

APPENDIX A

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

BOARD SECRETARY'S MONTHLY CERTIFICATION
BUDGETARY LINE ITEM STATUS

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

BOARD SECRETARY

DECEMBER 31, 2021

Starting date 7/1/2021 Ending date 12/31/2021 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$6,906,934.53
102 - 106	Cash Equivalents		\$200.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,757,761.94
117	Maintenance Reserve Account		\$151,672.02
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$31,917,752.00

Accounts Receivable:

132	Interfund	\$594.54	
141	Intergovernmental - State	\$6,596,603.71	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$293.16	
153, 154	Other (net of estimated uncollectable of \$_____)	\$161,428.73	\$6,758,920.14

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	(\$69,206,292.51)	(\$69,206,292.51)

Total assets and resources

(\$20,713,051.88)

Starting date 7/1/2021 Ending date 12/31/2021 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$45,648.40
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00
	Total liabilities		\$45,648.40

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$36,941,510.57
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	\$72,925,857.13	
602	Less: Expenditures	(\$30,998,411.64)	
	Less: Encumbrances	(\$36,895,770.57)	(\$67,894,182.21)
	Total appropriated		\$43,755,824.89

Unappropriated:

770	Fund balance, July 1		\$8,088,419.34
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$72,602,944.51)
	Total fund balance		(\$20,758,700.28)
	Total liabilities and fund equity		(\$20,713,051.88)

Starting date 7/1/2021 Ending date 12/31/2021 Fund: 20 SPECIAL REVENUE

Assets and Resources

Assets:

101	Cash in bank		(\$1,346,484.50)
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	\$93,235.00	
143	Intergovernmental - Other	\$2,845.36	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,775.00	\$111,950.86

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	\$538,703.00	
302	Less revenues	(\$643,290.85)	(\$104,587.85)

Total assets and resources

(\$1,339,121.49)

Starting date 7/1/2021 Ending date 12/31/2021 Fund: 20 SPECIAL REVENUE

Liabilities and Fund Equity

Liabilities:

101	Cash in bank			(\$1,346,484.50)
411	Intergovernmental accounts payable - state			(\$138,397.00)
421	Accounts payable			(\$13,116.00)
431	Contracts payable			\$0.00
451	Loans payable			\$0.00
481	Deferred revenues			\$176,130.94
	Other current liabilities			\$1,691.99
	Total liabilities			\$26,309.93

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$553,007.36
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	\$2,890,421.23		
602	Less: Expenditures	(\$1,562,046.57)		
	Less: Encumbrances	(\$553,007.36)	(\$2,115,053.93)	\$775,367.30
	Total appropriated			\$1,328,374.66

Unappropriated:

770	Fund balance, July 1			(\$370,164.78)
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$2,323,641.30)
	Total fund balance			(\$1,365,431.42)
	Total liabilities and fund equity			(\$1,339,121.49)

Starting date 7/1/2021 Ending date 12/31/2021 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$1,283,955.80
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			\$233,048.60
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Resources:

301	Estimated revenues	\$0.00	
302	Less revenues	\$0.00	\$0.00

Total assets and resources

\$1,517,004.40

Starting date 7/1/2021 Ending date 12/31/2021 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		\$233,048.60
	Total liabilities		\$233,048.60

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$616,247.67
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	\$34,684.34	
602	Less: Expenditures (\$47,325.25)		
	Less: Encumbrances (\$616,247.67)	(\$663,572.92)	(\$628,888.58)
	Total appropriated		(\$12,640.91)

Unappropriated:

770	Fund balance, July 1		\$1,296,596.71
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$1,283,955.80
	Total liabilities and fund equity		<u>\$1,517,004.40</u>

Starting date 7/1/2021 Ending date 12/31/2021 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	\$0.00	
302	Less revenues	(\$3,333,005.00)	(\$3,333,005.00)

Total assets and resources

(\$2,893,025.00)

Starting date 7/1/2021 Ending date 12/31/2021 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	\$3,468,734.00	
602	Less: Expenditures	(\$2,893,025.00)	
	Less: Encumbrances	\$0.00	(\$2,893,025.00)
	Total appropriated		\$575,709.00

Unappropriated:

770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$3,468,734.00)
	Total fund balance		(\$2,893,025.00)
	Total liabilities and fund equity		(\$2,893,025.00)

Starting date 7/1/2021 Ending date 12/31/2021 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

101	Cash in bank		\$456,362.36
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 \$_____)	\$31,715.75	\$31,715.75

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	(\$349,537.94)	(\$349,537.94)

Total assets and resources

\$138,540.17

Starting date 7/1/2021 Ending date 12/31/2021 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		\$117,271.55
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	\$1,287,103.90	
602	Less: Expenditures (\$291,862.55)		
	Less: Encumbrances (\$117,271.55)	(\$409,134.10)	\$877,969.80
	Total appropriated		\$995,241.35

Unappropriated:

770	Fund balance, July 1		\$430,402.72
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,287,103.90)
	Total fund balance		\$138,540.17
	Total liabilities and fund equity		<u>\$138,540.17</u>

Starting date 7/1/2021 Ending date 12/31/2021 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources

Assets:

101	Cash in bank		\$176,298.74
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	(\$325,302.88)	(\$325,302.88)

Total assets and resources

(\$46,995.03)

Starting date 7/1/2021 Ending date 12/31/2021 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		\$519,161.08
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	\$66,847.73	
602	Less: Expenditures	(\$738,040.81)	
	Less: Encumbrances	(\$519,161.08)	(\$1,257,201.89)
	Total appropriated		(\$671,193.08)

Unappropriated:

770	Fund balance, July 1		\$529,021.81
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		(\$142,171.27)
	Total liabilities and fund equity		<u>(\$46,995.03)</u>