APPENDIX A

NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY DATED FEBRUARY 29, 2016

BOARD SECRETARY'S MONTHLY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF FEBRUARY 29, 2016 NO BUDGETARY LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATION OF NJAC 6A:23-2.11(a).

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BOARD SECRETARY

FEBRUARY 29, 2016

(\$250.00)

Starting date 7/1/2015 Ending date 2/29/2016 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

| | Assets: | | |
|-----------|--|----------------|------------------------|
| | Cash in bank | | \$8,248,784.14 |
| 102 - 106 | Cash Equivalents | | \$3,550.00 |
| 111 | Investments | | \$0.00 |
| 116 | Capital Reserve Account | | \$1,391,503.24 |
| 117 | Maintenance Reserve Account | | \$0.00 |
| 118 | Emergency Reserve Account | | \$0.00 |
| 121 | Tax levy Receivable | | \$18,255,280.00 |
| | Accounts Receivable: | | |
| 132 | Interfund | \$4,949.02 | |
| 141 | Intergovernmental - State | \$2,287,197.91 | |
| 142 | Intergovernmental - Federal | \$22,166.99 | |
| 143 | Intergovernmental - Other | \$1,900.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$) | \$268,464.60 | \$2,584,678.52 |
| | 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 | \$394,989.01 | \$1,437,552.01 |
| | Total assets and resources | | <u>\$31,921,347.91</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

| Nutley Board o | f Education | l | | | | | 03/09/16 11:54 |
|----------------|-------------------|---------------------|-------------------|------------|--------------------|------------------|------------------------|
| Starting date | 7/1/2015 | Ending date | e 2/29/2016 Fu | nd: 10 | GENERAL | CURRENT EXPENSE | |
| Fund B | Balance: | | | | | | |
| Approp | riated: | | | | | | |
| 54 | Reserve for end | cumbrances | | | | \$21,558,415.97 | |
| 761 | Capital reserve | account - July | | \$3, | ,492,726.00 | | |
| 604 | Add: Increase in | n capital reserve | | | \$0.00 | | |
| 307 | Less: Bud. w/d | cap. reserve eligi | ble costs | | \$0.00 | | |
| 309 | Less: Bud. w/d | cap. reserve exce | ess costs | | \$0.00 | \$3,492,726.00 | |
| 764 | Maintenance re | serve account - J | uly | \$ | 545,874.90 | | |
| 606 | Add: Increase ir | n maintenance re | serve | | \$0.00 | | |
| 310 | Less: Bud. w/d | from maintenanc | e reserve | | \$0.00 | \$545,874.90 | |
| 768 | Waiver offset re | eserve - July 1, 2_ | | | \$0.00 | | |
| 609 | Add: Increase in | n waiver offset re | serve | | \$0.00 | | |
| 314 | Less: Bud. w/d | from waiver offse | t reserve | | \$0.00 | \$0.00 | |
| 762 | Adult education | programs | | | | \$0.00 | |
| 750-752,76x | Other reserves | | | | | \$0.00 | |
| 601 | Appropriations | | | \$ | 525,184.22 | | |
| 602 | Less: Expenditu | ures | \$22,412,756.66 | | | | |
| 1 | Less: Encumbra | ances | (\$18,748,314.97) | \$3, | 664,441.69 | \$4,189,625.91 | |
| | Total appropriat | ed | | | | \$29,786,642.78 | |
| Unappr | opriated: | | | | | | |
| 770 | Fund balance, | July 1 | | | | \$1,617,576.35 | |
| 771 | Designated fund | d balance | | | | \$0.00 | |
| ć | Budgeted fund | balance | | | | \$517,378.78 | |
| | Total fund | balance | | | | | \$31,921,597.91 |
| | Total liabi | ilities and fund e | equity | | | | <u>\$31,921,347.91</u> |
| Recapi | tulation of Bud | dgeted Fund Bal | ance: | | | | |
| | | | | | Budgeted | Actual | Variance |
| Approp | riations | | | \$ | 525,184.22 | (\$3,664,441.69) | \$4,189,625.91 |
| Revenu | ies | | | (\$1,0 | 042,563.00) | \$394,989.01 | (\$1,437,552.01) |
| Subtota | al | | | (\$! | 517,378.78) | (\$3,269,452.68) | <u>\$2,752,073.90</u> |
| Change | e in capital rese | rve account: | | | | | |
| · | Plus - Increase | in reserve | | | \$0.00 | (\$2,101,222.76) | \$2,101,222.76 |
| | Less - Withdrav | val from reserve | | | \$0.00 | \$0.00 | \$0.00 |
| Subtota | al | | | (\$ | <u>517,378.78)</u> | (\$5,370,675.44) | <u>\$4,853,296.66</u> |
| Change | e in waiver offse | et reserve accoun | t: 🕡 | | | | |
| } | Plus - Increase | in reserve | | | \$0.00 | \$0.00 | \$0.00 |
| | Less - Withdrav | val from reserve | | | \$0.00 | \$0.00 | \$0.00 |
| Subtota | al | | | <u>(\$</u> | <u>517,378.78)</u> | (\$5,370,675.44) | <u>\$4,853,296.66</u> |
| ł | Less: Adjustme | nt for prior year | | | \$0.00 | \$0.00 | \$0.00 |

