APPENDIX A

NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY JULY 31, 2007

BOARD SECRETARY'S MONTHY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, 1 CERTIFY AS OF JULY 31, 2007 NO BUDGETARY LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATION OF NJAC 6A:23-2.11(a).

BOARD SECRETARY

JULY 31, 2007

Starting date 7/1/2007 Ending date 7/31/2007 Fund: 10 GENERAL CURRENT EXPENSE

Ass	ets: <u>Assets and Resourc</u>	es	
101	Cash in bank		\$3,356,361.21
102 - 106			\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$215,032.79
121	Tax levy Receivable		\$0.00
121			φ0.00
	Accounts Receivable:		
132	Interfund	\$4,201.45	
141	Intergovernmental - State	(\$268,982.00)	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	(\$4,195.38)	
153, 154	Other (net of estimated uncollectable of \$)	\$13,325.86	(\$255,650.07)
l	oans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
· (Other Current Assets		\$0.00
Res	ources:		
301	Estimated revenues	\$49,176,529.00	
302	Less revenues	(\$3,642,622.84)	\$45,533,906.16
	Total assets and resources		<u>\$48,849,650.09</u>
	Liabilities and fund	eauity	
l isł		<u></u>	
LIAN	Jintes.		
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$192.36
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,284,840.64
	Total liabilities		\$1,285,033.00

Starting date 7/1/2007 Ending date 7/31/2007 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated: 753.754 Reserve for encumbrances \$41,133,013.70 761 Capital reserve account - July \$209,521.35 604 Add: Increase in capital reserve \$0.00 Less: Budgeted w/d from capital reserve eligible costs \$0.00 307 Less: Budgeted w/d from capital reserve excess costs 309 \$0.00 \$209,521.35 762 Adult education programs \$0.00 \$0.00 751,752,76x Other reserves 601 Appropriations \$50,768,529.37 602 Less: Expenditures (\$1;808,371.83) Encumbrances (\$40,768,713.50) (\$42,577,085.33) \$8,191,444.04 Total appropriated \$49,533,979.09 Unappropriated: (\$377,361.63) 770 Fund balance, July 1 (\$1,592,000.37) 303 Budgeted fund balance \$47,564,617.09 Total fund balance \$48,849,650.09 Total liabilities and fund equity **Recapitulation of Budgeted Fund Balance:** Budgeted **Actual** Variance Appropriations \$50,768,529.37 \$42,577,085.33 \$8,191,444.04 Revenues (\$49,176,529.00) (\$3,642,622.84) (\$45,533,906.16)

Change in capital reserve account:

Subtotal

Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$5,511.44	(\$5,511.44)
Less - Withdrawal from reserve	\$0.00	\$0.00	
Subtotal	\$1,592,000.37	\$38,939,973.93	(\$37,347,973.56)
Less: Adjustment for prior year	\$0.00	\$0.00	
Budgeted fund balance	\$1,592,000.37	\$38,939,973.93	(\$37,347,973.56)

\$1,592,000.37

Prepared and submitted by :

Board Secretary

19-2017

(\$37,342,462.12)

Date

\$38,934,462.49

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Starting date 7/1/2007 Ending date 7/31/2007 Fund: 20 SPECIAL REVENUE FUNDS

	Assets and	Resources	
Ass			
101	Cash in bank		\$438,841.18
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
	Accounts Receivable:		
		A2 3 3	
132	Interfund	\$0.00	
141	Intergovernmental - State	\$12,213.82	
142	Intergovernmental - Federal	\$1,509.09	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$) \$0.00	\$13,722.91
L	oans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$) \$0.00	\$0.00
(Other Current Assets		\$0.00
Res	ources:		
301	Estimated revenues	\$1,265,585.00	
302	Less revenues	(\$100,832.00)	\$1,164,753.00
	Total assets and resources		\$1,617,317.09
	Liabilities a	and fund equity	
Liat	pilities:		
411	Intergovernmental accounts payable - state		\$3,603.14
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$388.10
		1	

