

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

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

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


BOARD SECRETARY

JULY 31, 2016

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

Assets and Resources

Assets:

101	Cash in bank		\$10,388,460.78
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$1,393,840.64
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$48,763,299.00

Accounts Receivable:

132	Interfund	\$4,949.02	
141	Intergovernmental - State	\$7,762,429.13	
142	Intergovernmental - Federal	\$22,166.99	
143	Intergovernmental - Other	\$44,867.20	
153, 154	Other (net of estimated uncollectable of \$_____)	\$139,892.86	\$7,974,305.20

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	\$60,908,339.00	
302	Less revenues	(\$60,585,283.76)	\$323,055.24

Total assets and resources

\$68,842,960.86

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$69,491.81
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00

Total liabilities

\$69,491.81

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

Fund Balance:

Appropriated:

7, 54	Reserve for encumbrances			\$58,877,719.01
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	\$63,840,057.51		
602	Less: Expenditures	(\$2,051,095.29)		
	Less: Encumbrances	(\$54,946,737.32)	(\$56,997,832.61)	\$6,842,224.90
	Total appropriated			\$69,758,544.81
	Unappropriated:			
770	Fund balance, July 1			\$1,946,642.75
771	Designated fund balance			\$0.00
	Budgeted fund balance			(\$2,931,718.51)
	Total fund balance			\$68,773,469.05
	Total liabilities and fund equity			\$68,842,960.86

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$63,840,057.51	\$56,997,832.61	\$6,842,224.90
Revenues	(\$60,908,339.00)	(\$60,585,283.76)	(\$323,055.24)
Subtotal	<u>\$2,931,718.51</u>	<u>(\$3,587,451.15)</u>	<u>\$6,519,169.66</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$2,098,885.36)	\$2,098,885.36
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,931,718.51</u>	<u>(\$5,686,336.51)</u>	<u>\$8,618,055.02</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>\$2,931,718.51</u>	<u>(\$5,686,336.51)</u>	<u>\$8,618,055.02</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$2,931,718.51</u>	<u>(\$5,686,336.51)</u>	<u>\$8,618,055.02</u>

Prepared and submitted by : _____

Board Secretary

Date

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

Assets and Resources

Assets:

101	Cash in bank		\$414,951.48
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	(\$291,901.85)	
142	Intergovernmental - Federal	\$127,277.00	
143	Intergovernmental - Other	(\$1,259.86)	
153, 154	Other (net of estimated uncollectable of \$_____)	(\$1,259.86)	(\$167,144.57)

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	\$1,421,626.00	
302	Less revenues	(\$60,727.59)	\$1,360,898.41

Total assets and resources

\$1,608,705.32

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$98,200.00
421	Accounts payable		\$44,102.23
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$171,458.16
	Other current liabilities		\$0.00
	Total liabilities		\$313,760.39

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

Fund Balance:

Appropriated:

7, 4	Reserve for encumbrances			\$685,815.79
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		\$1,682,882.48	
602	Less: Expenditures	(\$23,637.07)		
	Less: Encumbrances	(\$588,859.48)	(\$612,496.55)	\$1,070,385.93
	Total appropriated			\$1,756,201.72
	Unappropriated:			
770	Fund balance, July 1			(\$200,000.31)
771	Designated fund balance			\$0.00
?	Budgeted fund balance			(\$261,256.48)
	Total fund balance			\$1,294,944.93
	Total liabilities and fund equity			<u>\$1,608,705.32</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,682,882.48	\$612,496.55	\$1,070,385.93
Revenues	(\$1,421,626.00)	(\$60,727.59)	(\$1,360,898.41)
Subtotal	<u>\$261,256.48</u>	<u>\$551,768.96</u>	<u>(\$290,512.48)</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>\$261,256.48</u>	<u>\$551,768.96</u>	<u>(\$290,512.48)</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>\$261,256.48</u>	<u>\$551,768.96</u>	<u>(\$290,512.48)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$261,256.48</u>	<u>\$551,768.96</u>	<u>(\$290,512.48)</u>

Prepared and submitted by : _____

Board Secretary

Date

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

Assets and Resources

Assets:

101	Cash in bank		\$569,275.04
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	(\$243.66)	(\$243.66)

Total assets and resources

\$1,049,226.87

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

Fund Balance:

Appropriated:

7, 4	Reserve for encumbrances			\$1,479,901.62	
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		\$1,209,228.18		
602	Less: Expenditures	(\$166,698.79)			
	Less: Encumbrances	(\$369,412.21)	(\$536,111.00)	\$673,117.18	
	Total appropriated			\$2,153,018.80	
	Unappropriated:				
770	Fund balance, July 1			\$100,847.07	
771	Designated fund balance			\$0.00	
3	Budgeted fund balance			(\$1,209,228.18)	
	Total fund balance				\$1,044,637.69
	Total liabilities and fund equity				<u>\$1,049,226.87</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,209,228.18	\$536,111.00	\$673,117.18
Revenues	\$0.00	(\$243.66)	\$243.66
Subtotal	<u>\$1,209,228.18</u>	<u>\$535,867.34</u>	<u>\$673,360.84</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>\$1,209,228.18</u>	<u>\$535,867.34</u>	<u>\$673,360.84</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>\$1,209,228.18</u>	<u>\$535,867.34</u>	<u>\$673,360.84</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,209,228.18</u>	<u>\$535,867.34</u>	<u>\$673,360.84</u>

