NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY DATED JUNE 30, 2017

BOARD SECRETARY'S MONTHLY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF JUNE 30, 2017 NO BUDGETARY LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATION OF NJAC 6A:23-2.11(a).

BOARD SECRETARY

JUNE 30, 2017

Total liabilities

\$402,371.34

Starting date 7/1/2016 Ending date 6/30/2017 Fund: 10 GENERAL CURRENT EXPENSE

| | Assets: | | |
|-----------|--|-------------------|-----------------------|
| 101 | Cash in bank | | \$5,164,411.28 |
| 102 - 106 | Cash Equivalents | | \$0.00 |
| 111 | Investments | | \$0.00 |
| 116 | Capital Reserve Account | | \$2,658,516.95 |
| 117 | Maintenance Reserve Account | | \$0.00 |
| 118 | Emergency Reserve Account | | \$0.00 |
| 121 | Tax levy Receivable | | \$0.00 |
| | Accounts Receivable: | | |
| 132 | Interfund | \$7,100.78 | |
| 141 | Intergovernmental - State | \$700,969.97 | |
| 142 | Intergovernmental - Federal | \$0.00 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$) | \$1,328,174.87 | \$2,036,245.62 |
| | Loans Receivable: | | |
| 131 | Interfund | \$0,00 | |
| 151, 152 | Other (Net of estimated uncollectable of \$) | \$0.00 | \$0.00 |
| | Other Current Assets | | \$85,000.00 |
| | Resources: | | |
| 301 | Estimated revenues | \$60,908,339.00 | |
| 302 | Less revenues | (\$62,087,008.68) | (\$1,178,669.68) |
| | Total assets and resources | | <u>\$8,765,504.17</u> |
| | Liabilities and Fund Equity | | |
| | Liabilities: | | |
| 411 | Intergovernmental accounts payable - state | | \$0.00 |
| 421 | Accounts payable | | \$389,335.34 |
| 431 | Contracts payable | | \$0.00 |
| 451 | Loans payable | | \$0.00 |
| 481 | Deferred revenues | | \$13,036.00 |
| | Other current liabilities | | \$0.00 |
| | | | |

Starting date 7/1/2016 Ending date 6/30/2017 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

| Appr | one | iate | ٠d٠ |
|------|-----|------|-----|
| | | | |

| Арр | propriated: | | | | |
|-------------|--------------------------------|-------------------|-------------------|------------------|----------------|
| 753,754 | Reserve for encumbrances | | | \$3,240,838.61 | |
| 761 | Capital reserve account - July | 1 | \$4,073,066.77 | | |
| 604 | Add: Increase in capital reser | ve | \$0.00 | | |
| 307 | Less: Bud. w/d cap. reserve | eligible costs | \$0.00 | | |
| 309 | Less; Bud. w/d cap. reserve of | excess costs | \$0.00 | \$4,073,066.77 | |
| 764 | Maintenance reserve accoun | t - July | \$791,839.90 | | |
| 606 | Add: Increase in maintenance | e reserve | \$0.00 | | |
| 310 | Less: Bud. w/d from mainten | ance reserve | \$0.00 | \$791,839.90 | |
| 768 | Waiver offset reserve - July 1 | , 2 | \$0.00 | | |
| 609 | Add: Increase in waiver offse | t reserve | \$0.00 | | |
| 314 | Less: Bud. w/d from waiver o | ffset reserve | \$0.00 | \$0.00 | |
| 762 | Adult education programs | | | \$0.00 | |
| 750-752,76x | Other reserves | | | \$0.00 | |
| 601 | Appropriations | | \$64,831,784.51 | | |
| 602 | Less: Expenditures | (\$62,431,610.44) | | | |
| | Less: Encumbrances | (\$725,360.10) | (\$63,156,970.54) | \$1,674,813.97 | |
| | Total appropriated | | | \$9,780,559.25 | |
| Una | appropriated: | | | • | |
| 770 | Fund balance, July 1 | | | \$2,506,019.09 | |
| 771 | Designated fund balance | | | \$0.00 | |
| 303 | Budgeted fund balance | | | (\$3,923,445.51) | |
| | Total fund balance | | | | \$8,363,132.83 |
| | Total liabilities and fur | nd equity | | | \$8,765,504.17 |
| Red | capitulation of Budgeted Fund | Balance: | | | |
| | | | | | |

| | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|--|-----------------------|-----------------------|-----------------------|
| Appropriations | \$64,831,784.51 | \$63,156,970.54 | \$1,674,813.97 |
| Revenues | (\$60,908,339.00) | (\$62,087,008.68) | \$1,178,669.68 |
| Subtotal | <u>\$3,923,445.51</u> | <u>\$1,069,961.86</u> | \$2,853,483.65 |
| Change in capital reserve account: | | | |
| Plus - Increase in reserve | \$0.00 | (\$1,414,549.82) | \$1,414,549.82 |
| Less - Withdrawal from reserve | \$0.00 | \$0.00 | \$0.00 |
| Subtotal | \$3,923,445.51 | (\$344,587.96) | \$4,268,033.47 |
| 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 | \$3,923,445.51 | (\$344,587,96) | \$4,268,033.47 |
| Less: Adjustment for prior year | \$0.00 | \$0.00 | \$0.00 |
| Budgeted fund balance | <u>\$3,923,445.51</u> | (\$344,587.96) | \$4,268,033.47 |

