## **APPENDIX A**

## NUTLEY BOARD OF EDUCATION **REPORT OF THE SECRETARY** APRIL 30, 2005

## BOARD SECRETARY'S MONTHY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, 1 CERTIFY AS OF APRIL 30, 2005 NO BUDGETARY LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATION OF NJAC 6A:23-2.11(a).

BOARD SECRETARY

APRIL 30, 2005

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Starting	g date 7/1/04 Ending date 4/30/05	<b>Fund:</b> 10	
As	Assets and Resourc	<u>ees</u>	
101	Cash in bank		\$2,423,839.35
102 - 106			\$3,900.00
111	Investments		\$0.00
116	Capital Reserve Account		\$118,739.16
121	Tax levy Receivable		\$6,482,458.00
	Accounts Receivable:		
132	Interfund	\$8,234.85	
141	Intergovernmental - State	\$1,309,991.12	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$55,647.30	
153, 154	Other (net of estimated uncollectable of \$)	\$33,118.20	\$1,406,991.47
	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets	· · ·	\$0.00
Res	sources:		
301	Estimated revenues	\$43,394,228.00	
302	Less revenues	(\$43,752,477.23)	(\$358,249.23)
	Total assets and resources		<u>\$10,077,678.75</u>
	Liabilities and fund e	quity	
Liat	bilities:		
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$1,939.60
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00

Total liabilities

\$1,939.60

Board Sec Rep		ulley Doald				05/10/05	
Starting date	7/1/04	Ending date	4/30/05	Fi	u <b>nd:</b> 10		
Fund Balanc	e:						
Appropr	iated:						
753,754	Reserve for	encumbranc	es		\$6,744,603.35		
761	Capital rese	erve account -	July		\$116,706.45		
604	Add: Increa	se in capital r	eserve		\$0.00		
307	Less: Budge	eted w/d from	capital reserve elig	gible costs	\$0.00		
309	Less: Budge	eted w/d from	capital reserve exc	cess costs	\$0.00	\$116,706.45	
762	Adult educa	tion program	5		\$0.00		
751,752,76x	Other reserv	ves			\$0.00		
601	Appropriatio	ons		\$42,786,146.92	2		
602	Less: Expe	enditures	(\$35,000,704.28)				
	Enci	umbrances	(\$6,744,572.93)	(\$41,745,277.21)	\$1,040,869.71		
	Total approp	priated			\$7,902,179.51		
Unappro	priated:						
770	Fund baland	ce, July 1			\$1,314,654.04		
303	Budgeted fu	ind balance		·	\$858,905.60		
	Total fund b	alance				\$10,075,739.15	
	Total liab	ilities and fu	nd equity			<u>\$10,077,678.75</u>	
Recapitulat	ion of Budge	eted Fund Ba	lance:				
				<b>Budgeted</b>		<u>Variance</u>	
Appropria	ations			\$42,786,146.92	\$41,745,277.21	\$1,040,869.71	
Revenue	es			(\$43,394,228.00)	(\$43,752,477.23)	\$358,249.23	
Subtotal				(\$608,081.08)	(\$2,007,200.02)	\$1,399,118.94	
Change	in capital rese	erve account:					
Plus -	Increase in r	eserve		\$0.00	\$2,032.71	(\$2,032.71)	

Plus - Increase in reserve \$0.00 \$2,032.71 (\$2,032.71) Less - Withdrawal from reserve \$0.00 \$0.00 Subtotal (\$608,081.08) (\$2,005,167.31) \$1,397,086.23 Less: Adjustment for prior year (\$250,824.52) (\$250,824.52) Budgeted fund balance (\$858,905.60) (\$2,255,991.83) \$1,397,086.23

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Prepared and submitted by :

