

APPENDIX A

**NUTLEY BOARD OF EDUCATION
REPORT OF THE SECRETARY
DATED DECEMBER 31, 2019**

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

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF
December 31, 2019 NO BUDGETARY LINE ITEM ACCOUNT
HAS BEEN OVEREXPENDED IN VIOLATION OF
NJAC 6A:23-2.11(a).



BOARD SECRETARY

December 31, 2019

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:			
101	Cash in bank		\$7,225,312.53
102 - 106	Cash Equivalents		\$2,500.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,748,914.08
117	Maintenance Reserve Account		\$151,672.02
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$2,415,993.00
Accounts Receivable:			
132	Interfund	\$202,245.20	
141	Intergovernmental - State	\$1,073,801.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$51,050.78	
153, 154	Other (net of estimated uncollectable of \$_____)	\$147,554.61	\$1,474,651.59
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	\$67,130,251.00	
302	Less revenues	(\$32,285,151.72)	\$34,845,099.28
Total assets and resources			<u>\$48,864,142.50</u>

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$2,600.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$22,073.43
	Other current liabilities		\$0.00
	Total liabilities		\$24,673.43

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$34,510,025.33
761	Capital reserve account - July	\$4,005,047.09	
604	Add: Increase in capital reserve	\$6,000.00	
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00	
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$4,011,047.09
764	Maintenance reserve account - July	\$505,867.07	
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	(\$354,195.05)	\$151,672.02
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	\$69,332,011.61	
602	Less: Expenditures	(\$28,668,495.83)	
	Less: Encumbrances	(\$34,983,505.71)	(\$63,652,001.54)
	Total appropriated		\$44,352,754.51
	Unappropriated:		
770	Fund balance, July 1		\$5,116,974.51
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$630,259.95)
	Total fund balance		\$48,839,469.07
	Total liabilities and fund equity		\$48,864,142.50

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 10 GENERAL CURRENT EXPENSE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$69,332,011.61	\$63,652,001.54	\$5,680,010.07
Revenues	(\$67,130,251.00)	(\$32,285,151.72)	(\$34,845,099.28)
Subtotal	<u>\$2,201,760.61</u>	<u>\$31,366,849.82</u>	<u>(\$29,165,089.21)</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$6,000.00	(\$1,256,133.01)	\$1,262,133.01
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,207,760.61</u>	<u>\$30,110,716.81</u>	<u>(\$27,902,956.20)</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	(\$354,195.05)	\$354,195.05
Less - Withdrawal from reserve	(\$354,195.05)	(\$354,195.05)	\$0.00
Subtotal	<u>\$1,853,565.56</u>	<u>\$29,402,326.71</u>	<u>(\$27,548,761.15)</u>
Change in emergency reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,853,565.56</u>	<u>\$29,402,326.71</u>	<u>(\$27,548,761.15)</u>
Less: Adjustment for prior year	(\$1,223,305.61)	(\$1,223,305.61)	\$0.00
Budgeted fund balance	<u>\$630,259.95</u>	<u>\$28,887,411.20</u>	<u>(\$27,902,956.20)</u>

Prepared and submitted by : _____ Date _____
 Board Secretary

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00370	SUBTOTAL – Revenues from Local Sources	58,242,015	0	58,242,015	28,115,825	Under	30,126,190
00520	SUBTOTAL – Revenues from State Sources	8,793,642	0	8,793,642	4,148,743	Under	4,644,899
00570	SUBTOTAL – Revenues from Federal Sources	94,594	0	94,594	20,583	Under	74,011
	Total	67,130,251	0	67,130,251	32,285,152		34,845,099

