

FS4

Report of the Treasurer  
to the Board of Education

District of Spotswood  
All Funds  
For the Month Ending June 2013

|   | (1)<br>Cash<br>Balance<br>5/31/2013                    | (2)<br>Cash<br>Receipts | (3)<br>Cash<br>Disbursements | (1) + (2) - (3)<br>Cash<br>Balance<br>6/30/2013 |                     |
|---|--|-------------------------|------------------------------|---|---------------------|
| <b>Governmental Funds</b>               |  |                         |                              |   |                     |
| 1                                       | General Fund - Fund 10                                 | 1,864,020.72            | 1,720,241.30                 | 2,604,519.45                                    | 979,742.57          |
|   | General Fund - Fund 18                                 | 0.00                    |                              |   | 0.00                |
|   | Investment(NJARM)                                      | 119,473.84              | 1.58                         |   | 119,475.42          |
|   | Capital Reserve  | 111,406.00              | 5.04                         |   | 111,411.04          |
|   | Maintenance Reserve                                    | 134,070.00              |                              |   | 134,070.00          |
| 2                                       | Tuition Reserve  | 0.00                    |                              |   | 0.00                |
| 4                                       | <b>Total General Fund - Fund 10</b>                    | <b>2,228,970.56</b>     | <b>1,720,247.92</b>          | <b>2,604,519.45</b>                             | <b>1,344,699.03</b> |
| 5                                       | Special Revenue Fund - Fund 20                         | (80,024.63)             | 14,293.00                    | 78,119.86                                       | (143,851.49)        |
| 6                                       | Capital Projects Fund - Fund 30                        | 247,761.89              |                              | 57,801.23                                       | 189,960.66          |
|   | Capital Projects                                       | 0.13                    |                              |   | 0.13                |
|   | Capital Projects Investment                            | 0.00                    |                              |   | 0.00                |
| 8                                       | Debt Service Fund - Fund 40                            | 33,291.50               |                              |   | 33,291.50           |
| 9                                       | <b>Total Governmental Funds (Lines 4 &amp; 5-8)</b>    | <b>2,429,999.45</b>     | <b>1,734,540.92</b>          | <b>2,740,440.54</b>                             | <b>1,424,099.83</b> |
| <b>Enterprise Funds</b>                 |  |                         |                              |   |                     |
| 10                                      | Cafeteria - Fund 60                                    | (207,206.57)            | 413,140.50                   | 90,281.14                                       | 115,652.79          |
|   | Cafeteria - Cash on hand                               | 377,245.44              | 23,844.77                    | 401,054.71                                      | 35.50               |
| 11                                      | Cares - Fund 70  | 447,989.75              | 46,803.20                    | 37,648.10                                       | 457,144.85          |
|   | Cares - Cash on hand                                   | 0.00                    | 161.49                       | 161.49  | 0.00                |
| 12                                      | Sprinting - Fund 75                                    | 0.00                    |                              |   | 0.00                |
| 13                                      | <b>Total Enterprise Funds</b>                          | <b>618,028.62</b>       | <b>483,949.96</b>            | <b>529,145.44</b>                               | <b>572,833.14</b>   |
| <b>Trust and Agency Funds (Fund 90)</b> |  |                         |                              |   |                     |
| 13                                      | Payroll  | 10,460.03               | 1,010,654.96                 | 1,010,654.96                                    | 10,460.03           |
| 14                                      | Payroll Agency   | 154,955.10              | 824,481.94                   | 847,628.18                                      | 131,808.86          |
| 15                                      | Unemployment Compensation Trust                        | 135,963.16              | 20,000.00                    | 18,358.72                                       | 137,604.44          |
| 16                                      | <b>Total Trust and Agency Funds (Lines 13 thru 15)</b> | <b>301,378.29</b>       | <b>1,855,136.90</b>          | <b>1,876,641.86</b>                             | <b>279,873.33</b>   |
| 17                                      | <b>Total All Funds (Lines 4, 9, 12 &amp; 16)</b>       | <b>3,349,406.36</b>     | <b>4,073,627.78</b>          | <b>5,146,227.84</b>                             | <b>2,276,806.30</b> |

Prepared and Submitted By:

Barbara Allen  
Treasurer of School Monies

8-8-2013  
Date

8/13 7:29pm

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
Spotswood BOE  
General Fund - Fund 10 (including subfunds 16, 17 & 18)  
Interim Balance Sheet  
For 12 Month Period Ending 06/30/2013

ASSETS AND RESOURCES

--- A S S E T S ---

|     |                           |              |              |
|-----|---------------------------|--------------|--------------|
| 101 | Cash in bank              |              | \$979,794.07 |
| 111 | Investments               |              | \$119,475.42 |
| 116 | Capital reserve Account   |              | \$111,411.04 |
| 117 | Maint. Reserve Account    |              | \$134,070.00 |
|     | Accounts receivable:      |              |              |
| 132 | Interfund                 | \$120,211.00 |              |
| 141 | Intergovernmental - State | \$711,519.94 |              |
|     |                           |              | \$831,730.94 |

--- R E S O U R C E S ---

|     |                            |                   |                       |
|-----|----------------------------|-------------------|-----------------------|
| 301 | Estimated Revenues         | \$24,068,360.00   |                       |
| 302 | Less Revenues              | (\$24,450,844.17) |                       |
|     |                            |                   | <u>(\$382,484.17)</u> |
|     | Total assets and resources |                   | <u>\$1,793,997.30</u> |

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
Spotswood BOE  
General Fund - Fund 10 (including subfunds 16, 17 & 18)  
Interim Balance Sheet  
For 12 Month Period Ending 06/30/2013

LIABILITIES AND FUND EQUITY

--- LIABILITIES ---

|                          |                  |                    |
|--------------------------|------------------|--------------------|
| 421                      | Accounts Payable | \$28,735.28        |
| <b>TOTAL LIABILITIES</b> |                  | <b>\$28,735.28</b> |

FUND BALANCE

--- Appropriated ---

|                        |   |                                |                  |
|------------------------|---|--------------------------------|------------------|
| 753                    | Reserve for Encumbrances - Current Year |                                | \$335,131.87     |
| 754                    | Reserve for Encumbrance - Prior Year    |                                | \$10,940.10      |
| Reserved fund balance: |   |                                |                  |
| 760                    | Reserved Fund Balance                   |                                | \$1,268,283.00   |
| 601                    | Appropriations                          | \$26,209,726.25                |                  |
| 602                    | Less : Expenditures                     | \$25,627,177.70                |                  |
| 603                    | Encumbrances                            | \$346,071.97 (\$25,973,249.67) |                  |
|                        |   |                                | \$236,476.58     |
| Total Appropriated     |   |                                | \$1,850,831.55   |
| --- Unappropriated --- |   |                                |                  |
| 770                    | Unreserved Fund Balance -               |                                | \$1,747,123.47   |
| 303                    | Budgeted Fund Balance                   |                                | (\$1,832,693.00) |

|                                   |                |
|-----------------------------------|----------------|
| TOTAL FUND BALANCE                | \$1,765,262.02 |
| TOTAL LIABILITIES AND FUND EQUITY | \$1,793,997.30 |

