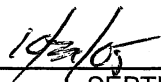


**NUTLEY BOARD OF EDUCATION  
REPORT OF THE SECRETARY  
SEPTEMBER 30, 2005**

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

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

  
\_\_\_\_\_  
BOARD SECRETARY



SEPTEMBER 30, 2005

Starting date 7/1/05

Ending date 9/30/05

Fund: 10

Assets and Resources**Assets:**

101	Cash in bank		\$2,728,428.80
102 - 106	Cash Equivalents		\$4,400.00
111	Investments		\$0.00
116	Capital Reserve Account		\$97,677.31
121	Tax levy Receivable		\$0.00

## Accounts Receivable:

132	Interfund	\$8,234.85	
141	Intergovernmental - State	(\$0.88)	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$331.44	\$8,565.41

## 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	\$45,479,462.00	
302	Less revenues	(\$7,766,105.18)	\$37,713,356.82

**Total assets and resources****\$40,552,428.34**Liabilities and fund equity**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$1,667.44
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$59,029.34

**Total liabilities****\$60,696.78**

Starting date 7/1/05 Ending date 9/30/05

Fund: 10

**Fund Balance:**

## Appropriated:

753,754	Reserve for encumbrances			\$35,189,977.73	
761	Capital reserve account - July			\$96,659.91	
604	Add: Increase in capital reserve			\$0.00	
307	Less: Budgeted w/d from capital reserve eligible costs			\$0.00	
309	Less: Budgeted w/d from capital reserve excess costs			\$0.00	\$96,659.91
762	Adult education programs			\$0.00	
751,752,76x	Other reserves			\$0.00	
601	Appropriations		\$45,736,412.38		
602	Less: Expenditures	(\$6,933,564.82)			
	Encumbrances	(\$35,189,977.73)	(\$42,123,542.55)	\$3,612,869.83	
	Total appropriated			\$38,899,507.47	

## Unappropriated:

770	Fund balance, July 1			\$1,828,656.09	
303	Budgeted fund balance			(\$236,432.00)	
	Total fund balance				\$40,491,731.56

**Total liabilities and fund equity****\$40,552,428.34****Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$45,736,412.38	\$42,123,542.55	\$3,612,869.83
Revenues	(\$45,479,462.00)	(\$7,766,105.18)	(\$37,713,356.82)
Subtotal	\$256,950.38	\$34,357,437.37	(\$34,100,486.99)
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$1,017.40	(\$1,017.40)
Less - Withdrawal from reserve	\$0.00	\$0.00	
Subtotal	\$256,950.38	\$34,358,454.77	(\$34,101,504.39)
Less: Adjustment for prior year	(\$20,518.38)	(\$20,518.38)	
Budgeted fund balance	\$236,432.00	\$34,337,936.39	(\$34,101,504.39)

Prepared and submitted by :


  
Board Secretary


  
Date

Starting date 7/1/05 Ending date 9/30/05

Fund: 20

Assets and Resources**Assets:**

101	Cash in bank		\$100,956.24
102 - 106	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	\$694.07	
142	Intergovernmental - Federal	\$440.96	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$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

**Resources:**

301	Estimated revenues	\$1,221,270.00	
302	Less revenues	(\$90,989.75)	\$1,130,280.25
	<b>Total assets and resources</b>		<b><u>\$1,232,371.52</u></b>

Liabilities and fund equity**Liabilities:**

411	Intergovernmental accounts payable - state		\$114.47
421	Accounts payable		\$0.20
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$155,676.48
	Other current liabilities		\$257.80
	<b>Total liabilities</b>		<b>\$156,048.95</b>

Starting date 7/1/05 Ending date 9/30/05

Fund: 20

**Fund Balance:**

## Appropriated:

753,754	Reserve for encumbrances			\$112,698.40	
761	Capital reserve account - July			\$0.00	
604	Add: Increase in capital reserve			\$0.00	
307	Less: Budgeted w/d from capital reserve eligible costs			\$0.00	
309	Less: Budgeted w/d from capital reserve excess costs			\$0.00	\$0.00
762	Adult education programs			\$0.00	
751,752,76x	Other reserves			\$0.00	
601	Appropriations		\$1,446,301.21		
602	Less: Expenditures	(\$144,947.43)			
	Encumbrances	(\$112,698.40)	(\$257,645.83)		\$1,188,655.38
	Total appropriated				\$1,301,353.78

