

APPENDIX A

**NUTLEY BOARD OF EDUCATION  
REPORT OF THE SECRETARY  
DATED FEBRUARY 28, 2023**

BOARD SECRETARY'S MONTHLY CERTIFICATION  
BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF  
FEBRUARY 28, 2023 NO BUDGETARY LINE ITEM ACCOUNT  
HAS BEEN OVEREXPENDED IN VIOLATION OF  
NJAC 6A:23-2.11(a).

---

BOARD SECRETARY

FEBRUARY 28, 2023

Starting date 7/1/2022 Ending date 2/28/2023 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

01	Cash in bank		\$4,052,720.86
02-106	Cash Equivalents		\$0.00
08	Impact Aid Reserve (General)		\$927,186.75
09	Impact Aid Reserve (Capital)		\$594,979.27
11	Investments		\$0.00
12	Unamortized Premiums on Investments		\$0.00
13	Unamortized Discounts on Investments		\$0.00
14	Interest Receivable on Investments		\$0.00
15	Accrued Interest on Investments		\$0.00
16	Capital Reserve Account		\$2,757,950.90
17	Maintenance Reserve Account		\$151,672.02
18	Emergency Reserve Account		\$0.00
21	Tax levy Receivable		\$21,207,890.00

Accounts Receivable:

32	Interfund	\$0.00	
41	Intergovernmental - State	\$3,385,097.83	
42	Intergovernmental - Federal	\$0.00	
43	Intergovernmental - Other	\$124,530.66	
53, 154	Other (net of estimated uncollectable of \$_____)	\$89,250.11	\$3,598,878.60

Loans Receivable:

31	Interfund	\$0.00	
51, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
61	Bond Proceeds Receivable		\$0.00
71	Inventories for Consumption		\$0.00
72	Inventories for Resale		\$0.00
81	Prepaid Expenses		\$0.00
91	Deposits		\$0.00
92	Deferred Expenditures		\$0.00
99, xxx	Other Current Assets		\$411,333.00

Resources:

301	Estimated Revenues	\$72,383,989.00	
302	Less Revenues	(\$69,264,601.64)	\$3,119,387.36

Total assets and resources

\$36,821,998.76

Starting date 7/1/2022 Ending date 2/28/2023 Fund: 10 GENERAL CURRENT EXPENSE

---

Liabilities and Fund Equity

Liabilities:

01	Interfund Loans Payable	\$0.00
02	Interfund Accounts Payable	\$0.00
11	Intergovernmental Accounts Payable - State	\$267,905.56
12	Intergovernmental Accounts Payable - Federal	\$0.00
13	Intergovernmental Accounts Payable - Other	\$0.00
21	Accounts Payable	\$266.89
22	Judgments Payable	\$411,333.00
31	Contracts Payable	\$0.00
51	Loans Payable	\$0.00
71	Payroll Deductions and Withholdings	\$0.00
81	Deferred Revenues	\$0.00
80	Unemployment Trust Fund Liability	\$0.00
99, xxx	Other Current Liabilities	\$824,963.67
Total liabilities		\$1,504,469.12

Starting date 7/1/2022 Ending date 2/28/2023 Fund: 10 GENERAL CURRENT EXPENSE

und Balance:

Appropriated:

53,754 Reserve for Encumbrances \$23,790,763.20

Reserved Fund Balance:

31	Capital Reserve Account - July 1	\$1,691,360.96	
34	Add: Increase in Capital Reserve	\$0.00	
37	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
39	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
17	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$1,691,360.96
32	Reserve for Adult Education		\$0.00
33	Sale/Leaseback Reserve Account - July 1	\$0.00	
35	Add: Increase in Sale/Leaseback Reserve	\$0.00	
38	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
34	Maintenance Reserve Account - July 1	\$716,773.02	
36	Add: Increase in Maintenance Reserve	\$0.00	
10	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$716,773.02
35	Tuition Reserve Account - July 1	\$0.00	
11	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
36	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
37	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
12	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
55	Reserve for Bus Advertising - July 1	\$0.00	
10	Add: Increase in Bus Advertising Reserve	\$0.00	
15	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
56	Federal Impact Aid (General) - July 1	\$0.00	
11	Add: Increase in Federal Impact Aid (General)	\$0.00	
18	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
57	Federal Impact Aid (Capital) - July 1	\$0.00	
12	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
19	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
59	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
78	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
50-752,76x	Other reserves		\$0.00
01	Appropriations	\$75,433,505.60	
02	Less: Expenditures (\$46,661,407.27)		
	Less: Encumbrances (\$23,790,763.20)	(\$70,452,170.47)	\$4,981,335.13
	Total appropriated		\$31,180,232.31
	Unappropriated:		
70	Fund balance, July 1		\$6,324,911.31
71	Designated fund balance		\$388,818.02
03	Budgeted fund balance		(\$2,576,432.00)
	Total fund balance		\$35,317,529.64
	Total liabilities and fund equity		<u>\$36,821,998.76</u>

