

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

BOARD SECRETARY'S MONTHLY CERTIFICATION  
BUDGETARY LINE ITEM STATUS

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

NOVEMBER 30, 2018

Starting date 7/1/2018 Ending date 11/30/2018 Fund: 10 GENERAL CURRENT EXPENSE

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Assets and Resources

**Assets:**

101	Cash in bank		\$7,724,669.33
102 - 106	Cash Equivalents		\$4,200.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,702,502.29
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$33,963,587.00

Accounts Receivable:

132	Interfund	\$65,753.50	
141	Intergovernmental - State	\$6,728,268.49	
142	Intergovernmental - Federal	\$57,178.44	
143	Intergovernmental - Other	\$57,832.20	
153, 154	Other (net of estimated uncollectable of \$_____)	(\$1,041,982.24)	\$5,867,050.39

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	(\$65,010,172.21)	(\$870,453.21)

**Total assets and resources**

**\$49,391,555.80**

Starting date 7/1/2018 Ending date 11/30/2018 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$74,094.37
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>\$96,167.80</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$39,672,227.22
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	\$65,437,579.08	
602	Less: Expenditures	(\$21,736,508.84)	
	Less: Encumbrances	(\$39,672,227.22)	(\$61,408,736.06)
	Total appropriated		\$48,163,079.52

Unappropriated:

770	Fund balance, July 1		\$1,797,045.82
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$664,737.34)
	Total fund balance		\$49,295,388.00
	<b>Total liabilities and fund equity</b>		<b>\$49,391,555.80</b>

Starting date 7/1/2018 Ending date 11/30/2018 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$250,865.13
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	\$279,611.58	
142	Intergovernmental - Federal	\$757,019.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$2,700.36	\$1,039,330.94

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	(\$1,835,354.00)	(\$284,589.00)

**Total assets and resources**

**\$1,005,607.07**

Starting date 7/1/2018 Ending date 11/30/2018 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

**Liabilities:**

411	Intergovernmental accounts payable - state								(\$50,814.00)
421	Accounts payable								\$394.99
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>\$180,825.68</b>

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances								\$869,010.19
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		\$2,202,809.71						
602	Less: Expenditures								(\$539,394.30)
	Less: Encumbrances								(\$869,010.19)
	Total appropriated								(\$1,408,404.49)
									\$794,405.22
									\$1,663,415.41
	<b>Total appropriated</b>								
	Unappropriated:								
770	Fund balance, July 1								(\$342,975.34)
771	Designated fund balance								\$0.00
303	Budgeted fund balance								(\$495,658.68)
	Total fund balance								\$824,781.39
	<b>Total liabilities and fund equity</b>								<b><u>\$1,005,607.07</u></b>

Starting date 7/1/2018 Ending date 11/30/2018 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$493,463.86
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	(\$2,725.93)	(\$2,725.93)

**Total assets and resources**

**\$503,541.56**

Starting date 7/1/2018 Ending date 11/30/2018 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		\$55,118.15
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	\$730,209.01	
602	Less: Expenditures	(\$167,057.53)	
	Less: Encumbrances	(\$55,118.15)	(\$222,175.68)
	Total appropriated		\$563,151.48
	Unappropriated:		
770	Fund balance, July 1		\$457,607.16
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$527,350.60)
	Total fund balance		\$493,408.04

**Total liabilities and fund equity**

**\$503,541.56**

Starting date 7/1/2018 Ending date 11/30/2018 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 11/30/2018 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)
	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 11/30/2018 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 11/30/2018 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		<b>\$386,281.34</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$465,116.65</u></b>

Starting date 7/1/2018 Ending date 11/30/2018 Fund: 55 EXTENDED DAY

Assets and Resources

**Assets:**

101	Cash in bank		\$1,132,158.38
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	(\$392,158.20)	(\$392,158.20)

**Total assets and resources**

**\$760,543.44**

Starting date 7/1/2018 Ending date 11/30/2018 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		\$545,450.33
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	(\$360,717.47)	
	Less: Encumbrances	(\$545,450.33)	(\$906,167.80)
	Total appropriated		\$616,053.77
	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		\$684,965.14

**Total liabilities and fund equity**

**\$760,543.44**

Starting date 7/1/2018 Ending date 11/30/2018 Fund: 60 ENTERPRISE - FOOD SERVICE

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Assets and Resources

**Assets:**

101	Cash in bank		\$8,794.01
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	(\$246,861.28)	(\$246,861.28)

**Total assets and resources**

**(\$238,842.27)**

Starting date 7/1/2018 Ending date 11/30/2018 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
	<b>Total liabilities</b>		<b>\$0.00</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$702,931.44
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	(\$238,842.27)	
	Less: Encumbrances	(\$702,931.44)	(\$941,773.71)
	Total appropriated		\$28,226.29
			\$731,157.73

Unappropriated:

770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$970,000.00)
	Total fund balance		(\$238,842.27)
	<b>Total liabilities and fund equity</b>		<b>(\$238,842.27)</b>