# NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY DATED SEPTEMBER 30, 2021

BOARD SECRETARY'S MONTHLY CERTIFICATION BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF September 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 9/30/2021 Fund: 10 GENERAL CURRENT EXPENSE

	Assets and Resources		
As	ssets:		
101	Cash in bank		\$8,091,968.39
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,757,392.14
117	Maintenance Reserve Account		\$151,672.02
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$47,448,773.00
A	ccounts Receivable:		
132	Interfund	\$594.54	
141	Intergovernmental - State	\$9,819,078.71	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$244,377.69	
153, 154	Other (net of estimated uncollectable of \$)	\$66,801.94	\$10,130,852.88
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	\$68,324,596.00	
302	Less revenues	(\$141,340,528.45)	(\$73,015,932.45)
	Total assets and resources		(\$4,435,274.02)

Ending date 9/30/2021 Fund: 10 GENERAL CURRENT EXPENSE Starting date 7/1/2020

# **Liabilities and Fund Equity**

# Liabilities:

481	Deferred revenues Other current liabilities	\$0.00 \$0.00	
451	Loans payable	\$0.00 \$0.00	
431	Contracts payable	\$0.00	
421	Accounts payable	(\$37,913.00)	
411	Intergovernmental accounts payable - state	\$0.00	

### Fund Balance:

Appre	opriated:				
753,754	Reserve for encumbrances			\$54,147,472.04	
761	Capital reserve account - July		\$1,267,866.38		
604	Add: Increase in capital reserv	re	\$0.00		
307	Less: Bud. w/d cap. reserve el	igible costs	\$0.00		
309	Less: Bud. w/d cap. reserve ex	xcess 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 maintena	nce reserve	\$0.00	\$514,773.02	
766	Reserve for Cur. Exp. Emerge	ncies - 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	(\$80,364,402.82)			
	Less: Encumbrances	(\$54,683,933.29)	(\$135,048,336.11)	(\$62,067,150.91)	
	Total appropriated			(\$6,137,039.47)	
Unap	opropriated:				
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				(\$4,397,361.02)
	Total liabilities and fun	d equity			(\$4,435,274.02)

Total liabilities and fund equity

Starting date 7/1/2020 Ending date 9/30/2021 Fund: 20 SPECIAL REVENUE

**Assets and Resources** Assets: (\$737,803.38) Cash in bank 101 \$0.00 102 - 106 Cash Equivalents \$0.00 111 Investments \$0.00 Capital Reserve Account 116 \$0.00 Maintenance Reserve Account 117 \$0.00 **Emergency Reserve Account** 118 \$0.00 121 Tax levy Receivable Accounts Receivable: \$0.00 132 Interfund \$14,906.50 Intergovernmental - State 141 \$406,489.00 Intergovernmental - Federal 142 \$2,845.36 Intergovernmental - Other 143 \$1,775.00 \$426,015.86 Other (net of estimated uncollectable of \$\_\_\_\_\_) 153, 154 Loans Receivable: \$0.00 131 Interfund \$0.00 Other (Net of estimated uncollectable of \$\_\_\_\_\_) \$0.00 151, 152 \$0.00 Other Current Assets Resources: \$2,847,281.66 301 Estimated revenues (\$2,520,690.16) \$326,591.50 Less revenues 302 \$14,803.98 Total assets and resources

Starting date 7/1/2020 Ending date 9/30/2021 Fund: 20 SPECIAL REVENUE

		<u>Liabilities and</u>	d Fund Equity		
Lia	bilities:				
101	Cash in bank				(\$737,803.38)
411	Intergovernmental accounts payable	- state			\$148,682.00
121	Accounts payable				\$0.00
131	Contracts payable				\$0.00
51	Loans payable				\$0.00
181	Deferred revenues				\$176,130.94
	Other current liabilities				\$1,691.99
	Total liabilities				\$326,504.93
Fur	nd Balance:				
Арр	propriated:				
53,754	Reserve for encumbrances			\$796,250.58	
31	Capital reserve account - July		\$0.00		
)4	Add: Increase in capital reserve		\$0.00		
07	Less: Bud. w/d cap. reserve eligible o	costs	\$0.00		
09	Less: Bud, w/d cap, reserve excess of	costs	\$0.00	\$0.00	
54	Maintenance reserve account - July		\$0.00		
06	Add: Increase in maintenance reserv	е	\$0.00		
10	Less: Bud. w/d from maintenance res	serve	\$0.00	\$0.00	
66	Reserve for Cur. Exp. Emergencies -	July	\$0.00		
07	Add: Increase in cur. exp. emer, rese	rve	\$0.00		
12	Less: Bud. w/d from cur. exp. emer. r	eserve	\$0.00	\$0.00	
62	Adult education programs			\$0.00	
50-752,76x	Other reserves			\$0.00	
01	Appropriations		\$4,399,907.34		
02	Less: Expenditures (3	\$3,188,575.57)			
	Less: Encumbrances	(\$796,250.58)	(\$3,984,826.15)	\$415,081.19	
	Total appropriated			\$1,211,331.77	
Un	appropriated:				
70	Fund balance, July 1			\$0.00	
71	Designated fund balance			\$0.00	
03	Budgeted fund balance			(\$1,523,032.72)	
	Total fund balance				(\$311,700.95)
	Total liabilities and fund equi	ty			<u>\$14,803.98</u>

