# 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).

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

	Assets and Resources		
As	sets:		
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
Ac	counts 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
La	ans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Of	her Current Assets		\$0.00
Re	esources:		
301	Estimated revenues	\$68,324,596.00	
302	Less revenues	(\$72,284,261.24)	(\$3,959,665.24)
	Total assets and resources		<b>\$7,366,246.28</b>

Total fund balance

Total liabilities and fund equity

\$7,077,844.84

\$7,366,246.28

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

Starting date 7/1/2020 Ending date 6/30/2021 Fund: 10 GENERAL CURRENT EXPENSE					
	Liabilities:	Liabilities ar	nd Fund Equity		
411	Intergovernmental account	is 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 llabilities				\$288,401.44
	Fund Balance:				
	Appropriated:				
753,754	Reserve for encumbrances	3		(\$143,856.29)	
761	Capital reserve account - J	luly	\$1,267,866.38		
604	Add: Increase in capital re-	serve	\$0.00		
307	Less: Bud. w/d cap. reserv	e eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserv	e excess costs	\$0.00	\$1,267,866.38	
764	Maintenance reserve acco	unt - July	\$514,773.02		
606	Add: Increase in maintena	nce reserve	\$0.00		
310	Less: Bud, w/d from maint	enance reserve	\$0.00	\$514,773,02	
766	Reserve for Cur. Exp. Eme	ergencies - July	\$0.00		
607	Add: Increase in cur. exp.	emer. reserve	\$0.00		
312	Less: Bud. w/d from cur. e	xp. emer. reserve	\$0.00	\$0,00	
762	Adult education programs			\$0.00	
750-752,76	X 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)	\$3,699,383.28	
	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)	

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		<u>\$159,307.31</u>

Total fund balance

Total liabilities and fund equity

(\$176,686.06)

\$159,307.31

Startin	g date	7/1/2020	Ending date	e 6/30/2021	Fund: 20	SPECIAL R	EVENUE	
				<u>Liabili</u>	ties and Fund	Equity		
	Liabili	ties:						
-								
411		_	intal accounts pay	able - state				\$148,682.00
421		Accounts paya						<b>\$9,488.44</b>
431		Contracts paya						\$0.00
451		Loans payable						\$0.00
481		Deferred rever						\$176,130.94
		Other current I	labilities					\$1,691,99
		Total lial	bilities					\$335,993.37
	Fund	Balance:						
	Approp	oriated:						
753,754		Reserve for en	ncumbrances				\$471,001.21	
761		Capital reserve	e account - July			\$0.00		
604		Add: Increase	in capital reserve			\$0.00		
307		Less: Bud. w/o	մ cap, reserve elig	ible costs		\$0.00		
309		Less: Bud. w/d	d cap. reserve exc	ess costs		\$0.00	\$0.00	
764		Maintenance r	eserve account	July		\$0.00		
606		Add: Increase	in maintenance re	eserve		\$0.00		
310		Less: Bud, w/c	d from maintenanc	ce reserve		\$0.00	\$0.00	
766		Reserve for Ci	ur, Exp. Emergeno	cles - July		\$0.00		
607		Add: Increase	in cur. exp. emer.	reserve		\$0.00		
312		Less: Bud. w/c	f from cur. exp. en	ner, reserve		\$0.00	\$0,00	
762		Adult educatio	n programs				\$0.00	
750-752,76	бх	Other reserves	s				\$0.00	
601		Appropriations	3		\$2	2,725,320.62		
602		Less: Expendi	tures	(\$2,080,700.0	32)			
		Less: Encumb	rances	(\$471,001.	21) (\$2	,551,701.23)	\$173,619.39	
		Total appropria	ated				\$644,620.60	
	Unapp	ropriated:						
770		Fund balance,	, July 1				\$0.00	
771		Designated fur	nd balance				\$0.00	
303		Budgeted fund	d balance				(\$821,306.66)	

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)	(\$80,000.90)
	Total assets and resources		<b>\$1,639,219.23</b>

