NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY DATED JANUARY 31, 2016

BOARD SECRETARY'S MONTHLY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF JANUARY 31, 2016 NO BUDGETARY LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATION OF NJAC 6A:23-2.11(a).

BOARD SECRETARY

JANUARY 31, 2016

Starting date 7/1/2015 Ending date 1/31/2016 Fund: 10 GENERAL CURRENT EXPENSE

	Assets:		
	Cash in bank		\$8,001,976.55
102 - 106	Cash Equivalents		\$4,350.00
111	Investments		\$0.00
116	Capital Reserve Account		\$1,391,060.42
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$22,819,100.00
	Accounts Receivable:		
132	Interfund	\$4,949.02	
141	Intergovernmental - State	\$2,818,812.48	
142	Intergovernmental - Federal	\$22,166.99	
143	Intergovernmental - Other	\$1,900.00	
153, 154	Other (net of estimated uncollectable of \$)	\$277,115.16	\$3,124,943.65
	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	\$1,042,563.00	
302	Less revenues	\$656,331.39	\$1,698,894.39
	Total assets and resources		<u>\$37,040,325.01</u>
	<u>Liabilities and Fund Equity</u>		
	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 1/31/2016 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Λr	nr	nn	ria:	ted	

Reserve for encumbrances Capital reserve account - July			\$27,328,842.08	
a aprilan record a coccanit can	Capital reserve account - July			
Add: Increase in capital reser		\$3,492,726.00 \$0.00		
·				
	-		\$3,492,726,00	
•	Maintenance reserve account - July		, , , ,	
Add: Increase in maintenance reserve		\$0.00		
Less: Bud. w/d from maintenance reserve		\$0.00	\$545,874.90	
Waiver offset reserve - July 1	, 2	\$0.00	. ,	
Add: Increase in waiver offse	t reserve	\$0.00		
Less: Bud. w/d from waiver o	ffset reserve	\$0.00	\$0.00	
Adult education programs			\$0.00	
Other reserves			\$0.00	
Appropriations		\$525,184.22		
Less: Expenditures	\$27,531,733.76			
Less: Encumbrances	(\$24,518,741.08)	\$3,012,992.68	\$3,538,176.90	
Total appropriated			\$34,905,619.88	
appropriated:				
Fund balance, July 1			\$1,617,576.35	
Designated fund balance			\$0.00	
Budgeted fund balance			\$517,378.78	
Total fund balance				\$37,040,575.01
Total liabilities and fur	nd equity			\$37,040,325.01
capitulation of Budgeted Fund	Balance:			
		<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
propriations		\$525,184.22	(\$3,012,992.68)	\$3,538,176.90
venues		(\$1,042,563.00)	\$656,331.39	(\$1,698,894.39)
btotal		(\$517,378.78)	(\$2,356,661.29)	<u>\$1,839,282.51</u>
ange in capital reserve account:				
Plus - Increase in reserve		\$0.00	(\$2,101,665.58)	\$2,101,665.58
Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
		(\$517,378.78)	(\$4,458,326.87)	\$3,940,948.09
_	ount:			
Plus - Increase in reserve			\$0.00	\$0.00
Less - Withdrawal from reser	ve			\$0.00
		<u>(\$517,378.78)</u>	<u>(\$4,458,326.87)</u>	<u>\$3,940,948.09</u>
•	ar	\$0.00	\$0.00	\$0.00
dgeted fund balance		<u>(\$517,378,78)</u>	<u>(\$4,458,326.87)</u>	<u>\$3,940,948.09</u>
epared and submitted by :				