Budgeted fund balance <u>(\$517,378.78)</u>

Prepared and submitted by :

Board Secretary

Date

(\$5,370,675.44)

\$4,853,296.66

Starting date 7/1/2015 Ending date 2/29/2016 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

| | Assets: | |
|-----------|--|----------------------|
| ίς. | Cash in bank | \$48,878.28 |
| 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 \$5 | 87.00 |
| 142 | Intergovernmental - Federal \$127,2 | 77.00 |
| 143 | Intergovernmental - Other | \$0.00 |
| 153, 154 | Other (net of estimated uncollectable of \$) (\$1,25 | 59.86) \$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 (\$1,059,07 | 71.00) |
| 302 | Less revenues \$886,4 | 51.26 (\$172,619.74) |
| | Total assets and resources | <u>\$2,862.68</u> |
| | Liabilities and Fund Equity | |
| | Liabilities: | |
| | | |
| 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 |

Total liabilities

Other current liabilities

\$278,602.16

\$0.00

Starting date 7/1/2015 Ending date 2/29/2016 Fund: 20 SPECIAL REVENUE FUNDS

| | Fund Balance: | | | | |
|-------------|---------------------------------------|----------------|-----------------------|---------------------|---------------------|
| | Appropriated: | | | | |
| 54 | Reserve for encumbrances | | | \$258,645.15 | |
| 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 | cess costs | \$0.00 | \$0.00 | |
| 764 | Maintenance reserve account - | July | \$0.00 | | |
| 606 | Add: Increase in maintenance | 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 | |
| 750-752,76x | Other reserves | | | \$0.00 | |
| 601 | Appropriations | | \$109,679.68 | | |
| 602 | Less: Expenditures | \$623,831.91 | | | |
| | Less: Encumbrances | (\$228,526.26) | \$395,305.65 | \$504,985.33 | |
| | Total appropriated | | | \$763,630.48 | |
| | Unappropriated: | | | | |
| 770 | Fund balance, July 1 | | | \$129,380.72 | |
| 771 | Designated fund balance | | | \$0.00 | |
| ç | Budgeted fund balance | | | (\$1,168,750.68) | |
| | Total fund balance | | | | (\$275,739.48) |
| | Total liabilities and func | equity | | | <u>\$2,862.68</u> |
| | Recapitulation of Budgeted Fund B | alance: | | | |
| | | | Budgeted | Actual | <u>Variance</u> |
| | Appropriations | | \$109,679.68 | (\$395,305.65) | \$504,985.33 |
| | Revenues | | \$1,059,071.00 | \$886,451.26 | \$172,619.74 |
| | Subtotal | | <u>\$1,168,750.68</u> | <u>\$491,145.61</u> | \$677,605.07 |
| | 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>\$1,168,750.68</u> | <u>\$491,145.61</u> | \$677,605.07 |
| | Change in waiver offset reserve accou | int: | | | |
| | Plus - Increase in reserve | | \$0.00 | \$0.00 | \$0.00 |
| | Less - Withdrawal from reserve | • | \$0.00 | \$0.00 | \$0.00 |
| | Subtotal | | <u>\$1,168,750.68</u> | <u>\$491,145.61</u> | <u>\$677,605.07</u> |
| | Less: Adjustment for prior year | | \$0.00 | \$0.00 | \$0.00 |
| | Budgeted fund balance | | <u>\$1,168,750.68</u> | <u>\$491,145.61</u> | <u>\$677,605.07</u> |

Prepared and submitted by :

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Board Secretary

Starting date 7/1/2015 Ending date 2/29/2016 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

| | ASSES and Resources | | |
|-----------|--|--------------|-----------------------|
| | Assets: | | |
| 10. | Cash in bank | | \$889,499.84 |
| 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 | \$357.62 | \$357.62 |
| | Total assets and resources | | <u>\$1,370,052.95</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 | \$4,589.18 |
| | | \$4 F00 40 |

