

APPENDIX A

**NUTLEY BOARD OF EDUCATION
REPORT OF THE SECRETARY
DATED OCTOBER 31, 2021**

BOARD SECRETARY'S MONTHLY CERTIFICATION
BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF
OCTOBER 31, 2021 NO BUDGETARY LINE ITEM ACCOUNT
HAS BEEN OVEREXPENDED IN VIOLATION OF
NJAC 6A:23-2.11(a).

BOARD SECRETARY

OCTOBER 31, 2021

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

Assets and Resources

Assets:

101	Cash in bank		\$8,325,023.71
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,757,516.73
117	Maintenance Reserve Account		\$151,672.02
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$42,272,555.00

Accounts Receivable:

132	Interfund	\$594.54	
141	Intergovernmental - State	\$8,192,905.71	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$109,318.57	
153, 154	Other (net of estimated uncollectable of \$_____)	\$175,596.99	\$8,478,415.81

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	(\$140,676,405.28)	(\$72,351,809.28)

Total assets and resources

(\$10,366,626.01)

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

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$60,737.65
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00
	Total liabilities		\$60,737.65

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$49,901,688.96
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	\$74,502,120.69	
602	Less: Expenditures	(\$86,428,919.21)	
	Less: Encumbrances	(\$49,901,688.96)	(\$136,330,608.17)
	Total appropriated		(\$10,144,159.12)

Unappropriated:

770	Fund balance, July 1		\$5,295,645.95
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$5,578,850.49)
	Total fund balance		(\$10,427,363.66)
	Total liabilities and fund equity		(\$10,366,626.01)

Starting date 7/1/2020 Ending date 10/31/2021 Fund: 20 SPECIAL REVENUE

Assets and Resources

Assets:

101	Cash in bank		(\$917,564.81)
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	\$14,095.50	
142	Intergovernmental - Federal	\$357,520.00	
143	Intergovernmental - Other	\$2,845.36	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,775.00	\$376,235.86

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	\$4,066,215.69	
302	Less revenues	(\$2,700,134.01)	\$1,366,081.68

Total assets and resources

\$824,752.73

Starting date 7/1/2020 **Ending date** 10/31/2021 **Fund:** 20 **SPECIAL REVENUE**

Liabilities and Fund Equity

Liabilities:

101	Cash in bank	(917,564.81)
411	Intergovernmental accounts payable - state	\$0.00
421	Accounts payable	\$28,360.70
431	Contracts payable	\$0.00
451	Loans payable	\$0.00
481	Deferred revenues	\$176,130.94
	Other current liabilities	\$1,691.99

Total liabilities

\$206,183.63

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$685,252.87
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		\$4,434,638.19	
602	Less: Expenditures	(\$3,477,239.55)		
	Less: Encumbrances	(\$685,252.87)	(\$4,162,492.42)	\$272,145.77
	Total appropriated			\$957,398.64

Unappropriated:

770	Fund balance, July 1	\$0.00	
771	Designated fund balance	\$0.00	
303	Budgeted fund balance	(\$338,829.54)	
	Total fund balance		\$618,569.10
	Total liabilities and fund equity		\$824,752.73

Starting date 7/1/2020 Ending date 10/31/2021 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$1,284,955.80
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

\$1,520,467.23

Starting date 7/1/2020 Ending date 10/31/2021 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		\$315,511.43
	Total liabilities		\$315,511.43

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$617,247.67
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	\$2,627,346.18	
602	Less: Expenditures	(\$1,329,586.95)	
	Less: Encumbrances	(\$617,247.67)	(\$1,946,834.62)
	Total appropriated		\$1,297,759.23

Unappropriated:

770	Fund balance, July 1		\$1,534,542.75
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,627,346.18)
	Total fund balance		\$1,204,955.80
	Total liabilities and fund equity		<u>\$1,520,467.23</u>

Starting date 7/1/2020 Ending date 10/31/2021 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 10/31/2021 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)	(\$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
	Total fund balance			(\$2,893,023.94)
	Total liabilities and fund equity			(\$2,893,023.94)

Starting date 7/1/2020 Ending date 10/31/2021 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

101	Cash in bank		\$469,036.19
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	(\$212,369.77)	(\$212,369.77)

Total assets and resources

\$288,355.17

Starting date 7/1/2020 Ending date 10/31/2021 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		\$135,010.39
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	(\$268,297.43)	
	Less: Encumbrances	(\$135,010.39)	(\$403,307.82)
	Total appropriated		\$2,016,783.42
			\$2,151,793.81

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		\$288,355.17
	Total liabilities and fund equity		<u>\$288,355.17</u>

Starting date 7/1/2020 Ending date 10/31/2021 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources

Assets:

101	Cash in bank		\$287,243.62
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	(\$1,081,799.81)	(\$1,081,799.81)

Total assets and resources

(\$692,547.08)

Starting date 7/1/2020 Ending date 10/31/2021 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		\$22,683.24
	Other current liabilities		\$72,493.00
	Total liabilities		\$95,176.24

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$834,567.77
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	\$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	(\$1,056,415.62)	
	Less: Encumbrances	(\$834,567.77)	(\$1,890,983.39)
	Total appropriated		(\$57,415.62)

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		(\$787,723.32)
	Total liabilities and fund equity		(\$692,547.08)