# NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY DATED MAY 31, 2017

BOARD SECRETARY'S MONTHLY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF MAY 31, 2017 NO BUDGETARY LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATION OF NJAC 6A:23-2.11(a).

BOARD SECRETARY

MAY 31, 2017

451

481

Deferred revenues

Other current liabilities

**Total liabilities** 

Loans payable

\$0.00

\$0.00

\$0.00

\$84,750.00

#### Starting date 7/1/2016 Ending date 5/31/2017 Fund: 10 GENERAL CURRENT EXPENSE

	Accord and Recording		
	Assets:		
101	Cash in bank		\$6,117,325.65
102 - 106	Cash Equivalents		\$3,300.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,657,270.98
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$4,659,410.00
	Accounts Receivable:		
132	Interfund	\$7,100.78	
141	Intergovernmental - State	\$1,064,587.62	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$1,344,145.82	\$2,415,834.22
	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets		\$85,000.00
	Resources:		
	Estimated revenues	\$60,908,339.00	
302	Less revenues	(\$62,005,592.82)	(\$1,097,253.82)
	Total assets and resources		<u>\$14,840,887.03</u>
	<u>Liabilities and Fund Equity</u>		
	Liabilities:		
			\$0.00
411	Intergovernmental accounts payable - state		\$84,750.00
421	Accounts payable		\$0.00
431	Contracts payable		Ψ0.00

# Starting date 7/1/2016 Ending date 5/31/2017 Fund: 10 GENERAL CURRENT EXPENSE

#### Fund Balance:

Appropriated:	
Reserve for encumbrances	;

Subtotal

Budgeted fund balance

Less: Adjustment for prior year

• •	•				
7 34	Reserve for encumbrances			\$8,635,584.93	
761	Capital reserve account - July		\$4,073,066.77		
604	Add: Increase in capital reserve		\$0.00		
307	Less: Bud. w/d cap. reserve eligible	e costs	\$0.00		
309	Less: Bud. w/d cap. reserve exces	s costs	\$0.00	\$4,073,066.77	
764	Maintenance reserve account - Ju	ly	\$791,839.90		
606	Add: Increase in maintenance rese	erve	\$0.00		
310	Less: Bud. w/d from maintenance	reserve	\$0.00	\$791,839.90	
768	Waiver offset reserve - July 1, 2	***********	\$0.00		
609	Add: Increase in waiver offset rese	erve	\$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		\$64,281,784.51		
602	Less: Expenditures	(\$56,038,606.24)			
	Less: Encumbrances	(\$6,120,106.42)	(\$62,158,712.66)	\$2,123,071.85	
	Total appropriated			\$15,623,563.45	
Una	appropriated:				
770	Fund balance, July 1			\$2,506,019.09	
771	Designated fund balance			\$0.00	
?	Budgeted fund balance			(\$3,373,445.51)	
	Total fund balance				\$14,756,137.03
	Total liabilities and fund ed	quity			<u>\$14,840,887.03</u>
Re	capitulation of Budgeted Fund Bala	nce:			
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Ap	propriations		\$64,281,784.51	\$62,158,712.66	\$2,123,071.85
Re	venues		(\$60,908,339.00)	(\$62,005,592.82)	\$1,097,253.82
Sul	btotal		\$3,373,445.51	<u>\$153,119.84</u>	\$3,220,325.67
Ch	ange in capital reserve account:				
	Plus - Increase in reserve		\$0.00	(\$1,415,795.79)	\$1,415,795.79
	Less - Withdrawal from reserve		\$0.00	\$0.00	\$0.00
Su	btotal		\$3,373,445.51	(\$1,262,675.95)	<u>\$4,636,121.46</u>
Ch	ange 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
			** *** * * * * * * * * * * * * * * * * *	(04 000 000 000	M4 COO 101 15

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

\$3,373,445.51

\$3,373,445.51

\$0.00

\$0.00

(\$1,262,675.95)

(\$1,262,675.95)

