

**NUTLEY BOARD OF EDUCATION
REPORT OF THE SECRETARY
DATED SEPTEMBER 20, 2021**

BOARD SECRETARY'S MONTHLY CERTIFICATION
BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF
September 20, 2021 NO BUDGETARY LINE ITEM ACCOUNT
HAS BEEN OVEREXPENDED IN VIOLATION OF
NJAC 6A:23-2.11(a).

BOARD SECRETARY

September 20, 2021

Starting date 7/1/2020 Ending date 8/31/2021 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$6,179,592.84
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,757,271.57
117	Maintenance Reserve Account		\$151,672.02
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$52,624,991.00

Accounts Receivable:

132	Interfund	\$594.54	
141	Intergovernmental - State	\$11,512,046.59	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$11,155.40	\$11,523,796.53

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	(\$139,424,971.62)	(\$71,100,375.62)

Total assets and resources

\$2,136,948.34

Starting date 7/1/2020 Ending date 8/31/2021 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$1,686.71
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00
	Total liabilities		\$1,686.71

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$59,740,999.24
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	(\$73,831,780.17)	
	Less: Encumbrances	(\$60,277,460.49)	(\$134,109,240.66)
	Total appropriated		\$395,583.18

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		\$2,135,261.63
	Total liabilities and fund equity		\$2,136,948.34

Starting date 7/1/2020 Ending date 8/31/2021 Fund: 20 SPECIAL REVENUE

Assets and Resources

Assets:

101	Cash in bank			(\$1,169,405.94)
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	\$406,489.00		
143	Intergovernmental - Other	\$2,845.36		
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,775.00		\$426,015.86

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	\$2,413,124.00		
302	Less revenues	(\$2,473,568.16)		(\$60,444.16)

Total assets and resources

(\$803,834.24)

Starting date 7/1/2020 Ending date 8/31/2021 Fund: 20 SPECIAL REVENUE

Liabilities and Fund Equity

Liabilities:

101	Cash in bank			(\$1,169,405.94)
411	Intergovernmental accounts payable - state			\$148,682.00
421	Accounts payable			\$13,000.19
431	Contracts payable			\$0.00
451	Loans payable			\$0.00
481	Deferred revenues			\$176,130.94
	Other current liabilities			\$1,691.99
	Total liabilities			\$339,505.12

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$648,248.35
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		\$4,050,330.27	
602	Less: Expenditures	(\$3,586,056.32)		
	Less: Encumbrances	(\$648,248.35)	(\$4,234,304.67)	(\$183,974.40)
	Total appropriated			\$464,273.95
	Unappropriated:			
770	Fund balance, July 1			\$0.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$1,607,613.31)
	Total fund balance			(\$1,143,339.36)
	Total liabilities and fund equity			(\$803,834.24)

Starting date 7/1/2020 Ending date 8/31/2021 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 8/31/2021 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		\$1,276,321.87
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	(\$201,860.62)	(\$1,485,122.32)
	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		\$1,639,219.23

Starting date 7/1/2020 Ending date 8/31/2021 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$180,776.00
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		\$259,204.00

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	(\$6,795,303.94)	(\$3,333,003.94)

Total assets and resources

(\$2,893,023.94)

Starting date 7/1/2020 Ending date 8/31/2021 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	(\$6,355,327.00)	
	Less: Encumbrances	\$0.00	(\$6,355,327.00)
	Total appropriated		(\$2,893,027.00)

Unappropriated:

770	Fund balance, July 1		\$3.06
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00

	Total fund balance		(\$2,893,023.94)
	Total liabilities and fund equity		(\$2,893,023.94)

Starting date 7/1/2020 Ending date 8/31/2021 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

101	Cash in bank		\$413,897.12
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	(\$30,233.17)	(\$30,233.17)

Total assets and resources

\$415,352.70

Starting date 7/1/2020 Ending date 8/31/2021 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		\$153,529.69
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	\$2,420,091.24	
602	Less: Expenditures	(\$141,299.90)	
	Less: Encumbrances	(\$153,529.69)	(\$294,829.59)
	Total appropriated		\$2,278,791.34

Unappropriated:

770	Fund balance, July 1		\$556,652.60
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$2,420,091.24)
	Total fund balance		\$415,352.70
	Total liabilities and fund equity		<u>\$415,352.70</u>

Starting date 7/1/2020 Ending date 8/31/2021 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources

Assets:

101	Cash in bank		\$619,918.43
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 \$_____)	(\$26,342.88)	\$2,487.50

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	(\$1,050,137.44)	(\$1,050,137.44)

Total assets and resources

(\$328,209.90)

Starting date 7/1/2020 Ending date 8/31/2021 Fund: 60 ENTERPRISE - FOOD SERVICE

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$897.50
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$22,683.24
	Other current liabilities		\$72,493.00
	Total liabilities		\$96,073.74

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$1,042,378.37
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	(\$692,975.94)	
	Less: Encumbrances	(\$1,042,378.37)	(\$1,735,354.31)
	Total appropriated		\$306,024.06

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		(\$424,283.64)
	Total liabilities and fund equity		(\$328,209.90)