

**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 Fund: 10 GENERAL CURRENT EXPENSE

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

\$61,564,143.07

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 - July	\$4,073,066.77	
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	\$4,073,066.77
764	Maintenance reserve account - July	\$791,839.90	
606	Add: Increase in maintenance reserve	\$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 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	\$63,225,043.36	
602	Less: Expenditures	(\$11,507,740.36)	
	Less: Encumbrances	(\$46,940,906.09)	(\$58,448,646.45)
	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 fund equity		\$61,564,143.07

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>	<u>(\$4,421,339.81)</u>	<u>\$5,538,989.17</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$1,409,223.78)	\$1,409,223.78
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,117,649.36</u>	<u>(\$5,830,563.59)</u>	<u>\$6,948,212.95</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>\$1,117,649.36</u>	<u>(\$5,830,563.59)</u>	<u>\$6,948,212.95</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,117,649.36</u>	<u>(\$5,830,563.59)</u>	<u>\$6,948,212.95</u>

Prepared and submitted by : _____

Board Secretary

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

\$1,560,987.32

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

Fund Balance:			
Appropriated:			
753,754	Reserve for encumbrances		\$951,275.59
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	\$2,045,786.37	
602	Less: Expenditures	(\$249,774.25)	
	Less: Encumbrances	(\$835,300.86)	(\$1,085,075.11)
	Total appropriated		\$1,911,986.85
Unappropriated:			
770	Fund balance, July 1		(\$35,877.70)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$559,640.37)
	Total fund balance		\$1,316,468.78
	Total liabilities and fund equity		<u>\$1,560,987.32</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$2,045,786.37	\$1,085,075.11	\$960,711.26
Revenues	(\$1,486,146.00)	(\$1,512,424.00)	\$26,278.00
Subtotal	<u>\$559,640.37</u>	<u>(\$427,348.89)</u>	<u>\$986,989.26</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>\$559,640.37</u>	<u>(\$427,348.89)</u>	<u>\$986,989.26</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>\$559,640.37</u>	<u>(\$427,348.89)</u>	<u>\$986,989.26</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$559,640.37</u>	<u>(\$427,348.89)</u>	<u>\$986,989.26</u>

Prepared 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

\$656,873.65

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		\$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

Fund Balance:			
Appropriated:			
753,754	Reserve for encumbrances		\$1,286,068.85
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	\$1,233,570.28	
602	Less: Expenditures	(\$36,830.35)	
	Less: Encumbrances	(\$646,193.75)	(\$683,024.10)
	Total appropriated		\$1,836,615.03
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 fund equity		\$656,873.65

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,233,570.28	\$683,024.10	\$550,546.18
Revenues	\$0.00	(\$1,953.42)	\$1,953.42
Subtotal	<u>\$1,233,570.28</u>	<u>\$681,070.68</u>	<u>\$552,499.60</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>\$1,233,570.28</u>	<u>\$681,070.68</u>	<u>\$552,499.60</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>\$1,233,570.28</u>	<u>\$681,070.68</u>	<u>\$552,499.60</u>
Less: Adjustment for prior year	\$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

\$718,238.06

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

Fund Balance:			
Appropriated:			
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 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	\$3,473,052.00	
602	Less: Expenditures	(\$2,754,815.02)	
	Less: Encumbrances	\$0.00	(\$2,754,815.02)
	Total appropriated		\$718,236.98
			\$718,236.98
Unappropriated:			
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 equity		<u>\$718,238.06</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,473,052.00	\$2,754,815.02	\$718,236.98
Revenues	(\$3,473,051.00)	(\$3,473,051.00)	\$0.00
Subtotal	<u>\$1.00</u>	<u>(\$718,235.98)</u>	<u>\$718,236.98</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>\$1.00</u>	<u>(\$718,235.98)</u>	<u>\$718,236.98</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>\$1.00</u>	<u>(\$718,235.98)</u>	<u>\$718,236.98</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1.00</u>	<u>(\$718,235.98)</u>	<u>\$718,236.98</u>

Prepared and submitted by : _____ Date _____

Board Secretary

Date

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

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		\$3,082.76
	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	\$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	\$1,042,793.04	
602	Less: Expenditures	(\$204.12)	
	Less: Encumbrances	(\$1,013,378.60)	(\$1,013,582.72)
	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 fund equity		<u>\$525,860.78</u>

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	<u>\$1,042,793.04</u>	<u>\$1,013,582.72</u>	<u>\$29,210.32</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>\$1,042,793.04</u>	<u>\$1,013,582.72</u>	<u>\$29,210.32</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>\$1,042,793.04</u>	<u>\$1,013,582.72</u>	<u>\$29,210.32</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,042,793.04</u>	<u>\$1,013,582.72</u>	<u>\$29,210.32</u>

Prepared and submitted by : _____
 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:

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: 51 SUMMER CAMP

Fund Balance:			
Appropriated:			
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 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	\$590.00	
602	Less: Expenditures	\$1,970.00	
	Less: Encumbrances	\$0.00	\$1,970.00
	Total appropriated		\$2,560.00
Unappropriated:			
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		<u>\$2,560.00</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$590.00	(\$1,970.00)	\$2,560.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$590.00</u>	<u>(\$1,970.00)</u>	<u>\$2,560.00</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>\$590.00</u>	<u>(\$1,970.00)</u>	<u>\$2,560.00</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>\$590.00</u>	<u>(\$1,970.00)</u>	<u>\$2,560.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$590.00</u>	<u>(\$1,970.00)</u>	<u>\$2,560.00</u>

Prepared and submitted by : _____ Date _____

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

\$759,438.23

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		\$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

Fund Balance:			
Appropriated:			
753,754	Reserve for encumbrances		\$20,503.42
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	\$938,028.21	
602	Less: Expenditures	(\$125,683.13)	
	Less: Encumbrances	(\$15,695.21)	(\$141,378.34)
	Total appropriated		\$796,649.87
			\$817,153.29
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		\$697,059.73
	Total liabilities and fund equity		<u>\$759,438.23</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$938,028.21	\$141,378.34	\$796,649.87
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$938,028.21</u>	<u>\$141,378.34</u>	<u>\$796,649.87</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>\$938,028.21</u>	<u>\$141,378.34</u>	<u>\$796,649.87</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>\$938,028.21</u>	<u>\$141,378.34</u>	<u>\$796,649.87</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$938,028.21</u>	<u>\$141,378.34</u>	<u>\$796,649.87</u>

Prepared and submitted by : _____
 Board Secretary Date