APPENDIX A

NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY DATED FEBRUARY 28, 2019

BOARD SECRETARY'S MONTHLY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF FEBRUARY 28, 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

\$32,049,829.19

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources Assets: 101 Cash in bank \$7,218,191.22 102 - 106 Cash Equivalents \$3,400.00 111 Investments \$0.00 \$2,714,576.15 116 Capital Reserve Account Maintenance Reserve Account \$0.00 117 **Emergency Reserve Account** 118 \$0.00 121 Tax levy Receivable \$19,327,958.00 Accounts Receivable: Interfund \$195,752.44 132 \$4,330,467.90 141 Intergovernmental - State Intergovernmental - Federal \$40,563.82 142 143 Intergovernmental - Other \$42,575.70 Other (net of estimated uncollectable of \$_____) (\$1,139,858.09) 153, 154 \$3,469,501.77 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 (\$64,823,516.95) Less revenues (\$683,797.95)

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

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

Appropriated:

753,754	Reserve for encumbrances			\$22,977,316.36	
761	Capital reserve account - July		\$3,979,214.63		
604	Add: Increase in capital reserve		\$0.00		
307	Less: Bud. w/d cap. reserve eligi	ble costs	\$0.00		
309	Less: Bud. w/d cap. reserve exce	ess costs	\$0.00	\$3,979,214.63	
764	Maintenance reserve account - J	luly	\$482,794.65		
606	Add: Increase in maintenance re	serve	\$0.00		
310	Less: Bud. w/d from maintenance	e reserve	\$0.00	\$482,794.65	
766	Reserve for Cur. Exp. Emergence	ies - July	\$0.00		
607	Add: Increase in cur. exp. emer.	reserve	\$0.00		
312	Less: Bud. w/d from cur. exp. em	ner. reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$65,809,441.52		
602	Less: Expenditures	(\$39,006,296.55)			
	Less: Encumbrances	(\$22,977,316.36)	(\$61,983,612.91)	\$3,825,828.61	
	Total appropriated			\$31,265,154.25	
Unap _l	propriated:				
770	Fund balance, July 1			\$1,797,045.82	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$1,036,599.78)	
	Total fund balance				

Total fund balance \$32,025,600.29 \$32,049,829.19

Total liabilities and fund equity

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 20 SPECIAL REVENUE FUNDS

	Assets and Resources		
Ass	sets:		
101	Cash in bank		\$321,205.11
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
Acc	counts Receivable:		
132	Interfund	\$0.00	
141	Intergovernmental - State	\$209,813.08	
142	Intergovernmental - State		
	-	\$430,243.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$2,700.36	\$642,756.44
Loa	ins Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Oth	er Current Assets		\$0.00
Res	sources:		
301	Estimated revenues	\$1,550,765.00	
302	Less revenues	(\$1,964,127.00)	(\$413,362.00)
	Total assets and resources		<u>\$550,599.55</u>

Total liabilities and fund equity

\$550,599.55

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

411	Intergovernmental accounts payable	- 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:				
Арр	ropriated:				
753,754	Reserve for encumbrances			\$534,924.53	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve		\$0.00		
307	Less: Bud. w/d cap. reserve eligible of	costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess of	costs	\$0.00	\$0.00	
764	Maintenance reserve account - July		\$0.00		
606	Add: Increase in maintenance reserv	re	\$0.00		
310	Less: Bud. w/d from maintenance res	serve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergencies -	July	\$0.00		
607	Add: Increase in cur. exp. emer. rese	erve	\$0.00		
312	Less: Bud. w/d from cur. exp. emer. r	reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$2,251,927.71		
602	Less: Expenditures	(\$994,051.82)			
	Less: Encumbrances	(\$534,924.53)	(\$1,528,976.35)	\$722,951.36	
	Total appropriated			\$1,257,875.89	
Una	ppropriated:				
770	Fund balance, July 1			(\$342,975.34)	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$544,776.68)	
	Total fund balance				\$370,123.87

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 30 CAPITAL PROJECTS FUNDS

	Assets and Resources			
Asse	ets:			
101	Cash in bank		\$478,289.52	
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	
Acco	ounts 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	
Loan	s Receivable:			
131	Interfund	\$0.00		
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00	
Othe	er Current Assets		\$0.00	
Reso	purces:			
301	Estimated revenues	\$0.00		
302	Less revenues	(\$4,577.68)	(\$4,577.68)	
	Total assets and resources		<u>\$486,515.47</u>	

Total fund balance

Total liabilities and fund equity

\$476,381.95

\$486,515.47

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

411	Intergovernmental accounts p	ayable - 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
Fur	nd Balance:				
Арр	propriated:				
753,754	Reserve for encumbrances			\$38,092.06	
761	Capital reserve account - July	,	\$0.00		
604	Add: Increase in capital reser	ve	\$0.00		
307	Less: Bud. w/d cap. reserve e	ligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve e	xcess costs	\$0.00	\$0.00	
764	Maintenance reserve account	- July	\$0.00		
606	Add: Increase in maintenance	ereserve	\$0.00		
310	Less: Bud. w/d from maintena	ince reserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emerge	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	(\$184,083.62)			
	Less: Encumbrances	(\$38,092.06)	(\$222,175.68)	\$508,033.33	
	Total appropriated			\$546,125.39	
Una	appropriated:				
770	Fund balance, July 1			\$457,607.16	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$527,350.60)	

