APPENDIX A

NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY DATED JUNE 30, 2018

BOARD SECRETARY'S MONTHLY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF JUNE 30, 2018 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, 2018

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

Starting date 7/1/2017 Ending date 6/30/2018 Fund: 10 GENERAL CURRENT EXPENSE

	Assets:		
101	Cash in bank		\$4,626,906.82
102 - 106	Cash Equivalents		\$100.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,684,349.41
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$2,371,059.00
	Accounts Receivable:		
132	Interfund	\$10,584.78	
141	Intergovernmental - State	\$2,019,420.97	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$18,583.20	
153, 154	Other (net of estimated uncollectable of \$)	\$48,438.93	\$2,097,027.88
	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	\$62,107,394.00	
302	Less revenues	(\$65,492,355.15)	(\$3,384,961.15)
	Total assets and resources		<u>\$8,394,481.96</u>

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Ending date 6/30/2018 Fund: 10 GENERAL CURRENT EXPENSE Starting date 7/1/2017

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state	\$0.00
421	Accounts payable	\$598,977.87
431	Contracts payable	\$0.00
451	Loans payable	\$0.00
481	Deferred revenues	\$22,073.43
	Other current liabilities	\$0.00
	Total liabilities	\$621,051.30

Fund Balance:

Appropriated:

Ahh	ropilatou.				
753,754	Reserve for encumbrances			\$1,184,583.31	
761	Capital reserve account - Jul	y	\$3,979,214.63		
604	Add: Increase in capital reser	rve	\$0.00		
307	Less: Bud. w/d cap. reserve	eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve	excess costs	\$0.00	\$3,979,214.63	
764	Maintenance reserve accoun	t - July	\$482,794.65		
606	Add: Increase in maintenanc	e reserve	\$0.00		
310	Less: Bud. w/d from mainten	ance reserve	\$0.00	\$482,794.65	
766	Reserve for Cur. Exp. Emerg	encies - July	\$0.00		
607	Add: Increase in cur. exp. en	ner. reserve	\$0.00		
312	Less: Bud, w/d from cur, exp	. emer. reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$63,351,895.94		
602	Less: Expenditures	(\$62,531,669.37)			
	Less: Encumbrances	(\$711,102.93)	(\$63,242,772.30)	\$109,123.64	
	Total appropriated			\$5,755,716.23	
Una	appropriated:				
770	Fund balance, July 1			\$3,262,216.37	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$1,244,501.94)	
	Total fund balance				\$7,773,430.66
	Total liabilities and fu	nd equity			\$8,394,481.96

Starting date 7/1/2017 Ending date 6/30/2018 Fund: 20 SPECIAL REVENUE FUNDS

A	Assets:		
101	Cash in bank		\$190,638.25
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	\$42,363.08	
142	Intergovernmental - Federal	\$138,032.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$2,700.36	\$183,095.44
I	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
I	Other Current Assets		\$0.00
	Resources:		
301	Estimated revenues	\$1,486,146.00	
302	Less revenues	(\$1,606,113.40)	(\$119,967.40)
	Total assets and resources		<u>\$253,766.29</u>

Starting date 7/1/2017 Ending date 6/30/2018 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state	\$73,827.00
421	Accounts payable	\$125,285.44
431	Contracts payable	\$0.00
451	Loans payable	\$0.00
481	Deferred revenues	\$170,342.97
	Other current liabilities	\$166.00
	Total liabilities	\$369,621.41

Fund Balance:

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Арр	ropriated:				
753,754	Reserve for encumbrances			\$217,356.43	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve		\$0.00		
307	Less: Bud. w/d cap. reserve eligit	ble costs	\$0.00		
309	Less: Bud. w/d cap. reserve exce	ess costs	\$0.00	\$0.00	
764	Maintenance reserve account - J	uly	\$0.00		
606	Add: Increase in maintenance res	serve	\$0.00		
310	Less: Bud. w/d from maintenance	e reserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergenci	ies - July	\$0.00		
607	Add: Increase in cur. exp. emer.	reserve	\$0.00		
312	Less: Bud, w/d from cur, exp. em	er. reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$2,205,773.77		
602	Less: Expenditures	(\$1,675,191.96)			
	Less: Encumbrances	(\$144,165.59)	(\$1,819,357.55)	\$386,416.22	
	Total appropriated			\$603,772.65	
Una	appropriated:				
770	Fund balance, July 1			\$0.00	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$719,627.77)	
	Total fund balance				(\$115,855.12)
	Total liabilities and fund e	equity			\$253,766.29

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Starting date 7/1/2017 Ending date 6/30/2018 Fund: 30 CAPITAL PROJECTS FUNDS

	Assets:		
101	Cash in bank		\$657,795.46
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	\$12,803.63	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$12,803.63
	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	(\$7,731.01)	(\$7,731.01)
	Total assets and resources		<u>\$662,868.08</u>

Starting date 7/1/2017 Ending date 6/30/2018 Fund: 30 CAPITAL PROJECTS FUNDS

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	\$10,133.52
	Total liabilities	\$10,133.52
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Fund Balance:

Арр	propriated:				
753,754	Reserve for encumbrances			\$202,858.41	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve	3	\$0.00		
307	Less: Bud. w/d cap. reserve elì	gible costs	\$0.00		
309	Less: Bud. w/d cap. reserve ex	cess 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 maintenar	ice reserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emerger	ncies - July	\$0.00		
607	Add: Increase in cur. exp. eme	r. reserve	\$0.00		
312	Less: Bud. w/d from cur. exp. e	emer, reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$1,233,570.28		
602	Less: Expenditures	(\$580,835.92)			
	Less: Encumbrances	(\$95,554.31)	(\$676,390.23)	\$557,180.05	
	Total appropriated			\$760,038.46	
Una	appropriated:				
770	Fund balance, July 1			\$1,126,266.38	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$1,233,570.28)	
	Total fund balance				\$6
	Total liabilities and fund	i equity			\$66

\$652,734.56 <u>\$662,868.08</u>

Starting date 7/1/2017 Ending date 6/30/2018 Fund: 40 DEBT SERVICE FUNDS

	Assets:		
101	Cash in bank		\$13.06
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:		
301	Estimated revenues	\$3,473,051.00	
302	Less revenues	(\$3,473,051.00)	\$0.00
	Total assets and resources		<u>\$13.06</u>

Starting date 7/1/2017 Ending date 6/30/2018 Fund: 40 DEBT SERVICE FUNDS

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	ł	\$0.00
	Total liabilities		\$0.00

Fund Balance:

Appro	opriated:				
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 eligib	le costs	\$0.00		
309	Less: Bud. w/d cap. reserve exces	is costs	\$0.00	\$0.00	
764	Maintenance reserve account - Ju	ly	\$0.00		
606	Add: Increase in maintenance res	erve	\$0.00		
310	Less: Bud. w/d from maintenance	reserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergencie	es - July	\$0.00		
607	Add: Increase in cur. exp. emer. re	eserve	\$0.00		
312	Less: Bud. w/d from cur. exp. eme	er, reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$3,473,052.00		
602	Less: Expenditures	(\$3,473,040.02)			
	Less: Encumbrances	\$0.00	(\$3,473,040.02)	\$11.98	
	Total appropriated			\$11.98	
Unaj	opropriated:				
770	Fund balance, July 1			\$2.08	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$1.00)	
	Total fund balance				\$13.06
	Total liabilities and fund e	quity			<u>\$13.06</u>

Starting date 7/1/2017 Ending date 6/30/2018 Fund: 50 ENTERPRISE FUND

I	Assets:		
101	Cash in bank		\$461,052.00
102 - 106	Cash Equivalents		\$442.00
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		\$81,567.72
	Resources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$864,945.30)	(\$864,945.30)
	Total assets and resources		(\$321,883.58)

