NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY DATED NOVEMBER 30, 2016

BOARD SECRETARY'S MONTHLY CERTIFICATION BUDGETARY LINE ITEM STATUS

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

Day G. Jedmy BOARD SECRETARY

Starting date 7/1/2016 Ending date 11/30/2016 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

	Assets:		
וטו	Cash in bank		\$7,056,617.47
102 - 106	Cash Equivalents		\$4,600.00
111	Investments		\$0.00
116	Capital Reserve Account		\$1,395,705.85
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$32,750,543.00
	Accounts Receivable:	64.040.02	
132	Interfund	\$4,949.02	
141	Intergovernmental - State	\$3,712,094.35	
142	Intergovernmental - Federal	\$22,166.99	
143	Intergovernmental - Other	\$26,033.60	
153, 154	Other (net of estimated uncollectable of \$)	\$127,496.20	\$3,892,740.16
	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	(\$58,977,135.78)	\$1,931,203.22
	Total assets and resources		<u>\$47,031,409.70</u>
	<u>Liabilities and Fund Equ</u>	ity	
	Liabilities		

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 11/30/2016 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

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7 ;4	Appropriated: Reserve for encumbrances			¢30 125 047 04	
761	Capital reserve account - Jul		\$3,492,726.00	\$39,125,847.81	
604	Add: Increase in capital rese	*	\$3,492,728.00		
307	Less: Bud. w/d cap. reserve		\$0.00		
309	Less: Bud. w/d cap. reserve	•	\$0.00	\$3,492,726.00	
764	Maintenance reserve accoun		\$5.00 \$545,874.90	φ3,492,720.00	
606	Add: Increase in maintenance	•	\$0.00		
310	Less: Bud. w/d from mainten		\$0.00	\$545,874.90	
768	Waiver offset reserve - July		\$0.00	φυ 4 υ,ο74.90	
609	Add: Increase in waiver offse	-	\$0.00		
314	Less: Bud. w/d from waiver of		\$0.00	\$0.00	
762		maet reaerve	φυ.υυ	\$0.00	
750-752,76	Adult education programs X Other reserves			\$0.00	
601			\$63,840,057.51	φυ.υυ	
	Appropriations Less: Expenditures	(\$22.702.004.64)	φ03,040,03 <i>1</i> .51		
602	•	(\$23,792,904.64) (\$35,194,866.12)	/¢=0 007 770 75\	¢4 052 206 75	
	Less: Encumbrances	(\$35, 194,000.12)	(\$58,987,770.76)	\$4,852,286.75	
	Total appropriated			\$48,016,735.46	
770	Unappropriated:			¢4 046 642 75	
770	Fund balance, July 1			\$1,946,642.75	
771	Designated fund balance			\$0.00	
१	Budgeted fund balance			(\$2,931,718.51)	\$47 024 650 70
	Total fund balance				\$47,031,659.70 \$47,034,400,70
	Total liabilities and fu	na equity			<u>\$47,031,409.70</u>
	Recapitulation of Budgeted Fund	Balance:			
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$63,840,057.51	\$58,987,770.76	\$4,852,286.75
	Revenues		(\$60,908,339.00)	(\$58,977,135.78)	(\$1,931,203.22)
	Subtotal		<u>\$2,931,718.51</u>	<u>\$10,634.98</u>	<u>\$2,921,083.53</u>
	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	(\$2,097,020.15)	\$2,097,020.15
	Less - Withdrawal from rese	ve	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$2,931,718.51</u>	(\$2,086,385.17)	<u>\$5,018,103.68</u>
	Change in waiver offset reserve acc	ount:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from rese	rve	\$0.00	\$0.00	\$0.00
	Subtotal		\$2,931,718.51	(\$2,086,385.17)	\$5,018,103.68
	Less: Adjustment for prior ye	ar	\$0.00	\$0.00	\$0.00
	Budgeted fund balance		<u>\$2,931,718.51</u>	(\$2,086,385.17)	<u>\$5,018,103.68</u>
	Prepared and submitted by :				

