APPENDIX A

NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY DATED February 28, 2021

BOARD SECRETARY'S MONTHLY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF February 28, 2021 NO BUDGETARY LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATION OF NJAC 6A:23-2.11(a).

Total assets and resources

\$36,441,712.29

Starting date 7/1/2020 Ending date 2/28/2021 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources Assets: 101 Cash in bank \$7,523,094.23 102 - 106 Cash Equivalents \$2,200.00 111 Investments \$0.00 116 Capital Reserve Account \$2,756,024.86 Maintenance Reserve Account 117 \$151,672.02 118 **Emergency Reserve Account** \$0.00 Tax levy Receivable \$0.00 121 Accounts Receivable: Interfund 132 \$54,483.91 Intergovernmental - State \$1,076,025.58 141 142 Intergovernmental - Federal \$0.00 143 Intergovernmental - Other \$0.00 153, 154 Other (net of estimated uncollectable of \$_____) \$5,429.64 \$1,135,939.13 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 (\$43,446,384.31)\$24,878,211.69

Total liabilities and fund equity

\$36,441,712.29

Starting date 7/1/2020 Ending date 2/20

Ending date 2/28/2021 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

\$1000 ### \$10000 ### \$1000 ### \$100000 ### \$10000 ### \$10000 ### \$10000 ### \$10000 ### \$10000 ### \$10000 ### \$10000 ### \$10000 ### \$10000 ### \$100000 ### \$10000 ### \$10000 ### \$10000 ### \$10000 ### \$10000 ### \$10000 ### \$100000 ### \$100000 ### \$10000 ### \$10000 ### \$10000 ### \$10000 ### \$1000000 ### \$100000 ### \$100000 ### \$100000 ### \$100000 ### \$1000000 ### \$1000000 ### \$1000000 ### \$1000000 ### \$1000000 ### \$100000 ### \$1000000 ### \$10000000 ### \$1000000 ### \$10000000 ### \$100000
A31
Loans payable \$0.00 ### Deferred revenues \$22,073.43 Other current liabilities \$0.00 ### Total liabilities \$0.00 ### Fund Balance:
Deferred revenues \$22,073.43 Other current liabilities \$0.000 Total liabilities
Other current liabilities \$0.00 Total liabilities \$356,989.62 Fund Balance:
Fund Balance:
Fund Balance:
Appropriated: 753,754 Reserve for encumbrances \$19,541,056.10 761 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
Reserve for encumbrances \$19,541,056.10 761 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
Capital reserve account - July \$2,352,316.63 Add: Increase in capital reserve \$0.00 Less: Bud. w/d cap. reserve eligible costs \$0.00 Less: Bud. w/d cap. reserve excess costs \$0.00 \$2,352,316.63
Add: Increase in capital reserve \$0.00 Less: Bud. w/d cap. reserve eligible costs \$0.00 Less: Bud. w/d cap. reserve excess costs \$0.00 \$2,352,316.63
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
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
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 (\$41,024,066.54)
Less: Encumbrances (\$19,541,056.10) (\$60,565,122.64) \$11,868,725.56
Total appropriated \$33,922,676.26
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 \$36,084,722.67

Estimated revenues

Total assets and resources

Less revenues

301

302

\$744,644.81

\$1,095,843.49

Starting date 7/1/2020 Ending date 2/28/2021 Fund: 20 SPECIAL REVENUE

Assets and Resources Assets: 101 Cash in bank (\$101,804.68) 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 \$0.00 121 Tax levy Receivable Accounts Receivable: Interfund \$0.00 132 \$111,243.00 Intergovernmental - State 141 142 Intergovernmental - Federal \$338,915.00 143 Intergovernmental - Other \$2,845.36 Other (net of estimated uncollectable of \$_____) \$0.00 \$453,003.36 153, 154 Loans Receivable: \$0.00 131 Interfund \$0.00 \$0.00 151, 152 Other (Net of estimated uncollectable of \$_____ \$0.00 Other Current Assets Resources:

\$1,842,467.00

(\$1,097,822.19)

Total liabilities and fund equity

\$1,095,843.49

Starting date 7/1/2020 Ending date 2/28/2021 Fund: 20 SPECIAL REVENUE

		Liabilities an	d Fund Equity		
Liat	pilities:				
101	Cash in bank				(\$101,804.68)
411	Intergovernmental accounts pa	vahle - state			\$0.00
424	-				\$55.261.24
431	Contracts payable				\$0.00
451	Loans payable				\$0.00
481	Deferred revenues				\$162,772.01
	Other current liabilities				\$44.99
	Total liabilities				\$218,078.24
Fun	d Balance:				
Арр	ropriated:				
753,754	Reserve for encumbrances			\$665,042.17	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve	•	\$0.00		
307	Less: Bud. w/d cap. reserve eliq	gible 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 r	reserve	\$0.00		
310	Less: Bud. w/d from maintenan	ce reserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergen	icies - July	\$0.00		
607	Add; Increase in cur. exp. emer	r. reserve	\$0.00		
312	Less: Bud. w/d from cur. exp. e	mer. reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$2,414,546.90		
602	Less: Expenditures	(\$1,178,695.64)			
	Less: Encumbrances	(\$665,042.17)	(\$1,843,737.81)	\$570,809.09	
	Total appropriated			\$1,235,851.26	
Una	appropriated:				
770	Fund balance, July 1			\$184,400.93	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$542,486.94)	
	Total fund balance				\$877,765.25

302

Less revenues

Total assets and resources

\$0.00

\$449,888.97

\$0.00

Starting date 7/1/2020 Ending date 2/28/2021 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources Assets: \$437,085.34 101 Cash in bank 102 - 106 Cash Equivalents \$0.00 \$0.00 111 Investments \$0.00 116 Capital Reserve Account Maintenance Reserve Account \$0.00 117 **Emergency Reserve Account** \$0.00 118 \$0.00 121 Tax levy Receivable Accounts Receivable: \$0.00 Interfund 132 \$12,803.63 Intergovernmental - State 141 Intergovernmental - Federal \$0.00 142 Intergovernmental - Other 143 \$0.00 \$0.00 \$12,803.63 Other (net of estimated uncollectable of \$_____) 153, 154 Loans Receivable: 131 Interfund \$0.00 \$0.00 Other (Net of estimated uncollectable of \$_____ \$0.00 151, 152 \$0.00 Other Current Assets Resources: \$0.00 301 Estimated revenues

\$449,888.97

Starting date 7/1/2020

Ending date 2/28/2021

Total liabilities and fund equity

Fund: 30

CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

411	Intergovernmental accounts paya	able - state			\$0.00
424	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)
Fur	nd Balance:				
App	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 eligi	ble costs	\$0.00		
309	Less: Bud. w/d cap. reserve exce	ess costs	\$0.00	\$0.00	
764	Maintenance reserve account	luly	\$0.00		
606	Add: Increase in maintenance re	serve	\$0.00		
310	Less: Bud. w/d from maintenance	e reserve	\$0.00	\$0.00	
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. en	ner. 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)	\$0.00	
	Total appropriated			\$11,572.93	
Un	appropriated:				
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

Starting date 7/1/2020

Ending date 2/28/2021

Fund: 40

DEBT SERVICE FUNDS

Assets and Resources					
A	ssets:				
101	Cash in bank		\$27,264.00		
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		
А	ccounts 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		
L	oans Receivable:				
131	Interfund	\$0.00			
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00		
C	Other Current Assets		\$0.00		
R	Resources:				
301	Estimated revenues	\$3,462,300.00			
302	Less revenues	(\$3,359,564.00)	\$102,736.00		
	Total assets and resources		\$130,000.00		

