

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

**BOARD SECRETARY'S MONTHLY CERTIFICATION  
BUDGETARY LINE ITEM STATUS**

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

A handwritten signature in blue ink, reading "Karen A. Jeanes".

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BOARD SECRETARY

AUGUST 31, 2019

Starting date 7/1/2019 Ending date 8/31/2019 Fund: 10 GENERAL CURRENT EXPENSE

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Assets and Resources

**Assets:**

101	Cash in bank		\$5,376,442.68
102 - 106	Cash Equivalents		\$2,500.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,741,023.98
117	Maintenance Reserve Account		\$151,672.02
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$2,415,993.00

Accounts Receivable:

132	Interfund	\$202,245.20	
141	Intergovernmental - State	\$1,060,822.14	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$50,730.78	
153, 154	Other (net of estimated uncollectable of \$_____)	\$144,759.79	\$1,458,557.91

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	\$67,130,251.00	
302	Less revenues	(\$7,266,358.09)	\$59,863,892.91

**Total assets and resources**

**\$72,010,082.50**

Starting date 7/1/2019 Ending date 8/31/2019 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

**Liabilities:**

411	Intergovernmental accounts payable - state	\$0.00
421	Accounts payable	\$2,600.00
431	Contracts payable	\$0.00
451	Loans payable	\$0.00
481	Deferred revenues	\$22,073.43
	Other current liabilities	\$0.00

**Total liabilities**

**\$24,673.43**

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances		\$56,104,104.45
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	(\$354,195.05)	\$151,672.02
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	\$69,222,804.61	
602	Less: Expenditures	(\$5,522,555.83)	
	Less: Encumbrances	(\$56,577,584.83)	(\$62,100,140.66)
	Total appropriated		\$67,383,487.51

Unappropriated:

770	Fund balance, July 1	\$5,116,974.51
771	Designated fund balance	\$0.00
303	Budgeted fund balance	(\$515,052.95)
	Total fund balance	<b>\$71,985,409.07</b>
	<b>Total liabilities and fund equity</b>	<b><u>\$72,010,082.50</u></b>

Starting date 7/1/2019 Ending date 8/31/2019 Fund: 20 SPECIAL REVENUE FUNDS

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Assets and Resources

**Assets:**

101	Cash in bank		\$225,012.76
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	\$111,124.08	
142	Intergovernmental - Federal	\$394,769.00	
143	Intergovernmental - Other	\$145.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$2,700.36	\$508,738.44

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	\$1,658,722.00	
302	Less revenues	(\$267,181.00)	\$1,391,541.00

**Total assets and resources**

**\$2,125,292.20**

Starting date 7/1/2019 Ending date 8/31/2019 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

**Liabilities:**

411	Intergovernmental accounts payable - state	\$0.00
421	Accounts payable	\$47,024.99
431	Contracts payable	\$0.00
451	Loans payable	\$0.00
481	Deferred revenues	\$168,534.47
	Other current liabilities	\$65,697.72

**Total liabilities**

**\$281,257.18**

**Fund Balance:**

Appropriated:

753,754	Reserve for encumbrances		\$637,824.18
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	\$2,042,768.47	
602	Less: Expenditures	(\$134,164.22)	
	Less: Encumbrances	(\$711,015.02)	(\$845,179.24)
	Total appropriated		\$1,197,589.23
			\$1,835,413.41

Unappropriated:

770	Fund balance, July 1	\$362,823.46
771	Designated fund balance	\$0.00
303	Budgeted fund balance	(\$354,201.85)
	Total fund balance	\$1,844,035.02
	<b>Total liabilities and fund equity</b>	<b>\$2,125,292.20</b>

Starting date 7/1/2019 Ending date 8/31/2019 Fund: 30 CAPITAL PROJECTS FUNDS

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Assets and Resources

**Assets:**

101	Cash in bank		\$450,286.31
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	(\$47.88)	(\$47.88)

**Total assets and resources**

**\$463,042.06**

Starting date 7/1/2019 Ending date 8/31/2019 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			(\$140,674.78)
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	\$24,773.91		
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	(\$24,773.91)	(\$24,773.91)	\$0.00
	Total appropriated			(\$140,674.78)

Unappropriated:

770	Fund balance, July 1		\$520,527.47	
771	Designated fund balance		\$0.00	
303	Budgeted fund balance		\$0.00	
	Total fund balance			\$379,852.69
	<b>Total liabilities and fund equity</b>			<b>\$463,042.06</b>

Starting date 7/1/2019 Ending date 8/31/2019 Fund: 40 DEBT SERVICE FUNDS

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**Assets and Resources**

**Assets:**

101	Cash in bank		\$228,401.00
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	\$3,596,228.00	
302	Less revenues	(\$3,050,351.00)	\$545,877.00

**Total assets and resources**

**\$774,278.00**



Starting date 7/1/2019 Ending date 8/31/2019 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

**Total liabilities**

**\$129,998.94**

**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	\$3,596,240.00	
602	Less: Expenditures	(\$2,821,950.00)	
	Less: Encumbrances	\$0.00	(\$2,821,950.00)
	Total appropriated		\$774,290.00

Unappropriated:

770	Fund balance, July 1		(\$129,998.94)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$12.00)
	Total fund balance		\$644,279.06
	<b>Total liabilities and fund equity</b>		<b>\$774,278.00</b>

Starting date 7/1/2019 Ending date 8/31/2019 Fund: 55 EXTENDED DAY

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Assets and Resources

**Assets:**

101	Cash in bank		\$991,076.99
102 - 106	Cash Equivalents		\$1,253.37
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 \$_____)	\$47,974.65	\$47,974.65

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	(\$24,120.82)	(\$24,120.82)

**Total assets and resources**

**\$1,016,184.19**

Starting date 7/1/2019 Ending date 8/31/2019 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		\$869,941.97
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	\$1,161,726.24	
602	Less: Expenditures	(\$32,844.78)	
	Less: Encumbrances	(\$870,020.97)	(\$902,865.75)
	Total appropriated		\$1,128,802.46

Unappropriated:

770	Fund balance, July 1		\$970,729.10
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,161,726.24)
	Total fund balance		<b>\$937,805.32</b>
<b>Total liabilities and fund equity</b>			<b><u>\$1,016,184.19</u></b>

Starting date 7/1/2019 Ending date 8/31/2019 Fund: 60 ENTERPRISE - FOOD SERVICE

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Assets and Resources

**Assets:**

101	Cash in bank		\$236,283.11
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	(\$6,918.33)	(\$6,918.33)

**Total assets and resources**

**\$340,710.24**

Starting date 7/1/2019 Ending date 8/31/2019 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		\$923,362.86
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	\$1,143,049.00	
602	Less: Expenditures	(\$14,859.70)	
	Less: Encumbrances	(\$923,362.86)	(\$938,222.56)
	Total appropriated		\$1,128,189.30

Unappropriated:

770	Fund balance, July 1		\$230,822.67
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,129,000.00)
	Total fund balance		\$230,011.97
	<b>Total liabilities and fund equity</b>		<b>\$340,710.24</b>