Board Secretary

Starting date 7/1/2016 Ending date 11/30/2016 Fund: 20 SPECIAL REVENUE FUNDS

	Assets:		
101	Cash in bank		(\$41,781.35)
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	(\$269,558.59)	\$1,152,067.41
	Total assets and resources		<u>\$943,141.49</u>
	Liabilities and Fund Equity		
	Liabilities:		
101	Cash in bank		(\$41,781.35)

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

Date

Starting date 7/1/2016 Ending date 11/30/2016 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

	Appropriated:				
54	Reserve for encumbrances			\$433,891.60	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve	e	\$0.00		
307	Less: Bud. w/d cap. reserve eli	gible costs	\$0.00		
309	Less: Bud. w/d cap. reserve ex	cess 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 maintenar	ice reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1,	2	\$0.00		
609	Add: Increase in waiver offset i	reserve	\$0.00		
314	Less: Bud. w/d from waiver offs	set reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$1,946,562.04		
602	Less: Expenditures	(\$654,042.67)			
	Less: Encumbrances	(\$336,935.29)	(\$990,977.96)	\$955,584.08	
	Total appropriated			\$1,389,475.68	
	Unappropriated:				
770	Fund balance, July 1			(\$200,000.31)	
771	Designated fund balance		•	\$0.00	
	Budgeted fund balance			(\$524,936.04)	
	Total fund balance				\$664,539.33
	Total liabilities and fund	d equity			<u>\$943,141.49</u>
	Recapitulation of Budgeted Fund B	alance:			
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$1,946,562.04	\$990,977.96	\$955,584.08
	Revenues		(\$1,421,626.00)	(\$269,558.59)	(\$1,152,067.41)
	Subtotal		<u>\$524,936.04</u>	<u>\$721,419.37</u>	(\$196,483.33)
	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	е	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$524,936.04</u>	<u>\$721,419.37</u>	(\$196,483.33)
	Change in waiver offset reserve acco	unt:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	е	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$524,936.04</u>	<u>\$721,419.37</u>	(\$196,483.33)
	Less: Adjustment for prior yea	r	\$0.00	\$0.00	\$0.00
	Budgeted fund balance		<u>\$524,936.04</u>	<u>\$721,419.37</u>	(\$196,483.33)
	Prepared and submitted by :				

Board Secretary

Total liabilities

\$4,589.18

Starting date 7/1/2016 Ending date 11/30/2016 Fund: 30 CAPITAL PROJECTS FUNDS

	Assets and Resources		
	Assets:		
าง.	Cash in bank		\$324,293.25
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	(\$1,243.07)	(\$1,243.07)
	Total assets and resources		<u>\$803,245.67</u>
	<u>Liabilities and Fund Equity</u>		
	Liabilities:		
			#0.00

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 7/1/2016 Ending date 11/30/2016 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Prepared and submitted by :

Αn	nro	nria	ted:

4,	Appropriated:				
754	Reserve for encumbrances			\$1,307,258.79	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserv	е	\$0.00		
307	Less: Bud. w/d cap. reserve el	igible costs	\$0.00		
309	Less: Bud. w/d cap. reserve ex	cess 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 off	set reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76	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	d equity			<u>\$803,245.67</u>
	Recapitulation of Budgeted Fund E	alance:			
			Budgeted	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$1,209,228.18	\$609,449.37	\$599,778.81
	Revenues		\$0.00	(\$1,243.07)	\$1,243.07
	Subtotal		\$1,209,228.18	\$608,206.30	\$601,021.88
	Change in capital reserve account:			* .	
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	е	\$0.00	\$0.00	\$0.00
	Subtotal		\$1,209,228.18	\$608,206.30	<u>\$601,021.88</u>
	Change in waiver offset reserve acco	unt:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	е	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$1,209,228.18</u>	<u>\$608,206.30</u>	<u>\$601,021.88</u>
	Less: Adjustment for prior yea	r	\$0.00	\$0.00	\$0.00
	Budgeted fund balance		<u>\$1,209,228.18</u>	<u>\$608,206.30</u>	<u>\$601,021.88</u>

Board Secretary

Starting date 7/1/2016 Ending date 11/30/2016 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

(Assets:		
10.	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
7	Resources:		
(Estimated revenues	\$3,484,415.00	
302	Less revenues	(\$3,327,309.00)	\$157,106.00
	Total assets and resources		<u>\$754,828.08</u>

