

**NUTLEY BOARD OF EDUCATION
REPORT OF THE SECRETARY
DATED JUNE 30, 2018**

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

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF
JUNE 30, 2018 NO BUDGETARY LINE ITEM ACCOUNT
HAS BEEN OVEREXPENDED IN VIOLATION OF
NJAC 6A:23-2.11(a).



BOARD SECRETARY

JUNE 30, 2018

Starting date 7/1/2017 Ending date 6/30/2018 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|----------------|
| 101 | Cash in bank | | \$4,626,906.82 |
| 102 - 106 | Cash Equivalents | | \$100.00 |
| 111 | Investments | | \$0.00 |
| 116 | Capital Reserve Account | | \$2,684,349.41 |
| 117 | Maintenance Reserve Account | | \$0.00 |
| 118 | Emergency Reserve Account | | \$0.00 |
| 121 | Tax levy Receivable | | \$2,371,059.00 |

Accounts Receivable:

| | | | |
|----------|---|----------------|----------------|
| 132 | Interfund | \$10,584.78 | |
| 141 | Intergovernmental - State | \$2,019,420.97 | |
| 142 | Intergovernmental - Federal | \$0.00 | |
| 143 | Intergovernmental - Other | \$18,583.20 | |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$48,438.93 | \$2,097,027.88 |

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 | \$62,107,394.00 | |
| 302 | Less revenues | (\$65,492,355.15) | (\$3,384,961.15) |

Total assets and resources

\$8,394,481.96

Starting date 7/1/2017 Ending date 6/30/2018 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

| | | | |
|-----|--|--|---------------------|
| 411 | Intergovernmental accounts payable - state | | \$0.00 |
| 421 | Accounts payable | | \$598,977.87 |
| 431 | Contracts payable | | \$0.00 |
| 451 | Loans payable | | \$0.00 |
| 481 | Deferred revenues | | \$22,073.43 |
| | Other current liabilities | | \$0.00 |
| | Total liabilities | | \$621,051.30 |

Fund Balance:

Appropriated:

| | | | |
|-------------|---|-------------------|-------------------|
| 753,754 | Reserve for encumbrances | | \$1,184,583.31 |
| 761 | Capital reserve account - July | \$3,979,214.63 | |
| 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 | \$3,979,214.63 |
| 764 | Maintenance reserve account - July | \$482,794.65 | |
| 606 | Add: Increase in maintenance reserve | \$0.00 | |
| 310 | Less: Bud. w/d from maintenance reserve | \$0.00 | \$482,794.65 |
| 766 | Reserve for Cur. Exp. Emergencies - July | \$0.00 | |
| 607 | Add: Increase in cur. exp. emer. reserve | \$0.00 | |
| 312 | Less: Bud. w/d from cur. exp. emer. reserve | \$0.00 | \$0.00 |
| 762 | Adult education programs | | \$0.00 |
| 750-752,76x | Other reserves | | \$0.00 |
| 601 | Appropriations | \$63,351,895.94 | |
| 602 | Less: Expenditures | (\$62,531,669.37) | |
| | Less: Encumbrances | (\$711,102.93) | (\$63,242,772.30) |
| | Total appropriated | | \$5,755,716.23 |

Unappropriated:

| | | | |
|-----|--|--|------------------------------|
| 770 | Fund balance, July 1 | | \$3,262,216.37 |
| 771 | Designated fund balance | | \$0.00 |
| 303 | Budgeted fund balance | | (\$1,244,501.94) |
| | Total fund balance | | \$7,773,430.66 |
| | Total liabilities and fund equity | | <u>\$8,394,481.96</u> |

Starting date 7/1/2017 Ending date 6/30/2018 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|--------------|
| 101 | Cash in bank | | \$190,638.25 |
| 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 | \$42,363.08 | |
| 142 | Intergovernmental - Federal | \$138,032.00 | |
| 143 | Intergovernmental - Other | \$0.00 | |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$2,700.36 | \$183,095.44 |

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 | (\$1,606,113.40) | (\$119,967.40) |

Total assets and resources

\$253,766.29

Starting date 7/1/2017 Ending date 6/30/2018 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