## Unappropriated:

770	Fund balance, July 1			\$0.00	
303	Budgeted fund balance			(\$225,031.21)	
	Total fund balance				\$1,076,322.57

**Total liabilities and fund equity****\$1,232,371.52****Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,446,301.21	\$257,645.83	\$1,188,655.38
Revenues	(\$1,221,270.00)	(\$90,989.75)	(\$1,130,280.25)
Subtotal	\$225,031.21	\$166,656.08	\$58,375.13
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	
Subtotal	\$225,031.21	\$166,656.08	\$58,375.13
Less: Adjustment for prior year	\$0.00	\$0.00	
Budgeted fund balance	\$225,031.21	\$166,656.08	\$58,375.13

Prepared and submitted by :


  
 Board Secretary


  
 Date

Starting date 7/1/05

Ending date 9/30/05

Fund: 30

Assets and Resources**Assets:**

101	Cash in bank		\$13,277,812.87
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

## Accounts Receivable:

132	Interfund	\$22,659.00	
141	Intergovernmental - State	\$10,470,185.66	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$10,492,844.66

## 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
	<b>Total assets and resources</b>		<b><u>\$23,770,657.53</u></b>

Liabilities and fund equity**Liabilities:**

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		\$10,470,185.66
	Other current liabilities		\$23,481.48
	<b>Total liabilities</b>		<b>\$10,777,771.41</b>

Starting date 7/1/05 Ending date 9/30/05

Fund: 30

**Fund Balance:**

## Appropriated:

753,754	Reserve for encumbrances			\$1,039,849.92	
761	Capital reserve account - July			\$0.00	
604	Add: Increase in capital reserve			\$0.00	
307	Less: Budgeted w/d from capital reserve eligible costs			\$0.00	
309	Less: Budgeted w/d from capital reserve excess costs			\$0.00	\$0.00
762	Adult education programs			\$0.00	
751,752,76x	Other reserves			\$12,863,602.02	
601	Appropriations		\$22,658,907.96		
602	Less: Expenditures	(\$439,142.93)			
	Encumbrances	(\$1,039,849.92)	(\$1,478,992.85)	\$21,179,915.11	
	Total appropriated			\$35,083,367.05	

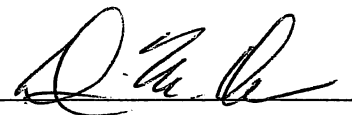
## Unappropriated:

770	Fund balance, July 1			\$0.00	
303	Budgeted fund balance			(\$22,090,480.93)	
	Total fund balance				\$12,992,886.12

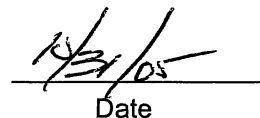
**Total liabilities and fund equity****\$23,770,657.53****Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$22,658,907.96	\$1,478,992.85	\$21,179,915.11
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	\$22,658,907.96	\$1,478,992.85	\$21,179,915.11
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	
Subtotal	\$22,658,907.96	\$1,478,992.85	\$21,179,915.11
Less: Adjustment for prior year	(\$568,427.03)	(\$568,427.03)	
Budgeted fund balance	\$22,090,480.93	\$910,565.82	\$21,179,915.11

Prepared and submitted by :



Board Secretary



Date

Starting date 7/1/05 Ending date 9/30/05

Fund: 40

Assets and Resources**Assets:**

01	Cash in bank		(\$489,497.38)
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

## Accounts Receivable:

132	Interfund	\$15,254.68	
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	\$15,254.68

## 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	\$1,322,874.00	
302	Less revenues	(\$5,837.00)	\$1,317,037.00
	<b>Total assets and resources</b>		<b><u>\$842,794.30</u></b>

Liabilities and fund equity**Liabilities:**

101	Cash in bank		(\$489,497.38)
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		\$8,761.76
	<b>Total liabilities</b>		<b>\$8,761.76</b>



Starting date 7/1/05 Ending date 9/30/05

Fund: 40

**Fund Balance:**

## Appropriated:

753,754	Reserve for encumbrances			\$127,875.00	
761	Capital reserve account - July			\$0.00	
604	Add: Increase in capital reserve			\$0.00	
307	Less: Budgeted w/d from capital reserve eligible costs			\$0.00	
309	Less: Budgeted w/d from capital reserve excess costs			\$0.00	\$0.00
762	Adult education programs			\$0.00	
751,752,76x	Other reserves			\$0.00	
601	Appropriations		\$1,322,874.00		
602	Less: Expenditures	(\$495,335.01)			
	Encumbrances	(\$127,875.00)	(\$623,210.01)		
	Total appropriated			\$699,663.99	
				\$827,538.99	

## Unappropriated:

770	Fund balance, July 1			\$6,493.05	
303	Budgeted fund balance			\$0.00	
	Total fund balance				\$834,032.04

**Total liabilities and fund equity****\$842,793.80****Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,322,874.00	\$623,210.01	\$699,663.99
Revenues	(\$1,322,874.00)	(\$5,837.00)	(\$1,317,037.00)
Subtotal	\$0.00	\$617,373.01	(\$617,373.01)
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	
Subtotal	\$0.00	\$617,373.01	(\$617,373.01)
Less: Adjustment for prior year	\$0.00	\$0.00	
Budgeted fund balance	\$0.00	\$617,373.01	(\$617,373.01)

