

**NUTLEY BOARD OF EDUCATION  
REPORT OF THE SECRETARY  
DATED SEPTEMBER 30, 2019**

BOARD SECRETARY'S MONTHLY CERTIFICATION  
BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF  
SEPTEMBER 30, 2019 NO BUDGETARY LINE ITEM ACCOUNT  
HAS BEEN OVEREXPENDED IN VIOLATION OF  
NJAC 6A:23-2.11(a).



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BOARD SECRETARY

SEPTEMBER 30, 2019

Starting date 7/1/2019 Ending date 9/30/2019 Fund: 10 GENERAL CURRENT EXPENSE

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Assets and Resources

**Assets:**

101	Cash in bank		\$6,650,339.93
102 - 106	Cash Equivalents		\$2,500.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,744,179.38
117	Maintenance Reserve Account		\$151,672.02
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$4,803,035.00

Accounts Receivable:

132	Interfund	\$202,245.20	
141	Intergovernmental - State	\$770,507.90	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$50,730.78	
153, 154	Other (net of estimated uncollectable of \$_____)	\$142,769.79	\$1,166,253.67

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	(\$16,447,846.58)	\$50,682,404.42

**Total assets and resources**

**\$66,200,384.42**

Starting date 7/1/2019 Ending date 9/30/2019 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
	<b>Total liabilities</b>		<b>\$24,673.43</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$51,688,937.49
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	\$69,301,741.61	
602	Less: Expenditures	(\$11,332,253.91)	
	Less: Encumbrances	(\$52,162,417.87)	(\$63,494,671.78)
	Total appropriated		\$61,652,726.43

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		<b>\$66,175,710.99</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$66,200,384.42</u></b>

Starting date 7/1/2019 Ending date 9/30/2019 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$269,779.69
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	(\$391,841.93)	\$1,266,880.07

**Total assets and resources**

**\$2,045,398.20**

Starting date 7/1/2019 Ending date 9/30/2019 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$44.99
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$168,534.47
	Other current liabilities		\$65,697.72
	<b>Total liabilities</b>		<b>\$234,277.18</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$875,375.68
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	\$2,035,828.02	
602	Less: Expenditures	(\$167,078.22)	
	Less: Encumbrances	(\$948,566.52)	(\$1,115,644.74)
	Total appropriated		\$1,795,558.96

Unappropriated:

770	Fund balance, July 1		\$362,823.46
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$347,261.40)
	Total fund balance		\$1,811,121.02
	<b>Total liabilities and fund equity</b>		<b><u>\$2,045,398.20</u></b>

Starting date 7/1/2019 Ending date 9/30/2019 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$450,286.32
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	(\$47.89)	(\$47.89)

**Total assets and resources**

**\$463,042.06**

Starting date 7/1/2019 Ending date 9/30/2019 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	\$539,987.29		
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	(\$24,773.91)	(\$24,773.91)	\$515,213.38
	Total appropriated			\$374,538.60
	Unappropriated:			
770	Fund balance, July 1		\$520,527.47	
771	Designated fund balance		\$0.00	
303	Budgeted fund balance		(\$515,213.38)	
	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 9/30/2019 Fund: 40 DEBT SERVICE FUNDS

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 9/30/2019 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	\$3,596,240.00	
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><u>\$774,278.00</u></b>

Starting date 7/1/2019 Ending date 9/30/2019 Fund: 55 EXTENDED DAY

Assets and Resources

**Assets:**

101	Cash in bank		\$979,213.52
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	(\$115,128.32)	(\$115,128.32)

**Total assets and resources**

**\$913,313.22**

Starting date 7/1/2019 Ending date 9/30/2019 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		\$949,579.02
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	\$1,186,845.94	
602	Less: Expenditures	(\$135,715.75)	
	Less: Encumbrances	(\$949,658.02)	(\$1,085,373.77)
	Total appropriated		\$1,051,051.19

Unappropriated:

770	Fund balance, July 1		\$970,729.10
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,186,845.94)
	Total fund balance		\$834,934.35
	<b>Total liabilities and fund equity</b>		<b><u>\$913,313.22</u></b>

Starting date 7/1/2019 Ending date 9/30/2019 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources

**Assets:**

101	Cash in bank		\$264,133.32
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	(\$100,534.83)	(\$100,534.83)

**Total assets and resources**

**\$274,943.95**

Starting date 7/1/2019 Ending date 9/30/2019 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		\$860,668.82
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	\$1,013,049.00	
602	Less: Expenditures	(\$80,625.99)	
	Less: Encumbrances	(\$860,668.82)	(\$941,294.81)
	Total appropriated		\$932,423.01

Unappropriated:

770	Fund balance, July 1		\$230,822.67
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$999,000.00)
	Total fund balance		\$164,245.68
	<b>Total liabilities and fund equity</b>		<b>\$274,943.95</b>