

**NUTLEY BOARD OF EDUCATION
REPORT OF THE SECRETARY
DATED MARCH 31, 2016**

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

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


BOARD SECRETARY

MARCH 31, 2016

Starting date 7/1/2015 Ending date 3/31/2016 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$7,885,450.79
102 - 106	Cash Equivalents		\$3,300.00
111	Investments		\$0.00
116	Capital Reserve Account		\$1,391,976.67
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$13,691,460.00

Accounts Receivable:

132	Interfund	\$4,949.02	
141	Intergovernmental - State	\$1,853,672.72	
142	Intergovernmental - Federal	\$22,166.99	
143	Intergovernmental - Other	\$1,900.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$253,895.71	\$2,136,584.44

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	\$124,585.65	\$1,167,148.65

Total assets and resources

\$26,275,920.55

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 3/31/2016 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:

754	Reserve for encumbrances			\$17,180,947.18
761	Capital reserve account - July	\$3,492,726.00		
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	\$3,492,726.00	
764	Maintenance reserve account - July	\$545,874.90		
606	Add: Increase in maintenance reserve	\$0.00		
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$545,874.90	
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	\$525,184.22		
602	Less: Expenditures	\$16,767,329.30		
	Less: Encumbrances	(\$14,370,846.18)	\$2,396,483.12	\$2,921,667.34
	Total appropriated			\$24,141,215.42
Unappropriated:				
770	Fund balance, July 1			\$1,617,576.35
771	Designated fund balance			\$0.00
	Budgeted fund balance			\$517,378.78
	Total fund balance			\$26,276,170.55
	Total liabilities and fund equity			\$26,275,920.55

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$525,184.22	(\$2,396,483.12)	\$2,921,667.34
Revenues	(\$1,042,563.00)	\$124,585.65	(\$1,167,148.65)
Subtotal	<u>(\$517,378.78)</u>	<u>(\$2,271,897.47)</u>	<u>\$1,754,518.69</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$2,100,749.33)	\$2,100,749.33
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>(\$517,378.78)</u>	<u>(\$4,372,646.80)</u>	<u>\$3,855,268.02</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>(\$517,378.78)</u>	<u>(\$4,372,646.80)</u>	<u>\$3,855,268.02</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>(\$517,378.78)</u>	<u>(\$4,372,646.80)</u>	<u>\$3,855,268.02</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 3/31/2016 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$24,637.73)
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	(\$11,130.60)	
142	Intergovernmental - Federal	\$127,277.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	(\$1,259.86)	\$114,886.54

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	\$826,638.54	(\$232,432.46)

Total assets and resources

(\$142,183.65)

Liabilities and Fund Equity

Liabilities:

101	Cash in bank		(\$24,637.73)
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 3/31/2016 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

'54	Reserve for encumbrances			\$232,984.67	
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		\$114,234.50		
602	Less: Expenditures	\$478,785.58			
	Less: Encumbrances	(\$202,865.78)	\$275,919.80	\$390,154.30	
	Total appropriated			\$623,138.97	
	Unappropriated:				
770	Fund balance, July 1			\$129,380.72	
771	Designated fund balance			\$0.00	
	Budgeted fund balance			(\$1,173,305.50)	
	Total fund balance				(\$420,785.81)
	Total liabilities and fund equity				(\$142,183.65)

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$114,234.50	(\$275,919.80)	\$390,154.30
Revenues	\$1,059,071.00	\$826,638.54	\$232,432.46
Subtotal	<u>\$1,173,305.50</u>	<u>\$550,718.74</u>	<u>\$622,586.76</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>\$1,173,305.50</u>	<u>\$550,718.74</u>	<u>\$622,586.76</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>\$1,173,305.50</u>	<u>\$550,718.74</u>	<u>\$622,586.76</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,173,305.50</u>	<u>\$550,718.74</u>	<u>\$622,586.76</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 3/31/2016 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$789,735.22
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	\$122.24	\$122.24

Total assets and resources

\$1,270,052.95

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

Total liabilities

\$4,589.18

Starting date 7/1/2015 Ending date 3/31/2016 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

'54	Reserve for encumbrances			\$1,165,241.41	
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		(\$1,209,280.56)		
602	Less: Expenditures	\$1,103,274.15			
	Less: Encumbrances	(\$9,619.95)	\$1,093,654.20	(\$115,626.36)	
	Total appropriated			\$1,049,615.05	
	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				\$1,265,463.77
	Total liabilities and fund equity				<u>\$1,270,052.95</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	(\$1,209,280.56)	(\$1,093,654.20)	(\$115,626.36)
Revenues	\$0.00	\$122.24	(\$122.24)
Subtotal	<u>(\$1,209,280.56)</u>	<u>(\$1,093,531.96)</u>	<u>(\$115,748.60)</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>(\$1,209,280.56)</u>	<u>(\$1,093,531.96)</u>	<u>(\$115,748.60)</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>(\$1,209,280.56)</u>	<u>(\$1,093,531.96)</u>	<u>(\$115,748.60)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>(\$1,209,280.56)</u>	<u>(\$1,093,531.96)</u>	<u>(\$115,748.60)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 3/31/2016 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