Prepared and submitted by :


  
Board Secretary


  
Date

Starting date 7/1/05 Ending date 9/30/05

Fund: 50

Assets and Resources**Assets:**

101	Cash in bank		(\$75,345.17)
102 - 106	Cash Equivalents		\$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

\$15,874.03

**Resources:**

301	Estimated revenues	\$0.00	
302	Less revenues	(\$20,685.78)	(\$20,685.78)

**Total assets and resources****(\$80,006.92)**Liabilities and fund equity**Liabilities:**

101	Cash in bank		(\$75,345.17)
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		\$4,051.52
	Other current liabilities		\$7,419.83

**Total liabilities****\$11,471.35**

Starting date 7/1/05 Ending date 9/30/05

Fund: 50

**Fund Balance:**

## Appropriated:

753,754	Reserve for encumbrances			\$488,730.89	
761	Capital reserve account - July			\$0.00	
604	Add: Increase in capital reserve			\$0.00	
307	Less: Budgeted w/d from capital reserve eligible costs			\$0.00	
309	Less: Budgeted w/d from capital reserve excess costs			\$0.00	\$0.00
762	Adult education programs			\$0.00	
751,752,76x	Other reserves			\$0.00	
601	Appropriations		\$0.00		
602	Less: Expenditures	(\$91,478.27)			
	Encumbrances	(\$488,730.89)	(\$580,209.16)	(\$580,209.16)	
	Total appropriated			(\$91,478.27)	

## Unappropriated:

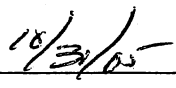
770	Fund balance, July 1			\$0.00	
303	Budgeted fund balance			\$0.00	
	Total fund balance				(\$91,478.27)
	<b>Total liabilities and fund equity</b>				<b><u>(\$80,006.92)</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$580,209.16	(\$580,209.16)
Revenues	\$0.00	(\$20,685.78)	\$20,685.78
Subtotal	\$0.00	\$559,523.38	(\$559,523.38)
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	
Subtotal	\$0.00	\$559,523.38	(\$559,523.38)
Less: Adjustment for prior year	\$0.00	\$0.00	
Budgeted fund balance	\$0.00	\$559,523.38	(\$559,523.38)

Prepared and submitted by :


  
 Board Secretary


  
 Date

Starting date 7/1/05 Ending date 9/30/05

Fund: 55

Assets and Resources**Assets:**

101	Cash in bank		\$31,192.63
102 - 106	Cash Equivalents		\$500.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

## Accounts Receivable:

132	Interfund	\$38,836.94	
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	\$38,836.94

## 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	(\$24,856.61)	(\$24,856.61)

**Total assets and resources****\$45,672.96**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		\$183,840.66

**Total liabilities****\$183,840.66**

Starting date 7/1/05 Ending date 9/30/05

Fund: 55

**Fund Balance:**

## Appropriated:

753,754	Reserve for encumbrances			\$31,536.37	
761	Capital reserve account - July			\$0.00	
604	Add: Increase in capital reserve			\$0.00	
307	Less: Budgeted w/d from capital reserve eligible costs			\$0.00	
309	Less: Budgeted w/d from capital reserve excess costs			\$0.00	\$0.00
762	Adult education programs			\$0.00	
751,752,76x	Other reserves			\$0.00	
601	Appropriations		\$0.00		
602	Less: Expenditures	(\$138,167.70)			
	Encumbrances	(\$31,536.37)	(\$169,704.07)	(\$169,704.07)	
	Total appropriated			(\$138,167.70)	

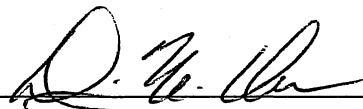
## Unappropriated:

770	Fund balance, July 1			\$0.00	
303	Budgeted fund balance			\$0.00	
	Total fund balance				(\$138,167.70)

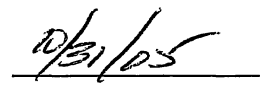
**Total liabilities and fund equity****\$45,672.96****Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$169,704.07	(\$169,704.07)
Revenues	\$0.00	(\$24,856.61)	\$24,856.61
Subtotal	\$0.00	\$144,847.46	(\$144,847.46)
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	
Subtotal	\$0.00	\$144,847.46	(\$144,847.46)
Less: Adjustment for prior year	\$0.00	\$0.00	
Budgeted fund balance	\$0.00	\$144,847.46	(\$144,847.46)

Prepared and submitted by :



Board Secretary



Date