Total liabilities

\$4,589.18

| 14Add: Increase in capital reserve\$0.0017Less: Bud. w/d cap. reserve eligible costs\$0.0019Less: Bud. w/d cap. reserve excess costs\$0.0019Less: Bud. w/d cap. reserve excess costs\$0.0010Less: Bud. w/d from maintenance reserve\$0.0010Less: Bud. w/d from waiver offset reserve\$0.0010Add: Increase in waiver offset reserve\$0.0014Less: Bud. w/d from waiver offset reserve\$0.0016Adult education programs\$0.0010Appropriations\$1,209,280.56)10Appropriations\$1,209,280.56)11Appropriations\$1,203,274.15Less: Encumbrances\$1,203,274.15Less: Encumbrances\$1,203,274.15Unappropriated\$1,149,615.05Unappropriated\$1,149,615.05Unappropriated:\$1,149,615.0510Fund balance, July 1(\$993,431.84) | Starting d | late | 7/1/2015 | Ending date | 2/29/2016 | Fund: | 30 | CAPITAL | PROJECTS FUNDS |
|--|-------------|--------|-----------------------------|----------------------|-------------|-------|---------------|-----------------|------------------|
| 34 Reserve for encumbrances \$1,155,836.82 31 Capital reserve account - July \$0.00 34 Add: Increase in capital reserve \$0.00 37 Less: Bud. wid cap. reserve excess costs \$0.00 34 Maintenance reserve account - July \$0.00 36 Less: Bud. wid cap. reserve excess costs \$0.00 36 Add: Increase in maintenance reserve \$0.00 38 Waiver offset reserve - July 1, 2 \$0.00 39 Add: Increase in waiver offset reserve \$0.00 36 Maiver offset reserve - July 1, 2 \$0.00 39 Add: Increase in waiver offset reserve \$0.00 30 Le | Fu | und B | alance: | | | | | | |
| 11 Capital reserve account - July \$0.00 14 Add: Increase in capital reserve \$0.00 17 Less: Bud. w/d cap. reserve eligible costs \$0.00 19 Less: Bud. w/d cap. reserve excess costs \$0.00 14 Maintenance reserve account - July \$0.00 16 Add: Increase in maintenance reserve \$0.00 10 Less: Bud. w/d from maintenance reserve \$0.00 10 Less: Bud. w/d from maintenance reserve \$0.00 14 Less: Bud. w/d from waiver offset reserve \$0.00 16 Add: Increase in waiver offset reserve \$0.00 17 Less: Bud. w/d from waiver offset reserve \$0.00 16 Add! Increase in waiver offset reserve \$0.00 17 Add! education programs \$0.00 182 Adult education programs \$0.00 192 Less: Encombrances \$1,203,274.15 193 Less: Encombrances \$215.36) \$1,203,058.79 194 Appropriated \$1,149,615.05 195 Unappropriated \$1,209,280.56 196 Fund balance \$0.00 | Ap | ppropr | iated: | | | | | | |
| 4 Add: Increase in capital reserve \$0.00 57 Less: Bud. w/d cap. reserve eligible costs \$0.00 59 Less: Bud. w/d cap. reserve excess costs \$0.00 54 Maintenance reserve account - July \$0.00 56 Add: Increase in maintenance reserve \$0.00 58 Waiver offset reserve - July 1, 2 \$0.00 59 Add: Increase in waiver offset reserve \$0.00 58 Waiver offset reserve - July 1, 2 \$0.00 59 Add: Increase in waiver offset reserve \$0.00 52 Addit education programs \$0.00 52 Aduit education programs \$1,203,274.15 52 Less: Encumbrances \$1,203,274.15 50 Less: Encumbrances \$1,203,274.15 50 Unappropriated \$1,149,615.05 50 Unappropriated: \$1,149,615.05 70 Fund balance, July 1 (\$993,431.84) 71 Designated fund balance \$0.00 8udgeted fund balance \$0.00 70 Fund balance \$0.00 8udgeted fund balance \$0.00 72 Less: Inditide and fund equity 74 Designated fund balance \$0.00 75 Total lia | 54 | F | Reserve for enc | umbrances | | | | | \$1,155,836.82 |
| 17Less: Bud. w/d cap. reserve eligible costs\$0.0019Less: Bud. w/d cap. reserve excess costs\$0.0034Maintenance reserve account - July\$0.0036Add: Increase in maintenance reserve\$0.0038Waiver offset reserve - July 1, 2\$0.0039Add: Increase in waiver offset reserve\$0.0038Waiver offset reserve - July 1, 2\$0.0039Add: Increase in waiver offset reserve\$0.0040Less: Bud. w/d from waiver offset reserve\$0.0052Adut education programs\$0.0052Adut education programs\$0.0050-752,76xOther reserves\$0.0050Less: Expenditures\$1,203,274.15Less: Encumbrances(\$215.36)\$1,203,058.7950Unapropriated\$1,149,615.05Unapropriated:\$1,203,274.1510Fund balance, July 1(\$993,431.84)70Fund balance, July 1\$1,203,276.15Intel appropriated:\$1,203,276.15Intel ind balance\$1,203,276.15Unapropriated:\$1,203,276.1510Fund balance, July 1\$1,203,276.15Intel ind balance\$1,203,276.15Intel ind balance\$1,203,276.15Intel ind balance\$1,203,276.15Intel ind balance\$1,203,276.15Intel ind balance\$1,203,276.15Intel ind balance <td< td=""><td>761</td><td>C</td><td>Capital reserve</td><th>account - July</th><td></td><td></td><td></td><td>\$0.00</td><td></td></td<> | 761 | C | Capital reserve | account - July | | | | \$0.00 | |