\$4,636,121.46

\$4,636,121.46

\$0.00

# Starting date 7/1/2016 Ending date 5/31/2017 Fund: 20 SPECIAL REVENUE FUNDS

	Assets:		
164	Cash in bank	\$311,776.79	
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 (\$290,	,524.16)	
142	Intergovernmental - Federal \$324	4,092.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$) \$2	2,700.36 \$36,268.20	
	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 \$1,421	1,626.00	
302	Less revenues (\$1,530,	),198.81) (\$108,572.81)	
	Total assets and resources	<u>\$239,472.18</u>	
	Liabilities and Fund Equity		
	Liabilities:		
444	Intergovernmental accounts povable, state	\$20,803.00	
411	Intergovernmental accounts payable - state	\$43,644.00	
421 431	Accounts payable  Contracts payable	\$0.00	
451 451	Loans payable	\$0.00	
481	Deferred revenues	\$179,672.65	
401	Other current liabilities	\$20.89	
	Other current habilities		
	Total liabilities	\$244,140.54	

#### Starting date 7/1/2016 Ending date 5/31/2017 Fund: 20 SPECIAL REVENUE FUNDS

7 .4	Reserve for encumbrances			\$174,472.52	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve		\$0.00		
307	Less: Bud. w/d cap. reserve eligible	e costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess	s costs	\$0.00	\$0.00	
764	Maintenance reserve account - Jul	y	\$0.00		
606	Add: Increase in maintenance rese	rve	\$0.00		
310	Less: Bud. w/d from maintenance	reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2	Academic Control of the Control of t	\$0.00		
609	Add: Increase in waiver offset rese	rve	\$0.00		
314	Less: Bud. w/d from waiver offset r	eserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$2,135,977.98		
602	Less: Expenditures	(\$1,469,078.25)			
	Less: Encumbrances	(\$131,688.63)	(\$1,600,766.88)	\$535,211.10	
	Total appropriated			\$709,683.62	
	Unappropriated:				
770	Fund balance, July 1			\$0.00	
771	Designated fund balance			\$0.00	
3.	Budgeted fund balance			(\$714,351.98)	
	Total fund balance				(\$4,668.36)
	Total liabilities and fund eq	uity			<u>\$239,472.18</u>
	Recapitulation of Budgeted Fund Balar	nce:			
			Budgeted	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$2,135,977.98	\$1,600,766.88	\$535,211.10
	Revenues		(\$1,421,626.00)	(\$1,530,198.81)	\$108,572.81
	Subtotal		<u>\$714,351.98</u>	<u>\$70,568.07</u>	<u>\$643,783.91</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>\$714,351.98</u>	<u>\$70,568.07</u>	<u>\$643,783.91</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>\$714,351.98</u>	\$70,568.07	<u>\$643,783.91</u>
	Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00
	Budgeted fund balance		<u>\$714,351.98</u>	<u>\$70,568.07</u>	<u>\$643,783.91</u>

Prepared and submitted by :		
	Board Secretary	

#### Starting date 7/1/2016 Ending date 5/31/2017 Fund: 30 CAPITAL PROJECTS FUNDS

	Assets:		
104	Cash in bank		\$725,879.67
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	\$12,803.63	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$12,803.63
	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	(\$3,011.89)	(\$3,011.89)
	Total assets and resources		<u>\$735,671.41</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		\$6,697.28
	Total liabilities		\$6,697.28

Date

# Starting date 7/1/2016 Ending date 5/31/2017 Fund: 30 CAPITAL PROJECTS FUNDS

# Fund Balance:

Α	-	_	 -	-:	_ 1	- 1	_1	

Prepared and submitted by :

	Appropriated:				
74	Reserve for encumbrances			\$685,278.75	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserv	/e	\$0.00		
307	Less: Bud. w/d cap. reserve e	ligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve e	xcess costs	\$0.00	\$0.00	
764	Maintenance reserve account	- July	\$0.00		
606	Add: Increase in maintenance	reserve	\$0.00		
310	Less: Bud. w/d from maintena	ince reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1,	2	\$0.00		
609	Add: Increase in waiver offset	reserve	\$0.00		
314	Less: Bud. w/d from waiver of	fset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$1,209,228.18		
602	Less: Expenditures	(\$480,254.25)			
	Less: Encumbrances	(\$152,707.75)	(\$632,962.00)	\$576,266.18	
	Total appropriated			\$1,261,544.93	
	Unappropriated:				
770	Fund balance, July 1			\$676,657.38	
771	Designated fund balance			\$0.00	
3	Budgeted fund balance			(\$1,209,228.18)	
	Total fund balance				\$728,974.13
	Total liabilities and fur	nd equity			<u>\$735,671.41</u>
	Recapitulation of Budgeted Fund	Balance:			
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$1,209,228.18	\$632,962.00	\$576,266.18
	Revenues		\$0.00	(\$3,011.89)	\$3,011.89
	Subtotal		<u>\$1,209,228.18</u>	<u>\$629,950.11</u>	\$579,278.07
	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$1,209,228.18</u>	<u>\$629,950.11</u>	<u>\$579,278.07</u>
	Change in waiver offset reserve acco	ount:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
	Subtotal		\$1,209,228.18	<u>\$629,950.11</u>	<u>\$579,278.07</u>
	Less: Adjustment for prior yea	ar	\$0.00	\$0.00	\$0.00
	Budgeted fund balance		<u>\$1,209,228.18</u>	<u>\$629,950.11</u>	<u>\$579,278.07</u>
	Propored and submitted by:				

