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					
121	Tax levy Receivable \$39,122,2					
	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:					
V.	Estimated revenues	\$59,770,426.00				
302	Less revenues	(\$57,843,345.62)	\$1,927,080.38			
	Total assets and resources		<u>\$52,269,215.98</u>			

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)

Prepared and submitted by : ___

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

Fund Balance:

Appropriated:						
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	Appropriated:				
ĭ 54	Reserve for encumbrances			\$42,506,450.99	
761	Capital reserve account - Jul	у	\$2,692,726.00		
604	Add: Increase in capital rese	rve	\$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 accour	t - July	\$295,874.90		
606	Add: Increase in maintenanc	e reserve	\$0.00		
310	Less: Bud. w/d from mainten	ance reserve	\$0.00	\$295,874.90	
768	Waiver offset reserve - July	1, 2	\$0.00		
609	Add: Increase in waiver offse	et reserve	\$0.00		
314	Less: Bud. w/d from waiver of	offset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76	6x 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 fu	nd equity			<u>\$52,269,215.98</u>
	December of Budgeted Found	Dalaman			
	Recapitulation of Budgeted Fund	Balance:	Dudgeted	Actual	<u>Variance</u>
	A constations		Budgeted	<u>Actual</u> \$56,760,616.84	\$5,006,696.66
	Appropriations		\$61,767,313.50		
	Revenues		(\$59,770,426.00)	(\$57,843,345.62)	(\$1,927,080.38)
	Subtotal		<u>\$1,996,887.50</u>	(\$1,082,728.78)	<u>\$3,079,616.28</u>
	Change in capital reserve account:		#0.00	(\$4.200.447.00)	\$1,302,417.90
	Plus - Increase in reserve		\$0.00	(\$1,302,417.90)	\$1,302,417.90
	Less - Withdrawal from rese	rve	\$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 acc	ount.	#0.00	#0.00	\$0.00
	Plus - Increase in reserve		\$0.00	\$0.00	
	Less - Withdrawal from rese	rve	\$0.00	\$0.00	\$0.00
	Subtotal		\$1,996,887.50 \$2,00	(\$2,385,146.68)	\$4,382,034.18
	Less: Adjustment for prior ye	ear	\$0.00	\$0.00	\$0.00
	Budgeted fund balance		<u>\$1,996,887.50</u>	(\$2,385,146.68)	<u>\$4,382,034.18</u>

Total liabilities

\$126,864.92

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

	Assets:		
1c.	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)
	<u>Liabilities and Fund Equity</u> Liabilities:		
	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

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

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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 eligib	le costs	\$0.00		
309	Less: Bud. w/d cap. reserve exces	ss costs	\$0.00	\$0.00	
764	Maintenance reserve account - Ju	ly	\$0.00		
606	Add: Increase in maintenance res	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	erve	\$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	
U	nappropriated:				
770	Fund balance, July 1			\$129,380.72	
771	Designated fund balance			\$0.00	
35	Budgeted fund balance			(\$1,748,696.52)	
	Total fund balance				(\$171,780.09)
	Total liabilities and fund e	quity			(\$44,915.17)
R	ecapitulation of Budgeted Fund Bala	nce:			
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
А	ppropriations		\$1,748,696.52	\$833,060.56	\$915,635,96
R	evenues		\$0.00	(\$111,519.50)	\$111,519.50
S	ubtotal		\$1,748,696.52	<u>\$721,541.06</u>	\$1,027,155.46
С	hange in capital reserve account:				
			** **	00.00	***

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	\$1,748,696.52	<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	\$1,748,696.52	<u>\$721,541.06</u>	<u>\$1,027,155.46</u>

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

	Assets:		
10.	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		<u>\$1,368,569.56</u>
	<u>Liabilities and Fund Equity</u>		
	Liabilities:		
			¢0.00
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

Date

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

Fund Balance:

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7 54	Appropriated: Reserve for encumbrances			\$2,288,953.39	
761	Capital reserve account - July		\$0.00	Ψ2,200,933.39	
604	Add: Increase in capital reserve	۵.	\$0.00		
307	Less: Bud. w/d cap. reserve eli		\$0.00		
309	Less: Bud. w/d cap. reserve ex		\$0.00	\$0.00	
764	Maintenance reserve account		\$0.00	ψο.σσ	
606	Add: Increase in maintenance	•	\$0.00		
310	Less: Bud. w/d from maintenar		\$0.00	\$0.00	
768	Waiver offset reserve - July 1,		\$0.00	ψο.σσ	
609	Add: Increase in waiver offset		\$0.00		
314	Less: Bud. w/d from waiver offs		\$0.00	\$0.00	
762	Adult education programs	3011000110	ψ0.00	\$0.00	
750-752,76	• •			\$0.00	
601	Appropriations		\$1,369,986.59	40.00	
602	Less: Expenditures	(\$6,006.41)	\$ 1,000,000.00		
302	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	
5	Budgeted fund balance			(\$1,369,986.59)	
	Total fund balance				\$1,365,463.77
	Total liabilities and fund	d equity			<u>\$1,368,569.56</u>
	Recapitulation of Budgeted Fund B	alance:			
			Budgeted	<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		\$1,369,986.59	<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	е	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$1,369,986.59</u>	<u>\$583,428.66</u>	\$786,557.93
	Change in waiver offset reserve account	unt:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve	е	\$0.00	\$0.00	\$0.00
	Subtotal		\$1,369,986.59	<u>\$583,428.66</u>	<u>\$786,557.93</u>
	Less: Adjustment for prior year	r	\$0.00	\$0.00	\$0.00
	Budgeted fund balance		\$1,369,986.59	<u>\$583,428.66</u>	<u>\$786,557.93</u>
	Prepared and submitted by :				

