# NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY DATED MAY 31, 2016

BOARD SECRETARY'S MONTHLY CERTIFICATION BUDGETARY LINE ITEM STATUS

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

San Gerandes
BOARD SECRETARY

MAY 31, 2016

Intergovernmental accounts payable - state

Accounts payable

Contracts payable

Deferred revenues
Other current liabilities

**Total liabilities** 

Loans payable

411

421

431

451

481

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

(\$250.00)

(\$250.00)

### Starting date 7/1/2015 Ending date 5/31/2016 Fund: 10 GENERAL CURRENT EXPENSE

	Assets:		
1 - 1	Cash in bank		\$8,278,396.86
102 - 106	Cash Equivalents		\$3,300.00
111	Investments		\$0.00
116	Capital Reserve Account		\$1,392,908.50
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$4,563,820.00
	Accounts Receivable:		
132	Interfund	\$4,949.02	
141	Intergovernmental - State	\$1,000,759.64	
142	Intergovernmental - Federal	\$22,166.99	
143	Intergovernmental - Other	\$1,900.00	
153, 154	Other (net of estimated uncollectable of \$)	\$150,713.62	\$1,180,489.27
	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	(\$442,866.20)	\$599,696.80
	Total assets and resources		<u>\$16,018,611.43</u>
	Liabilities and Fund Equity		
	Liabilities:		

## Starting date 7/1/2015 Ending date 5/31/2016 Fund: 10 GENERAL CURRENT EXPENSE

#### Fund Balance:

Δn	nror	riat	ted.