| Prepared and submitted by : | 7 | |
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Starting date 7/1/2016 Ending date 6/30/2017 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

| | Assets: | | |
|------------|--|------------------|----------------|
| 101 | Cash in bank | | \$245,502.83 |
| 102 - 106 | Cash Equivalents | | \$0.00 |
| 111 | Investments | | \$0.00 |
| 116 | Capital Reserve Account | | \$0.00 |
| 117 | Maintenance Reserve Account | | \$0.00 |
| 118 | Emergency Reserve Account | | \$0.00 |
| 121 | Tax levy Receivable | | \$0.00 |
| | Accounts Receivable; | | |
| 132 | Interfund | \$0.00 | |
| 141 | Intergovernmental - State | (\$290,524.16) | |
| 142 | Intergovernmental - Federal | \$324,092.00 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$) | \$2,700.36 | \$36,268.20 |
| | Loans Receivable: | | |
| 131 | Interfund | \$0.00 | |
| 151, 152 | Other (Net of estimated uncollectable of \$) | \$0.00 | \$0.00 |
| | Other Current Assets | | \$0.00 |
| | Resources: | | |
| 301 | Estimated revenues | \$1,421,626.00 | |
| 302 | Less revenues | (\$1,622,604.43) | (\$200,978.43) |
| | Total assets and resources | | \$80,792.60 |
| | Liabilities and Fund Equity | | |
| | Liabilities: | | |
| 411 | Intergovernmental accounts navable state | | ¢20 903 00 |

411 Intergovernmental accounts payable - state \$20,803.00 421 Accounts payable \$108,809.96 431 Contracts payable \$0.00 451 Loans payable \$0.00 481 Deferred revenues \$179,672.65 Other current liabilities \$20.89

Total liabilities \$309,306.50

Starting date 7/1/2016 Ending date 6/30/2017 Fund: 20 SPECIAL REVENUE FUNDS

| _ | _ | | | |
|----|-----|---|----|-----|
| C. | ınd | D | 25 | ~~. |
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| Appropriated: |
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|-------------|---------------------------------|------------------|------------------|----------------|--------------------|
| 753,754 | Reserve for encumbrances | | | \$114,854.21 | |
| 761 | Capital reserve account - July | | \$0.00 | | |
| 604 | Add: Increase in capital reserv | e | \$0.00 | | |
| 307 | Less: Bud. w/d cap. reserve el | igible costs | \$0.00 | | |
| 309 | Less: Bud, w/d cap, reserve ex | cess costs | \$0.00 | \$0.00 | |
| 764 | Maintenance reserve account | - July | \$0.00 | | |
| 606 | Add: Increase in maintenance | reserve | \$0.00 | | |
| 310 | Less: Bud. w/d from maintenal | nce reserve | \$0.00 | \$0.00 | |
| 768 | Waiver offset reserve - July 1, | 2 | \$0.00 | | |
| 609 | Add: Increase in waiver offset | reserve | \$0.00 | | |
| 314 | Less: Bud. w/d from waiver off | set reserve | \$0.00 | \$0.00 | |
| 762 | Adult education programs | | | \$0.00 | |
| 750-752,76x | Other reserves | | | \$0.00 | |
| 601 | Appropriations | | \$2,187,567.05 | | |
| 602 | Less: Expenditures | (\$1,692,923.79) | | | |
| | Less: Encumbrances | (\$72,070.32) | (\$1,764,994.11) | \$422,572.94 | |
| | Total appropriated | | | \$537,427.15 | |
| Una | ppropriated: | | | | |
| 770 | Fund balance, July 1 | | | \$0.00 | |
| 771 | Designated fund balance | | | \$0.00 | |
| 303 | Budgeted fund balance | | | (\$765,941.05) | |
| | Total fund balance | | | | (\$228,513.90) |
| | Total liabilities and fun | d equity | | | <u>\$80,792.60</u> |
| Rec | apitulation of Budgeted Fund E | Balance: | | | |

Recapitulation of Budgeted Fund Balance:

| | Budgeted | <u>Actual</u> | <u>Variance</u> |
|--|---------------------|---------------------|---------------------|
| Appropriations | \$2,187,567.05 | \$1,764,994.11 | \$422,572.94 |
| Revenues | (\$1,421,626.00) | (\$1,622,604.43) | \$200,978.43 |
| Subtotal | <u>\$765,941.05</u> | <u>\$142,389.68</u> | <u>\$623,551,37</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>\$765,941.05</u> | <u>\$142,389.68</u> | <u>\$623,551,37</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>\$765,941.05</u> | <u>\$142,389.68</u> | <u>\$623,551.37</u> |
| Less: Adjustment for prior year | \$0.00 | \$0.00 | \$0.00 |
| Budgeted fund balance | <u>\$765,941.05</u> | <u>\$142,389.68</u> | <u>\$623,551.37</u> |

| Prepared and submitted by: _ | | , |
|------------------------------|--|---|
|------------------------------|--|---|