| 9 Less: Bud. w/d cap. reserve excess costs \$0.00 \$0.00 54 Maintenance reserve account - July \$0.00 56 Add: Increase in maintenance reserve \$0.00 58 Waiver offset reserve - July 1, 2 | 604 | Æ | Add: Increase in | capital reserve | | | | \$0.00 | |
| 34 Maintenance reserve account - July \$0.00 36 Add: Increase in maintenance reserve \$0.00 38 Waiver offset reserve - July 1, 2 \$0.00 38 Waiver offset reserve - July 1, 2 \$0.00 39 Add: Increase in waiver offset reserve \$0.00 4 Less: Bud. w/d from waiver offset reserve \$0.00 4 Less: Bud. w/d from waiver offset reserve \$0.00 52 Aduit education programs \$0.00 50-0752,76x Other reserves \$0.00 50 Appropriations (\$1.209,280.56) 52 Less: Expenditures \$1,203,274.15 50 Less: Encumbrances (\$21.536) 50 Vaiye dual appropriated \$1,149,615.05 50 Unappropriated \$1,203,058.79 70 Fund balance, July 1 (\$993,431.84) 71 Designated fund balance \$0.00 Budgeted fund balance Total liabilities and fund equity Eudgeted fund balance Total liabilities and fund equity Subtotal Subtotal Subtotal | 307 | L | .ess: Bud. w/d o | cap. reserve eligibl | le costs | | | \$0.00 | |
| 96 Add: Increase in maintenance reserve \$0.00 90 Less: Bud. w/d from maintenance reserve \$0.00 88 Waiver offset reserve - July 1, 2 \$0.00 99 Add: Increase in waiver offset reserve \$0.00 44 Less: Bud. w/d from waiver offset reserve \$0.00 92 Adult education programs \$0.00 92 Adult education programs \$0.00 92 Adult education programs \$0.00 93 Appropriations (\$1.209,280.56) 94 Less: Expenditures \$1,203,274.15 95 Less: Encumbrances (\$215.36) \$1,203,058.79 96 Fund balance, July 1 (\$993,431.84) 97 Total appropriated \$1,149,615.05 98 Unappropriated \$0.00 99 Fund balance \$0.00 90 Fund balance \$0.00 91 Designated fund balance \$1,209,280.56 92 Fund balance \$1,209,280.56 93 Total fund balance \$1,00,280.56 94 Designated fund balance \$1,209,280.56 95 Total fund balance \$1,209,280.56 95 Total fund balance \$1,209,280.56 95 <td>309</td> <td>L</td> <td>.ess: Bud. w/d o</td> <th>cap. reserve exces</th> <td>s costs</td> <td></td> <td></td> <td>\$0.00</td> <td>\$0.00</td> | 309 | L | .ess: Bud. w/d o | cap. reserve exces | s costs | | | \$0.00 | \$0.00 |
| 0Less: Bud. w/d from maintenance reserve\$0.00\$0.0088Waiver offset reserve - July 1, 2\$0.0099Add: Increase in waiver offset reserve\$0.0044Less: Bud. w/d from waiver offset reserve\$0.0052Adult education programs\$0.0052Adult education programs\$0.0050-752,76xOther reserves\$0.0050Appropriations\$1,203,274.1550Less: Expenditures\$1,203,274.1550Less: Encumbrances\$1,203,274.1550Unapropriated\$1,149,615.0550Unapropriated\$1,203,058.7970Fund balance, July 1(\$993,431.84)71Designated fund balance\$0.00Budgeted fund balanceTotal liabilities and fund equityEudgeted fund balanceTotal liabilities and fund equitySudgeted Fund Balance:Eudgeted Fund Balance:Eudgeted Fund Balance:Sudgeted Fund Balance:Eudgeted Fund Balance:Eudgeted Fund Balance:Sudgeted Fund Balance:Eudgeted Fund Balance:Sudgeted Fund Balance:Su | 764 | Ν | Maintenance res | serve account - Ju | ly | | | \$0.00 | |
| 88 Waiver offset reserve - July 1, 2 | 606 | P | Add: Increase in | maintenance rese | erve | | | \$0.00 | |
| 199 Add: Increase in waiver offset reserve \$0.00 14 Less: Bud. w/d from waiver offset reserve \$0.00 \$0.00 52 Adult education programs \$0.00 50-752,76x Other reserves \$0.00 01 Appropriations \$1,203,274.15 Less: Expenditures \$1,203,274.15 \$1,203,058.79 Less: Encumbrances \$\$215.36) \$1,203,058.79 Unappropriated \$1,149,615.05 \$1,149,615.05 Unappropriated: \$\$0.00 \$\$1,149,615.05 Unappropriated: \$\$0.00 \$\$1,209,280.56) 70 Fund balance, July 1 (\$\$93,431.84) 71 Designated fund balance \$\$0.00 Budgeted fund balance \$\$1,209,280.56] \$\$1,209,280.56] Total liabilities and fund equity \$\$0.00 \$\$357.62 Appropriations \$\$0.00 \$\$357.62 Subtotal < | 310 | L | ess: Bud. w/d f | rom maintenance | reserve | | | \$0.00 | \$0.00 |