Spotswood BOE  
 General Fund - Fund 10 (including subfunds 16, 17 & 18)  
 Interim Balance Sheet  
 For 12 Month Period Ending 06/30/2013

| RECAPITULATION OF FUND BALANCE:                    | Budgeted                     | Actual                       | Variance                   |
|--|------------------------------|------------------------------|----------------------------|
| Appropriations                                     | \$26,209,726.25              | \$25,973,249.67              | \$236,476.58               |
| Revenues   | (\$24,068,360.00)            | (\$24,450,844.17)            | \$382,484.17               |
|  | <u>\$2,141,366.25</u>        | <u>\$1,522,405.50</u>        | <u>\$618,960.75</u>        |
| Less: Adjust for prior year encumb.                | <u>(\$308,673.25)</u>        | <u>(\$308,673.25)</u>        |                            |
| <b>Budgeted Fund Balance</b>                       | <u><b>\$1,832,693.00</b></u> | <u><b>\$1,213,732.25</b></u> | <u><b>\$618,960.75</b></u> |
|  |                              |                              |                            |
| Recapitulation of Budgeted Fund Balance by Subfund |                              |                              |                            |
| Fund 10 (includes 10, 11, 12, and 13)              | \$1,832,693.00               | \$1,213,732.25               | \$618,960.75               |
| Fund 16 (Restricted ARRA-ESF)                      | \$0.00                       | \$0.00                       | \$0.00                     |
| Fund 17 (Restricted ARRA-GSF)                      | \$0.00                       | \$0.00                       | \$0.00                     |
| Fund 18 (Restricted ED JOBS)                       | \$0.00                       | \$0.00                       | \$0.00                     |
| <b>TOTAL Budgeted Fund Balance</b>                 | <u><b>\$1,832,693.00</b></u> | <u><b>\$1,213,732.25</b></u> | <u><b>\$618,960.75</b></u> |

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
Spotswood BOE  
GENERAL FUND - FUND 10 (including subfunds 16, 17 & 18)  
INTERIM STATEMENTS COMPARING  
BUDGET REVENUE WITH ACTUAL TO DATE AND  
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
For 12 Month Period Ending 06/30/2013

|   |  | BUDGETED<br>ESTIMATED  | ACTUAL TO<br>DATE      | NOTE: OVER<br>OR (UNDER) | UNREALIZED<br>BALANCE        |
|---|--|------------------------|------------------------|--------------------------|------------------------------|
| <b>*** REVENUES/SOURCES OF FUNDS ***</b>                            |  |                        |                        |                          |                              |
| 1000  | From Local Sources                       | \$17,967,062.00        | \$18,333,716.73        |                          | (\$366,654.73)               |
| 3000  | From State Sources                       | \$6,084,918.00         | \$6,080,589.80         |                          | \$4,328.20                   |
| 4000  | From Federal Sources                     | \$16,380.00            | \$36,537.64            |                          | (\$20,157.64)                |
| <b>TOTAL REVENUE/SOURCES OF FUNDS</b>                               |  | <b>\$24,068,360.00</b> | <b>\$24,450,844.17</b> |                          | <b>(\$382,484.17)</b>        |
| <b>*** EXPENDITURES ***</b>   |  |                        |                        |                          |                              |
|   |  | <b>APPROPRIATIONS</b>  | <b>EXPENDITURES</b>    | <b>ENCUMBRANCES</b>      | <b>AVAILABLE<br/>BALANCE</b> |
| <b>--- CURRENT EXPENSE ---</b>                                      |  |                        |                        |                          |                              |
| 11-100-100-XXX  | Regular Programs - Instruction           | \$9,023,311.55         | \$8,931,321.05         | \$71,975.91              | \$20,014.59                  |
| 11-200-100-XXX  | Special Education - Instruction          | \$1,823,537.70         | \$1,821,850.09         | \$0.00                   | \$1,687.61                   |
| 11-230-100-XXX  | Basic Skills - Remedial Instruction      | \$169,275.00           | \$168,674.64           | \$0.00                   | \$600.36                     |
| 11-240-100-XXX  | Bilingual Education - Instruction        | \$79,500.00            | \$79,500.00            | \$0.00                   | \$0.00                       |
| 11-401-100-XXX  | School-Spon. Cocurr. Acti-Instr          | \$141,460.00           | \$140,909.71           | \$0.00                   | \$550.29                     |
| 11-402-100-XXX  | School-Spons. Athletics - Instruction    | \$384,841.11           | \$382,998.60           | \$0.00                   | \$1,842.51                   |
| <b>--- UNDISTRIBUTED EXPENDITURES ---</b>                           |  |                        |                        |                          |                              |
| 11-000-100-XXX  | Instruction                              | \$1,067,021.06         | \$1,052,041.59         | \$11,000.00              | \$3,979.47                   |
| 11-000-213-XXX  | Health Services                          | \$361,501.21           | \$361,018.83           | \$0.00                   | \$482.38                     |
| 11-000-216-XXX  | Speech, OT,PT & Related Svcs             | \$355,178.00           | \$354,754.82           | \$370.00                 | \$53.18                      |
| 11-000-217-XXX  | Other Support Serv - Students Extra Srvc | \$91,712.00            | \$91,711.36            | \$0.00                   | \$0.64                       |
| 11-000-218-XXX  | Guidance                                 | \$487,296.51           | \$487,225.19           | \$0.00                   | \$71.32                      |
| 11-000-219-XXX  | Child Study Teams                        | \$1,108,937.24         | \$1,106,308.80         | \$2,602.50               | \$25.94                      |
| 11-000-221-XXX  | Improv of Inst. - Instruc Staff          | \$329,541.50           | \$319,706.25           | \$0.00                   | \$9,835.25                   |
| 11-000-222-XXX  | Educational Media Serv/School Library    | \$67,047.24            | \$66,868.97            | \$0.00                   | \$182.27                     |
| 11-000-223-XXX  | Instructional Staff Training Services    | \$38,009.97            | \$37,121.56            | \$0.00                   | \$888.41                     |
| 11-000-230-XXX  | Supp. Serv.-General Administration       | \$358,938.00           | \$350,653.50           | \$0.00                   | \$8,284.50                   |
| 11-000-240-XXX  | Supp. Serv.-School Administration        | \$872,642.05           | \$847,089.47           | \$0.00                   | \$25,552.58                  |
| 11-000-25X-XXX  | Central Serv & Admin. Inform. Tech.      | \$651,886.30           | \$624,103.78           | \$16,139.34              | \$11,643.18                  |
| 11-000-261-XXX  | Require Maint. for School Facilities     | \$476,000.13           | \$417,847.86           | \$57,398.50              | \$753.77                     |
| 11-000-262-XXX  | Custodial Services                       | \$1,699,607.35         | \$1,695,688.34         | \$1,991.25               | \$1,927.76                   |
| 11-000-263-XXX  | Care and Upkeep of Grounds               | \$156,520.33           | \$148,869.42           | \$7,281.00               | \$369.91                     |
| 11-000-264-XXX  | Security                                 | \$110,182.07           | \$110,082.63           | \$0.00                   | \$99.44                      |
| 11-000-270-XXX  | Student Transportation Services          | \$955,300.05           | \$796,257.79           | \$152,394.98             | \$6,647.28                   |
| 11-XXX-XXX-2XX  | Allocated and Unallocated Benefits       | \$3,869,710.01         | \$3,866,562.27         | .00                      | \$3,147.74                   |
| <b>TOTAL GENERAL CURRENT EXPENSE<br/>EXPENDITURES/USES OF FUNDS</b> |  | <b>\$24,678,956.38</b> | <b>\$24,259,162.52</b> | <b>\$321,153.48</b>      | <b>\$98,640.38</b>           |

**REPORT OF THE SECRETARY**  
**TO THE BOARD OF EDUCATION**  
**Spotswood BOE**  
**GENERAL FUND - FUND 10 (including subfunds 16, 17 and 18)**  
**INTERIM STATEMENTS COMPARING**  
**BUDGET REVENUE WITH ACTUAL TO DATE AND**  
**APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE**  
**For 12 Month Period Ending 06/30/2013**

| *** EXPENDITURES - cont'd ***                         | APPROPRIATIONS         | EXPENDITURES           | ENCUMBRANCES        | AVAILABLE<br>BALANCE |
|---|------------------------|------------------------|---------------------|----------------------|
| *** CAPITAL OUTLAY ***                                |                        |                        |                     |                      |
| 12-XXX-XXX-73X Equipment                              | \$170,780.45           | \$159,143.35           | \$4,525.00          | \$7,112.10           |
| 12-000-4XX-XXX Facilities acquisition & constr. serv. | \$1,359,989.42         | \$1,208,871.83         | \$20,393.49         | \$130,724.10         |
| <b>TOTAL CAP OUTLAY EXPEND./USES OF FUNDS</b>         | <b>\$1,530,769.87</b>  | <b>\$1,368,015.18</b>  | <b>\$24,918.49</b>  | <b>\$137,836.20</b>  |
| <b>TOTAL GENERAL FUND EXPENDITURES</b>                | <b>\$26,209,726.25</b> | <b>\$25,627,177.70</b> | <b>\$346,071.97</b> | <b>\$236,476.58</b>  |

