

APPENDIX A

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

BOARD SECRETARY'S MONTHLY CERTIFICATION
BUDGETARY LINE ITEM STATUS

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

BOARD SECRETARY

MARCH 31, 2022

Starting date 7/1/2021 Ending date 3/31/2022 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|-----------------|
| 101 | Cash in bank | | \$5,528,040.10 |
| 102 - 106 | Cash Equivalents | | \$200.00 |
| 111 | Investments | | \$0.00 |
| 116 | Capital Reserve Account | | \$2,757,950.90 |
| 117 | Maintenance Reserve Account | | \$151,672.02 |
| 118 | Emergency Reserve Account | | \$0.00 |
| 121 | Tax levy Receivable | | \$16,087,296.00 |

Accounts Receivable:

| | | | |
|----------|---|----------------|----------------|
| 132 | Interfund | \$594.54 | |
| 141 | Intergovernmental - State | \$4,209,009.71 | |
| 142 | Intergovernmental - Federal | \$0.00 | |
| 143 | Intergovernmental - Other | \$7,672.17 | |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$138,183.24 | \$4,355,459.66 |

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 | (\$69,322,510.33) | (\$69,322,510.33) |

Total assets and resources

(\$40,441,891.65)

Starting date 7/1/2021 Ending date 3/31/2022 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

| | | | |
|-----|--|--|-----------------|
| 411 | Intergovernmental accounts payable - state | | \$0.00 |
| 421 | Accounts payable | | \$266.89 |
| 431 | Contracts payable | | \$0.00 |
| 451 | Loans payable | | \$0.00 |
| 481 | Deferred revenues | | \$0.00 |
| | Other current liabilities | | \$0.00 |
| | Total liabilities | | \$266.89 |

Fund Balance:

Appropriated:

| | | | |
|-------------|---|-------------------|-------------------|
| 753,754 | Reserve for encumbrances | | \$18,255,269.35 |
| 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 | (\$50,681,869.90) | |
| | Less: Encumbrances | (\$18,209,529.35) | (\$68,891,399.25) |
| | Total appropriated | | \$24,072,366.63 |

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 | | (\$40,442,158.54) |
| | Total liabilities and fund equity | | (\$40,441,891.65) |

Starting date 7/1/2021 Ending date 3/31/2022 Fund: 20 SPECIAL REVENUE

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|------------------|
| 101 | Cash in bank | | (\$1,857,095.60) |
| 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 | \$51,331.00 | |
| 143 | Intergovernmental - Other | \$2,845.36 | |
| 153, 154 | Other (net of estimated uncollectable of \$_____) | \$1,775.00 | \$70,046.86 |

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 | \$2,904,835.23 | |
| 302 | Less revenues | (\$918,342.83) | \$1,986,492.40 |

Total assets and resources

\$199,443.66

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Starting date 7/1/2021 Ending date 3/31/2022 Fund: 20 SPECIAL REVENUE

Liabilities and Fund Equity

Liabilities:

| | | | | |
|-----|--|--|--|--------------------|
| 101 | Cash in bank | | | (\$1,857,095.60) |
| 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 | | | \$448,271.23 |
| 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 | \$5,478,123.04 | | |
| 602 | Less: Expenditures | (\$2,389,613.65) | | |
| | Less: Encumbrances | (\$448,271.23) | (\$2,837,884.88) | \$2,640,238.16 |
| | Total appropriated | | | \$3,088,509.39 |

Unappropriated:

| | | | | |
|-----|--|--|--|----------------------------|
| 770 | Fund balance, July 1 | | | (\$370,164.78) |
| 771 | Designated fund balance | | | \$0.00 |
| 303 | Budgeted fund balance | | | (\$2,545,210.88) |
| | Total fund balance | | | \$173,133.73 |
| | Total liabilities and fund equity | | | <u>\$199,443.66</u> |

Starting date 7/1/2021 Ending date 3/31/2022 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|----------------|
| 101 | Cash in bank | | \$1,294,409.31 |
| 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 \$ _____) | \$8,249.10 | \$8,249.10 |

Loans Receivable:

| | | | |
|----------|--|--------|--------|
| 131 | Interfund | \$0.00 | |
| 151, 152 | Other (Net of estimated uncollectable of \$ _____) | \$0.00 | \$0.00 |

Other Current Assets

\$137,806.47

Resources:

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

Total assets and resources

\$1,440,464.88

Starting date 7/1/2021 Ending date 3/31/2022 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 | | \$0.00 |
| | Total liabilities | | \$0.00 |

Fund Balance:

Appropriated:

| | | | | |
|-------------|---|----------------|----------------|---------------------|
| 753,754 | Reserve for encumbrances | | | \$793,346.30 |
| 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 | \$372,464.27 | | |
| 602 | Less: Expenditures | (\$47,871.74) | | |
| | Less: Encumbrances | (\$793,346.30) | (\$841,218.04) | (\$468,753.77) |
| | Total appropriated | | | \$324,592.53 |

Unappropriated:

| | | | | |
|-----|--|--|--|------------------------------|
| 770 | Fund balance, July 1 | | | \$1,453,652.28 |
| 771 | Designated fund balance | | | \$0.00 |
| 303 | Budgeted fund balance | | | (\$337,779.93) |
| | Total fund balance | | | \$1,440,464.88 |
| | Total liabilities and fund equity | | | <u>\$1,440,464.88</u> |

Starting date 7/1/2021 Ending date 3/31/2022 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|----------|
| 101 | Cash in bank | | (\$0.25) |
| 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

\$0.00

Resources:

| | | | |
|-----|--------------------|------------------|--------|
| 301 | Estimated revenues | \$3,468,731.00 | |
| 302 | Less revenues | (\$3,468,731.00) | \$0.00 |

Total assets and resources

(\$0.25)

Starting date 7/1/2021 Ending date 3/31/2022 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity

Liabilities:

| | | | | |
|-----|--|--|--|---------------|
| 101 | Cash in bank | | | (\$0.25) |
| 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 | (\$3,468,731.25) | | |
| | Less: Encumbrances | \$0.00 | (\$3,468,731.25) | \$2.75 |
| | Total appropriated | | | \$2.75 |

Unappropriated:

| | | | | |
|-----|--|--|--|------------------------|
| 770 | Fund balance, July 1 | | | \$0.00 |
| 771 | Designated fund balance | | | \$0.00 |
| 303 | Budgeted fund balance | | | (\$3.00) |
| | Total fund balance | | | (\$0.25) |
| | Total liabilities and fund equity | | | <u>(\$0.25)</u> |

Starting date 7/1/2021 Ending date 3/31/2022 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|--------------|
| 101 | Cash in bank | | \$497,094.61 |
| 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

\$0.00

Resources:

| | | | |
|-----|--------------------|----------------|----------------|
| 301 | Estimated revenues | \$0.00 | |
| 302 | Less revenues | (\$591,764.85) | (\$591,764.85) |

Total assets and resources

(\$94,670.24)

Starting date 7/1/2021 Ending date 3/31/2022 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 | | \$280,733.24 |
| 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 | (\$493,384.21) | |
| | Less: Encumbrances | (\$280,733.24) | (\$774,117.45) |
| | Total appropriated | | \$793,719.69 |

Unappropriated:

| | | | |
|-----|--|--|----------------------|
| 770 | Fund balance, July 1 | | \$398,713.97 |
| 771 | Designated fund balance | | \$0.00 |
| 303 | Budgeted fund balance | | (\$1,287,103.90) |
| | Total fund balance | | (\$94,670.24) |
| | Total liabilities and fund equity | | (\$94,670.24) |

Starting date 7/1/2021 Ending date 3/31/2022 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources

Assets:

| | | | |
|-----------|-----------------------------|--|--------------|
| 101 | Cash in bank | | \$142,323.73 |
| 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 | (\$757,847.65) | (\$757,847.65) |

Total assets and resources

(\$513,514.81)

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Starting date 7/1/2021 Ending date 3/31/2022 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 | | \$165,706.48 |
| 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 | (\$1,204,560.59) | |
| | Less: Encumbrances | (\$165,706.48) | (\$1,370,267.07) |
| | Total appropriated | | (\$1,137,712.86) |

Unappropriated:

| | | | |
|-----|--|--|-----------------------|
| 770 | Fund balance, July 1 | | \$529,021.81 |
| 771 | Designated fund balance | | \$0.00 |
| 303 | Budgeted fund balance | | \$0.00 |
| | Total fund balance | | (\$608,691.05) |
| | Total liabilities and fund equity | | (\$513,514.81) |