| 4 Less: Bud. w/d from waiver offset reserve \$0.00 \$0.00 52 Adult education programs \$0.00 52 Other reserves \$0.00 50-752,76x Other reserves \$0.00 52 Appropriations \$1,203,274.15 \$0.00 52 Less: Expenditures \$1,203,274.15 \$1,149,615.05 50 Less: Encumbrances \$\$1,203,058.79 \$\$6,221.77) 50 Total appropriated \$\$1,149,615.05 \$\$1,149,615.05 Unappropriated \$\$1,149,615.05 Unappropriated \$\$1,149,615.05 Unappropriated \$\$1,149,615.05 Unappropriated \$\$1,203,058.79 \$\$1,209,280.56 Total appropriated \$\$0.00 Budgeted fund balance \$\$0.00 Total fund balance \$\$0.00 Total iabilities and fund equity Eudgeted \$\$1,209,280.56 Total liabilities and fund equity \$\$1,203,058.79 Recepitulation of Budgeted Fund Balance: \$\$1,209,280.56 Appropriations \$ | 768 | V | Vaiver offset re | serve - July 1, 2 | | | | \$0.00 | |
| 52 Adult education programs \$0.00 52 Other reserves \$0.00 50-752,76x Other reserves \$0.00 51 Appropriations \$1,203,274.15 52 Less: Expenditures \$1,203,274.15 52 Less: Expenditures \$1,203,058.79 52 Less: Encumbrances \$\$1,203,058.79 50 Total appropriated \$\$1,149,615.05 Unappropriated: (\$993,431.84) 70 Fund balance, July 1 (\$993,431.84) 71 Designated fund balance \$\$1,209,280.56 Budgeted fund balance Total liabilities and fund equity Educated fund balance Total liabilities and fund equity Receritulation of Budgeted Fund Balance: Total liabilities and fund equity Appropriations Revenues \$0.00 Subtotal (\$1,209,280.56) (\$1,203,058.79) | 609 | A | Add: Increase in | waiver offset rese | erve | | | \$0.00 | |
| 50-752,76x Other reserves \$0.00 50-752,76x Other reserves \$1,209,280.56) 50-752,76x Other reserves \$1,203,058.79 \$6,221.77) 50-752,76x Cises: Encumbrances \$1,149,615.05 \$1,149,615.05 50-752,76x Unappropriated \$1,149,615.05 \$1,203,058.79 \$\$1,149,615.05 50-752,76x Unappropriated: \$\$0.00 \$\$0.00 \$\$0.00 Fund balance, July 1 (\$\$993,431.84) \$\$1,209,280.56 \$\$1,209,280.56 \$\$1,209,280.56 Total fund balance \$\$1,209,280.56 \$\$1,209,280.56 \$\$1,209,280.56 \$\$1,209,280.56 Fund Balance: \$\$1,209,280.56 \$\$1,203,058.79 Receapitulation of Budgeted Fund Balance: \$\$0.00 \$\$357.62 Subtotal \$\$1,209,280.56 <td< td=""><td>314</td><td>L</td><td>ess: Bud. w/d f</td><th>rom waiver offset</th><td>reserve</td><td></td><td></td><td>\$0.00</td><td>\$0.00</td></td<> | 314 | L | ess: Bud. w/d f | rom waiver offset | reserve | | | \$0.00 | \$0.00 |
| Appropriations(\$1,209,280.56)D2Less: Expenditures\$1,203,274.15Less: Encumbrances(\$215.36)\$1,203,058.79Ctal appropriated\$1,149,615.05Unappropriated:\$1,149,615.05Unappropriated:\$1,149,615.05Designated fund balance, July 1\$1,209,280.56)Designated fund balance\$0.00Budgeted fund balance\$1,209,280.56Total labilities and fund equity\$1,209,280.56Eudgeted Fund Balance:Budgeted Fund Balance:Colspan="2">Subject Fund Balance:Subject fund balanceSubject fund Balance:Subject fund Balance:Subject fund Balance:Subject fund Salance:Subject fund Salance: | 762 | A | Adult education | programs | | | | | \$0.00 |
| 12 Less: Expenditures \$1,203,274.15 Less: Encumbrances (\$215.36) \$1,203,058.79 (\$6,221.77) Total appropriated \$1,149,615.05 \$1,149,615.05 Unappropriated: (\$993,431.84) \$1,209,280.56 70 Fund balance, July 1 (\$993,431.84) 71 Designated fund balance \$0.00 Budgeted fund balance \$1,209,280.56 Total fund balance \$1,209,280.56 Total fund balance \$1,209,280.56 Recapitulation of Budgeted Fund Balance: Eudgeted Appropriations (\$1,209,280.56) (\$1,203,058.79) Revenues \$0.00 \$357.62 Subtotal (\$1,209,280.56) (\$1,203,058.79) | 750-752,76x | C | Other reserves | | | | | | \$0.00 |
