

REVISED

APPENDIX A

**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		\$3,906,793.93
102 - 106	Cash Equivalents		\$0.00
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		\$0.00

Accounts Receivable:

132	Interfund	\$71,320.50	
141	Intergovernmental - State	\$1,694,832.54	
142	Intergovernmental - Federal	(\$585.71)	
143	Intergovernmental - Other	\$18,583.20	
153, 154	Other (net of estimated uncollectable of \$_____)	\$48,438.93	\$1,832,589.46

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	(\$63,120,718.01)	(\$1,013,324.01)

Total assets and resources

\$7,410,408.79

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		\$2,155.47
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$22,073.43
	Other current liabilities		\$0.00
	Total liabilities		\$24,228.90

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$684,829.91
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	(\$62,918,920.14)	
	Less: Encumbrances	(\$211,349.53)	(\$63,130,269.67)
	Total appropriated		\$5,368,465.46
	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		\$7,386,179.89
	Total liabilities and fund equity		<u>\$7,410,408.79</u>

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

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	\$42,363.08	
142	Intergovernmental - Federal	\$121,558.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$2,700.36	\$166,621.44

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	(\$1,589,998.35)	(\$103,852.35)

Total assets and resources

\$62,769.09

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		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$170,342.97
	Other current liabilities		\$60,901.72
	Total liabilities		\$231,244.69

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$187,775.38
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
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	\$2,206,132.72	
602	Less: Expenditures	(\$1,727,812.44)	
	Less: Encumbrances	(\$114,584.54)	(\$1,842,396.98)
	Total appropriated		\$551,511.12
	Unappropriated:		
770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$719,986.72)
	Total fund balance		(\$168,475.60)
	Total liabilities and fund equity		<u>\$62,769.09</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

\$662,868.08

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		<u>\$13.06</u>

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

Assets and Resources

Assets:			
101	Cash in bank		\$356,456.81
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	\$1,029.42	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$11,463.10	\$12,492.52
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	(\$877,437.82)	(\$877,437.82)
Total assets and resources			<u>(\$426,478.77)</u>

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		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$1,141.30
	Other current liabilities		\$77,694.01
	Total liabilities		\$78,835.31

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	\$1,042,793.04	
602	Less: Expenditures	(\$943,245.68)	
	Less: Encumbrances	\$0.00	(\$943,245.68)
	Total appropriated		\$99,547.36
	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		(\$505,314.08)
	Total liabilities and fund equity		<u>(\$426,478.77)</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		\$1,101,501.85
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

(\$20,867.51)

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		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$75,578.30
	Other current liabilities		\$0.00
	Total liabilities		\$75,578.30

Fund Balance:

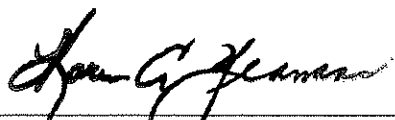
Appropriated:

753,754	Reserve for encumbrances		\$616.63
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	(\$899,533.77)	
	Less: Encumbrances	(\$616.63)	(\$900,150.40)
	Total appropriated		\$75,199.08
	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		(\$96,445.81)
	Total liabilities and fund equity		<u>(\$20,867.51)</u>

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

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

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



BOARD SECRETARY

JULY 31, 2018

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

Assets and Resources

Assets:

101	Cash in bank		\$3,262,847.29
102 - 106	Cash Equivalents		\$300.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,687,856.11
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$53,431,204.00

Accounts Receivable:

132	Interfund	\$71,320.50	
141	Intergovernmental - State	\$8,995,426.93	
142	Intergovernmental - Federal	\$66,592.29	
143	Intergovernmental - Other	\$83,259.70	
153, 154	Other (net of estimated uncollectable of \$_____)	(\$936,578.99)	\$8,280,020.43

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	(\$64,162,500.92)	(\$64,162,500.92)

Total assets and resources

\$3,499,726.91

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

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$53,609.69
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$22,073.43
	Other current liabilities		\$0.00
	Total liabilities		\$75,683.12

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$54,680,039.54
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	\$20,658.72	
602	Less: Expenditures	(\$3,467,223.57)	
	Less: Encumbrances	(\$54,046,916.80)	(\$57,514,140.37)
	Total appropriated		\$1,648,567.17
	Unappropriated:		
770	Fund balance, July 1		\$1,796,135.34
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$20,658.72)
	Total fund balance		\$3,424,043.79
	Total liabilities and fund equity		<u>\$3,499,726.91</u>

