NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY DATED FEBRUARY 29, 2020

BOARD SECRETARY'S MONTHLY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF February 29, 2020 NO BUDGETARY LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATION OF NJAC 6A:23-2.11(a).

BOARD SECRETARY

Emmel Supplisher

February 29, 2020

Starting date 7/1/2019 Ending date 2/29/2020 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources Assets: 101 Cash in bank \$5,424,577.88 102 - 106 Cash Equivalents \$2,500.00 111 Investments \$0.00 \$2,751,411.60 116 Capital Reserve Account Maintenance Reserve Account \$151,672.02 117 **Emergency Reserve Account** 118 \$0.00 121 Tax levy Receivable \$0.00 Accounts Receivable: Interfund 132 \$54,483.91 \$1,342,042.08 141 Intergovernmental - State Intergovernmental - Federal \$0.00 142 143 Intergovernmental - Other \$0.00 \$5,429.64 Other (net of estimated uncollectable of \$_____) \$1,401,955.63 153, 154 Loans Receivable: 131 Interfund (\$5,429.64)151, 152 Other (Net of estimated uncollectable of \$_____ \$0.00 (\$5,429.64) Other Current Assets \$0.00 Resources: 301 Estimated revenues \$67,130,251.00 302 Less revenues (\$43,577,015.71)\$23,553,235.29 Total assets and resources \$33,279,922.78

Starting date 7/1/2019 Ending date 2/29/2020 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

770

771

303

Fund balance, July 1

Designated fund balance

Budgeted fund balance

411	Intergovernmental accounts paya	able - 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
Fur	nd Balance:				
Арр	ropriated:				
753,754	Reserve for encumbrances			\$23,898,279.07	
761	Capital reserve account - July		\$2,346,316.63		
604	Add: Increase in capital reserve		\$6,000.00		
307	Less: Bud. w/d cap. reserve eligi	ble costs	\$0.00		
309	Less: Bud. w/d cap. reserve exce	ess costs	\$0.00	\$2,352,316.63	
764	Maintenance reserve account - J	uly	\$514,773.02		
606	Add: Increase in maintenance re	serve	\$0.00		
310	Less: Bud. w/d from maintenance	e reserve	(\$354,195.05)	\$160,577.97	
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	er. 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	(\$41,709,127.66)			
	Less: Encumbrances	(\$23,898,279.07)	(\$65,607,406.73)	\$3,615,397.88	
	Total appropriated			\$30,026,571.55	
Una	appropriated:				
770	Fried halamas July 4			¢0.740.700.75	

Total fund balance \$33,255,249.35

\$3,749,730.75

(\$521,052.95)

\$0.00

Total liabilities and fund equity \$33,279,922.78

Starting date 7/1/2019 Ending date 2/29/2020 Fund: 20 SPECIAL REVENUE

Assets and Resources

	Assets:		
101	Cash in bank		(\$209,927.14)
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	(\$100,862.00)	
142	Intergovernmental - Federal	\$338,915.00	
143	Intergovernmental - Other	\$2,845.36	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$240,898.36
	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	\$1,967,613.00	
302	Less revenues	(\$691,550.47)	\$1,276,062.53
	Total assets and resources		<u>\$1,307,033.75</u>

Starting date 7/1/2019 Ending date 2/29/2020 Fund: 20 SPECIAL REVENUE

Liabilities and Fund Equity						
Liab	ilities:					
101	Cash in bank				(\$209,927.14)	
411	Intergovernmental accounts payable	e - state			\$75,993.00	
421	Accounts payable				\$0.00	
431	Contracts payable				\$0.00	
451	Loans payable				\$0.00	
481	Deferred revenues				\$179,062.24	
	Other current liabilities				\$44.99	
	Total liabilities				\$255,100.23	
Fund	d Balance:					
Appr	opriated:					
753,754	Reserve for encumbrances			\$524,306.68		
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 reser	ve	\$0.00			
310	Less: Bud. w/d from maintenance re	eserve	\$0.00	\$0.00		
766	Reserve for Cur. Exp. Emergencies	- July	\$0.00			
607	Add: Increase in cur. exp. emer. res	erve	\$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		\$2,244,817.17			
602	Less: Expenditures	(\$929,233.87)				
	Less: Encumbrances	(\$540,596.91)	(\$1,469,830.78)	\$774,986.39		
	Total appropriated			\$1,299,293.07		
Unar	ppropriated:					
770	Fund balance, July 1			\$0.00		
771	Designated fund balance			\$0.00		
303	Budgeted fund balance			(\$247,359.55)		
	Total fund balance				\$1,051,933.52	
	Total liabilities and fund equ	ity			<u>\$1,307,033.75</u>	