Total liabilities

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\$3,991.24

Starting date 7/1/2007 Ending date 7/31/2007 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated: 753,754 Reserve for encumbrances \$105,559.71 761 Capital reserve account - July \$0.00 604 Add: Increase in capital reserve \$0.00 \$0.00 Less: Budgeted w/d from capital reserve eligible costs 307 309 \$0.00 \$0.00 Less: Budgeted w/d from capital reserve excess costs 762 Adult education programs \$0.00 751,752,76x Other reserves \$0.00 \$1,417,241.59 601 Appropriations 602 Less: Expenditures (\$50,285.80) Encumbrances (\$101,618.29) (\$151,904.09) \$1,265,337.50 Total appropriated \$1,370,897.21 Unappropriated: \$394,085.23 770 Fund balance, July 1 (\$151,656.59) 303 Budgeted fund balance \$1,613,325.85 Total fund balance \$1,617,317.09 Total liabilities and fund equity **Recapitulation of Budgeted Fund Balance: Budgeted Actual** Variance Appropriations \$1,417,241.59 \$151,904.09 \$1,265,337.50 Revenues (\$1,265,585.00) (\$100,832.00) (\$1,164,753.00) Subtotal \$151,656.59 \$51,072.09 \$100,584.50 Change in capital reserve account: Plus - Increase in reserve \$0.00 \$0.00 \$0.00

 Less - Withdrawal from reserve
 \$0.00
 \$0.00

 Subtotal
 \$151,656.59
 \$51,072.09
 \$100,584.50

 Less: Adjustment for prior year
 (\$0.00)
 (\$0.00)

 Budgeted fund balance
 \$151,656.59
 \$51,072.09
 \$100,584.50

Prepared and submitted by :

Board Secretary

9-19-2007

Date

Starting date 7/1/2007 Ending date 7/31/2007 Fund: 30 CAPITAL PROJECTS FUNDS

	Associate and De			
Ass	ets: <u>Assets and Re</u>	sources		
101	Cash in bank			\$36,910,625.11
102 - 106	Cash Equivalents			\$0.00
111	Investments			\$0.00
116	Capital Reserve Account	•		\$0.00
121	Tax levy Receivable			\$0.00
ŀ	Accounts Receivable:			
132	Interfund		\$22,659.00	
141	Intergovernmental - State		\$8,900,787.64	
142	Intergovernmental - Federal		\$0.00	
143	Intergovernmental - Other		\$40,000.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$8,963,446.64
L	oans Receivable:			
131	Interfund		\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
(Other Current Assets			\$0.00
Res	ources:			
301	Estimated revenues		\$0.00	
302	Less revenues		(\$37,786,796.65)	(\$37,786,796.65)
	Total assets and resources			<u>\$8,087,275.10</u>
	Liabilities and	fund eq	uity	
Liat	pilities:			
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			\$5,174,909.00
	Other current liabilities			\$23,481.48

Total liabilities

\$5,198,390.48

Nutley Board of Education

Ending date 7/31/2007 Fund: 30 CAPITAL PROJECTS FUNDS Starting date 7/1/2007

Fund Balance:

Appropriated: 753.754 Reserve for encumbrances \$14,079,362.88 761 Capital reserve account - July \$0.00 604 Add: Increase in capital reserve \$0.00 \$0.00 307 Less: Budgeted w/d from capital reserve eligible costs 309 Less: Budgeted w/d from capital reserve excess costs \$0.00 \$0.00 762 Adult education programs \$0.00 751,752,76x \$0.00 Other reserves 601 Appropriations \$5,723,235.75 602 Less: Expenditures (\$1,044,433.72) Encumbrances (\$8,297,973.78) (\$9,342,407.50) (\$3,619,171.75) Total appropriated \$10,460,191.13 Unappropriated: (\$1,848,070.76) 770 Fund balance, July 1 (\$5,723,235.75) 303 Budgeted fund balance \$2,888,884.62 Total fund balance \$8,087,275.10 Total liabilities and fund equity **Recapitulation of Budgeted Fund Balance: Budgeted Actual** Variance Appropriations \$5,723,235.75 \$9,342,407.50 (\$3,619,171.75) Revenues \$0.00 (\$37,786,796.65) \$37,786,796.65 \$5,723,235.75 (\$28,444,389.15) \$34,167,624.90 Subtotal Change in capital reserve account: Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 Subtotal \$5,723,235.75 (\$28,444,389.15) \$34,167,624.90 Less: Adjustment for prior year \$0.00 \$0.00

Budgeted fund balance

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Prepared and submitted by :

9-**19**-2:07 Date

(\$28,444,389.15)

\$34,167,624.90

Board Secretary

\$5,723,235.75

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Ending date 7/31/2007 Fund: 40 DEBT SERVICE FUNDS Starting date 7/1/2007

•	Assets and Resources		
Ass	ets:		
101	Cash in bank		(\$21,746.38)
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
ļ	Accounts Receivable:		•
132	Interfund	\$21,747.60	
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	\$21,747.60
l	oans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
(Other Current Assets		\$0.00
Res	ources:	•	
301	Estimated revenues	\$1,294,304.00	
302	Less revenues	\$0.00	\$1,294,304.00
	Total assets and resources		<u>\$1,294,305.22</u>
	Liabilities and fund equity		
Liat	pilities:		
101	Cash in bank		(\$21,746.38)
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable	x	\$0.00