**Board Sec Report** 

**Board Secretary** 

Date

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Nutley Board of Education

Starting	g date 7/1/04 Ending date 4/30/05	<b>Fund:</b> 20	
Δς	Assets and	Resources	
101	Cash in bank		\$152,671.49
102 - 106			\$0.00
102 - 100	Investments		\$0.00
116	Capital Reserve Account	•	\$0.00
121	Tax levy Receivable		\$0.00
	Accounts Receivable:		
132	Interfund	\$0.00	
141	Intergovernmental - State	\$694.07	
142	Intergovernmental - Federal	\$440.96	
143	Intergovernmental - Other	\$0.00	
153, 154			\$1,135.03
	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$	) \$0.00	\$0.00
	Other Current Assets		\$0.00
Re	sources:		
301	Estimated revenues	\$1,452,998.00	
302	Less revenues	(\$1,078,084.85)	\$374,913.15
	Total assets and resources		<u>\$528,719.67</u>
	<u>Liabilities an</u>	d fund equity	
Lia	bilities:		
411	Intergovernmental accounts payable - state		\$59,834.47
421	Accounts payable		\$39,381.15
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$93,127.36
	Other current liabilities		\$257.80
	Total liabilities		\$192,600.78

Board Sec Rep	ort	Nutley Board o	f Education			05/16/05
Starting date	7/1/04	Ending date	4/30/05	Fu	nd: 20	
Fund Balanc	e:					
Appropr	iated:					
753,754	Reserve	for encumbrance	S		\$68,917.35	
761	Capital re	eserve account -	July		\$0.00	
604	Add: Incr	ease in capital re	serve		\$0.00	
307	Less: Bu	dgeted w/d from	capital reserve elig	ible costs	\$0.00	
309		-	capital reserve exc	ess costs	\$0.00	\$0.00
762		ication programs			\$0.00	
751,752,76x	Other res	erves		·	\$0.00	
601	Appropria	ations		\$1,599,119.40		
602	Less: E	xpenditures	(\$1,134,443.38)			
		ncumbrances	(\$108,298.30)	(\$1,242,741.68)	\$356,377.72	
	Total app	ropriated			\$425,295.07	
Unappro	priated:				•	
770	Fund bala	ance, July 1			\$0.00	
303	Budgeted	l fund balance			(\$89,176.18)	
	Total fund	d balance				\$336,118.89
	Total li	abilities and fur	d equity			<u>\$528,719.67</u>
Recapitulat	ion of Bud	Igeted Fund Bal	ance:			
				<b>Budgeted</b>	<u>Actual</u>	<u>Variance</u>
Appropria	ations			\$1,599,119.40	\$1,242,741.68	\$356,377.72
Revenue	es			(\$1,452,998.00)	(\$1,078,084.85)	(\$374,913.15)
Subtotal				\$146,121.40	\$164,656.83	(\$18,535.43)
Change	in capital r	eserve account:				
Plus -	Increase i	n reserve		\$0.00	\$0.00	\$0.00
Less	- Withdraw	al from reserve		\$0.00	\$0.00	
Subtotal				\$146,121.40	\$164,656.83	(\$18,535.43)
Less: Ac	ljustment fo	or prior year		(\$56,945.22)	(\$56,945.22)	
				• • • • • • • • •	<u>.</u>	

Budgeted fund balance

Prepared and submitted by :

Board Secretary

\$89,176.18

Date

\$107,711.61

(\$18,535.43)

Starti	ng date 7/1/04 Ending date 4/30/05	<b>Fund:</b> 30	
	Assets: Assets and Resou	rces	
101	Cash in bank		\$14,089,211.65
	06 Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
	Accounts Receivable:		
132	Interfund	\$0.00	
141	Intergovernmental - State	\$1,744,416.75	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 15	-	\$0.00	\$1,744,416.75
	Loans Receivable:		
131	Interfund	\$0.00	
151, 15	2 Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets		\$0.00
R	esources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$16,600,272.79)	(\$16,600,272.79)
	Total assets and resources	(, , , , , , , , , , , , , , , , , , ,	<u>(\$766,644.39)</u>
	Liabilities and fund	equity	
Li	abilities:		
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$284,104.27
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues	· •	\$1,939,323.65
:	Other current liabilities	• : •	\$8,226.80