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
Spotswood BOE  
GENERAL FUND - FUND 10 (including subfunds 16, 17 & 18)  
SCHEDULE OF REVENUES  
ACTUAL COMPARED WITH ESTIMATED  
For 12 Month Period Ending 06/30/2013

|                                 | ESTIMATED                         | ACTUAL          | UNREALIZED      |                  |
|---------------------------------|-----------------------------------|-----------------|-----------------|------------------|
|                                 | -----                             | -----           | -----           |                  |
| --- LOCAL SOURCES ---           |                                   |                 |                 |                  |
| 1210                            | Local Tax Levy                    | \$13,804,809.00 | \$14,058,629.62 | (\$253,820.62)   |
| 1310                            | Tuition from Individuals          | \$4,119,253.00  | \$140,150.00    | \$3,979,103.00   |
| 1320                            | Tuition from LEAs Within State    |                 | \$3,981,510.00  | (\$3,981,510.00) |
| 1910                            | Rents and Royalties               | \$18,000.00     | \$30,564.65     | (\$12,564.65)    |
| 1XXX                            | Miscellaneous                     | \$25,000.00     | \$122,862.46    | (\$97,862.46)    |
|                                 | TOTAL                             | \$17,967,062.00 | \$18,333,716.73 | (\$366,654.73)   |
| --- STATE SOURCES ---           |                                   |                 |                 |                  |
| 3132                            | Categorical Special Education Aid | \$903,672.00    | \$903,672.00    | .00              |
| 3176                            | Equalisation                      | \$5,034,495.00  | \$5,024,834.20  | \$9,660.80       |
| 3177                            | Categorical Security              | \$28,108.00     | \$28,108.00     | .00              |
| 3XXX                            | Other State Aids                  | \$118,643.00    | \$123,975.60    | (\$5,332.60)     |
|                                 | TOTAL                             | \$6,084,918.00  | \$6,080,589.80  | \$4,328.20       |
| --- FEDERAL SOURCES ---         |                                   |                 |                 |                  |
| 4200                            | Medicaid Reimbursement            | \$16,380.00     | \$36,537.64     | (\$20,157.64)    |
|                                 | TOTAL                             | \$16,380.00     | \$36,537.64     | (\$20,157.64)    |
| --- OTHER FINANCING SOURCES --- |                                   |                 |                 |                  |
|                                 | TOTAL REVENUES/SOURCES OF FUNDS   | \$24,068,360.00 | \$24,450,844.17 | (\$382,484.17)   |

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
Spotswood BOE  
GENERAL FUND - FUND 10 (including subfunds 16, 17 & 18)  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 12 Month Period Ending 06/30/2013

|  | Appropriations | Expenditures   | Encumbrances | Available<br>Balance |
|--|----------------|----------------|--------------|----------------------|
| <b>*** GENERAL CURRENT EXPENSE ***</b>                   |                |                |              |                      |
| --- Regular Programs - Instruction ---                   |                |                |              |                      |
| 11-105-100-101 Preschool - Salaries of Teachers          | \$244,700.00   | \$244,700.00   | .00          | .00                  |
| 11-110-100-101 Kindergarten - Salaries of Teachers       | \$689,145.00   | \$687,557.26   | .00          | \$1,587.74           |
| 11-120-100-101 Grades 1-5 - Salaries of Teachers         | \$1,595,923.00 | \$1,593,830.90 | .00          | \$2,092.10           |
| 11-130-100-101 Grades 6-8 - Salaries of Teachers         | \$1,542,799.52 | \$1,542,298.64 | .00          | \$500.88             |
| 11-140-100-101 Grades 9-12 - Salaries of Teachers        | \$4,064,931.12 | \$4,064,929.24 | .00          | \$1.88               |
| --- Regular Programs - Home Instruction ---              |                |                |              |                      |
| 11-150-100-101 Salaries of Teachers                      | \$34,868.36    | \$34,868.00    | \$0.00       | \$0.36               |
| --- Regular Programs - Undistr. Instruction ---          |                |                |              |                      |
| 11-190-100-106 Other Salaries for Instruction            | \$245,951.11   | \$245,510.68   | .00          | \$440.43             |
| 11-190-100-500 Other Purch. Serv. (400-500 series)       | \$21,572.00    | \$19,099.39    | \$2,000.00   | \$472.61             |
| 11-190-100-610 General Supplies                          | \$532,830.84   | \$462,057.46   | \$56,720.83  | \$14,052.55          |
| 11-190-100-640 Textbooks                                 | \$48,093.80    | \$36,560.56    | \$13,255.08  | \$278.16             |
| 11-190-100-800 Other Objects                             | \$2,496.80     | \$1,908.92     | .00          | \$587.88             |
| TOTAL  | \$9,023,311.55 | \$8,931,321.05 | \$71,975.91  | \$20,014.59          |
| --- SPECIAL EDUCATION - INSTRUCTION ---                  |                |                |              |                      |
| Resource Room/Resource Center:                           |                |                |              |                      |
| 11-213-100-101 Salaries of Teachers                      | \$1,408,895.00 | \$1,407,412.45 | \$0.00       | \$1,482.55           |
| 11-213-100-106 Other Salaries for Instruction            | \$257,464.06   | \$257,458.37   | .00          | \$5.69               |
| 11-213-100-320 Purchased Prof.-Ed. Services              | \$4,500.00     | \$4,500.00     | .00          | .00                  |
| 11-213-100-610 General supplies                          | \$9,388.51     | \$9,189.60     | .00          | \$198.91             |
| 11-213-100-640 Textbooks                                 | \$370.12       | \$370.12       | .00          | .00                  |
| TOTAL  | \$1,680,617.69 | \$1,678,930.54 | \$0.00       | \$1,687.15           |
| Preschool Disabilities - Part-Time:                      |                |                |              |                      |
| 11-215-100-101 Salaries of Teachers                      | \$494.00       | \$494.00       | \$0.00       | \$0.00               |
| 11-215-100-106 Other Salaries for Instruction            | \$142,426.01   | \$142,425.55   | .00          | \$0.46               |
| TOTAL  | \$142,920.01   | \$142,919.55   | \$0.00       | \$0.46               |
| TOTAL SPECIAL ED - INSTRUCTION                           |                |                |              |                      |
| TOTAL  | \$1,823,537.70 | \$1,821,850.09 | \$0.00       | \$1,687.61           |
| --- Basic Skills/Remedial-Instruction ---                |                |                |              |                      |
| 11-230-100-101 Salaries of Teachers                      | \$168,675.00   | \$168,674.64   | \$0.00       | \$0.36               |
| 11-230-100-610 General Supplies                          | \$600.00       | .00            | .00          | \$600.00             |
| TOTAL  | \$169,275.00   | \$168,674.64   | \$0.00       | \$600.36             |
| --- Bilingual Education-Instruction ---                  |                |                |              |                      |
| 11-240-100-101 Salaries of Teachers                      | \$79,500.00    | \$79,500.00    | \$0.00       | \$0.00               |
| TOTAL  | \$79,500.00    | \$79,500.00    | \$0.00       | \$0.00               |
| --- School spons.cocurricular activities-Instruction --- |                |                |              |                      |
| 11-401-100-100 Salaries                                  | \$140,360.00   | \$140,359.71   | .00          | \$0.29               |
| 11-401-100-600 Supplies and Materials                    | \$1,100.00     | \$550.00       | .00          | \$550.00             |
| TOTAL  | \$141,460.00   | \$140,909.71   | \$0.00       | \$550.29             |
| --- School sponsored athletics-Instruct. ---             |                |                |              |                      |
| 11-402-100-100 Salaries                                  | \$265,431.20   | \$265,430.71   | .00          | \$0.49               |



