NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY DATED JANUARY 31, 2019

BOARD SECRETARY'S MONTHLY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF JANUARY 31, 2019 NO BUDGETARY LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATION OF NJAC 6A:23-2.11(a).

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BOARD SECRETARY

Total assets and resources

\$38,638,605.48

Starting date 7/1/2018 Ending date 1/31/2019 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources Assets: 101 Cash in bank \$8,267,577.75 102 - 106 Cash Equivalents \$4,200.00 111 Investments \$0.00 Capital Reserve Account \$2,710,682.73 116 Maintenance Reserve Account \$0.00 117 **Emergency Reserve Account** 118 \$0.00 \$24,159,948.00 121 Tax levy Receivable Accounts Receivable: Interfund \$87,060.44 132 \$5,049,037.29 141 Intergovernmental - State Intergovernmental - Federal \$47,261.52 142 143 Intergovernmental - Other \$57,832.20 Other (net of estimated uncollectable of \$_____) (\$1,090,726.08) 153, 154 \$4,150,465.37 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 (\$64,793,987.37) Less revenues (\$654,268.37)

Starting date 7/1/2018 Ending date 1/31/2019 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

411 421 431 451 481	Intergovernmental accounts payable - state Accounts payable Contracts payable Loans payable Deferred revenues	\$0.00 \$2,155.47 \$0.00 \$0.00 \$22,073.43
	Other current liabilities Total liabilities	\$0.00 \$24,228.90
	Total Habilities	Ψ2 1 ,220.30

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$29,460,389.89	
761	Capital reserve account - July		\$3,979,214.63		
604	Add: Increase in capital reserve		\$0.00		
307	Less: Bud. w/d cap. reserve elig	gible costs	\$0.00		
309	Less: Bud. w/d cap. reserve exc	cess costs	\$0.00	\$3,979,214.63	
764	Maintenance reserve account -	July	\$482,794.65		
606	Add: Increase in maintenance re	•	\$0.00		
310	Less: Bud. w/d from maintenand	ce reserve	\$0.00	\$482,794.65	
766	Reserve for Cur. Exp. Emergence	cies - July	\$0.00		
607	Add: Increase in cur. exp. emer.	reserve	\$0.00		
312	Less: Bud. w/d from cur. exp. er	mer. 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	(\$32,417,520.26)			
	Less: Encumbrances	(\$29,460,389.89)	(\$61,877,910.15)	\$3,559,668.93	
	Total appropriated	,	,	\$37,482,068.10	
Unap	propriated:			, , ,	
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				

\$38,614,376.58 Total fund balance \$38,638,605.48

Total liabilities and fund equity

Starting date 7/1/2018 Ending date 1/31/2019 Fund: 20 SPECIAL REVENUE FUNDS

	Assets and Resources		
Asse	ets:		
101	Cash in bank		\$163,288.21
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
٨٥٥٥	unts Receivable:		
		#0.00	
132	Interfund	\$0.00	
141	Intergovernmental - State	\$209,813.08	
142	Intergovernmental - Federal	\$636,419.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$2,700.36	\$848,932.44
Loan	s Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Othe	r Current Assets		\$0.00
Resc	ources:		
301	Estimated revenues	\$1,550,765.00	
302	Less revenues	(\$1,870,403.00)	(\$319,638.00)
	Total assets and resources		<u>\$692,582.65</u>

Total liabilities and fund equity

\$692,582.65

Liabilities and Fund Equity

411	Intergovernmental accounts payabl	e - state			(\$50,814.00)
421	Accounts payable				\$44.99
431	Contracts payable				\$0.00
451	Loans payable				\$0.00
481	Deferred revenues				\$170,342.97
	Other current liabilities				\$60,901.72
	Total liabilities				\$180,475.68
Fun	d Balance:				
Аррі	opriated:				
753,754	Reserve for encumbrances			\$670,609.77	
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 excess	s costs	\$0.00	\$0.00	
764	Maintenance reserve account - July	/	\$0.00		
606	Add: Increase in maintenance rese	rve	\$0.00		
310	Less: Bud. w/d from maintenance r	eserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergencies	s - July	\$0.00		
607	Add: Increase in cur. exp. emer. res	serve	\$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		\$2,203,927.71		
602	Less: Expenditures	(\$852,068.72)			
	Less: Encumbrances	(\$670,609.77)	(\$1,522,678.49)	\$681,249.22	
	Total appropriated			\$1,351,858.99	
Una	opropriated:				
770	Fund balance, July 1			(\$342,975.34)	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$496,776.68)	
	Total fund balance				\$512,106.97

Total assets and resources

\$503,541.56

Starting date 7/1/2018 Ending date 1/31/2019 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources Assets: 101 Cash in bank \$494,666.09 102 - 106 Cash Equivalents \$0.00 \$0.00 111 Investments 116 Capital Reserve Account \$0.00 Maintenance Reserve Account \$0.00 117 **Emergency Reserve Account** 118 \$0.00 121 Tax levy Receivable \$0.00 Accounts Receivable: Interfund \$0.00 132 \$12,803.63 141 Intergovernmental - State 142 Intergovernmental - Federal \$0.00 143 Intergovernmental - Other \$0.00 Other (net of estimated uncollectable of \$_____) \$0.00 \$12,803.63 153, 154 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 (\$3,928.16)Less revenues (\$3,928.16)

