

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

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

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



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BOARD SECRETARY

DECEMBER 31, 2017

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$8,174,745.76
102 - 106	Cash Equivalents		\$4,200.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,669,336.61
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$27,997,608.00

Accounts Receivable:

132	Interfund	\$7,100.78	
141	Intergovernmental - State	\$4,812,442.50	
142	Intergovernmental - Federal	\$31,178.17	
143	Intergovernmental - Other	\$119,190.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$2,869,562.07	\$7,839,473.52

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	(\$62,916,796.35)	(\$809,402.35)

**Total assets and resources**

**\$45,960,961.54**

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$105,720.76
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$13,036.00
	Other current liabilities		\$0.00
	<b>Total liabilities</b>		<b>\$118,756.76</b>

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 10 GENERAL CURRENT EXPENSE

<b>Fund Balance:</b>			
Appropriated:			
753,754	Reserve for encumbrances		\$34,726,284.50
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	(\$27,088,314.19)	
	Less: Encumbrances	(\$31,737,325.61)	(\$58,825,639.80)
	Total appropriated		\$43,990,594.73
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		<b>\$45,842,204.78</b>
	Total liabilities and fund equity		<b><u>\$45,960,961.54</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$63,225,043.36	\$58,825,639.80	\$4,399,403.56
Revenues	(\$62,107,394.00)	(\$62,916,796.35)	\$809,402.35
Subtotal	<u>\$1,117,649.36</u>	<u>(\$4,091,156.55)</u>	<u>\$5,208,805.91</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$1,403,730.16)	\$1,403,730.16
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,117,649.36</u>	<u>(\$5,494,886.71)</u>	<u>\$6,612,536.07</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>(\$5,494,886.71)</u>	<u>\$6,612,536.07</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,117,649.36</u>	<u>(\$5,494,886.71)</u>	<u>\$6,612,536.07</u>

Prepared and submitted by : \_\_\_\_\_  
 Board Secretary Date

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$174,211.19
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	(\$74,845.16)	
142	Intergovernmental - Federal	\$1,070,115.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$2,700.36	\$997,970.20

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	(\$1,512,592.00)	(\$26,446.00)

**Total assets and resources**

**\$1,145,735.39**

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 12/31/2017 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:			
Appropriated:			
753,754	Reserve for encumbrances		\$730,844.81
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	\$2,142,130.37	
602	Less: Expenditures	(\$664,648.18)	
	Less: Encumbrances	(\$614,870.08)	(\$1,279,518.26)
	Total appropriated		\$1,593,456.92
Unappropriated:			
770	Fund balance, July 1		(\$35,877.70)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$655,984.37)
	Total fund balance		\$901,594.85
	Total liabilities and fund equity		<u>\$1,145,735.39</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$2,142,130.37	\$1,279,518.26	\$862,612.11
Revenues	(\$1,486,146.00)	(\$1,512,592.00)	\$26,446.00
Subtotal	<u>\$655,984.37</u>	<u>(\$233,073.74)</u>	<u>\$889,058.11</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>\$655,984.37</u>	<u>(\$233,073.74)</u>	<u>\$889,058.11</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>\$655,984.37</u>	<u>(\$233,073.74)</u>	<u>\$889,058.11</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$655,984.37</u>	<u>(\$233,073.74)</u>	<u>\$889,058.11</u>

Prepared and submitted by : \_\_\_\_\_  
 Board Secretary Date

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$617,072.43
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	(\$3,927.41)	(\$3,927.41)

**Total assets and resources**

**\$625,948.65**

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 12/31/2017 Fund: 30 CAPITAL PROJECTS FUNDS

<b>Fund Balance:</b>			
Appropriated:			
753,754	Reserve for encumbrances		\$1,262,509.98
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	(\$67,755.35)	
	Less: Encumbrances	(\$622,634.88)	(\$690,390.23)
	Total appropriated		\$1,805,690.03
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		<b>\$619,251.37</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$625,948.65</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,233,570.28	\$690,390.23	\$543,180.05
Revenues	\$0.00	(\$3,927.41)	\$3,927.41
Subtotal	<u>\$1,233,570.28</u>	<u>\$686,462.82</u>	<u>\$547,107.46</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>\$686,462.82</u>	<u>\$547,107.46</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>\$686,462.82</u>	<u>\$547,107.46</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,233,570.28</u>	<u>\$686,462.82</u>	<u>\$547,107.46</u>

Prepared and submitted by : \_\_\_\_\_  
Board Secretary
Date

Starting date 7/1/2017 Ending date 12/31/2017 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 12/31/2017 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
	<b>Total liabilities and fund equity</b>		<b>\$718,238.06</b>

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 : \_\_\_\_\_  
 Board Secretary Date

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 50 ENTERPRISE FUND

Assets and Resources

Assets:

101	Cash in bank		\$228,841.57
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	\$245.24	
142	Intergovernmental - Federal	\$500.28	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	(\$31,097.20)	(\$30,351.68)

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	(\$97,389.02)	(\$97,389.02)

**Total assets and resources**

**\$223,730.78**

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 12/31/2017 Fund: 50 ENTERPRISE FUND

Fund Balance:			
Appropriated:			
753,754	Reserve for encumbrances		\$731,616.94
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	(\$302,334.12)	
	Less: Encumbrances	(\$711,785.86)	(\$1,014,119.98)
	Total appropriated		\$760,290.00
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		\$103,949.01
	Total liabilities and fund equity		\$223,730.78

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,042,793.04	\$1,014,119.98	\$28,673.06
Revenues	\$0.00	(\$97,389.02)	\$97,389.02
Subtotal	<u>\$1,042,793.04</u>	<u>\$916,730.96</u>	<u>\$126,062.08</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>\$916,730.96</u>	<u>\$126,062.08</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>\$916,730.96</u>	<u>\$126,062.08</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,042,793.04</u>	<u>\$916,730.96</u>	<u>\$126,062.08</u>

Prepared and submitted by : \_\_\_\_\_  
 Board Secretary Date

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 51 SUMMER CAMP

Assets and Resources

Assets:

101	Cash in bank		\$0.00
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**

**\$0.00**

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 12/31/2017 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		(\$590.00)	
	Less: Encumbrances	\$0.00	(\$590.00)	\$0.00
	Total appropriated			\$0.00

Unappropriated:

770	Fund balance, July 1			\$590.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$590.00)
	Total fund balance			\$0.00
	Total liabilities and fund equity			\$0.00

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 : \_\_\_\_\_  
 Board Secretary Date

Starting date 7/1/2017 Ending date 12/31/2017 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

101	Cash in bank		\$522,402.62
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**

**\$549,400.98**

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 12/31/2017 Fund: 55 EXTENDED DAY

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$361,509.57
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	(\$335,720.38)		
	Less: Encumbrances	(\$356,701.36)	(\$692,421.74)	\$245,606.47
	Total appropriated			\$607,116.04

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 **\$487,022.48**  
 Total liabilities and fund equity **\$549,400.98**

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$938,028.21	\$692,421.74	\$245,606.47
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$938,028.21</u>	<u>\$692,421.74</u>	<u>\$245,606.47</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>\$692,421.74</u>	<u>\$245,606.47</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>\$692,421.74</u>	<u>\$245,606.47</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$938,028.21</u>	<u>\$692,421.74</u>	<u>\$245,606.47</u>

Prepared and submitted by : \_\_\_\_\_  
 Board Secretary Date