Liabilities:

| | | | |
|-----|--|--|---------------------|
| 411 | Intergovernmental accounts payable - state | | \$73,827.00 |
| 421 | Accounts payable | | \$125,285.44 |
| 431 | Contracts payable | | \$0.00 |
| 451 | Loans payable | | \$0.00 |
| 481 | Deferred revenues | | \$170,342.97 |
| | Other current liabilities | | \$166.00 |
| | Total liabilities | | \$369,621.41 |

Fund Balance:

Appropriated:

| | | | |
|-------------|---|------------------|------------------|
| 753,754 | Reserve for encumbrances | | \$217,356.43 |
| 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 |
| 766 | Reserve for Cur. Exp. Emergencies - July | \$0.00 | |
| 607 | Add: Increase in cur. exp. emer. reserve | \$0.00 | |
| 312 | Less: Bud. w/d from cur. exp. emer. reserve | \$0.00 | \$0.00 |
| 762 | Adult education programs | | \$0.00 |
| 750-752,76x | Other reserves | | \$0.00 |
| 601 | Appropriations | \$2,205,773.77 | |
| 602 | Less: Expenditures | (\$1,675,191.96) | |
| | Less: Encumbrances | (\$144,165.59) | (\$1,819,357.55) |
| | Total appropriated | | \$603,772.65 |

Unappropriated:

| | | | |
|-----|--|--|----------------------------|
| 770 | Fund balance, July 1 | | \$0.00 |
| 771 | Designated fund balance | | \$0.00 |
| 303 | Budgeted fund balance | | (\$719,627.77) |
| | Total fund balance | | (\$115,855.12) |
| | Total liabilities and fund equity | | <u>\$253,766.29</u> |

Starting date 7/1/2017 Ending date 6/30/2018 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

| | | | |
|-----------------------------------|---|--------------|----------------------------|
| Assets: | | | |
| 101 | Cash in bank | | \$657,795.46 |
| 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 | (\$7,731.01) | (\$7,731.01) |
| Total assets and resources | | | <u>\$662,868.08</u> |

Starting date 7/1/2017 Ending date 6/30/2018 Fund: 30 CAPITAL PROJECTS FUNDS

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 | | \$10,133.52 |
| | Total liabilities | | \$10,133.52 |

Fund Balance:

Appropriated:

| | | | |
|-------------|---|----------------|----------------|
| 753,754 | Reserve for encumbrances | | \$202,858.41 |
| 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 |
| 766 | Reserve for Cur. Exp. Emergencies - July | \$0.00 | |
| 607 | Add: Increase in cur. exp. emer. reserve | \$0.00 | |
| 312 | Less: Bud. w/d from cur. exp. emer. 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 | (\$580,835.92) | |
| | Less: Encumbrances | (\$95,554.31) | (\$676,390.23) |
| | Total appropriated | | \$760,038.46 |

Unappropriated:

| | | | |
|-----|--|--|----------------------------|
| 770 | Fund balance, July 1 | | \$1,126,266.38 |
| 771 | Designated fund balance | | \$0.00 |
| 303 | Budgeted fund balance | | (\$1,233,570.28) |
| | Total fund balance | | \$652,734.56 |
| | Total liabilities and fund equity | | <u>\$662,868.08</u> |

Starting date 7/1/2017 Ending date 6/30/2018 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

Starting date 7/1/2017 Ending date 6/30/2018 Fund: 40 DEBT SERVICE FUNDS

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 |

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 |
| 766 | Reserve for Cur. Exp. Emergencies - July | \$0.00 | |
| 607 | Add: Increase in cur. exp. emer. reserve | \$0.00 | |
| 312 | Less: Bud. w/d from cur. exp. emer. 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) |
| | 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 |
| | Total liabilities and fund equity | | \$13.06 |

Starting date 7/1/2017 Ending date 6/30/2018 Fund: 50 ENTERPRISE FUND

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|--------------|
| 101 | Cash in bank | | \$461,052.00 |
| 102 - 106 | Cash Equivalents | | \$442.00 |
| 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

\$81,567.72

Resources:

| | | | |
|-----|--------------------|----------------|----------------|
| 301 | Estimated revenues | \$0.00 | |
| 302 | Less revenues | (\$864,945.30) | (\$864,945.30) |

Total assets and resources

(\$321,883.58)