**Board Secretary** 

**Total liabilities** 

\$0.00

Starting date 7/1/2016 Ending date 5/31/2017 Fund: 40 DEBT SERVICE FUNDS

	Assets:		
16 ։	Cash in bank		\$2.08
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	(\$3,484,414.00)	\$1.00
	Total assets and resources		<u>\$3.08</u>
	<u>Liabilities and Fund Eq</u>	uity	
	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>AA</b>

# Starting date 7/1/2016 Ending date 5/31/2017 Fund: 40 DEBT SERVICE FUNDS

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 (\$3,484	4,413.50)			
	Less: Encumbrances	\$0.00	(\$3,484,413.50)	\$1.50	
	Total appropriated			\$1.50	
Una	appropriated:				
770	Fund balance, July 1			\$1.58	
771	Designated fund balance			\$0.00	
3	Budgeted fund balance			\$0.00	
	Total fund balance				\$3.08
	Total liabilities and fund equity				<u>\$3.08</u>
Red	capitulation of Budgeted Fund Balance:				
			<b>Budgeted</b>	<u>Actual</u>	<u>Variance</u>
App	propriations		\$3,484,415.00	\$3,484,413.50	\$1.50

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,484,415.00	\$3,484,413.50	\$1.50
Revenues	(\$3,484,415.00)	(\$3,484,414.00)	(\$1.00)
Subtotal	<u>\$0.00</u>	(\$0.50)	<u>\$0.50</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>	(\$0.50)	<u>\$0.50</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>	(\$0.50)	<u>\$0.50</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	(\$0.50)	<u>\$0.50</u>

Prepared and submitted by :	 

Loans payable

Deferred revenues

Other current liabilities

**Total liabilities** 

451

481

\$0.00

\$3,082.76

\$116,699.01

\$119,781.77

Starting date 7/1/2016 Ending date 5/31/2017 Fund: 50 ENTERPRISE FUND

	Assets and Nessauses		
	Assets:		
1ս ։	Cash in bank		\$413,261.21
102 - 106	Cash Equivalents		\$667.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
	Accounts Receivable:		
132	Interfund	\$0.00	
141	Intergovernmental - State	(\$500.28)	
142	Intergovernmental - Federal	\$500.28	
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		\$121,962.91
	Resources:		
	Estimated revenues	\$0.00	
302	Less revenues	(\$804,894.85)	(\$804,894.85)
	Total assets and resources		(\$269,003.73)
	Liabilities and Fund Equity		
	Liabilities:		
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
-101			

Prepared and submitted by : \_

Date

# Starting date 7/1/2016 Ending date 5/31/2017 Fund: 50 ENTERPRISE FUND

#### Fund Balance:

A nnra	oriated:
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	Appropriated.				
7 4	Reserve for encumbrances			\$191,681.70	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserv	re	\$0.00		
307	Less: Bud. w/d cap. reserve e	ligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve e	xcess costs	\$0.00	\$0.00	
764	Maintenance reserve account	- July	\$0.00		
606	Add: Increase in maintenance	reserve	\$0.00		
310	Less: Bud. w/d from maintena	nce reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1,	2	\$0.00		
609	Add: Increase in waiver offset	reserve	\$0.00		
314	Less: Bud. w/d from waiver of	fset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,	76x Other reserves			\$0.00	
601	Appropriations		\$943,000.00		
602	Less: Expenditures	(\$747,778.35)			
	Less: Encumbrances	(\$191,681.70)	(\$939,460.05)	\$3,539.95	
	Total appropriated			\$195,221.65	
	Unappropriated:				
770	Fund balance, July 1			\$358,992.85	
771	Designated fund balance			\$0.00	
3′	Budgeted fund balance			(\$943,000.00)	
	Total fund balance				(\$388,785.50)
	Total liabilities and fun	d equity			(\$269,003.73)
	Recapitulation of Budgeted Fund I	Balance:			
			<b>Budgeted</b>	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$943,000.00	\$939,460.05	\$3,539.95
	Revenues		\$0.00	(\$804,894.85)	\$804,894.85
	Subtotal		\$943,000.00	\$134,565.20	\$808,434.80
	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	/e	\$0.00	\$0.00	\$0.00
	Subtotal		\$943,000.00	<u>\$134,565.20</u>	\$808,434.80
	Change in waiver offset reserve acco	ount:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserv	ve ·	\$0.00	\$0.00	\$0.00
	Subtotal		\$943,000.00	<u>\$134,565.20</u>	\$808,434.80
	Less: Adjustment for prior yea	ar	\$0.00	\$0.00	\$0.00
	Budgeted fund balance		\$943,000.00	<u>\$134,565.20</u>	\$808,434.80

