## NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY DATED SEPTEMBER 30, 2017

BOARD SECRETARY'S MONTHLY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF SEPTEMBER 30, 2017 NO BUDGETARY LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATION OF NJAC 6A:23-2.11(a).

BOARD SECRETARY

**SEPTEMBER 30, 2017** 

Starting date 7/1/2017 Ending date 9/30/2017 **GENERAL CURRENT EXPENSE** Fund: 10

	Assets and Resources		
	Assets:		
101	Cash in bank		\$6,890,718.16
102 - 106	Cash Equivalents		\$4,200.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,663,842.99
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$42,635,214.00
	Accounts Receivable:		
132	Interfund	\$7,100.78	
141	Intergovernmental - State	\$6,940,808.12	
142	Intergovernmental - Federal	\$49,752.71	
143	Intergovernmental - Other	\$119,190.00	
153, 154	Other (net of estimated uncollectable of \$)	\$2,930,908.57	\$10,047,760.18
	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:		
301	Estimated revenues	\$62,107,394.00	
302	Less revenues	(\$62,869,986.26)	(\$762,592.26)
	Total assets and resources		<u>\$61,564,143.07</u>
	Liabilities and Fund Equity		
	Liabilities:		
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$128,328.46
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$13,036.00
	Other current liabilities		\$0.00
	Total liabilities		\$141,364.46

Starting date 7/1/2017 Ending date 9/30/2017 Fund: 10 GENERAL CURRENT EXPENSE

	Fund Balance:				
	Appropriated:				
753,754	Reserve for encumbrances			\$49,929,864.98	
761	Capital reserve account - Jul	y	\$4,073,066.77		
604	Add: Increase in capital rese	rve	\$0.00		
307	Less: Bud, w/d cap, reserve	eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve	excess costs	\$0.00	\$4,073,066.77	
764	Maintenance reserve accour	t - July	\$791,839.90		
606	Add: Increase in maintenance	e reserve	\$0.00		
310	Less: Bud, w/d from mainten	ance reserve	\$0.00	\$791,839.90	
768	Waiver offset reserve - July	. 2	\$0.00		
609	Add: Increase in waiver offse	t reserve	\$0.00		
314	Less: Bud. w/d from waiver o	iffset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76	X Other reserves			\$0.00	
601	Appropriations		\$63,225,043.36		
602	Less: Expenditures	(\$11,507,740.36)			
	Less: Encumbrances	(\$46,940,906.09)	(\$58,448,646.45)	\$4,776,396.91	
	Total appropriated			\$59,571,168.56	
	Unappropriated:				
770	Fund balance, July 1			\$2,969,259.41	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$1,117,649.36)	
	Total fund balance				\$61,422,778.61
	Total liabilities and fu	nd equity			<u>\$61,564,143.07</u>
	Recapitulation of Budgeted Fund	Balance:			
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$63,225,043.36	\$58,448,646.45	\$4,776,396.91
	Revenues		(\$62,107,394.00)	(\$62,869,986.26)	\$762,592.26
	Subtotal		<u>\$1,117,649.36</u>	(\$4,421,339.81)	\$5,538,989.17
	Change in capital reserve account:				
	Plus - Increase in reserve		\$0.00	(\$1,409,223.78)	\$1,409,223.78
	Less - Withdrawal from rese	rve	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$1,117,649.36</u>	(\$5,830,563.59)	\$6,948,212.95
	Change in waiver offset reserve acc	count:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from rese	rve	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$1,117,649.36</u>	(\$5,830,563.59)	\$6,948,212.95
	Less: Adjustment for prior ye	ear	\$0.00	\$0.00	\$0.00
	Budgeted fund balance		<u>\$1,117,649.36</u>	(\$5,830,563.59)	\$6,948,212.95
	Drangered and submitted by				
	Prepared and submitted by :	Board Secretary		Date	
		board Secretary	1	Date	