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	20,676,826	(2,183)	20,674,643	8,279,421	11,945,022	450,200
10300	Total Special Education - Instruction	7,096,587	(5,000)	7,091,587	2,802,497	4,265,964	23,126
11160	Total Basic Skills/Remedial – Instruct.	461,337	0	461,337	180,521	279,401	1,415
12160	Total Bilingual Education – Instruction	321,618	0	321,618	125,224	196,394	0
17100	Total School-Sponsored Co/Extra Curricular	274,015	0	274,015	113,385	142,116	18,514
17600	Total School-Sponsored Athletics – Instr	893,120	1,269	894,389	390,289	397,612	106,488
25100	Total Other Instructional Programs - Ins	85,155	(215)	84,940	37,333	40,601	7,007
27100	Total Community Services Programs/Operat	8,000	0	8,000	1,314	6,686	0
29180	Total Undistributed Expenditures - Instr	4,688,500	0	4,688,500	1,360,174	2,505,730	822,595
30620	Total Undistributed Expenditures – Healt	759,819	0	759,819	275,576	401,378	82,865
40580	Total Undistributed Expend – Speech, OT,	1,207,120	500	1,207,620	644,683	592,732	(29,795)
41080	Total Undist. Expend. – Other Supp. Serv	530,908	0	530,908	195,574	335,334	0
41660	Total Undist. Expend. – Guidance	1,324,220	0	1,324,220	540,307	753,598	30,315
42200	Total Undist. Expend. – Child Study Team	1,396,180	0	1,396,180	582,371	807,228	6,581
43200	Total Undist. Expend. – Improvement of I	183,508	4,500	188,008	80,525	95,686	11,797
43620	Total Undist. Expend. – Edu. Media Serv.	537,434	0	537,434	210,782	285,794	40,858
44180	Total Undist. Expend. – Instructional St	49,300	0	49,300	18,425	5,985	24,889
45300	Support Serv. - General Admin	1,229,368	0	1,229,368	660,993	409,830	158,546
46160	Support Serv. - School Admin	3,347,914	0	3,347,914	1,610,069	1,668,155	69,690
47200	Total Undist. Expend. – Central Services	793,340	38,480	831,820	395,530	390,710	45,581
47620	Total Undist. Expend. – Admin. Info. Tec	363,022	0	363,022	156,500	175,199	31,323
51120	Total Undist. Expend. – Oper. & Maint. O	5,168,810	238,966	5,407,776	2,354,235	2,282,323	771,218
52480	Total Undist. Expend. – Student Transpor	2,004,367	(10,000)	1,994,367	815,220	1,024,222	154,925
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	14,438,571	402	14,438,973	6,400,569	5,226,242	2,812,161
75880	TOTAL EQUIPMENT	50,000	12,398	62,398	22,692	0	39,706
76260	Total Facilities Acquisition and Constr	88,649	1,053,396	1,142,045	407,377	734,665	3
84000	Transfer of Funds to Charter Schools	21,811	0	21,811	6,912	14,899	0
	Total	67,999,499	1,332,513	69,332,012	28,668,496	34,983,506	5,680,010

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00100	10-1210	Local Tax Levy	57,653,751	0	57,653,751	27,891,232	Under	29,762,519
00140	10-1310	Tuition from individuals	105,586	0	105,586	37,956	Under	67,630
00150	10-1320	Tuition from LEAs Within State	57,855	0	57,855	320	Under	57,535
00260	10-1910	Rents and Royalties	210,000	0	210,000	90,207	Under	119,793
00300	10-1__	Unrestricted Miscellaneous Revenues	208,823	0	208,823	79,136	Under	129,687
00340	10-1__	Interest Earned on Capital Reserve Funds	6,000	0	6,000	16,974		(10,974)
00420	10-3121	Categorical Transportation Aid	588,055	0	588,055	235,222	Under	352,833
00430	10-3131	Extraordinary Aid	794,200	0	794,200	813,641		(19,441)
00440	10-3132	Categorical Special Education Aid	2,451,565	0	2,451,565	980,626	Under	1,470,939
00460	10-3176	Equalization Aid	4,878,663	0	4,878,663	1,680,995	Under	3,197,668
00470	10-3177	Categorical Security Aid	81,159	0	81,159	438,259		(357,100)
00540	10-4200	Medicaid Reimbursement	94,594	0	94,594	20,583	Under	74,011
Total			67,130,251	0	67,130,251	32,285,152		34,845,099

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
02080	11-110-__-101	Kindergarten – Salaries of Teachers	1,332,360	0	1,332,360	520,443	811,917	0
02100	11-120-__-101	Grades 1-5 – Salaries of Teachers	7,032,061	0	7,032,061	2,803,034	4,218,633	10,394
02120	11-130-__-101	Grades 6-8 – Salaries of Teachers	4,525,166	0	4,525,166	1,716,532	2,808,634	0
02140	11-140-__-101	Grades 9-12 – Salaries of Teachers	6,286,419	0	6,286,419	2,327,623	3,958,796	0
02500	11-150-100-101	Salaries of Teachers	25,000	0	25,000	4,009	20,991	0
02540	11-150-100-320	Purchased Professional – Educational Ser	38,000	0	38,000	8,830	8,512	20,658
03040	11-190-1__-340	Purchased Technical Services	171,291	0	171,291	118,652	4,164	48,475
03060	11-190-1__-[4-5]	Other Purchased Services (400-500 series	78,250	179,826	258,076	191,548	32,592	33,936
03080	11-190-1__-610	General Supplies	989,355	(181,068)	808,287	508,963	77,524	221,800
03100	11-190-1__-640	Textbooks	190,379	(941)	189,438	77,991	3,129	108,317
03120	11-190-1__-8__	Other Objects	8,545	0	8,545	1,797	129	6,619
04500	11-204-100-101	Salaries of Teachers	826,849	0	826,849	313,256	513,593	0
04520	11-204-100-106	Other Salaries for Instruction	642,270	0	642,270	252,271	389,999	0
04600	11-204-100-610	General Supplies	20,000	(3,310)	16,690	11,462	8	5,219
04620	11-204-100-640	Textbooks	4,000	(4,000)	0	0	0	0
04640	11-204-100-8__	Other Objects	100	2,310	2,410	1,207	907	296
07000	11-213-100-101	Salaries of Teachers	3,129,534	0	3,129,534	1,226,883	1,902,651	0
07100	11-213-100-610	General Supplies	17,500	4,000	21,500	21,137	168	195
07120	11-213-100-640	Textbooks	4,000	(4,000)	0	0	0	0
07500	11-214-100-101	Salaries of Teachers	653,220	0	653,220	225,032	418,906	9,282
07520	11-214-100-106	Other Salaries for Instruction	703,960	0	703,960	305,200	396,973	1,787
07600	11-214-100-610	General Supplies	15,000	0	15,000	12,703	400	1,898
07640	11-214-100-8__	Other Objects	250	0	250	0	0	250
08000	11-215-100-101	Salaries of Teachers	130,320	0	130,320	52,332	77,988	0
08020	11-215-100-106	Other Salaries for Instruction	133,414	0	133,414	68,849	64,565	0
08100	11-215-100-6__	General Supplies	15,000	0	15,000	9,810	1,091	4,099
08120	11-215-100-8__	Other Objects	100	0	100	0	0	100