Starting date 7/1/2016 Ending date 6/30/2017 Fund: 30 CAPITAL PROJECTS FUNDS

| | Assets: | | |
|-----------|--|--------------|---------------------|
| 101 | Cash in bank | | \$680,900.37 |
| 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 | \$12,803.63 | |
| 142 | Intergovernmental - Federal | \$0.00 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$) | \$0.00 | \$12,803.63 |
| | Loans Receivable: | | |
| 131 | Interfund | \$0.00 | • |
| 151, 152 | Other (Net of estimated uncollectable of \$) | \$0.00 | \$0.00 |
| | Other Current Assets | | \$0.00 |
| | Resources; | | |
| 301 | Estimated revenues | \$0.00 | |
| 302 | Less revenues | (\$3,436.24) | (\$3,436.24) |
| | Total assets and resources | | <u>\$690,267.76</u> |
| | <u>Liabilities and Fund Equity</u> | | |
| | Liabilities: | | |
| | | | |
| 411 | Intergovernmental accounts payable - state | | \$0.00 |
| 421 | Accounts payable | • | \$0.00 |
| 431 | Contracts payable | | \$0.00 |
| 451 | Loans payable | | \$0.00 |
| 481 | Deferred revenues | | \$0.00 |
| | Other current liabilities | | \$6,697.28 |
| | Total liabilities | | \$6,697.28 |

Prepared and submitted by :