**Board Secretary** 

**Total liabilities** 

\$0.00

# Starting date 7/1/2016 Ending date 5/31/2017 Fund: 51 SUMMER CAMP

	Assets:		
16-ւ	Cash in bank		\$590.00
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>\$590.00</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
			<b>*</b> 0.00

# Starting date 7/1/2016 Ending date 5/31/2017 Fund: 51 SUMMER CAMP

#### Fund Balance:

	Annr	opriated:				
7 4		Reserve for encumbrances			\$0.00	
761		Capital reserve account - July		\$0.00	ψ0.00	
604		Add: Increase in capital reserve		\$0.00		
307		Less: Bud. w/d cap. reserve elig		\$0.00		
309		Less: Bud. w/d cap. reserve exc		\$0.00	\$0.00	
764		Maintenance reserve account -		\$0.00	ψ0.00	
606		Add: Increase in maintenance r		\$0.00		
310		Less: Bud. w/d from maintenan-		\$0.00	\$0.00	
768		Waiver offset reserve - July 1, 2		\$0.00	40.00	
609		Add: Increase in waiver offset re		\$0.00		
314		Less: Bud. w/d from waiver offs		\$0.00	\$0.00	
762		Adult education programs		40.00	\$0.00	
750-752	.76x	Other reserves			\$0.00	
601	,,, ,	Appropriations		\$0.00	•	
602		Less: Expenditures	(\$3,189.00)	40.00		
002		Less: Encumbrances	\$0.00	(\$3,189.00)	(\$3,189.00)	
		Total appropriated	<b>43.55</b>	(40,100.00)	(\$3,189.00)	
	Unar	ppropriated:			,	
770	Onap	Fund balance, July 1			\$3,779.00	
771		Designated fund balance			\$0.00	
3′		Budgeted fund balance			\$0.00	
		Total fund balance			·	\$590.00
		Total liabilities and fund	equity			<u>\$590.00</u>
			-49			
	Reca	apitulation of Budgeted Fund Ba	alance:			
				<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
	Appr	opriations		\$0.00	\$3,189.00	(\$3,189.00)
	Reve	enues		\$0.00	\$0.00	\$0.00
	Subt	otal		<u>\$0.00</u>	<u>\$3,189.00</u>	(\$3,189.00)
	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>\$3,189.00</u>	(\$3,189.00)
	Char	nge in waiver offset reserve accou	nt:			
		Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
		Less - Withdrawal from reserve	)	\$0.00	\$0.00	\$0.00
	Subt	total		<u>\$0.00</u>	<u>\$3,189.00</u>	(\$3,189.00)
		Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00
	Bud	geted fund balance		<u>\$0.00</u>	<u>\$3,189.00</u>	(\$3,189.00)
	Dron	pared and submitted by :				
	FIEL	Jaiou and Submitted by .				

**Board Secretary** 

Date

Other current liabilities

**Total liabilities** 

\$0.00

\$62,378.50

# Starting date 7/1/2016 Ending date 5/31/2017 Fund: 55 EXTENDED DAY

	Assets:		
16.	Cash in bank		\$719,808.12
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 \$)	\$26,498.36	\$26,498.36
	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	(\$822,568.53)	(\$822,568.53)
502	2000 10 10 10 10 10 10 10 10 10 10 10 10	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•
	Total assets and resources		<u>(\$75,762.05)</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		\$62,378.50
			***