Starting date 7/1/2017 Ending date 9/30/2017 Fund: 20 SPECIAL REVENUE FUNDS

	Assets and Resources		
	Assets:		
101	Cash in bank		\$189,324.12
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	\$24,205.84	
142	Intergovernmental - Federal	\$1,371,035.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$2,700.36	\$1,397,941.20
	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets		\$0.00
	Resources:		
301	Estimated revenues	\$1,486,146.00	
302	Less revenues	(\$1,512,424.00)	(\$26,278.00)
	Total assets and resources		<u>\$1,560,987.32</u>
	Liabilities and Fund Equity		
	Liabilities:		
411	Intergovernmental accounts payable - state		\$20,803.00
421	Accounts payable		\$44,022.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$179,672.65
	Other current liabilities		\$20.89
	Total liabilities		\$244,518.54

Starting date 7/1/2017 Ending date 9/30/2017 Fund: 20 SPECIAL REVENUE FUNDS

Fu	nd Balance:				
App	propriated:				
753,754	Reserve for encumbrances			\$951,275.59	
761	Capital reserve account - July		\$0.00		
504	Add: Increase in capital reser	/e	\$0.00		
307	Less: Bud. w/d cap. reserve e	ligible costs	\$0.00		
809	Less: Bud. w/d cap. reserve e	xcess costs	\$0.00	\$0.00	
64	Maintenance reserve account	- July	\$0.00		
06	Add: Increase in maintenance	reserve	\$0.00		
10	Less: Bud. w/d from maintena	nce reserve	\$0.00	\$0.00	
68	Waiver offset reserve - July 1	2	\$0.00		
09	Add: Increase in waiver offset	reserve	\$0.00		
14	Less: Bud. w/d from waiver of	fset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
50-752,76x	Other reserves			\$0.00	
601	Appropriations		\$2,045,786.37		
802	Less: Expenditures	(\$249,774.25)			
	Less: Encumbrances	(\$835,300.86)	(\$1,085,075.11)	\$960,711.26	
	Total appropriated			\$1,911,986.85	·
Un	appropriated:				
70	Fund balance, July 1			(\$35,877.70)	
71	Designated fund balance			\$0.00	
803	Budgeted fund balance			(\$559,640.37)	
	Total fund balance				\$1,316,468.78
	Total liabilities and fur	nd equity			\$1,560,987.32
Re	capitulation of Budgeted Fund	Balance:			
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Ар	propriations		\$2,045,786.37	\$1,085,075.11	\$960,711.26
Re	venues		(\$1,486,146.00)	(\$1,512,424.00)	\$26,278.00
Su	btotal		\$559,640.37	(\$427,348.89)	\$986,989.26
Ch	ange 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
Su	btotal		<u>\$559,640.37</u>	(\$427,348.89)	\$986,989.26
Ch	ange in waiver offset reserve acc	ount:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
Su	btotal		<u>\$559,640.37</u>	(\$427,348.89)	\$986,989.26
	Less: Adjustment for prior year	ar	\$0.00	\$0.00	\$0.00
Bu	dgeted fund balance		<u>\$559,640.37</u>	(\$427,348.89)	<u>\$986,989.26</u>
Pr	epared and submitted by:				
		Board Secretary		Date	

Starting date 7/1/2017 Ending date 9/30/2017 Fund: 30 CAPITAL PROJECTS FUNDS

	Assets and Resources		
	Assets:		
101	Cash in bank		\$646,023.44
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:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$1,953.42)	(\$1,953.42)
	Total assets and resources	•	<u>\$656,873.65</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