Liabilities and Fund Equity

Liabilities:

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

	Total liabilities	\$0.00

Ending date 11/30/2016 Fund: 40 DEBT SERVICE FUNDS Starting date 7/1/2016

Fund Balance:

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Subtotal

Budgeted fund balance

Less: Adjustment for prior year

	/ ippropriated.				
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 eligi	ible costs	\$0.00		
309	Less: Bud. w/d cap. reserve exc	ess costs	\$0.00	\$0.00	
764	Maintenance reserve account	July	\$0.00		
606	Add: Increase in maintenance re	eserve	\$0.00		
310	Less: Bud. w/d from maintenanc	e reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2		\$0.00		
609	Add: Increase in waiver offset re	serve	\$0.00		
314	Less: Bud. w/d from waiver offse	et reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,7	6x 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 Ba	lance:			
			<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>	(\$597,720.50)	<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>	(\$597,720.50)	<u>\$597,720.50</u>
	Change in waiver offset reserve account	nt:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00

Prepared and submitted by :		
	Board Secretary	

\$0.00

\$0.00

\$0.00

\$597,720.50

\$597,720.50

\$0.00

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(\$597,720.50)

\$0.00

Starting date 7/1/2016 Ending date 11/30/2016 Fund: 50 ENTERPRISE FUND

	Assets:		
10 ,	Cash in bank		\$306,196.04
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	(\$172,498.20)	(\$172,498.20)
	Total assets and resources		<u>\$238,012.41</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	\$3,526.02
	Other current liabilities	\$98,186.01
	Total liabilities	\$101,712.03

Starting date 7/1/2016 Ending date 11/30/2016 Fund: 50 ENTERPRISE FUND

Fund Balance:

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761 604 307 309 764 606 310 768 609 314 762 750-752,76x 601 602 Unappr 770 771	Reserve for encumbrances Capital reserve account - July Add: Increase in capital reserve Less: Bud. w/d cap. reserve eligi Less: Bud. w/d cap. reserve exce Maintenance reserve account - J Add: Increase in maintenance re Less: Bud. w/d from maintenance Waiver offset reserve - July 1, 2_ Add: Increase in waiver offset res Less: Bud. w/d from waiver offset Add: Increase in waiver offset res Less: Bud. w/d from waiver offset Adult education programs Other reserves Appropriations Less: Expenditures Less: Encumbrances Total appropriated ropriated: Fund balance, July 1	ess costs July eserve e reserve serve	\$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 \$0.00 \$0.00 \$720,778.13	
604 307 309 764 606 310 768 609 314 762 750-752,76x 601 602 Unappr 770 771	Add: Increase in capital reserve Less: Bud. w/d cap. reserve eligi Less: Bud. w/d cap. reserve exce Maintenance reserve account - J Add: Increase in maintenance re Less: Bud. w/d from maintenance Waiver offset reserve - July 1, 2_ Add: Increase in waiver offset res Less: Bud. w/d from waiver offset res Less: Bud. w/d from waiver offset Adult education programs Other reserves Appropriations Less: Expenditures Less: Encumbrances Total appropriated repriated:	ess costs July eserve er reserve serve et reserve (\$222,221.87)	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00	
307 309 764 606 310 768 609 314 762 750-752,76x 601 602 Unappr 770 771	Less: Bud. w/d cap. reserve eligi Less: Bud. w/d cap. reserve exce Maintenance reserve account - J Add: Increase in maintenance re Less: Bud. w/d from maintenance Waiver offset reserve - July 1, 2_ Add: Increase in waiver offset res Less: Bud. w/d from waiver offset Adult education programs Other reserves Appropriations Less: Expenditures Less: Encumbrances Total appropriated repriated:	ess costs July eserve er reserve serve et reserve (\$222,221.87)	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00	
309 764 606 310 768 609 314 762 750-752,76x 601 602 Unappr 770 771	Less: Bud. w/d cap. reserve exce Maintenance reserve account - J Add: Increase in maintenance re Less: Bud. w/d from maintenance Waiver offset reserve - July 1, 2_ Add: Increase in waiver offset res Less: Bud. w/d from waiver offset Adult education programs Other reserves Appropriations Less: Expenditures Less: Encumbrances Total appropriated	ess costs July eserve er reserve serve et reserve (\$222,221.87)	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00	
764 606 310 768 609 314 762 750-752,76x 601 602 Unappr 770 771	Maintenance reserve account - J Add: Increase in maintenance re Less: Bud. w/d from maintenance Waiver offset reserve - July 1, 2_ Add: Increase in waiver offset res Less: Bud. w/d from waiver offset Adult education programs Other reserves Appropriations Less: Expenditures Less: Encumbrances Total appropriated repriated:	duly eserve ereserve eserve est reserve (\$222,221.87)	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$943,000.00	\$0.00 \$0.00 \$0.00 \$0.00	
606 310 768 609 314 762 750-752,76x 601 602 Unappr 770 771	Add: Increase in maintenance re Less: Bud. w/d from maintenance Waiver offset reserve - July 1, 2_ Add: Increase in waiver offset res Less: Bud. w/d from waiver offset Adult education programs Other reserves Appropriations Less: Expenditures Less: Encumbrances Total appropriated repriated:	eserve e reserve serve et reserve (\$222,221.87)	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$21,793.26	
310 768 609 314 762 750-752,76x 601 602 Unappr 770 771	Less: Bud. w/d from maintenance Waiver offset reserve - July 1, 2_ Add: Increase in waiver offset reserves: Bud. w/d from waiver offset Adult education programs Other reserves Appropriations Less: Expenditures Less: Encumbrances Total appropriated repriated:	e reserve serve et reserve (\$222,221.87)	\$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$21,793.26	
768 609 314 762 750-752,76x 601 602 Unappr 770 771	Waiver offset reserve - July 1, 2_ Add: Increase in waiver offset res Less: Bud. w/d from waiver offse Adult education programs Other reserves Appropriations Less: Expenditures Less: Encumbrances Total appropriated ropriated:	serve et reserve (\$222,221.87)	\$0.00 \$0.00 \$0.00 \$943,000.00	\$0.00 \$0.00 \$0.00 \$21,793.26	
609 314 762 750-752,76x 601 602 Unappr 770 771	Add: Increase in waiver offset rest. Less: Bud. w/d from waiver offset Adult education programs Other reserves Appropriations Less: Expenditures Less: Encumbrances Total appropriated ropriated:	serve et reserve (\$222,221.87)	\$0.00 \$0.00 \$943,000.00	\$0.00 \$0.00 \$21,793.26	
314 762 750-752,76x 601 602 Unappr 770 771	Less: Bud. w/d from waiver offset Adult education programs Other reserves Appropriations Less: Expenditures Less: Encumbrances Total appropriated	et reserve (\$222,221.87)	\$0.00 \$943,000.00	\$0.00 \$0.00 \$21,793.26	
762 750-752,76x 601 602 Unappr 770 771	Adult education programs Other reserves Appropriations Less: Expenditures Less: Encumbrances Total appropriated ropriated:	(\$222,221.87)	\$943,000.00	\$0.00 \$0.00 \$21,793.26	
750-752,76x 601 602 Unappr 770 771	Other reserves Appropriations Less: Expenditures Less: Encumbrances Total appropriated ropriated:	• • • • •		\$0.00 \$21,793.26	
601 602 Unappr 770 771	Appropriations Less: Expenditures Less: Encumbrances Total appropriated ropriated:	• • • • •		\$21,793.26	
002 Unappr 770 771	Less: Expenditures Less: Encumbrances Total appropriated ropriated:	• • • • •			
Unappr 770 771	Less: Encumbrances Total appropriated ropriated:	• • • • •	(\$921,206.74)		
Unappr 770 771	Total appropriated ropriated:	(\$698,984.87)	(\$921,206.74)		
Unappr 770 771	ropriated:			\$720,778.13	
770 771					
771	Fund balance, July 1				
				\$358,522.25	
१	Designated fund balance			\$0.00	
	Budgeted fund balance			(\$943,000.00)	
	Total fund balance				\$136,300.38
	Total liabilities and fund of	equity			<u>\$238,012.41</u>
Recapi	itulation of Budgeted Fund Bal	lance:			
•			Budgeted	<u>Actual</u>	<u>Variance</u>
Approp	oriations		\$943,000.00	\$921,206.74	\$21,793.26
Revenu	ues		\$0.00	(\$172,498.20)	\$172,498.20
Subtota	al		<u>\$943,000.00</u>	<u>\$748,708.54</u>	<u>\$194,291.46</u>
Change	e in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
Subtota	al		<u>\$943,000.00</u>	<u>\$748,708.54</u>	<u>\$194,291.46</u>
Change	e 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
Subtota	al		<u>\$943,000.00</u>	<u>\$748,708.54</u>	<u>\$194,291.46</u>
	Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00
Budget	ted fund balance		<u>\$943,000.00</u>	<u>\$748,708.54</u>	<u>\$194,291.46</u>