Starting date 7/1/2016 Ending date 6/30/2017 Fund: 30 CAPITAL PROJECTS FUNDS

| Possible | | Fund Balance: | | | | |
|---|------------|---------------------------------------|----------------|----------------|----------------------|-----------------------|
| Part | | Appropriated: | | | | |
| 604 | 753,754 | Reserve for encumbrances | | • | \$642,732.86 | |
| 307 Less: Bud. wid cap. reserve excess costs \$0.00 | 761 | Capital reserve account - July | | \$0.00 | | |
| 1 | 604 | Add: Increase in capital reserve | | \$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 68 Walver offset reserve - July 1, 2 | 307 | Less: Bud. w/d cap. reserve elig | ible costs | \$0.00 | | |
| 606 Add: Increase in maintenance reserve \$0.00 | 309 | Less: Bud. w/d cap. reserve exc | ess costs | \$0.00 | \$0.00 | |
| 310 Less: Bud. wid from maintenance reserve \$0.00 | 764 | Maintenance reserve account - | July | \$0.00 | | |
| 6788 Waiver offset reserve July 1, 2 | 606 | Add: Increase in maintenance re | eserve | \$0.00 | | |
| 609 Add: Increase in waiver offset reserve \$0.00 | 310 | Less: Bud, w/d from maintenand | ce reserve | \$0.00 | \$0.00 | |
| 314 Less: Bud. wld from waiver offset reserve \$0.00 \$0.00 762 Adult education programs \$0.00 750-752,78x Other reserves \$0.00 601 Appropriations \$1,659,228.18 602 Less: Expenditures (\$525,657.90) Less: Expenditures (\$110,161.86) \$635,819.76) \$1,023,408.42 Unappropriated Total appropriated \$1,666,141.28 Total fund balance, July 1 \$676,657.38 Total fund balance (\$1,859,228.18) Total fund balance \$683,570.48 Total fund balance \$683,570.48 Total fund balance \$683,570.48 Total fund balance \$683,570.48 Recepitulation of Budgeted Fund Balance: Budgeted \$683,570.48 Appropriations \$1,659,228.18 \$635,819.76 \$1,023,408.42 Revenues \$0.00 \$3,456.24 \$3,436.24 Subtotal \$1,659,228.18 \$632,333.52 \$1,026,844.66 <td>768</td> <td>Waiver offset reserve - July 1, 2</td> <td><u></u></td> <td>\$0.00</td> <td></td> <td></td> | 768 | Waiver offset reserve - July 1, 2 | <u></u> | \$0.00 | | |
| 750 | 609 | Add: Increase in waiver offset re | serve | \$0.00 | | |
| 750-752,76x Other reserves | 314 | Less: Bud. w/d from waiver offse | et reserve | \$0.00 | \$0.00 | • |
| 601 Appropriations (\$525,657.90) Less: Expenditures (\$110,161.86) (\$635,819.76) \$1,023,408.42 Total appropriated (\$110,161.86) \$1,023,408.42 \$1,666,141.28 Unappropriated: 770 Fund balance, July 1 \$676,657.38 771 Designated fund balance \$0.00 303 Budgeted fund balance \$0.00 Total liabilities and fund equity \$683,570.48 Total liabilities and fund equity \$683,570.48 Recapitulation of Budgeted Fund Balance: Recapitulation of Budgeted Fund Balance: Revenues \$1,659,228.18 \$635,819.76 \$1,023,408.42 Appropriations \$1,659,228.18 \$635,819.76 \$1,023,408.42 Revenues \$0.00 \$3,436.24 \$3,436.24 Revenues \$0.00 \$3,436.24 \$3,436.24 Change in capital reserve account: Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 Change in waiver offset reserve account: Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Change in waiver offset reserve account: Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 Change in waiver offset reserve account: Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 Change in waiver offset reserve account: Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Subtotal \$0.00 \$0.00 \$0.00 Subtotal \$0.00 \$0.00 \$0.00 Subtotal \$0.00 \$0.00 \$0.00 Subtotal \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$0.00 \$0.00 \$0. | 762 | Adult education programs | | | \$0.00 | |
| Content Con | 750-752,76 | Other reserves | | | \$0.00 | |
| Less: Encumbrances (\$110,161.86) (\$635,819.76) \$1,023,408.42 Total appropriated \$1,666,141.28 \$1,666,141.28 \$1,666,141.28 \$1,666,141.28 \$1,666,141.28 \$1,666,141.28 \$1,666,141.28 \$1,666,141.28 \$1,666,141.28 \$1,666,141.28 \$1,666,141.28 \$1,666,141.28 \$1,666,141.28 \$1,666,141.28 \$1,666,141.28 \$1,666,141.28 \$1,666,657.38 \$1,666,657.38 \$1,659,228.18 \$1,659,228.18 \$1,659,228.18 \$1,659,228.18 \$1,659,228.18 \$1,659,228.18 \$1,659,228.18 \$1,023,408.42 \$1,023,408.42 \$1,023,408.42 \$1,023,408.42 \$1,023,408.42 \$1,023,408.42 \$1,023,408.42 \$1,023,408.42 \$1,023,408.42 \$1,023,408.42 \$1,023,408.42 \$1,023,408.42 \$1,023,408.42 \$1,023,408.42 \$1,023,408.42 \$1,023,408.42 \$1,026,844.66 \$1,026,844.66 \$1,026,844.66 \$1,026,844.66 \$1,026,844.66 \$1,026,844.66 \$1,026,844.66 \$1,026,844.66 \$1,026,844.66 \$1,026,844.66 \$1,026,844.66 \$1,026,844.66 \$1,026,844.66 \$1,026,844.66 \$1,026,844.66 \$1,026,844.66 \$1,026,844.66 \$1,026,844.66 \$1,026,844.66 < | 601 | Appropriations | | \$1,659,228.18 | | |
| Total appropriated \$1,666,141.28 Unappropriated: | 602 | Less: Expenditures | (\$525,657.90) | | | |
| Unappropriated: | | Less: Encumbrances | (\$110,161.86) | (\$635,819.76) | \$1,023,408.42 | |
| 770 Fund balance, July 1 \$676,657.38 771 Designated fund balance \$0.00 303 Budgeted fund balance \$683,570.48 Total fund balance \$683,570.48 Total liabilities and fund equity \$690,267.76 Budgeted Actual Variance Appropriations \$1,659,228.18 \$635,819.76 \$1,023,408.42 Revenues \$0.00 (\$3,436.24) \$3,436.24 Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 Change in capital reserve account: \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 Change in waiver offset reserve account: \$0.00 \$0.00 \$0.00 Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal | | Total appropriated | | | \$1,666,141.28 | |
| 771 Designated fund balance \$ 0.00 303 Budgeted fund balance \$ 683,570.48 Total fund balance \$ 683,570.48 Total liabilities and fund equity \$ 690,267.76 Recapitulation of Budgeted Fund Balance: Budgeted Actual Variance Appropriations \$ 1,659,228.18 \$ 633,819.76 \$ 1,023,408.42 Revenues \$ 0.00 \$ 3,436.24 \$ 3,246.24 \$ 3,246.24 \$ 3,246.24 \$ 3,246.24 \$ 3,246.24 \$ 3,246.24 \$ 3,246.24 | | Unappropriated: | | | | |