	Less: Bud. w/d cap. reserve of Less: Bud. w/d cap. reserve of Maintenance reserve account Add: Increase in maintenance Less: Bud. w/d from maintenance Waiver offset reserve - July 1 Add: Increase in waiver offset Less: Bud. w/d from waiver of Adult education programs Other reserves Appropriations Less: Expenditures Less: Encumbrances Total appropriated rappropriated: Fund balance, July 1 Designated fund balance Budgeted fund balance Total fund balance Total liabilities and funder appropriations recapitulation of Budgeted Fund	Less: Bud. w/d cap. reserve eligible costs Less: Bud. w/d cap. reserve excess costs Maintenance reserve account - July Add: Increase in maintenance reserve Less: Bud. w/d from maintenance reserve Waiver offset reserve - July 1, 2 Add: Increase in waiver offset reserve Less: Bud. w/d from waiver offset reserve Less: Bud. w/d from waiver offset reserve Adult education programs Other reserves Appropriations Less: Expenditures \$27,531,733.76 Less: Encumbrances (\$24,518,741.08) Total appropriated rappropriated: Fund balance, July 1 Designated fund balance Budgeted fund balance Total fliabilities and fund equity recapitulation of Budgeted Fund Balance: Propropriations Revenues Rebtotal Range in capital reserve account: Plus - Increase in reserve Less - Withdrawal from reserve Reserve - Withdrawal from reserve Less - Withdrawal from reserve Less - Withdrawal from reserve Less - Withdrawal from reserve Reserve - West - West reserve Reserve - West - West reserve Reserve - West reserve Reserve - Withdrawal from reserve Reserve - West reserve Reserve - West reserve Reserve - Withdrawal from reserve Reserve - Withdrawal from reserve Reserve - Withdrawal from reserve Reserve - West reserve - West reserve Reserve - West	Less: Bud. w/d cap. reserve eligible costs Less: Bud. w/d cap. reserve excess costs \$0.00 Maintenance reserve account - July \$545,874.90 Add: Increase in maintenance reserve \$0.00 Less: Bud. w/d from maintenance reserve \$0.00 Waiver offset reserve - July 1, 2	Less: Bud. w/d cap. reserve eligible costs \$0.00 Less: Bud. w/d cap. reserve excess costs \$0.00 \$3,492,726,00 Maintenance reserve account - July \$545,874,90 Add: Increase in maintenance reserve \$0.00 Less: Bud. w/d from maintenance reserve \$0.00 Waiver offset reserve - July 1, 2 \$0.00 Add: Increase in waiver offset reserve \$0.00 Less: Bud. w/d from waiver offset reserve \$0.00 Adult education programs \$0.00 Appropriations \$525,184.22 Less: Expenditures \$27,531,733.76 Less: Expenditures \$27,531,733.76 Less: Expenditures \$27,531,733.76 Less: Expenditures \$27,531,741.08) \$3,012,992.68 \$3,538,176.90 Total appropriated \$34,905,619.88 rappropriated: \$1,617,576.35 Designated fund balance \$0.00 Budgeted fund balance \$517,378.78 Total fund balance \$517,378.78 Total fund balance \$517,378.78 propriations \$25,184.22 (\$3,012,992.68) propriations \$525,184.22 (\$3,012,992.68) propriations \$525,184.22 (\$3,012,992.68) propriations \$525,184.22 (\$3,000 \$656,331.39) bibotal \$517,378.78 (\$2,356,661.29) Less: Withdrawal from reserve \$0.00 \$0.00 cibotal \$517,378.78 (\$4,458,326.87) Less: Withdrawal from reserve \$0.00 \$0.00 Less: Withdrawal from res