| Less: Encumbrances (\$215.36) \$1,203,058.79 (\$6,221.77) Total appropriated \$1,149,615.05 \$1,149,615.05 Unappropriated: (\$993,431.84) 70 Fund balance, July 1 (\$993,431.84) 71 Designated fund balance \$0.00 Budgeted fund balance \$1,209,280.56 Total fund balance \$1,209,280.56 Total liabilities and fund equity Total liabilities and fund equity Recapitulation of Budgeted Fund Balance: Appropriations (\$1,209,280.56) (\$1,203,058.79) Revenues \$0.00 \$357.62 Subtotal (\$1,209,280.56) (\$1,202,701.17) | 601 | ŀ | Appropriations | | | | (\$1,2 | 209,280.56) | |
| Total appropriated \$1,149,615.05 Unappropriated: (\$993,431.84) 70 Fund balance, July 1 (\$993,431.84) 71 Designated fund balance \$0.00 Budgeted fund balance \$1,209,280.56 Total fund balance Total fund balance Recapitulation of Budgeted Fund Balance: Total fund balance Revenues (\$1,209,280.56) (\$1,203,058.79) Revenues \$0.00 \$357.62 Subtotal (\$1,209,280.56) (\$1,202,701.17) | 602 | L | .ess: Expenditu | res | \$1,203,274 | .15 | | | |
| Unappropriated: 70 Fund balance, July 1 (\$993,431.84) 71 Designated fund balance \$0.00 Budgeted fund balance \$1,209,280.56 Total fund balance Total liabilities and fund equity Recapitulation of Budgeted Fund Balance: Pudgeted \$1,209,280.56 \$1,209,280.56 (\$1,203,058.79) Revenues \$0.00 \$357.62 Subtotal (\$1,209,280.56) (\$1,202,701.17) | | L | ess: Encumbra | inces | (\$215.) | 36) | \$1, | 203,058.79 | (\$6,221.77) |
| 70 Fund balance, July 1 (\$993,431.84) 71 Designated fund balance \$0.00 Budgeted fund balance \$1,209,280.56 Total fund balance Total fund balance Total fund balance Total liabilities and fund equity Recapitulation of Budgeted Fund Balance: Appropriations Revenues \$0.00 Subtotal (\$1,209,280.56) Subtotal (\$1,209,280.56) | | ٦ | Fotal appropriate | ed | | | | | \$1,149,615.05 |
| 71 Designated fund balance \$0.00 Budgeted fund balance \$1,209,280.56 Total fund balance Total fund balance Total liabilities and fund equity Recapitulation of Budgeted Fund Balance: Recapitulation of Budgeted Fund Balance: Appropriations (\$1,209,280.56) (\$1,203,058.79) Revenues \$0.00 \$357.62 Subtotal (\$1,209,280.56) (\$1,202,701.17) | Ur | nappro | opriated: | | | | | | |
| Budgeted fund balance \$1,209,280.56 Total fund balance Total fund balance Total liabilities and fund equity Total liabilities and fund equity Recapitulation of Budgeted Fund Balance: Eudgeted Appropriations (\$1,209,280.56) Revenues \$0.00 Subtotal (\$1,209,280.56) (\$1,209,280.56) (\$1,203,058.79) | 770 | F | ⁻ und balance, J | uly 1 | | | | | (\$993,431.84) |
| Total fund balance Total liabilities and fund equity Recapitulation of Budgeted Fund Balance: Appropriations (\$1,209,280.56) (\$1,203,058.79) Revenues \$0.00 \$357.62 Subtotal (\$1,209,280.56) (\$1,202,701.17) | 771 | [| Designated fund | l balance | | | | | \$0.00 |
| Total liabilities and fund equityRecapitulation of Budgeted Fund Balance:BudgetedActualAppropriations(\$1,209,280.56)(\$1,203,058.79)Revenues\$0.00\$357.62Subtotal(\$1,209,280.56)(\$1,202,701.17) | ? | E | Budgeted fund b | balance | | | | | \$1,209,280.56 |
| Budgeted Actual Appropriations (\$1,209,280.56) (\$1,203,058.79) Revenues \$0.00 \$357.62 Subtotal (\$1,209,280.56) (\$1,202,701.17) | | | Total fund | balance | | | | | |
| Budgeted Actual Appropriations (\$1,209,280.56) (\$1,203,058.79) Revenues \$0.00 \$357.62 Subtotal (\$1,209,280.56) (\$1,202,701.17) | | | Total liabi | lities and fund ec | quity | | | | |
| Appropriations (\$1,209,280.56) (\$1,203,058.79) Revenues \$0.00 \$357.62 Subtotal (\$1,209,280.56) (\$1,202,701.17) | Re | ecapi | tulation of Bud | geted Fund Bala | nce: | | | | |
| Revenues \$0.00 \$357.62 Subtotal (\$1,209,280.56) (\$1,202,701.17) | | | | | | | | <u>Budgeted</u> | Actual |
| Subtotal (\$1,209,280.56) (\$1,202,701.17) | Ap | ppropr | riations | | | | (\$1,2 | 209,280.56) | (\$1,203,058.79) |
| | Re | evenu | es | | | | | \$0.00 | \$357.62 |
| Change in capital reserve account: | Su | ubtota | 1 | | | | <u>(\$1,2</u> | 209,280.56) | (\$1,202,701.17) |
| | CI | hange | in capital reser | ve account: | | | | | |