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

Assets and Resources

Assets:

101	Cash in bank		\$333,779.09
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	\$349,410.08	
142	Intergovernmental - Federal	\$1,156,365.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$2,700.36	\$1,508,475.44

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	\$0.00	
302	Less revenues	(\$1,729,523.00)	(\$1,729,523.00)

Total assets and resources

\$112,731.53

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

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$31,389.35
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$170,342.97
	Other current liabilities		\$60,901.72
	Total liabilities		\$262,634.04

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$1,044,157.40
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	\$198,203.00	
602	Less: Expenditures	(\$14,160.91)	
	Less: Encumbrances	(\$887,771.37)	(\$901,932.28)
	Total appropriated		\$340,428.12
	Unappropriated:		
770	Fund balance, July 1		(\$292,127.63)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$198,203.00)
	Total fund balance		(\$149,902.51)
	Total liabilities and fund equity		<u>\$112,731.53</u>

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

Assets and Resources

Assets:

101	Cash in bank		\$592,981.98
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	(\$511.37)	(\$511.37)

Total assets and resources

\$605,274.24

Starting date 7/1/2017 Ending date 7/31/2018 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		\$146,796.56
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	\$0.00	
602	Less: Expenditures	(\$65,324.85)	
	Less: Encumbrances	\$56,061.85	(\$9,263.00)
	Total appropriated		\$137,533.56

Unappropriated:

770	Fund balance, July 1		\$457,607.16
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$595,140.72
	Total liabilities and fund equity		<u>\$605,274.24</u>

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

Assets and Resources

Assets:

101	Cash in bank		\$1,166,172.06
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	\$383,679.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$383,679.00

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	(\$3,340,163.00)	(\$3,340,163.00)

Total assets and resources

(\$1,790,311.94)

Starting date 7/1/2017 Ending date 7/31/2018 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	\$0.00	
602	Less: Expenditures	(\$1,790,325.00)	
	Less: Encumbrances	\$0.00	(\$1,790,325.00)
	Total appropriated		(\$1,790,325.00)
	Unappropriated:		
770	Fund balance, July 1		\$13.06
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		(\$1,790,311.94)
	Total liabilities and fund equity		(\$1,790,311.94)

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

Assets and Resources

Assets:

101	Cash in bank		\$367,919.91
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	\$15,187.02	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$15,187.02

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	\$0.00	\$0.00

Total assets and resources

\$465,116.65

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

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		\$1,141.30
	Other current liabilities		\$77,694.01
	Total liabilities		\$78,835.31

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	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	Total appropriated		\$0.00

Unappropriated:

770	Fund balance, July 1		\$386,281.34
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$386,281.34
	Total liabilities and fund equity		\$465,116.65

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

Assets and Resources

Assets:

101	Cash in bank		\$1,071,107.39
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 \$_____)	\$19,272.96	\$19,272.96

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	(\$7,849.62)	(\$7,849.62)

Total assets and resources

\$1,083,301.03

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

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$284.20
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$75,578.30
	Other current liabilities		\$0.00

Total liabilities **\$75,862.50**

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$700,761.17
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	\$0.00	
602	Less: Expenditures	(\$38,244.08)	
	Less: Encumbrances	(\$700,682.17)	(\$738,926.25)
	Total appropriated		(\$38,165.08)

Unappropriated:

770	Fund balance, July 1		\$1,045,603.61
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00

Total fund balance **\$1,007,438.53**

Total liabilities and fund equity **\$1,083,301.03**

Starting date 7/1/2017 Ending date 7/31/2018 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources

Assets:

101	Cash in bank		\$3,229.37
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 \$_____)	(\$1,000.00)	(\$1,000.00)

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	(\$2,229.37)	(\$2,229.37)

Total assets and resources

\$0.00

Starting date 7/1/2017 Ending date 7/31/2018 Fund: 60 ENTERPRISE - FOOD SERVICE

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		\$2,995.24
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	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	(\$2,995.24)	(\$2,995.24)
	Total appropriated		\$0.00
	Unappropriated:		
770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$0.00
	Total liabilities and fund equity		\$0.00