## **APPENDIX A**

# NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY NOVEMBER 30, 2005

# BOARD SECRETARY'S MONTHY CERTIFICATION BUDGETARY LINE ITEM STATUS

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

**BOARD SECRETARY** 

NOVEMBER 30, 2005

Bòard Sec Report	Nutley Board of Education		12/13/05	
Starting date 7/1/05	Ending date 11/30/05	<b>Fund:</b> 10		
<b>A</b> = = = (= = )	Assets and	Resources		
Assets:			\$4,204,643.19	
101 Cash in bank			\$3,900.00	
102 - 106 Cash Equival	ents		• • • • • • • • • • • • • • • • • • •	
111 Investments			\$98,441.00	
116 Capital Reser				
121 Tax levy Rece	eivable		\$0.00	
Accounts Recei	ivable:			
132 Interfund		\$8,234.85		
141 Intergove	141 Intergovernmental - State \$83,992.3			
142 Intergove	\$0.00			
143 Intergove	rnmental - Other	\$0.00		
153, 154 Other (ne	t of estimated uncollectable of \$	) \$3,397.49	\$95,624.65	
Loans Receivab	ble:			
131 Interfund		\$0.00		
151, 152 Other (Ne	et of estimated uncollectable of \$	) \$0.00	\$0.00	
Other Current A	ssets		\$0.00	
Resources:				
301 Estimated	d revenues	\$45,479,462.00		
302 Less	s revenues	(\$17,826,558.30)	\$27,652,903.70	
Total	assets and resources		<u>\$32,055,512.54</u>	
	<u>Liabilities ar</u>	nd fund equity		
Liabilities:				
411 Intergovernm	ental accounts payable - state		\$0.00	
421 Accounts pay	able		\$1,686.96	

.

421 Accounts payable
431 Contracts payable
451 Loans payable
481 Deferred revenues
Other current liabilities

\$60,716.30

\$59,029.34

\$0.00

\$0.00 \$0.00

Board Sec Report Nutley Board of Education					12/13/05	
Starting date	7/1/05 E	nding date	11/30/05	Fu	<b>nd:</b> 10	
Fund Balanc	e:					
Appropr	iated:					
753,754	Reserve for e	ncumbranc	es		\$27,228,896.76	
761	Capital reserv	e account -	July		\$96,659.91	
604	Add: Increase	in capital r	eserve		\$0.00	
307	Less: Budgete	ed w/d from	capital reserve eliç	gible costs	\$0.00	
309	Less: Budgete	ed w/d from	capital reserve exc	cess costs	\$0.00	\$96,659.91
762	Adult educatio	on program	6		\$0.00	
751,752,76x	Other reserve	S			\$0.00	
601	Appropriations	5		\$45,736,412.38		
602	Less: Expen	ditures	(\$15,430,500.14)			
	Encum	nbrances	(\$27,228,896.76)	(\$42,659,396.90)	\$3,077,015.48	
	Total appropri	ated			\$30,402,572.15	
Unappro	opriated:					
770	Fund balance,	, July 1			\$1,828,656.09	
303	Budgeted fund	d balance			(\$236,432.00)	
	Total fund bala	ance				\$31,994,796.24
	Total liabili	ties and fu	nd equity			<u>\$32,055,512.54</u>
Recapitulat	ion of Budgete	ed Fund Ba	lance:			
				<b>Budgeted</b>	<u>Actual</u>	<u>Variance</u>
Appropri	ations			\$45,736,412.38	\$42,659,396.90	\$3,077,015.48
Revenue	es			(\$45,479,462.00)	(\$17,826,558.30)	(\$27,652,903.70)
Subtotal				\$256,950.38	\$24,832,838.60	(\$24,575,888.22)
Change	in capital reserv	ve account:				
Plus -	Increase in res	serve		\$0.00	\$1,781.09	(\$1,781.09)
Less	- Withdrawal fro	om reserve		\$0.00	\$0.00	
Subtotal				\$256,950.38	\$24,834,619.69	(\$24,577,669.31)

Less: Adjustment for prior year Budgeted fund balance

(\$20,518.38) \$236,432.00

(\$20,518.38) \$24,814,101.31 (\$24,577,669.31) 1

Ďate

Board Secretary

Board Sec Report Nutley Board of Education	12/13/05
Starting date 7/1/05 Ending date 11/30/05 Fund: 20	
Assets:	
101 Cash in bank	(\$23,635.32)
102 - 106 Cash Equivalents	\$0.00
111 Investments	\$0.00
116 Capital Reserve Account	\$0.00
121 Tax levy Receivable	<b>*</b> 0.00
	\$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 \$1,417,312.00	
302 Less revenues (\$138,739.75)	\$1,278,572.25
Total assets and resources	\$1,256,071.96
Liabilities and fund equity	
Liabilities:	
101 Cash in bank	(\$23,635.32)
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
Total liabilities	\$156,048.95