# Starting date 7/1/2016 Ending date 5/31/2017 Fund: 55 EXTENDED DAY

#### Fund Balance:

-										
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761 Capital of 604 Add: Inc. 307 Less: Both 309 Less: Both 309 Less: Both 309 Less: Both 310 Less: Both 310 Less: Both 310 Less: Both 314 Les	riations xpenditures ncumbrances propriated	pible costs  pess costs  July  peserve  peserve  peserve	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$18,376.61 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$214,450.98 \$232,827.59	
604 Add: Inc 307 Less: Bi 309 Less: Bi 764 Mainten 606 Add: Inc 310 Less: Bi 768 Waiver of 609 Add: Inc 314 Less: Bi 762 Adult ed 750-752,76x Other re 601 Appropr 602 Less: Ei Total ap Unappropriated 770 Fund ba 771 Designa 3´ Budgete	crease in capital reserve and. w/d cap. reserve eligud. w/d cap. reserve excud. w/d cap. reserve excuance reserve account - crease in maintenance reduct. w/d from maintenance offset reserve - July 1, 2 crease in waiver offset reduction programs eserves riations expenditures incumbrances expropriated	pible costs pess costs July peserve per reserve peserve peserve peserve peserve peserve peserve peserve peserve (\$814,354.41)	\$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 Less: Bu 309 Less: Bu 764 Mainten 606 Add: Inc 310 Less: Bu 768 Waiver 0 609 Add: Inc 314 Less: Bu 762 Adult ed 750-752,76x Other re 601 Appropr 602 Less: Ex Less: Ex Total ap Unappropriated 770 Fund ba 771 Designa 3´ Budgete	ud. w/d cap. reserve eligud. w/d cap. reserve exc ance reserve account - crease in maintenance re ud. w/d from maintenance offset reserve - July 1, 2 crease in waiver offset re ud. w/d from waiver offset ducation programs eserves riations expenditures incumbrances epropriated	pible costs pess costs July peserve per reserve peserve peserve peserve peserve peserve peserve peserve peserve (\$814,354.41)	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$1,047,182.00	\$0.00 \$0.00 \$0.00 \$0.00	
309 Less: Bu 764 Mainten 606 Add: Inc 310 Less: Bu 768 Waiver of 609 Add: Inc 314 Less: Bu 762 Adult ed 750-752,76x Other re 601 Appropr 602 Less: Ei Total ap Unappropriated 770 Fund ba 771 Designa 3′ Budgete	ance reserve account - crease in maintenance reduct. w/d from maintenance reduct. w/d from maintenance offset reserve - July 1, 2 crease in waiver offset reduct. w/d from waiver offset ducation programs eserves rightions expenditures incumbrances expropriated	cess costs July eserve ce reserve eserve et reserve (\$814,354.41)	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$1,047,182.00	\$0.00 \$0.00 \$0.00 \$0.00	
764 Mainten 606 Add: Inc 310 Less: Bi 768 Waiver 6 609 Add: Inc 314 Less: Bi 762 Adult ed 750-752,76x Other re 601 Appropr 602 Less: Ex Less: Ex Total ap Unappropriated 770 Fund ba 771 Designa 3´ Budgete To	ance reserve account - crease in maintenance reud. w/d from maintenance offset reserve - July 1, 2 crease in waiver offset reud. w/d from waiver offset reud. w/d from waiver offset ducation programs eserves criations expenditures incumbrances expropriated	July eserve ce reserve eserve et reserve (\$814,354.41)	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$1,047,182.00	\$0.00 \$0.00 \$0.00 \$0.00	
606 Add: Inc 310 Less: Bu 768 Waiver of 609 Add: Inc 314 Less: Bu 762 Adult ed 750-752,76x Other re 601 Appropri 602 Less: Ei Less: Ei Total ap Unappropriated 770 Fund ba 771 Designa 3´ Budgete	crease in maintenance re ud. w/d from maintenance offset reserve - July 1, 2, crease in waiver offset re ud. w/d from waiver offset ducation programs eserves riations expenditures encumbrances epropriated	eserve ce reserve eserve et reserve (\$814,354.41)	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$214,450.98	
