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).

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

	Assets and Resources		
Ass	sets:		
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
٨٥٥	counts Receivable:		
132	Interfund	#0.00	
		\$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
Loa	ins Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Oth	er Current Assets		\$0.00
Res	sources:		
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

Appro	opriated.				
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 eligi	ble costs	\$0.00		
309	Less: Bud. w/d cap. reserve exce	ess costs	\$0.00	\$0.00	
764	Maintenance reserve account - J	luly	\$0.00		
606	Add: Increase in maintenance re	serve	\$0.00		
310	Less: Bud. w/d from maintenanc	e reserve	\$0.00	\$0.00	
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. em	er. 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)	\$6,135,090.44	
	Total appropriated			\$67,679,529.80	
Unapp	propriated:				
770	Fund balance, July 1			\$0.00	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$1,351,976.75)	
	Total fund balance				\$6
		••			•

66,327,553.05

Total liabilities and fund equity

\$65,577,031.50

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

	Assets and Resources		
Asse	ets:		
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
	unts 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	s Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
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Other	Current Assets		\$0.00
Reso	urces:		
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 a	and Fund Equity		
Lia	abilities:				
101	Cash in bank				(\$911,481.68)
411	Intergovernmental accounts payable	e - 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)
Fu	nd Balance:				
Apı	propriated:				
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 reserv	re	\$0.00		
310	Less: Bud. w/d from maintenance res	serve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergencies -	July	\$0.00		
607	Add: Increase in cur. exp. emer. rese	rve	\$0.00		
312	Less: Bud. w/d from cur. exp. emer. r	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)			
		(\$873,810.38)	(\$1,003,050.83)	\$2,625,828.22	
	Total appropriated			\$3,499,638.60	
	ppropriated:				
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 equit	у			<u>\$104,359.01</u>

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

	Assets and Resources		
Asse	ets:		
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
	unts Receivable:	navol sizani	
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	\$0.00	\$0.00
	Total assets and resources		<u>\$40,337.85</u>

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:	

Арр	ropriated:				
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 elig	gible costs	\$0.00		
309	Less: Bud. w/d cap. reserve exc	cess costs	\$0.00	\$0.00	
764	Maintenance reserve account -	July	\$0.00		
606	Add: Increase in maintenance re	eserve	\$0.00		
310	Less: Bud. w/d from maintenand	ce reserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergen	cies - July	\$0.00		
607	Add: Increase in cur. exp. emer.	reserve	\$0.00		
312	Less: Bud. w/d from cur. exp. er	ner. 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	
Unap	ppropriated:				
770	Fund balance, July 1			\$0.00	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$1,178,900.93)	
	Total fund balance				(\$641,2
	* 4 1 11 1 11 11 11 11 1 1 1 1				10010

,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		
As	ssets:		
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
	P. Carlotte		
	counts Receivable:	40.00	
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
Los	ans Receivable:		
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00
Oth	ner Current Assets		\$0.00
Re	sources:		
301	Estimated revenues	\$3,451,276.00	
302	Less revenues	(\$3,352,540.14)	\$98,735.86
	Total assets and resources		\$524,299.27

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
3	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 eligit	ole costs	\$0.00		
309	Less: Bud. w/d cap. reserve exce	ss costs	\$0.00	\$0.00	
764	Maintenance reserve account - Ju	ıly	\$0.00		
606	Add: Increase in maintenance res	serve	\$0.00		
310	Less: Bud. w/d from maintenance	reserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergencie	es - July	\$0.00		
607	Add: Increase in cur. exp. emer. r	eserve	\$0.00		
312	Less: Bud. w/d from cur. exp. eme	er. 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	
Unap	propriated:				
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 \$524,299.52

Total liabilities and fund equity

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			
L	oans Receivable:					
131	Interfund	\$0.00				
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00			
C	Other Current Assets		\$0.00			
R	desources:					
301	Estimated revenues	\$0.00				
302	Less revenues	(\$71,712.93)	(\$71,712.93)			
	Total assets and resources		<u>\$412,941.75</u>			

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	е	\$0.00		
307	Less: Bud. w/d cap. reserve eli	gible costs	\$0.00		
309	Less: Bud. w/d cap. reserve ex	cess 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	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	
Unap	ppropriated:				
770	Fund balance, July 1			\$0.00	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$1,286,959.50)	
	Total fund balance				
	Total liabilities and fund	equity			

(\$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:						
Cash in bank		\$337,282.39				
Cash Equivalents		\$275.00				
Investments		\$0.00				
Capital Reserve Account		\$0.00				
Maintenance Reserve Account		\$0.00				
Emergency Reserve Account		\$0.00				
Tax levy Receivable		\$0.00				
Assounts Bessivable:						
	\$0.00					
Intergovernmental - Other	\$0.00					
Other (net of estimated uncollectable of \$)	(\$5,896.80)	(\$86,809.60)				
Loans Receivable:						
Interfund	\$0.00					
Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00				
Other Current Assets		\$0.00				
Resources:						
Estimated revenues	\$0.00					
Less revenues	(\$8,196.60)	(\$8,196.60)				
Total assets and resources		\$242,551.19				
	Assets: Cash in bank Cash Equivalents Investments Capital Reserve Account Maintenance Reserve Account Emergency Reserve Account Tax levy Receivable Accounts Receivable: Interfund Intergovernmental - State Intergovernmental - Federal Intergovernmental - Other Other (net of estimated uncollectable of \$) Loans Receivable: Interfund Other (Net of estimated uncollectable of \$) Other Current Assets Resources: Estimated revenues Less revenues	Assets: Cash in bank Cash Equivalents Investments Capital Reserve Account Maintenance Reserve Account Emergency Reserve Account Tax levy Receivable Accounts Receivable: Interfund \$0.00 Intergovernmental - State \$0.00 Intergovernmental - Federal \$0.00 Intergovernmental - Other \$0.00 Other (net of estimated uncollectable of \$) \$0.00 Cher (Net of estimated uncollectable of \$) \$0.00 Other Current Assets Resources: Estimated revenues \$0.00 Less revenues \$0.00 (\$8,196.60)				

Total fund balance

Total liabilities and fund equity

(\$39,590.05)

(\$134,752.50)

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

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts pa	avable - 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)
ı	Fund Balance:				
A	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 elig	gible costs	\$0.00		
309	Less: Bud. w/d cap. reserve ex-	cess costs	\$0.00	\$0.00	
764	Maintenance reserve account - July		\$0.00		
606	06 Add: Increase in maintenance reserve		\$0.00		
310	Less: Bud. w/d from maintenan	ce reserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergen	cies - July	\$0.00		
607	Add: Increase in cur. exp. emer	reserve	\$0.00		
312	Less: Bud. w/d from cur. exp. er	mer. 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)	(\$10,310.85)	
	Total appropriated			(\$15,514.45)	
U	nappropriated:				
770	770 Fund balance, July 1			\$0.00	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$24,075.60)	