Board Secretary

Starting date 7/1/2015 Ending date 1/31/2016 Fund: 20 SPECIAL REVENUE FUNDS

	Assets:		
	Cash in bank		(\$52,657.93)
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	\$587.00	
142	Intergovernmental - Federal	\$127,277.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	(\$1,259.86)	\$126,604.14
	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	(\$1,059,071.00)	
302	Less revenues	\$1,110,766.26	\$51,695.26
	Total assets and resources		<u>\$125,641.47</u>
	Liabilities and Fund Ed	quity	
	Liabilities:		
101	Cash in bank		(\$52,657.93)
411	Intergovernmental accounts payable - state		\$98,200.00
421	Accounts payable		\$8,944.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$171,458.16
	Other current liabilities		\$0.00
	Total liabilities		\$278,602.16

Starting date 7/1/2015 Ending date 1/31/2016 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Apr	ror	ria	tad	

	Appropriated:				
54	Reserve for encumbrances			\$344,935.73	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reser	ve	\$0.00		
307	Less: Bud. w/d cap. reserve e	ligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve e	xcess 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 maintena	ince 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 of	fset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$145,548.85		
602	Less: Expenditures	\$746,610.70			
	Less: Encumbrances	(\$314,816.84)	\$431,793.86	\$577,342.71	
	Total appropriated			\$922,278.44	
	Unappropriated:				
770	Fund balance, July 1			\$129,380.72	
771	Designated fund balance			\$0.00	
?	Budgeted fund balance			(\$1,204,619.85)	
t.	Total fund balance				(\$152,960.69)
	Total liabilities and fun	d equity			<u>\$125,641.47</u>
	Recapitulation of Budgeted Fund I	Balance:	•		
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$145,548.85	(\$431,793.86)	\$577,342.71
	Revenues		\$1,059,071.00	\$1,110,766.26	(\$51,695.26)
	Subtotal		<u>\$1,204,619.85</u>	<u>\$678,972.40</u>	<u>\$525,647.45</u>
	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	/e	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$1,204,619.85</u>	<u>\$678,972.40</u>	<u>\$525,647.45</u>
	Change in waiver offset reserve acco	ount:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	/e	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$1,204,619.85</u>	<u>\$678,972.40</u>	<u>\$525,647.45</u>
	Less: Adjustment for prior year	ır	\$0.00	\$0.00	\$0.00
	Budgeted fund balance		\$1,204,619.85	<u>\$678,972.40</u>	<u>\$525,647.45</u>
	Prepared and submitted by :				

Board Secretary

Starting date 7/1/2015 Ending date 1/31/2016 Fund: 30 CAPITAL PROJECTS FUNDS

	Assets and Resources		
	Assets:		
10.	Cash in bank		\$889,248.27
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	\$609.19	\$609.19
	Total assets and resources		<u>\$1,370,052.95</u>
	Liabilities and Fund Equity	ı	
	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		\$4,589.18
	Total liabilities		\$4,589.18

Starting date 7/1/2015 Ending date 1/31/2016 Fund: 30 CAPITAL PROJECTS FUNDS

Fund E	Balance:
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	Appropriated.				
7 54	Reserve for encumbrances			\$1,155,836.82	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve	•	\$0.00		
307	Less: Bud. w/d cap. reserve eli	gible costs	\$0.00		
309	Less: Bud. w/d cap. reserve ex	Less: Bud. w/d cap. reserve excess costs		\$0.00	
764	Maintenance reserve account -	July	\$0.00		
606	Add: Increase in maintenance r	eserve	\$0.00		
310	Less: Bud. w/d from maintenan	ce reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2	2	\$0.00		
609	Add: Increase in waiver offset r	eserve	\$0.00		
314	Less: Bud. w/d from waiver offs	et reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,7	6x Other reserves			\$0.00	
601	Appropriations		(\$1,209,280.56)		
602	Less: Expenditures	\$1,203,274.15			
	Less: Encumbrances	(\$215.36)	\$1,203,058.79	(\$6,221.77)	
	Total appropriated			\$1,149,615.05	
	Unappropriated:				
770	Fund balance, July 1			(\$993,431.84)	
771	Designated fund balance			\$0.00	
?	Budgeted fund balance			\$1,209,280.56	
	Total fund balance				\$1,365,463.77
	Total liabilities and fund	l equity			<u>\$1,370,052.95</u>
	Recapitulation of Budgeted Fund B	alance:			
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
	Appropriations		(\$1,209,280.56)	(\$1,203,058.79)	(\$6,221.77)
	Revenues		\$0.00	\$609.19	(\$609.19)
	Subtotal		(\$1,209,280.56)	(\$1,202,449.60)	(\$6,830.96)
	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		(\$1,209,280.56)	(\$1,202,449.60)	(\$6,830.96)
	Change in waiver offset reserve accou	ınt:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve	•	\$0.00	\$0.00	\$0.00
	Subtotal		(\$1,209,280.56)	(\$1,202,449.60)	(\$6,830.96)
	Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00
	Budgeted fund balance		(\$1,209,280.56)	(\$1,202,449.60)	(\$6,830.96)

Prepared and submitted by : _____

Starting date 7/1/2015 Ending date 1/31/2016 Fund: 40 DEBT SERVICE FUNDS

А	ssets:		
101	Cash in bank		\$136,563.58
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
А	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
L	oans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
C	Other Current Assets		\$0.00
F	Resources:		
	Estimated revenues	(\$3,600,723.00)	
302	Less revenues	\$164,208.00	(\$3,436,515.00)
	Total assets and resources		(\$3,299,951.42)
	Liabilities and Fund Equity		
L	Liabilities:		

