

APPENDIX A

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

BOARD SECRETARY'S MONTHLY CERTIFICATION
BUDGETARY LINE ITEM STATUS

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

BOARD SECRETARY

AUGUST 31, 2022

Starting date 7/1/2022 Ending date 8/31/2022 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$4,509,001.54
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		\$55,647,148.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$7,713,316.70	
142	Intergovernmental - Federal	(\$37,528.55)	
143	Intergovernmental - Other	(\$107,488.38)	
153, 154	Other (net of estimated uncollectable of \$_____)	(\$2,401.67)	\$7,565,898.10

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	\$72,383,989.00	
302	Less revenues	(\$72,243,336.63)	\$140,652.37

Total assets and resources

\$70,772,322.93

Starting date 7/1/2022 Ending date 8/31/2022 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		(\$738,271.55)
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		(\$12,250.00)
	Other current liabilities		\$0.00
	Total liabilities		(\$750,521.55)

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$61,544,439.36
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	Reserve for Adult Education		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$73,735,965.75	
602	Less: Expenditures	(\$6,056,435.95)	
	Less: Encumbrances	(\$61,544,439.36)	(\$67,600,875.31)
	Total appropriated		\$67,679,529.80

Unappropriated:

770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,351,976.75)
	Total fund balance		\$66,327,553.05
	Total liabilities and fund equity		<u>\$65,577,031.50</u>

Starting date 7/1/2022 Ending date 8/31/2022 Fund: 20 SPECIAL REVENUE

Assets and Resources

Assets:

101	Cash in bank		(\$911,481.68)
102 - 106	Cash Equivalents		\$6.00
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	(\$600.00)	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	(\$600.00)

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	\$514,165.41	
302	Less revenues	(\$1,349,789.41)	(\$835,624.00)

Total assets and resources

(\$1,747,699.68)

Starting date 7/1/2022 Ending date 8/31/2022 Fund: 20 SPECIAL REVENUE

Liabilities and Fund Equity

Liabilities:

101	Cash in bank			(\$911,481.68)
411	Intergovernmental accounts payable - state			\$0.00
421	Accounts payable			(\$280,565.95)
431	Contracts payable			\$0.00
451	Loans payable			\$0.00
481	Deferred revenues			\$0.00
	Other current liabilities			\$0.00
	Total liabilities			(\$280,565.95)

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$873,810.38
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		\$3,628,879.05	
602	Less: Expenditures	(\$129,240.45)		
	Less: Encumbrances	(\$873,810.38)	(\$1,003,050.83)	\$2,625,828.22
	Total appropriated			\$3,499,638.60

Unappropriated:

770	Fund balance, July 1			\$0.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$3,114,713.64)
	Total fund balance			\$384,924.96
	Total liabilities and fund equity			<u>\$104,359.01</u>

Starting date 7/1/2022 Ending date 8/31/2022 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$40,337.85
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	\$0.00	\$0.00

Total assets and resources

\$40,337.85

Starting date 7/1/2022 Ending date 8/31/2022 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		(\$7,449.46)
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00
	Total liabilities		(\$7,449.46)

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$1,320,699.60
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	\$1,178,900.93	
602	Less: Expenditures (\$641,246.36)		
	Less: Encumbrances (\$1,320,699.60)	(\$1,961,945.96)	(\$783,045.03)
	Total appropriated		\$537,654.57

Unappropriated:

770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,178,900.93)
	Total fund balance		(\$641,246.36)
	Total liabilities and fund equity		(\$648,695.82)

Starting date 7/1/2022 Ending date 8/31/2022 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$402,000.41
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		\$23,563.00

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
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Resources:

301	Estimated revenues	\$3,451,276.00	
302	Less revenues	(\$3,352,540.14)	\$98,735.86

Total assets and resources			<u>\$524,299.27</u>
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Starting date 7/1/2022 Ending date 8/31/2022 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	Reserve for Adult Education		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$3,451,276.00	
602	Less: Expenditures (\$2,926,976.48)		
	Less: Encumbrances \$0.00	(\$2,926,976.48)	\$524,299.52
	Total appropriated		\$524,299.52

Unappropriated:

770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$524,299.52
	Total liabilities and fund equity		<u>\$524,299.52</u>

Starting date 7/1/2022 Ending date 8/31/2022 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

101	Cash in bank		\$484,654.68
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	(\$71,712.93)	(\$71,712.93)

Total assets and resources

\$412,941.75

Starting date 7/1/2022 Ending date 8/31/2022 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		\$882,112.85
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	\$1,286,959.50	
602	Less: Expenditures (\$30,157.91)		
	Less: Encumbrances (\$882,112.85)	(\$912,270.76)	\$374,688.74
	Total appropriated		\$1,256,801.59

Unappropriated:

770	Fund balance, July 1	\$0.00
771	Designated fund balance	\$0.00
303	Budgeted fund balance	(\$1,286,959.50)
	Total fund balance	(\$30,157.91)
	Total liabilities and fund equity	(\$30,157.91)

Starting date 7/1/2022 Ending date 8/31/2022 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources

Assets:

101	Cash in bank		\$337,282.39
102 - 106	Cash Equivalents		\$275.00
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	(\$80,912.80)	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	(\$5,896.80)	(\$86,809.60)

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	(\$8,196.60)	(\$8,196.60)

Total assets and resources

\$242,551.19

Starting date 7/1/2022 Ending date 8/31/2022 Fund: 60 ENTERPRISE - FOOD SERVICE

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		(\$95,162.45)
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00
	Total liabilities		(\$95,162.45)

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		(\$5,203.60)
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	\$24,075.60	
602	Less: Expenditures	(\$39,590.05)	
	Less: Encumbrances	\$5,203.60	(\$34,386.45)
	Total appropriated		(\$15,514.45)

Unappropriated:

770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$24,075.60)
	Total fund balance		(\$39,590.05)
	Total liabilities and fund equity		(\$134,752.50)