APPENDIX A

NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY FEBRUARY 29, 2008

BOARD SECRETARY'S MONTHY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, 1 CERTIFY AS OF FEBRUARY 29, 2008 NO BUDGETARY LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATION OF NJAC 6A:23-2.11(a).

3/ 1/08

BOARD SECRETARY

FEBRUARY 29, 2008

Starting date 7/1/2007 Ending date 2/29/2008 Fund: 10 GENERAL CURRENT EXPENSE

	Assets and Resource	₽ S	
	Assets:		
101	Cash in bank		\$1,047,616.51
102	- 106 Cash Equivalents		\$3,900.00
111	Investments		\$0.00
116	Capital Reserve Account		\$458,528.41
121	Tax levy Receivable		\$0.00
	Accounts Receivable:		
132	Interfund	\$4,201.45	
141	Intergovernmental - State	(\$170,184.39)	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	(\$6,078.98)	
153,	154 Other (net of estimated uncollectable of \$)	\$12,665.86	(\$159,396.06)
404	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	\$49,176,529.00	
302	Less revenues	(\$32,088,015.69)	\$17,088,513.31
	Total assets and resources		<u>\$18,439,162.17</u>
	Liabilities and fund ed	auitv	
	Liabilities:		
411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		(\$40.77)
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,284,840.64
	Total liabilities		\$1,284,799.87
			ψ1,204,133.01

Starting date 7/1/2007 Ending date 2/29/2008 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Approp	oriated:				
753,754	Reserve for encumbrance	S		\$18,042,230.07	
761	Capital reserve account -	July		\$445,630.35	
604	Add: Increase in capital re	serve		\$0.00	
307	Less: Budgeted w/d from	capital reserve elig	ible costs	\$0.00	
309	Less: Budgeted w/d from o	capital reserve exc	ess costs	\$0.00	\$445,630.35
762	Adult education programs			\$0.00	
751,752,76x	Other reserves			\$0.00	
601	Appropriations		\$50,768,529.37		
602	Less: Expenditures	(\$32,218,626.62)			
	Encumbrances	(\$17,677,929.87)	(\$49,896,556.49)	\$871,972.88	
	Total appropriated			\$19,359,833.30	
Unapp	ropriated:				
770	Fund balance, July 1			(\$613,470.63)	
303	Budgeted fund balance			(\$1,592,000.37)	
	Total fund balance				\$17,154,362.30
	Total liabilities and fur	nd equity			<u>\$18,439,162.17</u>
Recapitula	ation of Budgeted Fund Bal	lance:			
			Budgeted	Actual	Variance
Approp	riations		\$50,768,529.37	\$49,896,556.49	\$871,972.88

	Budgeted	Actual	variance
Appropriations	\$50,768,529.37	\$49,896,556.49	\$871,972.88
Revenues	(\$49,176,529.00)	(\$32,088,015.69)	(\$17,088,513.31)
Subtotal	\$1,592,000.37	\$17,808,540.80	(\$16,216,540.43)
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$12,898.06	(\$12,898.06)
Less - Withdrawal from reserve	\$0.00	\$0.00	
Subtotal	\$1,592,000.37	\$17,821,438.86	(\$16,229,438.49)
Less: Adjustment for prior year	\$0.00	\$0.00	
Budgeted fund balance	\$1,592,000.37	\$17,821,438.86	(\$16,229,438.49)

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Prepared and submitted by :

Board Secretary

3/17/08

Date

Starting date 7/1/2007 Ending date 2/29/2008 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources	2	
Assets:		
101 Cash in bank		(\$147,710.94)
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	\$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
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	\$1,330,359.00	
302 Less revenues	(\$778,103.67)	\$552,255.33
Total assets and resources		\$418,267.30
Liabilities and fund eq	<u>luity</u>	
Liabilities:		
101 Cash in bank		(\$147,710.94)
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
Total liabilities		\$3,991.24

Starting date 7/1/2007 Ending date 2/29/2008 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated: 753,754 Reserve for encumbrances \$425,238.45 \$0.00 761 Capital reserve account - July Add: Increase in capital reserve 604 \$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 Adult education programs \$0.00 762 \$0.00 751,752,76x Other reserves 601 Appropriations \$2,447,133.58 602 (\$1,314,109.59) Less: Expenditures Encumbrances (\$421,297.03) (\$1,735,406.62) \$711,726.96 Total appropriated \$1,136,965.41 Unappropriated: \$394,085.23 770 Fund balance, July 1 (\$1,116,774.58) 303 Budgeted fund balance \$414,276.06 Total fund balance \$418,267.30 Total liabilities and fund equity

