

APPENDIX A

**NUTLEY BOARD OF EDUCATION
REPORT OF THE SECRETARY
DATED JUNE 30, 2022**

BOARD SECRETARY'S MONTHLY CERTIFICATION
BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF
JUNE 30, 2022 NO BUDGETARY LINE ITEM ACCOUNT
HAS BEEN OVEREXPENDED IN VIOLATION OF
NJAC 6A:23-2.11(a).

BOARD SECRETARY

JUNE 30, 2022

Report of the Secretary to the Board of Education
Nutley Board of Education

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Starting date 7/1/2021 Ending date 6/30/2022 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$2,297,727.79
102 - 106	Cash Equivalents		\$0.00
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		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	(\$2,059,269.35)	
142	Intergovernmental - Federal	\$37,528.55	
143	Intergovernmental - Other	\$10,000.51	
153, 154	Other (net of estimated uncollectable of \$_____)	\$688,916.63	(\$1,322,823.66)

Loans Receivable:

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

Other Current Assets

\$1,933,499.02

Resources:

301	Estimated revenues	\$69,539,458.00	
302	Less revenues	(\$69,843,348.24)	(\$303,890.24)

Total assets and resources

\$5,514,135.83

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Starting date 7/1/2021 Ending date 6/30/2022 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$267,905.56
421	Accounts payable		\$172,891.29
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$12,250.00
	Other current liabilities		\$1,236,296.67
	Total liabilities		\$1,689,343.52

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$871,248.41
761	Capital reserve account - July	\$1,691,360.96	
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	\$1,691,360.96
764	Maintenance reserve account - July	\$716,773.02	
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$716,773.02
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	Reserve for Adult Education		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$72,971,769.86	
602	Less: Expenditures	(\$71,570,746.31)	
	Less: Encumbrances	(\$871,248.41)	(\$72,441,994.72)
	Total appropriated		\$3,809,157.53

Unappropriated:

770	Fund balance, July 1		\$2,736,216.00
771	Designated fund balance		\$388,818.02
303	Budgeted fund balance		(\$3,109,399.24)
	Total fund balance		\$3,824,792.31
	Total liabilities and fund equity		<u>\$5,514,135.83</u>

Starting date 7/1/2021 Ending date 6/30/2022 Fund: 20 SPECIAL REVENUE

Assets and Resources

Assets:

101	Cash in bank		(\$1,852,132.69)
102 - 106	Cash Equivalents		\$1,348,318.32
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	\$574,065.87	
143	Intergovernmental - Other	\$2,845.36	
153, 154	Other (net of estimated uncollectable of \$_____)	\$1,896.00	\$578,807.23

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	\$5,620,505.03	
302	Less revenues	(\$1,863,236.83)	\$3,757,268.20

Total assets and resources

\$3,832,261.06

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Starting date 7/1/2021 Ending date 6/30/2022 Fund: 20 SPECIAL REVENUE

Liabilities and Fund Equity

Liabilities:

101	Cash in bank			(\$1,852,132.69)
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			\$225,387.53
	Other current liabilities			(\$0.01)
	Total liabilities			\$225,387.52

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$662,854.84
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	Reserve for Adult Education			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$5,959,304.14	
602	Less: Expenditures	(\$3,361,949.81)		
	Less: Encumbrances	(\$690,931.77)	(\$4,052,881.58)	\$1,906,422.56
	Total appropriated			\$2,569,277.40

Unappropriated:

770	Fund balance, July 1			\$1,348,318.32
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$310,722.18)
	Total fund balance			\$3,606,873.54
	Total liabilities and fund equity			<u>\$3,832,261.06</u>

Starting date 7/1/2021 Ending date 6/30/2022 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$677,042.39
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

\$91,167.96

Resources:

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

Total assets and resources

\$776,459.45

Starting date 7/1/2021 Ending date 6/30/2022 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		\$184,217.86
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	Reserve for Adult Education		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$372,464.27	
602	Less: Expenditures	(\$711,877.17)	
	Less: Encumbrances	(\$184,217.86)	(\$896,095.03)
	Total appropriated		(\$339,412.90)

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		\$776,459.45
	Total liabilities and fund equity		<u>\$776,459.45</u>

Starting date 7/1/2021 Ending date 6/30/2022 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 6/30/2022 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	Reserve for Adult Education			\$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			(\$0.25)

Starting date, 7/1/2021 Ending date 6/30/2022 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

101	Cash in bank		\$443,099.66
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	(\$775,211.27)	(\$775,211.27)

Total assets and resources

(\$332,111.61)

Starting date 7/1/2021 Ending date 6/30/2022 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		\$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	Reserve for Adult Education		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$1,287,103.90	
602	Less: Expenditures (\$730,825.58)		
	Less: Encumbrances \$0.00	(\$730,825.58)	\$556,278.32
	Total appropriated		\$556,278.32

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		(\$332,111.61)
	Total liabilities and fund equity		<u>(\$332,111.61)</u>

Starting date 7/1/2021 Ending date 6/30/2022 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources

Assets:

101	Cash in bank		\$377,303.69
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	\$8,574.35	
142	Intergovernmental - Federal	\$298,859.57	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	(\$112,703.41)	\$194,730.51

Loans Receivable:

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

Other Current Assets

\$115,375.69

Resources:

301	Estimated revenues	\$0.00	
302	Less revenues	(\$1,630,784.48)	(\$1,630,784.48)

Total assets and resources

(\$943,374.59)

Starting date 7/1/2021 Ending date 6/30/2022 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		\$63,501.73
	Other current liabilities		\$103,023.00
	Total liabilities		\$166,524.73

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		(\$32,601.16)
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	Reserve for Adult Education		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$66,847.73	
602	Less: Expenditures	(\$1,647,786.95)	
	Less: Encumbrances	(\$34,246.57)	(\$1,682,033.52)
	Total appropriated		(\$1,647,786.95)

Unappropriated:

770	Fund balance, July 1		\$537,887.63
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		(\$1,109,899.32)
	Total liabilities and fund equity		<u>(\$943,374.59)</u>