Board Secretary

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

Assets and Resources

	Assets:		
1.	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
	Tatal liabilities	\$0.00
	Total liabilities	\$0.00

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

Fund Balance:

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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 \$0.00 764 Maintenance reserve account - July \$0.00 606 Add: Increase in maintenance reserve \$0.00 310 Less: Bud. w/d from maintenance reserve \$0.00 768 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 \$0.00 762 Adult education programs \$0.00 760 Adult education programs \$0.00 801 Appropriations \$0.00 602 Less: Expenditures (\$2,687,041.91) Less: Encumbrances \$0.00 (\$2,687,041.91) Less: Encumbrances \$0.00 (\$2,687,041.91) Less: Encumbrances \$0.00 (\$2,687,041.91) Total appropriated: \$0.00 \$2.98 770 Pund balance, July 1 \$2.99 <t< th=""><th></th><th>7 54</th><th>Reserve for encumbrances</th><th></th><th></th><th>\$0.00</th><th></th></t<>		7 54	Reserve for encumbrances			\$0.00	
Second		761	Capital reserve account - July		\$0.00		
Solid Soli		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 \$0.00 768 Waiver offset reserve - July 1, 2		307	Less: Bud. w/d cap. reserve eligible costs		\$0.00		
606 Add: Increase in maintenance reserve \$0.00 310 Less: Bud. w/d from maintenance reserve \$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 \$0.00 762 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) 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 3° Budgeted fund balance \$0.00		309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$0.00	
Source S		764	Maintenance reserve account - July		\$0.00		
768 Waiver offset reserve - July 1, 2		606	Add: Increase in maintenance reserve		\$0.00		
609 Add: Increase in waiver offset reserve \$0.00 314 Less: Bud. w/d from waiver offset reserve \$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) 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 \$0.00		310	Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00	
Solid Soli		768	Waiver offset reserve - July 1, 2		\$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) Total appropriated 770 Fund balance, July 1 \$2.99 771 Designated fund balance \$0.00 3° Budgeted fund balance \$0.00 Total fund balance \$0.00		609	Add: Increase in waiver offset reserve		\$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) 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)		314	Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00	
\$0.00 \$0.00		762	Adult education programs			\$0.00	
Less: Expenditures (\$2,687,041.91) Less: Encumbrances \$0.00 (\$2,687,041.91) (\$2,687,041.91) Total appropriated Unappropriated: 770 Fund balance, July 1 Designated fund balance 771 Designated fund balance Total fund balance Total fund balance (\$2,687,041.91)		750-752,76x	Other reserves			\$0.00	
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)		601	Appropriations		\$0.00		
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)		602	Less: Expenditures (\$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)			Less: Encumbrances	\$0.00	(\$2,687,041.91)	(\$2,687,041.91)	
Fund balance, July 1 \$2.99 771 Designated fund balance \$0.00 3° Budgeted fund balance \$0.00 Total fund balance \$0.00 (\$2,687,038.92)			Total appropriated			(\$2,687,041.91)	
Designated fund balance \$0.00 Budgeted fund balance \$0.00 Total fund balance \$0.00 (\$2,687,038.92)	Unappropriated:						
Budgeted fund balance \$0.00 Total fund balance (\$2,687,038.92)		770	Fund balance, July 1			\$2.99	
Total fund balance (\$2,687,038.92)		771	Designated fund balance			\$0.00	
		3c	Budgeted fund balance			\$0.00	
Total liabilities and fund equity (\$2,687,038.92)			Total fund balance				(\$2,687,038.92)
			Total liabilities and fund equity				(\$2,687,038.92)

Recapitulation of Budgeted Fund Balance:

Variance Budgeted <u>Actual</u> Appropriations \$0.00 \$2,687,041.91 (\$2,687,041.91) \$3,270,671.00 Revenues \$0.00 (\$3,270,671.00) \$583,629.09 Subtotal \$0.00 (\$583,629.09) Change in capital reserve account: \$0.00 \$0.00 \$0.00 Plus - Increase in reserve Less - Withdrawal from reserve \$0.00 \$0.00 \$0.00 Subtotal \$0.00 (\$583,629.09)\$583,629.09 Change in waiver offset reserve account: Plus - Increase in reserve \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 Subtotal \$0.00 (\$583,629.09) \$583,629.09 \$0.00 Less: Adjustment for prior year \$0.00 \$0.00 (\$583,629.09) \$583,629.09 Budgeted fund balance \$0.00