Total assets and resources

\$459,636.91

Starting date 7/1/2019 Ending date 2/29/2020 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources Assets: 101 Cash in bank \$446,881.17 102 - 106 Cash Equivalents \$0.00 \$0.00 111 Investments 116 Capital Reserve Account \$0.00 Maintenance Reserve Account \$0.00 117 **Emergency Reserve Account** 118 \$0.00 121 Tax levy Receivable \$0.00 Accounts Receivable: Interfund \$0.00 132 \$12,803.63 141 Intergovernmental - State 142 Intergovernmental - Federal \$0.00 143 Intergovernmental - Other \$0.00 Other (net of estimated uncollectable of \$_____) \$0.00 \$12,803.63 153, 154 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 (\$47.89)Less revenues (\$47.89)

Total fund balance

Total liabilities and fund equity

\$529,568.96

\$459,636.91

Starting date 7/1/2019 Ending date 2/29/2020 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts pa	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				(\$69,932.05)
	Total liabilities				(\$69,932.05)
Fu	nd Balance:				
Арі	oropriated:				
753,754	Reserve for encumbrances			\$21,368.76	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserv	е	\$0.00		
307	Less: Bud. w/d cap. reserve el	igible costs	\$0.00		
309	Less: Bud. w/d cap. reserve ex	cess 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 maintenar	nce reserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emerge	ncies - July	\$0.00		
607	Add: Increase in cur. exp. eme	r. reserve	\$0.00		
312	Less: Bud. w/d from cur. exp. e	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	(\$3,405.15)			
	Less: Encumbrances	(\$21,368.76)	(\$24,773.91)	\$515,213.38	
	Total appropriated			\$536,582.14	
Un	appropriated:				
770	Fund balance, July 1			\$508,200.20	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$515,213.38)	
	Total fund halance				\$500.500.00

Total assets and resources

\$130,002.00

Starting date 7/1/2019 Ending date 2/29/2020 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources Assets: 101 Cash in bank \$130,002.00 102 - 106 Cash Equivalents \$0.00 \$0.00 111 Investments 116 Capital Reserve Account \$0.00 Maintenance Reserve Account \$0.00 117 **Emergency Reserve Account** 118 \$0.00 121 Tax levy Receivable \$0.00 Accounts Receivable: Interfund \$0.00 132 \$0.00 141 Intergovernmental - State 142 Intergovernmental - Federal \$0.00 143 Intergovernmental - Other \$0.00 \$0.00 Other (net of estimated uncollectable of \$_____) \$0.00 153, 154 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 (\$3,596,228.00)Less revenues \$0.00

Total liabilities and fund equity

\$130,002.00

Starting date 7/1/2019 Ending date 2/29/2020 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
Fur	nd Balance:				
Арр	propriated:				
753,754	Reserve for encumbrances			\$0.00	
761	Capital reserve account - July	y	\$0.00		
604	Add: Increase in capital reser	Add: Increase in capital reserve			
307	Less: Bud. w/d cap. reserve	Less: Bud. w/d cap. reserve eligible costs			
309	Less: Bud. w/d cap. reserve	excess costs	\$0.00	\$0.00	
764	Maintenance reserve accoun	Maintenance reserve account - July			
606	Add: Increase in maintenance	e reserve	\$0.00		
310	Less: Bud. w/d from mainten	ance reserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emerg	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		\$3,596,240.00		
602	Less: Expenditures	(\$3,466,226.00)			
	Less: Encumbrances	\$0.00	(\$3,466,226.00)	\$130,014.00	
	Total appropriated			\$130,014.00	
Una	appropriated:				
770	Fund balance, July 1			(\$129,998.94)	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$12.00)	
	Total fund balance				\$3.06