Board Sec Rep	ort	Nutley Board of	Education			12/13/05
Starting date	7/1/05	Ending date	11/30/05	Fu	ı <b>nd:</b> 20	
Fund Balanc	e:					
Appropr	iated:					
753,754	Reserve	for encumbrances	5		\$88,239.29	
761	Capital re	eserve account - J	uly		\$0.00	
604	Add: Incr	ease in capital res	serve		\$0.00	
307	Less: Bu	dgeted w/d from c	apital reserve eligi	ible costs	\$0.00	
309	Less: Bu	dgeted w/d from c	apital reserve exc	ess costs	\$0.00	\$0.00
762	Adult edu	ication programs			\$0.00	
751,752,76x	Other res	serves			\$0.00	
601	Appropria	ations		\$1,496,499.74		
602	Less: E	xpenditures	(\$317,288.99)			
	E	ncumbrances	(\$88,239.29)	(\$405,528.28)	\$1,090,971.46	
	Total app	propriated			\$1,179,210.75	
Unappro	opriated:					
770	Fund bala	ance, July 1			\$0.00	
303	Budgeted	l fund balance			(\$79,187.74)	
	Total fund	d balance				\$1,100,023.01
	Total li	abilities and fun	d equity			<u>\$1,256,071.96</u>
Recapitulat	ion of Buc	lgeted Fund Bala	ance:			
				<b>Budgeted</b>	<u>Actual</u>	Variance
Appropri	ations			\$1,496,499.74	\$405,528.28	\$1,090,971.46
Revenue	es			(\$1,417,312.00)	(\$138,739.75)	(\$1,278,572.25)
Subtotal	ļ		. · · ·	\$79,187.74	\$266,788.53	(\$187,600.79)
Change	in capital r	eserve account:				
Plus ·	- Increase i	in reserve		\$0.00	\$0.00	\$0.00

	Duuyeteu	Actual	variance
Appropriations	\$1,496,499.74	\$405,528.28	\$1,090,971.46
Revenues	(\$1,417,312.00)	(\$138,739.75)	(\$1,278,572.25)
Subtotal	\$79,187.74	\$266,788.53	(\$187,600.79)
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	
Subtotal	\$79,187.74	\$266,788.53	(\$187,600.79)
Less: Adjustment for prior year	\$0.00	\$0.00	
Budgeted fund balance	\$79,187.74	\$266,788.53	(\$187,600.79)

U 1 L

Board Secretary

Date

12/13/05

Starting d	ate 7/1/05 Ending date 11/30/05	<b>Fund:</b> 30	
Asse	Assets and Resources		
	Cash in bank		\$13,090,646.83
	Cash Equivalents		\$0.00
	Investments		\$0.00
	Capital Reserve Account		\$0.00
	Tax levy Receivable		\$0.00
Ac	counts 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
Lo	ans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Ot	her Current Assets		\$0.00
Resou	urces:		
301	Estimated revenues	\$0.00	
302	Less revenues	\$0.00	\$0.00
	Total assets and resources		<u>\$23,583,491.49</u>
	Liabilities and fund equi	ty	
Liabili	ties:		
· .			
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$284,104.27
431	Contracts payable		\$0.00
451 I	Loans payable		\$0.00
481 I	Deferred revenues		\$10,470,185.66
	Other current liabilities		\$23,481.48

Total liabilities

1.000

\$10,777,771.41

Board Sec Rep	ort	Nutley Board of	Education			12/13/05
Starting date	7/1/05	Ending date	11/30/05	Fu	<b>ind:</b> 30	
Fund Balanc	e:					
Appropr	iated:					
753,754	Reserve	for encumbrances	5		\$908,518.07	
761	•	eserve account - J	•		\$0.00	
604	Add: Inc	rease in capital res	serve		\$0.00	
307		udgeted w/d from c			\$0.00	
309		idgeted w/d from c	apital reserve exc	ess costs	\$0.00	\$0.00
762		ucation programs			\$0.00	
751,752,76x	Other re				\$12,863,602.02	
601	Appropri	ations		\$22,658,907.96		
602	Less: E	Expenditures	(\$626,308.97)			
		ncumbrances	(\$908,518.07)	(\$1,534,827.04)	\$21,124,080.92	
	Total ap	propriated			\$34,896,201.01	
Unappro	opriated:					
770	Fund ba	ance, July 1			\$0.00	
303	Budgete	d fund balance			(\$22,090,480.93)	
	Total fur	d balance				\$12,805,720.08
	Total	iabilities and fun	d equity			<u>\$23,583,491.49</u>
Recapitulat	ion of Bu	dgeted Fund Bala	ance:			
				Budgeted	Actual	Variance
Appropria				\$22,658,907.96	\$1,534,827.04	\$21,124,080.92
Revenue	es			\$0.00	\$0.00	\$0.00
Subtotal				\$22,658,907.96	\$1,534,827.04	\$21,124,080.92
Change	in capital	reserve account:				
Plus -	Increase	in reserve		\$0.00	\$0.00	\$0.00
Less	- Withdraw	val from reserve		\$0.00	\$0.00	
Subtotal				\$22,658,907.96	\$1,534,827.04	\$21,124,080.92
Less: Ac	ljustment	for prior year		(\$568,427.03)	(\$568,427.03)	· · · · ·
Budgete	d fund bal	ance		\$22,090,480.93	\$966,400.01	\$21,124,080.92