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

Starting date 7/1/2015 Ending date 1/31/2016 Fund: 40 DEBT SERVICE FUNDS

Appropriated:	
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 	, ,,,,,,,,	December on a sumbrance			00.00	
7 54		Reserve for encumbrances		* 0.00	\$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		\$0.00		
309		Less: Bud. w/d cap. reserve excess		\$0.00	\$0.00	
764		Maintenance reserve account - July		\$0.00		
606	,	Add: Increase in maintenance reser	ve	\$0.00		
310		Less: Bud. w/d from maintenance re		\$0.00	\$0.00	
768	,	Waiver offset reserve - July 1, 2		\$0.00		
609	•	Add: Increase in waiver offset reserv	ve	\$0.00		
314	İ	Less: Bud. w/d from waiver offset re	serve	\$0.00	\$0.00	
762		Adult education programs			\$0.00	
750-752,7	76x	Other reserves			\$0.00	
601	,	Appropriations		(\$3,663,438.00)		
602	I	Less: Expenditures	\$363,483.09			
	!	Less: Encumbrances	\$0.00	\$363,483.09	(\$3,299,954.91)	
		Total appropriated			(\$3,299,954.91)	
	Unappr	opriated:				
770	1	Fund balance, July 1			(\$62,711.51)	
771	1	Designated fund balance			\$0.00	
•	1	Budgeted fund balance			\$62,715.00	
		Total fund balance				(\$3,299,951.42)
		Total liabilities and fund equ	ity			(\$3,299,951.42)
	Recapi	tulation of Budgeted Fund Baland	ce:			
				Budgeted	<u>Actual</u>	<u>Variance</u>
	Approp	riations		(\$3,663,438.00)	(\$363,483.09)	(\$3,299,954.91)
	Revenu	es		\$3,600,723.00	\$164,208.00	\$3,436,515.00
	Subtota	I		(\$62,715.00)	(\$199,275.09)	<u>\$136,560.09</u>
	Change	in capital reserve account:				
	1	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	I	Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
	Subtota			(\$62,715.00)	(\$199,275.09)	\$136,560.09
	Change	in waiver offset reserve account:				
	1	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	ı	Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
	Subtota	ıl		(\$62,715.00)	(\$199,275.09)	<u>\$136,560.09</u>

Prepared and submitted by : _____

Less: Adjustment for prior year

Budgeted fund balance

\$0.00

(\$62,715.00)

\$0.00

(\$199,275.09)

\$0.00

\$136,560.09

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Starting date 7/1/2015 Ending date 1/31/2016 Fund: 50 ENTERPRISE FUND

	Assets:		
10.	Cash in bank		\$233,540.75
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	(\$766.98)	
142	Intergovernmental - Federal	\$1,675.44	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$908.46
	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets		\$103,422.57
	Resources:		
	Estimated revenues	\$0.00	
302	Less revenues	\$564,495.65	\$564,495.65
	Total assets and resources		<u>\$903,034.43</u>
	<u>Liabilities and Fund Equity</u>		
	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		\$3,526.02
	Other current liabilities		\$98,186.01
	Total liabilities		\$101,712.03

Date

Starting date 7/1/2015 Ending date 1/31/2016 Fund: 50 ENTERPRISE FUND

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, 54	Reserve for encumbrances			\$726,614.84	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserv	e	\$0.00		
307	Less: Bud. w/d cap. reserve el		\$0.00		
309	Less: Bud. w/d cap. reserve ex	_	\$0.00	\$0.00	
764	Maintenance reserve account		\$0.00		
606	Add: Increase in maintenance	reserve	\$0.00		
310	Less: Bud. w/d from maintenal	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		\$56,457.75		
602	Less: Expenditures	\$438,530.05			
	Less: Encumbrances	(\$594,542.10)	(\$156,012.05)	(\$99,554.30)	
	Total appropriated			\$627,060.54	
	Unappropriated:				
770	Fund balance, July 1			\$230,719.61	
771	Designated fund balance			\$0.00	
•	Budgeted fund balance			(\$56,457.75)	
	Total fund balance				\$801,322.40
	Total liabilities and fun-	d equity			<u>\$903,034.43</u>
	Recapitulation of Budgeted Fund E	Balance:			
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$56,457.75	\$156,012.05	(\$99,554.30)
	Revenues	-	\$0.00	\$564,495.65	(\$564,495.65)
	Subtotal		<u>\$56,457.75</u>	\$720,507.70	(\$664,049.95)
	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	е	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$56,457.75</u>	<u>\$720,507.70</u>	(\$664,049.95)
	Change in waiver offset reserve acco	unt:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	е	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$56,457.75</u>	<u>\$720,507.70</u>	(\$664,049.95)
	Less: Adjustment for prior yea	r	\$0.00	\$0.00	\$0.00
	Budgeted fund balance		<u>\$56,457.75</u>	\$720,507.70	(\$664,049.95)
	Prepared and submitted by :				
	. Toparoa and submitted by .			Data	