54   Reserve for encumbrances   \$7,074,077.05		Appropriated:				
604         Add: Increase in capital reserve         \$0,00           307         Less: Bud. wid cap, reserve eligible costs         \$0,00           308         Less: Bud. wid cap, reserve excess costs         \$0,00           764         Maintenance reserve account: July         \$545,874.90           905         Add: Increase in maintenance reserve         \$0,00           310         Less: Bud. wid from maintenance reserve         \$0,00           609         Add: Increase in waiver offset reserve         \$0,00           609         Add: Increase in waiver offset reserve         \$0,00           609         Add: Increase in waiver offset reserve         \$0,00           762         Adult education programs         \$0,00           763         Cherseeves         \$0,00           601         Appropriations         \$61,50,000.18           602         Appropriations         \$6,510,000.18           603         Less: Encumbrances         \$4,263,976.09           770         Fund balance, July 1         \$1,617,576.35           771         Budgeted fund balance         \$31,617,576.35           772         Fund balance, July 1         \$1,617,576.35           773         Roserverter protal fund balance         \$0,00           7	. 54	Reserve for encumbrances			\$7,074,077.05	
307         Less: Bud. wid cap. reserve excess costs         \$0,00         \$3,492,726.00         \$4,260.00         \$3,492,726.00         \$4,260.00         \$3,492,726.00         \$4,260.00	761	Capital reserve account - July		\$3,492,726.00		
309         Less: Bud. w/d cap. reserve account. July         \$545,874,90         33,492,726.00         Capability           764         Maintenance reserve account. July         \$545,874,90         Capability         Capability <t< td=""><td>604</td><td>Add: Increase in capital reser</td><td>ve</td><td>\$0.00</td><td></td><td></td></t<>	604	Add: Increase in capital reser	ve	\$0.00		
764         Maintenance reserve account - July         \$545,874.90         - Received account - July 1, 2 account -	307	Less: Bud. w/d cap. reserve e	ligible costs	\$0.00		
606         Add: Increase in maintenance reserve         \$0.00         \$545,874.90	309	Less: Bud. w/d cap. reserve e	xcess costs	\$0.00	\$3,492,726.00	
310         Less: Bud. w/d from maintenance reserve         \$0.00         \$545,874.90         \$686         Walver offset reserve - July 1, 2	764	Maintenance reserve account	- July	\$545,874.90		
768         Waiver offset reserve – July 1, 2	606	Add: Increase in maintenance	reserve	\$0.00		
609         Add: Increase in waiver offset reserve         \$0.00	310	Less: Bud. w/d from maintena	ince reserve	\$0.00	\$545,874.90	
314         Less: Bud. wid from waiver offset reserve         \$0.00         \$0.00           762         Adult education programs         \$0.00         \$0.00           750-752,76x         Other reserves         \$0.00         \$0.00           601         Appropriations         \$615,669.22         \$0.00         \$0.00           602         Less: Expenditures         \$6,510,020.18         \$2,246,044.13         \$2,862,713.35         \$0.00           Total appropriated         \$2,246,044.13         \$2,862,713.35         \$0.00         \$0.00           Total appropriated         \$1,617,576.35         \$0.00	768	Waiver offset reserve - July 1	2	\$0.00		
762         Adult education programs         \$0.00           750-752,76x         Other reserves         \$0.00           601         Appropriations         \$616,669.22           602         Less: Expenditures         \$6,510,020.18           Less: Expenditures         \$6,510,020.18           Less: Encumbrances         \$4,263,976.05)         \$2,246,044.13         \$2,862,713.35           Total appropriated:           Total appropriated:           Total fund balance         \$0.00           Total fund balance         \$425,893.78           Total fund balance         \$16,018,861.43           Total liabilities and fund equity         \$16,018,861.43           Budgeted Fund Balance         \$16,018,861.43           Recapitulation of Budgeted Fund Balance         \$16,018,861.43         \$16,018,861.43           Budgeted fund balance         \$16,018,861.43         \$16,018,861.43         \$16,018,861.43           Recapitulation of Budgeted Fund Balance         \$16,018,861.43         \$16,018,861.43         \$16,018,861.43         \$16,018,861.43         \$16,018,861.43         \$16,018,861.43         \$16,018,861.43         \$16,018,861.43         \$16,018,861.43         \$16,018,861.43         \$16	609	Add: Increase in waiver offset	reserve	\$0.00		
