


**NUTLEY BOARD OF EDUCATION
REPORT OF THE SECRETARY
DATED JANUARY 31, 2018**

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

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF
JANUARY 31, 2018 NO BUDGETARY LINE ITEM ACCOUNT
HAS BEEN OVEREXPENDED IN VIOLATION OF
NJAC 6A:23-2.11(a).


BOARD SECRETARY

JANUARY 31, 2018

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$6,265,165.68
102 - 106	Cash Equivalents		\$4,200.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,671,411.96
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$23,710,680.00

Accounts Receivable:

132	Interfund	\$7,100.78	
141	Intergovernmental - State	\$4,216,609.63	
142	Intergovernmental - Federal	\$22,338.64	
143	Intergovernmental - Other	\$119,190.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$2,845,832.32	\$7,211,071.37

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	(\$62,922,852.65)	(\$815,458.65)

Total assets and resources

\$39,132,070.36

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$86,905.47
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$13,036.00
	Other current liabilities		\$0.00

Total liabilities

\$99,941.47

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$27,572,244.71
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	\$63,323,662.44		
602	Less: Expenditures	(\$33,898,390.08)		
	Less: Encumbrances	(\$24,583,285.82)	(\$58,481,675.90)	\$4,841,986.54
	Total appropriated			\$37,279,137.92
	Unappropriated:			
770	Fund balance, July 1			\$2,969,259.41
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$1,216,268.44)
	Total fund balance			\$39,032,128.89
	Total liabilities and fund equity			\$39,132,070.36

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$63,323,662.44	\$58,481,675.90	\$4,841,986.54
Revenues	(\$62,107,394.00)	(\$62,922,852.65)	\$815,458.65
Subtotal	<u>\$1,216,268.44</u>	<u>(\$4,441,176.75)</u>	<u>\$5,657,445.19</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$1,401,654.81)	\$1,401,654.81
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,216,268.44</u>	<u>(\$5,842,831.56)</u>	<u>\$7,059,100.00</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>\$1,216,268.44</u>	<u>(\$5,842,831.56)</u>	<u>\$7,059,100.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,216,268.44</u>	<u>(\$5,842,831.56)</u>	<u>\$7,059,100.00</u>

Prepared and submitted by : _____
 Board Secretary Date

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$97,450.45
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	(\$130,211.16)	
142	Intergovernmental - Federal	\$1,070,115.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$2,700.36	\$942,604.20

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	(\$1,550,051.92)	(\$63,905.92)

Total assets and resources

\$976,148.73

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 1/31/2018 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$622,304.32
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		\$2,178,506.29	
602	Less: Expenditures	(\$834,234.84)		
	Less: Encumbrances	(\$506,329.59)	(\$1,340,564.43)	\$837,941.86
	Total appropriated			\$1,460,246.18
Unappropriated:				
770	Fund balance, July 1			(\$35,877.70)
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$692,360.29)
	Total fund balance			\$732,008.19
	Total liabilities and fund equity			<u>\$976,148.73</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$2,178,506.29	\$1,340,564.43	\$837,941.86
Revenues	(\$1,486,146.00)	(\$1,550,051.92)	\$63,905.92
Subtotal	<u>\$692,360.29</u>	<u>(\$209,487.49)</u>	<u>\$901,847.78</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>\$692,360.29</u>	<u>(\$209,487.49)</u>	<u>\$901,847.78</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>\$692,360.29</u>	<u>(\$209,487.49)</u>	<u>\$901,847.78</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$692,360.29</u>	<u>(\$209,487.49)</u>	<u>\$901,847.78</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$491,464.58
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	(\$4,688.56)	(\$4,688.56)

Total assets and resources

\$499,579.65

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 1/31/2018 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$1,136,140.98
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	(\$194,124.35)		
	Less: Encumbrances	(\$496,265.88)	(\$690,390.23)	\$543,180.05
	Total appropriated			\$1,679,321.03
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			\$492,882.37
	Total liabilities and fund equity			<u>\$499,579.65</u>

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	(\$4,688.56)	\$4,688.56
Subtotal	<u>\$1,233,570.28</u>	<u>\$685,701.67</u>	<u>\$547,868.61</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>\$685,701.67</u>	<u>\$547,868.61</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>\$685,701.67</u>	<u>\$547,868.61</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,233,570.28</u>	<u>\$685,701.67</u>	<u>\$547,868.61</u>

Prepared and submitted by : _____ Date _____

Board Secretary

Date

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$118,405.06
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		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$34,508.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$34,508.00

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

\$152,913.06

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 1/31/2018 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	(\$3,320,140.02)	
	Less: Encumbrances	\$0.00	(\$3,320,140.02)
	Total appropriated		\$152,911.98
Unappropriated:			
770	Fund balance, July 1		\$2.08
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1.00)
	Total fund balance		\$152,913.06
	Total liabilities and fund equity		<u>\$152,913.06</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,473,052.00	\$3,320,140.02	\$152,911.98
Revenues	(\$3,473,051.00)	(\$3,473,051.00)	\$0.00
Subtotal	<u>\$1.00</u>	<u>(\$152,910.98)</u>	<u>\$152,911.98</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>(\$152,910.98)</u>	<u>\$152,911.98</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>(\$152,910.98)</u>	<u>\$152,911.98</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1.00</u>	<u>(\$152,910.98)</u>	<u>\$152,911.98</u>

Prepared and submitted by : _____
Board Secretary
Date

Starting date 7/1/2017 Ending date 1/31/2018 Fund: 50 ENTERPRISE FUND

Assets and Resources

Assets:

101	Cash in bank		\$156,351.15
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	(\$114,981.72)	(\$114,981.72)

Total assets and resources

\$133,647.66

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 1/31/2018 Fund: 50 ENTERPRISE FUND

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$645,469.70
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	(\$392,417.24)		
	Less: Encumbrances	(\$625,638.62)	(\$1,018,055.86)	\$24,737.18
	Total appropriated			\$670,206.88
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			\$13,865.89
	Total liabilities and fund equity			\$133,647.66

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,042,793.04	\$1,018,055.86	\$24,737.18
Revenues	\$0.00	(\$114,981.72)	\$114,981.72
Subtotal	<u>\$1,042,793.04</u>	<u>\$903,074.14</u>	<u>\$139,718.90</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>\$903,074.14</u>	<u>\$139,718.90</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>\$903,074.14</u>	<u>\$139,718.90</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,042,793.04</u>	<u>\$903,074.14</u>	<u>\$139,718.90</u>

Prepared and submitted by : _____ Date _____

Board Secretary

Starting date 7/1/2017 Ending date 1/31/2018 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 1/31/2018 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)
	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 1/31/2018 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

101	Cash in bank		\$467,109.41
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

\$494,107.77

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 1/31/2018 Fund: 55 EXTENDED DAY

Fund Balance:			
Appropriated:			
753,754	Reserve for encumbrances		\$424,585.14
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	(\$391,013.59)	
	Less: Encumbrances	(\$419,776.93)	(\$810,790.52)
	Total appropriated		\$551,822.83
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		\$431,729.27
	Total liabilities and fund equity		<u>\$494,107.77</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$938,028.21	\$810,790.52	\$127,237.69
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$938,028.21</u>	<u>\$810,790.52</u>	<u>\$127,237.69</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>\$810,790.52</u>	<u>\$127,237.69</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>\$810,790.52</u>	<u>\$127,237.69</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$938,028.21</u>	<u>\$810,790.52</u>	<u>\$127,237.69</u>

Prepared and submitted by : _____
Board Secretary
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