

**NUTLEY BOARD OF EDUCATION  
REPORT OF THE SECRETARY  
DATED MARCH 31, 2019**

BOARD SECRETARY'S MONTHLY CERTIFICATION  
BUDGETARY LINE ITEM STATUS

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

MARCH 31, 2019

Starting date 7/1/2018 Ending date 3/31/2019 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

**Assets:**

101	Cash in bank		\$6,287,820.41
102 - 106	Cash Equivalents		\$3,400.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,718,890.36
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$14,495,968.00

Accounts Receivable:

132	Interfund	\$208,360.57	
141	Intergovernmental - State	\$3,683,756.40	
142	Intergovernmental - Federal	\$28,450.44	
143	Intergovernmental - Other	\$49,520.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$203,284.40	\$4,173,371.81

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	(\$64,848,361.06)	(\$708,642.06)

**Total assets and resources**

**\$26,970,808.52**

Starting date 7/1/2018 Ending date 3/31/2019 Fund: 10 GENERAL CURRENT EXPENSE

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		\$22,073.43
	Other current liabilities		\$0.00
	<b>Total liabilities</b>		<b>\$22,073.43</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$16,868,198.31
761	Capital reserve account - July	\$4,005,047.09	
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	\$4,005,047.09
764	Maintenance reserve account - July	\$505,867.07	
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$505,867.07
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	\$65,819,715.25	
602	Less: Expenditures	(\$45,539,478.18)	
	Less: Encumbrances	(\$17,341,943.52)	(\$62,881,421.70)
	Total appropriated		\$24,317,406.02

Unappropriated:

770	Fund balance, July 1		\$3,678,202.58
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,046,873.51)
	Total fund balance		\$26,948,735.09
	<b>Total liabilities and fund equity</b>		<b><u>\$26,970,808.52</u></b>

Starting date 7/1/2018 Ending date 3/31/2019 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$378,275.13
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	\$180,921.58	
142	Intergovernmental - Federal	\$660,564.00	
143	Intergovernmental - Other	\$145.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$2,700.36	\$844,330.94

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	(\$2,008,727.00)	(\$457,962.00)

**Total assets and resources**

**\$764,644.07**



Starting date 7/1/2018 Ending date 3/31/2019 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$478,876.73
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	(\$5,164.89)	(\$5,164.89)

**Total assets and resources**

**\$486,515.47**

Starting date 7/1/2018 Ending date 3/31/2019 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$65,324.85
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$17,864.52
	<b>Total liabilities</b>		<b>\$83,189.37</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			(\$127,356.63)
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	\$737,389.06		
602	Less: Expenditures		(\$184,083.62)	
	Less: Encumbrances		(\$38,092.06)	(\$222,175.68)
	Total appropriated			\$515,213.38
				\$387,856.75
	Unappropriated:			
770	Fund balance, July 1		\$550,000.00	
771	Designated fund balance		\$0.00	
303	Budgeted fund balance		(\$534,530.65)	
	Total fund balance			\$403,326.10
	<b>Total liabilities and fund equity</b>			<b>\$486,515.47</b>

Starting date 7/1/2018 Ending date 3/31/2019 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

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**

**\$0.00**



Starting date 7/1/2018 Ending date 3/31/2019 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		\$129,998.94
	<b>Total liabilities</b>		<b>\$129,998.94</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	(\$3,470,175.00)	
	Less: Encumbrances	\$0.00	(\$3,470,175.00)
	Total appropriated		(\$130,011.00)

Unappropriated:

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)
	<b>Total liabilities and fund equity</b>		<b><u>\$0.00</u></b>

Starting date 7/1/2018 Ending date 3/31/2019 Fund: 55 EXTENDED DAY

Assets and Resources

**Assets:**

101	Cash in bank		\$1,110,130.10
102 - 106	Cash Equivalents		\$1,553.37
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 \$_____)	\$9,076.50	\$9,076.50

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	(\$729,585.79)	(\$729,585.79)

**Total assets and resources**

**\$391,174.18**

Starting date 7/1/2018 Ending date 3/31/2019 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		\$78,378.87
	Other current liabilities		\$0.00
	<b>Total liabilities</b>		<b>\$78,378.87</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$208,230.71
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	(\$720,173.34)	
	Less: Encumbrances	(\$208,309.71)	(\$928,483.05)
	Total appropriated		\$256,518.90

Unappropriated:

770	Fund balance, July 1		\$1,032,968.65
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$976,692.24)
	Total fund balance		\$312,795.31
	<b>Total liabilities and fund equity</b>		<b><u>\$391,174.18</u></b>

Starting date 7/1/2018 Ending date 3/31/2019 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources

**Assets:**

101	Cash in bank		\$427,276.70
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

\$112,120.46

**Resources:**

301	Estimated revenues	\$0.00	
302	Less revenues	(\$603,297.04)	(\$603,297.04)

**Total assets and resources**

**(\$64,674.88)**

Starting date 7/1/2018 Ending date 3/31/2019 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		\$1,349.26
	Other current liabilities		\$109,349.01
	<b>Total liabilities</b>		<b>\$110,698.27</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$385,172.46
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	(\$559,902.27)	
	Less: Encumbrances	(\$385,172.46)	(\$945,074.73)
	Total appropriated		\$410,097.73

Unappropriated:

770	Fund balance, July 1		\$384,529.12
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$970,000.00)
	Total fund balance		(\$175,373.15)
	<b>Total liabilities and fund equity</b>		<b>(\$64,674.88)</b>