Starting date 7/1/2017 Ending date 9/30/2017 Fund: 30 CAPITAL PROJECTS FUNDS

j	Fund Balance:				
,	Appropriated:				
753,754	Reserve for encumbrances			\$1,286,068.85	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reser	/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		\$1,233,570.28		
602	Less: Expenditures	(\$36,830.35)			
	Less: Encumbrances	(\$646,193.75)	(\$683,024.10)	\$550,546.18	
	Total appropriated			\$1,836,615.03	
I	Unappropriated:				
770	Fund balance, July 1			\$47,131.62	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$1,233,570.28)	
	Total fund balance				\$650,176.37
	Total liabilities and fur	d equity			<u>\$656,873.65</u>
	Recapitulation of Budgeted Fund	Balance:			
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
į	Appropriations		\$1,233,570.28	\$683,024.10	\$550,546.18
	Revenues		\$0.00	(\$1,953.42)	\$1,953.42
	Subtotal		\$1,233,570.28	\$681,070.68	<u>\$552,499.60</u>
	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		\$1,233,570.28	\$681,070.68	<u>\$552,499.60</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		<u>\$1,233,570.28</u>	\$681,070.68	<u>\$552,499.60</u>
	Less: Adjustment for prior yea	ar	\$0.00	\$0.00	\$0.00
	Budgeted fund balance		<u>\$1,233,570.28</u>	<u>\$681,070.68</u>	<u>\$552,499.60</u>
	Prepared and submitted by :				
	. ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Board Secretary		Date	

Starting date 7/1/2017 Ending date 9/30/2017 Fund: 40 DEBT SERVICE FUNDS

	Assets and Resources		
	Assets:		
101	Cash in bank		\$100,932.06
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		\$455,209.00
	Accounts Receivable:		
132	Interfund	\$0.00	
141	Intergovernmental - State	\$162,097.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$162,097.00
	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0,00	\$0.00
	Other Current Assets		\$0.00
	Resources:		
301	Estimated revenues	\$3,473,051.00	
302	Less revenues	(\$3,473,051.00)	\$0.00
	Total assets and resources		<u>\$718,238.06</u>
	·		
	<u>Liabilities and Fund Equity</u> Liabilities:		
	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 7/1/2017 Ending date 9/30/2017 Fund: 40 DEBT SERVICE FUNDS

Fi	und Balance:				
A	ppropriated:				
753,754	Reserve for encumbrances			\$0.00	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve	<b>;</b>	\$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 r	reserve	\$0.00		
310	Less: Bud. w/d from maintenan	ce reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2	2	\$0.00		
609	Add: Increase in waiver offset r	eserve	\$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		\$3,473,052.00		
602	Less: Expenditures	(\$2,754,815.02)			
	Less: Encumbrances	\$0.00	(\$2,754,815.02)	\$718,236.98	
	Total appropriated			\$718,236.98	
U	nappropriated:				
770	Fund balance, July 1			\$2.08	
771	Designated fund balance			\$0,00	
303	Budgeted fund balance			(\$1.00)	
	Total fund balance				\$718,238.06
	Total liabilities and fund	l equity			<u>\$718,238.06</u>
R	ecapitulation of Budgeted Fund B	alance:			
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
A	ppropriations		\$3,473,052.00	\$2,754,815.02	\$718,236.98
R	evenues		(\$3,473,051.00)	(\$3,473,051.00)	\$0.00
S	ubtotal		<u>\$1.00</u>	(\$718,235.98)	<u>\$718,236.98</u>
C	hange in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve	•	\$0.00	\$0.00	\$0,00
S	ubtotal		<u>\$1,00</u>	(\$718,235,98)	<u>\$718,236.98</u>
C	hange in waiver offset reserve accou	int:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve	9	\$0.00	\$0.00	\$0.00
S	ubtotal		\$1.00	(\$718,235.98)	<u>\$718,236.98</u>
	Less: Adjustment for prior year	•	\$0.00	\$0.00	\$0.00
E	udgeted fund balance		<u>\$1.00</u>	(\$718,235.98)	<u>\$718,236.98</u>
F	repared and submitted by :	Board Secreta	rv	Date	
		200,000	··· •		