Board Secretary

Starting date 7/1/2016 Ending date 11/30/2016 Fund: 51 SUMMER CAMP

	Assets:		
10.	Cash in bank		\$3,779.00
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
	Accounts Receivable:		
132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$0.00
	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets		\$0.00
	Resources:		
	Estimated revenues	\$0.00	
302	Less revenues	\$0.00	\$0.00
	Total assets and resources		<u>\$3,779.00</u>
	Liabilities and Fund Equity		
	Liabilities:		
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00
	Total liabilities		\$0.00

Starting date 7/1/2016 Ending date 11/30/2016 Fund: 51 SUMMER CAMP

Fund Balance:

Prepared and submitted by :

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	Appr	opriated:				
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	
	Unap	propriated:				
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
	Reca	pitulation of Budgeted Fund Balance:				
				Budgeted	<u>Actual</u>	<u>Variance</u>
	Appr	opriations		\$0.00	\$0.00	\$0.00
	Reve	enues		\$0.00	\$0.00	\$0.00
	Subt	otal		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Char	nge in capital reserve account:				
		Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
		Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
	Subt	otal		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Char	nge 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
	Subt	otal		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
		Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00
	Budg	eted fund balance		<u>\$0.00</u>	<u>\$0.00</u>	\$0.00

Starting date 7/1/2016 Ending date 11/30/2016 Fund: 55 EXTENDED DAY

Α	ssets:		
101	Cash in bank		\$664,831.28
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
А	ccounts 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
L	oans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets		\$0.00
F	Resources:		
× >1	Estimated revenues	\$0.00	
302	Less revenues	(\$235,271.86)	(\$235,271.86)
	Total assets and resources		<u>\$430,059.42</u>
	<u>Liabilities and Fund Equity</u>		
L	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 11/30/2016 Fund: 55 EXTENDED DAY

Fund Balance:

Α	n	n	r	'n	ri	_	t۵	м.	