Total liabilities

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\$2,231,654.72

Board Sec Rep	Board Sec Report Nutley Board of Education			05/16/05		
Starting date	7/1/04	Ending date	4/30/05	Fu	nd: 30	
Fund Balanc	e:					
Appropr	iated:					•
753,754	Reserve f	for encumbrance	s		\$586,272.51	
761	Capital re	serve account -	July		\$0.00	
604	Add: Incre	ease in capital re	serve		\$0.00	
307		-	capital reserve elig		\$0.00	
309		-	capital reserve exc	ess costs	\$0.00	\$0.00
762		cation programs			\$0.00	
751,752,76x	Other res			• • • • • • • • • •	(\$1,678,717.60)	
601	Appropria			\$1,846,833.26		
602		kpenditures	(\$2,620,100.45)			
	Er Total app	ncumbrances ropriated	(\$859,690.78)	(\$3,479,791.23)	(\$1,632,957.97) (\$2,725,403.06)	
Unappro	priated:				(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
770	-	ance, July 1			\$0.00	
303		fund balance			(\$272,896.05)	
	Total func	l balance				(\$2,998,299.11)
	Total lia	abilities and fur	d equity			<u>(\$766,644.39)</u>
Recapitulat	ion of Bud	geted Fund Bal	ance:			
				<b>Budgeted</b>	<u>Actual</u>	Variance
Appropria	ations			\$1,846,833.26	\$3,479,791.23	(\$1,632,957.97)
Revenue	es			\$0.00	(\$16,600,272.79)	\$16,600,272.79
Subtotal				\$1,846,833.26	(\$13,120,481.56)	\$14,967,314.82
Change in capital reserve account:						
Plus -	Increase in	n reserve		\$0.00	\$0.00	\$0.00
Less	- Withdrawa	al from reserve		\$0.00	\$0.00	

Subtotal

Less: Adjustment for prior year

Budgeted fund balance

Prepared and submitted by :

**Board Secretary** 

\$1,846,833.26

\$272,896.05

(\$1,573,937.21)

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\$14,967,314.82

\$14,967,314.82

(\$13,120,481.56)

(\$1,573,937.21)

(\$14,694,418.77)

Startin	g date 7/1/04 Ending date 4/30/05	<b>Fund:</b> 40	
-	ssets:	es	
101	Cash in bank		\$10,181.63
	)6 Cash Equivalents		\$0.00
102 - 10	Investments		\$0.00
116	Capital Reserve Account		\$0.00
121			
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	2 Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets		\$0.00
Re	esources:		
301	Estimated revenues	\$319,560.00	
302	Less revenues	(\$319,016.00)	\$544.00
	Total assets and resources		<u>\$10,725.63</u>
	Liabilities and fund e	quity	
Lia	abilities:		
			•
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481 <sub>.</sub>	Deferred revenues		\$0.00
· • •.	Other current liabilities		(\$6,492.92)
	Total liabilities		(\$6,492.92)

