

**NUTLEY BOARD OF EDUCATION  
REPORT OF THE SECRETARY  
DATED SEPTEMBER 30, 2015**

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

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF  
SEPTEMBER 30, 2015 NO BUDGETARY LINE ITEM ACCOUNT  
HAS BEEN OVEREXPENDED IN VIOLATION OF  
NJAC 6A:23-2.11(a).

  
BOARD SECRETARY

SEPTEMBER 30, 2015

Starting date 7/1/2015 Ending date 9/30/2015 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

	Cash in bank		\$7,563,937.84
102 - 106	Cash Equivalents		\$4,100.00
111	Investments		\$0.00
116	Capital Reserve Account		\$1,390,079.35
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$41,470,109.00

Accounts Receivable:

132	Interfund	\$50,879.74	
141	Intergovernmental - State	\$4,435,786.28	
142	Intergovernmental - Federal	\$3,588.84	
143	Intergovernmental - Other	\$1,656.84	
153, 154	Other (net of estimated uncollectable of \$_____)	\$410,619.10	\$4,902,530.80

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	(\$57,586,749.06)	\$2,183,676.94

**Total assets and resources**

**\$57,514,433.93**

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		(\$250.00)
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00

**Total liabilities**

**(\$250.00)**

Starting date 7/1/2015 Ending date 9/30/2015 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:

54	Reserve for encumbrances			\$47,668,036.97
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	(\$10,414,048.40)		
	Less: Encumbrances	(\$46,262,936.47)	(\$56,676,984.87)	\$5,090,328.63
	Total appropriated			\$55,746,966.50
	Unappropriated:			
770	Fund balance, July 1			\$3,764,604.93
771	Designated fund balance			\$0.00
?	Budgeted fund balance			(\$1,996,887.50)
	Total fund balance			\$57,514,683.93
	Total liabilities and fund equity			\$57,514,433.93

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$61,767,313.50	\$56,676,984.87	\$5,090,328.63
Revenues	(\$59,770,426.00)	(\$57,586,749.06)	(\$2,183,676.94)
Subtotal	<u>\$1,996,887.50</u>	<u>(\$909,764.19)</u>	<u>\$2,906,651.69</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$1,302,646.65)	\$1,302,646.65
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,996,887.50</u>	<u>(\$2,212,410.84)</u>	<u>\$4,209,298.34</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>\$1,996,887.50</u>	<u>(\$2,212,410.84)</u>	<u>\$4,209,298.34</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,996,887.50</u>	<u>(\$2,212,410.84)</u>	<u>\$4,209,298.34</u>

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

Board Secretary

Date

Starting date 7/1/2015 Ending date 9/30/2015 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$114,863.80
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 \$_____)	(\$1,259.86)	\$25,775.14

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	(\$88,888.50)	(\$88,888.50)

**Total assets and resources**

**\$51,750.44**

Liabilities and Fund Equity

Liabilities:

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

**Total liabilities**

**\$126,864.92**

Starting date 7/1/2015 Ending date 9/30/2015 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

54	Reserve for encumbrances			\$572,992.39
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		\$1,716,629.35	
602	Less: Expenditures	(\$226,222.55)		
	Less: Encumbrances	(\$551,265.04)	(\$777,487.59)	\$939,141.76
	Total appropriated			\$1,512,134.15

Unappropriated:

770	Fund balance, July 1			\$129,380.72
771	Designated fund balance			\$0.00
?	Budgeted fund balance			(\$1,716,629.35)
	Total fund balance			(\$75,114.48)
	<b>Total liabilities and fund equity</b>			<b><u>\$51,750.44</u></b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,716,629.35	\$777,487.59	\$939,141.76
Revenues	\$0.00	(\$88,888.50)	\$88,888.50
Subtotal	<u>\$1,716,629.35</u>	<u>\$688,599.09</u>	<u>\$1,028,030.26</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,716,629.35</u>	<u>\$688,599.09</u>	<u>\$1,028,030.26</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,716,629.35</u>	<u>\$688,599.09</u>	<u>\$1,028,030.26</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,716,629.35</u>	<u>\$688,599.09</u>	<u>\$1,028,030.26</u>

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

Board Secretary

Date

Starting date 7/1/2015 Ending date 9/30/2015 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

	Cash in bank		\$894,754.62
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	(\$374.14)	(\$374.14)

**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 9/30/2015 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		\$1,369,986.59	
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	(\$583,924.82)	(\$583,924.82)	\$786,061.77
	Total appropriated			\$3,081,021.57
	Unappropriated:			
770	Fund balance, July 1			(\$339,564.80)
771	Designated fund balance			\$0.00
?	Budgeted fund balance			(\$1,369,986.59)
	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	\$1,369,986.59	\$583,924.82	\$786,061.77
Revenues	\$0.00	(\$374.14)	\$374.14
Subtotal	<u>\$1,369,986.59</u>	<u>\$583,550.68</u>	<u>\$786,435.91</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>\$1,369,986.59</u>	<u>\$583,550.68</u>	<u>\$786,435.91</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>\$1,369,986.59</u>	<u>\$583,550.68</u>	<u>\$786,435.91</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,369,986.59</u>	<u>\$583,550.68</u>	<u>\$786,435.91</u>

