

**NUTLEY BOARD OF EDUCATION  
REPORT OF THE SECRETARY  
JUNE 30, 2009**

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

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF  
JUNE 30, 2009 NO BUDGETARY LINE ITEM ACCOUNT  
HAS BEEN OVEREXPENDED IN VIOLATION OF  
NJAC 6A:23-2.11(a).



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BOARD SECRETARY

JUNE 30, 2009

Starting date 7/1/2008 Ending date 6/30/2009 Fund: 10 GENERAL CURRENT EXPENSE

**Assets and Resources**

**Assets:**

01	Cash in bank		\$79,639.99
02 - 106	Cash Equivalents		\$0.00
11	Investments		\$0.00
16	Capital Reserve Account		\$126,030.04
17	Maintenance Reserve Account		\$0.00
21	Tax levy Receivable		\$0.00

Accounts Receivable: -

32	Interfund	\$1,244,438.79	
41	Intergovernmental - State	\$206,690.08	
42	Intergovernmental - Federal	\$0.00	
43	Intergovernmental - Other	\$0.00	
53, 154	Other (net of estimated uncollectable of \$ _____)	\$28,662.99	\$1,479,791.86

Loans Receivable:

31	Interfund	\$0.00	
, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00

Other Current Assets

\$0.00

**Resources:**

01	Estimated revenues	\$0.00	
02	Less revenues	\$0.00	\$0.00

**Total assets and resources**

**\$1,685,461.89**

**Liabilities and Fund Equity**

**Liabilities:**

11	Intergovernmental accounts payable - state		\$0.00
21	Accounts payable		\$463,493.96
31	Contracts payable		\$0.00
51	Loans payable		\$0.00
31	Deferred revenues		\$0.00
	Other current liabilities		\$2,002,523.94

**Total liabilities**

**\$2,466,017.90**

Report of the Secretary to the Board of Education  
 Nutley Board of Education

09/09/09 14:50

Starting date 7/1/2008 Ending date 6/30/2009 Fund: 10 GENERAL CURRENT EXPENSE

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			(\$324,163.12)
761	Capital reserve account - July			\$122,876.64
604	Add: Increase in capital reserve	\$0.00		
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess costs	\$0.00		\$122,876.64
764	Maintenance reserve account - July			\$0.00
606	Add: Increase in maintenance reserve	\$0.00		
310	Less: Bud. w/d from maintenance reserve	\$0.00		\$0.00
762	Adult education programs			\$0.00
751,752,76x	Other reserves			\$0.00
601	Appropriations	\$0.00		
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	\$0.00	\$0.00	\$0.00
	Total appropriated			(\$201,286.48)

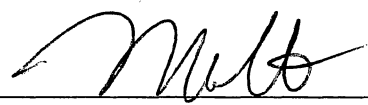
Unappropriated:

7	Fund balance, July 1			(\$579,269.53)
303	Budgeted fund balance			\$0.00

Total fund balance **(\$780,556.01)**  
**Total liabilities and fund equity \$1,685,461.89**

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	\$0.00	\$0.00	\$0.00
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$3,153.40	(\$3,153.40)
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	\$0.00	\$3,153.40	(\$3,153.40)
Less: Adjustment for prior year	\$0.00	\$0.00	
Budgeted fund balance	\$0.00	\$3,153.40	(\$3,153.40)

Prepared and submitted by :   
 Board Secretary

8-24-09  
 Date

Starting date 7/1/2008 Ending date 6/30/2009 Fund: 20 SPECIAL REVENUE FUNDS

**Assets and Resources**

**Assets:**

01	Cash in bank		(\$136,687.16)
02 - 106	Cash Equivalents		\$0.00
11	Investments		\$0.00
16	Capital Reserve Account		\$0.00
17	Maintenance Reserve Account		\$0.00
21	Tax levy Receivable		\$0.00

Accounts Receivable:

32	Interfund	\$0.00	
41	Intergovernmental - State	\$73,271.00	
42	Intergovernmental - Federal	\$25,534.00	
43	Intergovernmental - Other	\$0.00	
53, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$98,805.00

Loans Receivable:

31	Interfund	\$0.00	
, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
	Other Current Assets		\$0.00

**Resources:**

01	Estimated revenues	\$0.00	
02	Less revenues	\$0.00	\$0.00

**Total assets and resources**

**(\$37,882.16)**

**Liabilities and Fund Equity**

**Liabilities:**

01	Cash in bank		(\$136,687.16)
11	Intergovernmental accounts payable - state		\$3,604.17
21	Accounts payable		\$102,634.58
31	Contracts payable		\$0.00
31	Loans payable		\$0.00
31	Deferred revenues		\$362,303.55
	Other current liabilities		\$415.84