Spotswood BOE  
 GENERAL FUND - FUND 10 (including subfunds 16, 17 & 18)  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 12 Month Period Ending 06/30/2013

|  | Appropriations | Expenditures   | Encumbrances | Available<br>Balance |
|--|----------------|----------------|--------------|----------------------|
| 11-402-100-500 Purchased Services (300-500 series)       | \$65,169.82    | \$64,264.80    | .00          | \$905.02             |
| 11-402-100-600 Supplies and Materials                    | \$39,594.09    | \$38,900.09    | .00          | \$694.00             |
| 11-402-100-800 Other Objects                             | \$14,656.00    | \$14,403.00    | .00          | \$253.00             |
| TOTAL  | \$384,841.11   | \$382,998.60   | \$0.00       | \$1,842.51           |
| --- UNDISTRIBUTED EXPENDITURES ---                       |                |                |              |                      |
| --- Instruction ---                                      |                |                |              |                      |
| 11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls | \$513,282.43   | \$502,281.57   | \$11,000.00  | \$0.86               |
| 11-000-100-566 Tuition to Priv Sch for Disabl w/i State  | \$513,958.63   | \$513,958.02   | .00          | \$0.61               |
| 11-000-100-568 Tuition - State Facilities                | \$39,780.00    | \$35,802.00    | .00          | \$3,978.00           |
| TOTAL  | \$1,067,021.06 | \$1,052,041.59 | \$11,000.00  | \$3,979.47           |
| --- Health services ---                                  |                |                |              |                      |
| 11-000-213-100 Salaries                                  | \$253,035.00   | \$252,880.00   | .00          | \$155.00             |
| 11-000-213-300 Purchased Prof. & Tech. Svc.              | \$106,262.84   | \$106,192.44   | .00          | \$70.40              |
| 11-000-213-600 Supplies and Materials                    | \$2,203.37     | \$1,946.39     | .00          | \$256.98             |
| TOTAL  | \$361,501.21   | \$361,018.83   | \$0.00       | \$482.38             |
| --- Speech, OT,PT & Related Svcs ---                     |                |                |              |                      |
| 11-000-216-100 Salaries                                  | \$352,834.00   | \$352,833.50   | .00          | \$0.50               |
| 11-000-216-320 Purchased Prof. Ed. Services              | \$570.00       | \$570.00       | .00          | .00                  |
| 11-000-216-600 Supplies and Materials                    | \$1,774.00     | \$1,351.32     | \$370.00     | \$52.68              |
| TOTAL  | \$355,178.00   | \$354,754.82   | \$370.00     | \$53.18              |
| --- Other support services - Students - Extra Srvc       |                |                |              |                      |
| 11-000-217-320 Purchased Prof. Ed. Services              | \$91,712.00    | \$91,711.36    | .00          | \$0.64               |
| TOTAL  | \$91,712.00    | \$91,711.36    | \$0.00       | \$0.64               |
| --- Guidance ---   |                |                |              |                      |
| 11-000-218-104 Salaries Other Prof. Staff                | \$381,824.00   | \$381,823.23   | .00          | \$0.77               |
| 11-000-218-105 Sal Secr. & Clerical Asst.                | \$86,062.51    | \$86,061.96    | .00          | \$0.55               |
| 11-000-218-320 Purchased Prof. - Ed. Services            | \$19,410.00    | \$19,340.00    | .00          | \$70.00              |
| TOTAL  | \$487,296.51   | \$487,225.19   | \$0.00       | \$71.32              |
| --- Child Study Teams ---                                |                |                |              |                      |
| 11-000-219-104 Salaries Other Prof. Staff                | \$632,065.00   | \$632,064.53   | .00          | \$0.47               |
| 11-000-219-105 Sal Secr. & Clerical Asst.                | \$119,279.85   | \$119,279.08   | .00          | \$0.77               |
| 11-000-219-320 Purchased Prof. - Ed. Services            | \$347,678.39   | \$345,075.00   | \$2,602.50   | \$0.89               |
| 11-000-219-390 Other Purch. Prof. & Tech Svc.            | \$2,595.00     | \$2,595.00     | .00          | .00                  |
| 11-000-219-600 Supplies and Materials                    | \$6,694.00     | \$6,693.25     | .00          | \$0.75               |
| 11-000-219-800 Other Objects                             | \$625.00       | \$601.94       | .00          | \$23.06              |
| TOTAL  | \$1,108,937.24 | \$1,106,308.80 | \$2,602.50   | \$25.94              |
| --- Improv. of instr. Serv. ---                          |                |                |              |                      |
| 11-000-221-102 Salaries Superv. of Instr.                | \$306,125.00   | \$306,124.76   | .00          | \$0.24               |
| 11-000-221-105 Sal Secr. & Clerical Asst.                | \$6,260.50     | \$6,260.49     | .00          | \$0.01               |
| 11-000-221-320 Purchased Prof. - Ed. Services            | \$2,000.00     | \$2,000.00     | .00          | .00                  |
| 11-000-221-500 Other Purchased Services (400-500 series) | \$8,848.80     | \$150.00       | .00          | \$8,698.80           |

Spotswood BOE  
GENERAL FUND - FUND 10 (including subfunds 16, 17 & 18)  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 12 Month Period Ending 06/30/2013

|  | Appropriations | Expenditures | Encumbrances | Available<br>Balance |
|--|----------------|--------------|--------------|----------------------|
| 11-000-221-800 Other Objects                             | \$6,307.20     | \$5,171.00   | .00          | \$1,136.20           |
| TOTAL  | \$329,541.50   | \$319,706.25 | \$0.00       | \$9,835.25           |
| --- Educational media serv./sch.library ---              |                |              |              |                      |
| 11-000-222-100 Salaries                                  | \$63,347.24    | \$63,346.00  | .00          | \$1.24               |
| 11-000-222-600 Supplies and Materials                    | \$3,700.00     | \$3,518.97   | .00          | \$181.03             |
| TOTAL  | \$67,047.24    | \$66,864.97  | \$0.00       | \$182.27             |
| --- Instructional Staff Training Services ---            |                |              |              |                      |
| 11-000-223-320 Purchased Prof. - Ed. Services            | \$186.18       | \$186.18     | .00          | .00                  |
| 11-000-223-500 Other Purchased Services (400-500 series) | \$24,087.79    | \$23,725.91  | .00          | \$361.88             |
| 11-000-223-600 Supplies and Materials                    | \$13,070.00    | \$12,836.47  | .00          | \$233.53             |
| 11-000-223-800 Other Objects                             | \$666.00       | \$373.00     | .00          | \$293.00             |
| TOTAL  | \$38,009.97    | \$37,121.56  | \$0.00       | \$888.41             |
| --- Support services-general administration ---          |                |              |              |                      |
| 11-000-230-100 Salaries                                  | \$207,520.00   | \$207,519.95 | \$0.00       | \$0.05               |
| 11-000-230-331 Legal Services                            | \$15,183.00    | \$15,182.12  | .00          | \$0.88               |
| 11-000-230-332 Audit Fees                                | \$63,000.00    | \$63,000.00  | .00          | .00                  |
| 11-000-230-340 Purchased Tech. Services                  | \$365.00       | \$110.00     | .00          | \$255.00             |
| 11-000-230-530 Communications/Telephone                  | \$36,198.00    | \$34,420.49  | .00          | \$1,777.51           |
| 11-000-230-585 BOE Other Purchased Prof. Svc.            | \$1,000.00     | \$248.30     | .00          | \$751.70             |
| 11-000-230-590 Other Purchased Services                  | \$2,093.00     | \$875.00     | \$0.00       | \$1,218.00           |
| 11-000-230-610 General Supplies                          | \$11,533.00    | \$10,082.02  | .00          | \$1,450.98           |
| 11-000-230-890 Misc. Expenditures                        | \$6,115.00     | \$5,894.13   | .00          | \$220.87             |
| 11-000-230-895 BOE Membership Dues and Fees              | \$15,931.00    | \$13,321.49  | .00          | \$2,609.51           |
| TOTAL  | \$358,938.00   | \$350,653.50 | \$0.00       | \$8,284.50           |
| --- Support services-school administration ---           |                |              |              |                      |
| 11-000-240-103 Salaries Princ./Asst. Princ.              | \$547,400.00   | \$547,399.44 | .00          | \$0.56               |
| 11-000-240-105 Sal Secr. & Clerical Asst.                | \$284,069.62   | \$283,867.92 | .00          | \$201.70             |
| 11-000-240-500 Other Purchased Services                  | \$26,205.00    | \$5,847.32   | .00          | \$20,357.68          |
| 11-000-240-600 Supplies and Materials                    | \$6,967.43     | \$3,698.79   | .00          | \$3,268.64           |
| 11-000-240-800 Other Objects                             | \$8,000.00     | \$6,276.00   | .00          | \$1,724.00           |
| TOTAL  | \$872,642.05   | \$847,089.47 | \$0.00       | \$25,552.58          |
| --- Central Services ---                                 |                |              |              |                      |
| 11-000-251-100 Salaries                                  | \$288,034.50   | \$288,033.60 | .00          | \$0.90               |
| 11-000-251-330 Purchased Prof. Services                  | \$68,601.74    | \$47,445.40  | \$16,139.34  | \$5,017.00           |
| 11-000-251-340 Purchased Technical Services              | \$62,192.00    | \$61,948.21  | .00          | \$243.79             |
| 11-000-251-592 Misc Pur Serv (400-500 series)            | \$1,318.00     | \$655.00     | .00          | \$663.00             |
| 11-000-251-600 Supplies and Materials                    | \$38,620.00    | \$35,236.11  | .00          | \$3,383.89           |
| 11-000-251-890 Other Objects                             | \$2,635.00     | \$2,626.13   | .00          | \$8.87               |
| TOTAL  | \$461,401.24   | \$435,944.45 | \$16,139.34  | \$9,317.45           |
| --- Admin. Info. Technology ---                          |                |              |              |                      |
| 11-000-252-100 Salaries                                  | \$139,973.06   | \$138,894.88 | .00          | \$1,078.18           |
| 11-000-252-340 Purchased Technical Services              | \$38,080.00    | \$37,940.45  | .00          | \$139.55             |