	<b>I</b> : 40	Func	4/30/05	Ending date	7/1/04	Starting date
					):	Fund Balance
					ated:	Appropri
	\$10,725.00		S	or encumbrances	Reserve f	753,754
	\$0.00		July	serve account - J	Capital res	761
	\$0.00		serve	ase in capital res	Add: Incre	604
	\$0.00	e costs	capital reserve eligib	geted w/d from c	Less: Bud	307
\$0.00	\$0.00	s costs	apital reserve exces	-		309
	\$0.00			ation programs	Adult educ	762
	\$0.00			erves	Other rese	751,752,76x
		\$319,560.00		ions	Appropria	601
			(\$308,835.25)	penditures	Less: Ex	602
	(\$0.25)	(\$319,560.25)	(\$10,725.00)	cumbrances		
	\$10,724.75			opriated	Total appr	
					oriated:	Unappro
	\$6,493.30			nce, July 1	Fund bala	770
	\$0.00			fund balance	Budgeted	303
\$17,218.05			•	balance	Total fund	
<u>\$10,725.13</u>			d equity	bilities and fun	Total lia	
			ance:	geted Fund Bala	on of Bud	Recapitulati
Variance	Actual	<b>Budgeted</b>				
(\$0.25)	\$319,560.25	\$319,560.00			tions	Appropria
(\$544.00)	(\$319,016.00)	(\$319,560.00)			s	Revenue
(\$544.25)	\$544.25	\$0.00				Subtotal
				serve account:	n capital re	Change i
\$0.00	\$0.00	\$0.00		reserve	Increase ir	Plus -
	\$0.00	\$0.00		l from reserve	Withdrawa	Less -
(\$544.25)	\$544.25	\$0.00				Subtotal
(+++,20)	\$0.00	\$0.00		r prior year	ustment fo	Less: Ad
	ψ0.00	ψ0.00		· ·		

Board Secretary

Prepared and submitted by :

Board Sec Report

Nutley Board of Education

5/1/05

Date

Starting	g date 7/1/04 Ending date 4/30/05	<b>Fund:</b> 50	
As	sets: <u>Assets and Re</u>	esources	
101	Cash in bank		(\$25,867.43)
102 - 106			\$150.00
111	Investments		\$0.00
116	Capital 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		\$17,186.29
Res	sources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$650,278.35)	(\$650,278.35)
	Total assets and resources		(\$658,809.49)
	Liabilities and f	fund equity	
	bilities:		
101	Cash in bank		(\$25,867.43)
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	and the second	\$4,051.52
- 1	Other current liabilities	and the second	\$29,040.42
	Total liabilities		\$33,091.94

Starting date	7/1/04	Ending date	4/30/05	Fun	<b>d:</b> 50	
Fund Balanc	e:				•	
Appropr	iated:					
753,754	Reserve f	for encumbrances	6		\$116,560.08	
761	Capital re	serve account - J	luly		\$0.00	
604	Add: Incre	ease in capital rea	serve		\$0.00	
307	Less: Bud	dgeted w/d from o	apital reserve eligit	ole costs	\$0.00	
309			apital reserve exce	ss costs	\$0.00	\$0.00
762	Adult edu	cation programs			\$0.00	
751,752,76x	Other res	erves			\$0.00	
601	Appropria	tions		\$317.50		
602	Less: Ex	kpenditures	(\$691,901.43)			
	Er	ncumbrances	(\$116,877.58)	(\$808,779.01)	(\$808,461.51)	
	Total app	ropriated			(\$691,901.43)	
Unappro	priated:					
770	Fund bala	ance, July 1			\$0.00	
303	Budgeted	fund balance			\$0.00	
	Total fund	l balance				(\$691,901.43)
	Total lia	abilities and fun	d equity			<u>(\$658,809.49)</u>
Recapitulat	ion of Bud	geted Fund Bala	ance:			
				<b>Budgeted</b>	Actual	Variance
Appropria	ations			\$317.50	\$808,779.01	(\$808,461.51)
Revenue	es			\$0.00	(\$650,278.35)	\$650,278.35
Subtotal				\$317.50	\$158,500.66	(\$158,183.16)
Change	in capital re	eserve account:				
Plus -	Increase in	n reserve		\$0.00	\$0.00	\$0.00
Less	Less - Withdrawal from reserve				\$0.00	

Nutley Board of Education

Less: Adjustment for prior year

Subtotal

**Board Sec Report** 

Budgeted fund balance

Prepared and submitted by :

Board Secretary

Date

(\$158,183.16)

(\$158,183.16)

05/16/05

\$158,500.66

\$158,183.16

(\$317.50)