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 40 DEBT SERVICE FUNDS

	Assets and Resources		
	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
l	_oans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
(Other Current Assets		\$0.00
ı	Resources:		
301	Estimated revenues	\$3,340,163.00	
302	Less revenues	(\$3,340,163.00)	\$0.00
	Total assets and resources		<u>\$0.00</u>

Total liabilities and fund equity

\$0.00

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 40 DEBT SERVICE FUNDS

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				\$0.00
	Other current liabilities				\$129,998.94
	Total liabilities				\$129,998.94
Fur	nd Balance:				
Арр	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 co	sts	\$0.00		
309	Less: Bud. w/d cap. reserve excess co	sts	\$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 rese	rve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergencies - J	uly	\$0.00		
607	Add: Increase in cur. exp. emer. reserv	е	\$0.00		
312	Less: Bud. w/d from cur. exp. emer. res	serve	\$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	,470,175.00)			
	Less: Encumbrances	\$0.00	(\$3,470,175.00)	(\$130,011.00)	
	Total appropriated			(\$130,011.00)	
Una	appropriated:				
770	Fund balance, July 1			\$13.06	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$1.00)	
	Total fund balance				(\$129,998.94)

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 50 ENTERPRISE FUND

	Assets and Resources		
A	ssets:		
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
А	ccounts 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
L	oans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
C	Other Current Assets		\$81,567.72
R	esources:		
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 2/28/2019 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
Fur	nd Balance:				
App	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 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	appropriated:				
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 assets and resources

<u>\$477,440.65</u>

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 55 EXTENDED DAY

	Assets and Resources		
Asse	ets:		
101	Cash in bank		\$1,098,539.54
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
Acco	ounts 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
Loar	ns Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Othe	er Current Assets		\$0.00
Reso	ources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$641,642.15)	(\$641,642.15)

Total fund balance

Total liabilities and fund equity

\$401,862.35

\$477,440.65

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 55 EXTENDED DAY

Liabilities and Fund Equity

411	Intergovernmental accounts payab	ole - 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
Fu	nd Balance:				
Арі	propriated:				
753,754	Reserve for encumbrances			\$277,890.79	
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 - Ju	ly	\$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. Emergencie	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		\$976,771.24		
602	Less: Expenditures	(\$643,820.26)			
	Less: Encumbrances	(\$277,890.79)	(\$921,711.05)	\$55,060.19	
	Total appropriated			\$332,950.98	
Una	appropriated:				
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				6404 000 05

Starting date 7/1/2018 Ending date 2/28/2019 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources						
Assets:						
101	Cash in bank		\$27,251.16			
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 000	unts Receivable:					
		фо оо				
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)			
Loan	s 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	(\$526,546.29)	(\$526,546.29)			
Total assets and resources			<u>(\$500,070.13)</u>			

Starting date 7/1/2018 Ending date 2/28/2019 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	Contracts payable				
451	Loans payable		\$0.00			
481	Deferred revenues				\$0.00	
	Other current liabilities				\$0.00	
	Total liabilities				\$0.00	
F	und Balance:					
А	ppropriated:					
753,754	Reserve for encumbrances			\$443,614.36		
761	Capital reserve account - Jul	/	\$0.00			
604	Add: Increase in capital rese	ve	\$0.00			
307	Less: Bud. w/d cap. reserve	Less: Bud. w/d cap. reserve eligible costs				
309	Less: Bud. w/d cap. reserve	Less: Bud. w/d cap. reserve excess costs		\$0.00		
764	Maintenance reserve accoun	Maintenance reserve account - July				
606	Add: Increase in maintenance	Add: Increase in maintenance reserve				
310	Less: Bud. w/d from mainten	Less: Bud. w/d from maintenance reserve		\$0.00		
766	Reserve for Cur. Exp. Emergencies - July		\$0.00			
607	Add: Increase in cur. exp. em	Add: Increase in cur. exp. emer. reserve				
312	Less: Bud. w/d from cur. exp.	Less: Bud. w/d from cur. exp. emer. reserve		\$0.00		
762	Adult education programs			\$0.00		
750-752,76x	Other reserves			\$0.00		
601	Appropriations		\$970,000.00			
602	Less: Expenditures	(\$500,070.13)				
	Less: Encumbrances	(\$443,614.36)	(\$943,684.49)	\$26,315.51		
	Total appropriated			\$469,929.87		
U	nappropriated:					
770	Fund balance, July 1			\$0.00		
771	Designated fund balance			\$0.00		
303	Budgeted fund balance			(\$970,000.00)		

Total fund balance (\$500,070.13)

Total liabilities and fund equity (\$500,070.13)