

APPENDIX A

**NUTLEY BOARD OF EDUCATION  
REPORT OF THE SECRETARY  
DATED April 30, 2021**

BOARD SECRETARY'S MONTHLY CERTIFICATION  
BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF  
April 30, 2021 NO BUDGETARY LINE ITEM ACCOUNT  
HAS BEEN OVEREXPENDED IN VIOLATION OF  
NJAC 6A:23-2.11(a).

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BOARD SECRETARY

April 30, 2021

Starting date 7/1/2020 Ending date 4/30/2021 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:			
101	Cash in bank		\$6,082,296.25
102 - 106	Cash Equivalents		\$2,200.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,756,558.43
117	Maintenance Reserve Account		\$151,672.02
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
Accounts Receivable:			
132	Interfund	\$54,483.91	
141	Intergovernmental - State	\$4,382,737.95	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$28,521.33	\$4,465,743.19
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	(\$58,926,635.18)	\$9,397,960.82
<b>Total assets and resources</b>			<b><u>\$22,851,001.07</u></b>

Starting date 7/1/2020 Ending date 4/30/2021 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		\$10,869,076.35
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	(\$54,279,861.57)	
	Less: Encumbrances	(\$10,869,076.35)	(\$65,148,937.92)
	Total appropriated		\$20,666,881.23
	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		\$22,828,927.64
	<b>Total liabilities and fund equity</b>		<b>\$22,851,001.07</b>

Starting date 7/1/2020 Ending date 4/30/2021 Fund: 20 SPECIAL REVENUE

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Assets and Resources

Assets:			
101	Cash in bank		(\$162,331.28)
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	\$40,390.50	
142	Intergovernmental - Federal	\$338,915.00	
143	Intergovernmental - Other	\$2,845.36	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$382,150.86
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	(\$1,299,264.69)	\$543,202.31
<b>Total assets and resources</b>			<b><u>\$763,021.89</u></b>

Starting date 7/1/2020 Ending date 4/30/2021 Fund: 20 SPECIAL REVENUE

Liabilities and Fund Equity

Liabilities:

101	Cash in bank				(\$162,331.28)
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				\$435,968.76
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		\$2,608,216.15		
602	Less: Expenditures	(\$1,456,256.00)			
	Less: Encumbrances	(\$435,968.76)	(\$1,892,224.76)		\$715,991.39
	Total appropriated				\$1,151,960.15
	Unappropriated:				
770	Fund balance, July 1				\$184,400.93
771	Designated fund balance				\$0.00
303	Budgeted fund balance				(\$736,156.19)
	Total fund balance				<b>\$600,204.89</b>
	<b>Total liabilities and fund equity</b>				<b><u>\$763,021.89</u></b>

Starting date 7/1/2020 Ending date 4/30/2021 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

<b>Assets:</b>			
101	Cash in bank		\$436,492.75
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
<b>Accounts Receivable:</b>			
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
<b>Loans Receivable:</b>			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
Other Current Assets			\$315,511.43
<b>Resources:</b>			
301	Estimated revenues	\$0.00	
302	Less revenues	\$0.00	\$0.00
<b>Total assets and resources</b>			<b><u>\$764,807.81</u></b>

Starting date 7/1/2020 Ending date 4/30/2021 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		\$245,579.38
	<b>Total liabilities</b>		<b>\$245,579.38</b>

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$130,361.31
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	\$11,572.93	
602	Less: Expenditures	(\$592.59)	
	Less: Encumbrances	(\$130,361.31)	(\$119,380.97)
	Total appropriated		\$10,980.34

Unappropriated:

770	Fund balance, July 1		\$508,248.09
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$519,228.43
	<b>Total liabilities and fund equity</b>		<b>\$764,807.81</b>

Starting date 7/1/2020 Ending date 4/30/2021 Fund: 40 DEBT SERVICE FUNDS

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Assets and Resources

Assets:

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

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	(\$3,359,564.00)	\$102,736.00

**Total assets and resources**

**\$130,000.00**



Starting date 7/1/2020 Ending date 4/30/2021 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	(\$3,462,302.00)	
	Less: Encumbrances	\$0.00	(\$3,462,302.00)
	<b>Total appropriated</b>		<b>(\$2.00)</b>

Unappropriated:

770	Fund balance, July 1		\$3.06
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	<b>Total fund balance</b>		<b>\$1.06</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$130,000.00</u></b>

Starting date 7/1/2020 Ending date 4/30/2021 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:			
101	Cash in bank		\$407,902.90
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 \$ _____)	\$53,835.67	\$53,835.67
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	(\$5,368.06)	(\$5,368.06)
<b>Total assets and resources</b>			<b><u>\$457,968.70</u></b>

Starting date 7/1/2020 Ending date 4/30/2021 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		\$8,658.90
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	(\$122,229.01)	
	Less: Encumbrances	(\$8,658.90)	(\$130,887.91)
	Total appropriated		\$1,067,497.23

Unappropriated:

770	Fund balance, July 1		\$580,197.71
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,189,726.24)
	<b>Total fund balance</b>		<b>\$457,968.70</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$457,968.70</u></b>

Starting date 7/1/2020 Ending date 4/30/2021 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources

<b>Assets:</b>			
101	Cash in bank		\$451,824.33
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
<b>Accounts Receivable:</b>			
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
<b>Loans Receivable:</b>			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
Other Current Assets			\$100,190.91
<b>Resources:</b>			
301	Estimated revenues	\$0.00	
302	Less revenues	(\$647,500.12)	(\$647,500.12)
<b>Total assets and resources</b>			<b><u>(\$95,484.88)</u></b>

Starting date 7/1/2020 Ending date 4/30/2021 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		\$386,852.33
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	(\$457,535.22)	
	Less: Encumbrances	(\$386,852.33)	(\$844,387.55)
	Total appropriated		\$541,464.78
	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		(\$192,741.88)
	<b>Total liabilities and fund equity</b>		<b>(\$95,484.88)</b>