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
08500	11-216-100-101	Salaries of Teachers	384,661	0	384,661	147,600	237,061	0
08520	11-216-100-106	Other Salaries for Instruction	416,409	0	416,409	154,755	261,654	0
11000	11-230-100-101	Salaries of Teachers	459,337	0	459,337	179,936	279,401	0
11100	11-230-100-610	General Supplies	2,000	0	2,000	585	0	1,415
12000	11-240-100-101	Salaries of Teachers	321,618	0	321,618	125,224	196,394	0
17000	11-401-100-1__	Salaries	241,815	0	241,815	100,062	141,753	0
17020	11-401-100-[3-5]	Purchased Services (300-500 series)	1,200	0	1,200	0	0	1,200
17040	11-401-100-6__	Supplies and Materials	16,500	0	16,500	6,788	0	9,712
17060	11-401-100-8__	Other Objects	14,500	0	14,500	6,535	363	7,602
17500	11-402-100-1__	Salaries	566,649	1,981	568,630	195,742	370,885	2,002
17520	11-402-100-[3-5]	Purchased Services (300-500 series)	108,673	(2,027)	106,646	89,107	360	17,179
17540	11-402-100-6__	Supplies and Materials	61,325	46	61,371	41,164	14,443	5,764
17560	11-402-100-8__	Other Objects	156,473	1,269	157,742	64,275	11,924	81,543
25000	11-4__-100-1__	Salaries	65,455	0	65,455	26,182	39,273	0
25020	11-4__-100-[3-5]	Purchased Services (300-500 series)	550	0	550	250	0	300
25040	11-4__-100-6__	Supplies and Materials	15,000	(215)	14,785	8,060	1,328	5,397
25060	11-4__-100-8__	Other Objects	4,150	0	4,150	2,841	0	1,310
27000	11-800-330-1__	Salaries	8,000	0	8,000	1,314	6,686	0
29000	11-000-100-561	Tuition to Other LEAs within the State -	0	11,617	11,617	3,485	8,132	0
29020	11-000-100-562	Tuition to Other LEAs within the State -	200,447	0	200,447	42,762	94,338	63,347
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools	400,000	0	400,000	20,900	326,723	52,377
29100	11-000-100-566	Tuition to Priv. School for the Disabled	4,070,000	(11,617)	4,058,383	1,293,027	2,058,485	706,871
29140	11-000-100-568	Tuition – State Facilities	18,053	0	18,053	0	18,053	0
30500	11-000-213-1__	Salaries	633,698	0	633,698	243,340	390,358	0
30540	11-000-213-3__	Purchased Professional and Technical Ser	75,750	0	75,750	16,193	10,575	48,982
30580	11-000-213-6__	Supplies and Materials	50,371	0	50,371	16,042	446	33,883
40500	11-000-216-1__	Salaries	738,620	0	738,620	260,460	478,160	0
40520	11-000-216-320	Purchased Professional – Educational Ser	450,000	0	450,000	368,515	114,099	(32,614)
40540	11-000-216-6__	Supplies and Materials	18,500	500	19,000	15,707	474	2,819
41000	11-000-217-1__	Salaries	530,908	0	530,908	195,574	335,334	0
41500	11-000-218-104	Salaries of Other Professional Staff	1,183,571	0	1,183,571	479,984	702,905	682
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	94,978	0	94,978	46,562	48,416	0
41580	11-000-218-390	Other Purchased Professional & Technical	16,588	0	16,588	9,806	0	6,782
41600	11-000-218-[4-5]	Other Purchased Services (400-500 series)	2,230	0	2,230	390	390	1,450
41620	11-000-218-6__	Supplies and Materials	26,228	0	26,228	3,565	1,662	21,001
41640	11-000-218-8__	Other Objects	625	0	625	0	225	400
42000	11-000-219-104	Salaries of Other Professional Staff	1,377,112	0	1,377,112	571,399	805,713	0
42140	11-000-219-592	Misc. Purch. Svc. (400-500 series O/than	6,168	0	6,168	696	1,514	3,957
42160	11-000-219-6__	Supplies and Materials	12,800	0	12,800	10,276	0	2,524
42180	11-000-219-8__	Other Objects	100	0	100	0	0	100
43020	11-000-221-104	Salaries of Other Professional Staff	30,000	0	30,000	12,003	17,997	0

