

APPENDIX A

**NUTLEY BOARD OF EDUCATION  
REPORT OF THE SECRETARY  
DATED JANUARY 31, 2015**

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

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF  
JANUARY 31, 2015 NO BUDGETARY LINE ITEM ACCOUNT  
HAS BEEN OVEREXPENDED IN VIOLATION OF  
NJAC 6A:23-2.11(a).

  
BOARD SECRETARY

JANUARY 31, 2015

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

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Starting date 7/1/2014 Ending date 1/31/2015 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$7,835,535.30
102 - 106	Cash Equivalents		\$3,650.00
111	Investments		\$0.00
116	Capital Reserve Account		\$1,701,327.07
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$21,126,950.00

Accounts Receivable:

132	Interfund	\$53,346.34	
141	Intergovernmental - State	\$3,875,888.89	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$103,618.84	
153, 154	Other (net of estimated uncollectable of \$_____)	\$2,432,040.24	\$6,464,894.31

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

Resources:

	Estimated revenues	\$58,724,863.00	
302	Less revenues	(\$61,072,659.42)	(\$2,347,796.42)

**Total assets and resources**

**\$34,784,560.26**

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		\$0.00

**Total liabilities**

**\$0.00**

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**Nutley Board of Education**

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**Starting date 7/1/2014 Ending date 1/31/2015 Fund: 10 GENERAL CURRENT EXPENSE**

**Fund Balance:**

**Appropriated:**

7	4	Reserve for encumbrances			\$27,056,188.43
761		Capital reserve account - July	\$2,613,593.55		
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	\$2,613,593.55	
764		Maintenance reserve account - July	\$500,000.00		
606		Add: Increase in maintenance reserve	\$0.00		
310		Less: Bud. w/d from maintenance reserve	\$0.00	\$500,000.00	
768		Waiver offset reserve - July 1, 2_____	\$0.00		
609		Add: Increase in waiver offset reserve	\$0.00		
314		Less: Bud. w/d from waiver offset reserve	\$0.00	\$0.00	
762		Adult education programs		\$0.00	
750-752,76x		Other reserves		\$0.00	
601		Appropriations	\$60,914,359.92		
602		Less: Expenditures (\$31,746,188.72)			
		Less: Encumbrances (\$25,284,731.51)	(\$57,030,920.23)	\$3,883,439.69	
		Total appropriated		\$34,053,221.67	
		Unappropriated:			
770		Fund balance, July 1		\$2,920,835.51	
771		Designated fund balance		\$0.00	
30		Budgeted fund balance		(\$2,189,496.92)	
		Total fund balance			<b>\$34,784,560.26</b>
		Total liabilities and fund equity			<b><u>\$34,784,560.26</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$60,914,359.92	\$57,030,920.23	\$3,883,439.69
Revenues	(\$58,724,863.00)	(\$61,072,659.42)	\$2,347,796.42
Subtotal	<u>\$2,189,496.92</u>	<u>(\$4,041,739.19)</u>	<u>\$6,231,236.11</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	(\$912,266.48)	\$912,266.48
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,189,496.92</u>	<u>(\$4,954,005.67)</u>	<u>\$7,143,502.59</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,189,496.92</u>	<u>(\$4,954,005.67)</u>	<u>\$7,143,502.59</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$2,189,496.92</u>	<u>(\$4,954,005.67)</u>	<u>\$7,143,502.59</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

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

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Starting date 7/1/2014 Ending date 1/31/2015 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$149,801.84
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$131,001.00	
142	Intergovernmental - Federal	\$502,770.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$633,771.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

Resources:

	Estimated revenues	\$1,288,015.00	
302	Less revenues	(\$1,347,730.92)	(\$59,715.92)

**Total assets and resources**

**\$723,856.92**

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$42,633.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$36,766.68
	Other current liabilities		\$47,465.24

**Total liabilities**

**\$126,864.92**

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Starting date 7/1/2014 Ending date 1/31/2015 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

7	4	Reserve for encumbrances			\$406,516.64	
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	
768		Waiver offset reserve - July 1, 2 _____		\$0.00		
609		Add: Increase in waiver offset reserve		\$0.00		
314		Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00	
762		Adult education programs			\$0.00	
750-752,76x		Other reserves			\$0.00	
601		Appropriations	\$1,806,623.87			
602		Less: Expenditures	(\$693,191.91)			
		Less: Encumbrances	(\$404,347.73)	(\$1,097,539.64)	\$709,084.23	
		Total appropriated			\$1,115,600.87	
		Unappropriated:				
770		Fund balance, July 1			\$0.00	
771		Designated fund balance			\$0.00	
307		Budgeted fund balance			(\$518,608.87)	
		Total fund balance				\$596,992.00
		Total liabilities and fund equity				\$723,856.92

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,806,623.87	\$1,097,539.64	\$709,084.23
Revenues	(\$1,288,015.00)	(\$1,347,730.92)	\$59,715.92
Subtotal	\$518,608.87	(\$250,191.28)	\$768,800.15
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	\$518,608.87	(\$250,191.28)	\$768,800.15
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	\$518,608.87	(\$250,191.28)	\$768,800.15
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	\$518,608.87	(\$250,191.28)	\$768,800.15