Prepared and submitted by : _____

Board Secretary

Date

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

Assets and Resources

Assets:

101	Cash in bank		(\$1,344,835.92)
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	\$3,484,415.00	
302	Less revenues	(\$353,075.00)	\$3,131,340.00

Total assets and resources

\$1,786,504.08

Liabilities and Fund Equity

Liabilities:

101	Cash in bank		(\$1,344,835.92)
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 7/1/2016 Ending date 7/31/2016 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

7	64	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		\$3,484,415.00	
602		Less: Expenditures	(\$1,697,912.50)		
		Less: Encumbrances	\$0.00	(\$1,697,912.50)	\$1,786,502.50
		Total appropriated			\$1,786,502.50

Unappropriated:

770		Fund balance, July 1			\$1.58
771		Designated fund balance			\$0.00
7		Budgeted fund balance			\$0.00
		Total fund balance			\$1,786,504.08
		Total liabilities and fund equity			<u>\$1,786,504.08</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,484,415.00	\$1,697,912.50	\$1,786,502.50
Revenues	(\$3,484,415.00)	(\$353,075.00)	(\$3,131,340.00)
Subtotal	<u>\$0.00</u>	<u>\$1,344,837.50</u>	<u>(\$1,344,837.50)</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>\$1,344,837.50</u>	<u>(\$1,344,837.50)</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>\$1,344,837.50</u>	<u>(\$1,344,837.50)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$1,344,837.50</u>	<u>(\$1,344,837.50)</u>

Prepared and submitted by : _____

Board Secretary

Date

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

Assets and Resources

Assets:

101	Cash in bank		\$346,085.91
102 - 106	Cash Equivalents		\$442.00
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	(\$1,267.26)	
142	Intergovernmental - Federal	\$1,267.26	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$10,283.80	\$10,283.80

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	\$0.00	\$0.00

Total assets and resources

\$460,234.28

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

Fund Balance:

Appropriated:

7 54	Reserve for encumbrances			\$11,159.84
761	Capital reserve account - July		\$0.00	
604	Add: Increase in capital reserve		\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$0.00
764	Maintenance reserve account - July		\$0.00	
606	Add: Increase in maintenance reserve		\$0.00	
310	Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00
768	Waiver offset reserve - July 1, 2_____		\$0.00	
609	Add: Increase in waiver offset reserve		\$0.00	
314	Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$0.00	
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	(\$11,159.84)	(\$11,159.84)	(\$11,159.84)
	Total appropriated			\$0.00

Unappropriated:

770	Fund balance, July 1			\$358,522.25
771	Designated fund balance			\$0.00
?	Budgeted fund balance			\$0.00
	Total fund balance			\$358,522.25
	Total liabilities and fund equity			<u>\$460,234.28</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$11,159.84	(\$11,159.84)
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$11,159.84</u>	<u>(\$11,159.84)</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>\$11,159.84</u>	<u>(\$11,159.84)</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>\$11,159.84</u>	<u>(\$11,159.84)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$11,159.84</u>	<u>(\$11,159.84)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2016 Ending date 7/31/2016 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

\$3,779.00

Liabilities and Fund Equity

Liabilities:

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

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

Fund Balance:

Appropriated:

7 54	Reserve for encumbrances			\$0.00
761	Capital reserve account - July		\$0.00	
604	Add: Increase in capital reserve		\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$0.00
764	Maintenance reserve account - July		\$0.00	
606	Add: Increase in maintenance reserve		\$0.00	
310	Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00
768	Waiver offset reserve - July 1, 2_____		\$0.00	
609	Add: Increase in waiver offset reserve		\$0.00	
314	Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$0.00	
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	\$0.00	\$0.00	\$0.00
	Total appropriated			\$0.00

Unappropriated:

770	Fund balance, July 1			\$3,779.00
771	Designated fund balance			\$0.00
7	Budgeted fund balance			\$0.00

Total fund balance **\$3,779.00**

Total liabilities and fund equity \$3,779.00

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

Assets and Resources

Assets:

101	Cash in bank		\$674,062.31
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	\$0.00	\$0.00

Total assets and resources

\$674,562.31

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$389.38
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$68,128.00
	Other current liabilities		\$0.00
	Total liabilities		\$68,517.38

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

Fund Balance:

Appropriated:

7	54	Reserve for encumbrances			\$43,505.26
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	(\$37,921.07)		
		Less: Encumbrances	(\$43,505.26)	(\$81,426.33)	(\$81,426.33)
		Total appropriated			(\$37,921.07)

Unappropriated:

770		Fund balance, July 1			\$643,966.00
771		Designated fund balance			\$0.00
7		Budgeted fund balance			\$0.00
		Total fund balance			\$606,044.93
		Total liabilities and fund equity			<u>\$674,562.31</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$81,426.33	(\$81,426.33)
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$81,426.33</u>	<u>(\$81,426.33)</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>\$81,426.33</u>	<u>(\$81,426.33)</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>\$81,426.33</u>	<u>(\$81,426.33)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$81,426.33</u>	<u>(\$81,426.33)</u>

Prepared and submitted by : _____

Board Secretary

Date