,452.86</u>	<u>\$638,901.83</u>	<u>(\$55,448.97)</u>

Prepared and submitted by : \_\_\_\_\_  
 Board Secretary

Date

Starting date 7/1/2013 Ending date 11/30/2013 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**

**(\$1,990,003.26)**

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
	<b>Total liabilities</b>		<b>\$0.00</b>



Starting date 7/1/2013 Ending date 11/30/2013 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

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
37	Budgeted fund balance			\$0.00
	Total fund balance			(\$1,990,003.26)
	<b>Total liabilities and fund equity</b>			<b>(\$1,990,003.26)</b>

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 11/30/2013 Fund: 50 ENTERPRISE FUND

Assets and Resources

<b>Assets:</b>			
	Cash in bank		\$150,022.34
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
<b>Accounts Receivable:</b>			
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)
<b>Loans Receivable:</b>			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
	Other Current Assets		\$14,081.16
<b>Resources:</b>			
	Estimated revenues	\$0.00	
302	Less revenues	(\$193,690.74)	(\$193,690.74)
	<b>Total assets and resources</b>		<b><u>(\$46,875.15)</u></b>

Liabilities and Fund Equity

<b>Liabilities:</b>			
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
	<b>Total liabilities</b>		<b>\$50,684.46</b>

Starting date 7/1/2013 Ending date 11/30/2013 Fund: 50 ENTERPRISE FUND

Fund Balance:

Appropriated:

750,754	Reserve for encumbrances			\$885,078.02
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		(\$106,669.27)	
	Less: Encumbrances		(\$885,078.02)	
			(\$991,747.29)	\$8,865.02
	Total appropriated			\$893,943.04

Unappropriated:

770	Fund balance, July 1			\$9,109.66
?	Budgeted fund balance			(\$1,000,612.31)
	Total fund balance			<b>(\$97,559.61)</b>
	<b>Total liabilities and fund equity</b>			<b>(\$46,875.15)</b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,000,612.31	\$991,747.29	\$8,865.02
Revenues	\$0.00	(\$193,690.74)	\$193,690.74
Subtotal	<u>\$1,000,612.31</u>	<u>\$798,056.55</u>	<u>\$202,555.76</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>\$798,056.55</u>	<u>\$202,555.76</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>\$798,056.55</u>	<u>\$202,555.76</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,000,612.31</u>	<u>\$798,056.55</u>	<u>\$202,555.76</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

Starting date 7/1/2013 Ending date 11/30/2013 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 11/30/2013 Fund: 51 SUMMER CAMP

Fund Balance:

Appropriated:

750,754	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
?	Budgeted fund balance			(\$16,275.00)
	Total fund balance			(\$11,052.61)
	<b>Total liabilities and fund equity</b>			<b>(\$11,052.61)</b>

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 11/30/2013 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

101	Cash in bank		\$261,007.29
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	(\$182,364.61)	(\$182,364.61)
<b>Total assets and resources</b>			<b><u>\$30,692.84</u></b>

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
<b>Total liabilities</b>			<b>\$43,120.00</b>

Starting date 7/1/2013 Ending date 11/30/2013 Fund: 55 EXTENDED DAY

Fund Balance:

Appropriated:

754	Reserve for encumbrances			\$56,009.88
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		(\$244,204.13)	
	Less: Encumbrances		(\$56,009.88)	
	Total appropriated		(\$300,214.01)	\$371,824.65
				\$427,834.53

Unappropriated:

770	Fund balance, July 1			\$231,776.97
370	Budgeted fund balance			(\$672,038.66)
	Total fund balance			(\$12,427.16)
	<b>Total liabilities and fund equity</b>			<b><u>\$30,692.84</u></b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$672,038.66	\$300,214.01	\$371,824.65
Revenues	\$0.00	(\$182,364.61)	\$182,364.61
Subtotal	<u>\$672,038.66</u>	<u>\$117,849.40</u>	<u>\$554,189.26</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>\$117,849.40</u>	<u>\$554,189.26</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>\$117,849.40</u>	<u>\$554,189.26</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$672,038.66</u>	<u>\$117,849.40</u>	<u>\$554,189.26</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date