<u>\$1,370,052.95</u>

<u>Variance</u>

\$1,365,463.77

| Appropriations | (\$1,209,280.56) | (\$1,203,058.79) | (\$6,221.77) |
|--|------------------|------------------|--------------|
| Revenues | \$0.00 | \$357.62 | (\$357.62) |
| Subtotal | (\$1,209,280.56) | (\$1,202,701.17) | (\$6,579.39) |
| 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) | (\$1,202,701.17) | (\$6,579.39) |
| 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 | (\$1,209,280.56) | (\$1,202,701.17) | (\$6,579.39) |
| Less: Adjustment for prior year | \$0.00 | \$0.00 | \$0.00 |
| Budgeted fund balance | (\$1,209,280.56) | (\$1,202,701.17) | (\$6,579.39) |
| | | | |

Prepared and submitted by :

Board Secretary

Starting date 7/1/2015 Ending date 2/29/2016 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

| | Assets: | | |
|-----------|--|------------------|------------------|
| Ϊς. | Cash in bank | | \$1.58 |
| 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 |
| | 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 | (\$3,600,723.00) | |
| 302 | Less revenues | \$124,095.00 | (\$3,476,628.00) |
| | Total assets and resources | | (\$3,476,626.42) |
| | 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 2/29/2016 | Fund: 40 | DEBT SERVICE FUNDS |
|------------------------|-----------------------|----------|--------------------|
|------------------------|-----------------------|----------|--------------------|

| | Fund Balance: | | | | |
|--------------|---|--------------|------------------|------------------|-------------------------|
| | Appropriated: | | | | |
| ī <u>5</u> 4 | 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 c | osts | \$0.00 | | |
| 309 | Less: Bud. w/d cap. reserve excess c | osts | \$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 res | erve | \$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 rese | erve | \$0.00 | \$0.00 | |
| 762 | Adult education programs | | | \$0.00 | |
| 750-752,76x | Other reserves | | | \$0.00 | |
| 601 | Appropriations | | (\$3,663,438.00) | | |
| 602 | Less: Expenditures | \$186,808.09 | | | |
| | Less: Encumbrances | \$0.00 | \$186,808.09 | (\$3,476,629.91) | |
| | Total appropriated | | | (\$3,476,629.91) | |
| | Unappropriated: | | | | |
| 770 | Fund balance, July 1 | | | (\$62,711.51) | |
| 771 | Designated fund balance | | | \$0.00 | |
| 2 | Budgeted fund balance | | | \$62,715.00 | |
| | Total fund balance | | | | (\$3,476,626.42) |
| | Total liabilities and fund equit | у | | | <u>(\$3,476,626.42)</u> |
| | Recapitulation of Budgeted Fund Balance | : | | | |
| | | | Budgeted | Actual | Variance |
| | Appropriations | | (\$3,663,438.00) | (\$186,808.09) | (\$3,476,629.91) |
| | Revenues | | \$3,600,723.00 | \$124,095.00 | \$3,476,628.00 |

,476,628.00 (\$62,713.09) <u>(\$1.91)</u> (\$62,715.00) Subtotal Change in capital reserve account: \$0.00 \$0.00 \$0.00 Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve (\$62,715.00) (\$62,713.09) <u>(\$1.91)</u> Subtotal Change in waiver offset reserve account: \$0.00 \$0.00 \$0.00 Plus - Increase in reserve \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 (\$62,713.09) <u>(\$1.91)</u> Subtotal (\$62,715.00) \$0.00 \$0.00 \$0.00 Less: Adjustment for prior year Budgeted fund balance (\$62,715.00) (\$62,713.09) (\$1.91)

Prepared and submitted by :

Board Secretary

Starting date 7/1/2015 Ending date 2/29/2016 Fund: 50 ENTERPRISE FUND

Assets and Resources

| | Assets: | | |
|-----------|--|--------------|---------------------|
| ñ., | Cash in bank | | \$248,005.58 |
| 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 | \$466,378.49 | \$466,378.49 |
| | Total assets and resources | | <u>\$819,382.10</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 | | \$3,526.02 |
| | Other current liabilities | | \$98,186.01 |
| | Total liabilities | | \$101,712.03 |
| | | | ÷ |

| Fund Balance: | |
|--------------------------|--|
| Appropriated: | |
| Decence for ensumbrances | |

| _ | | | | | | |
|---|------------|--------------------------------------|----------------|---------------|---------------|---------------------|
| 1 | 54 | Reserve for encumbrances | | | \$513,072.19 | |
| 7 | 61 | Capital reserve account - July | | \$0.00 | | |
| 6 | 04 | Add: Increase in capital reserve | | \$0.00 | | |
| 3 | 07 | Less: Bud. w/d cap. reserve eligible | costs | \$0.00 | | |
| 3 | 09 | Less: Bud. w/d cap. reserve excess | costs | \$0.00 | \$0.00 | |
| 7 | 64 | Maintenance reserve account - July | , | \$0.00 | | |
| 6 | 06 | Add: Increase in maintenance reser | ve | \$0.00 | | |
| 3 | 10 | Less: Bud. w/d from maintenance re | eserve | \$0.00 | \$0.00 | |
| 7 | 68 | Waiver offset reserve - July 1, 2 | | \$0.00 | | |
| 6 | 09 | Add: Increase in waiver offset reser | ve | \$0.00 | | |
| 3 | 14 | Less: Bud. w/d from waiver offset re | eserve | \$0.00 | \$0.00 | |
| 7 | 62 | Adult education programs | | | \$0.00 | |
| 7 | 50-752,76x | Other reserves | | | \$0.00 | |
| 6 | 01 | Appropriations | | \$56,457.75 | | |
| 6 | 02 | Less: Expenditures | \$354,877.72 | | | |
| | | Less: Encumbrances | (\$380,999.45) | (\$26,121.73) | \$30,336.02 | |
| | | Total appropriated | | | \$543,408.21 | |
| | Unap | opropriated: | | | | |
| 7 | 70 | Fund balance, July 1 | | | \$230,719.61 | |
| 7 | 71 | Designated fund balance | | | \$0.00 | |
| ? | | Budgeted fund balance | | | (\$56,457.75) | |
| | | Total fund balance | | | | \$717,670.07 |
| | | Total liabilities and fund equ | uity | | | <u>\$819,382.10</u> |
| | | | | | | |