| 303 Budgeted fund balance \$683,570.48 Total fund balance \$683,570.48 Total liabilities and fund equity \$690,267.76 Recapitulation of Budgeted Fund Balance: Budgeted Actual Variance Appropriations \$1,659,228.18 \$635,819.76 \$1,023,408.42 Revenues \$0.00 \$3,436.24 \$3,436.24 Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 Change in capital reserve account: Plus - Increase in reserve \$0.00 \$0 | 770 | Fund balance, July 1 | | | \$676,657.38 | |
| Total fund balance \$683,570.48 Total liabilities and fund equity \$690,267.76 Recapitulation of Budgeted Fund Balance: Budgeted Actual Variance Appropriations \$1,659,228.18 \$635,819.76 \$1,023,408.42 Revenues \$0.00 \$3,436.24< | 771 | Designated fund balance | | | \$0.00 | |
| Total liabilities and fund equity \$690,267.76 Recapitulation of Budgeted Fund Balance: Budgeted Actual Variance Appropriations \$1,659,228.18 \$635,819.76 \$1,023,408.42 Revenues \$0.00 (\$3,436.24) \$3,436.24 Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 Change in capital reserve account: \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 Change in waiver offset reserve account: \$0.00 \$0.00 \$0.00 Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 Change in waiver offset reserve account: \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$1,026,844.66 \$0.00 | 303 | Budgeted fund balance | | | (\$1,659,228.18) | |
| Recapitulation of Budgeted Fund Balance: Budgeted Actual Variance Appropriations \$1,659,228.18 \$635,819.76 \$1,023,408.42 Revenues \$0.00 (\$3,436.24) \$3,436.24 Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 Change in capital reserve account: \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 Change in waiver offset reserve account: Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 \$0.00 Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 | | Total fund balance | | | | \$683,570.48 |
| Appropriations \$1,659,228.18 \$635,819.76 \$1,023,408.42 Revenues \$0.00 (\$3,436.24) \$3,436.24 Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 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 \$1,659,228.18 \$632,383.52 \$1,026,844.66 Change in waiver offset reserve account: \$0.00 \$0.00 \$0.00 Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 | | Total liabilities and fund | equity | | | <u>\$690,267.76</u> |
| Appropriations \$1,659,228.18 \$635,819.76 \$1,023,408.42 Revenues \$0.00 (\$3,436.24) \$3,436.24 Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 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 \$1,659,228.18 \$632,383.52 \$1,026,844.66 Change in waiver offset reserve account: \$0.00 \$0.00 \$0.00 Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 | | Recapitulation of Budgeted Fund Ba | lance: | | | |
| Revenues \$0.00 (\$3,436.24) \$3,436.24 Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 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 \$1,659,228.18 \$632,383.52 \$1,026,844.66 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 \$1,659,228.18 \$632,383.52 \$1,026,844.66 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 | | | | Budgeted | <u>Actual</u> | <u>Variance</u> |
| Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 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 \$1,659,228.18 \$632,383.52 \$1,026,844.66 Change in waiver offset reserve account: Plus - Increase in reserve \$0.00 \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 \$0.00 Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 \$1,026,844.66 \$0.00 \$ | | Appropriations | | \$1,659,228.18 | \$635,819.76 | \$1,023,408.42 |
| 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 \$1,659,228.18 \$632,383.52 \$1,026,844.66 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 \$1,659,228.18 \$632,383.52 \$1,026,844.66 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 | | Revenues | | \$0.00 | (\$3,436.24) | \$3,436.24 |
| Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 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 \$1,659,228.18 \$632,383.52 \$1,026,844.66 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 | | Subtotal | | \$1,659,228.18 | <u>\$632,383.52</u> | \$1,026,844.66 |
| Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 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 \$1,659,228.18 \$632,383.52 \$1,026,844.66 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 | | Change in capital reserve account: | | | | |
| Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 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 \$1,659,228.18 \$632,383.52 \$1,026,844.66 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 | | Plus - Increase in reserve | | \$0.00 | \$0.00 | \$0.00 |
| Change in waiver offset reserve account: Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$1.659,228.18 \$632,383.52 \$1,026,844.66 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 | | Less - Withdrawal from reserve | | \$0.00 | \$0.00 | \$0.00 |
| Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 | | Subtotal | | \$1,659,228.18 | <u>\$632,383.52</u> | <u>\$1,026,844.66</u> |
| Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$1.659,228.18 \$632,383.52 \$1,026,844.66 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 | | Change in waiver offset reserve accou | nt: | | | |
| Subtotal \$1,659,228.18 \$632,383.52 \$1,026,844.66 Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 | | Plus - Increase in reserve | | \$0.00 | \$0.00 | \$0.00 |
| Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 | | Less - Withdrawal from reserve | | \$0.00 | \$0.00 | \$0.00 |
| Less: Adjustment for prior year \$0.00 \$0.00 \$0.00 | | Subtotal | | \$1,659,228.18 | \$632,383. <u>52</u> | <u>\$1,026,844.66</u> |
| | | Less: Adjustment for prior year | | | \$0.00 | |
| Budgeted fund balance \$1,659,228.18 \$632,383.52 \$1,026,844.66 | | | | \$1,659,228.18 | <u>\$632,383.52</u> | \$1,026,844.66 |