Starting date 7/1/2020 Ending date 9/30/2021 Fund: 30 CAPITAL PROJECTS FUNDS

	Assets and Resources		
А	ssets:		
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
А	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
. L	oans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
C	Other Current Assets		\$315,511.43
F	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

Ending date 9/30/2021 Fund: 30 CAPITAL PROJECTS FUNDS Starting date 7/1/2020

# Liabilities and Fund Equity

# Liabilities:

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

# Fund Balance:

Appro	opriated:				
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 eligib	ole costs	\$0.00		
309	Less: Bud. w/d cap. reserve exce	ss costs	\$0.00	\$0.00	
764	Maintenance reserve account - J	uły	\$0.00		
606	Add: Increase in maintenance res	serve	\$0.00		
310	Less: Bud. w/d from maintenance	e reserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergenci	es - July	\$0.00		
607	Add: Increase in cur. exp. emer. reserve		\$0.00		
312	Less: Bud. w/d from cur. exp. em	er. 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)	\$1,153,796.79	
	Total appropriated			\$2,430,118.66	
Unaj	ppropriated:				
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 e	equity			\$1,639,219.23

Total liabilities and fund equity

Starting date 7/1/2020

Ending date 9/30/2021

Fund: 40 DEBT SERVICE FUNDS

	Assets and Resources		
As	esets:		
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
Ac	counts 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	(\$6,795,303.94)	(\$3,333,003.94)
	Total assets and resources		(\$2,893,023.94)

Total liabilities and fund equity

(\$2,893,023.94)

Starting date 7/1/2020 Ending date 9/30/2021 Fund: 40 DEBT SERVICE FUNDS

# Liabilities and Fund Equity

# Liabilities:

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
	Fund Balance:				
	Appropriated:				
753,754	Reserve for encumbrances			\$0.00	
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 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 maintena	nce 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	
750-752,76	X 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)	(\$2,893,027.00)	
	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	/An one pag C ()
	Total fund balance				(\$2,893,023.94)

Starting date 7/1/2020 Ending date 9/30/2021 Fund: 55 EXTENDED DAY

	Assets and Resources		
	Assets:		
101	Cash in bank		\$474,357.56
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
A	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
l	Loans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
•	Other Current Assets		\$0.00
1	Resources:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$132,156.08)	(\$132,156.08)
	Total assets and resources		<u>\$373,890.23</u>

Ending date 9/30/2021 Fund: 55 EXTENDED DAY Starting date 7/1/2020

# **Liabilities and Fund Equity**

# Liabilities:

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

#### Fund Balance:

# Appropriated:

	- p - 1 - 1 - 1 - 1				
753,754	Reserve for encumbrances			\$144,379.77	
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	1	\$0.00		
606	Add: Increase in maintenance rese	rve	\$0.00		
310	Less: Bud. w/d from maintenance r	eserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergencies	s - July	\$0.00		
607	Add: Increase in cur. exp. emer. res	serve	\$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	(\$182,762.37)			
	Less: Encumbrances	(\$144,379.77)	(\$327,142.14)	\$2,092,949.10	
	Total appropriated			\$2,237,328.87	
Una	ppropriated:				
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				\$373,890.23
	Total liabilities and fund eq	uitv			\$373,890.23

\$373,890.23 Total liabilities and fund equity

Starting date 7/1/2020 Ending date 9/30/2021 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources						
A	ssets:					
101	Cash in bank		\$426,748.65			
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			
A	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			
L	oans Receivable:					
131	Interfund	\$0.00				
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00			
C	Other Current Assets		\$99,521.61			
Resources:						
301	Estimated revenues	\$0.00				
302	Less revenues	(\$1,055,648.11)	(\$1,055,648.11)			
	Total assets and resources		(\$526,890.35)			

Starting date 7/1/2020 Ending date 9/30/2021 Fund: 60 ENTERPRISE - FOOD SERVICE

# Liabilities and Fund Equity

# Liabilities:

771

Designated fund balance

411	Intergovernmental accounts payab	ole - state			\$0.00
421	Accounts payable				\$0.00
431	Contracts payable				\$0.00
451	Loans payable				\$0.00
481	Deferred revenues				\$22,683.24
	Other current liabilities				\$72,493.00
Total liabilities					\$95,176.24
Fi	and Balance:				
Ap	propriated:				
753,754	Reserve for encumbrances			\$932,191.60	
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 - Ju	ly	\$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. Emergencie	s - 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	(\$890,758.89)			
	Less: Encumbrances	(\$932,191.60)	(\$1,822,950.49)	(\$823,950.49)	
	Total appropriated			\$108,241.11	
U	nappropriated:				
770	Fund balance, July 1			\$268,692.30	

303 Budgeted fund balance (\$999,000.00)

Total fund balance (\$622,066.59)

Total liabilities and fund equity (\$526,890.35)

\$0.00