7 4 Reserve for encumbrances \$28,849.18 761 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 \$0.00 764 Maintenance reserve account - July \$0.00 806 Add: Increase in maintenance reserve \$0.00 768 Walver offset reserve - July 1, 2
Add: Increase in capital reserve \$0.00
107
1999 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 \$0.00 768 Waiver offset reserve - July 1, 2
Add: Increase in maintenance reserve
Solid Less: Bud. w/d from maintenance reserve Solid So
768 Waiver offset reserve - July 1, 2 \$0.00 609 Add: Increase in waiver offset reserve \$0.00 314 Less: Bud. Wid from waiver offset reserve \$0.00 762 Adult education programs \$0.00 750-752,76x Other reserves \$0.00 601 Appropriations \$928,287.00 602 Less: Expenditures (\$282,034.58) Less: Encumbrances (\$28,849.18) (\$310,883.76) \$617,403.24 Total appropriated \$646,252.42 Unappropriated: 770 Fund balance, July 1 \$643,966.00 771 Designated fund balance \$0.00 ? Budgeted fund balance \$361,931.42 Total fund balance \$430,059.42
609 Add: Increase in waiver offset reserve \$0.00 314 Less: Bud. w/d from waiver offset reserve \$0.00 762 Adult education programs \$0.00 750-752,76x Other reserves \$0.00 601 Appropriations \$928,287.00 602 Less: Expenditures (\$282,034.58) Less: Encumbrances (\$28,849.18) (\$310,883.76) \$617,403.24 Total appropriated \$646,252.42 Unappropriated 770 Fund balance, July 1 \$643,966.00 771 Designated fund balance \$0.00 ? Budgeted fund balance \$361,931.42 Total liabilities and fund equity \$430,059.42
Solition Solition
762 Adult education programs \$0.00 750-752,76x Other reserves \$0.00 601 Appropriations \$928,287.00 602 Less: Expenditures (\$282,034.58) Less: Encumbrances (\$28,849.18) (\$310,883.76) \$617,403.24 Total appropriated \$646,252.42 Unappropriated: 770 Fund balance, July 1 \$643,966.00 771 Designated fund balance \$0.00 ? Budgeted fund balance (\$928,287.00) Total fund balance \$361,931.42 Total liabilities and fund equity \$430,059.42
750-752,76x Other reserves \$0.00 601 Appropriations \$928,287.00 602 Less: Expenditures (\$282,034.58) Less: Encumbrances (\$28,849.18) (\$310,883.76) \$617,403.24 Total appropriated 770 Fund balance, July 1 \$643,966.00 771 Designated fund balance \$0.00 ? Budgeted fund balance (\$928,287.00) Total fund balance \$361,931.42 Total liabilities and fund equity
\$928,287.00 Less: Expenditures (\$282,034.58) Less: Encumbrances (\$28,849.18) (\$310,883.76) \$617,403.24 Total appropriated \$646,252.42 Unappropriated: 770 Fund balance, July 1 Designated fund balance 8udgeted fund balance Total fund balance Total fund balance Total fund balance Total liabilities and fund equity \$430,059.42
Less: Expenditures (\$282,034.58) Less: Encumbrances (\$28,849.18) (\$310,883.76) \$617,403.24 Total appropriated \$646,252.42 Unappropriated: 770 Fund balance, July 1 \$643,966.00 771 Designated fund balance \$0.00 ? Budgeted fund balance (\$928,287.00) Total fund balance \$361,931.42 Total liabilities and fund equity
Less: Encumbrances (\$28,849.18) (\$310,883.76) \$617,403.24 Total appropriated \$646,252.42 Unappropriated: 770 Fund balance, July 1 \$643,966.00 771 Designated fund balance \$0.00 ? Budgeted fund balance (\$928,287.00) Total fund balance \$361,931.42 Total liabilities and fund equity
Total appropriated \$646,252.42 Unappropriated: 770 Fund balance, July 1 \$643,966.00 771 Designated fund balance \$0.00 ? Budgeted fund balance (\$928,287.00) Total fund balance \$361,931.42 Total liabilities and fund equity
Unappropriated: 770 Fund balance, July 1 \$643,966.00 771 Designated fund balance \$0.00 ? Budgeted fund balance (\$928,287.00) Total fund balance \$361,931.42 Total liabilities and fund equity
Fund balance, July 1 \$643,966.00 Designated fund balance \$0.00 Budgeted fund balance (\$928,287.00) Total fund balance \$361,931.42 Total liabilities and fund equity
Designated fund balance \$0.00 Budgeted fund balance (\$928,287.00) Total fund balance \$361,931.42 Total liabilities and fund equity \$430,059.42
Part Budgeted fund balance (\$928,287.00) Total fund balance \$361,931.42 Total liabilities and fund equity \$430,059.42
Total fund balance \$361,931.42 Total liabilities and fund equity \$430,059.42
Total liabilities and fund equity \$430,059.42
Recapitulation of Budgeted Fund Balance:
<u>Budgeted</u> <u>Actual</u> <u>Variance</u>
Appropriations \$928,287.00 \$310,883.76 \$617,403.24
Revenues \$0.00 (\$235,271.86) \$235,271.86
Subtotal \$928,287.00 \$75,611.90 \$852,675.10
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 \$928,287.00 \$75,611.90 \$852,675.10
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 \$928,287.00 \$75,611.90 \$852,675.10
Less: Adjustment for prior year \$0.00 \$0.00 \$0.00
Budgeted fund balance \$928,287.00 \$75,611.90 \$852,675.10
Prepared and submitted by :

Board Secretary