Total liabilities and fund equity

\$1,639,219,23

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

	<u>Liabllities and</u>	d Fund Equity		
Li	abilities:			
411	Intergovernmental accounts payable - state			\$0.00
421	Accounts payable			\$37,913.00
131	Contracts payable			\$0.00
161	Loans payable			\$0.00
81	Deferred revenues			\$0.00
	Other current liabilities			\$315,511.43
	Total liabilities			\$353,424.43
FL	und Balance:			
A	ppropriated:			
53,754	Reserve for encumbrances		\$1,228,526.56	
61	Capital reserve account - July	\$0.00		
34	Add: Increase in capital reserve	\$0.00		
07	Less: Bud. w/d cap. reserve eligible costs	\$0.00		
9	Less: Bud. w/d cap, reserve excess costs	\$0.00	\$0.00	
64	Maintenance reserve account - July	\$0.00		
06	Add: Increase in maintenance reserve	\$0.00		
10	Less: Bud. w/d from maintenance reserve	\$0,00	\$0.00	
36	Reserve for Cur. Exp. Emergencies - July	\$0.00		
37	Add: Increase in cur. exp. emer. reserve	\$0.00		
12	Less: Bud. w/d from cur. exp. emer. reserve	\$0,00	\$0.00	
62	Adult education programs		\$0.00	
50-752,76x	Other reserves		\$0.00	
01	Appropriations	\$2,638,919.11		
02	Less: Expenditures (\$1,283,261.70)			
	Less: Encumbrances (\$154,065.31)	(\$1,437,327.01)	\$1,201,592.10	•
	Total appropriated		\$2,430,118.66	
Ur	nappropriated:			
70	Fund balance, July 1		\$483,022.32	
71	Designated fund balance		\$0,00	
03	Budgeted fund balance		(\$1,627,346.18)	
	Total fund balance			\$1,285,794.80

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

	Assets and Resources		
As	ssets:		
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
Ad	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
Lo	pans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
0	ther Current Assets		\$0.00
R	esources:		
301	Estimated revenues	\$3,462,300.00	
302	Less revenues	(\$3,462,298.94)	\$1.06
	Total assets and resources		<u>\$1.06</u>

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

		<u>Liabilities an</u>	d Fund Equity		
Lia	bilities:				
411	Intergovernmental accounts paya	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				\$0.00
	Total liabilities				\$0,00
Fui	nd Balance:				
Арт	propriated:				
53,754	Reserve for encumbrances			\$0.00	
61	Capital reserve account - July		\$0.00		
04	Add: Increase in capital reserve		\$0.00		
107	Less: Bud. w/d cap. reserve eligi	ble costs	\$0.00		
09	Less; Bud. w/d cap. reserve exce	ess costs	\$0.00	\$0.00	
64	Maintenance reserve account - J	uly	\$0.00		
606	Add: Increase in maintenance re	serve	\$0.00		
110	Less: Bud. w/d from maintenanc	e reserve	\$0.00	\$0.00	
66	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	net, 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)	(\$2.00)	
	Total appropriated			(\$2.00)	
Un	appropriated:				
70	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>\$1.06</u>

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		<u>\$424,967.11</u>

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

		Liabilities and	Fund Equity		
Lia	abilities:	Esabilities and	s and Equity		
411	Intergovernmental accounts par	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
Fυ	and Balance:				
Ар	ppropriated:				
753,754	Reserve for encumbrances			\$600.00	
761	Capital reserve account - July		\$0.00		
604	Add; Increase in capital reserve	9	\$0.00		
307	Less: Bud. w/d cap. reserve ell	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	reserve	\$0.00		
310	Less: Bud, w/d from maintenar	ce reserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emerger	ocies - 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		\$1,189,726.24		
602	Less: Expenditures	(\$131,685.49)			
	Less: Encumbrances	(\$600.00)	(\$132,285.49)	\$1,057,440.75	
	Total appropriated			\$1,058,040.75	
Un	nappropriated:				
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	l equity			<u>\$424,967.11</u>

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

	Assets and Resources		
As	esets:		
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
Ad	counts 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
Lo	oans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Ot	ther Current Assets		\$99,521.61
Re	esources:		
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. <del>9</del> 5
431	Contracts payable	\$0.00
451	Loans payable	\$6.00
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)	\$245,564.83
	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>