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

Page 1 of 42 04/07/22 11:20

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

	Assets and Resources		
Asse	its:		
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
A = = =			
	unts Receivable:	\$504.54	
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
Loan	s Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Othe	r Current Assets		\$0.00
Reso	purces:	÷	
301	Estimated revenues	\$0.00	
302	Less revenues	(\$69,322,510.33)	(\$69,322,510.33)
	Total assets and resources		<u>(\$40,441,891.65)</u>

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

Liabilities	and	Fund	Equity
-------------	-----	------	--------

Liabi	lities:
LIGNI	nuco.

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 elig	ible costs	\$0.00			
309	Less: Bud. w/d cap. reserve exc	ess costs	\$0.00	\$1,267,866.38		
764	Maintenance reserve account -	luly	\$514,773.02			
606	Add: Increase in maintenance re	serve	\$0.00			
310	Less: Bud. w/d from maintenanc	e reserve	\$0.00	\$514,773.02		
766	Reserve for Cur. Exp. Emergence	ies - July	\$0.00			
607	Add: Increase in cur. exp. emer.	reserve	\$0.00			
312	Less: Bud. w/d from cur. exp. en	ner. 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)	\$4,034,457.88		
	Total appropriated			\$24,072,366.63		
Unapp	propriated:					
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 e	equity			(\$40,441,891.6	35)

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

	Assets and Resources		
Ass	ets:		
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
A	ounts Receivable:		
		\$0.00	
132	Interfund		
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
Loa	ns Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Oth	er Current Assets		\$0.00
Res	ources:		
301	Estimated revenues	\$2,904,835.23	
302	Less revenues	(\$918,342.83)	\$1,986,492.40
	Total assets and resources		<u>\$199,443.66</u>

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

Starting	date //1/2021 Ending date 3/31/2022	FUNU: 20 SPECIAL P	KEVENUE	
		ies 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	i)		
	Less: Encumbrances (\$448,271.23) (\$2,837,884.88)	\$2,640,238.16	
	Total appropriated		\$3,088,509.39	
I	Jnappropriated:			
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>

Page 15 of 42 04/07/22 11:20

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

	Assets and Resources		
Asse	its:		
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
	unts 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 \$)	\$8,24	9.10 \$8,249.10
Loan	s Receivable:		
131	Interfund	\$	0.00
151, 152	Other (Net of estimated uncollectable of \$)	\$	0,00 \$0.00
Othe	r Current Assets		\$137,806.47
Reso	purces:		
301	Estimated revenues	\$	0.00
302	Less revenues	\$0	0.00 \$0.00
	Total assets and resources		\$1,440,464.88

Page 16 of 42 04/07/22 11:20

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

Starting da	ate 7/1/2021 Ending da	te 3/31/2022 Fund	d: 30 CAPITAL PR	OJECTS FUNDS	
		Liabilities an	d Fund Equity		
Lia	bilities:				
411	Intergovernmental accounts pa	vable - state			\$0.00
21	Accounts payable	julio stato			\$0.00
31	Contracts payable				\$0.00
51	Loans payable				\$0.00
81	Deferred revenues				\$0.00
	Other current liabilities				\$0.00
	Total liabilities				\$0.00
Fu	nd Balance:				
Ap	propriated:				
53,754	Reserve for encumbrances			\$793,346.30	
61	Capital reserve account - July		\$0.00		
)4	Add: Increase in capital reserve	9	\$0.00		
)7	Less: Bud. w/d cap. reserve eli	gible costs	\$0.00		
09	Less: Bud. w/d cap. reserve ex	cess costs	\$0.00	\$0.00	
64	Maintenance reserve account -	July	\$0.00		
06	Add: Increase in maintenance	reserve	\$0.00		
10	Less: Bud. w/d from maintenan	ce reserve	\$0.00	\$0.00	
66	Reserve for Cur. Exp. Emerger	icies - July	\$0.00		
)7	Add: Increase in cur. exp. emer	. reserve	\$0.00		
2	Less: Bud. w/d from cur. exp. e	mer. reserve	\$0.00	\$0.00	
62	Adult education programs			\$0.00	
50-752,76x	Other reserves			\$0.00	
01	Appropriations		\$372,464.27		
)2	Less: Expenditures	(\$47,871.74)			
	Less: Encumbrances	(\$793,346.30)	(\$841,218.04)	(\$468,753.77)	
3.	Total appropriated			\$324,592.53	
Una	appropriated:				
0	Fund balance, July 1			\$1,453,652.28	
'1	Designated fund balance			\$0.00	
3	Budgeted fund balance			(\$337,779.93)	
	Total fund balance	,			\$1,440,464.88
	Total liabilities and fund	equity			\$1,440,464.88

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

	Assets and Resources		
Ass	ets:		
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
A = 2	ounts Receivable:		
	Interfund	¢0.00	
132		\$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
Loa	ns Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Othe	er Current Assets		\$0.00
Res	ources:		
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

