

APPENDIX A

**NUTLEY BOARD OF EDUCATION
REPORT OF THE SECRETARY
DATED AUGUST 31, 2018**

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

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF
AUGUST 31, 2018 NO BUDGETARY LINE ITEM ACCOUNT
HAS BEEN OVEREXPENDED IN VIOLATION OF
NJAC 6A:23-2.11(a).



BOARD SECRETARY

AUGUST 31, 2018

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$5,117,100.29
102 - 106	Cash Equivalents		\$4,200.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,691,365.49
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$48,878,536.00

Accounts Receivable:

132	Interfund	\$71,320.50	
141	Intergovernmental - State	\$8,985,563.78	
142	Intergovernmental - Federal	\$65,404.60	
143	Intergovernmental - Other	\$83,259.70	
153, 154	Other (net of estimated uncollectable of \$_____)	(\$949,971.41)	\$8,255,577.17

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	\$64,139,719.00	
302	Less revenues	(\$64,179,862.21)	(\$40,143.21)

Total assets and resources

\$64,906,635.74

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$2,155.47
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$22,073.43
	Other current liabilities		\$0.00
	Total liabilities		\$24,228.90

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$53,059,820.56
761	Capital reserve account - July	\$3,979,214.63	
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	\$3,979,214.63
764	Maintenance reserve account - July	\$482,794.65	
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$482,794.65
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. 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	\$65,190,579.08	
602	Less: Expenditures	(\$6,149,490.00)	
	Less: Encumbrances	(\$53,059,820.56)	(\$59,209,310.56)
	Total appropriated		\$63,503,098.36
	Unappropriated:		
770	Fund balance, July 1		\$1,797,045.82
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$417,737.34)
	Total fund balance		\$64,882,406.84
	Total liabilities and fund equity		<u>\$64,906,635.74</u>

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$137,096.47
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	\$349,410.08	
142	Intergovernmental - Federal	\$1,156,365.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$2,700.36	\$1,508,475.44

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	\$1,550,765.00	
302	Less revenues	(\$1,729,691.00)	(\$178,926.00)

Total assets and resources

\$1,466,645.91

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$3,526.97
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$170,342.97
	Other current liabilities		\$60,901.72
	Total liabilities		\$234,771.66

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$867,347.04
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
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. 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	\$2,096,934.85	
602	Less: Expenditures	(\$137,868.44)	
	Less: Encumbrances	(\$867,347.04)	(\$1,005,215.48)
	Total appropriated		\$1,959,066.41
	Unappropriated:		
770	Fund balance, July 1		(\$337,408.34)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$389,783.82)
	Total fund balance		\$1,231,874.25
	Total liabilities and fund equity		\$1,466,645.91

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$593,510.79
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	(\$1,040.18)	(\$1,040.18)

Total assets and resources

\$605,274.24

Starting date 7/1/2018 Ending date 8/31/2018 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

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$91,060.90
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
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. 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	\$95,554.31	
602	Less: Expenditures	(\$65,324.85)	
	Less: Encumbrances	(\$91,060.90)	(\$156,385.75)
	Total appropriated		\$30,229.46
	Unappropriated:		
770	Fund balance, July 1		\$457,607.16
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$107,304.10
	Total fund balance		\$595,140.72
	Total liabilities and fund equity		\$605,274.24

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$396,193.06
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	\$155,758.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$155,758.00

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	\$3,340,163.00	
302	Less revenues	(\$3,340,163.00)	\$0.00

Total assets and resources

\$551,951.06

Starting date 7/1/2018 Ending date 8/31/2018 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		\$0.00
	Total liabilities		\$0.00

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
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. 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	\$3,340,164.00	
602	Less: Expenditures	(\$2,788,225.00)	
	Less: Encumbrances	\$0.00	(\$2,788,225.00)
	Total appropriated		\$551,939.00

Unappropriated:

770	Fund balance, July 1		\$13.06
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1.00)
	Total fund balance		\$551,951.06
	Total liabilities and fund equity		\$551,951.06

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 50 ENTERPRISE FUND

Assets and Resources

Assets:

101	Cash in bank		\$383,106.93
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	\$0.00	\$0.00

Total assets and resources

\$465,116.65

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 50 ENTERPRISE FUND

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		\$1,141.30
	Other current liabilities		\$77,694.01
	Total liabilities		\$78,835.31

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
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. 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	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	Total appropriated		\$0.00
	Unappropriated:		
770	Fund balance, July 1		\$386,281.34
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$386,281.34
	Total liabilities and fund equity		<u>\$465,116.65</u>

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

101	Cash in bank		\$1,144,217.78
102 - 106	Cash Equivalents		\$1,270.30
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 \$_____)	\$19,272.96	\$19,272.96

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	(\$139,451.45)	(\$139,451.45)

Total assets and resources

\$1,025,309.59

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 55 EXTENDED DAY

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		\$75,578.30
	Other current liabilities		\$0.00
	Total liabilities		\$75,578.30

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$655,068.27
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
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. 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	\$976,771.24	
602	Less: Expenditures	(\$95,951.32)	
	Less: Encumbrances	(\$655,068.27)	(\$751,019.59)
	Total appropriated		\$880,819.92

Unappropriated:

770	Fund balance, July 1		\$1,045,603.61
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$976,692.24)
	Total fund balance		\$949,731.29
	Total liabilities and fund equity		<u>\$1,025,309.59</u>

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources

Assets:

101	Cash in bank		\$2,537.71
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 \$_____)	(\$1,000.00)	(\$1,000.00)

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	(\$2,529.43)	(\$2,529.43)

Total assets and resources

(\$991.72)

Starting date 7/1/2018 Ending date 8/31/2018 Fund: 60 ENTERPRISE - FOOD SERVICE

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:

Appropriated:

753,754	Reserve for encumbrances		\$20,924.88
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
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. 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	\$970,000.00	
602	Less: Expenditures	(\$991.72)	
	Less: Encumbrances	(\$20,924.88)	(\$21,916.60)
	Total appropriated		\$948,083.40
			\$969,008.28

Unappropriated:

770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$970,000.00)
	Total fund balance		(\$991.72)
	Total liabilities and fund equity		(\$991.72)