Starting date 7/1/2017 Ending date 6/30/2018 Fund: 50 ENTERPRISE FUND

Liabilities and Fund Equity

Liabilities:

| | | | |
|-----|--|--|---------------------|
| 411 | Intergovernmental accounts payable - state | | \$0.00 |
| 421 | Accounts payable | | \$29,540.00 |
| 431 | Contracts payable | | \$0.00 |
| 451 | Loans payable | | \$0.00 |
| 481 | Deferred revenues | | \$1,141.30 |
| | Other current liabilities | | \$77,694.01 |
| | Total liabilities | | \$108,375.31 |

Fund Balance:

Appropriated:

| | | | |
|-------------|---|----------------|---------------------|
| 753,754 | Reserve for encumbrances | | \$162,081.88 |
| 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 |
| 766 | Reserve for Cur. Exp. Emergencies - July | \$0.00 | |
| 607 | Add: Increase in cur. exp. emer. reserve | \$0.00 | |
| 312 | Less: Bud. w/d from cur. exp. emer. 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 | (\$868,190.49) | |
| | Less: Encumbrances | (\$162,081.88) | (\$1,030,272.37) |
| | Total appropriated | | \$174,602.55 |

Unappropriated:

| | | | |
|-----|--|--|------------------------------|
| 770 | Fund balance, July 1 | | \$437,931.60 |
| 771 | Designated fund balance | | \$0.00 |
| 303 | Budgeted fund balance | | (\$1,042,793.04) |
| | Total fund balance | | (\$430,258.89) |
| | Total liabilities and fund equity | | <u>(\$321,883.58)</u> |

Starting date 7/1/2017 Ending date 6/30/2018 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

Starting date 7/1/2017 Ending date 6/30/2018 Fund: 51 SUMMER CAMP

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 |

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 |
| 766 | Reserve for Cur. Exp. Emergencies - July | \$0.00 | |
| 607 | Add: Increase in cur. exp. emer. reserve | \$0.00 | |
| 312 | Less: Bud. w/d from cur. exp. emer. 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 | | <u>\$0.00</u> |

Starting date 7/1/2017 Ending date 6/30/2018 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|----------------|
| 101 | Cash in bank | | \$1,101,788.86 |
| 102 - 106 | Cash Equivalents | | \$770.30 |
| 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 \$_____) | \$406,862.11 | \$406,862.11 |

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 | (\$1,530,001.77) | (\$1,530,001.77) |

Total assets and resources

(\$20,580.50)

Starting date 7/1/2017 Ending date 6/30/2018 Fund: 55 EXTENDED DAY

Liabilities and Fund Equity

Liabilities:

| | | | |
|-----|--|--|--------------------|
| 411 | Intergovernmental accounts payable - state | | \$0.00 |
| 421 | Accounts payable | | \$135.30 |
| 431 | Contracts payable | | \$0.00 |
| 451 | Loans payable | | \$0.00 |
| 481 | Deferred revenues | | \$75,578.30 |
| | Other current liabilities | | \$0.00 |
| | Total liabilities | | \$75,713.60 |

Fund Balance:

Appropriated:

| | | | |
|-------------|---|----------------|----------------------|
| 753,754 | Reserve for encumbrances | | \$768.34 |
| 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 |
| 766 | Reserve for Cur. Exp. Emergencies - July | \$0.00 | |
| 607 | Add: Increase in cur. exp. emer. reserve | \$0.00 | |
| 312 | Less: Bud. w/d from cur. exp. emer. reserve | \$0.00 | \$0.00 |
| 762 | Adult education programs | | \$0.00 |
| 750-752,76x | Other reserves | | \$0.00 |
| 601 | Appropriations | \$974,732.85 | |
| 602 | Less: Expenditures | (\$899,382.06) | |
| | Less: Encumbrances | (\$768.34) | (\$900,150.40) |
| | Total appropriated | | \$75,350.79 |
| | Unappropriated: | | |
| 770 | Fund balance, July 1 | | \$803,087.96 |
| 771 | Designated fund balance | | \$0.00 |
| 303 | Budgeted fund balance | | (\$974,732.85) |
| | Total fund balance | | (\$96,294.10) |
| | Total liabilities and fund equity | | <u>(\$20,580.50)</u> |