Starting date 7/1/2017 Ending date 9/30/2017 Fund: 50 ENTERPRISE FUND

	Assets and Resources		
	Assets:		
101	Cash in bank		\$434,328.07
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 \$)	(\$31,097.20)	(\$31,097.20)
	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:		
301	Estimated revenues	\$0.00	
302	Less revenues	\$0.00	\$0.00
	Total assets and resources		\$525,860.78
	<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		\$3,082.76
	Other current liabilities		\$116,699.01
	Total liabilities		\$119,781.77

Starting date 7/1/2017 Ending date 9/30/2017 Fund: 50 ENTERPRISE FUND

	Fund Balance:				
	Appropriated:				
753,754	Reserve for encumbrances			\$1,033,209.68	
761	Capital reserve account - July	<i>'</i>	\$0.00		
604	Add: Increase in capital reser	ve	\$0.00		
307	Less; Bud. w/d cap. reserve e	eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve e	excess costs	\$0.00	\$0.00	
764	Maintenance reserve account	t - July	\$0.00		
606	Add: Increase in maintenance	e reserve	\$0.00		
310	Less: Bud. w/d from maintena	ance reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1	, 2	\$0.00		
609	Add: Increase in waiver offse	t reserve	\$0.00		
314	Less: Bud. w/d from waiver o	ffset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$1,042,793.04		
602	Less: Expenditures	(\$204.12)			
	Less: Encumbrances	(\$1,013,378.60)	(\$1,013,582.72)	\$29,210.32	
	Total appropriated			\$1,062,420.00	
	Unappropriated:				
770	Fund balance, July 1			\$386,452.05	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$1,042,793.04)	
	Total fund balance				\$406,079.01
	Total liabilities and fu	nd equity			\$525,860.78
	Recapitulation of Budgeted Fund	Balance:			
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
	Appropriations		\$1,042,793.04	\$1,013,582.72	\$29,210.32
	Revenues		\$0.00	\$0.00	\$0.00
	Subtotal		\$1,042,793.04	<u>\$1,013,582.72</u>	\$29,210.32
	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>\$1,042,793.04</u>	<u>\$1,013,582.72</u>	\$29,210.32
	Change in waiver offset reserve acc	ount:			
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reser	ve	\$0.00	\$0.00	\$0.00
	Subtotal		<u>\$1,042,793.04</u>	\$1,013,582.72	\$29,210.32
	Less: Adjustment for prior ye	ar	\$0.00	\$0.00	\$0.00
	Budgeted fund balance		\$1,042,793.04	<u>\$1,013,582.72</u>	<u>\$29,210.32</u>
	Prepared and submitted by :	D 1 O	···	Data	
		Board Secretary		Date	

Starting date 7/1/2017 Ending date 9/30/2017 Fund: 51 SUMMER CAMP

	Assets and Resources		
	Assets:		
101	Cash in bank		\$2,560.00
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:		
301	Estimated revenues	\$0.00	
302	Less revenues	\$0.00	\$0.00
	Total assets and resources		\$2,560.00
	Liabilities and Fund Equity		
	Liabilities:		
444	Internacion manufal accounts mayoble sateto		90.00
411	Intergovernmental accounts payable - state		\$0.00 \$0.00
421	Accounts payable		\$0.00 \$0.00
431	Contracts payable		
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00
	Total liabilities		\$0.00