750-752,76x	314	Less: Bud. w/d from waiver of	fset reserve	\$0.00	\$0.00	
601 Appropriations \$6,510,020.18  1 Less: Expenditures \$6,510,020.18  1 Less: Encumbrances \$6,510,020.18  1 Unappropriated:  770 Fund balance, July 1  771 Designated fund balance  772 Budgeted fund balance  773 Total ilabilities and fund equity  774 Total liabilities and fund equity  775 Revenues  776 Appropriations  777 Revenues  777 Appropriations  778 Revenues  779 Revenues  779 Revenues  770 Appropriations  770 Budgeted Fund Balance:  870 Appropriations  870 Ap	762	Adult education programs			\$0.00	
Content   Con	750-752,7	6x Other reserves			\$0.00	
Less: Encumbrances         (\$4,263,976.05)         \$2,246,044.13         \$2,862,713.35         Head of the proper pro	601	Appropriations		\$616,669.22		
Total appropriated:   \$13,975,391.30   Unappropriated:	602	Less: Expenditures	\$6,510,020.18			
Unappropriated:		Less: Encumbrances	(\$4,263,976.05)	\$2,246,044.13	\$2,862,713.35	
770         Fund balance, July 1         \$1,617,576.35         Percent School           771         Designated fund balance         \$0.00         \$0.00           Budgeted fund balance         \$425,893.78         \$16,018,861.43           Total liabilities and fund equity         \$16,018,611.43           Recapitulation of Budgeted Fund Balance:         Budgeted         Actual         Variance           Appropriations         \$616,669.22         \$2,246,044.13         \$2,862,713.35           Revenues         \$1,042,563.00         \$442,866.20         \$599,696.80           Subtotal         \$2,263,016.55         \$2,688,910.33         \$2,263,016.55           Change in capital reserve account:         \$0.00         \$52,099,817.50         \$2,099,817.50           Less - Withdrawal from reserve         \$0.00         \$0.00         \$0.00         \$0.00           Subtotal         \$425,893.78         \$4,788,727.83         \$4.362,834.05           Plus - Increase in reserve         \$0.00         \$0.00         \$0.00           Less - Withdrawal from reserve         \$0.00         \$0.00         \$0.00           Less - Withdrawal from reserve         \$0.00         \$0.00         \$0.00           Less: Adjustment for prior year         \$0		Total appropriated			\$13,975,391.30	
771         Designated fund balance         \$0.00           Budgeted fund balance         \$425,893.78           Total fund balance         \$16,018,861.43           Total liabilities and fund equity         \$16,018,611.43           Budgeted         Actual         Variance           Appropriations         \$616,669.22         (\$2,246,044.13)         \$2,862,713.35           Revenues         (\$1,042,563.00)         (\$442,866.20)         (\$599,696.80)           Subtotal         (\$2,099,817.50)         \$2,099,817.50           Change in capital reserve account:           Plus - Increase in reserve         \$0.00         (\$2,099,817.50)         \$2,099,817.50           Subtotal         (\$425,893.78)         (\$4.788,727.83)         \$4,362,834.05           Change in waiver offset reserve account:           Plus - Increase in reserve         \$0.00         \$0.00         \$0.00         \$0.00           Change in waiver offset reserve account:         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.		Unappropriated:				
Budgeted fund balance   \$425,893.78   Total fund balance   \$16,018,861.43   Total liabilities and fund equity   \$16,018,861.43   \$16,018,61.43   \$16,018,611.43   \$16,018,611.43   \$16,018,611.43   \$16,018,611.43   \$16,018,611.43   \$16,018,611.43   \$16,018,611.43   \$16,018,611.43   \$16,018,611.43   \$16,018,611.43   \$16,018,611.43   \$16,018,611.43   \$16,018,611.43   \$16,018,611.43   \$16,018,611.	770	Fund balance, July 1			\$1,617,576.35	
Total fund balance         \$16,018,861.43           Total liabilities and fund equity         \$16,018,861.43           Recapitulation of Budgeted Fund Balance:           Budgeted         Actual         Yariance           Appropriations         \$8616,669.22         \$2,246,044.13         \$2,862,713.35           Revenues         \$61,042,563.00         \$2,688,910.33         \$2,263,016.55           Change in capital reserve account:           Plus - Increase in reserve         \$0.00         \$2,099,817.50	771	Designated fund balance			\$0.00	