**Total liabilities**

**\$468,958.14**

Starting date 7/1/2008 Ending date 6/30/2009 Fund: 20 SPECIAL REVENUE FUNDS

**Fund Balance:**

Appropriated:


753,754	Reserve for encumbrances		\$0.00
761	Capital reserve account - July		\$0.00
604	Add: Increase in capital reserve	\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00	
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00
764	Maintenance reserve account - July		\$0.00
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00
762	Adult education programs		\$0.00
751,752,76x	Other reserves		\$0.00
601	Appropriations	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	Total appropriated		\$0.00

Unappropriated:

	Fund balance, July 1		(\$506,840.30)
303	Budgeted fund balance		\$0.00
	Total fund balance		<b>(\$506,840.30)</b>
	<b>Total liabilities and fund equity</b>		<b><u>(\$37,882.16)</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	\$0.00	\$0.00	\$0.00
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	\$0.00	\$0.00	\$0.00
Less: Adjustment for prior year	\$0.00	\$0.00	
Budgeted fund balance	\$0.00	\$0.00	\$0.00

Prepared and submitted by :   
 Board Secretary

8-24-09  
 Date

Starting date 7/1/2008 Ending date 6/30/2009 Fund: 30 CAPITAL PROJECTS FUNDS

**Assets and Resources**

**Assets:**

01	Cash in bank		\$25,160,945.59
02 - 106	Cash Equivalents		\$0.00
11	Investments		\$0.00
16	Capital Reserve Account		\$0.00
17	Maintenance Reserve Account		\$0.00
21	Tax levy Receivable		\$0.00

Accounts Receivable:

32	Interfund	\$822,631.38	
41	Intergovernmental - State	\$1,885,104.04	
42	Intergovernmental - Federal	\$0.00	
43	Intergovernmental - Other	\$40,000.00	
53, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$2,747,735.42

Loans Receivable:

31	Interfund	\$0.00	
, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00

Other Current Assets

\$0.00

**Resources:**

01	Estimated revenues	\$0.00	
02	Less revenues	\$0.00	\$0.00

**Total assets and resources**

**\$27,908,681.01**

**Liabilities and Fund Equity**

**Liabilities:**

11	Intergovernmental accounts payable - state		\$0.00
21	Accounts payable		\$221,366.21
31	Contracts payable		\$0.00
51	Loans payable		\$0.00
31	Deferred revenues		\$567,532.00
	Other current liabilities		\$1,263,718.82

**Total liabilities**

**\$2,052,617.03**

Report of the Secretary to the Board of Education  
 Nutley Board of Education

09/09/09 14:50

Starting date 7/1/2008 Ending date 6/30/2009 Fund: 30 CAPITAL PROJECTS FUNDS

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$14,337,538.74
761	Capital reserve account - July			\$0.00
604	Add: Increase in capital reserve	\$0.00		
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess costs	\$0.00		\$0.00
764	Maintenance reserve account - July			\$0.00
606	Add: Increase in maintenance reserve	\$0.00		
310	Less: Bud. w/d from maintenance reserve	\$0.00		\$0.00
762	Adult education programs			\$0.00
751,752,76x	Other reserves			\$0.00
601	Appropriations	\$0.00		
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	\$0.00	\$0.00	\$0.00
	Total appropriated			\$14,337,538.74

Unappropriated:

	Fund balance, July 1			\$11,518,525.24
303	Budgeted fund balance			\$0.00
	Total fund balance			<b>\$25,856,063.98</b>
	<b>Total liabilities and fund equity</b>			<b><u>\$27,908,681.01</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	\$0.00	\$0.00	\$0.00
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	\$0.00	\$0.00	\$0.00
Less: Adjustment for prior year	\$0.00	\$0.00	
Budgeted fund balance	\$0.00	\$0.00	\$0.00

Prepared and submitted by :

  
 Board Secretary

8-24-09  
 Date

Starting date 7/1/2008 Ending date 6/30/2009 Fund: 40 DEBT SERVICE FUNDS

**Assets and Resources**

**Assets:**

01	Cash in bank		\$0.25
02 - 106	Cash Equivalents		\$0.00
11	Investments		\$0.00
16	Capital Reserve Account		\$0.00
17	Maintenance Reserve Account		\$0.00
21	Tax levy Receivable		\$0.00

Accounts Receivable:

32	Interfund	\$21,747.60	
41	Intergovernmental - State	\$0.00	
42	Intergovernmental - Federal	\$0.00	
43	Intergovernmental - Other	\$0.00	
53, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$21,747.60

Loans Receivable:

31	Interfund	\$0.00	
152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00

Other Current Assets

\$0.00

**Resources:**

01	Estimated revenues	\$0.00	
02	Less revenues	\$0.00	\$0.00

**Total assets and resources**

**\$21,747.85**

**Liabilities and Fund Equity**

**Liabilities:**

11	Intergovernmental accounts payable - state		\$0.00
21	Accounts payable		\$0.00
31	Contracts payable		\$0.00
51	Loans payable		\$0.00
31	Deferred revenues		\$0.00
	Other current liabilities		\$21,746.38

**Total liabilities**

**\$21,746.38**



Report of the Secretary to the Board of Education  
 Nutley Board of Education

09/09/09 14:50

Starting date 7/1/2008 Ending date 6/30/2009 Fund: 40 DEBT SERVICE FUNDS

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			\$0.00
761	Capital reserve account - July			\$0.00
604	Add: Increase in capital reserve	\$0.00		
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00	
764	Maintenance reserve account - July			\$0.00
606	Add: Increase in maintenance reserve	\$0.00		
310	Less: Bud. w/d from maintenance reserve	\$0.00		\$0.00
762	Adult education programs			\$0.00
751,752,76x	Other reserves			\$0.00
601	Appropriations	\$0.00		
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	\$0.00	\$0.00	\$0.00
	Total appropriated			\$0.00

Unappropriated:


7	Fund balance, July 1			\$0.97
303	Budgeted fund balance			\$0.00

Total fund balance **\$0.97**

**Total liabilities and fund equity \$21,747.35**

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	\$0.00	\$0.00	\$0.00
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	\$0.00	\$0.00	\$0.00
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	\$0.00	\$0.00	\$0.00

Prepared and submitted by :   
 Board Secretary

8-24-09  
 Date

## Columbia County Board of Education

Starting date 7/1/2008 Ending date 6/30/2009 Fund: 50 ENTERPRISE FUND

Assets and Resources**Assets:**

01	Cash in bank		\$64,844.47
02 - 106	Cash Equivalents		\$442.00
11	Investments		\$0.00
16	Capital Reserve Account		\$0.00
17	Maintenance Reserve Account		\$0.00
21	Tax levy Receivable		\$0.00

## Accounts Receivable:

32	Interfund	\$0.00	
41	Intergovernmental - State	\$238.32	
42	Intergovernmental - Federal	\$2,872.84	
43	Intergovernmental - Other	\$0.00	
53, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$3,111.16

## Loans Receivable:

31	Interfund	\$0.00	
152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00

## Other Current Assets

\$52,705.87

**Resources:**

01	Estimated revenues	\$0.00	
02	Less revenues	\$0.00	\$0.00

**Total assets and resources****\$121,103.50**Liabilities and Fund Equity**Liabilities:**

11	Intergovernmental accounts payable - state		\$0.00
21	Accounts payable		\$56,461.76
31	Contracts payable		\$0.00
51	Loans payable		\$0.00
31	Deferred revenues		\$1,696.11
	Other current liabilities		\$51,464.67

**Total liabilities****\$109,622.54**

Report of the Secretary to the Board of Education  
 Nutley Board of Education

09/09/09 14:50

Starting date 7/1/2008 Ending date 6/30/2009 Fund: 50 ENTERPRISE FUND

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			(\$23,182.43)
761	Capital reserve account - July			\$0.00
604	Add: Increase in capital reserve	\$0.00		
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess costs	\$0.00		\$0.00
764	Maintenance reserve account - July			\$0.00
606	Add: Increase in maintenance reserve	\$0.00		
310	Less: Bud. w/d from maintenance reserve	\$0.00		\$0.00
762	Adult education programs			\$0.00
751,752,76x	Other reserves			\$0.00
601	Appropriations	\$0.00		
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	\$0.00	\$0.00	\$0.00
	Total appropriated			(\$23,182.43)

Unappropriated:

7	Fund balance, July 1			\$34,663.39
303	Budgeted fund balance			\$0.00

Total fund balance **\$11,480.96**

**Total liabilities and fund equity** **\$121,103.50**

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	\$0.00	\$0.00	\$0.00
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	\$0.00	\$0.00	\$0.00
Less: Adjustment for prior year	\$0.00	\$0.00	
Budgeted fund balance	\$0.00	\$0.00	\$0.00

Prepared and submitted by :

  
 \_\_\_\_\_  
 Board Secretary

8-29-09  
 \_\_\_\_\_  
 Date

Starting date 7/1/2008 Ending date 6/30/2009 Fund: 51 SUMMER CAMP

**Assets and Resources**

**Assets:**

01	Cash in bank		\$893.27
02 - 106	Cash Equivalents		\$0.00
11	Investments		\$0.00
16	Capital Reserve Account		\$0.00
17	Maintenance Reserve Account		\$0.00
21	Tax levy Receivable		\$0.00