Starting us	the 1/1/2021 Ending date 3/31/	2022 Fun	Id: 40 DEBI SERVICE	FUNDS	
		Liabilities a	nd Fund Equity		
Lia	bilities:				
101	Cash in bank				(\$0.25)
411	Intergovernmental accounts payable - sta	ate			\$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
					\$0.00
Fu	d Balance:				
	ropriated:				
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	5	\$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	Э	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergencies - July	r	\$0.00		
607	Add: Increase in cur. exp. emer. reserve		\$0.00		
312	Less: Bud. w/d from cur. exp. emer. reser	ve	\$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 (\$3,46	68,731.25)			
	Less: Encumbrances	\$0.00	(\$3,468,731.25)	\$2.75	
	Total appropriated			\$2.75	
Una	ppropriated:				
770	Fund balance, July 1			\$0.00	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$3.00)	
	Total fund balance			<i>a</i> :	(\$0.25)
	Total liabilities and fund equity				(\$0.25)

٩

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

	Assets and Resources		
Asse	ts:		
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
A			
	unts Receivable:	* 2.00	
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	s Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Other	Current Assets		\$0.00
Reso	urces:		
301	Estimated revenues	\$0.00	
302	Less revenues	(\$591,764.85)	(\$591,764.85)
	Total assets and resources		(\$94,670.24)

Starting dat	e 7/1/2021 E	nding date 3/31/2022	Fund: 55	EXTENDED DAY		
		Liabili	ties and Fund	Equity		
Liab	lities:					
411	Intergovernmental a	ccounts 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 liabiliti	es				\$0.00
	Total liabilitie	5				\$0.00
Fund	Balance:					
Appro	opriated:					
753,754	Reserve for encumb	rances			\$280,733.24	
761	Capital reserve acco	ount - July		\$0.00		
604	Add: Increase in cap	bital 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	e account - July		\$0.00		
606	Add: Increase in ma	intenance reserve		\$0.00		
310	Less: Bud. w/d from	maintenance reserve		\$0.00	\$0.00	
766	Reserve for Cur. Exp	o. 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 prog	rams			\$0.00	
750-752,76x	Other reserves				\$0.00	
601	Appropriations		\$1,	287,103.90		
602	Less: Expenditures	(\$493,384.2	1)			
	Less: Encumbrance	s (\$280,733.2	4) (\$	774,117.45)	\$512,986.45	
	Total appropriated				\$793,719.69	
Unap	propriated:					
770	Fund balance, July 1				\$398,713.97	
771	Designated fund bala	ance			\$0.00	
303	Budgeted fund balar	ce			(\$1,287,103.90)	
	Total fund bala	nce				(\$94,670.24)
	Total liabilities	and fund equity				(\$94,670.24)

Page 38 of 42 04/07/22 11:20

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			
	ounts 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			
Loan	s Receivable:					
131	Interfund	\$0.00				
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00			
Other Current Assets			\$99,521.61			
Ros	purces:					
301	Estimated revenues	\$0.00				
302	Less revenues	(\$757,847.65)	(\$757,847.65)			
302	L622 164611062	(\$101,041.00)	(\$151,641.05)			
	Total assets and resources		(\$513,514.81)			

Page 39 of 42 04/07/22 11:20

		Liabilities a	nd Fund Equity			
Lia	bilities:					
Ň	N.					
11		avabla atata				¢0.00
21	Intergovernmental accounts p	Jayable - State				\$0.00
31	Accounts payable Contracts payable					\$0.00 \$0.00
51	Loans payable					\$0.00
81	Deferred revenues				*	\$0.00 \$22,683.24
01	Other current liabilities					
	Other current habilities					\$72,493.00
	Total liabilities					\$95,176.24
Fur	nd Balance:					
	propriated:					
3,754	Reserve for encumbrances			\$165,706.48		
1	Capital reserve account - July	,	\$0.00			
4	Add: Increase in capital reser	ve	\$0.00			
)7	Less: Bud. w/d cap. reserve e	ligible costs	\$0.00			
9	Less: Bud. w/d cap. reserve e	excess costs	\$0.00	\$0.00		
64	Maintenance reserve account	- July	\$0.00			
6	Add: Increase in maintenance	Add: Increase in maintenance reserve				
0	Less: Bud. w/d from maintena	Less: Bud. w/d from maintenance reserve		\$0.00		
6	Reserve for Cur. Exp. Emerge	Reserve for Cur. Exp. Emergencies - July				
7	Add: Increase in cur. exp. em	Add: Increase in cur. exp. emer. reserve				
2	Less: Bud. w/d from cur. exp. emer. reserve		\$0.00	\$0.00		
2	Adult education programs			\$0.00		
0-752,76x	6x Other reserves			\$0.00		
1	Appropriations		\$66,847.73			
2	Less: Expenditures	(\$1,204,560.59)				
	Less: Encumbrances	(\$165,706.48)	(\$1,370,267.07)	(\$1,303,419.34)		
	Total appropriated			(\$1,137,712.86)		
Una	appropriated:					
D	Fund balance, July 1	Fund balance, July 1		\$529,021.81		
1	Designated fund balance			\$0.00		
3	Budgeted fund balance			\$0.00		
	Total fund balance					(\$608,691.05)
	Total liabilities and fun	d equity				(\$513,514.81)