...	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 3/31/2016 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		(\$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	
	Budgeted fund balance			\$62,715.00	
	Total fund balance				(\$3,476,626.42)
	Total liabilities and fund equity				(\$3,476,626.42)

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	(\$3,663,438.00)	(\$186,808.09)	(\$3,476,629.91)
Revenues	\$3,600,723.00	\$124,095.00	\$3,476,628.00
Subtotal	<u>(\$62,715.00)</u>	<u>(\$62,713.09)</u>	<u>(\$1.91)</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>(\$62,715.00)</u>	<u>(\$62,713.09)</u>	<u>(\$1.91)</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>(\$62,715.00)</u>	<u>(\$62,713.09)</u>	<u>(\$1.91)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>(\$62,715.00)</u>	<u>(\$62,713.09)</u>	<u>(\$1.91)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 3/31/2016 Fund: 50 ENTERPRISE FUND

Assets and Resources

Assets:

101	Cash in bank		\$296,848.42
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	\$766.98	
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			\$103,422.57
Resources:			
	Estimated revenues	\$0.00	
302	Less revenues	\$351,010.10	\$351,010.10
Total assets and resources			<u>\$751,948.09</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

Starting date 7/1/2015 Ending date 3/31/2016 Fund: 50 ENTERPRISE FUND

Fund Balance:

Appropriated:

'54	Reserve for encumbrances			\$445,115.79	
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		\$56,457.75		
602	Less: Expenditures	\$287,443.71			
	Less: Encumbrances	(\$313,043.05)	(\$25,599.34)	\$30,858.41	
	Total appropriated			\$475,974.20	
	Unappropriated:				
770	Fund balance, July 1			\$230,719.61	
771	Designated fund balance			\$0.00	
	Budgeted fund balance			(\$56,457.75)	
	Total fund balance				\$650,236.06
	Total liabilities and fund equity				<u>\$751,948.09</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$56,457.75	\$25,599.34	\$30,858.41
Revenues	\$0.00	\$351,010.10	(\$351,010.10)
Subtotal	<u>\$56,457.75</u>	<u>\$376,609.44</u>	<u>(\$320,151.69)</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>\$56,457.75</u>	<u>\$376,609.44</u>	<u>(\$320,151.69)</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>\$56,457.75</u>	<u>\$376,609.44</u>	<u>(\$320,151.69)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$56,457.75</u>	<u>\$376,609.44</u>	<u>(\$320,151.69)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2015 Ending date 3/31/2016 Fund: 51 SUMMER CAMP

Assets and Resources

Assets:

101	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 3/31/2016 Fund: 51 SUMMER CAMP

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:

	<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 3/31/2016 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

101	Cash in bank		\$630,004.43
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	\$350,139.63	\$350,139.63

Total assets and resources

\$980,644.06

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
	Other current liabilities		\$0.00

Total liabilities

\$68,128.00

Starting date 7/1/2015 Ending date 3/31/2016 Fund: 55 EXTENDED DAY

Fund Balance:

Appropriated:

54	Reserve for encumbrances			\$43,393.36	
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		(\$12,941.87)		
602	Less: Expenditures	\$308,840.97			
	Less: Encumbrances	(\$40,792.86)	\$268,048.11	\$255,106.24	
	Total appropriated			\$298,499.60	
	Unappropriated:				
770	Fund balance, July 1			\$601,074.59	
771	Designated fund balance			\$0.00	
	Budgeted fund balance			\$12,941.87	
	Total fund balance				\$912,516.06
	Total liabilities and fund equity				<u>\$980,644.06</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	(\$12,941.87)	(\$268,048.11)	\$255,106.24
Revenues	\$0.00	\$350,139.63	(\$350,139.63)
Subtotal	<u>(\$12,941.87)</u>	<u>\$82,091.52</u>	<u>(\$95,033.39)</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>(\$12,941.87)</u>	<u>\$82,091.52</u>	<u>(\$95,033.39)</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>(\$12,941.87)</u>	<u>\$82,091.52</u>	<u>(\$95,033.39)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>(\$12,941.87)</u>	<u>\$82,091.52</u>	<u>(\$95,033.39)</u>

Prepared and submitted by : _____

Board Secretary

Date