NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY DATED JULY 31, 2020

BOARD SECRETARY'S MONTHLY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF JULY 31, 2020 NO BUDGETARY LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATION OF NJAC 6A:23-2.11(a).

Starting date 7/1/2019 Ending date 7/31/2020 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources Assets: 101 Cash in bank \$4,961,980.67 102 - 106 Cash Equivalents \$0.00 \$0.00 111 Investments Capital Reserve Account \$2,753,812.49 116 Maintenance Reserve Account \$151,672.02 117 **Emergency Reserve Account** 118 \$0.00 121 Tax levy Receivable \$2,367,226.00 Accounts Receivable: Interfund \$54,483.91 132 \$823,773.75 141 Intergovernmental - State Intergovernmental - Federal \$0.00 142 143 Intergovernmental - Other \$0.00 Other (net of estimated uncollectable of \$_____) \$5,975.68 \$884,233.34 153, 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 (\$71,833,452.90) (\$4,703,201.90) Total assets and resources \$6,410,292.98

Starting date 7/1/2019 Ending date 7/31/2020 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

451 481	Contracts payable Loans payable Deferred revenues	\$0.00 \$0.00 \$22,073.43
	Other current liabilities Total liabilities	\$0.00 \$29,481.79

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$44,763,101.87	
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	luly	\$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	ner. reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$69,247,804.61		
602	Less: Expenditures	(\$68,583,565.82)			
	Less: Encumbrances	(\$44,763,101.87)	(\$113,346,667.69)	(\$44,098,863.08)	
	Total appropriated			\$3,177,133.39	
Unapı	propriated:				
770	Fund balance, July 1			\$3,749,730.75	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$546,052.95)	
	Total fund balance				

Total fund balance \$6,380,811.19 \$6,410,292.98

Total liabilities and fund equity

Starting date 7/1/2019 Ending date 7/31/2020 Fund: 20 SPECIAL REVENUE

	Assets and Resources		
Asse	ets:		
101	Cash in bank		\$320,630.04
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
Acco	ounts Receivable:		
132	Interfund	\$0.00	
141	Intergovernmental - State	(\$112,332.60)	
142	Intergovernmental - Federal	\$338,915.00	
143	Intergovernmental - Other	\$2,845.36	
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$229,427.76
Loar	ns Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Othe	er Current Assets		\$0.00
Reso	ources:		
301	Estimated revenues	\$1,970,212.00	
302	Less revenues	(\$1,973,898.83)	(\$3,686.83)
	Total assets and resources		<u>\$546,370.97</u>

Total fund balance

Total liabilities and fund equity

\$367,263.74

\$546,370.97

Starting date 7/1/2019 Ending date 7/31/2020 Fund: 20 SPECIAL REVENUE

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				\$179,062.24
	Other current liabilities				\$44.99
	Total liabilities				\$179,107.23
Fu	nd Balance:				
Ap	propriated:				
753,754	Reserve for encumbrances			\$67,648.01	
761	Capital reserve account - Ju	ly	\$0.00		
604	Add: Increase in capital rese	erve	\$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	nt - July	\$0.00		
606	Add: Increase in maintenand	ce reserve	\$0.00		
310	Less: Bud. w/d from mainter	nance reserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emerg	gencies - July	\$0.00		
607	Add: Increase in cur. exp. er	mer. reserve	\$0.00		
312	Less: Bud. w/d from cur. exp	o. emer. reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$2,230,317.13		
602	Less: Expenditures	(\$1,616,502.65)			
	Less: Encumbrances	(\$83,938.24)	(\$1,700,440.89)	\$529,876.24	
	Total appropriated			\$597,524.25	
Un	appropriated:				
770	Fund balance, July 1			\$0.00	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$230,260.51)	