Starting date 7/1/2017 Ending date 9/30/2017 Fund: 51 SUMMER CAMP

Fur	nd Balance:				
App	oropriated:				
753,754	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 eliç	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 r	eserve	\$0.00		
310	Less: Bud. w/d from maintenan	ce reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2		\$0.00		
609	Add: Increase in waiver offset r	eserve	\$0.00		
314	Less: Bud. w/d from waiver offs	et reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$590.00		
602	Less: Expenditures	\$1,970.00			
	Less: Encumbrances	\$0.00	\$1,970.00	\$2,560.00	
	Total appropriated			\$2,560.00	
Un	appropriated:				
770	Fund balance, July 1			\$590.00	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$590.00)	
	Total fund balance				\$2,560.00
	Total liabilities and fund	equity			\$2,560.00
Re	capitulation of Budgeted Fund B	alance:			
			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Ар	propriations		\$590.00	(\$1,970.00)	\$2,560.00
Re	venues		\$0.00	\$0.00	\$0.00
Su	btotal		<u>\$590.00</u>	(\$1,970.00)	<u>\$2,560.00</u>
Ch	ange in capital reserve account:				
	Plus - Increase in reserve		\$0.00	\$0.00	\$0.00
	Less - Withdrawal from reserve	•	\$0.00	\$0.00	\$0.00
Su	btotal		<u>\$590.00</u>	(\$1,970.00)	<u>\$2,560.00</u>
Ch	ange 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
Su	btotal		<u>\$590.00</u>	(\$1,970.00)	<u>\$2,560.00</u>
	Less: Adjustment for prior year		\$0.00	\$0.00	\$0.00
Bu	dgeted fund balance		\$590.00	(\$1,970.00)	\$2,560.00
Pre	epared and submitted by :			Data	
		Board Secretary		Date	

Starting date 7/1/2017 Ending date 9/30/2017 Fund: 55 EXTENDED DAY

	Assets and Resources		
	Assets:		
101	Cash in bank		\$732,439.87
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:		
301	Estimated revenues	\$0.00	
302	Less revenues	\$0.00	\$0.00
	Total assets and resources		<u>\$759,438.23</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
	Other current liabilities		\$0.00
	Total liabilities		\$62,378.50