Prepared and submitted by : \_\_\_\_\_ Date \_\_\_\_\_  
Board Secretary

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Starting date 7/1/2014 Ending date 1/31/2015 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

10	Cash in bank		\$941,568.53
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$480,195.49	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$480,195.49

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets			\$0.00
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Resources:

	Estimated revenues	\$0.00	
302	Less revenues	(\$869.54)	(\$869.54)

Total assets and resources			<u>\$1,420,894.48</u>
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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		\$3,105.79
Total liabilities			<b>\$3,105.79</b>

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**Starting date 7/1/2014 Ending date 1/31/2015 Fund: 30 CAPITAL PROJECTS FUNDS**

**Fund Balance:**

**Appropriated:**

7	4	Reserve for encumbrances			\$1,822,235.35
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	
768		Waiver offset reserve - July 1, 2_____	\$0.00		
609		Add: Increase in waiver offset reserve	\$0.00		
314		Less: Bud. w/d from waiver offset reserve	\$0.00	\$0.00	
762		Adult education programs		\$0.00	
750-752,76x		Other reserves		\$0.00	
601		Appropriations	\$1,133,331.93		
602		Less: Expenditures	(\$1,161,478.66)		
		Less: Encumbrances	(\$688,903.42)	(\$1,850,382.08)	(\$717,050.15)
		Total appropriated		\$1,105,185.20	
		Unappropriated:			
770		Fund balance, July 1		\$1,445,935.42	
771		Designated fund balance		\$0.00	
30		Budgeted fund balance		(\$1,133,331.93)	
		Total fund balance			<b>\$1,417,788.69</b>
		Total liabilities and fund equity			<b><u>\$1,420,894.48</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,133,331.93	\$1,850,382.08	(\$717,050.15)
Revenues	\$0.00	(\$869.54)	\$869.54
Subtotal	<u>\$1,133,331.93</u>	<u>\$1,849,512.54</u>	<u>(\$716,180.61)</u>
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	<u>\$1,133,331.93</u>	<u>\$1,849,512.54</u>	<u>(\$716,180.61)</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,133,331.93</u>	<u>\$1,849,512.54</u>	<u>(\$716,180.61)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,133,331.93</u>	<u>\$1,849,512.54</u>	<u>(\$716,180.61)</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

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

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Starting date 7/1/2014 Ending date 1/31/2015 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

10	Cash in bank		\$660,361.99
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$191,216.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$191,216.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

Resources:

	Estimated revenues	\$3,600,723.00	
302	Less revenues	(\$3,600,723.00)	\$0.00

**Total assets and resources**

**\$851,577.99**

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		\$0.00

**Total liabilities**

**\$0.00**



**Report of the Secretary to the Board of Education  
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**Starting date 7/1/2014 Ending date 1/31/2015 Fund: 40 DEBT SERVICE FUNDS**

**Fund Balance:**

**Appropriated:**

7	4	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
768		Waiver offset reserve - July 1, 2_____		\$0.00	
609		Add: Increase in waiver offset reserve		\$0.00	
314		Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762		Adult education programs			\$0.00
750-752,76x		Other reserves			\$0.00
601		Appropriations	\$3,663,438.00		
602		Less: Expenditures	(\$2,811,862.50)		
		Less: Encumbrances	\$0.00	(\$2,811,862.50)	\$851,575.50
		Total appropriated			\$851,575.50
		Unappropriated:			
770		Fund balance, July 1			\$62,717.49
771		Designated fund balance			\$0.00
307		Budgeted fund balance			(\$62,715.00)
		Total fund balance			<b>\$851,577.99</b>
		Total liabilities and fund equity			<b><u>\$851,577.99</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,663,438.00	\$2,811,862.50	\$851,575.50
Revenues	(\$3,600,723.00)	(\$3,600,723.00)	\$0.00
Subtotal	<u>\$62,715.00</u>	<u>(\$788,860.50)</u>	<u>\$851,575.50</u>
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	<u>\$62,715.00</u>	<u>(\$788,860.50)</u>	<u>\$851,575.50</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$62,715.00</u>	<u>(\$788,860.50)</u>	<u>\$851,575.50</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$62,715.00</u>	<u>(\$788,860.50)</u>	<u>\$851,575.50</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

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

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Starting date 7/1/2014 Ending date 1/31/2015 Fund: 50 ENTERPRISE FUND

Assets and Resources

Assets:

10	Cash in bank		\$131,275.13
102 - 106	Cash Equivalents		\$667.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	(\$705.66)	
142	Intergovernmental - Federal	\$705.66	
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

\$102,752.64

Resources:

	Estimated revenues	\$0.00	
302	Less revenues	(\$363,277.29)	(\$363,277.29)

**Total assets and resources**

**(\$128,582.52)**

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		\$573.25
	Other current liabilities		\$102,181.61