Starting date 7/1/2019 Ending date 7/31/2020 Fund: 30 CAPITAL PROJECTS FUNDS

Assets		Assets and Resources		
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 \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 \$0.00 Colter Current Assets \$0.00 Resources: 301 Estimated revenues \$0.00	A	ssets:		
1111 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 \$) \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 Colspan="2">C	101	Cash in bank		\$437,085.34
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 \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 \$0.00 Colspan="2">Colsp	102 - 106	Cash Equivalents		\$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 Loans Receivable: 131 Interfund \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 Other Current Assets \$0.00 Resources: 301 Estimated revenues	111	Investments		\$0.00
118	116	Capital Reserve Account		\$0.00
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 Loans Receivable: 131 Interfund \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 Other Current Assets \$0.00 Resources: 301 Estimated revenues \$0.00	117	Maintenance Reserve Account		\$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 \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 \$0.00 Colspan="3">Colspan="3">Resources: 301 Estimated revenues \$0.00	118	Emergency Reserve Account		\$0.00
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 Loans Receivable: 131 Interfund \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 Other Current Assets \$0.00 Resources: 301 Estimated revenues \$0.00	121	Tax levy Receivable		\$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 Loans Receivable: 131 Interfund \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 Other Current Assets \$0.00 Resources: 301 Estimated revenues \$0.00	A	ccounts Receivable:		
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 Other Current Assets \$0.00 Resources: 301 Estimated revenues \$0.00	132	Interfund	\$0.00	
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 Other Current Assets \$0.00 Resources: 301 Estimated revenues \$0.00	141	Intergovernmental - State	\$12,803.63	
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 Other Current Assets \$0.00 Resources: 301 Estimated revenues \$0.00	142	-		
Loans Receivable: 131	143	Intergovernmental - Other	\$0.00	
131 Interfund \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 Other Current Assets \$0.00 Resources: 301 Estimated revenues \$0.00	153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$12,803.63
131 Interfund \$0.00 151, 152 Other (Net of estimated uncollectable of \$) \$0.00 Other Current Assets \$0.00 Resources: 301 Estimated revenues \$0.00	lo	pans Receivable:		
151, 152 Other (Net of estimated uncollectable of \$) \$0.00 \$0.00 Other Current Assets \$0.00 Resources: 301 Estimated revenues \$0.00			\$0.00	
Other Current Assets \$0.00 Resources: 301 Estimated revenues \$0.00			·	\$0.00
Resources: 301 Estimated revenues \$0.00	·		,,,,,	·
301 Estimated revenues \$0.00	0	ther Current Assets		\$0.00
	R	esources:		
302 Less revenues (\$47.89) (\$47.89)	301	Estimated revenues	\$0.00	
	302	Less revenues	(\$47.89)	(\$47.89)
Total assets and resources \$449,841.08		Total assets and resources		<u>\$449,841.08</u>

Total fund balance

Total liabilities and fund equity

\$519,773.13

\$449,841.08

Starting date 7/1/2019 Ending date 7/31/2020 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts pay	able - 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:				
Ар	propriated:				
753,754	Reserve for encumbrances			\$11,572.93	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve		\$0.00		
307	Less: Bud. w/d cap. reserve elig	ible costs	\$0.00		
309	Less: Bud. w/d cap. reserve exc	ess costs	\$0.00	\$0.00	
764	Maintenance reserve account	July	\$0.00		
606	Add: Increase in maintenance re	eserve	\$0.00		
310	Less: Bud. w/d from maintenance	e reserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergence	cies - July	\$0.00		
607	Add: Increase in cur. exp. emer.	reserve	\$0.00		
312	Less: Bud. w/d from cur. exp. en	ner. 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	(\$13,200.98)			
	Less: Encumbrances	(\$11,572.93)	(\$24,773.91)	\$515,213.38	
	Total appropriated			\$526,786.31	
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				¢540.770.40