310 Less: Bo 768 Waiver of 609 Add: Inc 314 Less: Bo 762 Adult ed 750-752,76x Other re 601 Appropr 602 Less: Ex Less: Ex Total ap Unappropriated 770 Fund ba 771 Designa 3′ Budgete	ud. w/d from maintenand offset reserve - July 1, 2 crease in waiver offset re ud. w/d from waiver offset ducation programs eserves riations expenditures incumbrances expropriated	ce reserve  eserve et reserve  (\$814,354.41)	\$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$214,450.98	
768 Waiver of 609 Add: Inc. 314 Less: Bit 762 Adult ed 750-752,76x Other re 601 Appropriate Good Less: Est Total ap Unappropriate Good Fund ba 771 Designar 3´ Budgete To To	offset reserve - July 1, 2, crease in waiver offset reud. w/d from waiver offset ducation programs eserves criations expenditures encumbrances epropriated	eserve et reserve (\$814,354.41)	\$0.00 \$0.00 \$0.00 \$1,047,182.00	\$0.00 \$0.00 \$0.00 \$214,450.98	
609 Add: Inc. 314 Less: Bu 762 Adult ed 750-752,76x Other re 601 Appropri 602 Less: Ex Less: Ex Total ap Unappropriated 770 Fund ba 771 Designa 3′ Budgete	crease in waiver offset re ud. w/d from waiver offset ducation programs eserves riations expenditures encumbrances epropriated	eserve et reserve (\$814,354.41)	\$0.00 \$0.00 \$1,047,182.00	\$0.00 \$0.00 \$214,450.98	
314 Less: Br 762 Adult ed 750-752,76x Other re 601 Appropr 602 Less: Er Less: Er Total ap Unappropriated 770 Fund ba 771 Designa 3´ Budgete	ud. w/d from waiver offset ducation programs eserves riations expenditures encumbrances epropriated	et reserve (\$814,354.41)	\$0.00 \$1,047,182.00	\$0.00 \$0.00 \$214,450.98	
762 Adult ed 750-752,76x Other re 601 Appropr 602 Less: Ex Less: Ex Total ap Unappropriated 770 Fund ba 771 Designa 3′ Budgete	ducation programs eserves riations expenditures noumbrances epropriated	(\$814,354.41)	\$1,047,182.00	\$0.00 \$0.00 \$214,450.98	
750-752,76x Other re 601 Appropriate 602 Less: Ex Less: Ex Total ap Unappropriate 770 Fund ba 771 Designa 3´ Budgete To	eserves riations xpenditures ncumbrances propriated			\$0.00 \$214,450.98	
601 Appropriated Less: Extra Unappropriated T70 Fund based T71 Designation To	riations xpenditures ncumbrances propriated d:			\$214,450.98	
602 Less: Ex Less: Ex Total ap Unappropriated 770 Fund ba 771 Designa 3′ Budgete To	xpenditures ncumbrances propriated d:				
Less: En Total ap Unappropriated 770 Fund ba 771 Designa 3´ Budgeta To	ncumbrances propriated d:		(\$832,731.02)		
Total ap Unappropriated Total	propriated d:	(\$18,376.61)	(\$832,731.02)		
Unappropriated To Unappropriat	d:			\$232.827.59	
770 Fund ba 771 Designa 3′ Budgete To				<del>+</del> ,	
771 Designa 3' Budgete To	alance, July 1				
3′ Budgete To				\$676,213.86	
To	ated fund balance			\$0.00	
То	ed fund balance			(\$1,047,182.00)	
	tal fund balance				(\$138,140.55)
Recapitulation	tal liabilities and fund	equity			<u>(\$75,762.05)</u>
	n of Budgeted Fund Ba	alance:			
			<u>Budgeted</u>	Actual	<u>Variance</u>
Appropriations			\$1,047,182.00	\$832,731.02	\$214,450.98
Revenues			\$0.00	(\$822,568.53)	\$822,568.53
Subtotal			<u>\$1,047,182.00</u>	<u>\$10,162.49</u>	<u>\$1,037,019.51</u>
Change in capi	ital reserve account:		\$0.00		
Plus - Ir	Plus - Increase in reserve			\$0.00	\$0.00
Less - Withdrawal from reserve			\$0.00	\$0.00	\$0.00
Subtotal			<u>\$1,047,182.00</u>	<u>\$10,162.49</u>	<u>\$1,037,019.51</u>
Change in wai	ver offset reserve accour	nt:			
Plus - Increase in reserve			\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve			\$0.00	\$0.00	\$0.00
Subtotal			<u>\$1,047,182.00</u>	<u>\$10,162.49</u>	<u>\$1,037,019.51</u>
Less: Adjustment for prior year			\$0.00	\$0.00	\$0.00
Budgeted fund balance			<u>\$1,047,182.00</u>	<u>\$10,162.49</u>	<u>\$1,037,019.51</u>

**Board Secretary** 

Date