Recapitulation of Budgeted Fund Balance:

	Budgeted	Actual	Variance
Appropriations	\$2,447,133.58	\$1,735,406.62	\$711,726.96
Revenues	(\$1,330,359.00)	(\$778,103.67)	(\$552,255.33)
Subtotal	\$1,116,774.58	\$957,302.95	\$159,471.63
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	
Subtotal	\$1,116,774.58	\$957,302.95	\$159,471.63
Less: Adjustment for prior year	\$0.00	\$0.00	
Budgeted fund balance	\$1,116,774.58	\$957,302.95	\$159,471.63

Prepared and submitted by :

Board Secretary

3/11/08

Date

Ending date 2/29/2008 Fund: 30 CAPITAL PROJECTS FUNDS Starting date 7/1/2007

Assets and Resource	<u>es</u>	
Assets:		\$32,978,394.92
101 Cash in bank		\$32,976,394.92
102 - 106 Cash Equivalents		\$0.00 \$0.00
111 Investments		\$0.00
116 Capital Reserve Account		
121 Tax levy Receivable		\$0.00
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
Loans Receivable:		
131 Interfund	\$0.00	
151, 152 Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Other Current Assets	φ0.00	\$0.00
Resources:		
301 Estimated revenues	\$0.00	
302 Less revenues	(\$38,552,207.40)	(\$38,552,207.40)
Total assets and resources		<u>\$3,389,634.16</u>
Liabilities and fund	equity	
Liabilities:		
411 Intergovernmental accounts payable - state		\$0.00
		\$0.00
421 Accounts payable431 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

Starting date 7/1/2007 Ending date 2/29/2008 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated: 753,754 \$11,160,244.20 Reserve for encumbrances 761 Capital reserve account - July \$0.00 604 Add: Increase in capital reserve \$0.00 Less: Budgeted w/d from capital reserve eligible costs \$0.00 307 309 Less: Budgeted w/d from capital reserve excess costs \$0.00 \$0.00 Adult education programs \$0.00 762 \$0.00 751,752,76x Other reserves 601 Appropriations \$39,824,530.74 602 Less: Expenditures (\$5,742,074.66) Encumbrances (\$5,378,855.10) (\$11,120,929.76) \$28,703,600.98 Total appropriated \$39,863,845.18 Unappropriated: (\$1,848,070.76) 770 Fund balance, July 1 (\$39,824,530.74)303 Budgeted fund balance (\$1,808,756.32) Total fund balance \$3,389,634.16 Total liabilities and fund equity **Recapitulation of Budgeted Fund Balance: Budgeted** Actual Variance Appropriations \$39,824,530.74 \$11,120,929.76 \$28,703,600.98 Revenues \$0.00 (\$38,552,207.40) \$38,552,207.40 \$39,824,530.74 Subtotal (\$27,431,277.64) \$67,255,808.38 Change in capital reserve account: Plus - Increase in reserve \$0.00 \$0.00 \$0.00 Less - Withdrawal from reserve \$0.00 \$0.00 Subtotal \$39,824,530.74 (\$27,431,277.64) \$67,255,808.38 Less: Adjustment for prior year

Budgeted fund balance

\$0.00

\$39,824,530.74

Prepared and submitted by :

Board Secretary

3/17/68 Date

\$0.00

(\$27,431,277.64)

\$67,255,808.38

Starting date 7/1/2007 Ending date 2/29/2008 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources	
Assets:	
101 Cash in bank	(\$21,745.88)
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 \$21,7	47.60
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	\$0.00
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에는 것 같은 것 같은 것 ⁴⁸ 에 가지 않는 것 같은 것 같	\$0.00 \$21,747.60
Loans Receivable:	
131 Interfund	\$0.00
151, 152 Other (Net of estimated uncollectable of \$)	\$0.00
Other Current Assets	\$0.00
Resources:	
301 Estimated revenues \$1,294,3	04.00
302 Less revenues (\$1,294,30	94.00) \$0.00
Total assets and resources	\$1.72
Lightilities and fined equify	
Liabilities and fund equity	
Liabilities:	(004 745 00)
101 Cash in bank	(\$21,745.88)
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