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

Board Secretary

Date

Starting date 7/1/2015 Ending date 9/30/2015 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

<b>Assets:</b>			
101	Cash in bank		\$583,632.08
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
<b>Accounts Receivable:</b>			
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
<b>Loans Receivable:</b>			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
<b>Other Current Assets</b>			\$0.00
<b>Resources:</b>			
	Estimated revenues	\$0.00	
302	Less revenues	(\$3,270,671.00)	(\$3,270,671.00)
<b>Total assets and resources</b>			<b><u>(\$2,687,038.92)</u></b>

Liabilities and Fund Equity

<b>Liabilities:</b>			
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00
<b>Total liabilities</b>			<b>\$0.00</b>



Starting date 7/1/2015 Ending date 9/30/2015 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	(\$2,687,041.91)		
		Less: Encumbrances	\$0.00	(\$2,687,041.91)	(\$2,687,041.91)
		Total appropriated			(\$2,687,041.91)

Unappropriated:

770		Fund balance, July 1			\$2.99
771		Designated fund balance			\$0.00
30		Budgeted fund balance			\$0.00
		Total fund balance			(\$2,687,038.92)
		<b>Total liabilities and fund equity</b>			<b>(\$2,687,038.92)</b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$2,687,041.91	(\$2,687,041.91)
Revenues	\$0.00	(\$3,270,671.00)	\$3,270,671.00
Subtotal	<u>\$0.00</u>	<u>(\$583,629.09)</u>	<u>\$583,629.09</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>(\$583,629.09)</u>	<u>\$583,629.09</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>(\$583,629.09)</u>	<u>\$583,629.09</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$583,629.09)</u>	<u>\$583,629.09</u>

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

Board Secretary

Date

Starting date 7/1/2015 Ending date 9/30/2015 Fund: 50 ENTERPRISE FUND

Assets and Resources

Assets:

	Cash in bank		\$238,281.81
102 - 106	Cash Equivalents		\$667.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	(\$705.66)	
142	Intergovernmental - Federal	\$705.66	
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

\$102,752.64

Resources:

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

**Total assets and resources**

**\$341,701.45**

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
	<b>Total liabilities</b>		<b>\$100,288.26</b>

Starting date 7/1/2015 Ending date 9/30/2015 Fund: 50 ENTERPRISE FUND

Fund Balance:

Appropriated:

7 54	Reserve for encumbrances			\$1,187,309.74
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	(\$3,748.00)		
	Less: Encumbrances	(\$1,055,237.00)	(\$1,058,985.00)	\$17,059.50
	Total appropriated			\$1,204,369.24
	Unappropriated:			
770	Fund balance, July 1			\$113,088.45
771	Designated fund balance			\$0.00
772	Budgeted fund balance			(\$1,076,044.50)
	Total fund balance			<b>\$241,413.19</b>
	Total liabilities and fund equity			<b><u>\$341,701.45</u></b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,076,044.50	\$1,058,985.00	\$17,059.50
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,076,044.50</u>	<u>\$1,058,985.00</u>	<u>\$17,059.50</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>\$1,058,985.00</u>	<u>\$17,059.50</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>\$1,058,985.00</u>	<u>\$17,059.50</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,076,044.50</u>	<u>\$1,058,985.00</u>	<u>\$17,059.50</u>

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

Board Secretary

Date

Starting date 7/1/2015 Ending date 9/30/2015 Fund: 51 SUMMER CAMP

Assets and Resources

Assets:

	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
<b>Total assets and resources</b>			<b><u>\$3,779.00</u></b>

Liabilities and Fund Equity

Liabilities:

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

Starting date 7/1/2015 Ending date 9/30/2015 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
772		Budgeted fund balance			\$0.00

Total fund balance **\$3,779.00**

**Total liabilities and fund equity \$3,779.00**

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 9/30/2015 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

	Cash in bank		\$451,989.15
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**

**\$452,489.15**

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 9/30/2015 Fund: 55 EXTENDED DAY

Fund Balance:

Appropriated:

64	Reserve for encumbrances			\$134,061.41
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	(\$129,772.42)		
	Less: Encumbrances	(\$131,460.91)	(\$261,233.33)	\$572,363.17
	Total appropriated			\$706,424.58

Unappropriated:

770	Fund balance, July 1			\$545,636.07
771	Designated fund balance			\$0.00
307	Budgeted fund balance			(\$833,596.50)
	Total fund balance			<b>\$418,464.15</b>
	Total liabilities and fund equity			<b><u>\$452,489.15</u></b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$833,596.50	\$261,233.33	\$572,363.17
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$833,596.50</u>	<u>\$261,233.33</u>	<u>\$572,363.17</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$833,596.50</u>	<u>\$261,233.33</u>	<u>\$572,363.17</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$833,596.50</u>	<u>\$261,233.33</u>	<u>\$572,363.17</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$833,596.50</u>	<u>\$261,233.33</u>	<u>\$572,363.17</u>

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

Board Secretary

Date