Starting date 7/1/2017 Ending date 6/30/2018 Fund: 50 ENTERPRISE FUND

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state	\$0.00
421	Accounts payable	\$29,540.00
431	Contracts payable	\$0.00
451	Loans payable	\$0.00
481	Deferred revenues	\$1,141.30
	Other current liabilities	\$77,694.01
	Total liabilities	\$108,375.31

Fund Balance:

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Appropriated:				
			\$162,081.88	
		\$0.00	. ,	
, ,		\$0.00		
	ble costs	\$0.00		
		\$0.00	\$0.00	
,		\$0.00		
		\$0.00		
Less: Bud. w/d from maintenance	e reserve	\$0.00	\$0.00	
Reserve for Cur, Exp. Emergenci	ies - July	\$0.00		
		\$0.00	,	
Less: Bud, w/d from cur. exp. em	er. reserve	\$0.00	\$0.00	
Adult education programs			\$0.00	
Other reserves			\$0.00	
Appropriations		\$1,042,793.04		
Less: Expenditures	(\$868,190.49)			
Less: Encumbrances	(\$162,081.88)	(\$1,030,272.37)	\$12,520.67	
Total appropriated			\$174,602.55	
ppropriated:				
Fund balance, July 1			\$437,931.60	
Designated fund balance			\$0.00	
Budgeted fund balance			(\$1,042,793.04)	
Total fund balance				(\$430,258.89)
Total liabilities and fund e	equity			(\$321,883.58)
	Reserve for encumbrances Capital reserve account - July Add: Increase in capital reserve Less: Bud. w/d cap. reserve eligil Less: Bud. w/d cap. reserve exce Maintenance reserve account - J Add: Increase in maintenance re- Less: Bud. w/d from maintenance Reserve for Cur. Exp. Emergence Add: Increase in cur. exp. emer, I Less: Bud. w/d from cur. exp. emer Add: Increase in cur. exp. emer Add: Increase in cur. exp. emer Ess: Bud. w/d from cur. exp. emer Add: education programs Other reserves Appropriations Less: Expenditures Less: Encumbrances Total appropriated appropriated: Fund balance, July 1 Designated fund balance Budgeted fund balance Total fund balance	Reserve for encumbrancesCapital reserve account - JulyAdd: Increase in capital reserveLess: Bud. w/d cap. reserve eligible costsLess: Bud. w/d cap. reserve excess costsMaintenance reserve account - JulyAdd: Increase in maintenance reserveLess: Bud. w/d from maintenance reserveLess: Bud. w/d from maintenance reserveReserve for Cur. Exp. Emergencies - JulyAdd: Increase in cur. exp. emer. reserveLess: Bud. w/d from cur. exp. emer. reserveLess: Bud. w/d from cur. exp. emer. reserveAdult education programsOther reservesAppropriationsLess: ExpendituresLess: Encumbrances(\$868,190.49)Less: EncumbrancesappropriatedappropriatedExplored in the balanceBudgeted fund balance	Reserve for encumbrances\$0.00Capital reserve account - July\$0.00Add: Increase in capital reserve\$0.00Less: Bud. w/d cap. reserve eligible costs\$0.00Less: Bud. w/d cap. reserve excess costs\$0.00Maintenance reserve account - July\$0.00Add: Increase in maintenance reserve\$0.00Add: Increase in maintenance reserve\$0.00Less: Bud. w/d form maintenance reserve\$0.00Reserve for Cur. Exp. Emergencies - July\$0.00Add: Increase in cur. exp. emer. reserve\$0.00Add: lncrease in cur. exp. emer. reserve\$0.00Adult education programs\$1,042,793.04Less: Expenditures\$\$1,042,793.04Less: Expenditures\$\$1,042,793.04Less: Encumbrances\$\$1,042,793.04Less: Encumbrances\$	Reserve for encumbrances\$162,081.88Capital reserve account - July\$0.00Add: Increase in capital reserve\$0.00Less: Bud. w/d cap. reserve eligible costs\$0.00Less: Bud. w/d cap. reserve excess costs\$0.00Maintenance reserve account - July\$0.00Add: Increase in maintenance reserve\$0.00Add: Increase in maintenance reserve\$0.00Reserve for Cur. Exp. Emergencies - July\$0.00Add: Increase in cur. exp. emer. reserve\$0.00Add: Increase in cur. exp. emer. reserve\$0.00Add: Increase in cur. exp. emer. reserve\$0.00Add: Increase in cur. exp. emer. reserve\$0.00Addut education programs\$0.00Appropriations\$1,042,793.04Less: Expenditures\$10462,081.88)Appropriated\$174,602.55Appropriated\$0.00Budgeted fund balance\$0.00Sudgeted fund balance\$0.00Total uppolance\$0.00Augeted fund balance\$1,042,793.04

