

APPENDIX A

**NUTLEY BOARD OF EDUCATION  
REPORT OF THE SECRETARY  
DATED NOVEMBER 30, 2020**

BOARD SECRETARY'S MONTHLY CERTIFICATION  
BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF  
NOVEMBER 30, 2020 NO BUDGETARY LINE ITEM ACCOUNT  
HAS BEEN OVEREXPENDED IN VIOLATION OF  
NJAC 6A:23-2.11(a).

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BOARD SECRETARY

NOVEMBER 30, 2020

Starting date 7/1/2020 Ending date 11/30/2020 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$7,810,597.13
102 - 106	Cash Equivalents		\$2,200.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,755,084.44
117	Maintenance Reserve Account		\$151,672.02
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$2,563,585.00

Accounts Receivable:

132	Interfund	\$54,483.91	
141	Intergovernmental - State	\$1,068,842.96	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$6,724.28	\$1,130,051.15

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	\$68,324,596.00	
302	Less revenues	(\$28,116,275.79)	\$40,208,320.21

**Total assets and resources**

**\$54,616,080.31**

Starting date 7/1/2020 Ending date 11/30/2020 Fund: 10 GENERAL CURRENT EXPENSE

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		\$22,073.43
	Other current liabilities		\$0.00
	<b>Total liabilities</b>		<b>\$22,073.43</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$33,901,291.69
761	Capital reserve account - July	\$2,352,316.63	
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	\$2,352,316.63
764	Maintenance reserve account - July	\$160,577.97	
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$160,577.97
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	\$72,433,848.20	
602	Less: Expenditures	(\$22,514,782.33)	
	Less: Encumbrances	(\$33,901,291.69)	(\$56,416,074.02)
	Total appropriated		\$52,431,960.47

Unappropriated:

770	Fund balance, July 1		\$5,672,624.41
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$3,510,578.00)
	Total fund balance		\$54,594,006.88
	<b>Total liabilities and fund equity</b>		<b>\$54,616,080.31</b>

Starting date 7/1/2020 Ending date 11/30/2020 Fund: 20 SPECIAL REVENUE

Assets and Resources

**Assets:**

101	Cash in bank		\$93,591.84
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	\$164,867.00	
142	Intergovernmental - Federal	\$338,915.00	
143	Intergovernmental - Other	\$2,845.36	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$506,627.36

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	\$1,842,467.00	
302	Less revenues	(\$856,713.19)	\$985,753.81

**Total assets and resources**

**\$1,585,973.01**

Starting date 7/1/2020 Ending date 11/30/2020 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		\$162,772.01
	Other current liabilities		\$44.99
	<b>Total liabilities</b>		<b>\$162,817.00</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$1,139,411.56
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	\$2,411,506.90	
602	Less: Expenditures	(\$633,304.88)	
	Less: Encumbrances	(\$1,139,411.56)	(\$1,772,716.44)
	Total appropriated		\$638,790.46
			\$1,778,202.02
	Unappropriated:		
770	Fund balance, July 1		\$184,400.93
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$539,446.94)
	Total fund balance		\$1,423,156.01
	<b>Total liabilities and fund equity</b>		<b>\$1,585,973.01</b>

Starting date 7/1/2020 Ending date 11/30/2020 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$437,085.34
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	\$0.00	\$0.00

**Total assets and resources**

**\$449,888.97**

Starting date 7/1/2020 Ending date 11/30/2020 Fund: 30 CAPITAL PROJECTS 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		(\$69,932.05)
	<b>Total liabilities</b>		<b>(\$69,932.05)</b>

Fund Balance:

Appropriated:

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 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	\$11,572.93	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	(\$11,572.93)	(\$11,572.93)
	Total appropriated		\$11,572.93

Unappropriated:

770	Fund balance, July 1		\$508,248.09
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$519,821.02
	<b>Total liabilities and fund equity</b>		<b><u>\$449,888.97</u></b>

Starting date 7/1/2020 Ending date 11/30/2020 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$312,759.00
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	\$3,462,300.00	
302	Less revenues	(\$3,032,033.00)	\$430,267.00

**Total assets and resources**

**\$743,026.00**



Starting date 7/1/2020 Ending date 11/30/2020 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
	<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	\$3,462,300.00	
602	Less: Expenditures	(\$2,849,276.00)	
	Less: Encumbrances	\$0.00	(\$2,849,276.00)
	Total appropriated		\$613,024.00

Unappropriated:

770	Fund balance, July 1		\$3.06
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$613,027.06
	<b>Total liabilities and fund equity</b>		<b>\$743,026.00</b>

Starting date 7/1/2020 Ending date 11/30/2020 Fund: 55 EXTENDED DAY

Assets and Resources

**Assets:**

101	Cash in bank		\$471,049.16
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

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 \$_____)	\$22,146.92	\$22,146.92

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	(\$5,115.66)	(\$5,115.66)

**Total assets and resources**

**\$489,678.61**

Starting date 7/1/2020 Ending date 11/30/2020 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		\$0.00
	Other current liabilities		\$0.00
	<b>Total liabilities</b>		<b>\$0.00</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$36,476.31
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	\$1,189,726.24	
602	Less: Expenditures	(\$90,519.10)	
	Less: Encumbrances	(\$36,476.31)	(\$126,995.41)
	Total appropriated		\$1,099,207.14

Unappropriated:

770	Fund balance, July 1		\$580,197.71
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,189,726.24)
	Total fund balance		\$489,678.61
	<b>Total liabilities and fund equity</b>		<b><u>\$489,678.61</u></b>

Starting date 7/1/2020 Ending date 11/30/2020 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources

**Assets:**

101	Cash in bank		\$228,702.73
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

\$100,190.91

**Resources:**

301	Estimated revenues	\$0.00	
302	Less revenues	(\$87,685.84)	(\$87,685.84)

**Total assets and resources**

**\$241,207.80**

Starting date 7/1/2020 Ending date 11/30/2020 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		\$0.00
	Other current liabilities		\$97,257.00
	<b>Total liabilities</b>		<b>\$97,257.00</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$691,507.16
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	\$999,000.00	
602	Less: Expenditures	(\$120,842.54)	
	Less: Encumbrances	(\$691,507.16)	(\$812,349.70)
	Total appropriated		\$878,157.46
	Unappropriated:		
770	Fund balance, July 1		\$264,793.34
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$999,000.00)
	Total fund balance		\$143,950.80
	<b>Total liabilities and fund equity</b>		<b><u>\$241,207.80</u></b>