Prepared and submitted by :	

481

Deferred revenues

Other current liabilities

Total liabilities

\$573.25

\$99,715.01

\$100,288.26

Starting date 7/1/2015 Ending date 10/31/2015 Fund: 50 ENTERPRISE FUND

	Assets:						
1.	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 \$0.0	00					
141	Intergovernmental - State (\$705.6	6)					
142	Intergovernmental - Federal \$705.	66					
143	Intergovernmental - Other \$0.0	00					
153, 154	Other (net of estimated uncollectable of \$) \$0.0	\$0.00					
	Loans Receivable:						
131	Interfund \$0.0	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 (\$91,105.2	7) (\$91,105.27)					
	Total assets and resources	<u>\$212,985.19</u>					
<u>Liabilities and Fund Equity</u>							
	Liabilities:						
411	Intergovernmental accounts payable - state	\$0.00					
421	Accounts payable Accounts payable	\$0.00					
431	Contracts payable	\$0.00					
		\$0.00					
451	Loans payable	\$0.00					

Starting date 7/1/2015 Ending date 10/31/2015 Fund: 50 ENTERPRISE FUND

Fund Balance:

	Appropriated:				
7 54	Reserve for encumbrances			\$1,062,093.48	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserv	е	\$0.00		
307	Less: Bud. w/d cap. reserve el	gible 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 maintenar	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	
750-752,76	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	
ું.	Budgeted fund balance			(\$1,076,044.50)	
	Total fund balance				\$112,696.93
	Total liabilities and fund	d equity			<u>\$212,985.19</u>
	Recapitulation of Budgeted Fund B	alance:			
			Budgeted	<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		\$1,076,044.50	<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	е	\$0.00	\$0.00	\$0.00
	Subtotal		\$1,076,044.50	<u>\$971,379.73</u>	\$104,664.77
	Change in waiver offset reserve according	unt:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
	Subtotal		\$1,076,044.50	<u>\$971,379.73</u>	<u>\$104,664.77</u>
	Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00
	Budgeted fund balance		\$1,076,044.50	\$971,379.73	\$104,664.77
	Prepared and submitted by :				
j.		Board S	Secretary	Date	

Total liabilities

\$0.00

Starting date 7/1/2015 Ending date 10/31/2015 Fund: 51 SUMMER CAMP

	rissets and resources		
	Assets:		
1	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:		
4	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
	Track Calabras		**

Date

Starting date 7/1/2015 Ending date 10/31/2015 Fund: 51 SUMMER CAMP

Fund Balance:

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Prepared and submitted by :

	Appropriated:				
7 34	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 reserv	/e	\$0.00		
310	Less: Bud. w/d from maintenance re	serve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2	_	\$0.00		
609	Add: Increase in waiver offset reserv	re	\$0.00		
314	Less: Bud. w/d from waiver offset res	serve	\$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 equi	ity			\$3,779.00
	Recapitulation of Budgeted Fund Balanc	e:			
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$0.00	\$0.00	\$0.00
	Revenues		\$0.00	\$0.00	\$0.00
	Subtotal		\$0.00	<u>\$0.00</u>	\$0.00
	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>	\$0.00	\$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		<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>
	Decreased and endoughted by				

Board Secretary

Total liabilities

\$34,025.00

Starting date 7/1/2015 Ending date 10/31/2015 Fund: 55 EXTENDED DAY

	Assets:		
i.	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		<u>\$383,717.71</u>
	Liabilities and Fund Equity		
	Liabilities:		
			40.00
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

Starting date 7/1/2015 Ending date 10/31/2015 Fund: 55 EXTENDED DAY

	Fund Balance:				
	Appropriated:				
7 34	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	2 Adult education programs			\$0.00	
750-752,76>	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	
5.	Budgeted fund balance			(\$833,596.50)	
	Total fund balance				\$349,692.71
Total liabilities and fund equity					<u>\$383,717.71</u>
	Recapitulation of Budgeted Fund E	Balance:			
			Budgeted	<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		\$833,596.50	<u>\$201,263.88</u>	\$632,332.62
	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	\$833,596.50	\$201,263.88	\$632,332.62	
	Change in waiver offset reserve account: Plus - Increase in reserve				
			\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	\$0.00	\$0.00	\$0.00	
	Subtotal	\$833,596.50	\$201,263.88	<u>\$632,332.62</u>	
	Less: Adjustment for prior yea	\$0.00	\$0.00	\$0.00	
	Budgeted fund balance	\$833,596.50	\$201,263.88	\$632,332.62	
				-	
	Prepared and submitted by :				

Board Secretary

Date