Starting date 7/1/2020

Ending date 2/28/2021

Fund: 40 D

DEBT SERVICE FUNDS

Liabilities and Fund Equity

411	Intergovernmental accounts payable - st	ate			\$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
Fun	d Balance:				
App	ropriated:				
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 cost	s	\$0.00		
309	Less: Bud. w/d cap. reserve excess cost	s	\$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 reserv	re	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergencies - Jul	у	\$0.00		
607	Add: Increase in cur. exp. emer. reserve		\$0.00		
312	Less: Bud. w/d from cur. exp. emer. rese	erve	\$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 (\$3,4	162,302.00)			
	Less: Encumbrances	\$0.00	(\$3,462,302.00)	(\$2.00)	
	Total appropriated			(\$2.00)	
Una	ppropriated:				
770	Fund balance, July 1			\$3.06	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			\$0.00	
	Total fund balance				\$1.06
	Total liabilities and fund equity				<u>\$130,000.00</u>

Total assets and resources

\$467,425.18

Starting date 7/1/2020 Ending date 2/28/2021 Fund: 55 EXTENDED DAY

Assets and Resources						
	Assets:					
101	Cash in bank		\$417,444.45			
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 \$)	\$53,663.67	\$53,663.67			
	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	\$0.00				
302	Less revenues	(\$5,281.13)	(\$5,281.13)			

Starting date 7/1/2020 Ending date 2/28/2021 Fund: 55 EXTENDED DAY

Liabilities and Fund Equity

411	Intergovernmental accounts pa	yable - 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
Fun	d Balance:				
Арр	ropriated:				
753,754	Reserve for encumbrances			\$17,584.08	
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 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. Emerge	ncies - July	\$0.00		
607	Add: Increase in cur. exp. eme	r. 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	(\$112,772.53)			
	Less: Encumbrances	(\$17,584.08)	(\$130,356.61)	\$1,059,369.63	
	Total appropriated			\$1,076,953.71	
Una	appropriated:				
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				\$467,425.18
	Total liabilities and fun	d equity			\$467,425. <u>18</u>

Starting date 7/1/2020 Ending date 2/28/2021 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources Assets: 101 Cash in bank \$330,246.31 Cash Equivalents \$0.00 102 - 106 \$0.00 111 Investments \$0.00 116 Capital Reserve Account \$0.00 117 Maintenance Reserve Account 118 **Emergency Reserve Account** \$0.00 \$0.00 Tax levy Receivable 121 Accounts Receivable: \$0.00 Interfund 132 \$0.00 Intergovernmental - State 141 \$0.00 142 Intergovernmental - Federal \$0.00 143 Intergovernmental - Other \$0.00 Other (net of estimated uncollectable of \$_____) \$0.00 153, 154 Loans Receivable: \$0.00 131 Interfund Other (Net of estimated uncollectable of \$_____ \$0.00 \$0.00 151, 152 \$100,190.91 Other Current Assets Resources: 301 Estimated revenues \$0.00 302 (\$341,054.44) (\$341,054.44) Less revenues Total assets and resources \$89,382.78

\$89,382.78

Ending date 2/28/2021

Total liabilities and fund equity

Fund: 60

ENTERPRISE - FOOD SERVICE

Liabilities and Fund Equity

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
	Total liabilities				\$97,257.00
Fun	d Balance:				
Аррі	ropriated:				
753,754	Reserve for encumbrances			\$571,202.69	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve		\$0.00		
307	Less: Bud. w/d cap. reserve eligible co	osts	\$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 res	erve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergencies -	July	\$0.00		
607	Add: Increase in cur. exp. emer. reser	ve	\$0.00		
312	Less: Bud. w/d from cur. exp. emer. re	eserve	\$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	(\$272,667.56)			
	Less: Encumbrances	(\$571,202.69)	(\$843,870.25)	\$155,129.75	
	Total appropriated			\$726,332.44	
Una	ppropriated:				
770	Fund balance, July 1			\$264,793.34	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$999,000.00)	
	Total fund balance				(\$7,874.22)