Accounts Receivable:

32	Interfund	\$0.00	
41	Intergovernmental - State	\$0.00	
42	Intergovernmental - Federal	\$0.00	
43	Intergovernmental - Other	\$0.00	
53, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$0.00

Loans Receivable:

31	Interfund	\$0.00	
152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00

Other Current Assets

\$0.00

**Resources:**

01	Estimated revenues	\$0.00	
02	Less revenues	\$0.00	\$0.00

**Total assets and resources**

**\$893.27**

**Liabilities and Fund Equity**

**Liabilities:**

11	Intergovernmental accounts payable - state		\$0.00
21	Accounts payable		\$0.00
31	Contracts payable		\$0.00
51	Loans payable		\$0.00
31	Deferred revenues		\$0.00
	Other current liabilities		\$0.00

**Total liabilities**

**\$0.00**

Report of the Secretary to the Board of Education  
 Nutley Board of Education

09/09/09 14:50

Starting date 7/1/2008 Ending date 6/30/2009 Fund: 51 SUMMER CAMP

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances		\$0.00
761	Capital reserve account - July		\$0.00
604	Add: Increase in capital reserve	\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00	
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00
764	Maintenance reserve account - July		\$0.00
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00
762	Adult education programs		\$0.00
751,752,76x	Other reserves		\$0.00
601	Appropriations	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	Total appropriated		\$0.00

Unappropriated:

7	Fund balance, July 1		\$893.27
303	Budgeted fund balance		\$0.00
	Total fund balance		<b>\$893.27</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$893.27</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	\$0.00	\$0.00	\$0.00
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	\$0.00	\$0.00	\$0.00
Less: Adjustment for prior year	\$0.00	\$0.00	
Budgeted fund balance	\$0.00	\$0.00	\$0.00

Prepared and submitted by :



Board Secretary

8-24-09

Date

## Columbia County Board of Education

Starting date 7/1/2008 Ending date 6/30/2009 Fund: 55 EXTENDED DAY

Assets and Resources**Assets:**

01	Cash in bank		\$45,166.59
02 - 106	Cash Equivalents		\$0.00
11	Investments		\$0.00
16	Capital Reserve Account		\$0.00
17	Maintenance Reserve Account		\$0.00
21	Tax levy Receivable		\$0.00

## Accounts Receivable:

32	Interfund	\$38,836.94	
41	Intergovernmental - State	\$0.00	
42	Intergovernmental - Federal	\$0.00	
43	Intergovernmental - Other	\$0.00	
53, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$38,836.94

## Loans Receivable:

31	Interfund	\$0.00	
, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00

## Other Current Assets

\$0.00

**Resources:**

01	Estimated revenues	\$0.00	
02	Less revenues	\$0.00	\$0.00

**Total assets and resources****\$84,003.53**Liabilities and Fund Equity**Liabilities:**

11	Intergovernmental accounts payable - state		\$0.00
21	Accounts payable		\$1,692.94
31	Contracts payable		\$0.00
51	Loans payable		\$0.00
31	Deferred revenues		\$0.00
	Other current liabilities		\$249,055.19

**Total liabilities****\$250,748.13**

Starting date 7/1/2008 Ending date 6/30/2009 Fund: 55 EXTENDED DAY

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances			(\$1,478.56)
761	Capital reserve account - July			\$0.00
604	Add: Increase in capital reserve	\$0.00		
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess costs	\$0.00		\$0.00
764	Maintenance reserve account - July			\$0.00
606	Add: Increase in maintenance reserve	\$0.00		
310	Less: Bud. w/d from maintenance reserve	\$0.00		\$0.00
762	Adult education programs			\$0.00
751,752,76x	Other reserves			\$0.00
601	Appropriations	\$0.00		
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	\$0.00	\$0.00	\$0.00
	Total appropriated			(\$1,478.56)

Unappropriated:

7	Fund balance, July 1			(\$165,266.04)
303	Budgeted fund balance			\$0.00
	Total fund balance			(\$166,744.60)
	<b>Total liabilities and fund equity</b>			<b><u>\$84,003.53</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	\$0.00	\$0.00	\$0.00
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	\$0.00	\$0.00	\$0.00
Less: Adjustment for prior year	\$0.00	\$0.00	
Budgeted fund balance	\$0.00	\$0.00	\$0.00

Prepared and submitted by :

  
 Board Secretary

8-24-09  
 Date