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
43040	11-000-221-105	Salaries of Secretarial & Clerical Assis	134,962	0	134,962	63,406	71,555	0
43100	11-000-221-320	Purchased Prof. – Educational Services	5,000	0	5,000	0	0	5,000
43140	11-000-221-[4-5]	Other Purch. Services (400-500 series)	5,546	0	5,546	1,623	1,623	2,300
43160	11-000-221-6__	Supplies and Materials	7,500	4,500	12,000	3,292	4,511	4,197
43180	11-000-221-8__	Other Objects	500	0	500	200	0	300
43500	11-000-222-1__	Salaries	464,274	0	464,274	181,028	283,246	0
43540	11-000-222-3__	Purchased Professional and Technical Ser	20,650	0	20,650	14,788	0	5,862
43560	11-000-222-[4-5]	Other Purchased Services (400-500 series	10,000	0	10,000	8,050	550	1,401
43580	11-000-222-6__	Supplies and Materials	42,510	0	42,510	6,915	1,999	33,595
44020	11-000-223-104	Salaries of Other Professional Staff	5,000	0	5,000	1,193	3,482	325
44080	11-000-223-320	Purchased Professional – Educational Ser	22,300	0	22,300	15,104	0	7,196
44120	11-000-223-[4-5]	Other Purch. Services (400-500 series)	22,000	0	22,000	2,128	2,503	17,369
45000	11-000-230-1__	Salaries	698,738	0	698,738	341,633	357,105	0
45040	11-000-230-331	Legal Services	165,000	0	165,000	44,837	0	120,163
45060	11-000-230-332	Audit Fees	41,000	0	41,000	30,000	5,500	5,500
45120	11-000-230-340	Purchased Technical Services	161,940	0	161,940	155,752	0	6,188
45140	11-000-230-530	Communications/Telephone	97,715	0	97,715	45,407	43,253	9,055
45160	11-000-230-585	BOE Other Purchased Services	11,000	0	11,000	5,849	0	5,151
45180	11-000-230-590	Misc Purch Services (400-500 series, O/T	5,200	144	5,344	3,394	1,950	0
45200	11-000-230-610	General Supplies	13,500	0	13,500	4,089	2,022	7,389
45260	11-000-230-890	Miscellaneous Expenditures	9,655	(144)	9,511	4,917	0	4,594
45280	11-000-230-895	BOE Membership Dues and Fees	25,620	0	25,620	25,114	0	506
46000	11-000-240-103	Salaries of Principals/Assistant Princip	1,345,885	0	1,345,885	673,692	672,193	0
46020	11-000-240-104	Salaries of Other Professional Staff	1,302,832	0	1,302,832	644,521	658,311	0
46040	11-000-240-105	Salaries of Secretarial and Clerical Ass	493,958	0	493,958	202,845	291,113	0
46100	11-000-240-[4-5]	Other Purchased Services (400-500 series	91,224	0	91,224	41,967	41,773	7,485
46120	11-000-240-6__	Supplies and Materials	54,080	(581)	53,499	21,907	4,590	27,002
46140	11-000-240-8__	Other Objects	59,935	581	60,516	25,137	175	35,204
47000	11-000-251-1__	Salaries	649,880	12,480	662,360	305,523	342,271	14,566
47020	11-000-251-330	Purchased Professional Services	84,000	21,000	105,000	62,386	32,576	10,038
47040	11-000-251-340	Purchased Technical Services	21,000	0	21,000	14,245	5,025	1,730
47060	11-000-251-592	Misc. Purch. Services (400-500 Series, O	27,860	0	27,860	7,999	6,423	13,438
47100	11-000-251-6__	Supplies and Materials	10,000	5,000	15,000	5,177	4,415	5,409
47180	11-000-251-890	Other Objects	600	0	600	200	0	400
47500	11-000-252-1__	Salaries	297,622	0	297,622	128,831	168,791	0
47540	11-000-252-340	Purchased Technical Services	30,400	0	30,400	22,749	3,000	4,651
47580	11-000-252-6__	Supplies and Materials	35,000	0	35,000	4,920	3,408	26,672
48500	11-000-261-1__	Salaries	436,518	12,480	448,998	202,691	246,307	0
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic	315,500	250,925	566,425	351,033	82,205	133,187
48540	11-000-261-610	General Supplies	215,000	521	215,521	65,559	3,244	146,718
48560	11-000-261-8__	Other Objects	650	0	650	462	0	188