**Total liabilities**

**\$102,754.86**

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**Starting date 7/1/2014 Ending date 1/31/2015 Fund: 50 ENTERPRISE FUND**

**Fund Balance:**

**Appropriated:**

7/ 4	Reserve for encumbrances			\$578,665.43
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
768	Waiver offset reserve - July 1, 2 _____		\$0.00	
609	Add: Increase in waiver offset reserve		\$0.00	
314	Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations	\$1,019,586.75		
602	Less: Expenditures	(\$358,113.57)		
	Less: Encumbrances	(\$578,665.43)	(\$936,779.00)	\$82,807.75
	Total appropriated			\$661,473.18
<b>Unappropriated:</b>				
770	Fund balance, July 1			\$126,776.19
771	Designated fund balance			\$0.00
307	Budgeted fund balance			(\$1,019,586.75)
	Total fund balance			<b>(\$231,337.38)</b>
	<b>Total liabilities and fund equity</b>			<b><u>(\$128,582.52)</u></b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,019,586.75	\$936,779.00	\$82,807.75
Revenues	\$0.00	(\$363,277.29)	\$363,277.29
Subtotal	<u>\$1,019,586.75</u>	<u>\$573,501.71</u>	<u>\$446,085.04</u>
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	<u>\$1,019,586.75</u>	<u>\$573,501.71</u>	<u>\$446,085.04</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,019,586.75</u>	<u>\$573,501.71</u>	<u>\$446,085.04</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$1,019,586.75</u>	<u>\$573,501.71</u>	<u>\$446,085.04</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

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

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Starting date 7/1/2014 Ending date 1/31/2015 Fund: 51 SUMMER CAMP

Assets and Resources

Assets:

10	Cash in bank		\$3,779.00
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency 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:

	Estimated revenues	\$0.00	
302	Less revenues	(\$1,700.00)	(\$1,700.00)

**Total assets and resources**

**\$2,079.00**

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		\$0.00

**Total liabilities**

**\$0.00**

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**Starting date 7/1/2014 Ending date 1/31/2015 Fund: 51 SUMMER CAMP**

**Fund Balance:**

**Appropriated:**

71	4	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
768		Waiver offset reserve - July 1, 2_____	\$0.00		
609		Add: Increase in waiver offset reserve	\$0.00		
314		Less: Bud. w/d from waiver offset reserve	\$0.00		\$0.00
762		Adult education programs			\$0.00
750-752,76x		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:**

770		Fund balance, July 1			\$2,079.00
771		Designated fund balance			\$0.00
30~		Budgeted fund balance			\$0.00

Total fund balance **\$2,079.00**

**Total liabilities and fund equity \$2,079.00**

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	(\$1,700.00)	\$1,700.00
Subtotal	<u>\$0.00</u>	<u>(\$1,700.00)</u>	<u>\$1,700.00</u>
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	<u>\$0.00</u>	<u>(\$1,700.00)</u>	<u>\$1,700.00</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$1,700.00)</u>	<u>\$1,700.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$1,700.00)</u>	<u>\$1,700.00</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

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Starting date 7/1/2014 Ending date 1/31/2015 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

1	Cash in bank		\$457,547.07
102 - 106	Cash Equivalents		\$500.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency 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:

	Estimated revenues	\$0.00	
302	Less revenues	(\$362,756.36)	(\$362,756.36)

Total assets and resources

\$95,290.71

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	\$34,025.00
	Other current liabilities	\$0.00

Total liabilities

\$34,025.00

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**Starting date 7/1/2014 Ending date 1/31/2015 Fund: 55 EXTENDED DAY**

**Fund Balance:**

**Appropriated:**

7	4	Reserve for encumbrances			\$57,525.04
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	
768		Waiver offset reserve - July 1, 2 _____	\$0.00		
609		Add: Increase in waiver offset reserve	\$0.00		
314		Less: Bud. w/d from waiver offset reserve	\$0.00	\$0.00	
762		Adult education programs		\$0.00	
750-752,76x		Other reserves		\$0.00	
601		Appropriations	\$778,343.00		
602		Less: Expenditures (\$397,429.34)			
		Less: Encumbrances (\$57,525.04)	(\$454,954.38)	\$323,388.62	
		Total appropriated		\$380,913.66	
		Unappropriated:			
770		Fund balance, July 1		\$458,695.05	
771		Designated fund balance		\$0.00	
30~		Budgeted fund balance		(\$778,343.00)	
		Total fund balance			\$61,265.71
		<b>Total liabilities and fund equity</b>			<b>\$95,290.71</b>

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$778,343.00	\$454,954.38	\$323,388.62
Revenues	\$0.00	(\$362,756.36)	\$362,756.36
Subtotal	<u>\$778,343.00</u>	<u>\$92,198.02</u>	<u>\$686,144.98</u>
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	<u>\$778,343.00</u>	<u>\$92,198.02</u>	<u>\$686,144.98</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$778,343.00</u>	<u>\$92,198.02</u>	<u>\$686,144.98</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$778,343.00</u>	<u>\$92,198.02</u>	<u>\$686,144.98</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date