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Deferred revenues Other current liabilities 481

Total liabilities

\$0.00

\$0.00

\$0.00

Starting date 7/1/2007 Ending date 7/31/2007 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Approp	iated:				
753,754	Reserve for encumbrances			\$113,575.00	
761	Capital reserve account - July			\$0.00	
604	Add: Increase in capital reserve	е		\$0.00	
307	Less: Budgeted w/d from capita	al reserve eligi	ble costs	\$0.00	
309	Less: Budgeted w/d from capita	al reserve exce	ess costs	\$0.00	\$0.00
762	Adult education programs			\$0.00	
751,752,76x	Other reserves		•	\$0.00	
601	Appropriations		\$1,294,304.00		
602	Less: Expenditures	\$0.00			
	Encumbrances (\$	113,575.00)	(\$113,575.00)	\$1,180,729.00	
	Total appropriated			\$1,294,304.00	
Unappr	opriated:				
770	Fund balance, July 1			\$0.72	
303	Budgeted fund balance		-	\$0.00	
	Total fund balance				\$1,294,304.72
	Total liabilities and fund ec	quity			<u>\$1,294,304.72</u>
Recapitula	tion of Budgeted Fund Balance	ə:			
			Budgeted	<u>Actual</u>	<u>Variance</u>
Appropr	iations		\$1,294,304.00	\$113,575.00	\$1,180,729.00
Revenu	es		(\$1,294,304.00)	\$0.00	(\$1,294,304.00)
Subtota	l .		\$0.00	\$113,575.00	(\$113,575.00)
Change	e in capital reserve account:				
Plus	- Increase in reserve		\$0.00	\$0.00	\$0.00
Less	- Withdrawal from reserve		\$0.00	\$0.00	
Subtota	d .		\$0.00	\$113,575.00	(\$113,575.00)
Less: A	djustment for prior year		\$0.00	\$0.00	

Budgeted fund balance

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Prepared and submitted by :

Board Secretary

\$0.00

9-19-2007

(\$113,575.00)

Date

\$113,575.00

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Starting date 7/1/2007 Ending date 7/31/2007 Fund: 50 ENTERPRISE FUND

Ass	Assets and Resou	rces	
101	Cash in bank		\$41,704.32
101 - 106			\$442.00
102 - 100	Investments		\$0.00
116	Capital Reserve Account		\$0.00
			¢0.00
121	Tax levy Receivable		\$0.00
	Accounts Receivable:		
132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	(\$0.10)	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$6,549.50	\$6,549.40
	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)) \$0.00	\$0.00
	Other Current Assets		\$20,458.84
Re	sources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$172,390.56)	(\$172,390.56)
	Total assets and resources		<u>(\$103,236.00)</u>
	Liabilities and fun	d equity	
Lia	bilities:		
			\$0.00
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		
481	Deferred revenues, Other current liabilities	der filler	\$0.00 \$52,724.18

Total liabilities

\$52,724.18

Starting date 7/1/2007 Ending date 7/31/2007 Fund: 50 ENTERPRISE FUND

Fund Balance:

Appropriated: \$206,072.64 753,754 Reserve for encumbrances \$0.00 761 Capital reserve account - July Add: Increase in capital reserve 604 \$0.00 Less: Budgeted w/d from capital reserve eligible costs \$0.00 307 Less: Budgeted w/d from capital reserve excess costs \$0.00 \$0.00 309 Adult education programs \$0.00 762 751,752,76x Other reserves \$0.00 601 Appropriations \$983,320.32 602 Less: Expenditures (\$12,469.58) (\$175,713.32)Encumbrances (\$188,182.90) \$795,137.42 Total appropriated \$1,001,210.06 Unappropriated: (\$173,849.92) 770 Fund balance, July 1 (\$983,320.32) 303 Budgeted fund balance (\$155,960.18) Total fund balance (\$103,236.00) Total liabilities and fund equity **Recapitulation of Budgeted Fund Balance: Budgeted** Variance Actual Appropriations \$983,320.32 \$795,137.42 \$188,182.90 Revenues \$0.00 (\$172,390.56) \$172,390.56 Subtotal \$983,320.32 \$15,792.34 \$967,527.98 Change in capital reserve account:

Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 Subtotal \$983,320.32 \$15,792.34 \$967,527.98 Less: Adjustment for prior year \$0.00 \$0.00 Budgeted fund balance \$983,320.32 \$15,792.34 \$967,527.98

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Prepared and submitted by :

