

**NUTLEY BOARD OF EDUCATION
REPORT OF THE SECRETARY
DATED OCTOBER 31, 2017**

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

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

A handwritten signature in cursive script, appearing to read "Karen G. [unclear]".

BOARD SECRETARY

OCTOBER 31, 2017

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

Assets and Resources

Assets:

101	Cash in bank		\$6,766,500.10
102 - 106	Cash Equivalents		\$4,200.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,665,639.20
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$37,756,012.00

Accounts Receivable:

132	Interfund	\$7,100.78	
141	Intergovernmental - State	\$6,240,917.80	
142	Intergovernmental - Federal	\$45,088.75	
143	Intergovernmental - Other	\$119,190.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$2,914,428.54	\$9,326,725.87

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	(\$62,876,465.68)	(\$769,071.68)

Total assets and resources

\$55,835,005.49

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$107,720.76
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$13,036.00
	Other current liabilities		\$0.00

Total liabilities

\$120,756.76

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

Fund Balance:			
Appropriated:			
753,754	Reserve for encumbrances		\$44,336,806.91
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 (\$17,216,270.24)		
	Less: Encumbrances (\$41,347,848.02)	(\$58,564,118.26)	\$4,660,925.10
	Total appropriated		\$53,862,638.68
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		\$55,714,248.73
	Total liabilities and fund equity		\$55,835,005.49

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$63,225,043.36	\$58,564,118.26	\$4,660,925.10
Revenues	(\$62,107,394.00)	(\$62,876,465.68)	\$769,071.68
Subtotal	<u>\$1,117,649.36</u>	<u>(\$4,312,347.42)</u>	<u>\$5,429,996.78</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$1,407,427.57)	\$1,407,427.57
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,117,649.36</u>	<u>(\$5,719,774.99)</u>	<u>\$6,837,424.35</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>(\$5,719,774.99)</u>	<u>\$6,837,424.35</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,117,649.36</u>	<u>(\$5,719,774.99)</u>	<u>\$6,837,424.35</u>

Prepared and submitted by : _____ Date _____
Board Secretary Date

Starting date 7/1/2017 Ending date 10/31/2017 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$101,077.31
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	(\$31,075.16)	
142	Intergovernmental - Federal	\$1,371,035.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$2,700.36	\$1,342,660.20

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

\$1,417,459.51

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$20,803.00
421	Accounts payable		\$43,644.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$179,672.65
	Other current liabilities		\$20.89

Total liabilities

\$244,140.54

Starting date 7/1/2017 Ending date 10/31/2017 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:			
Appropriated:			
753,754	Reserve for encumbrances		\$931,584.77
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	(\$392,924.06)	
	Less: Encumbrances	(\$815,610.04)	(\$1,208,534.10)
	Total appropriated		\$1,768,837.04
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		\$1,173,318.97
	Total liabilities and fund equity		\$1,417,459.51

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$2,045,786.37	\$1,208,534.10	\$837,252.27
Revenues	(\$1,486,146.00)	(\$1,512,424.00)	\$26,278.00
Subtotal	<u>\$559,640.37</u>	<u>(\$303,889.90)</u>	<u>\$863,530.27</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>(\$303,889.90)</u>	<u>\$863,530.27</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>(\$303,889.90)</u>	<u>\$863,530.27</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$559,640.37</u>	<u>(\$303,889.90)</u>	<u>\$863,530.27</u>

Prepared and submitted by : _____ Date _____

Board Secretary

Date

Starting date 7/1/2017 Ending date 10/31/2017 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$646,660.98
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	(\$2,590.96)	(\$2,590.96)

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 10/31/2017 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)	\$550,546.18
	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		<u>\$656,873.65</u>

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	(\$2,590.96)	\$2,590.96
Subtotal	<u>\$1,233,570.28</u>	<u>\$680,433.14</u>	<u>\$553,137.14</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>\$680,433.14</u>	<u>\$553,137.14</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>\$680,433.14</u>	<u>\$553,137.14</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,233,570.28</u>	<u>\$680,433.14</u>	<u>\$553,137.14</u>

Prepared and submitted by : _____ Date _____

Board Secretary Date

Starting date 7/1/2017 Ending date 10/31/2017 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 10/31/2017 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
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		\$718,238.06

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 10/31/2017 Fund: 50 ENTERPRISE FUND

Assets and Resources

Assets:

101	Cash in bank		\$329,649.61
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	\$1,336.33	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	(\$31,097.20)	(\$30,261.15)

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	(\$21,223.89)	(\$21,223.89)

Total assets and resources

\$400,794.48

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 10/31/2017 Fund: 50 ENTERPRISE FUND

Fund Balance:			
Appropriated:			
753,754	Reserve for encumbrances		\$908,223.38
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	(\$125,270.42)	
	Less: Encumbrances	(\$888,392.30)	(\$1,013,662.72)
	Total appropriated		\$937,353.70
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		\$281,012.71
	Total liabilities and fund equity		\$400,794.48

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,042,793.04	\$1,013,662.72	\$29,130.32
Revenues	\$0.00	(\$21,223.89)	\$21,223.89
Subtotal	<u>\$1,042,793.04</u>	<u>\$992,438.83</u>	<u>\$50,354.21</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>\$992,438.83</u>	<u>\$50,354.21</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>\$992,438.83</u>	<u>\$50,354.21</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,042,793.04</u>	<u>\$992,438.83</u>	<u>\$50,354.21</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2017 Ending date 10/31/2017 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 10/31/2017 Fund: 51 SUMMER CAMP

Fund Balance:				
Appropriated:				
753,754	Reserve for encumbrances			\$2,560.00
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	(\$2,560.00)	(\$590.00)	\$0.00
	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			\$2,560.00

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$590.00	\$590.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$590.00</u>	<u>\$590.00</u>	<u>\$0.00</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$590.00</u>	<u>\$590.00</u>	<u>\$0.00</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$590.00</u>	<u>\$590.00</u>	<u>\$0.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$590.00</u>	<u>\$590.00</u>	<u>\$0.00</u>

Prepared and submitted by : _____ Date _____
Board Secretary Date

Starting date 7/1/2017 Ending date 10/31/2017 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

101	Cash in bank		\$660,257.43
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

\$687,255.79

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 10/31/2017 Fund: 55 EXTENDED DAY

Fund Balance:			
Appropriated:			
753,754	Reserve for encumbrances		\$486,115.32
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	(\$197,865.57)	
	Less: Encumbrances	(\$481,307.11)	(\$679,172.68)
	Total appropriated		\$744,970.85
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		\$624,877.29
	Total liabilities and fund equity		<u>\$687,255.79</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$938,028.21	\$679,172.68	\$258,855.53
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$938,028.21</u>	<u>\$679,172.68</u>	<u>\$258,855.53</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>\$679,172.68</u>	<u>\$258,855.53</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>\$679,172.68</u>	<u>\$258,855.53</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$938,028.21</u>	<u>\$679,172.68</u>	<u>\$258,855.53</u>

Prepared and submitted by : _____

Board Secretary

Date