Board Secretary

Date

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Starting date 7/1/2016 Ending date 6/30/2017 Fund: 40 DEBT SERVICE FUNDS

| | Assets: | | |
|-----------|--|------------------|---------------|
| 101 | Cash in bank | | \$2.08 |
| 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: | | |
| 301 | Estimated revenues | \$3,484,415.00 | |
| 302 | Less revenues | (\$3,484,414.00) | \$1.00 |
| | Total assets and resources | | <u>\$3.08</u> |
| | <u> Liabilities and Fund</u> | Equity | |
| | Liabilities: | | |
| | | | |
| 444 | | | |
| 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 |

\$3.08

\$3.08

<u>Variance</u>

Starting date 7/1/2016 Ending date 6/30/2017 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

| Appropriated: |
|---------------|
|---------------|

| opriaceu. | | | |
|-----------------------------------|---|---|---|
| Reserve for encumbrances | | | \$0.00 |
| Capital reserve account - July | | \$0.00 | |
| Add: Increase in capital reserve | • | \$0.00 | |
| Less: Bud. w/d cap. reserve elig | gible costs | \$0.00 | |
| Less: Bud. w/d cap. reserve exc | cess costs | \$0.00 | \$0.00 |
| Maintenance reserve account - | July | \$0.00 | |
| Add: Increase in maintenance r | eserve | \$0.00 | |
| Less: Bud. w/d from maintenan | ce reserve | \$0.00 | \$0.00 |
| Waiver offset reserve - July 1, 2 | 2 | \$0.00 | |
| Add: Increase in waiver offset re | eserve | \$0.00 | |
| Less: Bud. w/d from waiver offs | et reserve | \$0.00 | \$0.00 |
| Adult education programs | | | \$0.00 |
| Other reserves | | | \$0.00 |
| Appropriations | | \$3,484,415.00 | |
| Less: Expenditures | (\$3,484,413.50) | | |
| Less: Encumbrances | \$0.00 | (\$3,484,413.50) | \$1.50 |
| Total appropriated | | | \$1.50 |
| ppropriated: | | | |
| Fund balance, July 1 | | | \$1.58 |
| Designated fund balance | | | \$0.00 |
| Budgeted fund balance | | | \$0.00 |
| Total fund balance | | | |
| Total liabilities and fund | equity | | |
| | Capital reserve account - July Add: Increase in capital reserve Less: Bud. w/d cap. reserve elig Less: Bud. w/d cap. reserve exc Maintenance reserve account - Add: Increase in maintenance re Less: Bud. w/d from maintenan Waiver offset reserve - July 1, 2 Add: Increase in waiver offset re Less: Bud. w/d from waiver offset Adult education programs Other reserves Appropriations Less: Expenditures Less: Encumbrances Total appropriated opropriated: Fund balance, July 1 Designated fund balance Budgeted fund balance Total fund balance | Capital reserve account - July Add: Increase in capital reserve Less: Bud. w/d cap. reserve eligible costs Less: Bud. w/d cap. reserve excess costs Maintenance reserve account - July Add: Increase in maintenance reserve Less: Bud. w/d from maintenance reserve Waiver offset reserve - July 1, 2 Add: Increase in waiver offset reserve Less: Bud. w/d from waiver offset reserve Adult education programs Other reserves Appropriations Less: Expenditures (\$3,484,413.50) Less: Encumbrances \$0.00 Total appropriated propriated: Fund balance, July 1 Designated fund balance Budgeted fund balance | Capital reserve account - July \$0.00 Add: Increase in capital reserve \$0.00 Less: Bud. w/d cap. reserve eligible costs \$0.00 Less: Bud. w/d cap. reserve excess costs \$0.00 Maintenance reserve account - July \$0.00 Add: Increase in maintenance reserve \$0.00 Less: Bud. w/d from maintenance reserve \$0.00 Waiver offset reserve - July 1, 2 \$0.00 Add: Increase in waiver offset reserve \$0.00 Less: Bud. w/d from waiver offset reserve \$0.00 Add: Increase in waiver offset reserve \$0.00 Less: Bud. w/d from waiver offset reserve \$0.00 Adult education programs Other reserves Appropriations \$3,484,413.50) Less: Expenditures (\$3,484,413.50) Less: Encumbrances \$0.00 (\$3,484,413.50) Total appropriated oppropriated: Fund balance, July 1 Designated fund balance Budgeted fund balance Total fund balance |

Recapitulation of Budgeted Fund Balance:

| Appropriations | \$3,484,415.00 | \$3,484,413.50 | \$1.50 |
|--|------------------|------------------|---------------|
| Revenues | (\$3,484,415.00) | (\$3,484,414.00) | (\$1.00) |
| Subtotal | \$0.00 | (\$0.50) | \$0.50 |
| 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> | (\$0.50) | \$0.50 |
| 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>(\$0.50)</u> | <u>\$0.50</u> |
| Less: Adjustment for prior year | \$0.00 | \$0.00 | \$0.00 |
| Budgeted fund balance | <u>\$0.00</u> | <u>(\$0.50)</u> | <u>\$0.50</u> |
| | | | |

Budgeted

| Prepared and submitted by : | | |
|-----------------------------|--|--|
|-----------------------------|--|--|

<u>Actual</u>

Starting date 7/1/2016 Ending date 6/30/2017 Fund: 50 ENTERPRISE FUND

| | Assets: | | |
|-----------|--|----------------|----------------|
| 101 | Cash in bank | | \$437,512.91 |
| 102 - 106 | Cash Equivalents | | \$442.00 |
| 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 | (\$500.28) | |
| 142 | Intergovernmental - Federal | \$500.28 | |
| 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 | | \$121,962.91 |
| | Resources: | | |
| 301 | Estimated revenues | \$0.00 | |
| 302 | Less revenues | (\$947,413.85) | (\$947,413.85) |
| | Total assets and resources | | (\$387,496.03) |
| | | | |
| | <u>Liabilities and Fund Equity</u> | | |
| | Liabilities: | | |
| 411 | Intergovernmental accounts payable - state | | \$0.00 |
| 421 | Accounts payable | | \$0.00 |
| 431 | Contracts payable | | \$0.00 |
| 451 | Loans payable | | \$0.00 |
| 481 | Deferred revenues | | \$3,082.76 |
| | Other current liabilities | | \$116,699.01 |
| | Total liabilities | | \$119,781.77 |

Starting date 7/1/2016 Ending date 6/30/2017 Fund: 50 ENTERPRISE FUND

Fund Balance:

| 1 1661 | opriatos. | | | | |
|-------------|------------------------------------|----------------|----------------|----------------|----------------|
| 753,754 | Reserve for encumbrances | | | \$81,070.83 | · |
| 761 | Capital reserve account - July | | \$0.00 | | |
| 604 | Add: Increase in capital reserve | | \$0.00 | | |
| 307 | Less: Bud, w/d cap, reserve eligil | ole costs | \$0.00 | | |
| 309 | Less: Bud. w/d cap. reserve exce | ess costs | \$0.00 | \$0.00 | |
| 764 | Maintenance reserve account - J | uly | \$0.00 | | |
| 606 | Add: Increase in maintenance re- | serve | \$0.00 | | |
| 310 | Less: Bud. w/d from maintenance | e reserve | \$0.00 | \$0.00 | |
| 768 | Waiver offset reserve - July 1, 2_ | | \$0.00 | | |
| 609 | Add: Increase in waiver offset res | serve | \$0.00 | | |
| 314 | Less: Bud. w/d from waiver offse | t reserve | \$0.00 | \$0.00 | |
| 762 | Adult education programs | | | \$0.00 | |
| 750-752,76x | Other reserves | | | \$0.00 | |
| 601 | Appropriations | | \$943,000.00 | | |
| 602 | Less: Expenditures | (\$866,270.65) | | | |
| | Less: Encumbrances | (\$81,070.83) | (\$947,341.48) | (\$4,341.48) | |
| | Total appropriated | | | \$76,729.35 | |
| Una | ppropriated: | | | | |
| 770 | Fund balance, July 1 | | | \$358,992.85 | |
| 771 | Designated fund balance | | | \$0.00 | |
| 303 | Budgeted fund balance | | | (\$943,000.00) | |
| | Total fund balance | | | | (\$507,277.80) |
| | Total liabilities and fund e | equity | | | (\$387,496.03) |
| | | | | | |