Board Secretary

Assets:

Starting date 7/1/2015 Ending date 1/31/2016 Fund: 51 SUMMER CAMP

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:		
	Estimated revenues	\$0.00	
302	Less revenues	\$0.00	\$0.00
	Total assets and resources		<u>\$3,779.00</u>
	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 1/31/2016 Fund: 51 SUMMER CAMP

Fund Balance:

Appropriated:
rippropriated.

Prepared and submitted by :

	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 cos	ets	\$0.00		
309	Less: Bud. w/d cap. reserve excess cos	ets	\$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 reser	ve	\$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 reserved	ve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,7	6x Other reserves			\$0.00	
601	Appropriations		\$0.00		
602	Less: Expenditures	\$0.00			
	Less: Encumbrances	\$0.00	\$0.00	\$0.00	
	Total appropriated			\$0.00	
	Unappropriated:				
770	Fund balance, July 1			\$3,779.00	
771	Designated fund balance			\$0.00	
?	Budgeted fund balance			\$0.00	
	Total fund balance				\$3,779.00
	Total liabilities and fund equity				\$3,779.00
	Recapitulation of Budgeted Fund Balance:				
			Budgeted	<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>	\$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>	<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		\$0.00	\$0.00	\$0.00

Board Secretary

Other current liabilities

Total liabilities

\$0.00

\$68,128.00

Starting date 7/1/2015 Ending date 1/31/2016 Fund: 55 EXTENDED DAY

	Assets:		
1	Cash in bank		\$481,845.49
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	\$629,469.77	\$629,469.77
	Total assets and resources		<u>\$1,111,815.26</u>
	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		\$68,128.00

Starting date 7/1/2015 Ending date 1/31/2016 Fund: 55 EXTENDED DAY

Fund Balance:

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	Appropriated:				
54	Reserve for encumbrances			\$71,565.87	
761	Capital reserve account - July	\$0.00			
604	Add: Increase in capital reserve		\$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			
606	Add: Increase in maintenance i	\$0.00			
310	Less: Bud. w/d from maintenan	ce reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2	2	\$0.00		
609	Add: Increase in waiver offset r	eserve	\$0.00		
314	Less: Bud. w/d from waiver offs	et reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves		\$0.00		
601	Appropriations		(\$12,941.87)		
602	Less: Expenditures	\$440,012.17			
	Less: Encumbrances	(\$68,965.37)	\$371,046.80	\$358,104.93	
	Total appropriated			\$429,670.80	
	Unappropriated:				
770	Fund balance, July 1			\$601,074.59	
771	Designated fund balance			\$0.00	
6	Budgeted fund balance		\$12,941.87		
Total fund balance					\$1,043,687.26
Total liabilities and fund equity					<u>\$1,111,815.26</u>
	Recapitulation of Budgeted Fund B	alance:			
			Budgeted	<u>Actual</u>	<u>Variance</u>
Appropriations			(\$12,941.87)	(\$371,046.80)	\$358,104.93
Revenues			\$0.00	\$629,469.77	(\$629,469.77)
Subtotal			(\$12,941.87)	\$258,422.97	(\$271,364.84)
	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			(\$12,941.87)	\$258,422.97	(\$271,364.84)
	Change in waiver offset reserve account	nt:			
Plus - Increase in reserve			\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00	
Subtotal			<u>(\$12,941.87)</u>	\$258,422.97	(\$271,364.84)
Less: Adjustment for prior year			\$0.00	\$0.00	\$0.00
Budgeted fund balance			(\$12,941.87)	\$258,422.97	(\$271,364.84)
	Prepared and submitted by :				

Board Secretary