APPENDIX A

NUTLEY BOARD OF EDUCATION REPORT OF THE SECRETARY DATED JULY 31, 2022

BOARD SECRETARY'S MONTHLY CERTIFICATION BUDGETARY LINE ITEM STATUS

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

BOARD SECRETARY

JULY 31, 2022

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

	Assets and Resources						
А	ssets:						
101	Cash in bank		\$3,345,634.74				
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		\$60,972,683.00				
Δ.	ccounts Receivable:						
		* ****					
132	Interfund	\$0.00					
141	Intergovernmental - State	\$7,713,316.70					
142	Intergovernmental - Federal	(\$37,528.55)					
143	Intergovernmental - Other	(\$108,423.12)					
153, 154	Other (net of estimated uncollectable of \$)	(\$2,401.67)	\$7,564,963.36				
Loans Receivable:							
131	Interfund	\$0.00					
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00				
Ot	ther Current Assets		\$0.00				
Re	esources:						
301	Estimated revenues	\$72,383,989.00					
302	Less revenues	(\$72,202,057.27)	\$181,931.73				
	Total assets and resources		<u>\$74,974,835.75</u>				

Starting o	date 7/1/2022 E	nding date 7/31/2022	Fund: 10	GENERAL	CURRENT EXPENSE	
		Liabili	ities and Fund Ec	quity		
L	iabilities:					
444	Interne vernmentel e					£0.00
411 421		ccounts payable - state				\$0.00 \$46,515.99
421	Accounts payable					\$40,515.99
	Contracts payable					
451	Loans payable					\$0.00
481	Deferred revenues					(\$12,250.00)
	Other current liabiliti	es				\$0.00
	Total liabilitie	5				\$34,265.99
Fu	und Balance:					
Ap	opropriated:					
753,754	Reserve for encumb	rances			\$64,258,997.96	
761	Capital reserve acco	unt - July		\$0.00		
604	Add: Increase in cap	ital 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 mai	ntenance 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 Ed	ucation			\$0.00	
750-752,76x	Other reserves				\$0.00	
601	Appropriations		\$73,73	5,965.75		
602	Less: Expenditures	(\$2,638,710.67	7)			
	Less: Encumbrances	(\$64,258,997.96	6) (\$66,897	7,708.63)	\$6,838,257.12	
	Total appropriated				\$71,097,255.08	
Un	appropriated:					
770	Fund balance, July 1				\$0.00	
771	Designated fund bala	nce			\$0.00	
303	Budgeted fund balan	ce			(\$1,351,976.75)	
	Total fund balan	ce				\$69,745,278.33
	Total liabilities	and fund equity				<u>\$69,779,544.32</u>

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

	Assets and Resources					
Ass	ets:					
101	Cash in bank		(\$1,853,031.89)			
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			
A	ounts Receivable:					
		#0.00				
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)			
Loar	ns Receivable:					
131	Interfund	\$0.00				
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00			
Othe	er Current Assets		\$0.00			
Reso	purces:					
301	Estimated revenues	\$514,100.00				
302	Less revenues	\$0.00	\$514,100.00			
	Total assets and resources		(\$1,339,525.89)			

\$11,197.00

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

	Liabilities and Fund Equity				
	Liabilities:				
101	Cash in bank	(\$1,853,031.89)			
411	Intergovernmental accounts payable - state	\$0.00			
421	Accounts payable	\$11,197.00			
431	Contracts payable	\$0.00			
451	Loans payable	\$0.00			
481	Deferred revenues	\$0.00			
	Other current liabilities	\$0.00			

Total liabilities

Fund Balance:

Appropriated:

750 754	D ()			\$500 407 4F	
753,754	Reserve for encumbrances			\$582,107.15	
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 reserved	ve	\$0.00		
310	Less: Bud. w/d from maintenance re	serve	\$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		\$2,563,098.64		
602	Less: Expenditures	(\$12,764.20)			
	Less: Encumbrances	(\$582,107.15)	(\$594,871.35)	\$1,968,227.29	
	Total appropriated			\$2,550,334.44	
Unapp	propriated:				
770	Fund balance, July 1			\$0.00	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$2,048,998.64)	
	Total fund balance			*	\$
	Total liabilities and fund equi	ty			\$

