

**NUTLEY BOARD OF EDUCATION  
REPORT OF THE SECRETARY  
DATED SEPTEMBER 30, 2016**

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

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF  
SEPTEMBER 30, 2016 NO BUDGETARY LINE ITEM ACCOUNT  
HAS BEEN OVEREXPENDED IN VIOLATION OF  
NJAC 6A:23-2.11(a).

  
BOARD SECRETARY

SEPTEMBER 30, 2016

Starting date 7/1/2016 Ending date 9/30/2016 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$7,432,693.41
102 - 106	Cash Equivalents		\$4,100.00
111	Investments		\$0.00
116	Capital Reserve Account		\$1,394,773.09
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$42,338,711.00

Accounts Receivable:

132	Interfund	\$4,949.02	
141	Intergovernmental - State	\$4,546,270.40	
142	Intergovernmental - Federal	\$22,166.99	
143	Intergovernmental - Other	\$28,833.60	
153, 154	Other (net of estimated uncollectable of \$_____)	\$134,531.60	\$4,736,751.61

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	(\$58,426,941.82)	\$2,481,397.18

**Total assets and resources**

**\$58,388,426.29**

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 7/1/2016 Ending date 9/30/2016 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:

54	Reserve for encumbrances			\$49,913,588.29
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	(\$12,435,888.05)		
	Less: Encumbrances	(\$45,982,606.60)	(\$58,418,494.65)	\$5,421,562.86
	Total appropriated			\$59,373,752.05
	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			\$58,388,676.29
	Total liabilities and fund equity			\$58,388,426.29

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$63,840,057.51	\$58,418,494.65	\$5,421,562.86
Revenues	(\$60,908,339.00)	(\$58,426,941.82)	(\$2,481,397.18)
Subtotal	<u>\$2,931,718.51</u>	<u>(\$8,447.17)</u>	<u>\$2,940,165.68</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$2,097,952.91)	\$2,097,952.91
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,931,718.51</u>	<u>(\$2,106,400.08)</u>	<u>\$5,038,118.59</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>(\$2,106,400.08)</u>	<u>\$5,038,118.59</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$2,931,718.51</u>	<u>(\$2,106,400.08)</u>	<u>\$5,038,118.59</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

Starting date 7/1/2016 Ending date 9/30/2016 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$120,475.15
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	(\$102,092.59)	\$1,319,533.41

**Total assets and resources**

**\$1,272,863.99**

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 7/1/2016 Ending date 9/30/2016 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

7	54	Reserve for encumbrances			\$534,701.63
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	\$1,888,997.04		
602		Less: Expenditures (\$324,320.17)			
		Less: Encumbrances (\$437,745.32)	(\$762,065.49)		\$1,126,931.55
		Total appropriated			\$1,661,633.18
		Unappropriated:			
770		Fund balance, July 1			(\$200,000.31)
771		Designated fund balance			\$0.00
?		Budgeted fund balance			(\$467,371.04)
		Total fund balance			\$994,261.83
		Total liabilities and fund equity			<u>\$1,272,863.99</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,888,997.04	\$762,065.49	\$1,126,931.55
Revenues	(\$1,421,626.00)	(\$102,092.59)	(\$1,319,533.41)
Subtotal	<u>\$467,371.04</u>	<u>\$659,972.90</u>	<u>(\$192,601.86)</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>\$467,371.04</u>	<u>\$659,972.90</u>	<u>(\$192,601.86)</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>\$467,371.04</u>	<u>\$659,972.90</u>	<u>(\$192,601.86)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$467,371.04</u>	<u>\$659,972.90</u>	<u>(\$192,601.86)</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

Starting date 7/1/2016 Ending date 9/30/2016 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$344,990.02
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	(\$747.34)	(\$747.34)

**Total assets and resources**

**\$824,438.17**

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 9/30/2016 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

54	Reserve for encumbrances			\$1,312,734.29	
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	(\$391,487.49)			
	Less: Encumbrances	(\$202,244.88)	(\$593,732.37)	\$615,495.81	
	Total appropriated			\$1,928,230.10	
	Unappropriated:				
770	Fund balance, July 1			\$100,847.07	
771	Designated fund balance			\$0.00	
	Budgeted fund balance			(\$1,209,228.18)	
	Total fund balance				\$819,848.99
	<b>Total liabilities and fund equity</b>				<b><u>\$824,438.17</u></b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,209,228.18	\$593,732.37	\$615,495.81
Revenues	\$0.00	(\$747.34)	\$747.34
Subtotal	<u>\$1,209,228.18</u>	<u>\$592,985.03</u>	<u>\$616,243.15</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>\$592,985.03</u>	<u>\$616,243.15</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>\$592,985.03</u>	<u>\$616,243.15</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,209,228.18</u>	<u>\$592,985.03</u>	<u>\$616,243.15</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