Total liabilities and fund equity         \$16,018,611.43           Recapitulation of Budgeted Fund Balance:         Budgeted         Actual         Variance           Appropriations         \$616,669.22         (\$2,246,044.13)         \$2,862,713.35           Revenues         (\$1,042,563.00)         (\$442,866.20)         (\$599,696.80)           Subtotal         (\$425,893.78)         (\$2,688.910.33)         \$2,263,016.55           Change in capital reserve account:           Plus - Increase in reserve         \$0.00         (\$2,099,817.50)         \$2,099,817.50	<b>?</b> *	Budgeted fund balance			\$425,893.78	
Recapitulation of Budgeted Fund Balance:           Budgeted         Actual         Variance           Appropriations         \$616,669.22         (\$2,246,044.13)         \$2,862,713.35           Revenues         (\$1,042,563.00)         (\$442,866.20)         (\$599,696.80)           Subtotal         (\$425,893.78)         (\$2,688,910.33)         \$2,263,016.55           Change in capital reserve account:         Plus - Increase in reserve         \$0.00         (\$2,099,817.50)         \$2,099,817.50           Less - Withdrawal from reserve         \$0.00         \$0.00         \$0.00           Subtotal         (\$425,893.78)         (\$4,788,727.83)         \$4,362,834.05           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         \$0.00           Subtotal         (\$425,893.78)         (\$4,788,727.83)         \$4,362,834.05           Less: Adjustment for prior year         \$0.00         \$0.00         \$0.00		Total fund balance				\$16,018,861.43
Appropriations         Budgeted         Actual         Variance           Appropriations         \$616,669.22         (\$2,246,044.13)         \$2,862,713.35           Revenues         (\$1,042,563.00)         (\$442,866.20)         (\$599,696.80)           Subtotal         (\$425,893.78)         (\$2,688,910.33)         \$2,263,016.55           Change in capital reserve account:         Plus - Increase in reserve         \$0.00         (\$2,099,817.50)         \$2,099,817.50           Less - Withdrawal from reserve         \$0.00         \$0.00         \$0.00           Subtotal         (\$425,893.78)         (\$4,788,727.83)         \$4,362,834.05           Plus - Increase in reserve         \$0.00         \$0.00         \$0.00           Less - Withdrawal from reserve         \$0.00         \$0.00         \$0.00           Subtotal         (\$425,893.78)         (\$4,788,727.83)         \$4,362,834.05           Less: Adjustment for prior year         \$0.00         \$0.00         \$0.00		Total liabilities and fur	nd equity			\$16,018,611.43
Appropriations         \$616,669.22         (\$2,246,044.13)         \$2,862,713.35           Revenues         (\$1,042,563.00)         (\$442,866.20)         (\$599,696.80)           Subtotal         (\$425,893.78)         (\$2,688,910.33)         \$2,263,016.55           Change in capital reserve account:         \$0.00         (\$2,099,817.50)         \$2,099,817.50           Less - Withdrawal from reserve         \$0.00         \$0.00         \$0.00           Subtotal         (\$425,893.78)         (\$4,788,727.83)         \$4,362,834.05           Change in waiver offset reserve account:         \$0.00         \$0.00         \$0.00           Less - Withdrawal from reserve         \$0.00         \$0.00         \$0.00           Less - Withdrawal from reserve         \$0.00         \$0.00         \$0.00           Subtotal         (\$425,893.78)         (\$4,788,727.83)         \$4,362,834.05           Less: Adjustment for prior year         \$0.00         \$0.00         \$0.00		Recapitulation of Budgeted Fund	Balance:			
Revenues         (\$1,042,563.00)         (\$442,866.20)         (\$599,696.80)           Subtotal         (\$425,893.78)         (\$2,688,910.33)         \$2,263,016.55           Change in capital reserve account:         Plus - Increase in reserve         \$0.00         (\$2,099,817.50)         \$2,099,817.50           Less - Withdrawal from reserve         \$0.00         \$0.00         \$0.00           Subtotal         (\$425,893.78)         (\$4,788,727.83)         \$4,362,834.05           Change in waiver offset reserve account:         \$0.00         \$0.00         \$0.00           Less - Withdrawal from reserve         \$0.00         \$0.00         \$0.00           Subtotal         (\$425,893.78)         (\$4,788,727.83)         \$4,362,834.05           Less: Adjustment for prior year         \$0.00         \$0.00         \$0.00					· <del></del>	
