

APPENDIX A

**NUTLEY BOARD OF EDUCATION  
REPORT OF THE SECRETARY  
DATED SEPTEMBER 30, 2018**

BOARD SECRETARY'S MONTHLY CERTIFICATION  
BUDGETARY LINE ITEM STATUS

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

SEPTEMBER 30, 2018

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$7,559,499.36
102 - 106	Cash Equivalents		\$4,200.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,694,814.61
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$43,906,887.00

Accounts Receivable:

132	Interfund	\$65,753.50	
141	Intergovernmental - State	\$8,189,187.56	
142	Intergovernmental - Federal	\$64,473.35	
143	Intergovernmental - Other	\$83,259.70	
153, 154	Other (net of estimated uncollectable of \$_____)	(\$975,474.50)	\$7,427,199.61

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	(\$64,979,509.48)	(\$839,790.48)

**Total assets and resources**

**\$60,752,810.10**

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$539,260.60
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$22,073.43
	Other current liabilities		\$0.00
	<b>Total liabilities</b>		<b>\$561,334.03</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$49,627,742.31
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	(\$10,840,420.77)	
	Less: Encumbrances	(\$49,627,742.31)	(\$60,468,163.08)
	Total appropriated		\$58,812,167.59
	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		\$60,191,476.07
	<b>Total liabilities and fund equity</b>		<b><u>\$60,752,810.10</u></b>

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$146,861.98
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	\$315,829.58	
142	Intergovernmental - Federal	\$1,156,365.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$2,700.36	\$1,474,894.94

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	\$1,550,765.00	
302	Less revenues	(\$1,788,880.00)	(\$238,115.00)

**Total assets and resources**

**\$1,383,641.92**

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$71,876.63
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$170,342.97
	Other current liabilities		\$60,901.72
	<b>Total liabilities</b>		<b>\$303,121.32</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$947,316.51
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	(\$283,655.09)	
	Less: Encumbrances	(\$947,316.51)	(\$1,230,971.60)
	Total appropriated		\$865,963.25
			\$1,813,279.76
	Unappropriated:		
770	Fund balance, July 1		(\$342,975.34)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$389,783.82)
	Total fund balance		\$1,080,520.60
	<b>Total liabilities and fund equity</b>		<b>\$1,383,641.92</b>

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$492,307.32
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	(\$1,569.39)	(\$1,569.39)

**Total assets and resources**

**\$503,541.56**

Starting date 7/1/2018 Ending date 9/30/2018 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
	<b>Total liabilities</b>		<b>\$10,133.52</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$13,318.15
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	(\$167,057.53)	
	Less: Encumbrances	(\$13,318.15)	(\$180,375.68)
	Total appropriated		(\$71,503.22)
	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		\$493,408.04
	<b>Total liabilities and fund equity</b>		<b>\$503,541.56</b>

Starting date 7/1/2018 Ending date 9/30/2018 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 9/30/2018 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		\$0.00
	<b>Total liabilities</b>		<b>\$0.00</b>

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)	\$551,939.00
	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
	<b>Total liabilities and fund equity</b>			<b>\$551,951.06</b>

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 50 ENTERPRISE FUND

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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 9/30/2018 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
	<b>Total liabilities</b>		<b>\$78,835.31</b>

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
	<b>Total liabilities and fund equity</b>		<b>\$465,116.65</b>

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 55 EXTENDED DAY

Assets and Resources

<b>Assets:</b>			
101	Cash in bank		\$1,178,411.56
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
<b>Accounts Receivable:</b>			
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 \$_____)	\$102,098.42	\$102,098.42
<b>Loans Receivable:</b>			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
Other Current Assets			\$0.00
<b>Resources:</b>			
301	Estimated revenues	\$0.00	
302	Less revenues	(\$305,996.05)	(\$305,996.05)
<b>Total assets and resources</b>			<b><u>\$975,784.23</u></b>

Starting date 7/1/2018 Ending date 9/30/2018 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
	<b>Total liabilities</b>		<b>\$75,578.30</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$735,421.58
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	(\$145,476.68)	
	Less: Encumbrances	(\$735,421.58)	(\$880,898.26)
	Total appropriated		\$831,294.56
	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		\$900,205.93
	<b>Total liabilities and fund equity</b>		<b>\$975,784.23</b>

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources

Assets:

101	Cash in bank		\$61,357.74
102 - 106	Cash Equivalents		\$225.00
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	(\$65,248.51)	(\$65,248.51)

**Total assets and resources**

**(\$4,665.77)**

Starting date 7/1/2018 Ending date 9/30/2018 Fund: 60 ENTERPRISE - FOOD SERVICE

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$265.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00
	<b>Total liabilities</b>		<b>\$265.00</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$933,189.88
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	(\$4,930.77)	
	Less: Encumbrances	(\$933,189.88)	(\$938,120.65)
	Total appropriated		\$965,069.23
	Unappropriated:		
770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$970,000.00)
	Total fund balance		(\$4,930.77)
	<b>Total liabilities and fund equity</b>		<b>(\$4,665.77)</b>