Starting date 7/1/2017 Ending date 6/30/2018 Fund: 51 SUMMER CAMP

	Assets:		
101	Cash in bank		\$0.00
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:		
301	Estimated revenues	\$0.00	
302	Less revenues	\$0.00	\$0.00
	Total assets and resources		<u>\$0.00</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	\$0.00
	Total liabilities	\$0.00

Fund Balance:

Ap	propriated:				
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 cos	its	\$0.00		
309	Less: Bud, w/d cap, reserve excess cos	its	\$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 reser	ve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergencies - Ju	ıly	\$0.00		
607	Add: Increase in cur. exp. emer. reserve	3	\$0.00		
312	Less: Bud, w/d from cur, exp. emer. res	erve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$590.00		
602	Less: Expenditures	(\$590.00)			
	Less: Encumbrances	\$0.00	(\$590.00)	\$0.00	
	Total appropriated			\$0.00	
Ur	happropriated:				
770	Fund balance, July 1			\$590.00	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$590.00)	
	Total fund balance				\$0.00
	Total liabilities and fund equity				<u>\$0.00</u>

Starting date 7/1/2017 Ending date 6/30/2018 Fund: 55 EXTENDED DAY

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	Assets:		
101	Cash in bank		\$1,101,788.86
102 - 106	Cash Equivalents		\$770.30
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 \$)	\$406,862.11	\$406,862.11
	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	(\$1,530,001.77)	(\$1,530,001.77)
	Total assets and resources		(\$20,580.50)

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Liabilities	and	Fund	Equity

Liabilities:

411	Intergovernmental accounts payable - state	\$0,00
421	Accounts payable	\$135.30
431	Contracts payable	\$0.00
451	Loans payable	\$0.00
481	Deferred revenues	\$75,578.30
	Other current liabilities	\$0.00
	Total liabilities	\$75,713.60

Fund Balance:

Appropriated:

Appr	opriated:				
753,754	Reserve for encumbrances			\$768.34	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve		\$0.00		
307	Less: Bud. w/d cap. reserve eligible	e costs	\$0.00		
309	Less: Bud. w/d cap. reserve exces	s costs	\$0.00	\$0.00	
764	Maintenance reserve account - Jul	у	\$0.00		
606	Add: Increase in maintenance rese	erve	\$0.00		
310	Less: Bud. w/d from maintenance	reserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergencies	s - July	\$0.00		
607	Add: Increase in cur. exp. emer. re	serve	\$0.00		
312	Less: Bud. w/d from cur. exp. eme	r. reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$974,732.85		
602	Less: Expenditures	(\$899,382.06)			
	Less: Encumbrances	(\$768.34)	(\$900,150.40)	\$74,582.45	
	Total appropriated			\$75,350.79	
Unar	ppropriated:				
770	Fund balance, July 1			\$803,087.96	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$974,732.85)	
	Total fund balance				(\$96,294.10)
	Total liabilities and fund eq	uity			(\$20,580.50)