Starting date 7/1/2016 Ending date 9/30/2016 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$597,722.08
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	(\$3,327,309.00)	\$157,106.00

**Total assets and resources**

**\$754,828.08**

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 9/30/2016 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		\$3,484,415.00	
602	Less: Expenditures	(\$2,729,588.50)		
	Less: Encumbrances	\$0.00	(\$2,729,588.50)	\$754,826.50
	Total appropriated			\$754,826.50

Unappropriated:

770	Fund balance, July 1			\$1.58
771	Designated fund balance			\$0.00
	Budgeted fund balance			\$0.00

Total fund balance **\$754,828.08**

**Total liabilities and fund equity \$754,828.08**

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,484,415.00	\$2,729,588.50	\$754,826.50
Revenues	(\$3,484,415.00)	(\$3,327,309.00)	(\$157,106.00)
Subtotal	<u>\$0.00</u>	<u>(\$597,720.50)</u>	<u>\$597,720.50</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>(\$597,720.50)</u>	<u>\$597,720.50</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>(\$597,720.50)</u>	<u>\$597,720.50</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$597,720.50)</u>	<u>\$597,720.50</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

Starting date 7/1/2016 Ending date 9/30/2016 Fund: 50 ENTERPRISE FUND

Assets and Resources

Assets:

101	Cash in bank		\$353,956.10
102 - 106	Cash Equivalents		\$892.00
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 \$_____)	\$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	(\$755.05)	(\$755.05)

**Total assets and resources**

**\$457,515.62**

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 9/30/2016 Fund: 50 ENTERPRISE FUND

<b>Fund Balance:</b>			
Appropriated:			
54	Reserve for encumbrances		\$9,746.88
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	\$943,000.00	
602	Less: Expenditures	(\$2,718.66)	
	Less: Encumbrances	(\$9,746.88)	(\$12,465.54)
	Total appropriated		\$940,281.34
Unappropriated:			
770	Fund balance, July 1		\$358,522.25
771	Designated fund balance		\$0.00
	Budgeted fund balance		(\$943,000.00)
	Total fund balance		<b>\$355,803.59</b>
	Total liabilities and fund equity		<b><u>\$457,515.62</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$943,000.00	\$12,465.54	\$930,534.46
Revenues	\$0.00	(\$755.05)	\$755.05
Subtotal	<u>\$943,000.00</u>	<u>\$11,710.49</u>	<u>\$931,289.51</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>\$943,000.00</u>	<u>\$11,710.49</u>	<u>\$931,289.51</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>\$943,000.00</u>	<u>\$11,710.49</u>	<u>\$931,289.51</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$943,000.00</u>	<u>\$11,710.49</u>	<u>\$931,289.51</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

Starting date 7/1/2016 Ending date 9/30/2016 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
<b>Total assets and resources</b>			<b><u>\$3,779.00</u></b>

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
<b>Total liabilities</b>			<b>\$0.00</b>

Starting date 7/1/2016 Ending date 9/30/2016 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 \$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 9/30/2016 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:			
101	Cash in bank		\$619,150.79
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	(\$38,268.98)	(\$38,268.98)
<b>Total assets and resources</b>			<b><u>\$581,381.81</u></b>

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
<b>Total liabilities</b>			<b>\$68,128.00</b>

Starting date 7/1/2016 Ending date 9/30/2016 Fund: 55 EXTENDED DAY

<b>Fund Balance:</b>			
Appropriated:			
54	Reserve for encumbrances		\$31,797.91
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	\$928,287.00	
602	Less: Expenditures (\$130,712.19)		
	Less: Encumbrances (\$31,797.91)	(\$162,510.10)	\$765,776.90
	Total appropriated		\$797,574.81
Unappropriated:			
770	Fund balance, July 1		\$643,966.00
771	Designated fund balance		\$0.00
	Budgeted fund balance		(\$928,287.00)
	Total fund balance		<b>\$513,253.81</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$581,381.81</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$928,287.00	\$162,510.10	\$765,776.90
Revenues	\$0.00	(\$38,268.98)	\$38,268.98
Subtotal	<u>\$928,287.00</u>	<u>\$124,241.12</u>	<u>\$804,045.88</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>\$928,287.00</u>	<u>\$124,241.12</u>	<u>\$804,045.88</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>\$928,287.00</u>	<u>\$124,241.12</u>	<u>\$804,045.88</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$928,287.00</u>	<u>\$124,241.12</u>	<u>\$804,045.88</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date