\$317.50

(\$317.50)

\$0.00

Board Sec Report	Nutley Board of Educatio	n		05/16/05
Starting date 7/1/04	Ending date 4/30/05		<b>Fund:</b> 55	
Assets:	Asse	ets and Resources		
101 Cash in bank	1-			\$155,828.68
102 - 106 Cash Equivalen	IS			\$500.00
111 Investments	<b>A</b> = = = = = = 1			\$0.00
116 Capital Reserve				\$0.00
121 Tax levy Receiv	able			\$0.00
Accounts Receiva	ble:			
132 Interfund			\$38,836.94	
141 Intergovernr	nental - State		\$0.00	
142 Intergovernr	nental - Federal		\$0.00	
143 Intergovernr	nental - Other		\$0.00	
153, 154 Other (net of	estimated uncollectable of	\$)	\$0.00	\$38,836.94
Loans Receivable:				
131 Interfund			\$0.00	<b>5</b> ,
151, 152 Other (Net o	f estimated uncollectable of	\$)	\$0.00	\$0.00
Other Current Asse		· · · · · · · · · · · · · · · · · · ·		\$0.00
Resources:		,		
301 Estimated re	venues		\$0.00	
302 Less re	venues		(\$541,242.25)	(\$541,242.25)
Total as	sets and resources			<u>(\$346,076.63)</u>
	Liabili	ties and fund equity	- -	
Liabilities:				
411 Intergovernment	al accounts payable - state			\$0.00
421 Accounts payable				\$0.00
431 Contracts payabl				\$0.00
451 Loans payable				\$0.00
481 Deferred revenue	es ·			\$0.00
Other current liab	and the second		_ It wind	\$241,993.34
				÷= 11,000.07

Total liabilities

-19

\$241,993.34

Starting date	7/1/04	Ending date	4/30/05	Fund	I: 55	
Fund Balance	e:					
Appropri	ated:					
753,754	Reserv	e for encumbrance	S		\$15.32	
761	Capital	reserve account -	July		\$0.00	
604	Add: In	crease in capital re	serve		\$0.00	
307	Less: E	Budgeted w/d from a	capital reserve eligi	ible costs	\$0.00	
309	Less: E	Budgeted w/d from a	capital reserve exce	ess costs	\$0.00	\$0.00
762	Adult e	ducation programs			\$0.00	
751,752,76x	Other r	eserves			\$0.00	-
601	Approp	riations		\$1,595.72		
602	Less:	Expenditures	(\$588,069.97)			
		Encumbrances	(\$1,611.04)	(\$589,681.01)	(\$588,085.29)	
	Total a	ppropriated			(\$588,069.97)	
Unappro	priated:					
770	Fund b	alance, July 1			\$0.00	
303	Budget	ed fund balance			\$0.00	
	Total fu	ind balance				(\$588,069.97)
	Total	l liabilities and fun	d equity			<u>(\$346,076.63)</u>
Recapitulati	on of B	udgeted Fund Bal	ance:			
Appropria	ations			<u>Budgeted</u> \$1,595.72	<u>Actual</u> \$589,681.01	<u>Variance</u> (\$588,085.29)
Revenue	es			\$0.00	(\$541,242.25)	\$541,242.25
Subtotal				\$1,595.72	\$48,438.76	(\$46,843.04)
Change	in capita	l reserve account:				
Plus -	Increase	e in reserve		\$0.00	\$0.00	\$0.00
Less -	Withdra	awal from reserve		\$0.00	\$0.00	
Subtotal				\$1,595.72	\$48,438.76	(\$46,843.04)
Less: Ad	justmen	t for prior year		(\$1,595.72)	(\$1,595.72)	

Nutley Board of Education

**Board Sec Report** 

Budgeted fund balance

Prepared and submitted by :

Board Secretary

\$0.00

0S Date

\$46,843.04

(\$46,843.04)