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
49000	11-000-262-1__	Salaries	1,847,615	(24,960)	1,822,655	838,334	976,084	8,237
49040	11-000-262-3__	Purchased Professional and Technical Ser	12,000	0	12,000	390	0	11,610
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	124,500	(632)	123,868	24,144	68,665	31,059
49080	11-000-262-441	Rental of Land & Bldg. Oth. Than Lease P	1,502	632	2,134	2,134	0	0
49140	11-000-262-520	Insurance	313,514	0	313,514	77,602	0	235,912
49160	11-000-262-590	Miscellaneous Purchased Services	7,500	0	7,500	4,507	2,269	724
49180	11-000-262-610	General Supplies	130,000	0	130,000	38,922	29,434	61,644
49200	11-000-262-621	Energy (Natural Gas)	243,000	0	243,000	94,738	125,262	23,000
49220	11-000-262-622	Energy (Electricity)	830,000	0	830,000	355,865	422,314	51,821
49260	11-000-262-626	Energy (Gasoline)	24,000	0	24,000	2,254	17,746	4,000
49280	11-000-262-8__	Other Objects	750	0	750	624	96	30
50000	11-000-263-1__	Salaries	312,706	0	312,706	156,103	156,603	0
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.	45,750	0	45,750	16,642	22,310	6,798
50060	11-000-263-610	General Supplies	24,657	0	24,657	3,765	990	19,902
51000	11-000-266-1__	Salaries	220,602	0	220,602	103,825	116,777	0
51020	11-000-266-3__	Purchased Professional and Technical Ser	12,725	0	12,725	979	1,448	10,298
51060	11-000-266-610	General Supplies	50,321	0	50,321	13,662	10,567	26,092
52000	11-000-270-107	Salaries of Non-Instructional Aides	1,216,905	0	1,216,905	471,171	739,524	6,210
52120	11-000-270-390	Other Purchased Prof. and Technical Serv	1,200	0	1,200	732	70	398
52140	11-000-270-420	Cleaning, Repair, & Maint. Services	186,981	0	186,981	69,010	104,251	13,721
52180	11-000-270-443	Lease Purchase Payments – School Buses	77,139	(10,000)	67,139	54,081	0	13,058
52220	11-000-270-504	Contract Serv–Aid in Lieu Pymts–Charter	2,000	0	2,000	0	1,000	1,000
52280	11-000-270-512	Contr Serv (Oth. Than Bet Home & Sch) -	22,500	0	22,500	13,205	0	9,295
52320	11-000-270-514	Contract Serv. (Sp Ed Stds) - Vendors	380,000	0	380,000	185,177	115,850	78,973
52400	11-000-270-593	Misc. Purchased Services - Transportatio	24,642	0	24,642	5,877	0	18,765
52420	11-000-270-610	General Supplies	79,000	0	79,000	12,478	63,022	3,500
52460	11-000-270-8__	Other objects	14,000	0	14,000	3,489	506	10,005
71020	11-000-291-220	Social Security Contributions	790,796	0	790,796	365,924	0	424,872
71060	11-000-291-241	Other Retirement Contributions - PERS	1,027,206	0	1,027,206	16,990	10,466	999,750
71160	11-000-291-260	Workmen’s Compensation	185,596	0	185,596	45,940	0	139,656
71180	11-000-291-270	Health Benefits	11,855,973	(2,660)	11,853,313	5,767,411	4,873,749	1,212,153
71200	11-000-291-280	Tuition Reimbursement	50,000	0	50,000	25,846	0	24,154
71220	11-000-291-290	Other Employee Benefits	529,000	3,062	532,062	178,458	342,027	11,577
75500	12-000-100-73__	Undistributed Expenditures - Instruction	10,000	0	10,000	4,463	0	5,537
75680	12-000-252-73__	Undistributed Expenditures – Admin. Info	0	2,398	2,398	0	0	2,398
75700	12-000-261-73__	Undist. Expend. –Required Maint. For Sch	40,000	0	40,000	8,228	0	31,772
75820	12-000-270-734	School Buses - Special	0	10,000	10,000	10,000	0	0
76080	12-000-400-450	Construction Services	0	1,053,396	1,053,396	407,377	646,016	3
76200	12-000-400-800	Other Objects	88,649	0	88,649	0	88,649	0
84000	10-000-100-56__	Transfer of Funds to Charter Schools	21,811	0	21,811	6,912	14,899	0
Total			67,999,499	1,332,513	69,332,012	28,668,496	34,983,506	5,680,010