Starting date 7/1/2017 Ending date 9/30/2017 Fund: 55 EXTENDED DAY

	Fu	und Balance:			
Capital reserve account - July	Ap	ppropriated:			
Add: Increase in capital reserve   \$0.00   \$	753,754	Reserve for encumbrances		\$20,503.42	
100   100	761	Capital reserve account - July	\$0.00		
Less: Bud. wid cap. reserve excess costs   \$0.00   \$0.00	604	Add: Increase in capital reserve	\$0.00		
Maintenance reserve account - July	307	Less; Bud. w/d cap, reserve eligible costs	\$0.00		
Add: Increase in maintenance reserve   \$0.00   \$0.00   \$10	309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00	
Section   Sect	764	Maintenance reserve account - July	\$0.00		
Maiver offset reserve - July 1, 2	606	Add: Increase in maintenance reserve	\$0.00		
Add: Increase in waiver offset reserve   \$0.00   \$0.	310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00	
1314   Less: Bud. w/d from walver offset reserve   \$0.00   \$0.00     762	768	Waiver offset reserve - July 1, 2	\$0.00		
Adult education programs   \$0.00	609	Add: Increase in waiver offset reserve	\$0.00		
Total fund balance   Sudgeted	314	Less: Bud. w/d from waiver offset reserve	\$0.00	\$0.00	
Appropriations	762	Adult education programs		\$0.00	
Less: Expenditures   (\$125,683.13)   Less: Encumbrances   (\$15,695.21)   (\$141,378.34)   \$796,649.87   Total appropriated   \$817,153.29   Unappropriated:	750-752,76x	Other reserves		\$0.00	
Less: Encumbrances	601	Appropriations	\$938,028.21		
Total appropriated   \$817,153.29	602	Less: Expenditures (\$125,683.13)			
Unappropriated:  770 Fund balance, July 1 \$817,934.65 771 Designated fund balance \$0.00 303 Budgeted fund balance \$938,028.21)  Total fund balance \$938,028.21  Total liabilities and fund equity \$\frac{8}{2}\$\$  Recapitulation of Budgeted Fund Balance:  Budgeted Actual  Appropriations \$938,028.21 \$141,378.34 \$\frac{9}{2}\$\$  Revenues \$0.00 \$0.00  Subtotal \$938,028.21 \$141,378.34 \$\frac{9}{2}\$\$  Change in capital reserve account:  Plus - Increase in reserve \$0.00 \$0.00  Subtotal \$938,028.21 \$141,378.34 \$\frac{9}{2}\$\$  Change in waiver offset reserve account:  Plus - Increase in reserve \$0.00 \$0.00  Subtotal \$938,028.21 \$141,378.34 \$\frac{9}{2}\$\$  Change in waiver offset reserve account:  Plus - Increase in reserve \$0.00 \$0.00  Subtotal \$938,028.21 \$141,378.34 \$\frac{9}{2}\$\$  Change in waiver offset reserve account:  \$\frac{9}{2}\$\$ \$\frac{9}{2}\$		Less: Encumbrances (\$15,695.21)	(\$141,378.34)	\$796,649.87	
Fund balance, July 1   \$817,934.65   \$0.00		Total appropriated		\$817,153.29	
	Ur	nappropriated:			
Total fund balance	770	Fund balance, July 1		\$817,934.65	
Total fund balance   Total liabilities and fund equity   Standard   Standar	771	Designated fund balance		\$0.00	
Recapitulation of Budgeted Fund Balance:   Budgeted	303	Budgeted fund balance		(\$938,028.21)	
Recapitulation of Budgeted Fund Balance:   Budgeted   Actual		Total fund balance			\$697,059.73
Appropriations         \$938,028.21         \$141,378.34         \$38.028.21         \$141,378.34         \$38.028.21         \$141,378.34         \$38.028.21         \$141,378.34         \$38.028.21         \$141,378.34         \$38.028.21         \$38.028.21         \$38.028.21         \$38.028.21         \$38.028.21         \$38.028.21         \$38.028.21         \$38.028.21         \$38.028.21         \$38.028.21         \$38.028.21         \$38.028.21         \$38.028.21                  \$38.028.21                   \$38.028.21                   \$38.028.21                   \$38.028.21                   \$38.028.21		Total liabilities and fund equity			<u>\$759,438.23</u>
Appropriations \$938,028.21 \$141,378.34 \$35.028.21 \$0.00 \$0.0	Re	ecapitulation of Budgeted Fund Balance:			
Revenues         \$0.00         \$0.00           Subtotal         \$938,028.21         \$141,378.34         \$338.028.21           Change in capital reserve account:         \$0.00         \$0.00           Plus - Increase in reserve         \$0.00         \$0.00           Subtotal         \$938,028.21         \$141,378.34         \$338.028.21           Change in waiver offset reserve account:         Plus - Increase in reserve         \$0.00         \$0.00           Less - Withdrawal from reserve         \$0.00         \$0.00         \$0.00           Subtotal         \$938,028.21         \$141,378.34         \$338.028.21           Less: Adjustment for prior year         \$0.00         \$0.00           Budgeted fund balance         \$938,028.21         \$141,378.34         \$338.028.21			<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Subtotal         \$938,028.21         \$141,378.34         \$330.00           Change in capital reserve account:         \$0.00         \$0.00           Plus - Increase in reserve         \$0.00         \$0.00           Subtotal         \$938,028.21         \$141,378.34         \$330.00           Change in waiver offset reserve account:         Plus - Increase in reserve         \$0.00         \$0.00           Less - Withdrawal from reserve         \$0.00         \$0.00         \$0.00           Subtotal         \$938,028.21         \$141,378.34         \$300.00           Budgeted fund balance         \$938,028.21         \$141,378.34         \$300.00	Ap	ppropriations	\$938,028.21	\$141,378.34	\$796,649.87