Recapitulation of Budgeted Fund Balance:

| | Budgeted | <u>Actual</u> | <u>Variance</u> |
|--|---------------------|------------------|---------------------|
| Appropriations | \$943,000.00 | \$947,341.48 | (\$4,341.48) |
| Revenues | \$0.00 | (\$947,413.85) | \$947,413.85 |
| Subtotal | \$943,000.00 | (\$72.37) | \$943,072.37 |
| 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 | \$943,000.00 | (\$72.37) | \$943,072.37 |
| 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>\$943,000.00</u> | (\$72.37) | <u>\$943,072.37</u> |
| Less: Adjustment for prior year | \$0.00 | \$0.00 | \$0.00 |
| Budgeted fund balance | \$943,000.00 | <u>(\$72.37)</u> | <u>\$943,072.37</u> |

| Prepared and submitted by : | | |
|-----------------------------|------|--|
| | | |

Total liabilities

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\$0.00

Starting date 7/1/2016 Ending date 6/30/2017 Fund: 51 SUMMER CAMP

| | Assets and Nesources | | |
|-----------|--|--------|-----------------|
| | Assets: | | |
| 101 | Cash in bank | | \$590.00 |
| 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: | | |
| 301 | Estimated revenues | \$0.00 | |
| 302 | Less revenues | \$0.00 | \$0.00 |
| | Total assets and resources | | <u>\$590.00</u> |
| | <u>Liabilities and Fund Equity</u> | | |
| | Liabilities: | | |
| | | | |
| 411 | Intergovernmental accounts payable - state | | \$0.00 |
| 421 | Accounts payable | | \$0.00 |
| 431 | Contracts payable | | \$0.00 |
| 451 | Loans payable | | \$0.00 |
| 481 | Deferred revenues | | \$0.00 |
| | Other current liabilities | | \$0.00 |
| | | | |

Ending date 6/30/2017 Fund: 51 SUMMER CAMP Starting date 7/1/2016

Budgeted fund balance

| F | und Balance: | | | | |
|---|--------------------------------------|-------------------|-------------------|-------------------|-----------------|
| P | Appropriated: | | | | |
| 753,754 | Reserve for encumbrances | | | \$0.00 | |
| 761 | Capital reserve account - July | | \$0.00 | | |
| 604 | Add: Increase in capital reserve | | \$0.00 | | |
| 307 | Less: Bud. w/d cap. reserve eligible | e costs | \$0.00 | | |
| 309 | Less: Bud. w/d cap. reserve exces | s costs | \$0.00 | \$0.00 | |
| 764 | Maintenance reserve account - Jul | у | \$0.00 | | |
| 606 | Add: Increase in maintenance rese | erve | \$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 rese | rve | \$0.00 | | |
| 314 | Less: Bud. w/d from waiver offset i | reserve | \$0.00 | \$0.00 | |
| 762 | Adult education programs | | | \$0.00 | • |
| 750-752,76x | Other reserves | | | \$0.00 | |
| 601 | Appropriations | | \$3,189.00 | | |
| 602 | Less: Expenditures | (\$3,189.00) | | | |
| , | Less: Encumbrances | \$0.00 | (\$3,189.00) | \$0.00 | |
| | Total appropriated | | , | \$0.00 | |
| Į | Unappropriated: | | | | |
| 770 | Fund balance, July 1 | | | \$3,779.00 | |
| 771 | Designated fund balance | | | \$0.00 | |
| 303 | Budgeted fund balance | | | (\$3,189.00) | |
| | Total fund balance | | | | \$590.00 |
| Total liabilities and fund equity Recapitulation of Budgeted Fund Balance: | | | | | <u>\$590.00</u> |
| | | | | | |
| | | | Budgeted | <u>Actual</u> | <u>Variance</u> |
| Appropriations | | | \$3,189.00 | \$3,189.00 | \$0.00 |
| Revenues | | | \$0.00 | \$0.00 | \$0.00 |
| Subtotal | | \$3,189.00 | <u>\$3,189.00</u> | <u>\$0.00</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>\$3,189.00</u> | <u>\$3,189.00</u> | <u>\$0.00</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>\$3,189.00</u> | <u>\$3,189.00</u> | \$0.00 |
| | Less: Adjustment for prior year | | \$0.00 | \$0.00 | \$0.00 |
| | • | | 42 | ** / | 4.0 |