Subtotal         (\$425,893.78)         (\$2,688,910.33)         \$2,263,016.55           Change in capital reserve account:         Plus - Increase in reserve         \$0.00         (\$2,099,817.50)         \$2,099,817.50           Less - Withdrawal from reserve         \$0.00         \$0.00         \$0.00           Subtotal         (\$425,893.78)         (\$4,788,727.83)         \$4,362,834.05           Change in waiver offset reserve account:         Plus - Increase in reserve         \$0.00         \$0.00         \$0.00         \$0.00           Less - Withdrawal from reserve         \$0.00         \$0.00         \$0.00         \$0.00           Subtotal         (\$425,893.78)         (\$4,788,727.83)         \$4,362,834.05         \$0.00         \$0		Appropriations				
Change in capital reserve account:         Plus - Increase in reserve       \$0.00       (\$2,099,817.50)       \$2,099,817.50         Less - Withdrawal from reserve       \$0.00       \$0.00       \$0.00         Subtotal       (\$425,893.78)       (\$4,788,727.83)       \$4,362,834.05         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       (\$425,893.78)       (\$4,788,727.83)       \$4,362,834.05         Less: Adjustment for prior year       \$0.00       \$0.00       \$0.00		Revenues		•		
Plus - Increase in reserve         \$0.00         (\$2,099,817.50)         \$2,099,817.50           Less - Withdrawal from reserve         \$0.00         \$0.00         \$0.00           Subtotal         (\$425,893.78)         (\$4,788,727.83)         \$4,362,834.05           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         (\$425,893.78)         (\$4,788,727.83)         \$4,362,834.05           Less: Adjustment for prior year         \$0.00         \$0.00         \$0.00		Subtotal		(\$425,893.78)	(\$2,688,910.33)	<u>\$2,263,016.55</u>
Less - Withdrawal from reserve         \$0.00         \$0.00         \$0.00           Subtotal         (\$425,893.78)         (\$4,788,727.83)         \$4,362,834.05           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         (\$425,893.78)         (\$4,788,727.83)         \$4,362,834.05           Less: Adjustment for prior year         \$0.00         \$0.00         \$0.00		Change in capital reserve account:				
Subtotal         (\$425.893.78)         (\$4,788,727.83)         \$4,362,834.05           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         (\$425,893.78)         (\$4,788,727.83)         \$4,362,834.05           Less: Adjustment for prior year         \$0.00         \$0.00         \$0.00		Plus - Increase in reserve				
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       (\$425,893.78)       (\$4,788,727.83)       \$4,362,834.05         Less: Adjustment for prior year       \$0.00       \$0.00       \$0.00		Less - Withdrawal from reser	ve	\$0.00	\$0.00	
Plus - Increase in reserve       \$0.00       \$0.00       \$0.00         Less - Withdrawal from reserve       \$0.00       \$0.00       \$0.00         Subtotal       (\$425,893.78)       (\$4,788,727.83)       \$4,362,834.05         Less: Adjustment for prior year       \$0.00       \$0.00       \$0.00				(\$425,893.78)	(\$4,788,727.83)	<u>\$4,362,834.05</u>
Less - Withdrawal from reserve       \$0.00       \$0.00       \$0.00         Subtotal       (\$425,893.78)       (\$4,788,727.83)       \$4,362,834.05         Less: Adjustment for prior year       \$0.00       \$0.00       \$0.00		Change in waiver offset reserve acco	ount:			
Subtotal         (\$425,893.78)         (\$4,788,727.83)         \$4,362,834.05           Less: Adjustment for prior year         \$0.00         \$0.00         \$0.00		Plus - Increase in reserve		\$0.00	\$0.00	
Less: Adjustment for prior year \$0.00 \$0.00 \$0.00		Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
		Subtotal		(\$425,893.78)	(\$4,788,727.83)	<u>\$4,362,834.05</u>
Budgeted fund balance (\$425,893.78) (\$4,788,727.83) \$4,362,834.05		Less: Adjustment for prior year	ar	\$0.00	\$0.00	\$0.00
		Budgeted fund balance		(\$425,893.78)	(\$4,788,727.83)	<u>\$4,362,834.05</u>
Prepared and submitted by :		Dropprod and submitted by				

