

APPENDIX A

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

BOARD SECRETARY'S MONTHLY CERTIFICATION
BUDGETARY LINE ITEM STATUS

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

BOARD SECRETARY

SEPTEMBER 30, 2022

Starting date 7/1/2022 Ending date 9/30/2022 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$7,092,795.56
102 - 106	Cash Equivalents		\$1,300.00
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		\$50,345,176.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$3,435,712.77	
142	Intergovernmental - Federal	(\$37,528.55)	
143	Intergovernmental - Other	(\$3,565.16)	
153, 154	Other (net of estimated uncollectable of \$_____)	\$6,335.64	\$3,400,954.70

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	(\$71,713,114.37)	\$670,874.63

Total assets and resources

\$64,420,723.81

Starting date 7/1/2022 Ending date 9/30/2022 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state	\$0.00
421	Accounts payable	(\$402,781.28)
431	Contracts payable	\$0.00
451	Loans payable	\$0.00
481	Deferred revenues	(\$12,250.00)
	Other current liabilities	\$0.00
	Total liabilities	(\$415,031.28)

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$55,286,170.66
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	(\$12,743,525.34)	
	Less: Encumbrances	(\$55,286,170.66)	(\$68,029,696.00)
	Total appropriated		\$60,992,440.41

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	\$59,640,463.66
	Total liabilities and fund equity	\$59,225,432.38

Starting date 7/1/2022 Ending date 9/30/2022 Fund: 20 SPECIAL REVENUE

Assets and Resources

Assets:

101	Cash in bank		(\$753,803.63)
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	\$1,163,529.47	
142	Intergovernmental - Federal	(\$136,122.00)	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$1,027,407.47

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	\$532,742.96	
302	Less revenues	(\$2,857,358.96)	(\$2,324,616.00)

Total assets and resources

(\$2,051,006.16)

Starting date 7/1/2022 Ending date 9/30/2022 Fund: 20 SPECIAL REVENUE

Liabilities and Fund Equity

Liabilities:

101	Cash in bank				(\$753,803.63)
411	Intergovernmental accounts payable - state				\$0.00
421	Accounts payable				(\$262,135.46)
431	Contracts payable				\$0.00
451	Loans payable				\$0.00
481	Deferred revenues				\$0.00
	Other current liabilities				\$0.00
	Total liabilities				(\$262,135.46)

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances				\$1,273,413.00
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		\$3,665,429.60		
602	Less: Expenditures	(\$469,554.97)			
	Less: Encumbrances	(\$1,273,413.00)	(\$1,742,967.97)		\$1,922,461.63
	Total appropriated				\$3,195,874.63

Unappropriated:

770	Fund balance, July 1				\$0.00
771	Designated fund balance				\$0.00
303	Budgeted fund balance				(\$3,132,686.64)
	Total fund balance				\$63,187.99
	Total liabilities and fund equity				<u>(\$198,947.47)</u>

Starting date 7/1/2022 Ending date 9/30/2022 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$265,276.19)
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			(\$44,060.55)
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Resources:

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

Total assets and resources

(\$309,336.74)

Starting date 7/1/2022 Ending date 9/30/2022 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash in bank			(\$265,276.19)
411	Intergovernmental accounts payable - state			\$0.00
421	Accounts payable			\$6,000.54
431	Contracts payable			\$0.00
451	Loans payable			\$0.00
481	Deferred revenues			\$0.00
	Other current liabilities			\$0.00
	Total liabilities			\$6,000.54

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances			\$1,056,802.39
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		\$1,820,579.34	
602	Less: Expenditures	(\$1,004,370.95)		
	Less: Encumbrances	(\$1,056,802.39)	(\$2,061,173.34)	(\$240,594.00)
	Total appropriated			\$816,208.39

Unappropriated:

770	Fund balance, July 1			\$0.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$1,820,579.34)
	Total fund balance			(\$1,004,370.95)
	Total liabilities and fund equity			<u>(\$998,370.41)</u>

Starting date 7/1/2022 Ending date 9/30/2022 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

Resources:

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 9/30/2022 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 9/30/2022 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

101	Cash in bank		\$569,482.35
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
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Resources:

301	Estimated revenues	\$0.00	
302	Less revenues	(\$194,858.60)	(\$194,858.60)

Total assets and resources			<u>\$374,623.75</u>
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Starting date 7/1/2022 Ending date 9/30/2022 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		\$867,870.45
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	(\$68,475.91)	
	Less: Encumbrances	(\$867,870.45)	(\$936,346.36)
	Total appropriated		\$1,218,483.59

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		(\$68,475.91)
	Total liabilities and fund equity		(\$68,475.91)

Starting date 7/1/2022 Ending date 9/30/2022 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources

Assets:

101	Cash in bank		\$533,956.43
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	(\$188,833.71)	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	(\$5,896.80)	(\$194,730.51)

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	(\$100,707.73)	(\$100,707.73)

Total assets and resources

\$238,793.19

Starting date 7/1/2022 Ending date 9/30/2022 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		\$51,837.73
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	(\$43,348.05)	
	Less: Encumbrances	(\$51,837.73)	(\$95,185.78)
	Total appropriated		(\$19,272.45)

Unappropriated:

770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$24,075.60)
	Total fund balance		(\$43,348.05)
	Total liabilities and fund equity		(\$138,510.50)