

APPENDIX A
(REVISED)

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

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

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

BOARD SECRETARY

JULY 31, 2019

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

Assets and Resources

Assets:

101	Cash in bank		\$4,807,975.86
102 - 106	Cash Equivalents		\$300.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,736,860.58
117	Maintenance Reserve Account		\$230,609.02
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$2,415,993.00

Accounts Receivable:

132	Interfund	\$208,360.57	
141	Intergovernmental - State	\$1,060,363.72	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$50,730.78	
153, 154	Other (net of estimated uncollectable of \$_____)	\$151,072.79	\$1,470,527.86

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	(\$2,449,957.97)	\$64,680,293.03

Total assets and resources

\$76,342,559.35

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

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state	\$0.00
421	Accounts payable	\$1,322,246.94
431	Contracts payable	\$0.00
451	Loans payable	\$0.00
481	Deferred revenues	\$22,073.43
	Other current liabilities	\$0.00

Total liabilities

\$1,344,320.37

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$57,975,168.82
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	(\$275,258.05)	\$230,609.02
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	(\$2,509,725.92)	
	Less: Encumbrances	(\$58,448,649.20)	(\$60,958,375.12)
	Total appropriated		\$70,475,254.42

Unappropriated:

770	Fund balance, July 1	\$5,116,974.51	
771	Designated fund balance	\$0.00	
303	Budgeted fund balance	(\$593,989.95)	
	Total fund balance		\$74,998,238.98
	Total liabilities and fund equity		\$76,342,559.35

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

Assets and Resources

Assets:

101	Cash in bank		\$313,566.62
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	(\$219,576.00)	\$1,439,146.00

Total assets and resources

\$2,261,451.06

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

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state	\$0.00
421	Accounts payable	\$81,492.64
431	Contracts payable	\$0.00
451	Loans payable	\$0.00
481	Deferred revenues	\$168,534.47
	Other current liabilities	\$65,697.72

Total liabilities

\$315,724.83

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$689,129.33
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	\$2,073,445.47	
602	Less: Expenditures	(\$32,473.01)	
	Less: Encumbrances	(\$762,320.17)	(\$794,793.18)
	Total appropriated		\$1,278,652.29
			\$1,967,781.62

Unappropriated:

770	Fund balance, July 1	\$362,823.46
771	Designated fund balance	\$0.00
303	Budgeted fund balance	(\$384,878.85)
	Total fund balance	\$1,945,726.23
	Total liabilities and fund equity	\$2,261,451.06

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

Assets and Resources

Assets:

101	Cash in bank		\$450,286.27
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	(\$47.84)	(\$47.84)

Total assets and resources

\$463,042.06

Starting date 7/1/2019 Ending date 7/31/2019 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
	Total liabilities		\$83,189.37

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
	Total liabilities and fund equity			\$463,042.06

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

Assets and Resources

Assets:

101	Cash in bank		\$982,823.00
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	(\$2,823,648.00)	\$772,580.00

Total assets and resources

\$1,755,403.00

Starting date 7/1/2019 Ending date 7/31/2019 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	(\$1,840,825.00)		
	Less: Encumbrances	\$0.00	(\$1,840,825.00)	\$1,755,415.00
	Total appropriated			\$1,755,415.00

Unappropriated:

770	Fund balance, July 1		(\$129,998.94)	
771	Designated fund balance			\$0.00
303	Budgeted fund balance		(\$12.00)	
	Total fund balance			\$1,625,404.06
	Total liabilities and fund equity			<u>\$1,755,403.00</u>

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

Assets and Resources

Assets:

101	Cash in bank		\$982,086.44
102 - 106	Cash Equivalents		\$1,053.37
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	(\$6,092.23)	(\$6,092.23)

Total assets and resources

\$1,025,022.23

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

Total liabilities

\$78,378.87

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$824,187.80
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	(\$24,006.74)	
	Less: Encumbrances	(\$824,266.80)	(\$848,273.54)
	Total appropriated		\$1,137,640.50

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

\$946,643.36

Total liabilities and fund equity

\$1,025,022.23

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

Assets and Resources

Assets:

101	Cash in bank		\$226,922.97
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 \$_____)	\$17,905.13	\$17,905.13

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	(\$1,378.62)	(\$1,378.62)

Total assets and resources

\$355,569.94

Starting date 7/1/2019 Ending date 7/31/2019 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
	Total liabilities		\$110,698.27

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$18,600.98
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	\$0.00	
	Less: Encumbrances	(\$18,600.98)	(\$18,600.98)
	Total appropriated		\$1,143,049.00

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		\$244,871.67
	Total liabilities and fund equity		<u>\$355,569.94</u>