Starting date 7/1/2019 Ending date 7/31/2020 Fund: 40 DEBT SERVICE FUNDS

	Assets and Resources		
Asse	ets:		
101	Cash in bank		\$1,056,013.00
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
A a a a	ounts Receivable:		
		#0.00	
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
Loar	ns Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Othe	er Current Assets		\$0.00
Reso	ources:		
301	Estimated revenues	\$3,596,228.00	
302	Less revenues	(\$6,402,064.00)	(\$2,805,836.00)
	Total assets and resources		(\$1,749,823.00)

Total liabilities and fund equity

(\$1,749,823.00)

Starting date 7/1/2019 Ending date 7/31/2020 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts p	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				\$129,998.94
	Total liabilities				\$129,998.94
Fi	und Balance:				
Ap	ppropriated:				
753,754	Reserve for encumbrances			\$0.00	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reser	ve	\$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		\$3,596,240.00		
602	Less: Expenditures	(\$5,346,051.00)			
	Less: Encumbrances	\$0.00	(\$5,346,051.00)	(\$1,749,811.00)	
	Total appropriated			(\$1,749,811.00)	
Uı	nappropriated:				
770	Fund balance, July 1			(\$129,998.94)	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$12.00)	
	Total fund balance				(\$1,879,821.94)

Starting date 7/1/2019 Ending date 7/31/2020 Fund: 55 EXTENDED DAY

	Assets and Resources		
Asse	ets:		
101	Cash in bank		\$551,725.09
102 - 106	Cash Equivalents		\$1,398.19
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
٨٥٥٥	ounts Receivable:		
132	Interfund	\$0.00	
141		\$0.00	
	Intergovernmental - State	·	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$)	\$158,924.64	\$158,924.64
Loar	s Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Othe	er Current Assets		\$0.00
Reso	ources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$796,377.11)	(\$796,377.11)
	Total assets and resources		(\$84,329.19)

Starting date 7/1/2019 Ending date 7/31/2020 Fund: 55 EXTENDED DAY

Liabilities and Fund Equity

Liabilities:

303

Budgeted fund balance

Total fund balance

Total liabilities and fund equity

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				\$0.00
	Total liabilities				\$0.00
Fu	ınd Balance:				
A	ppropriated:				
753,754	Reserve for encumbrances			\$50,681.76	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserv	re	\$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 maintena	nce reserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emerge	ncies - July	\$0.00		
607	Add: Increase in cur. exp. eme	er. 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		\$1,186,845.94		
602	Less: Expenditures	(\$1,107,875.25)			
	Less: Encumbrances	(\$50,681.76)	(\$1,158,557.01)	\$28,288.93	
	Total appropriated			\$78,970.69	
Uı	nappropriated:				
770	Fund balance, July 1			\$1,023,546.06	
771	Designated fund balance			\$0.00	

(\$1,186,845.94)

(\$84,329.19)

(\$84,329.19)

Starting date 7/1/2019 Ending date 7/31/2020 Fund: 60 ENTERPRISE - FOOD SERVICE

	Assets and Resources		
Asse	ts:		
101	Cash in bank		\$262,318.50
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
A	unts 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
Loan	s Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Othe	r Current Assets		\$100,190.91
Reso	ources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$889,407.49)	(\$889,407.49)
	Total assets and resources		<u>(\$526,898.08)</u>

Liabilities and Fund Equity

Liabilities:

	Total liabilities	\$97,401.15
	Other current liabilities	\$97,257.00
481	Deferred revenues	\$0.00
451	Loans payable	\$0.00
431	Contracts payable	\$0.00
421	Accounts payable	\$144.15
411	Intergovernmental accounts payable - state	\$0.00

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			(\$14,049.00)	
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		\$1,013,049.00		
602	Less: Expenditures	(\$871,682.62)			
	Less: Encumbrances	\$0.00	(\$871,682.62)	\$141,366.38	
	Total appropriated			\$127,317.38	
Unap	propriated:				
770	Fund balance, July 1			\$247,383.39	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$999,000.00)	
Total fund halance					

Total fund balance (\$624,299.23)

Total liabilities and fund equity (\$526,898.08)