Starting date 7/1/2018 Ending date 1/31/2019 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
Fu	nd Balance:				
Ap	propriated:				
753,754	Reserve for encumbrances			\$55,118.15	
761	Capital reserve account - July	/	\$0.00		
604	Add: Increase in capital reser	ve	\$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 accoun	t - July	\$0.00		
606	Add: Increase in maintenance	e reserve	\$0.00		
310	Less: Bud. w/d from mainten	ance reserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emerg	encies - July	\$0.00		
607	Add: Increase in cur. exp. em	er. 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)	\$508,033.33	
	Total appropriated			\$563,151.48	
Un	appropriated:				
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 \$503,541.56

Total liabilities and fund equity

Starting date 7/1/2018 Ending date 1/31/2019 Fund: 40 DEBT SERVICE FUNDS

	Assets and Resources		
Α	ssets:		
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
А	ccounts Receivable:		
132	Interfund	\$0.00	
141	Intergovernmental - State	\$32,233.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$32,233.00
Lo	oans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
0	ther Current Assets		\$0.00
R	esources:		
301	Estimated revenues	\$3,340,163.00	
302	Less revenues	(\$3,340,163.00)	\$0.00
	Total assets and resources		<u>\$32,233.00</u>

Total liabilities and fund equity

\$32,233.00

Starting date 7/1/2018 Ending date 1/31/2019 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity

411	Intergovernmental accounts pay	yable - 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				\$21,106.94
	Total liabilities				\$21,106.94
Fun	d Balance:				
Арр	ropriated:				
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 eliq	gible costs	\$0.00		
309	Less: Bud. w/d cap. reserve exc	cess costs	\$0.00	\$0.00	
764	Maintenance reserve account -	July	\$0.00		
606	Add: Increase in maintenance r	eserve	\$0.00		
310	Less: Bud. w/d from maintenan	ce reserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergen	cies - July	\$0.00		
607	Add: Increase in cur. exp. emer	. reserve	\$0.00		
312	Less: Bud. w/d from cur. exp. e	mer. 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	(\$3,329,050.00)			
	Less: Encumbrances	\$0.00	(\$3,329,050.00)	\$11,114.00	
	Total appropriated			\$11,114.00	
Una	ppropriated:				
770	Fund balance, July 1			\$13.06	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$1.00)	
	Total fund balance				\$11,126.06

Starting date 7/1/2018 Ending date 1/31/2019 Fund: 50 ENTERPRISE FUND

	Assets and Resources		
Asse	ets:		
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
٨٥٥٥	ounts Receivable:		
	Interfund	\$0.00	
132		·	
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
Loan	s Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Othe	er Current Assets		\$81,567.72
Reso	ources:		
301	Estimated revenues	\$0.00	
302	Less revenues	\$0.00	\$0.00
	Total assets and resources		<u>\$465,116.65</u>

Total liabilities and fund equity

\$465,116.65

Starting date 7/1/2018 Ending date 1/31/2019 Fund: 50 ENTERPRISE FUND

Liabilities and Fund Equity

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
Fun	d Balance:				
Арр	ropriated:				
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	\$0.00	
	Total appropriated			\$0.00	
Una	ppropriated:				
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

Starting date 7/1/2018 Ending date 1/31/2019 Fund: 55 EXTENDED DAY

Assets and Resources	
Assets:	
101 Cash in bank	\$1,139,470.09
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 (\$568,213.85)	(\$568,213.85)
Total assets and resources	<u>\$591,799.50</u>

Total fund balance

Total liabilities and fund equity

\$516,221.20

\$591,799.50

Starting date 7/1/2018 Ending date 1/31/2019 Fund: 55 EXTENDED DAY

Liabilities and Fund Equity

411	Intergovernmental accounts pay	yable - 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
Fur	nd Balance:				
Арр	propriated:				
753,754	Reserve for encumbrances			\$386,062.91	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve)	\$0.00		
307	Less: Bud. w/d cap. reserve eliç	gible costs	\$0.00		
309	Less: Bud. w/d cap. reserve exc	cess costs	\$0.00	\$0.00	
764	Maintenance reserve account -	July	\$0.00		
606	Add: Increase in maintenance r	eserve	\$0.00		
310	Less: Bud. w/d from maintenan	ce reserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergen	cies - July	\$0.00		
607	Add: Increase in cur. exp. emer	. reserve	\$0.00		
312	Less: Bud. w/d from cur. exp. e	mer. 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	(\$529,461.41)			
	Less: Encumbrances	(\$386,062.91)	(\$915,524.32)	\$61,246.92	
	Total appropriated			\$447,309.83	
Una	appropriated:				
770	Fund balance, July 1			\$1,045,603.61	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$976,692.24)	

Starting date 7/1/2018 Ending date 1/31/2019 Fund: 60 ENTERPRISE - FOOD SERVICE

	Assets and Resources		
Asse	ts:		
101	Cash in bank		\$42,170.34
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
A	unts Receivable:		
		#0.00	
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	s Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Other	Current Assets		\$0.00
Reso	urces:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$439,768.83)	(\$439,768.83)
	Total assets and resources		(\$398,373.49)

Starting date 7/1/2018 Ending date 1/31/2019 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
Fu	und Balance:				
Appropriated:					
753,754	Reserve for encumbrances			\$543,800.22	
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	e 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	(\$398,373.49)			
	Less: Encumbrances	(\$543,800.22)	(\$942,173.71)	\$27,826.29	
	Total appropriated			\$571,626.51	
Uı	nappropriated:				
770	Fund balance, July 1			\$0.00	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$970,000.00)	

Total fund balance (\$398,373.49) (\$398,373.49)

Total liabilities and fund equity