

**NUTLEY BOARD OF EDUCATION  
REPORT OF THE SECRETARY  
DATED JULY 31, 2015**

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

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF  
JULY 31, 2015 NO BUDGETARY LINE ITEM ACCOUNT  
HAS BEEN OVEREXPENDED IN VIOLATION OF  
NJAC 6A:23-2.11(a).

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

JULY 31, 2015

Starting date 7/1/2015 Ending date 7/31/2015 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

	Cash in bank		\$5,937,524.30
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$1,389,629.29
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$50,465,838.00

Accounts Receivable:

132	Interfund	\$50,879.74	
141	Intergovernmental - State	\$5,190,544.41	
142	Intergovernmental - Federal	\$3,588.84	
143	Intergovernmental - Other	\$1,656.84	
153, 154	Other (net of estimated uncollectable of \$_____)	\$503,029.56	\$5,749,699.39

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

Resources:

	Estimated revenues	\$59,770,426.00	
302	Less revenues	(\$57,342,537.99)	\$2,427,888.01

**Total assets and resources**

**\$65,970,578.99**

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$250,650.54
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00

**Total liabilities**

**\$250,650.54**

Starting date 7/1/2015 Ending date 7/31/2015 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:

54	Reserve for encumbrances			\$54,202,571.70
761	Capital reserve account - July	\$2,692,726.00		
604	Add: Increase in capital reserve	\$0.00		
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$2,692,726.00	
764	Maintenance reserve account - July	\$295,874.90		
606	Add: Increase in maintenance reserve	\$0.00		
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$295,874.90	
768	Waiver offset reserve - July 1, 2_____	\$0.00		
609	Add: Increase in waiver offset reserve	\$0.00		
314	Less: Bud. w/d from waiver offset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations	\$61,767,313.50		
602	Less: Expenditures	(\$2,208,803.88)		
	Less: Encumbrances	(\$52,797,471.20)	(\$55,006,275.08)	\$6,761,038.42
	Total appropriated			\$63,952,211.02
	Unappropriated:			
770	Fund balance, July 1			\$3,764,604.93
771	Designated fund balance			\$0.00
800	Budgeted fund balance			(\$1,996,887.50)
	Total fund balance			\$65,719,928.45
	Total liabilities and fund equity			\$65,970,578.99

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$61,767,313.50	\$55,006,275.08	\$6,761,038.42
Revenues	(\$59,770,426.00)	(\$57,342,537.99)	(\$2,427,888.01)
Subtotal	<u>\$1,996,887.50</u>	<u>(\$2,336,262.91)</u>	<u>\$4,333,150.41</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$1,303,096.71)	\$1,303,096.71
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,996,887.50</u>	<u>(\$3,639,359.62)</u>	<u>\$5,636,247.12</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,996,887.50</u>	<u>(\$3,639,359.62)</u>	<u>\$5,636,247.12</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,996,887.50</u>	<u>(\$3,639,359.62)</u>	<u>\$5,636,247.12</u>

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

Board Secretary

Date

Starting date 7/1/2015 Ending date 7/31/2015 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

	Cash in bank		\$280,940.85
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	\$7,526.00	
142	Intergovernmental - Federal	\$19,509.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$27,035.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

Resources:

	Estimated revenues	\$0.00	
302	Less revenues	(\$52,104.00)	(\$52,104.00)

**Total assets and resources**

**\$255,871.85**

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$42,633.00
421	Accounts payable		\$62,922.15
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$36,766.68
	Other current liabilities		\$47,465.24

**Total liabilities**

**\$189,787.07**

Starting date 7/1/2015 Ending date 7/31/2015 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

54	Reserve for encumbrances			\$643,889.84
761	Capital reserve account - July		\$0.00	
604	Add: Increase in capital reserve		\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$0.00
764	Maintenance reserve account - July		\$0.00	
606	Add: Increase in maintenance reserve		\$0.00	
310	Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00
768	Waiver offset reserve - July 1, 2_____		\$0.00	
609	Add: Increase in waiver offset reserve		\$0.00	
314	Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$1,465,875.90	
602	Less: Expenditures	(\$85,023.29)		
	Less: Encumbrances	(\$622,162.49)	(\$707,185.78)	\$758,690.12
	Total appropriated			\$1,402,579.96
	Unappropriated:			
770	Fund balance, July 1			\$129,380.72
771	Designated fund balance			\$0.00
?	Budgeted fund balance			(\$1,465,875.90)
	Total fund balance			\$66,084.78
	Total liabilities and fund equity			<u>\$255,871.85</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,465,875.90	\$707,185.78	\$758,690.12
Revenues	\$0.00	(\$52,104.00)	\$52,104.00
Subtotal	<u>\$1,465,875.90</u>	<u>\$655,081.78</u>	<u>\$810,794.12</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,465,875.90</u>	<u>\$655,081.78</u>	<u>\$810,794.12</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,465,875.90</u>	<u>\$655,081.78</u>	<u>\$810,794.12</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,465,875.90</u>	<u>\$655,081.78</u>	<u>\$810,794.12</u>