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:			
101	Cash in bank		\$58,552.90
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	\$132,341.78	
142	Intergovernmental - Federal	\$451,673.00	
143	Intergovernmental - Other	\$145.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$2,700.36	\$586,860.14
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	\$1,646,120.00	
302	Less revenues	(\$719,926.63)	\$926,193.37
Total assets and resources			<u>\$1,571,606.41</u>

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$44.99
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$168,534.47
	Other current liabilities		\$65,531.72
	Total liabilities		\$234,111.18

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$690,253.67
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	\$2,129,948.02	
602	Less: Expenditures	(\$628,102.01)	
	Less: Encumbrances	(\$763,444.51)	(\$1,391,546.52)
	Total appropriated		\$1,428,655.17
	Unappropriated:		
770	Fund balance, July 1		\$362,823.46
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$453,983.40)
	Total fund balance		\$1,337,495.23
	Total liabilities and fund equity		\$1,571,606.41

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 20 SPECIAL REVENUE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$2,129,948.02	\$1,391,546.52	\$738,401.50
Revenues	(\$1,646,120.00)	(\$719,926.63)	(\$926,193.37)
Subtotal	<u>\$483,828.02</u>	<u>\$671,619.89</u>	<u>(\$187,791.87)</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>\$483,828.02</u>	<u>\$671,619.89</u>	<u>(\$187,791.87)</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$483,828.02</u>	<u>\$671,619.89</u>	<u>(\$187,791.87)</u>
Change in emergency reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$483,828.02</u>	<u>\$671,619.89</u>	<u>(\$187,791.87)</u>
Less: Adjustment for prior year	(\$29,844.62)	(\$29,844.62)	\$0.00
Budgeted fund balance	<u>\$453,983.40</u>	<u>\$641,775.27</u>	<u>(\$187,791.87)</u>

Prepared and submitted by : _____ Date _____

Board Secretary

Date

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00745	Total Revenues from Local Sources	0	0	0	42,958		(42,958)
00770	Total Revenues from State Sources	531,192	(12,602)	518,590	338,031	Under	180,559
00830	Total Revenues from Federal Sources	1,127,530	0	1,127,530	338,938	Under	788,592
	Total	1,658,722	(12,602)	1,646,120	719,927		926,193

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
84100	Local Projects	0	216,791	216,791	47,749	21,251	147,790
88000	Nonpublic Textbooks	34,070	(916)	33,154	32,476	0	678
88020	Nonpublic Auxiliary Services	162,713	(13,882)	148,831	26,622	12,768	109,441
88040	Nonpublic Handicapped Services	131,761	1,280	133,041	14,787	10,743	107,512
88060	Nonpublic Nursing Services	61,886	(873)	61,013	12,203	48,810	0
88080	Nonpublic Technology Initiative	22,968	(324)	22,644	0	0	22,644
88090	Nonpublic Security Aid Program	117,794	(23,444)	94,350	5,380	880	88,090
88740	Total Federal Projects	1,127,530	292,594	1,420,124	488,886	668,992	262,246
	Total	1,658,722	471,226	2,129,948	628,102	763,445	738,402

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00740 20-1___ Other Revenue from Local Sources	0	0	0	42,958		(42,958)
00765 20-32___ Other Restricted Entitlements	531,192	(12,602)	518,590	338,031	Under	180,559
00775 20-441[1-6] Title I	245,485	0	245,485	132,006	Under	113,479
00780 20-445[1-5] Title II	73,510	0	73,510	21,471	Under	52,039
00785 20-449[1-4] Title III	18,950	0	18,950	10,601	Under	8,349
00805 20-442[0-9] I.D.E.A. Part B (Handicapped)	765,380	0	765,380	163,778	Under	601,602
00810 20-4430 Vocational Education	24,205	0	24,205	72	Under	24,133
00825 20-4___ Other	0	0	0	11,010		(11,010)
Total	1,658,722	(12,602)	1,646,120	719,927		926,193

Expenditures:

	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
84100 20-___-___-___ Local Projects	0	216,791	216,791	47,749	21,251	147,790
88000 20-___-___-___ Nonpublic Textbooks	34,070	(916)	33,154	32,476	0	678
88020 20-___-___-___ Nonpublic Auxiliary Services	162,713	(13,882)	148,831	26,622	12,768	109,441
88040 20-___-___-___ Nonpublic Handicapped Services	131,761	1,280	133,041	14,787	10,743	107,512
88060 20-___-___-___ Nonpublic Nursing Services	61,886	(873)	61,013	12,203	48,810	0
88080 20-___-___-___ Nonpublic Technology Initiative	22,968	(324)	22,644	0	0	22,644
88090 20-511-___-___ Nonpublic Security Aid Program	117,794	(23,444)	94,350	5,380	880	88,090
88500 20-___-___-___ Title I	245,485	28,590	274,075	102,030	79,578	92,468
88520 20-___-___-___ Title II	73,510	(2,235)	71,275	18,732	41,503	11,040
88540 20-___-___-___ Title III	18,950	660	19,610	5,379	7,686	6,545
88560 20-___-___-___ Title IV	0	17,107	17,107	0	0	17,107
88620 20-___-___-___ I.D.E.A. Part B (Handicapped)	765,380	247,777	1,013,157	358,872	534,932	119,354
88640 20-___-___-___ Vocational Education	24,205	695	24,900	3,874	5,294	15,732
Total	1,658,722	471,226	2,129,948	628,102	763,445	738,402

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$450,286.32
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	(\$47.89)	(\$47.89)

Total assets and resources

\$463,042.06

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$65,324.85
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$17,864.52
	Total liabilities		\$83,189.37

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		(\$140,674.78)
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
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	\$539,987.29	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	(\$24,773.91)	(\$24,773.91)
	Total appropriated		\$374,538.60
	Unappropriated:		
770	Fund balance, July 1		\$520,527.47
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$515,213.38)
	Total fund balance		\$379,852.69
	Total liabilities and fund equity		\$463,042.06

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$539,987.29	\$24,773.91	\$515,213.38
Revenues	\$0.00	(\$47.89)	\$47.89
Subtotal	<u>\$539,987.29</u>	<u>\$24,726.02</u>	<u>\$515,261.27</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>\$539,987.29</u>	<u>\$24,726.02</u>	<u>\$515,261.27</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$539,987.29</u>	<u>\$24,726.02</u>	<u>\$515,261.27</u>
Change in emergency reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$539,987.29</u>	<u>\$24,726.02</u>	<u>\$515,261.27</u>
Less: Adjustment for prior year	(\$24,773.91)	(\$24,773.91)	\$0.00
Budgeted fund balance	<u>\$515,213.38</u>	<u>(\$47.89)</u>	<u>\$515,261.27</u>

Prepared and submitted by : _____ Date _____
Board Secretary

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 30 CAPITAL PROJECTS FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		0	0	0	48		(48)
Total		0	0	0	48		(48)

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	539,987	539,987	0	24,774	515,213
Total		0	539,987	539,987	0	24,774	515,213

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 30 CAPITAL PROJECTS FUNDS

Revenues:

	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	0	0	0	48		(48)
Total	0	0	0	48		(48)

Expenditures:

	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	539,987	539,987	0	24,774	515,213
Total	0	539,987	539,987	0	24,774	515,213

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$228,401.00
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	\$3,596,228.00	
302	Less revenues	(\$3,050,351.00)	\$545,877.00

Total assets and resources

\$774,278.00

Starting date 7/1/2019 Ending date 12/31/2019 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		\$129,998.94
	Total liabilities		\$129,998.94

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	\$3,596,240.00	
602	Less: Expenditures	(\$2,821,950.00)	
	Less: Encumbrances	\$0.00	(\$2,821,950.00)
	Total appropriated		\$774,290.00

Unappropriated:

770	Fund balance, July 1		(\$129,998.94)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$12.00)
	Total fund balance		\$644,279.06
	Total liabilities and fund equity		\$774,278.00

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,596,240.00	\$2,821,950.00	\$774,290.00
Revenues	(\$3,596,228.00)	(\$3,050,351.00)	(\$545,877.00)
Subtotal	<u>\$12.00</u>	<u>(\$228,401.00)</u>	<u>\$228,413.00</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>\$12.00</u>	<u>(\$228,401.00)</u>	<u>\$228,413.00</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$12.00</u>	<u>(\$228,401.00)</u>	<u>\$228,413.00</u>
Change in emergency reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$12.00</u>	<u>(\$228,401.00)</u>	<u>\$228,413.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$12.00</u>	<u>(\$228,401.00)</u>	<u>\$228,413.00</u>

Prepared and submitted by : _____ Date _____

Board Secretary

Date

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 40 DEBT SERVICE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Total Revenues from Local Sources	2,795,308	0	2,795,308	2,398,299	Under	397,009
0093A	Other	800,920	0	800,920	652,052	Under	148,868
	Total	3,596,228	0	3,596,228	3,050,351		545,877

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89660	Total Regular Debt Service	3,596,240	0	3,596,240	2,821,950	0	774,290
	Total	3,596,240	0	3,596,240	2,821,950	0	774,290