| |
|------|
| |

\$0.00

\$3,189.00

\$3,189.00

Starting date 7/1/2016 Ending date 6/30/2017 Fund: 55 EXTENDED DAY

Assets and Resources

| | Assets: | | | |
|-----------------------------|--|------------------|------------------|--|
| 101 | Cash in bank | | \$859,351.34 | |
| 102 - 106 | Cash Equivalents | | \$0.00 | |
| 111 | Investments | | \$0.00 | |
| 116 | Capital Reserve Account | | \$0.00 | |
| 117 | Maintenance Reserve Account | | \$0.00 | |
| 118 | Emergency Reserve Account | | \$0.00 | |
| 121 | Tax levy Receivable | | \$0.00 | |
| | Accounts Receivable: | | | |
| 132 | Interfund | \$0.00 | | |
| 141 | Intergovernmental - State | \$0.00 | | |
| 142 | Intergovernmental - Federal | \$0.00 | | |
| 143 | Intergovernmental - Other | \$0.00 | | |
| 153, 154 | Other (net of estimated uncollectable of \$) | \$26,498.36 | \$26,498.36 | |
| | Loans Receivable: | | | |
| 131 | Interfund | \$0.00 | | |
| 151, 152 | Other (Net of estimated uncollectable of \$) | \$0.00 | \$0.00 | |
| | Other Current Assets | | \$0.00 | |
| | Resources: | | | |
| 301 | Estimated revenues | \$0.00 | | |
| 302 | Less revenues | (\$1,081,264.44) | (\$1,081,264.44) | |
| | Total assets and resources | | (\$195,414.74) | |
| Liabilities and Fund Equity | | | | |
| | Liabilities: | | | |

Liabilities:

| 411 | Intergovernmental accounts payable - state | \$0.00 |
|-----|--|-------------|
| 421 | Accounts payable | \$679.01 |
| 431 | Contracts payable | \$0.00 |
| 451 | Loans payable | \$0.00 |
| 481 | Deferred revenues | \$62,378.50 |
| | Other current liabilities | \$0.00 |
| | Total liabilities | \$63,057.51 |

Starting date 7/1/2016 Ending date 6/30/2017 Fund: 55 EXTENDED DAY

Fund Balance:

| ۸ | | ماء | 4~4 | |
|----|------|-----|-----|--|
| ΑD | prop | нa | ιψu | |

| | Appropriated. | | | | |
|------------|---------------------------------------|--|-----------------------|-----------------------|-----------------------|
| 753,754 | Reserve for encumbrances | | | \$6,957.54 | |
| 761 | Capital reserve account - July | Capital reserve account - July | | | |
| 604 | Add: Increase in capital reserve | Add: Increase in capital reserve | | | |
| 307 | Less: Bud, w/d cap, reserve eli | Less: Bud. w/d cap. reserve eligible costs | | | |
| 309 | Less: Bud, w/d cap, reserve ex | cess costs | \$0.00 | \$0.00 | |
| 764 | Maintenance reserve account - | July | \$0.00 | | |
| 606 | Add: Increase in maintenance | reserve | \$0.00 | | |
| 310 | Less: Bud. w/d from maintenar | ice 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 offs | Less: Bud. w/d from waiver offset reserve | | \$0.00 | |
| 762 | Adult education programs | | | \$0.00 | |
| 750-752,76 | x Other reserves | | | \$0.00 | |
| 601 | Appropriations | | \$1,047,182.00 | | |
| 602 | Less: Expenditures | (\$934,686.11) | | | |
| | Less: Encumbrances | (\$6,957.54) | (\$941,643.65) | \$105,538.35 | |
| | Total appropriated | | | \$112,495.89 | |
| | Unappropriated: | | | | |
| 770 | Fund balance, July 1 | | | \$676,213.86 | |
| 771 | Designated fund balance | | | \$0.00 | |
| 303 | Budgeted fund balance | | | (\$1,047,182.00) | |
| | Total fund balance | | | | (\$258,472.25) |
| | Total liabilities and fund | d equity | | | <u>(\$195,414.74)</u> |
| | Recapitulation of Budgeted Fund B | alance: | | | |
| | | | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
| | Appropriations | | \$1,047,182.00 | \$941,643.65 | \$105,538.35 |
| | Revenues | | \$0.00 | (\$1,081,264.44) | \$1,081,264.44 |
| | Subtotal | | \$1,047,182.00 | (\$139,620.79) | <u>\$1,186,802.79</u> |
| | Change in capital reserve account: | | | | |
| | Plus - Increase in reserve | | \$0.00 | \$0.00 | \$0.00 |
| | Less - Withdrawal from reserve | e | \$0.00 | \$0.00 | \$0.00 |
| | Subtotal | | \$1,047,182.00 | <u>(\$139,620.79)</u> | <u>\$1,186,802.79</u> |
| | Change in waiver offset reserve accou | ınt: | | | |
| | Plus - Increase in reserve | | \$0.00 | \$0.00 | \$0.00 |
| | Less - Withdrawal from reserve | e | \$0.00 | \$0.00 | \$0.00 |
| | Subtotal | | <u>\$1,047,182,00</u> | (\$139,620.79) | \$1,186,802.79 |
| | Less: Adjustment for prior year | | \$0.00 | \$0.00 | \$0.00 |
| | Budgeted fund balance | | <u>\$1,047,182.00</u> | <u>(\$139,620.79)</u> | \$1,186,802,79 |

Prepared and submitted by :