

APPENDIX A
(REVISED)

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

BOARD SECRETARY'S MONTHLY CERTIFICATION
BUDGETARY LINE ITEM STATUS

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

BOARD SECRETARY

June 30, 2021

Starting date 7/1/2020 Ending date 6/30/2021 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$2,393,697.40
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,756,983.97
117	Maintenance Reserve Account		\$151,672.02
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$2,657,084.00

Accounts Receivable:

132	Interfund	\$594.54	
141	Intergovernmental - State	\$3,165,723.99	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$200,155.60	\$3,366,474.13

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	\$68,324,596.00	
302	Less revenues	(\$72,284,261.24)	(\$3,959,665.24)

Total assets and resources

\$7,366,246.28

Starting date 7/1/2020 Ending date 6/30/2021 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$288,401.44
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00
	Total liabilities		\$288,401.44

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		(\$143,856.29)
761	Capital reserve account - July	\$1,267,866.38	
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	\$1,267,866.38
764	Maintenance reserve account - July	\$514,773.02	
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$514,773.02
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	\$72,981,185.20	
602	Less: Expenditures	(\$68,889,196.96)	
	Less: Encumbrances	(\$392,604.96)	(\$69,281,801.92)
	Total appropriated		\$5,338,166.39
	Unappropriated:		
770	Fund balance, July 1		\$5,797,593.45
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$4,057,915.00)
	Total fund balance		\$7,077,844.84
	Total liabilities and fund equity		<u>\$7,366,246.28</u>

Starting date 7/1/2020 Ending date 6/30/2021 Fund: 20 SPECIAL REVENUE

Assets and Resources

Assets:

101	Cash in bank		\$115,203.61
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	\$14,906.50	
142	Intergovernmental - Federal	\$315,616.00	
143	Intergovernmental - Other	\$2,845.36	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$1,775.00	\$335,142.86

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	\$1,874,421.00	
302	Less revenues	(\$2,165,460.16)	(\$291,039.16)

Total assets and resources

\$159,307.31

Starting date 7/1/2020 Ending date 6/30/2021 Fund: 20 SPECIAL REVENUE

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$148,682.00
421	Accounts payable		\$9,488.44
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$176,130.94
	Other current liabilities		\$1,691.99
	Total liabilities		\$335,993.37

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$471,001.21
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	\$2,725,320.62	
602	Less: Expenditures	(\$2,080,700.02)	
	Less: Encumbrances	(\$471,001.21)	(\$2,551,701.23)
	Total appropriated		\$644,620.60
	Unappropriated:		
770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$821,306.66)
	Total fund balance		(\$176,686.06)
	Total liabilities and fund equity		<u>\$159,307.31</u>

Starting date 7/1/2020 Ending date 6/30/2021 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash In bank		\$1,403,707.80
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

\$315,511.43

Resources:

301	Estimated revenues	\$1,000,000.00	
302	Less revenues	(\$1,080,000.00)	(\$80,000.00)

Total assets and resources

\$1,639,219.23

Starting date 7/1/2020 Ending date 6/30/2021 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$37,913.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$315,511.43
	Total liabilities		\$353,424.43

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$1,228,526.56
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	\$2,638,919.11	
602	Less: Expenditures	(\$1,283,261.70)	
	Less: Encumbrances	(\$154,065.31)	(\$1,437,327.01)
	Total appropriated		\$2,430,118.66

Unappropriated:

770	Fund balance, July 1		\$483,022.32
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,627,346.18)
	Total fund balance		\$1,285,794.80
	Total liabilities and fund equity		<u>\$1,639,219.23</u>

Starting date 7/1/2020 Ending date 6/30/2021 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$0.00
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	(\$3,462,298.94)	\$1.06

Total assets and resources

\$1.06

Starting date 7/1/2020 Ending date 6/30/2021 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		\$0.00
	Total liabilities		\$0.00

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)
	Total appropriated		(\$2.00)
	Unappropriated:		
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		\$1.06

Starting date 7/1/2020 Ending date 6/30/2021 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

101	Cash in bank		\$398,713.97
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 \$ _____)	\$31,688.75	\$31,688.75

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	(\$5,435.61)	(\$5,435.61)

Total assets and resources

\$424,967.11

Starting date 7/1/2020 Ending date 6/30/2021 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
	Total liabilities		\$0.00

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$600.00
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	
308	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	(\$131,685.49)	
	Less: Encumbrances	(\$600.00)	(\$132,285.49)
	Total appropriated		\$1,057,440.75

Unappropriated:

770	Fund balance, July 1		\$556,652.60
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,189,726.24)
	Total fund balance		\$424,967.11
	Total liabilities and fund equity		<u>\$424,967.11</u>

Starting date 7/1/2020 Ending date 6/30/2021 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources

Assets:

101	Cash in bank		\$483,204.31
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	\$2,757.06	
142	Intergovernmental - Federal	\$26,073.32	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	(\$16,898.28)	\$11,932.10

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$99,521.61

Resources:

301	Estimated revenues	\$0.00	
302	Less revenues	(\$900,961.97)	(\$900,961.97)

Total assets and resources

(\$306,303.95)

Starting date 7/1/2020 Ending date 6/30/2021 Fund: 60 ENTERPRISE - FOOD SERVICE

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$21,314.95
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$22,683.24
	Other current liabilities		\$72,493.00
	Total liabilities		\$116,491.19

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$61,947.73
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	(\$691,487.44)	
	Less: Encumbrances	(\$61,947.73)	(\$753,435.17)
	Total appropriated		\$307,512.56
	Unappropriated:		
770	Fund balance, July 1		\$268,692.30
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$999,000.00)
	Total fund balance		(\$422,795.14)
	Total liabilities and fund equity		<u>(\$306,303.95)</u>