Change in capital reserve account:       \$0.00       \$0.00         Plus - Increase in reserve       \$0.00       \$0.00         Less - Withdrawal from reserve       \$0.00       \$141,378.34       \$30.00         Subtotal       \$938,028.21       \$141,378.34       \$30.00         Plus - Increase in reserve       \$0.00       \$0.00       \$0.00         Less - Withdrawal from reserve       \$0.00       \$0.00       \$0.00         Subtotal       \$938,028.21       \$141,378.34       \$30.00         Budgeted fund balance       \$938,028.21       \$141,378.34       \$30.00	Re	evenues	\$0.00	\$0.00	\$0.00
Plus - Increase in reserve       \$0.00       \$0.00         Less - Withdrawal from reserve       \$0.00       \$0.00         Subtotal       \$938,028.21       \$141,378.34       \$3         Change in waiver offset reserve account:       Plus - Increase in reserve       \$0.00       \$0.00         Less - Withdrawal from reserve       \$0.00       \$0.00         Subtotal       \$938,028.21       \$141,378.34       \$3         Less: Adjustment for prior year       \$0.00       \$0.00       \$0.00         Budgeted fund balance       \$938,028.21       \$141,378.34       \$3	Sı	ubtotal	<u>\$938,028.21</u>	<u>\$141,378.34</u>	\$796,649.87
Less - Withdrawal from reserve       \$0.00       \$0.00         Subtotal       \$938,028.21       \$141,378.34       \$330         Change in waiver offset reserve account:       Plus - Increase in reserve       \$0.00       \$0.00         Less - Withdrawal from reserve       \$0.00       \$0.00         Subtotal       \$938,028.21       \$141,378.34       \$330.00         Less: Adjustment for prior year       \$0.00       \$0.00         Budgeted fund balance       \$938,028.21       \$141,378.34       \$300.00	Cł	hange in capital reserve account:			
Subtotal       \$938,028.21       \$141,378.34       \$30.00         Change in waiver offset reserve account:       Plus - Increase in reserve       \$0.00       \$0.00         Less - Withdrawal from reserve       \$0.00       \$141,378.34       \$12,000         Subtotal       \$938,028.21       \$141,378.34       \$12,000         Budgeted fund balance       \$938,028.21       \$141,378.34       \$12,000		Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Change in waiver offset reserve account:       \$0.00       \$0.00         Plus - Increase in reserve       \$0.00       \$0.00         Less - Withdrawal from reserve       \$0.00       \$0.00         Subtotal       \$938,028.21       \$141,378.34       \$141,378.34         Less: Adjustment for prior year       \$0.00       \$0.00         Budgeted fund balance       \$938,028.21       \$141,378.34       \$141,378.34		Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Plus - Increase in reserve       \$0.00       \$0.00         Less - Withdrawal from reserve       \$0.00       \$0.00         Subtotal       \$938,028.21       \$141,378.34       \$141,378.34         Less: Adjustment for prior year       \$0.00       \$0.00         Budgeted fund balance       \$938,028.21       \$141,378.34       \$141,378.34	Sı	ubtotal	<u>\$938,028.21</u>	<u>\$141,378.34</u>	\$796,649.87
Less - Withdrawal from reserve       \$0.00       \$0.00         Subtotal       \$938,028.21       \$141,378.34       \$141,378.34         Less: Adjustment for prior year       \$0.00       \$0.00         Budgeted fund balance       \$938,028.21       \$141,378.34       \$141,378.34	Cł	hange in waiver offset reserve account:			
Subtotal         \$938,028.21         \$141,378.34         \$338,028.21         \$41,378.34         \$41,37		Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less: Adjustment for prior year       \$0.00       \$0.00         Budgeted fund balance       \$938,028.21       \$141,378.34       \$		Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Budgeted fund balance \$938,028.21 \$141,378.34 \$	Sı	ubtotal	\$938,028.21	<u>\$141,378.34</u>	\$796,649.87
		Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Prepared and submitted by :	Вι	udgeted fund balance	<u>\$938,028.21</u>	<u>\$141,378.34</u>	\$796,649.87
Prepared and submitted by :	D	congress and authorithed by			
Board Secretary Date	Pr		· · · · · · · · · · · · · · · · · · ·	Date	