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 40 DEBT SERVICE FUNDS

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00860	40-1210	Local Tax Levy	2,795,308	0	2,795,308	2,398,299	Under	397,009
00890	40-3160	Debt Service Aid Type II	800,920	0	800,920	652,052	Under	148,868
Total			3,596,228	0	3,596,228	3,050,351		545,877

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89600	40-701-510-834	Interest on Bonds	1,456,240	0	1,456,240	681,950	0	774,290
89620	40-701-510-910	Redemption of Principal	2,140,000	0	2,140,000	2,140,000	0	0
Total			3,596,240	0	3,596,240	2,821,950	0	774,290

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 50 ENTERPRISE FUND

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 7/1/2019 Ending date 12/31/2019 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			\$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	\$0.00		
	Less: Encumbrances	\$0.00	\$0.00	\$0.00
	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

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 50 ENTERPRISE FUND

Starting date 7/1/2019 Ending date 12/31/2019 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			<u>\$0.00</u>

Starting date 7/1/2019 Ending date 12/31/2019 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	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	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

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 51 SUMMER CAMP

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</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>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in emergency reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Prepared and submitted by : _____
Board Secretary
Date

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 51 SUMMER CAMP

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

101	Cash in bank		\$911,714.63
102 - 106	Cash Equivalents		\$1,253.37
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 \$_____)	\$47,974.65	\$47,974.65

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	(\$383,876.87)	(\$383,876.87)

Total assets and resources

\$577,065.78

Starting date 7/1/2019 Ending date 12/31/2019 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		\$78,378.87
	Other current liabilities		\$0.00
	Total liabilities		\$78,378.87

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$654,141.14
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
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	\$1,186,845.94	
602	Less: Expenditures	(\$471,963.19)	
	Less: Encumbrances	(\$654,220.14)	(\$1,126,183.33)
	Total appropriated		\$714,803.75

Unappropriated:

770	Fund balance, July 1		\$970,729.10
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,186,845.94)
	Total fund balance		\$498,686.91
	Total liabilities and fund equity		\$577,065.78

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 55 EXTENDED DAY

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,186,845.94	\$1,126,183.33	\$60,662.61
Revenues	\$0.00	(\$383,876.87)	\$383,876.87
Subtotal	<u>\$1,186,845.94</u>	<u>\$742,306.46</u>	<u>\$444,539.48</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>\$1,186,845.94</u>	<u>\$742,306.46</u>	<u>\$444,539.48</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,186,845.94</u>	<u>\$742,306.46</u>	<u>\$444,539.48</u>
Change in emergency reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,186,845.94</u>	<u>\$742,306.46</u>	<u>\$444,539.48</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,186,845.94</u>	<u>\$742,306.46</u>	<u>\$444,539.48</u>

Prepared and submitted by : _____ Date _____
Board SecretaryDate

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 55 EXTENDED DAY

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		0	0	0	383,877		(383,877)
Total		0	0	0	383,877		(383,877)

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		1,186,846	0	1,186,846	471,963	654,220	60,663
Total		1,186,846	0	1,186,846	471,963	654,220	60,663

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 55 EXTENDED DAY

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	0	0	0	383,877		(383,877)
Total	0	0	0	383,877		(383,877)

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	1,186,846	0	1,186,846	471,963	654,220	60,663
Total	1,186,846	0	1,186,846	471,963	654,220	60,663

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources

Assets:			
101	Cash in bank		\$289,244.10
102 - 106	Cash Equivalents		\$225.00
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			\$112,120.46
Resources:			
301	Estimated revenues	\$0.00	
302	Less revenues	(\$429,531.13)	(\$429,531.13)
Total assets and resources			<u>(\$28,941.57)</u>

Starting date 7/1/2019 Ending date 12/31/2019 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		\$1,349.26
	Other current liabilities		\$109,349.01
	Total liabilities		\$110,698.27

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$555,597.90
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	\$1,013,049.00	
602	Less: Expenditures	(\$384,511.51)	
	Less: Encumbrances	(\$555,597.90)	(\$940,109.41)
	Total appropriated		\$628,537.49
	Unappropriated:		
770	Fund balance, July 1		\$230,822.67
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$999,000.00)
	Total fund balance		(\$139,639.84)
	Total liabilities and fund equity		<u>(\$28,941.57)</u>

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 60 ENTERPRISE - FOOD SERVICE

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		0	0	0	429,531		(429,531)
Total		0	0	0	429,531		(429,531)

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		999,000	14,049	1,013,049	384,512	555,598	72,940
Total		999,000	14,049	1,013,049	384,512	555,598	72,940

Starting date 7/1/2019 Ending date 12/31/2019 Fund: 60 ENTERPRISE - FOOD SERVICE

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	0	0	0	429,531		(429,531)
Total	0	0	0	429,531		(429,531)

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	999,000	14,049	1,013,049	384,512	555,598	72,940
Total	999,000	14,049	1,013,049	384,512	555,598	72,940