Starting date 7/1/2007 Ending date 2/29/2008 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated: \$0.00 753,754 Reserve for encumbrances 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 Less: Budgeted w/d from capital reserve excess costs \$0.00 \$0.00 762 Adult education programs \$0.00 \$0.00 751,752,76x Other reserves \$1,294,304.00 601 Appropriations 602 (\$1,294,303.50) Less: Expenditures \$0.00 (\$1,294,303.50) \$0.50 Encumbrances Total appropriated \$0.50 Unappropriated: \$0.72 770 Fund balance, July 1 \$0.00 303 Budgeted fund balance \$1.22 Total fund balance \$1.22 Total liabilities and fund equity

Recapitulation of Budgeted Fund Balance:

	Budgeted	Actual	Variance
Appropriations	\$1,294,304.00	\$1,294,303.50	\$0.50
Revenues	(\$1,294,304.00)	(\$1,294,304.00)	\$0.00
Subtotal	\$0.00	(\$0.50)	\$0.50
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	
Subtotal	\$0.00	(\$0.50)	\$0.50
Less: Adjustment for prior year	\$0.00	\$0.00	
Budgeted fund balance	\$0.00	(\$0.50)	\$0.50

Prepared and submitted by :

Board Secretary

3/17/08

Date

Starting date 7/1/2007 Ending date 2/29/2008 Fund: 50 ENTERPRISE FUND

	Assets and Resources		
Ass		: 이번 : 우리 : 이	
101	Cash in bank		\$46,710.66
102 - 106	Cash Equivalents		\$592.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
1	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 \$)	\$0.00	(\$0.10)
	_oans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
	Other Current Assets		\$20,458.84
	sources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$677,151.77)	(\$677,151.77)
	Total assets and resources		(\$609,390.37)
	Liabilities and fund ed	quity	
Lial	bilities:		
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		\$52,724.18
	Total liabilities		\$52,724.18

Starting date 7/1/2007 Ending date 2/29/2008 Fund: 50 ENTERPRISE FUND

Fund Balance:

Appropriated: \$322,147.74 753,754 Reserve for encumbrances 761 Capital reserve account - July \$0.00 604 Add: Increase in capital reserve \$0.00 Less: Budgeted w/d from capital reserve eligible costs \$0.00 307 309 Less: Budgeted w/d from capital reserve excess costs \$0.00 \$0.00 762 Adult education programs \$0.00 \$0.00 751,752,76x Other reserves 601 Appropriations \$987,319.32 602 Less: Expenditures (\$518,623.95) Encumbrances (\$291,788.42) (\$810,412.37) \$176,906.95 Total appropriated \$499,054.69 Unappropriated: (\$173,849.92) 770 Fund balance, July 1 (\$987,319.32)303 Budgeted fund balance (\$662,114.55) Total fund balance (\$609,390.37) Total liabilities and fund equity **Recapitulation of Budgeted Fund Balance:** Budgeted Actual Variance

	Buagetea	Actual	variance
Appropriations	\$987,319.32	\$810,412.37	\$176,906.95
Revenues	\$0.00	(\$677,151.77)	\$677,151.77
Subtotal	\$987,319.32	\$133,260.60	\$854,058.72
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	
Subtotal	\$987,319.32	\$133,260.60	\$854,058.72
Less: Adjustment for prior year	\$0.00	\$0.00	
Budgeted fund balance	\$987,319.32	\$133,260.60	\$854,058.72

Prepared and submitted by :

Board Secretary

3/17/08

Date

Starting date 7/1/2007 Ending date 2/29/2008 Fund: 51 SUMMER CAMP

<u>Assets and Res</u> Assets:	sources	
		\$471.73
101 Cash in bank		\$471.73 \$0.00
102 - 106 Cash Equivalents		\$0.00 \$0.00
111 Investments		\$0.00 \$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		\$0.00
Resources:		
301 Estimated revenues	\$18,325.00	
302 Less revenues		¢0.00
Total assets and resources	(\$18,325.00)	\$0.00
Total assets and resources		<u>\$471.73</u>
Liabilities and t	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	이 같은 것이 있는 것이 있는 것이 있는 것이 있다. 같은 것이 있는 것은 것이 있는 것이 있는 것이 있는 것이 있는 것이 있는 것이 없는 것이 있 같은 것이 같은 것이 같은 것이 없는 것	\$0.00
Total liabilities		\$0.00