)[[ ĺ 1

Board Secretary

12/13/0 Date

Board Sec Report Nutley Board of	Education		12/13/05
Starting date 7/1/05 Ending date	11/30/05	<b>Fund:</b> 40	
A (	Assets and Resources		
Assets:			
101 Cash in bank			(\$610,222.38)
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		\$13,234.08	
142 Intergovernmental - Federal		\$0.00	
143 Intergovernmental - Other		\$0.00	
153, 154 Other (net of estimated uncol	lectable of \$	\$0.00	\$15,254.68
	() () () () () () () () () () () () () (	φ0.00	ψ13,204.00
Loans Receivable:			
131 Interfund		\$0.00	
151, 152 Other (Net of estimated uncol	lectable 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
Total assets and resour	ces	(, , , , , , , , , , , , , , , , , , ,	<u>\$722,069.30</u>
	Liabilities and fund equity	,	
Liabilities:		-	
101 Cash in bank			(\$610,222.38)
411 Intergovernmental accounts paya	ble - 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
Total liabilities			\$8,761.76

4

The state of the second

Board Sec Rep	ort N	Nutley Board o	f Education				12/13/05	
Starting date	7/1/05	Ending date	11/30/05		Fund:	40		
Fund Balanc	e:							
Appropr	iated:							
753,754	Reserve for	r encumbrances	3			\$7,150.00		
761	Capital rese	erve account - J	uly			\$0.00		
604	Add: Increa	ase in capital res	serve			\$0.00		
307	Less: Budg	eted w/d from o	apital reserve elig	ible costs		\$0.00		
309	Less: Budg	eted w/d from c	apital reserve exc	ess costs		\$0.00	\$0.00	
762	Adult educa	ation programs				\$0.00		
751,752,76x	Other reser	ves				\$0.00		
601	Appropriatio	ons		\$1,322,874.0	00			
602	Less: Exp	enditures	(\$616,060.01)					
	Enc	umbrances	(\$7,150.00)	(\$623,210.0	)1)	\$699,663.99		
	Total appro	priated				\$706,813.99		
Unappro	priated:							
770	Fund balan	ce, July 1				\$6,493.05		
303	Budgeted fu	und balance				\$0.00		
	Total fund b	palance					\$713,307.04	
	Total liab	, pilities and fun	d equity				<u>\$722,068.80</u>	
Recapitulat	ion of Budg	eted Fund Bala	ance:					
				Budgete	d	<u>Actual</u>	Variance	
Appropria	ations			\$1,322,874.0		\$623,210.01	\$699,663.99	
Revenue	es			(\$1,322,874.00	D)	(\$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)

Budgeted fund balance

Board Secretary

12 Date

.

Starti	ng date 7/1/05 Ending date 11/30/05	<b>Fund:</b> 50	
	Assets and Resour	ces	
	Assets:		(\$96 567 47)
101	Cash in bank		(\$86,567.47) \$150.00
102 - 1	•		\$150.00
111	Investments		\$0.00
116	Capital Reserve Account		
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, 15	Other (net of estimated uncollectable of \$)	\$0.00	\$0.00
	Loans Receivable:		
131	Interfund	\$0.00	
151, 15	52 Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets		\$15,874.03
R	Resources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$179,913.85)	(\$179,913.85)
	Total assets and resources		<u>(\$250,457.29)</u>
	Liabilities and fund	equity	
	iabilities:		
101	Cash in bank		(\$86,567.47)
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