Recapitulation of Budgeted Fund Balance:

| | Budgeted | Actual | Variance |
|--|--------------------|---------------------|----------------|
| Appropriations | \$56,457.75 | \$26,121.73 | \$30,336.02 |
| Revenues | \$0.00 | \$466,378.49 | (\$466,378.49) |
| Subtotal | <u>\$56,457.75</u> | <u>\$492,500.22</u> | (\$436,042.47) |
| 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>\$56,457.75</u> | <u>\$492,500.22</u> | (\$436,042.47) |
| 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>\$56,457.75</u> | <u>\$492,500.22</u> | (\$436,042.47) |
| Less: Adjustment for prior year | \$0.00 | \$0.00 | \$0.00 |
| Budgeted fund balance | <u>\$56,457.75</u> | \$492,500.22 | (\$436,042.47) |

Prepared and submitted by :

Board Secretary

Starting date 7/1/2015 Ending date 2/29/2016 Fund: 51 SUMMER CAMP

Assets and Resources

| | <u></u> | | |
|-----------|--|--------|------------|
| | Assets: | | |
| 1 - 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 | | \$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 |

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 | \$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 | | | | <u>\$3,779.00</u> |
| | Recapitulation of Budgeted Fund Balance: | | | | |
| | | | Budgeted | Actual | <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

\$68,128.00

Starting date 7/1/2015

481

Deferred revenues

Ending date 2/29/2016 Fund: 55 EXTENDED DAY

Assets and Resources

| | Assets: | | |
|-----------|--|--------------|-----------------------|
| te r | Cash in bank | | \$607,117.11 |
| 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 | \$440,021.15 | \$440,021.15 |
| | Total assets and resources | | <u>\$1,047,638.26</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 |
| | | | |

\$0.00 Other current liabilities \$68,128.00 Total liabilities

Starting date 7/1/2015 Ending date 2/29/2016 Fund: 55 EXTENDED DAY

| Fu | nd Balance: | | | | |
|-------------|--------------------------------------|---------------|----------------------|---------------------|-----------------------|
| Ар | Appropriated: | | | | |
| 54 | Reserve for encumbrances | | | \$57,915.58 | |
| 761 | Capital reserve account - July | | \$0.00 | | |
| 604 | Add: Increase in capital reserve | | \$0.00 | | |
| 307 | Less: Bud. w/d cap. reserve eligi | ble costs | \$0.00 | | |
| 309 | Less: Bud. w/d cap. reserve exce | ess costs | \$0.00 | \$0.00 | |
| 764 | Maintenance reserve account - J | uly | \$0.00 | | |
| 606 | Add: Increase in maintenance re | serve | \$0.00 | | |
| 310 | Less: Bud. w/d from maintenanc | e reserve | \$0.00 | \$0.00 | |
| 768 | Waiver offset reserve - July 1, 2_ | | \$0.00 | | |
| 609 | Add: Increase in waiver offset re | serve | \$0.00 | | |
| 314 | Less: Bud. w/d from waiver offse | t 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 | \$375,835.17 | | | |
| | Less: Encumbrances | (\$55,315.08) | \$320,520.09 | \$307,578.22 | |
| | Total appropriated | | | \$365,493.80 | |
| Un | appropriated: | | | | |
| 770 | Fund balance, July 1 | | | \$601,074.59 | |
| 771 | Designated fund balance | | | \$0.00 | |
| 2 | Budgeted fund balance | | | \$12,941.87 | |
| | Total fund balance | | | | \$979,510.26 |
| | Total liabilities and fund e | equity | | | <u>\$1,047,638.26</u> |
| Re | capitulation of Budgeted Fund Bal | ance: | | | |
| | | | Budgeted | Actual | Variance |
| Ap | propriations | | (\$12,941.87) | (\$320,520.09) | \$307,578.22 |
| Re | evenues | | \$0.00 | \$440,021.15 | (\$440,021.15) |
| Su | btotal | | (\$12,941.87) | <u>\$119,501.06</u> | (\$132,442.93) |
| Ch | ange in capital reserve account: | | | | |
| | Plus - Increase in reserve | | \$0.00 | \$0.00 | \$0.00 |
| | Less - Withdrawal from reserve | | \$0.00 | \$0.00 | \$0.00 |
| Su | btotal | | <u>(\$12,941.87)</u> | <u>\$119,501.06</u> | (\$132,442.93) |
| Cł | ange in waiver offset reserve accoun | t: | | | |
| | Plus - Increase in reserve | | \$0.00 | \$0.00 | \$0.00 |
| | Less - Withdrawal from reserve | | \$0.00 | \$0.00 | \$0.00 |
| Su | btotal | | (\$12,941.87) | <u>\$119,501.06</u> | <u>(\$132,442.93)</u> |
| | Less: Adjustment for prior year | | \$0.00 | \$0.00 | \$0.00 |
| _ | | | | A 440 504 00 | |

Prepared and submitted by :

Budgeted fund balance

Board Secretary

(\$12,941.87)

Date

<u>\$119,501.06</u>

(\$132,442.93)