Starting date 7/1/2007 Ending date 2/29/2008 Fund: 51 SUMMER CAMP

Fund Balance:

Appro	priated:				
753,754	Reserve for encumbrances	S		\$0.00	
761	Capital reserve account -	luly		\$0.00	
604	Add: Increase in capital rea	serve		\$0.00	
307	Less: Budgeted w/d from o	apital reserve eligib	le costs	\$0.00	
309	Less: Budgeted w/d from c	apital reserve exces	ss costs	\$0.00	\$0.00
762	Adult education programs			\$0.00	
751,752,76x	Other reserves			\$0.00	
601	Appropriations		\$18,325.00		
602	Less: Expenditures	(\$17,853.27)			
	Encumbrances	\$0.00	(\$17,853.27)	\$471.73	
	Total appropriated			\$471.73	
Unap	propriated:				
770	Fund balance, July 1			\$0.00	
303	Budgeted fund balance			\$0.00	
	Total fund balance				\$471.73
	Total liabilities and fun	d equity			<u>\$471.73</u>
Recapitu	lation of Budgeted Fund Bal	ance:			
			Budgeted	Actual	Variance
Approj	oriations		\$18,325.00	\$17,853.27	\$471.73
Reve	nues		(\$18,325.00)	(\$18,325.00)	\$0.00
Subto	tal		\$0.00	(\$471.73)	\$471.73

Change in capital reserve account: Plus - Increase in reserve Less - Withdrawal from reserve

Subtotal Less: Adjustment for prior year Budgeted fund balance

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Prepared and submitted by :

Board Secretary

\$0.00

\$0.00

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3/17/68

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(\$471.73)

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\$471.73

\$471.73

Date

Starting date 7/1/2007 Ending date 2/29/2008 Fund: 55 EXTENDED DAY

Assets:101Cash in bank102 - 106Cash Equivalents111Investments116Capital Reserve Account121Tax levy Receivable		\$88,150.00 \$500.00 \$0.00 \$0.00 \$0.00				
 102 - 106 Cash Equivalents 111 Investments 116 Capital Reserve Account 		\$500.00 \$0.00 \$0.00				
111 Investments116 Capital Reserve Account		\$0.00 \$0.00				
116 Capital Reserve Account		\$0.00				
가는 것이 있는 것은 것은 것은 것을 하는 것은 것은 것이 가지 않는 것이 같이 있는 것이 없다.						
121 Tax levy Receivable		\$0.00				
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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	(\$384,345.50)	(\$384,345.50)				
Total assets and resources		(\$256,858.56)				
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		\$249,055.19				

Total liabilities

\$249,055.19

Starting date 7/1/2007 Ending date 2/29/2008 Fund: 55 EXTENDED DAY

Fund Balance:

Approp	priated:			
753,754	Reserve for encumbrances		\$1,346.45	
761	Capital reserve account - July		\$0.00	
604	Add: Increase in capital reserve		\$0.00	
307	Less: Budgeted w/d from capital reserve eligit	\$0.00		
309	Less: Budgeted w/d from capital reserve exce	\$0.00	\$0.00	
762	Adult education programs		\$0.00	
751,752,76x	Other reserves		\$0.00	
601	Appropriations	\$841,825.19		
602	Less: Expenditures (\$498,865.80)			
	Encumbrances (\$2,062.82)	(\$500,928.62)	\$340,896.57	
	Total appropriated		\$342,243.02	
Unapp	ropriated:			
770	Fund balance, July 1		(\$6,331.58)	an an geologica d'ar Tari an geologica de tra
303	Budgeted fund balance		(\$841,825.19)	
	Total fund balance			(\$505,913.75)
	Total liabilities and fund equity			(\$256,858.56)
Recanitula	ation of Budgeted Fund Balance:			

Recapitulation of Budgeted Fund Balance:

	Budgeted	Actual	Variance
Appropriations	\$841,825.19	\$500,928.62	\$340,896.57
Revenues	\$0.00	(\$384,345.50)	\$384,345.50
Subtotal	\$841,825.19	\$116,583.12	\$725,242.07
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	
Subtotal	\$841,825.19	\$116,583.12	\$725,242.07
Less: Adjustment for prior year	\$0.00	\$0.00	
Budgeted fund balance	\$841,825.19	\$116,583.12	\$725,242.07

Prepared and submitted by :

Board Secretary

3/17/08

Date