Spotswood BOE  
 GENERAL FUND - FUND 10 (including subfunds 16, 17 & 18)  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 12 Month Period Ending 06/30/2013

|  | Appropriations | Expenditures   | Encumbrances | Available<br>Balance |
|--|----------------|----------------|--------------|----------------------|
| 11-000-252-500 Other Pur Serv. (400-500 series )         | \$571.00       | .00            | .00          | \$571.00             |
| 11-000-252-800 Other Objects                             | \$11,861.00    | \$11,324.00    | .00          | \$537.00             |
| TOTAL  | \$190,485.06   | \$188,159.33   | \$0.00       | \$2,325.73           |
| TOTAL Cent. Svcs. & Admin IT                             | \$651,886.30   | \$624,103.78   | \$16,139.34  | \$11,643.18          |
| --- Required Maint.for School Facilities ---             |                |                |              |                      |
| 11-000-261-100 Salaries                                  | \$181,557.63   | \$181,047.93   | .00          | \$509.70             |
| 11-000-261-420 Cleaning, Repair & Maint. Svc.            | \$203,151.50   | \$147,559.57   | \$55,349.87  | \$242.06             |
| 11-000-261-610 General Supplies                          | \$66,347.00    | \$66,344.99    | .00          | \$2.01               |
| 11-000-261-800 Other Objects                             | \$24,944.00    | \$22,895.37    | \$2,048.63   | .00                  |
| TOTAL  | \$476,000.13   | \$417,847.86   | \$57,398.50  | \$753.77             |
| --- Custodial Services ---                               |                |                |              |                      |
| 11-000-262-1XX Salaries                                  | \$914,820.30   | \$914,325.50   | \$0.00       | \$494.80             |
| 11-000-262-107 Salaries of Non-Instructional Aids        | \$53,035.00    | \$53,033.45    | .00          | \$1.55               |
| 11-000-262-300 Purchased Prof. & Tech. Svc.              | \$300.00       | \$300.00       | .00          | .00                  |
| 11-000-262-441 Rental of Land & Bldgs Other Than Lease   | \$155,000.00   | \$155,000.00   | .00          | .00                  |
| 11-000-262-490 Other Purchased Property Svc.             | \$16,421.00    | \$16,420.98    | .00          | \$0.05               |
| 11-000-262-610 General Supplies                          | \$59,332.55    | \$56,594.07    | \$1,991.25   | \$747.23             |
| 11-000-262-621 Energy (Natural Gas)                      | \$68,247.00    | \$67,665.56    | .00          | \$581.44             |
| 11-000-262-622 Energy (Electricity)                      | \$365,958.00   | \$365,855.31   | .00          | \$102.69             |
| 11-000-262-8XX Other Objects                             | \$200.00       | \$200.00       | \$0.00       | \$0.00               |
| 11-000-262-837   |                |                |              |                      |
| 11-000-262-837 Interest-Energy Savings Bonds             | \$66,293.50    | \$66,293.50    | .00          | .00                  |
| TOTAL  | \$1,699,607.35 | \$1,695,688.34 | \$1,991.25   | \$1,927.76           |
| --- Care and Upkeep of Grounds ---                       |                |                |              |                      |
| 11-000-263-100 Salaries                                  | \$96,088.08    | \$96,087.24    | .00          | \$0.84               |
| 11-000-263-420 Cleaning, Repair, & Maintenance Serv.     | \$39,187.25    | \$33,381.79    | \$5,786.00   | \$19.46              |
| 11-000-263-610 General Supplies                          | \$21,245.00    | \$19,400.39    | \$1,495.00   | \$349.61             |
| TOTAL  | \$156,520.33   | \$148,869.42   | \$7,281.00   | \$369.91             |
| --- Security ---   |                |                |              |                      |
| 11-000-266-100 Salaries                                  | \$73,182.07    | \$73,180.73    | .00          | \$1.34               |
| 11-000-266-610 General Supplies                          | \$2,000.00     | \$1,901.90     | .00          | \$98.10              |
| TOTAL  | \$75,182.07    | \$75,082.63    | \$0.00       | \$99.44              |
| TOTAL Oper & Maint of Plant Services                     | \$2,407,309.88 | \$2,337,488.25 | \$66,670.75  | \$3,150.88           |
| --- Student transportation services ---                  |                |                |              |                      |
| 11-000-270-160 al Pupil Trans(Bet Home & Sch)-reg        | \$42,903.88    | \$42,903.58    | .00          | \$0.30               |
| 11-000-270-161 Sal Pupil Trans(Bet Home & Sch)-Sp Ed     | \$31,218.34    | \$31,211.55    | .00          | \$6.79               |
| 11-000-270-162 Sal Pupil Trans.Other than Bet Home & Sch | \$39,906.00    | \$38,385.00    | .00          | \$1,521.00           |
| 11-000-270-511 Contract Svc (btw Home & Sch.)-vendors    | \$304,911.03   | \$237,509.37   | \$66,287.29  | \$1,114.37           |
| 11-000-270-512 Contract Svc (other btw home & sch)-vndrs | \$61,783.80    | \$55,925.16    | \$3,441.55   | \$2,417.09           |
| 11-000-270-514 Contract Svc (Sp Ed.)-vendors             | \$433,696.00   | \$354,938.21   | \$77,222.35  | \$1,535.44           |
| 11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch | \$12,600.00    | \$12,547.75    | .00          | \$52.25              |