Starting date 7/1/2019 Ending date 2/29/2020 Fund: 55 EXTENDED DAY

	Assets and Resources				
Asse	ts:				
101	Cash in bank		\$870,248.40		
102 - 106	Cash Equivalents		\$1,598.19		
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	unts Receivable:				
132	Interfund	\$0.00			
141	Intergovernmental - State	\$0.00			
141	Intergovernmental - State Intergovernmental - Federal	\$0.00			
143	-	\$0.00			
	Intergovernmental - Other	·	# 00.440.00		
153, 154	Other (net of estimated uncollectable of \$)	\$22,146.92	\$22,146.92		
Loan	s Receivable:				
131	Interfund	\$0.00			
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00		
Othe	r Current Assets		\$0.00		
Reso	ources:				
301	Estimated revenues	\$0.00			
302	Less revenues	(\$574,681.91)	(\$574,681.91)		
	Total assets and resources		\$319,311.60		

Total fund balance

Total liabilities and fund equity

\$319,311.60

\$319,311.60

Starting date 7/1/2019 Ending date 2/29/2020 Fund: 55 EXTENDED DAY

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts p	avable - 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				\$0.00
	Total liabilities				\$0.00
Fu	nd Balance:				
Арі	propriated:				
753,754	Reserve for encumbrances			\$438,445.00	
761	Capital reserve account - July	,	\$0.00		
604	Add: Increase in capital reserve		\$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	reserve	\$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		\$1,186,845.94		
602	Less: Expenditures	(\$704,234.46)			
	Less: Encumbrances	(\$438,445.00)	(\$1,142,679.46)	\$44,166.48	
	Total appropriated			\$482,611.48	
Una	appropriated:				
770	Fund balance, July 1			\$1,023,546.06	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$1,186,845.94)	

Total assets and resources

(\$300,964.94)

Starting date 7/1/2019 Ending date 2/29/2020 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources Assets: \$269,119.36 101 Cash in bank 102 - 106 Cash Equivalents \$225.00 111 Investments \$0.00 116 Capital Reserve Account \$0.00 Maintenance Reserve Account \$0.00 117 **Emergency Reserve Account** 118 \$0.00 121 Tax levy Receivable \$0.00 Accounts Receivable: Interfund \$0.00 132 \$0.00 141 Intergovernmental - State 142 Intergovernmental - Federal \$0.00 143 Intergovernmental - Other \$0.00 \$0.00 Other (net of estimated uncollectable of \$_____) \$0.00 153, 154 Loans Receivable: 131 Interfund \$0.00 151, 152 Other (Net of estimated uncollectable of \$_____ \$0.00 \$0.00 \$100,190.91 Other Current Assets Resources: 301 Estimated revenues \$0.00 302 (\$670,500.21) Less revenues (\$670,500.21)

Starting date 7/1/2019 Ending date 2/29/2020 Fund: 60 ENTERPRISE - FOOD SERVICE

Liabilities and Fund Equity

Liabilities:

\$97,257.0	D
\$97,257.0	C
\$0.0	O
\$0.0	0
	\$0.00

Appropriated:

753,754	Reserve for encumbrances			\$283,845.08	
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 reserv	ve	\$0.00		
310	Less: Bud. w/d from maintenance re	eserve	\$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	(\$645,605.33)			
	Less: Encumbrances	(\$297,894.08)	(\$943,499.41)	\$69,549.59	
	Total appropriated			\$353,394.67	
Unapp	propriated:				
770	Fund balance, July 1			\$247,383.39	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$999,000.00)	
	Total fund balance				

Total fund balance (\$398,221.94)

Total liabilities and fund equity (\$300,964.94)