


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

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

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



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BOARD SECRETARY

MARCH 31, 2018

Starting date 7/1/2017 Ending date 3/31/2018 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$5,336,291.58
102 - 106	Cash Equivalents		\$4,200.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,675,532.33
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$14,226,404.00

Accounts Receivable:

132	Interfund	\$7,100.78	
141	Intergovernmental - State	\$2,819,683.40	
142	Intergovernmental - Federal	\$8,337.28	
143	Intergovernmental - Other	\$84,477.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$2,732,196.56	\$5,651,795.02

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	(\$62,951,738.39)	(\$844,344.39)

**Total assets and resources**

**\$27,134,878.54**

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 3/31/2018 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:			
Appropriated:			
753,754	Reserve for encumbrances		\$17,428,683.36
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	(\$45,895,581.90)	
	Less: Encumbrances	(\$14,439,724.47)	(\$60,335,306.37)
	Total appropriated		\$25,281,946.10
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		\$27,034,937.07
	Total liabilities and fund equity		\$27,134,878.54

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$63,323,662.44	\$60,335,306.37	\$2,988,356.07
Revenues	(\$62,107,394.00)	(\$62,951,738.39)	\$844,344.39
Subtotal	<u>\$1,216,268.44</u>	<u>(\$2,616,432.02)</u>	<u>\$3,832,700.46</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$1,397,534.44)	\$1,397,534.44
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,216,268.44</u>	<u>(\$4,013,966.46)</u>	<u>\$5,230,234.90</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>\$1,216,268.44</u>	<u>(\$4,013,966.46)</u>	<u>\$5,230,234.90</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,216,268.44</u>	<u>(\$4,013,966.46)</u>	<u>\$5,230,234.90</u>

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

Starting date 7/1/2017 Ending date 3/31/2018 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$410,012.75
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	(\$173,610.16)	
142	Intergovernmental - Federal	\$581,172.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$2,700.36	\$410,262.20

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	(\$1,564,905.92)	(\$78,759.92)

**Total assets and resources**

**\$741,515.03**

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 3/31/2018 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:			
Appropriated:			
753,754	Reserve for encumbrances		\$490,631.42
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	\$2,190,166.29	
602	Less: Expenditures	(\$1,068,868.54)	
	Less: Encumbrances	(\$374,656.69)	(\$1,443,525.23)
	Total appropriated		\$1,237,272.48
Unappropriated:			
770	Fund balance, July 1		(\$35,877.70)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$704,020.29)
	Total fund balance		<b>\$497,374.49</b>
	Total liabilities and fund equity		<b><u>\$741,515.03</u></b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$2,190,166.29	\$1,443,525.23	\$746,641.06
Revenues	(\$1,486,146.00)	(\$1,564,905.92)	\$78,759.92
Subtotal	<u>\$704,020.29</u>	<u>(\$121,380.69)</u>	<u>\$825,400.98</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>\$704,020.29</u>	<u>(\$121,380.69)</u>	<u>\$825,400.98</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>\$704,020.29</u>	<u>(\$121,380.69)</u>	<u>\$825,400.98</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$704,020.29</u>	<u>(\$121,380.69)</u>	<u>\$825,400.98</u>

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

Starting date 7/1/2017 Ending date 3/31/2018 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$402,526.07
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	(\$6,162.87)	(\$6,162.87)

**Total assets and resources**

**\$409,166.83**

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 3/31/2018 Fund: 30 CAPITAL PROJECTS FUNDS

<b>Fund Balance:</b>			
Appropriated:			
753,754	Reserve for encumbrances		\$1,045,728.16
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	(\$284,537.17)	
	Less: Encumbrances	(\$405,853.06)	(\$690,390.23)
	Total appropriated		\$1,588,908.21
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>\$402,469.55</b>
	Total liabilities and fund equity		<b><u>\$409,166.83</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	(\$6,162.87)	\$6,162.87
Subtotal	<u>\$1,233,570.28</u>	<u>\$684,227.36</u>	<u>\$549,342.92</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>\$684,227.36</u>	<u>\$549,342.92</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>\$684,227.36</u>	<u>\$549,342.92</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,233,570.28</u>	<u>\$684,227.36</u>	<u>\$549,342.92</u>

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

Starting date 7/1/2017 Ending date 3/31/2018 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$13.06
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	\$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	\$3,473,051.00	
302	Less revenues	(\$3,473,051.00)	\$0.00

**Total assets and resources**

**\$13.06**

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 3/31/2018 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	(\$3,473,040.02)		
	Less: Encumbrances	\$0.00	(\$3,473,040.02)	\$11.98
	Total appropriated			\$11.98
Unappropriated:				
770	Fund balance, July 1			\$2.08
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$1.00)
	Total fund balance			\$13.06
	<b>Total liabilities and fund equity</b>			<b>\$13.06</b>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,473,052.00	\$3,473,040.02	\$11.98
Revenues	(\$3,473,051.00)	(\$3,473,051.00)	\$0.00
Subtotal	<u>\$1.00</u>	<u>(\$10.98)</u>	<u>\$11.98</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>(\$10.98)</u>	<u>\$11.98</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>(\$10.98)</u>	<u>\$11.98</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1.00</u>	<u>(\$10.98)</u>	<u>\$11.98</u>

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

Starting date 7/1/2017 Ending date 3/31/2018 Fund: 50 ENTERPRISE FUND

Assets and Resources

Assets:

101	Cash in bank		\$59,100.15
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	(\$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	(\$179,635.10)	(\$179,635.10)

**Total assets and resources**

**(\$29,002.24)**

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 3/31/2018 Fund: 50 ENTERPRISE FUND

<b>Fund Balance:</b>			
Appropriated:			
753,754	Reserve for encumbrances		\$483,428.80
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	(\$555,067.14)	
	Less: Encumbrances	(\$463,597.72)	(\$1,018,664.86)
	Total appropriated		\$507,556.98
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		(\$148,784.01)
	<b>Total liabilities and fund equity</b>		<b>(\$29,002.24)</b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,042,793.04	\$1,018,664.86	\$24,128.18
Revenues	\$0.00	(\$179,635.10)	\$179,635.10
Subtotal	<u>\$1,042,793.04</u>	<u>\$839,029.76</u>	<u>\$203,763.28</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>\$839,029.76</u>	<u>\$203,763.28</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>\$839,029.76</u>	<u>\$203,763.28</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,042,793.04</u>	<u>\$839,029.76</u>	<u>\$203,763.28</u>

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

Starting date 7/1/2017 Ending date 3/31/2018 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 3/31/2018 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)	\$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 3/31/2018 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

101	Cash in bank		\$256,631.53
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**

**\$283,629.89**

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 3/31/2018 Fund: 55 EXTENDED DAY

<b>Fund Balance:</b>			
Appropriated:			
753,754	Reserve for encumbrances		\$226,472.78
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	(\$601,491.47)	
	Less: Encumbrances	(\$221,664.57)	(\$823,156.04)
	Total appropriated		\$341,344.95
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		\$221,251.39
	<b>Total liabilities and fund equity</b>		<b>\$283,629.89</b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$938,028.21	\$823,156.04	\$114,872.17
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$938,028.21</u>	<u>\$823,156.04</u>	<u>\$114,872.17</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>\$823,156.04</u>	<u>\$114,872.17</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>\$823,156.04</u>	<u>\$114,872.17</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$938,028.21</u>	<u>\$823,156.04</u>	<u>\$114,872.17</u>

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