Spotswood BOE  
GENERAL FUND - FUND 10 (including subfunds 16, 17 & 18)  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 12 Month Period Ending 06/30/2013

|  | Appropriations  | Expenditures    | Encumbrances | Available<br>Balance |
|--|-----------------|-----------------|--------------|----------------------|
| 11-000-270-593 Misc. Purchased Svc.- Transp.           | \$28,281.00     | \$22,837.17     | \$5,443.79   | \$0.04               |
| TOTAL  | \$955,300.05    | \$796,257.79    | \$152,394.98 | \$6,647.28           |
| --- Personal Services-Employee Benefits---             |                 |                 |              |                      |
| 11-XXX-XXX-210 Group Insurance                         | \$161,554.43    | \$161,401.46    | .00          | \$152.97             |
| 11-XXX-XXX-220 Social Security Contributions           | \$345,000.00    | \$344,285.83    | .00          | \$714.17             |
| 11-XXX-XXX-232 TPAF Contributions - ERIP               | \$3,687.00      | \$3,686.40      | .00          | \$0.60               |
| 11-XXX-XXX-241 Other Retirement Contrb. - PERS         | \$335,396.40    | \$335,395.85    | .00          | \$0.55               |
| 11-XXX-XXX-260 Workman's Compensation                  | \$143,665.91    | \$142,508.16    | .00          | \$1,157.75           |
| 11-XXX-XXX-270 Health Benefits                         | \$2,819,719.18  | \$2,819,228.64  | .00          | \$490.54             |
| 11-XXX-XXX-280 Tuition Reimbursement                   | \$60,687.09     | \$60,055.93     | .00          | \$631.16             |
| TOTAL  | \$3,869,710.01  | \$3,866,562.27  | \$0.00       | \$3,147.74           |
| Total Undistributed Expenditures                       | \$13,022,031.02 | \$12,698,908.43 | \$249,177.57 | \$73,945.02          |
| *** TOTAL CURRENT EXPENSE EXPENDITURES ***             | \$24,643,956.38 | \$24,224,162.52 | \$321,153.48 | \$98,640.38          |
| *** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS *** | \$24,643,956.38 | \$24,224,162.52 | \$321,153.48 | \$98,640.38          |

Spotswood BOE  
 GENERAL FUND - FUND 10 (including subfunds 16, 17 & 18)  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 12 Month Period Ending 06/30/2013

|   | Appropriations                  | Expenditures          | Encumbrances          | Available<br>Balance |                     |
|---|---------------------------------|-----------------------|-----------------------|----------------------|---------------------|
| <b>*** CAPITAL OUTLAY ***</b>                                   |                                 |                       |                       |                      |                     |
| <b>--- EQUIPMENT ---</b>  |                                 |                       |                       |                      |                     |
| Regular programs-instruction                                    |                                 |                       |                       |                      |                     |
| 12-110-100-730  | Kindergarten1                   | \$17,600.00           | \$16,585.03           | .00                  | \$1,014.97          |
| 12-120-100-730  | Grades 1-5                      | \$22,730.00           | \$22,730.00           | .00                  | .00                 |
| 12-130-100-730  | Grades 6-8                      | \$22,000.00           | \$21,386.23           | .00                  | \$613.77            |
| 12-140-100-730  | Grades 9-12                     | \$50,543.00           | \$45,231.87           | \$4,525.00           | \$786.13            |
| <br>  |                                 |                       |                       |                      |                     |
| 12-000-219-730  | Support services-students-spec. | \$15,800.00           | \$11,102.77           | .00                  | \$4,697.23          |
| <br>  |                                 |                       |                       |                      |                     |
| Undist. Exp. - Non-instructional Services                       |                                 |                       |                       |                      |                     |
| TOTAL   |                                 |                       |                       |                      |                     |
|   |                                 | \$128,673.00          | \$117,035.90          | \$4,525.00           | \$7,112.10          |
| <b>--- Facilities acquisition and construction services ---</b> |                                 |                       |                       |                      |                     |
| 12-000-400-450  | Construction Services           | \$1,311,182.72        | \$1,163,343.83        | \$20,393.49          | \$127,445.40        |
| 12-000-400-800  | Other objects                   | \$48,806.70           | \$45,528.00           | .00                  | \$3,278.70          |
|   | Sub Total                       | \$1,359,989.42        | \$1,208,871.83        | \$20,393.49          | \$130,724.10        |
|   | TOTAL                           | \$1,359,989.42        | \$1,208,871.83        | \$20,393.49          | \$130,724.10        |
| <br>  |                                 |                       |                       |                      |                     |
| <b>TOTAL CAPITAL OUTLAY EXPENDITURES</b>                        |                                 | <b>\$1,488,662.42</b> | <b>\$1,325,907.73</b> | <b>\$24,918.49</b>   | <b>\$137,836.20</b> |

Spotswood BOE  
 GENERAL FUND - FUND 10 (including subfunds 16, 17 & 18)  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 12 Month Period Ending 06/30/2013

|  | Appropriations         | Expenditures           | Encumbrances        | Available<br>Balance |
|--|------------------------|------------------------|---------------------|----------------------|
| *** EDUCATION STABILIZATION FUND **    |                        |                        |                     |                      |
| *** GOVERNMENT SERVICES FUND **        |                        |                        |                     |                      |
| *** EDUCATION JOBS FUND **             |                        |                        |                     |                      |
| <b>TOTAL GENERAL FUND EXPENDITURES</b> | <b>\$26,132,618.80</b> | <b>\$25,550,070.25</b> | <b>\$346,071.97</b> | <b>\$236,476.58</b>  |

REPORT OF THE SECRETARY CERTIFICATION PAGE  
TO THE BOARD OF EDUCATION  
Spotswood BOE  
General Fund - Fund 10 (including subfunds 16, 17 & 18)

For 12 Month Period Ending 06/30/2013

I, \_\_\_\_\_, Board Secretary/Business Administrator  
certify that no line item account has encumbrances and expenditures,  
which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23A-16.10(c)3.

\_\_\_\_\_  
Board Secretary/Business Administrator

\_\_\_\_\_  
Date

Accounts that are not included in Details of the REPORT OF THE SECRETARY

| ACCOUNT NUMBER | DESCRIPTION          | APPROPRIATION | EXPENDITURE  | ENCUMBRANCES | AVAILABLE BALANCE |
|----------------|----------------------|---------------|--------------|--------------|-------------------|
| 11-000-262-620 | ELECTRICITY SHS      | \$ 0.00       | \$ 0.00      | \$ 0.00      | \$ 0.00           |
| 11-000-262-620 | ELECTRICITY APFLEBY  | \$ 0.00       | \$ 0.00      | \$ 0.00      | \$ 0.00           |
| 11-000-262-620 | ELECTRICITY SCROENLY | \$ 0.00       | \$ 0.00      | \$ 0.00      | \$ 0.00           |
| 11-000-262-620 | ELECTRICITY MEMORIAL | \$ 0.00       | \$ 0.00      | \$ 0.00      | \$ 0.00           |
| 11-000-262-620 | GENERAL SAVINGS      | \$ 0.00       | \$ 0.00      | \$ 0.00      | \$ 0.00           |
| 11-000-262-620 | HEAT SHS             | \$ 0.00       | \$ 0.00      | \$ 0.00      | \$ 0.00           |
| 11-000-262-620 | HEAT APFLEBY         | \$ 0.00       | \$ 0.00      | \$ 0.00      | \$ 0.00           |
| 11-000-262-620 | HEAT SCROENLY        | \$ 0.00       | \$ 0.00      | \$ 0.00      | \$ 0.00           |
| 11-000-262-620 | HEAT MEMORIAL        | \$ 0.00       | \$ 0.00      | \$ 0.00      | \$ 0.00           |
| 11-000-266-320 | SECURITY-PUR PRO & T | \$ 35,000.00  | \$ 35,000.00 | \$ 0.00      | \$ 0.00           |

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**REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 Spotswood BOE  
 Special Revenue Fund - Fund 20  
 Interim Balance Sheet  
 For 12 Month Period Ending 06/30/13**

ASSETS AND RESOURCES

--- A S S E T S ---

|     |                             |               |                |
|-----|-----------------------------|---------------|----------------|
| 101 | Cash in bank                |               | (\$143,851.49) |
|     | Accounts receivable:        |               |                |
| 141 | Intergovernmental - State   | (\$23,477.00) |                |
| 142 | Intergovernmental - Federal | \$187,560.00  |                |
|     |                             |               | \$164,083.00   |
|     | Other Current Assets        |               | \$3,641.00     |

