

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

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

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

BOARD SECRETARY

OCTOBER 31, 2016

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

Assets and Resources

Assets:

	Cash in bank		\$7,133,348.11
102 - 106	Cash Equivalents		\$4,100.00
111	Investments		\$0.00
116	Capital Reserve Account		\$1,395,247.08
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$37,544,627.00

Accounts Receivable:

132	Interfund	\$4,949.02	
141	Intergovernmental - State	\$4,017,696.99	
142	Intergovernmental - Federal	\$22,166.99	
143	Intergovernmental - Other	\$27,933.60	
153, 154	Other (net of estimated uncollectable of \$_____)	\$129,301.06	\$4,202,047.66

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	(\$58,691,027.92)	\$2,217,311.08

Total assets and resources

\$52,496,680.93

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 10/31/2016 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:

54	Reserve for encumbrances			\$44,461,538.80
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	(\$18,327,633.41)		
	Less: Encumbrances	(\$40,530,557.11)	(\$58,858,190.52)	\$4,981,866.99
	Total appropriated			\$53,482,006.69
	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			\$52,496,930.93
	Total liabilities and fund equity			\$52,496,680.93

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$63,840,057.51	\$58,858,190.52	\$4,981,866.99
Revenues	(\$60,908,339.00)	(\$58,691,027.92)	(\$2,217,311.08)
Subtotal	<u>\$2,931,718.51</u>	<u>\$167,162.60</u>	<u>\$2,764,555.91</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$2,097,478.92)	\$2,097,478.92
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,931,718.51</u>	<u>(\$1,930,316.32)</u>	<u>\$4,862,034.83</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>(\$1,930,316.32)</u>	<u>\$4,862,034.83</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$2,931,718.51</u>	<u>(\$1,930,316.32)</u>	<u>\$4,862,034.83</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2016 Ending date 10/31/2016 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$109,126.61
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	(\$211,769.59)	\$1,209,856.41

Total assets and resources

\$1,151,838.45

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 10/31/2016 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

7 54	Reserve for encumbrances			\$552,871.06
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		\$1,907,636.04	
602	Less: Expenditures	(\$445,345.71)		
	Less: Encumbrances	(\$455,914.75)	(\$901,260.46)	\$1,006,375.58
	Total appropriated			\$1,559,246.64
	Unappropriated:			
770	Fund balance, July 1			(\$200,000.31)
771	Designated fund balance			\$0.00
?	Budgeted fund balance			(\$486,010.04)
	Total fund balance			\$873,236.29
	Total liabilities and fund equity			<u>\$1,151,838.45</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,907,636.04	\$901,260.46	\$1,006,375.58
Revenues	(\$1,421,626.00)	(\$211,769.59)	(\$1,209,856.41)
Subtotal	<u>\$486,010.04</u>	<u>\$689,490.87</u>	<u>(\$203,480.83)</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>\$486,010.04</u>	<u>\$689,490.87</u>	<u>(\$203,480.83)</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>\$486,010.04</u>	<u>\$689,490.87</u>	<u>(\$203,480.83)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$486,010.04</u>	<u>\$689,490.87</u>	<u>(\$203,480.83)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2016 Ending date 10/31/2016 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$324,041.30
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	(\$991.12)	(\$991.12)
Total assets and resources			<u>\$803,245.67</u>

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$4,589.18
Total liabilities			\$4,589.18

Starting date 7/1/2016 Ending date 10/31/2016 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

7	4	Reserve for encumbrances			\$1,307,258.79	
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		\$1,209,228.18		
602		Less: Expenditures	(\$412,679.99)			
		Less: Encumbrances	(\$196,769.38)	(\$609,449.37)		\$599,778.81
		Total appropriated				\$1,907,037.60
		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				\$798,656.49
		Total liabilities and fund equity				<u>\$803,245.67</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,209,228.18	\$609,449.37	\$599,778.81
Revenues	\$0.00	(\$991.12)	\$991.12
Subtotal	<u>\$1,209,228.18</u>	<u>\$608,458.25</u>	<u>\$600,769.93</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>\$608,458.25</u>	<u>\$600,769.93</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>\$608,458.25</u>	<u>\$600,769.93</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,209,228.18</u>	<u>\$608,458.25</u>	<u>\$600,769.93</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2016 Ending date 10/31/2016 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 10/31/2016 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

7	4	Reserve for encumbrances			\$0.00
761		Capital reserve account - July		\$0.00	
604		Add: Increase in capital reserve		\$0.00	
307		Less: Bud. w/d cap. reserve eligible 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			<u>\$754,828.08</u>

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 10/31/2016 Fund: 50 ENTERPRISE FUND

Assets and Resources

Assets:

101	Cash in bank		\$307,791.42
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	(\$84,371.34)	(\$84,371.34)

Total assets and resources

\$327,734.65

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 10/31/2016 Fund: 50 ENTERPRISE FUND

Fund Balance:

Appropriated:

7	id	Reserve for encumbrances			\$785,866.91
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	\$943,000.00		
602		Less: Expenditures	(\$132,499.63)		
		Less: Encumbrances	(\$785,866.91)	(\$918,366.54)	\$24,633.46
		Total appropriated			\$810,500.37

Unappropriated:

770		Fund balance, July 1			\$358,522.25
771		Designated fund balance			\$0.00
?		Budgeted fund balance			(\$943,000.00)
		Total fund balance			\$226,022.62
		Total liabilities and fund equity			<u>\$327,734.65</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$943,000.00	\$918,366.54	\$24,633.46
Revenues	\$0.00	(\$84,371.34)	\$84,371.34
Subtotal	<u>\$943,000.00</u>	<u>\$833,995.20</u>	<u>\$109,004.80</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>\$833,995.20</u>	<u>\$109,004.80</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>\$833,995.20</u>	<u>\$109,004.80</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$943,000.00</u>	<u>\$833,995.20</u>	<u>\$109,004.80</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2016 Ending date 10/31/2016 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 10/31/2016 Fund: 51 SUMMER CAMP

Fund Balance:

Appropriated:

7	4	Reserve for encumbrances			\$0.00
761		Capital reserve account - July		\$0.00	
604		Add: Increase in capital reserve		\$0.00	
307		Less: Bud. w/d cap. reserve eligible 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 7/1/2016 Ending date 10/31/2016 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

101	Cash in bank		\$646,536.04
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	(\$141,602.07)	(\$141,602.07)

Total assets and resources

\$505,433.97

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 7/1/2016 Ending date 10/31/2016 Fund: 55 EXTENDED DAY

Fund Balance:

Appropriated:

7	4	Reserve for encumbrances			\$28,147.86
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 (\$206,660.03)			
		Less: Encumbrances (\$28,147.86)	(\$234,807.89)	\$693,479.11	
		Total appropriated		\$721,626.97	

Unappropriated:

770		Fund balance, July 1		\$643,966.00	
771		Designated fund balance		\$0.00	
?		Budgeted fund balance		(\$928,287.00)	
		Total fund balance			\$437,305.97
		Total liabilities and fund equity			<u>\$505,433.97</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$928,287.00	\$234,807.89	\$693,479.11
Revenues	\$0.00	(\$141,602.07)	\$141,602.07
Subtotal	<u>\$928,287.00</u>	<u>\$93,205.82</u>	<u>\$835,081.18</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>\$93,205.82</u>	<u>\$835,081.18</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>\$93,205.82</u>	<u>\$835,081.18</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$928,287.00</u>	<u>\$93,205.82</u>	<u>\$835,081.18</u>

Prepared and submitted by : _____

Board Secretary

Date