\$501,335.80 <u>\$512,532.80</u>

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

	Assets and Resources						
Ass	sets:						
101	Cash in bank		\$301,012.31				
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				
A = =							
	ounts Receivable:	#0.00					
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				
Loai	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	\$0.00					
302	Less revenues	\$0.00	\$0.00				
	Total assets and resources		<u>\$301,012.31</u>				

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Starting d	ate 7/1/2022 Ending	date 7/31/2022 Fi	und: 30 CAPIT	AL PROJECTS FUNDS	
			and Fund Equity		
Li	abilities:				
411	Intergovernmental account	s 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
Fu	nd Balance:				
Ap	propriated:				
753,754	Reserve for encumbrances			\$1,564,645.00	
761	Capital reserve account - Ju	ıly	\$0.0	0	
604	Add: Increase in capital res	erve	\$0.0	0	
307	Less: Bud. w/d cap. reserve	eligible costs	\$0.0	0	
309	Less: Bud. w/d cap. reserve	excess costs	\$0.0	0 \$0.00	
764	Maintenance reserve accou	nt - July	\$0.0	0	
606	Add: Increase in maintenan	ce reserve	\$0.0	0	
310	Less: Bud. w/d from mainter	nance reserve	\$0.0	0 \$0.00	
766	Reserve for Cur. Exp. Emer	gencies - July	\$0.0	0	
607	Add: Increase in cur. exp. er	mer. reserve	\$0.0	0	
312	Less: Bud. w/d from cur. exp	o. emer. reserve	\$0.0	0 \$0.00	
762	Reserve for Adult Education			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$1,178,900.9	3	
502	Less: Expenditures	(\$388,021.36)			
	Less: Encumbrances	(\$1,564,645.00)	(\$1,952,666.36) (\$773,765.43)	
	Total appropriated			\$790,879.57	
Una	appropriated:				
70	Fund balance, July 1			\$0.00	
71	Designated fund balance			\$0.00	
03	Budgeted fund balance			(\$1,178,900.93)	
	Total fund balance				(\$388,021.36)
	Total liabilities and fu	nd equity			(\$388,021.36)

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

	Assets and Resources						
A	ssets:	2					
101	Cash in bank		\$1,148,160.75				
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				
	ccounts 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				
Lo	bans Receivable:						
131	Interfund	\$0.00					
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00				
O	ther Current Assets		\$0.00				
Re	esources:						
301	Estimated revenues	\$3,451,276.00					
302	Less revenues	(\$3,122,211.00)	\$329,065.00				
	Total assets and resources		<u>\$1,477,225.75</u>				

Starting date 7/1/2022 Ending date 7/31/2022 Fund: 40 **DEBT SERVICE FUNDS** Liabilities and Fund Equity Liabilities: Intergovernmental accounts payable - state \$0.00 411 \$0.00 Accounts payable 421 431 Contracts payable \$0.00 Loans payable \$0.00 451 \$0.00 481 Deferred revenues 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 eligil	ble costs	\$0.00		
309	Less: Bud. w/d cap. reserve exce	ess costs	\$0.00	\$0.00	
764	Maintenance reserve account - Ju	uly	\$0.00		
606	Add: Increase in maintenance res	serve	\$0.00		
310	Less: Bud. w/d from maintenance	ereserve	\$0.00	\$0.00	
766	Reserve for Cur. Exp. Emergenci	es - July	\$0.00		
607	Add: Increase in cur. exp. emer. r	eserve	\$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		\$3,451,276.00		
602	Less: Expenditures	(\$1,974,050.00)			
	Less: Encumbrances	\$0.00	(\$1,974,050.00)	\$1,477,226.00	
	Total appropriated			\$1,477,226.00	
Unapp	propriated:				
770	Fund balance, July 1			\$0.00	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			\$0.00	
	Total fund balance				\$1,477,226.00
	Total liabilities and fund ed	quity			<u>\$1,477,226.00</u>