--- R E S O U R C E S ---

|     |                            |                |              |
|-----|----------------------------|----------------|--------------|
| 301 | Estimated Revenues         |                | \$723,703.81 |
| 302 | Less Revenues              | (\$616,484.00) |              |
|     |                            |                | \$107,219.81 |
|     | Total assets and resources |                | \$131,092.32 |

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 Spotswood BOE  
 Special Revenue Fund - Fund 20  
 Interim Balance Sheet  
 For 12 Month Period Ending 06/30/13

=====  
 LIABILITIES AND FUND EQUITY  
 =====

--- LIABILITIES ---

|                          |  |             |
|--------------------------|--|-------------|
| 411                      | Intergovernmental accounts payable - State | \$4,605.38  |
| 421                      | Accounts Payable                           | \$16,955.95 |
| 481                      | Deferred revenues                          | \$35,738.14 |
| <b>TOTAL LIABILITIES</b> |  | \$57,299.47 |

FUND BALANCE

--- Appropriated ---

|  |   |                            |
|--|---|----------------------------|
| 753                                      | Reserve for encumbrances - Current Year | \$28,432.26                |
| 754                                      | Reserve for encumbrances - Prior Year   | (\$8,523.83)               |
| 601                                      | Appropriations                          | \$805,149.45               |
| 602                                      | Less: Expenditures                      | \$641,387.13               |
| 603                                      | Encumbrances                            | \$28,432.26 (\$669,819.39) |
|  |   | \$135,330.06               |
| <b>TOTAL FUND BALANCE</b>                |   | \$155,238.49               |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b> |   | \$212,537.96               |

**REPORT OF THE SECRETARY**  
**TO THE BOARD OF EDUCATION**  
**Spotswood BOE**  
**Special Revenue Fund - Fund 20**  
**INTERIM STATEMENTS COMPARING**  
**BUDGET REVENUE WITH ACTUAL TO DATE AND**  
**APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE**  
**For 12 Month Period Ending 06/30/13**

|  |   | BUDGETED<br>ESTIMATED | ACTUAL TO<br>DATE   | NOTE: OVER<br>OR (UNDER) | UNREALIZED<br>BALANCE        |
|--|---|-----------------------|---------------------|--------------------------|------------------------------|
| <b>*** REVENUES/SOURCES OF FUNDS ***</b> |   |                       |                     |                          |                              |
| 1XXX                                     | From Local Sources                            | \$19,200.00           | \$13,450.00         |                          | \$5,750.00                   |
| 3XXX                                     | From State Sources                            | \$108,865.00          | \$108,865.00        |                          | .00                          |
| 4XXX                                     | From Federal Sources                          | \$595,638.81          | \$494,169.00        |                          | \$101,469.81                 |
| <b>TOTAL REVENUE/SOURCES OF FUNDS</b>    |   | <b>\$723,703.81</b>   | <b>\$616,484.00</b> |                          | <b>\$107,219.81</b>          |
| <b>*** EXPENDITURES ***</b>              |   |                       |                     |                          |                              |
|  |   | <b>APPROPRIATIONS</b> | <b>EXPENDITURES</b> | <b>ENCUMBRANCES</b>      | <b>AVAILABLE<br/>BALANCE</b> |
| <b>LOCAL PROJECTS:</b>                   |   | \$43,266.69           | \$5,996.55          | \$8,507.00               | \$28,763.14                  |
| <b>STATE PROJECTS:</b>                   |   |                       |                     |                          |                              |
|  | Nonpublic textbooks                           | \$15,164.00           | \$15,164.00         | .00                      | .00                          |
|  | Nonpublic auxiliary services                  | \$29,857.00           | \$20,662.00         | .00                      | \$9,195.00                   |
|  | Nonpublic handicapped services                | \$37,199.00           | \$31,463.00         | .00                      | \$5,736.00                   |
|  | Nonpublic nursing services                    | \$21,048.00           | \$21,048.00         | .00                      | .00                          |
|  | Nonpublic Technology Aid                      | \$5,597.00            | \$5,597.00          | .00                      | .00                          |
|  | Other State Projects                          | \$19,000.00           | \$0.00              | \$0.00                   | \$19,000.00                  |
| <b>TOTAL STATE PROJECTS</b>              |   | <b>\$127,865.00</b>   | <b>\$93,934.00</b>  | <b>\$0.00</b>            | <b>\$33,931.00</b>           |
| <b>FEDERAL PROJECTS:</b>                 |   |                       |                     |                          |                              |
|  | NCLB Title I - Part A/D                       | \$140,810.32          | \$99,774.69         | .00                      | \$41,035.63                  |
|  | I.D.E.A. Part B (Handicapped)                 | \$420,506.49          | \$394,364.16        | \$19,555.26              | \$6,587.07                   |
|  | NCLB Title III - English Language Enhancement | \$29,246.95           | \$20,965.40         | \$370.00                 | \$7,911.55                   |
|  | NCLB Title V - Innovative Programs            | \$34,322.00           | \$26,352.33         | .00                      | \$7,969.67                   |
|  | Other Special Programs                        | \$9,132.00            | .00                 | .00                      | \$9,132.00                   |
| <b>TOTAL FEDERAL PROJECTS</b>            |   | <b>\$634,017.76</b>   | <b>\$541,456.58</b> | <b>\$19,925.26</b>       | <b>\$72,635.92</b>           |
| <b>*** TOTAL EXPENDITURES ***</b>        |   | <b>\$805,149.45</b>   | <b>\$641,387.13</b> | <b>\$28,432.26</b>       | <b>\$135,330.06</b>          |

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
Spotswood BOE  
Special Revenue Fund - Fund 20  
STATEMENT OF APPROPRIATIONS - RESTRICTED STATE ENTITLEMENTS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 12 Month Period Ending 06/30/13

REPORT OF THE SECRETARY CERTIFICATION PAGE  
TO THE BOARD OF EDUCATION  
Spotswood BOE

Special Revenue Fund - Fund 20  
For 12 Month Period Ending 06/30/13

I, \_\_\_\_\_, Board Secretary/Business Administrator  
certify that no line item account has encumbrances and expenditures,  
which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23A-16.10(c)3.

\_\_\_\_\_  
Board Secretary/Business Administrator

\_\_\_\_\_  
Date

All Accounts in the Expense Account File appear to be included in the details of THE REPORT OF THE SECRETARY

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8/13 7:29pm

**REPORT OF THE SECRETARY**  
**TO THE BOARD OF EDUCATION**  
**Spotswood BOE**  
**Capital Projects Fund - Fund 30**  
**Interim Balance Sheet**  
**For 12 Month Period Ending 06/30/13**

---

**ASSETS AND RESOURCES**


---

--- A S S E T S ---

|         |                                       |              |
|---------|---------------------------------------|--------------|
| 101     | Cash in bank                          | \$0.13       |
| 102-104 | Cash on hand, change cash, petty cash | \$189,960.66 |

--- R E S O U R C E S ---

|                                   |       |                     |
|-----------------------------------|-------|---------------------|
|                                   | <hr/> |                     |
| <b>Total assets and resources</b> |       | <b>\$189,960.79</b> |
|                                   |       | <hr/>               |

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 Spotswood BOE

Capital Projects Fund - Fund 30  
 Interim Balance Sheet  
 For 12 Month Period Ending 06/30/13

-----  
 LIABILITIES AND FUND EQUITY  
 -----

FUND BALANCE

-----

--- Appropriated ---

|     |                                       |                |                     |
|-----|---------------------------------------|----------------|---------------------|
| 754 | Reserve for encumbrances - Prior Year |                | \$49,462.11         |
| 601 | Appropriations                        | \$2,047,718.12 |                     |
| 602 | Less : Expenditures                   | \$1,857,757.21 |                     |
| 603 | Encumbrances                          | \$49,462.11    | (\$1,907,219.32)    |
|     |                                       |                | <u>\$140,498.80</u> |
|     | Total Appropriated                    |                | <u>\$189,960.91</u> |

