

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

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

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



BOARD SECRETARY

OCTOBER 31, 2015

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

Assets and Resources

Assets:

	Cash in bank		\$5,373,989.64
102 - 106	Cash Equivalents		\$4,100.00
111	Investments		\$0.00
116	Capital Reserve Account		\$1,390,308.10
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$39,122,244.00

Accounts Receivable:

132	Interfund	\$50,879.74	
141	Intergovernmental - State	\$4,011,676.13	
142	Intergovernmental - Federal	\$3,588.84	
143	Intergovernmental - Other	\$1,656.84	
153, 154	Other (net of estimated uncollectable of \$_____)	\$383,692.31	\$4,451,493.86

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	(\$57,843,345.62)	\$1,927,080.38

Total assets and resources

\$52,269,215.98

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 10/31/2015 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:

54	Reserve for encumbrances			\$42,506,450.99
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	(\$15,659,266.35)		
	Less: Encumbrances	(\$41,101,350.49)	(\$56,760,616.84)	\$5,006,696.66
	Total appropriated			\$50,501,748.55
	Unappropriated:			
770	Fund balance, July 1			\$3,764,604.93
771	Designated fund balance			\$0.00
30	Budgeted fund balance			(\$1,996,887.50)
	Total fund balance			\$52,269,465.98
	Total liabilities and fund equity			\$52,269,215.98

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$61,767,313.50	\$56,760,616.84	\$5,006,696.66
Revenues	(\$59,770,426.00)	(\$57,843,345.62)	(\$1,927,080.38)
Subtotal	<u>\$1,996,887.50</u>	<u>(\$1,082,728.78)</u>	<u>\$3,079,616.28</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$1,302,417.90)	\$1,302,417.90
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,996,887.50</u>	<u>(\$2,385,146.68)</u>	<u>\$4,382,034.18</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>(\$2,385,146.68)</u>	<u>\$4,382,034.18</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,996,887.50</u>	<u>(\$2,385,146.68)</u>	<u>\$4,382,034.18</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 10/31/2015 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$40,829.19
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	(\$111,519.50)	(\$111,519.50)

Total assets and resources

(\$44,915.17)

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 10/31/2015 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

7	54	Reserve for encumbrances			\$531,899.75
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	\$1,748,696.52		
602		Less: Expenditures (\$322,888.16)			
		Less: Encumbrances (\$510,172.40)	(\$833,060.56)		\$915,635.96
		Total appropriated			\$1,447,535.71
		Unappropriated:			
770		Fund balance, July 1			\$129,380.72
771		Designated fund balance			\$0.00
3^		Budgeted fund balance			(\$1,748,696.52)
		Total fund balance			(\$171,780.09)
		Total liabilities and fund equity			(\$44,915.17)

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,748,696.52	\$833,060.56	\$915,635.96
Revenues	\$0.00	(\$111,519.50)	\$111,519.50
Subtotal	<u>\$1,748,696.52</u>	<u>\$721,541.06</u>	<u>\$1,027,155.46</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>\$1,748,696.52</u>	<u>\$721,541.06</u>	<u>\$1,027,155.46</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>\$1,748,696.52</u>	<u>\$721,541.06</u>	<u>\$1,027,155.46</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,748,696.52</u>	<u>\$721,541.06</u>	<u>\$1,027,155.46</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 10/31/2015 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$888,870.23
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	(\$496.16)	(\$496.16)

Total assets and resources

\$1,368,569.56

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 10/31/2015 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

7	74	Reserve for encumbrances			\$2,288,953.39
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	\$1,369,986.59		
602		Less: Expenditures	(\$6,006.41)		
		Less: Encumbrances	(\$577,918.41)	(\$583,924.82)	\$786,061.77
		Total appropriated			\$3,075,015.16
		Unappropriated:			
770		Fund balance, July 1			(\$339,564.80)
771		Designated fund balance			\$0.00
3		Budgeted fund balance			(\$1,369,986.59)
		Total fund balance			\$1,365,463.77
		Total liabilities and fund equity			<u>\$1,368,569.56</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	(\$496.16)	\$496.16
Subtotal	<u>\$1,369,986.59</u>	<u>\$583,428.66</u>	<u>\$786,557.93</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>\$583,428.66</u>	<u>\$786,557.93</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>\$583,428.66</u>	<u>\$786,557.93</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,369,986.59</u>	<u>\$583,428.66</u>	<u>\$786,557.93</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 10/31/2015 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

102 - 106	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

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	(\$3,270,671.00)	(\$3,270,671.00)

Total assets and resources

(\$2,687,038.92)

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 10/31/2015 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	(\$2,687,041.91)		
		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
3~		Budgeted fund balance			\$0.00
		Total fund balance			(\$2,687,038.92)
		Total liabilities and fund equity			<u>(\$2,687,038.92)</u>

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 10/31/2015 Fund: 50 ENTERPRISE FUND

Assets and Resources

Assets:

101	Cash in bank		\$200,670.82
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	(\$91,105.27)	(\$91,105.27)

Total assets and resources

\$212,985.19

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 10/31/2015 Fund: 50 ENTERPRISE FUND

Fund Balance:

Appropriated:

754	Reserve for encumbrances			\$1,062,093.48	
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	(\$132,464.26)			
	Less: Encumbrances	(\$930,020.74)	(\$1,062,485.00)	\$13,559.50	
	Total appropriated			\$1,075,652.98	
	Unappropriated:				
770	Fund balance, July 1			\$113,088.45	
771	Designated fund balance			\$0.00	
32	Budgeted fund balance			(\$1,076,044.50)	
	Total fund balance				\$112,696.93
	Total liabilities and fund equity				<u>\$212,985.19</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,076,044.50	\$1,062,485.00	\$13,559.50
Revenues	\$0.00	(\$91,105.27)	\$91,105.27
Subtotal	<u>\$1,076,044.50</u>	<u>\$971,379.73</u>	<u>\$104,664.77</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>\$971,379.73</u>	<u>\$104,664.77</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>\$971,379.73</u>	<u>\$104,664.77</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,076,044.50</u>	<u>\$971,379.73</u>	<u>\$104,664.77</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 10/31/2015 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

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 10/31/2015 Fund: 51 SUMMER CAMP

Fund Balance:

Appropriated:

7	j4	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
3		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 10/31/2015 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

101	Cash in bank		\$499,712.28
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	(\$116,494.57)	(\$116,494.57)

Total assets and resources

\$383,717.71

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 10/31/2015 Fund: 55 EXTENDED DAY

Fund Balance:

Appropriated:

7	4	Reserve for encumbrances			\$121,815.09
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 (\$198,543.86)			
		Less: Encumbrances (\$119,214.59)	(\$317,758.45)		\$515,838.05
		Total appropriated			\$637,653.14

Unappropriated:

770		Fund balance, July 1			\$545,636.07
771		Designated fund balance			\$0.00
?		Budgeted fund balance			(\$833,596.50)

Total fund balance **\$349,692.71**
 Total liabilities and fund equity **\$383,717.71**

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$833,596.50	\$317,758.45	\$515,838.05
Revenues	\$0.00	(\$116,494.57)	\$116,494.57
Subtotal	<u>\$833,596.50</u>	<u>\$201,263.88</u>	<u>\$632,332.62</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>\$201,263.88</u>	<u>\$632,332.62</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>\$201,263.88</u>	<u>\$632,332.62</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$833,596.50</u>	<u>\$201,263.88</u>	<u>\$632,332.62</u>

Prepared and submitted by : _____
 Board Secretary

Date