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

Assets and Resources

A	Assets:						
101	Cash in bank		\$435,082.78				
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				
۵	ccounts Receivable:						
132	Interfund	\$0.00					
141		\$0.00					
	Intergovernmental - State						
142	Intergovernmental - Federal	\$0.00					
143	Intergovernmental - Other	\$0.00					
153, 154	Other (net of estimated uncollectable of \$)	\$0.00	\$0.00				
Lo	bans Receivable:						
131	Interfund	\$0.00					
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00				
Ot	her Current Assets		\$0.00				
Re	esources:						
301	Estimated revenues	\$0.00					
302	Less revenues	(\$3,995.05)	(\$3,995.05)				
	Total assets and resources		<u>\$431,087.73</u>				

\$0.00 \$0.00

Starting	date	7/1/2022	Ending date 7/31/2022	Fund: 55	EXTENDED DAY	
			Liat	ilities and Fund	Equity	
I	Liabiliti	es:				
411	1	ntergovernmen	tal accounts payable - state			
421	A	Accounts payab	ble			
101						

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:

	1 Communication (Section (Section))				
753,754	Reserve for encumbrances			\$897,274.84	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserve	9	\$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 Reserve for Cur. Exp. Emergencies - July Add: Increase in cur. exp. emer. reserve		\$0.00	\$0.00	
766			\$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	(\$12,011.93)			
	Less: Encumbrances	(\$897,274.84)	(\$909,286.77)	\$377,672.73	
	Total appropriated			\$1,274,947.57	
Unap	propriated:				
770	Fund balance, July 1			\$0.00	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$1,286,959.50)	
	Total fund balance				(\$12,011.93)
	Total liabilities and fund	equity			(\$12,011.93)

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

Assets and Resources						
Assets:						
101	Cash in bank		\$464,695.03			
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	\$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)			
Loan	s Receivable:					
131	Interfund	\$0.00				
151, 152	Other (Net of estimated uncollectable of \$)	\$0.00	\$0.00			
Other	r Current Assets		\$0.00			
Reso	purces:					
301	Estimated revenues	\$0.00				
302	Less revenues	(\$655.19)	(\$655.19)			
	Total assets and resources		\$377,230.24			

					00/22/22 10.0
Starting	date 7/1/2022 Ending d	ate 7/31/2022 Fun	d: 60 ENTERPRIS	E - FOOD SERVICE	
		Liabilities an	d Fund Equity		
L	iabilities:				
411	Intergovernmental accounts p	ayable - 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
F	und Balance:				
A	ppropriated:				
753,754	Reserve for encumbrances			\$34,125.00	
761	Capital reserve account - July		\$0.00		
604	Add: Increase in capital reserv	9	\$0.00		
307	Less: Bud. w/d cap. reserve eli	gible costs	\$0.00		
309		Less: Bud. w/d cap. reserve excess costs		\$0.00	
764	•	Maintenance reserve account - July			
606	Add: Increase in maintenance		\$0.00		
310	Less: Bud. w/d from maintenar	Less: Bud. w/d from maintenance reserve		\$0.00	
766	Reserve for Cur. Exp. Emerger	Reserve for Cur. Exp. Emergencies - July			
607	Add: Increase in cur. exp. emer. reserve		\$0.00		
312	Less: Bud. w/d from cur. exp. e	Less: Bud. w/d from cur. exp. emer. reserve		\$0.00	
762	Reserve for Adult Education			\$0.00	
750-752,76x	Other reserves			\$0.00	
601	Appropriations		\$24,075.60		
602	Less: Expenditures	(\$73.45)			
	Less: Encumbrances	(\$34,125.00)	(\$34,198.45)	(\$10,122.85)	
	Total appropriated			\$24,002.15	
Ur	nappropriated:				
770	Fund balance, July 1			\$0.00	
771	Designated fund balance			\$0.00	
303	Budgeted fund balance			(\$24,075.60)	
	Total fund balance				(\$73.45)
	Total liabilities and fund equity				<u>(\$73.45)</u>
		- 17			10.0.101