Board Secretary

9-19-2007

Date

Board Sec Rep Detail Nutley Board of Education

Starting date 7/1/2007 Ending date 7/31/2007 Fund: 51 SUMMER CAMP

	Assets and I	Basauraaa		
Ass		Resources		
101	Cash in bank			\$17,700.00
102 - 106	Cash Equivalents			\$0.00
111	Investments			\$0.00
116	Capital Reserve Account			\$0.00
121	Tax levy Receivable			\$0.00
Ļ	ccounts 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
_	oans Receivable:		• • • •	
131			\$0.00	\$ 0.00
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets			\$0.00
Res	ources:			
301	Estimated revenues		\$0.00	
302	Less revenues		(\$17,700.00)	(\$17,700.00)
	Total assets and resources			<u>\$0.00</u>
	Liabilities ar	nd fund equity		
l iah	ilities:			
LIUN	inites.			
411	Intergovernmental accounts payable - state			\$0.00
421	Accounts payable			\$0.00
431	Contracts payable			\$0.00
451	Loans payable	<i>14</i>		\$0.00
481	Deferred revenues	No. No State No.		\$0.00
	Other current liabilities	a an in		\$0.00

Total liabilities

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\$0.00

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Nutley Board of Education

09/07/07 12:10

Starting date 7/1/2007 Ending date 7/31/2007 Fund: 51 SUMMER CAMP

Fund Balance:

Appropriated: 753,754 Reserve for encumbrances \$0.00 \$0.00 761 Capital reserve account - July 604 Add: Increase in capital reserve \$0.00 Less: Budgeted w/d from capital reserve eligible costs \$0.00 307 \$0.00 \$0.00 309 Less: Budgeted w/d from capital reserve excess costs Adult education programs \$0.00 762 \$0.00 751,752,76x Other reserves 601 Appropriations \$0.00 \$0.00 602 Less: Expenditures Encumbrances \$0.00 \$0.00 \$0.00 Total appropriated \$0.00 Unappropriated: \$0.00 770 Fund balance, July 1 \$0.00 303 Budgeted fund balance \$0.00 Total fund balance <u>\$0.00</u> Total liabilities and fund equity

Recapitulation of Budgeted Fund Balance:

	Budgeted	Actual	Variance
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	(\$17,700.00)	\$17,700.00
Subtotal	\$0.00	(\$17,700.00)	\$17,700.00
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	(\$17,700.00)	\$17,700.00
Less: Adjustment for prior year	\$0.00	\$0.00	
Budgeted fund balance	\$0.00	(\$17,700.00)	\$17,700.00

This

9-19-2017

Date

Prepared and submitted by :

Board Secretary

Starting date 7/1/2007 Ending date 7/31/2007 Fund: 55 EXTENDED DAY

Ass	Assets and Resources		
			\$161,235.05
101	Cash in bank		\$500.00
102 - 106	Cash Equivalents		\$0.00
111	Investments		
116	Capital Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
A	Accounts Receivable:		
132	Interfund	\$38,836.94	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	an a
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$38,836.94
Ľ	oans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
C	Other Current Assets		\$0.00
Res	ources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$0.30)	(\$0.30)
	Total assets and resources		<u>\$200,571.69</u>
	Liabilities and fund equi	ty	
Liab	ilities:		

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	\$249,055.19
	Total liabilities	\$249,055.19

Nutley Board of Education

09/07/07 12:10

Starting date 7/1/2007 Ending date 7/31/2007 Fund: 55 EXTENDED DAY

Fund Balance:

Appropriated: 753,754 Reserve for encumbrances \$13,912.13 761 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 \$840,725.19 602 Less: Expenditures (\$41,435.55) Encumbrances (\$14,628.50) (\$56,064.05) \$784,661.14 Total appropriated \$798,573.27 Unappropriated: (\$6,331.58) 770 Fund balance, July 1 (\$840,725.19)303 Budgeted fund balance (\$48,483.50) Total fund balance \$200,571.69 Total liabilities and fund equity **Recapitulation of Budgeted Fund Balance:** Budgeted <u>Actual</u> Variance Appropriations \$840,725.19 \$56,064.05 \$784,661.14 Revenues \$0.00 (\$0.30) \$0.30 Subtotal \$840,725.19 \$56,063.75 \$784,661.44

Change in capital reserve account:

Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 Subtotal \$784,661.44 \$840,725.19 \$56,063.75 Less: Adjustment for prior year \$0.00 \$0.00 Budgeted fund balance \$840,725.19 \$56,063.75 \$784,661.44

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Prepared and submitted by :

Board Secretary

-19-2007

Date