

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

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

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

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BOARD SECRETARY

NOVEMBER 30, 2015

Starting date 7/1/2015 Ending date 11/30/2015 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

	Cash in bank		\$7,894,996.61
102 - 106	Cash Equivalents		\$4,100.00
111	Investments		\$0.00
116	Capital Reserve Account		\$1,390,533.05
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$32,078,649.00

Accounts Receivable:

132	Interfund	\$50,879.74	
141	Intergovernmental - State	\$3,573,573.55	
142	Intergovernmental - Federal	\$3,588.84	
143	Intergovernmental - Other	\$1,656.84	
153, 154	Other (net of estimated uncollectable of \$_____)	\$355,122.96	\$3,984,821.93

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	(\$58,093,113.17)	\$1,677,312.83

**Total assets and resources**

**\$47,030,413.42**

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 11/30/2015 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:

54	Reserve for encumbrances			\$37,337,977.46
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	(\$20,898,068.91)		
	Less: Encumbrances	(\$35,932,876.96)	(\$56,830,945.87)	\$4,936,367.63
	Total appropriated			\$45,262,945.99
	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			\$47,030,663.42
	Total liabilities and fund equity			<u>\$47,030,413.42</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$61,767,313.50	\$56,830,945.87	\$4,936,367.63
Revenues	(\$59,770,426.00)	(\$58,093,113.17)	(\$1,677,312.83)
Subtotal	<u>\$1,996,887.50</u>	<u>(\$1,262,167.30)</u>	<u>\$3,259,054.80</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$1,302,192.95)	\$1,302,192.95
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,996,887.50</u>	<u>(\$2,564,360.25)</u>	<u>\$4,561,247.75</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>(\$2,564,360.25)</u>	<u>\$4,561,247.75</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,996,887.50</u>	<u>(\$2,564,360.25)</u>	<u>\$4,561,247.75</u>

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

Board Secretary

Date

Starting date 7/1/2015 Ending date 11/30/2015 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

	Cash in bank		(\$2,644.03)
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	(\$262,351.50)	(\$262,351.50)

**Total assets and resources**

**(\$239,220.39)**

Liabilities and Fund Equity

Liabilities:

101	Cash in bank		(\$2,644.03)
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 11/30/2015 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

54	Reserve for encumbrances			\$432,170.84
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		\$2,024,974.52	
602	Less: Expenditures	(\$517,193.38)		
	Less: Encumbrances	(\$410,443.49)	(\$927,636.87)	\$1,097,337.65
	Total appropriated			\$1,529,508.49
	Unappropriated:			
770	Fund balance, July 1			\$129,380.72
771	Designated fund balance			\$0.00
30	Budgeted fund balance		(\$2,024,974.52)	
	Total fund balance			(\$366,085.31)
	<b>Total liabilities and fund equity</b>			<b>(\$239,220.39)</b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$2,024,974.52	\$927,636.87	\$1,097,337.65
Revenues	\$0.00	(\$262,351.50)	\$262,351.50
Subtotal	<u>\$2,024,974.52</u>	<u>\$665,285.37</u>	<u>\$1,359,689.15</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>\$2,024,974.52</u>	<u>\$665,285.37</u>	<u>\$1,359,689.15</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>\$2,024,974.52</u>	<u>\$665,285.37</u>	<u>\$1,359,689.15</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$2,024,974.52</u>	<u>\$665,285.37</u>	<u>\$1,359,689.15</u>

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

Board Secretary

Date

Starting date 7/1/2015 Ending date 11/30/2015 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$888,996.33
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	\$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	(\$622.26)	(\$622.26)

**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 11/30/2015 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

7	i4	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	(\$622.26)	\$622.26
Subtotal	<u>\$1,369,986.59</u>	<u>\$583,302.56</u>	<u>\$786,684.03</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>\$583,302.56</u>	<u>\$786,684.03</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>\$583,302.56</u>	<u>\$786,684.03</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,369,986.59</u>	<u>\$583,302.56</u>	<u>\$786,684.03</u>

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

Board Secretary

Date

Starting date 7/1/2015 Ending date 11/30/2015 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

	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
	<b>Total liabilities</b>		<b>\$0.00</b>



Starting date 7/1/2015 Ending date 11/30/2015 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

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
771	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 11/30/2015 Fund: 50 ENTERPRISE FUND

Assets and Resources

Assets:

	Cash in bank		\$294,855.50
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	(\$185,289.95)	(\$185,289.95)

**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 11/30/2015 Fund: 50 ENTERPRISE FUND

Fund Balance:

Appropriated:

54	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
?	Budgeted fund balance			(\$1,076,044.50)
	Total fund balance			\$112,696.93
	<b>Total liabilities and fund equity</b>			<b><u>\$212,985.19</u></b>

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	(\$185,289.95)	\$185,289.95
Subtotal	<u>\$1,076,044.50</u>	<u>\$877,195.05</u>	<u>\$198,849.45</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>\$877,195.05</u>	<u>\$198,849.45</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>\$877,195.05</u>	<u>\$198,849.45</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,076,044.50</u>	<u>\$877,195.05</u>	<u>\$198,849.45</u>

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

Board Secretary

Date

Starting date 7/1/2015 Ending date 11/30/2015 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

**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 11/30/2015 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				<b>\$3,779.00</b>
Total liabilities and fund equity				<b><u>\$3,779.00</u></b>

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 11/30/2015 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

	Cash in bank		\$533,037.09
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	(\$210,333.90)	(\$210,333.90)

**Total assets and resources**

**\$323,203.19**

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		\$34,025.00
	Other current liabilities		\$0.00

**Total liabilities**

**\$34,025.00**

Starting date 7/1/2015 Ending date 11/30/2015 Fund: 55 EXTENDED DAY

Fund Balance:

Appropriated:

7	54	Reserve for encumbrances			\$107,096.16
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 (\$259,058.38)			
		Less: Encumbrances (\$104,495.66)	(\$363,554.04)	\$470,042.46	
		Total appropriated		\$577,138.62	
		Unappropriated:			
770		Fund balance, July 1		\$545,636.07	
771		Designated fund balance		\$0.00	
300		Budgeted fund balance		(\$833,596.50)	
		Total fund balance			\$289,178.19
		Total liabilities and fund equity			\$323,203.19

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$833,596.50	\$363,554.04	\$470,042.46
Revenues	\$0.00	(\$210,333.90)	\$210,333.90
Subtotal	<u>\$833,596.50</u>	<u>\$153,220.14</u>	<u>\$680,376.36</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>\$153,220.14</u>	<u>\$680,376.36</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>\$153,220.14</u>	<u>\$680,376.36</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$833,596.50</u>	<u>\$153,220.14</u>	<u>\$680,376.36</u>

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

\_\_\_\_\_ Date