**Board Secretary** 

## Starting date 7/1/2015 Ending date 5/31/2016 Fund: 20 SPECIAL REVENUE FUNDS

### **Assets and Resources**

A	Assets:		
Ίψ.	Cash in bank		\$259,455.88
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
A	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
L	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
(	Other Current Assets		\$0.00
į	Resources:		
	Estimated revenues	(\$1,059,071.00)	
302	Less revenues	\$295,936.94	(\$763,134.06)
	Total assets and resources		(\$377,074.04)

## **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
	Other current liabilities	\$0.00
	Total liabilities	\$278,602.16

## Starting date 7/1/2015 Ending date 5/31/2016 Fund: 20 SPECIAL REVENUE FUNDS

#### Fund Balance:

AΒ	proi	oriat	ed:

7 54	ppropriated:  Reserve for encumbrances			\$191,831.05	
761	Capital reserve account - July		\$0.00	Ψ101,001.00	
604	Add: Increase in capital reserv	re	\$0.00		
307	Less: Bud. w/d cap. reserve e		\$0.00		
309	Less: Bud. w/d cap. reserve e		\$0.00	\$0.00	
764	Maintenance reserve account		\$0.00	•	
606	Add: Increase in maintenance	•	\$0.00		
310	Less: Bud. w/d from maintena	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 of	set reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$129,312.50		
602	Less: Expenditures	\$243,895.19			
	Less: Encumbrances	(\$161,712.16)	\$82,183.03	\$211,495.53	
	Total appropriated			\$403,326.58	
L	nappropriated:				
770	Fund balance, July 1			\$129,380.72	
771	Designated fund balance			\$0.00	
?	Budgeted fund balance			(\$1,188,383.50)	
	Total fund balance				(\$655,676.20)
	Total liabilities and fun	d equity			(\$377,074.04)
F	ecapitulation of Budgeted Fund I	Balance:			
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
A	ppropriations		\$129,312.50	(\$82,183.03)	\$211,495.53
F	levenues		\$1,059,071.00	\$295,936.94	\$763,134.06
S	ubtotal		<u>\$1,188,383.50</u>	<u>\$213,753.91</u>	<u>\$974,629.59</u>
C	change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	ve .	\$0.00	\$0.00	\$0.00
	ubtotal		<u>\$1,188,383.50</u>	<u>\$213,753.91</u>	<u>\$974,629.59</u>
C	change in waiver offset reserve acco	unt:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	/e	\$0.00	\$0.00	\$0.00
S	subtotal		<u>\$1,188,383.50</u>	<u>\$213,753.91</u>	<u>\$974,629.59</u>
	Less: Adjustment for prior yea	ır	\$0.00	\$0.00	\$0.00
E	Budgeted fund balance		<u>\$1,188,383.50</u>	<u>\$213,753.91</u>	<u>\$974,629.59</u>
F	repared and submitted by :				

**Board Secretary** 

**Total liabilities** 

\$4,589.18

## Starting date 7/1/2015 Ending date 5/31/2016 Fund: 30 CAPITAL PROJECTS FUNDS

	Assets:		
i.	Cash in bank		\$763,898.44
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	(\$372.98)	(\$372.98)
	Total assets and resources		<u>\$1,243,720.95</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		\$0.00
	Other current liabilities		\$4,589.18

## Starting date 7/1/2015 Ending date 5/31/2016 Fund: 30 CAPITAL PROJECTS FUNDS

Appropriated:
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	Appropriated:				
7 54	Reserve for encumbrances			\$1,138,909.41	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserv	⁄e	\$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	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 of	fset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76	Other reserves			\$0.00	
601	Appropriations		(\$1,209,280.56)		
602	Less: Expenditures	\$1,076,942.15			
	Less: Encumbrances	\$16,712.05	\$1,093,654.20	(\$115,626.36)	
	Total appropriated			\$1,023,283.05	
	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				\$1,239,131.77
	Total liabilities and fun	d equity			<u>\$1,243,720.95</u>
	Recapitulation of Budgeted Fund I	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	(\$372.98)	\$372.98
	Subtotal		(\$1,209,280.56)	(\$1,094,027.18)	(\$115,253.38)
	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	re	\$0.00	\$0.00	\$0.00
	Subtotal		(\$1,209,280.56)	(\$1,094,027.18)	(\$115,253.38)
	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		(\$1,209,280.56)	(\$1,094,027.18)	(\$115,253.38)
	Less: Adjustment for prior yea	ır	\$0.00	\$0.00	\$0.00
	Budgeted fund balance		(\$1,209,280.56)	(\$1,094,027.18)	(\$115,253.38)
	Prepared and submitted by :			<del></del>	

**Board Secretary** 

## Starting date 7/1/2015 Ending date 5/31/2016 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 5/31/2016 Fund: 40 DEBT SERVICE FUNDS