Board Sec Rep	ort	Nutley Board of	f Education			12/13/05
Starting date	7/1/05	Ending date	11/30/05	Fun	<b>d</b> : 50	
Fund Balanc	e:					
Appropr	iated:					
753,754	Reserve f	or encumbrances	5		\$397,250.26	
761	Capital re	serve account - J	luly		\$0.00	
604	Add: Incre	ease in capital res	serve		\$0.00	
307	Less: Buo	dgeted w/d from o	capital reserve eligit	ole costs	\$0.00	
309	Less: Bud	lgeted w/d from c	apital reserve exce	ess costs	\$0.00	\$0.00
762	Adult edu	cation programs			\$0.00	
751,752,76x	Other res	erves			\$0.00	
601	Appropria	tions		\$0.00		
602	Less: Ex	penditures	(\$261,928.64)			
	Er	ncumbrances	(\$397,250.26)	(\$659,178.90)	(\$659,178.90)	
	Total app	ropriated			(\$261,928.64)	
Unappro	priated:					
770	Fund bala	ance, July 1			\$0.00	
303	Budgeted	fund balance			\$0.00	
	Total fund	balance				(\$261,928.64)
	Total li	abilities and fun	d equity			<u>(\$250,457.29)</u>
Recapitulat	ion of Bud	geted Fund Bala	ance:			
				Budgeted	Actual	Variance
Appropria	ations			\$0.00	\$659,178.90	(\$659,178.90)
Revenue	es			\$0.00	(\$179,913.85)	\$179,913.85
Subtotal				\$0.00	\$479,265.05	(\$479,265.05)
Change	in capital re	eserve account:				
Plus -	Increase i	n reserve		\$0.00	\$0.00	\$0.00
	- Withdraw	al from reserve		\$0.00	\$0.00	

	Duugeteu	Actual	Variance
Appropriations	\$0.00	\$659,178.90	(\$659,178.90)
Revenues	\$0.00	(\$179,913.85)	\$179,913.85
Subtotal	\$0.00	\$479,265.05	(\$479,265.05)
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	\$479,265.05	(\$479,265.05)
Less: Adjustment for prior year	\$0.00	\$0.00	
Budgeted fund balance	\$0.00	\$479,265.05	(\$479,265.05)

Board Secretary

Date

э

Starting date	7/1/05	Ending date	11/30/05	
---------------	--------	-------------	----------	--

**Fund:** 55

Asset	s and	Reso	urces

Ass	ets:	
101	Cash in bank	\$20,017.31
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
Loa	ans Receivable:			
131	Interfund		\$0.00	
151, 152	Other (Net of estimated uncollectable of \$	_)	\$0.00	\$0.00
Oth	er Current Assets			\$0.00
1				

# **Resources:**

301	Estimated revenues	\$0.00	
302	Less revenues	(\$162,963.47)	(\$162,963.47)
	Total assets and resources		<u>(\$103,609.22)</u>

# 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
1		
	Total liabilities	\$183,840.66

Starting date	7/1/05	Ending date	11/30/05	I	Fund: 성	55	
Fund Balanc	e:						
Appropr	iated:						
753,754	Reserve	for encumbrance	S			\$7,439.27	
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 a	capital reserve eligit	ole costs		\$0.00	
309	Less: Bu	dgeted w/d from o	capital reserve exce	ss costs		\$0.00	\$0.00
762	Adult edu	ucation programs				\$0.00	
751,752,76x	Other res	serves				\$0.00	
601	Appropria	ations		\$0.0	00		
602	Less: E	xpenditures	(\$287,449.88)				
	E	ncumbrances	(\$7,439.27)	(\$294,889.1	5)	(\$294,889.15)	
	Total app	propriated				(\$287,449.88)	
Unappro	priated:						
770	Fund bala	ance, July 1		•		\$0.00	
303	Budgetec	l fund balance				\$0.00	
	Total fund	d balance					(\$287,449.88)
	Total li	abilities and fun	d equity				<u>(\$103,609.22)</u>
Recapitulat	ion of Buc	geted Fund Bala	ance:				
				<u>Budgete</u>	d	<u>Actual</u>	Variance
Appropria	ations			\$0.0	0	\$294,889.15	(\$294,889.15)
Revenue	es			\$0.0	0 (	(\$162,963.47)	\$162,963.47

**Nutley Board of Education** 

**Board Sec Report** 

: D.M.a

Prepared and submitted by :

Budgeted fund balance

Change in capital reserve account: Plus - Increase in reserve

Less - Withdrawal from reserve

Less: Adjustment for prior year

Subtotal

Subtotal

**Board Secretary** 

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$131,925.68

\$131,925.68

\$131,925.68

\$0.00

\$0.00

\$0.00

(\$131,925.68)

(\$131,925.68)

(\$131,925.68)

\$0.00

12/13/05

Date