

APPENDIX A

**NUTLEY BOARD OF EDUCATION
REPORT OF THE SECRETARY
DATED JANUARY 31, 2022**

BOARD SECRETARY'S MONTHLY CERTIFICATION
BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF
JANUARY 31, 2022 NO BUDGETARY LINE ITEM ACCOUNT
HAS BEEN OVEREXPENDED IN VIOLATION OF
NJAC 6A:23-2.11(a).

BOARD SECRETARY

JANUARY 31, 2022

Starting date 7/1/2021 Ending date 1/31/2022 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$6,529,782.17
102 - 106	Cash Equivalents		\$200.00
111	Investments		\$0.00
116	Capital Reserve Account		\$2,757,886.57
117	Maintenance Reserve Account		\$151,672.02
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$26,554,532.00

Accounts Receivable:

132	Interfund	\$594.54	
141	Intergovernmental - State	\$5,798,452.71	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$3,336.47	
153, 154	Other (net of estimated uncollectable of \$_____)	\$159,324.73	\$5,961,708.45

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	(\$69,215,397.68)	(\$69,215,397.68)

Total assets and resources

(\$27,259,616.47)

Starting date 7/1/2021 Ending date 1/31/2022 Fund: 10 GENERAL CURRENT EXPENSE

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		\$30,757,411.50
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	(\$37,499,327.83)	
	Less: Encumbrances	(\$30,711,671.50)	(\$68,210,999.33)
	Total appropriated		\$37,254,908.70

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		(\$27,259,616.47)
	Total liabilities and fund equity		(\$27,259,616.47)

Starting date 7/1/2021 Ending date 1/31/2022 Fund: 20 SPECIAL REVENUE

Assets and Resources

Assets:

101	Cash in bank		(\$1,490,742.92)
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	\$3,000,626.23	
302	Less revenues	(\$675,649.85)	\$2,324,976.38

Total assets and resources

\$946,184.32

Starting date 7/1/2021 Ending date 1/31/2022 Fund: 20 SPECIAL REVENUE

Liabilities and Fund Equity

Liabilities:

101	Cash in bank			(\$1,490,742.92)
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			\$610,059.64
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
301	Appropriations	\$3,000,626.23		
302	Less: Expenditures	(\$1,738,663.99)		
	Less: Encumbrances	(\$610,059.64)	(\$2,348,723.63)	\$651,902.60
	Total appropriated			\$1,261,962.24

Unappropriated:

770	Fund balance, July 1			(\$370,164.78)
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$28,076.93
	Total fund balance			\$919,874.39
	Total liabilities and fund equity			<u>\$946,184.32</u>

Starting date 7/1/2021 Ending date 1/31/2022 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

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 1/31/2022 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		\$724,961.29
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 (\$724,961.29)	(\$772,286.54)	(\$737,602.20)
	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 1/31/2022 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$181,513.00)
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	(\$3,444,766.00)	(\$3,444,766.00)

Total assets and resources

(\$3,367,075.00)

Starting date 7/1/2021 Ending date 1/31/2022 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash in bank			(\$181,513.00)
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	(\$3,367,075.00)		
	Less: Encumbrances	\$0.00	(\$3,367,075.00)	\$101,659.00
	Total appropriated			\$101,659.00

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			(\$3,367,075.00)
	Total liabilities and fund equity			<u>(\$3,367,075.00)</u>

Starting date 7/1/2021 Ending date 1/31/2022 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

101	Cash in bank		\$469,978.05
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 \$_____)	\$32,093.75	\$32,093.75

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	(\$430,025.77)	(\$430,025.77)

Total assets and resources

\$72,046.03

Starting date 7/1/2021 Ending date 1/31/2022 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		\$105,379.92
761	Capital reserve account - July	\$0.00	
304	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	
306	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	
307	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
301	Appropriations	\$1,287,103.90	
302	Less: Expenditures	(\$358,356.69)	
	Less: Encumbrances	(\$105,379.92)	(\$463,736.61)
	Total appropriated		\$928,747.21

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		\$72,046.03
	Total liabilities and fund equity		<u>\$72,046.03</u>

Starting date 7/1/2021 Ending date 1/31/2022 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources

Assets:

101	Cash in bank		\$247,112.52
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	(\$446,593.42)	(\$446,593.42)

Total assets and resources

(\$97,471.79)

Starting date 7/1/2021 Ending date 1/31/2022 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		\$468,868.92	
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	(\$788,517.57)		
	Less: Encumbrances	(\$468,868.92)	(\$1,257,386.49)	(\$1,190,538.76)
	Total appropriated		(\$721,669.84)	
	Unappropriated:			
770	Fund balance, July 1		\$529,021.81	
771	Designated fund balance		\$0.00	
303	Budgeted fund balance		\$0.00	
	Total fund balance			(\$192,648.03)
	Total liabilities and fund equity			(\$97,471.79)