#### Fund Balance:

Appropriated:
---------------

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 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 maintenance	e reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2_		\$0.00		
609	Add: Increase in waiver offset res	serve	\$0.00		
314	Less: Bud. w/d from waiver offse	t reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,7	6x 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	
<i>:</i>	Budgeted fund balance			\$62,715.00	
	Total fund balance				(\$3,476,626.42)
	Total liabilities and fund e	equity			(\$3,476,626.42)
	December of Budgets of Fund Bal				
	Recapitulation of Budgeted Fund Bal	ance:	Dudantad	Actual	Variance
			Budgeted	<u>Actual</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		(\$62,715.00)	(\$62,713.09)	<u>(\$1.91)</u>
	Change in capital reserve account:		40.00	<b>#0.00</b>	<b>#0.00</b>
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
	Subtotal		(\$62,715.00)	(\$62,713.09)	<u>(\$1.91)</u>
	Change 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
	Subtotal		(\$62,715.00)	(\$62,713.09)	<u>(\$1.91)</u>
	Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00
	Budgeted fund balance		(\$62,715.00)	(\$62,713.09)	(\$1.91)

**Board Secretary** 

Other current liabilities

Total liabilities

\$98,186.01

\$101,712.03

## Starting date 7/1/2015 Ending date 5/31/2016 Fund: 50 ENTERPRISE FUND

	Assets:		
1	Cash in bank		\$320,899.04
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	\$141,028.46	\$141,028.46
	Total assets and resources		<u>\$566,017.07</u>
	<u>Liabilities and Fund Equity</u>		
	Liabilities:		
411	Intergovernmental accounts poyable, state		\$0.00
411 421	Intergovernmental accounts payable - state  Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$3,526.02
401	Deloned revenues		ψ0,020.02

## Starting date 7/1/2015 Ending date 5/31/2016 Fund: 50 ENTERPRISE FUND

#### Fund Balance:

54	Reserve for encumbrances			\$261,089.37	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reservant	/e	\$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	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 of	fset 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	\$101,512.69			
	Less: Encumbrances	(\$129,016.63)	(\$27,503.94)	\$28,953.81	
	Total appropriated			\$290,043.18	
	Unappropriated:				
770	Fund balance, July 1			\$230,719.61	
771	Designated fund balance			\$0.00	
	Budgeted fund balance			(\$56,457.75)	
	Total fund balance				\$464,305.04
	Total liabilities and fur	d equity			<u>\$566,017.07</u>
	Recapitulation of Budgeted Fund	Balance:			
			<b>Budgeted</b>	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$56,457.75	\$27,503.94	\$28,953.81
	Revenues		\$0.00	\$141,028.46	(\$141,028.46)
	Subtotal		<u>\$56,457.75</u>	<u>\$168,532.40</u>	(\$112,074.65)
	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>\$56,457.75</u>	<u>\$168,532.40</u>	(\$112,074.65)
	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>\$56,457.75</u>	\$168,532.40	(\$112,074.65)
	Less: Adjustment for prior yea	ır	\$0.00	\$0.00	\$0.00
	Budgeted fund balance		<u>\$56,457.75</u>	\$168,532.40	(\$112,074.65)
	Prepared and submitted by :				
	Tropared and Submitted by .	Poord Co		Doto	

**Board Secretary** 

Assets:

## Starting date 7/1/2015 Ending date 5/31/2016 Fund: 51 SUMMER CAMP

i No.	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
	<u>Liabilities and Fund Equity</u> Liabilities:		
	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

Prepared and submitted by: \_\_

## Starting date 7/1/2015 Ending date 5/31/2016 Fund: 51 SUMMER CAMP

#### Fund Balance:

Annron	riotod:

	Appropriated:				
7 54	Reserve for encumbrances			\$0.00	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve		\$0.00		
307	Less: Bud. w/d cap. reserve eligible costs		\$0.00		
309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$0.00	
764	Maintenance reserve account - July		\$0.00		
606	Add: Increase in maintenance reserve		\$0.00		
310	Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2		\$0.00		
609	Add: Increase in waiver offset reserve		\$0.00		
314	Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76	X 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	
۶	Budgeted fund balance			\$0.00	
	Total fund balance				\$3,779.00
	Total liabilities and fund equity				\$3,779.00
	Recapitulation of Budgeted Fund Balance:				
			<b>Budgeted</b>	<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		\$0.00	<u>\$0.00</u>	<u>\$0.00</u>
	Decreased and subscitted by				

**Board Secretary**