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

Board Secretary

Date

Starting date 7/1/2015 Ending date 7/31/2015 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

	Cash in bank		\$894,502.47
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$480,195.49	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$480,195.49

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

Resources:

	Estimated revenues	\$0.00	
302	Less revenues	(\$121.99)	(\$121.99)

**Total assets and resources**

**\$1,374,575.97**

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$3,105.79

**Total liabilities**

**\$3,105.79**

Starting date 7/1/2015 Ending date 7/31/2015 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

54	Reserve for encumbrances			\$2,294,959.80
761	Capital reserve account - July		\$0.00	
604	Add: Increase in capital reserve		\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$0.00
764	Maintenance reserve account - July		\$0.00	
606	Add: Increase in maintenance reserve		\$0.00	
310	Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00
768	Waiver offset reserve - July 1, 2_____		\$0.00	
609	Add: Increase in waiver offset reserve		\$0.00	
314	Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$577,703.05	
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	(\$583,924.82)	(\$583,924.82)	(\$6,221.77)
	Total appropriated			\$2,288,738.03
	Unappropriated:			
770	Fund balance, July 1			(\$339,564.80)
771	Designated fund balance			\$0.00
772	Budgeted fund balance			(\$577,703.05)
	Total fund balance			\$1,371,470.18
	Total liabilities and fund equity			<u>\$1,374,575.97</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$577,703.05	\$583,924.82	(\$6,221.77)
Revenues	\$0.00	(\$121.99)	\$121.99
Subtotal	<u>\$577,703.05</u>	<u>\$583,802.83</u>	<u>(\$6,099.78)</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>\$577,703.05</u>	<u>\$583,802.83</u>	<u>(\$6,099.78)</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>\$577,703.05</u>	<u>\$583,802.83</u>	<u>(\$6,099.78)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$577,703.05</u>	<u>\$583,802.83</u>	<u>(\$6,099.78)</u>

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

Board Secretary

Date

Starting date 7/1/2015 Ending date 7/31/2015 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$700,135.33
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

Resources:

	Estimated revenues	\$0.00	
302	Less revenues	(\$3,035,618.00)	(\$3,035,618.00)

**Total assets and resources**

**(\$2,335,482.67)**

Liabilities and Fund Equity

Liabilities:

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

**Total liabilities**

**\$0.00**



Starting date 7/1/2015 Ending date 7/31/2015 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

7	54	Reserve for encumbrances			\$0.00
761		Capital reserve account - July	\$0.00		
604		Add: Increase in capital reserve	\$0.00		
307		Less: Bud. w/d cap. reserve eligible costs	\$0.00		
309		Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00	
764		Maintenance reserve account - July	\$0.00		
606		Add: Increase in maintenance reserve	\$0.00		
310		Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00	
768		Waiver offset reserve - July 1, 2_____	\$0.00		
609		Add: Increase in waiver offset reserve	\$0.00		
314		Less: Bud. w/d from waiver offset reserve	\$0.00	\$0.00	
762		Adult education programs			\$0.00
750-752,76x		Other reserves			\$0.00
601		Appropriations	\$0.00		
602		Less: Expenditures (\$2,335,485.66)			
		Less: Encumbrances \$0.00	(\$2,335,485.66)	(\$2,335,485.66)	
		Total appropriated		(\$2,335,485.66)	

Unappropriated:

770		Fund balance, July 1			\$2.99
771		Designated fund balance			\$0.00
3		Budgeted fund balance			\$0.00
		Total fund balance			(\$2,335,482.67)
		Total liabilities and fund equity			(\$2,335,482.67)

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$2,335,485.66	(\$2,335,485.66)
Revenues	\$0.00	(\$3,035,618.00)	\$3,035,618.00
Subtotal	<u>\$0.00</u>	<u>(\$700,132.34)</u>	<u>\$700,132.34</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$700,132.34)</u>	<u>\$700,132.34</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$700,132.34)</u>	<u>\$700,132.34</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$700,132.34)</u>	<u>\$700,132.34</u>

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

\_\_\_\_\_ Date

Starting date 7/1/2015 Ending date 7/31/2015 Fund: 50 ENTERPRISE FUND

Assets and Resources

Assets:

101	Cash in bank		\$242,036.98
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	(\$497.83)	
142	Intergovernmental - Federal	\$705.66	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$10.00	\$217.83

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$102,752.64

Resources:

	Estimated revenues	\$0.00	
302	Less revenues	\$0.00	\$0.00

**Total assets and resources**

**\$345,449.45**

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$573.25
	Other current liabilities		\$99,715.01

**Total liabilities**

**\$100,288.26**

Starting date 7/1/2015 Ending date 7/31/2015 Fund: 50 ENTERPRISE FUND

Fund Balance:

Appropriated:

7	j4	Reserve for encumbrances			\$134,800.74
761		Capital reserve account - July		\$0.00	
604		Add: Increase in capital reserve		\$0.00	
307		Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309		Less: Bud. w/d cap. reserve excess costs		\$0.00	\$0.00
764		Maintenance reserve account - July		\$0.00	
606		Add: Increase in maintenance reserve		\$0.00	
310		Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00
768		Waiver offset reserve - July 1, 2_____		\$0.00	
609		Add: Increase in waiver offset reserve		\$0.00	
314		Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762		Adult education programs			\$0.00
750-752,76x		Other reserves			\$0.00
601		Appropriations	\$1,076,044.50		
602		Less: Expenditures	\$0.00		
		Less: Encumbrances	(\$2,728.00)	(\$2,728.00)	\$1,073,316.50
		Total appropriated			\$1,208,117.24
Unappropriated:					
770		Fund balance, July 1			\$113,088.45
771		Designated fund balance			\$0.00
3		Budgeted fund balance			(\$1,076,044.50)
		Total fund balance			\$245,161.19
		Total liabilities and fund equity			\$345,449.45

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,076,044.50	\$2,728.00	\$1,073,316.50
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,076,044.50</u>	<u>\$2,728.00</u>	<u>\$1,073,316.50</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,076,044.50</u>	<u>\$2,728.00</u>	<u>\$1,073,316.50</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,076,044.50</u>	<u>\$2,728.00</u>	<u>\$1,073,316.50</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,076,044.50</u>	<u>\$2,728.00</u>	<u>\$1,073,316.50</u>

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

Board Secretary

Date

Starting date 7/1/2015 Ending date 7/31/2015 Fund: 51 SUMMER CAMP

Assets and Resources

Assets:

101	Cash in bank		\$3,779.00
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:

	Estimated revenues	\$0.00	
302	Less revenues	\$0.00	\$0.00

**Total assets and resources**

**\$3,779.00**

Liabilities and Fund Equity

Liabilities:

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

**Total liabilities**

**\$0.00**

Starting date 7/1/2015 Ending date 7/31/2015 Fund: 51 SUMMER CAMP

Fund Balance:

Appropriated:

7	54	Reserve for encumbrances			\$0.00
761		Capital reserve account - July		\$0.00	
604		Add: Increase in capital reserve		\$0.00	
307		Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309		Less: Bud. w/d cap. reserve excess costs		\$0.00	\$0.00
764		Maintenance reserve account - July		\$0.00	
606		Add: Increase in maintenance reserve		\$0.00	
310		Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00
768		Waiver offset reserve - July 1, 2_____		\$0.00	
609		Add: Increase in waiver offset reserve		\$0.00	
314		Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762		Adult education programs			\$0.00
750-752,76x		Other reserves			\$0.00
601		Appropriations		\$0.00	
602		Less: Expenditures	\$0.00		
		Less: Encumbrances	\$0.00	\$0.00	\$0.00
		Total appropriated			\$0.00
		Unappropriated:			
770		Fund balance, July 1			\$3,779.00
771		Designated fund balance			\$0.00
?		Budgeted fund balance			\$0.00
		Total fund balance			\$3,779.00
		Total liabilities and fund equity			<u>\$3,779.00</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</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>\$0.00</u>	<u>\$0.00</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>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

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

\_\_\_\_\_ Date

Starting date 7/1/2015 Ending date 7/31/2015 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

101	Cash in bank		\$548,516.14
102 - 106	Cash Equivalents		\$500.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

Resources:

	Estimated revenues	\$0.00	
302	Less revenues	\$0.00	\$0.00

**Total assets and resources**

**\$549,016.14**

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$34,025.00
	Other current liabilities		\$0.00

**Total liabilities**

**\$34,025.00**

Starting date 7/1/2015 Ending date 7/31/2015 Fund: 55 EXTENDED DAY

Fund Balance:

Appropriated:

7	j4	Reserve for encumbrances			\$165,214.78
761		Capital reserve account - July		\$0.00	
604		Add: Increase in capital reserve		\$0.00	
307		Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309		Less: Bud. w/d cap. reserve excess costs		\$0.00	\$0.00
764		Maintenance reserve account - July		\$0.00	
606		Add: Increase in maintenance reserve		\$0.00	
310		Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00
768		Waiver offset reserve - July 1, 2_____		\$0.00	
609		Add: Increase in waiver offset reserve		\$0.00	
314		Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762		Adult education programs			\$0.00
750-752,76x		Other reserves			\$0.00
601		Appropriations	\$833,596.50		
602		Less: Expenditures	(\$33,245.43)		
		Less: Encumbrances	(\$162,614.28)	(\$195,859.71)	\$637,736.79
		Total appropriated			\$802,951.57
		Unappropriated:			
770		Fund balance, July 1			\$545,636.07
771		Designated fund balance			\$0.00
?		Budgeted fund balance			(\$833,596.50)
		Total fund balance			\$514,991.14
		Total liabilities and fund equity			\$549,016.14

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$833,596.50	\$195,859.71	\$637,736.79
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$833,596.50</u>	<u>\$195,859.71</u>	<u>\$637,736.79</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>\$833,596.50</u>	<u>\$195,859.71</u>	<u>\$637,736.79</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>\$833,596.50</u>	<u>\$195,859.71</u>	<u>\$637,736.79</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$833,596.50</u>	<u>\$195,859.71</u>	<u>\$637,736.79</u>

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

Board Secretary

Date