--- Unappropriated ---

|     |                       |  |                |
|-----|-----------------------|--|----------------|
| 770 | Fund balance          |  | \$161,625.67   |
| 303 | Budgeted Fund Balance |  | (\$161,625.79) |

TOTAL FUND BALANCE \$189,960.79

TOTAL LIABILITIES AND FUND EQUITY \$189,960.79



REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
Spotswood BOE

Capital Projects Fund - Fund 30  
INTERIM STATEMENTS COMPARING  
BUDGET REVENUE WITH ACTUAL TO DATE AND  
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
For 12 Month Period Ending 06/30/13

|  | BUDGETED<br>ESTIMATED | ACTUAL TO<br>DATE | NOTE: OVER<br>OR (UNDER) | UNREALIZED<br>BALANCE |
|--|-----------------------|-------------------|--------------------------|-----------------------|
| *** REVENUES/SOURCES OF FUNDS ***                |                       |                   |                          |                       |
|  |                       |                   |                          |                       |
| *** EXPENDITURES ***                             | APPROPRIATIONS        | EXPENDITURES      | ENCUMBRANCES             | AVAILABLE<br>BALANCE  |
|  |                       |                   |                          |                       |
| --- Facilities acquisition and constr. serv. --- |                       |                   |                          |                       |
| 30-000-4XX-450 Construction services             | \$1,779,662.25        | \$1,774,662.25    | \$5,000.00               | .00                   |
| 30-000-4XX-800 Other objects                     | \$140,498.80          | .00               | .00                      | \$140,498.80          |
|  |                       |                   |                          |                       |
| Total fac.acq.and constr. serv.                  | \$1,920,161.05        | \$1,774,662.25    | \$5,000.00               | \$140,498.80          |
|  |                       |                   |                          |                       |
| TOTAL EXPENDITURES                               | \$1,920,161.05        | \$1,774,662.25    | \$5,000.00               | \$140,498.80          |
|  |                       |                   |                          |                       |
| *** TOTAL EXPENDITURES AND TRANSFERS             | \$1,920,161.05        | \$1,774,662.25    | \$5,000.00               | \$140,498.80          |

REPORT OF THE SECRETARY CERTIFICATION PAGE  
TO THE BOARD OF EDUCATION  
Spotswood BOE

Capital Projects Fund - Fund 30  
For 12 Month Period Ending 06/30/13

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\_\_\_\_\_  
Board Secretary/Business Administrator

\_\_\_\_\_  
Date

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8/13 7:29pm

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 Spotswood BOE  
 Debt Service Fund - Fund 40  
 Interim Balance Sheet  
 For 12 Month Period Ending 06/30/13

-----  
 ASSETS AND RESOURCES  
 -----

--- A S S E T S ---

|     |              |  |             |
|-----|--------------|--|-------------|
| 101 | Cash in bank |  | \$33,291.50 |
|-----|--------------|--|-------------|

--- R E S O U R C E S ---

|     |                            |                  |             |
|-----|----------------------------|------------------|-------------|
| 301 | Estimated Revenues         | \$1,065,838.00   |             |
| 302 | Less Revenues              | (\$1,065,838.00) |             |
|     |                            | -----            | -----       |
|     | Total assets and resources |                  | \$33,291.50 |
|     |                            |                  | -----       |

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
Spotswood BOE

Debt Service Fund - Fund 40  
Interim Balance Sheet  
For 12 Month Period Ending 06/30/13

LIABILITIES AND FUND EQUITY

FUND BALANCE

--- Appropriated ---

Reserved fund balance:

|     |                     |                |                  |
|-----|---------------------|----------------|------------------|
| 601 | Appropriations      |                | \$1,065,837.50   |
| 602 | Less : Expenditures | \$1,065,837.50 |                  |
|     |                     |                | (\$1,065,837.50) |

--- Unappropriated ---

|     |                       |  |             |
|-----|-----------------------|--|-------------|
| 770 | Fund Balance          |  | \$33,291.00 |
| 303 | Budgeted Fund Balance |  | \$0.50      |

TOTAL FUND BALANCE

\$33,291.50

TOTAL LIABILITIES AND FUND EQUITY

\$33,291.50

RECAPITULATION OF FUND BALANCE:

|  | Budgeted         | Actual           | Variance |
|--|------------------|------------------|----------|
| Appropriations                                     | \$1,065,837.50   | \$1,065,837.50   | \$0.00   |
| Revenues   | (\$1,065,838.00) | (\$1,065,838.00) | \$0.00   |
|  | (\$0.50)         | (\$0.50)         | \$0.00   |
| --- Change in Maint. / Capital reserve account --- |                  |                  |          |
| Subtotal   | (\$0.50)         | (\$0.50)         | \$0.00   |
| Less: Adjust for prior year encumb.                | \$0.00           | \$0.00           |          |
| Budgeted Fund Balance                              | (\$0.50)         | (\$0.50)         | \$0.00   |

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 Spotswood BOE

Debt Service Fund - Fund 40  
 INTERIM STATEMENTS COMPARING  
 BUDGET REVENUE WITH ACTUAL TO DATE AND  
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
 For 12 Month Period Ending 06/30/13

|                                   | BUDGETED<br>ESTIMATED                 | ACTUAL TO<br>DATE     | NOTE: OVER<br>OR (UNDER) | UNREALIZED<br>BALANCE |
|-----------------------------------|---------------------------------------|-----------------------|--------------------------|-----------------------|
| *** REVENUES/SOURCES OF FUNDS *** |                                       |                       |                          |                       |
| --- Local Sources ---             |                                       |                       |                          |                       |
| 1210                              | Local tax levy                        | \$1,003,113.00        | \$1,003,113.00           | .00                   |
|                                   | <b>Total Local Sources</b>            | <b>\$1,003,113.00</b> | <b>\$1,003,113.00</b>    | <b>\$0.00</b>         |
| --- State Sources ---             |                                       |                       |                          |                       |
| 3160                              | Debt service aid Type II              | \$62,725.00           | \$62,725.00              | .00                   |
|                                   | <b>Total State Sources</b>            | <b>\$62,725.00</b>    | <b>\$62,725.00</b>       | <b>\$0.00</b>         |
|                                   | <b>TOTAL REVENUE/SOURCES OF FUNDS</b> | <b>\$1,065,838.00</b> | <b>\$1,065,838.00</b>    | <b>\$0.00</b>         |

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
Spotswood BOE

Debt Service Fund - Fund 40  
INTERIM STATEMENTS COMPARING  
BUDGET REVENUE WITH ACTUAL TO DATE AND  
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
For 12 Month Period Ending 06/30/13

| *** EXPENDITURES ***                   | APPROPRIATIONS | EXPENDITURES/Enc. | AVAILABLE<br>BALANCE |
|--|----------------|-------------------|----------------------|
|  | -----          | -----             | -----                |
| --- Debt Service - Regular ---         |                |                   |                      |
| 40-701-510-910 Redemption of Principal | \$790,000.00   | \$790,000.00      | .00                  |
| 40-701-510-834 Interest on Bonds       | \$275,837.50   | \$275,837.50      | .00                  |
|  | -----          | -----             | -----                |
| TOTAL                                  | \$1,065,837.50 | \$1,065,837.50    | \$0.00               |
|  | -----          | -----             | -----                |
| TOTAL USES OF FUNDS BEFORE TRANSFERS   | \$1,065,837.50 | \$1,065,837.50    | \$0.00               |
|  | -----          | -----             | -----                |
| *** TOTAL USES OF FUNDS ***            | \$1,065,837.50 | \$1,065,837.50    | \$0.00               |
|  | -----          | -----             | -----                |

REPORT OF THE SECRETARY CERTIFICATION PAGE  
TO THE BOARD OF EDUCATION  
Spotswood BOE  
Debt Service Fund - Fund 40

For 12 Month Period Ending 06/30/13

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\_\_\_\_\_  
Board Secretary/Administrator

\_\_\_\_\_  
Date



All Accounts in the Expense Account File appear to be included in the details of THE REPORT OF THE SECRETARY

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