Starting date 7/1/2022 Ending date 2/28/2023 Fund: 20 SPECIAL REVENUE

Assets and Resources

Assets:

11	Cash in bank		\$240,514.53
12-106	Cash Equivalents		\$1,348,318.32
18	Impact Aid Reserve (General)		\$0.00
19	Impact Aid Reserve (Capital)		\$0.00
1	Investments		\$0.00
2	Unamortized Premiums on Investments		\$0.00
3	Unamortized Discounts on Investments		\$0.00
4	Interest Receivable on Investments		\$0.00
5	Accrued Interest on Investments		\$0.00
6	Capital Reserve Account		\$0.00
7	Maintenance Reserve Account		\$0.00
8	Emergency Reserve Account		\$0.00
21	Tax levy Receivable		\$0.00

Accounts Receivable:

32	Interfund	\$0.00	
11	Intergovernmental - State	\$517,124.17	
12	Intergovernmental - Federal	(\$929,139.13)	
13	Intergovernmental - Other	\$2,845.36	
13, 154	Other (net of estimated uncollectable of \$_____)	\$3,512.40	(\$405,657.20)

Loans Receivable:

31	Interfund	\$0.00	
31, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
31	Bond Proceeds Receivable		\$0.00
71	Inventories for Consumption		\$0.00
72	Inventories for Resale		\$0.00
31	Prepaid Expenses		\$0.00
31	Deposits		\$0.00
32	Deferred Expenditures		\$0.00
39, xxx	Other Current Assets		\$0.00

Resources:

01	Estimated Revenues	\$688,180.96	
02	Less Revenues	(\$4,000,410.11)	(\$3,312,229.15)

Total assets and resources (\$2,129,053.50)

Starting date 7/1/2022 Ending date 2/28/2023 Fund: 20 SPECIAL REVENUE

---

Liabilities and Fund Equity

Liabilities:

01	Interfund Loans Payable	\$0.00
02	Interfund Accounts Payable	\$0.00
11	Intergovernmental Accounts Payable - State	(\$182,592.00)
12	Intergovernmental Accounts Payable - Federal	(\$0.01)
13	Intergovernmental Accounts Payable - Other	\$0.00
21	Accounts Payable	\$0.00
22	Judgments Payable	\$0.00
31	Contracts Payable	\$0.00
51	Loans Payable	\$0.00
71	Payroll Deductions and Withholdings	\$0.00
81	Deferred Revenues	\$225,387.53
80	Unemployment Trust Fund Liability	\$0.00
99, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$42,795.52



Starting date 7/1/2022 Ending date 2/28/2023 Fund: 20 SPECIAL REVENUE

Fund Balance:

Appropriated:

53,754	Reserve for Encumbrances		\$1,105,903.46
--------	--------------------------	--	----------------

Reserved Fund Balance:

31	Capital Reserve Account - July 1	\$0.00	
04	Add: Increase in Capital Reserve	\$0.00	
07	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
09	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
17	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
32	Reserve for Adult Education		\$0.00
33	Sale/Leaseback Reserve Account - July 1	\$0.00	
35	Add: Increase in Sale/Leaseback Reserve	\$0.00	
08	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
34	Maintenance Reserve Account - July 1	\$0.00	
06	Add: Increase in Maintenance Reserve	\$0.00	
10	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
35	Tuition Reserve Account - July 1	\$0.00	
11	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
36	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
07	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
12	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
55	Reserve for Bus Advertising - July 1	\$0.00	
10	Add: Increase in Bus Advertising Reserve	\$0.00	
15	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
56	Federal Impact Aid (General) - July 1	\$0.00	
11	Add: Increase in Federal Impact Aid (General)	\$0.00	
18	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
57	Federal Impact Aid (Capital) - July 1	\$0.00	
12	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
19	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
39	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
78	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
50-752,76x	Other reserves		\$0.00

01	Appropriations	\$5,525,390.89	
02	Less: Expenditures	(\$2,340,204.20)	
	Less: Encumbrances	(\$1,105,903.46)	(\$3,446,107.66)
	Total appropriated		\$3,185,186.69

Unappropriated:

70	Fund balance, July 1		(\$834,394.65)
71	Designated fund balance		\$0.00
03	Budgeted fund balance		(\$4,522,641.06)

Total fund balance		(\$2,171,849.02)
Total liabilities and fund equity		<u>(\$2,129,053.50)</u>

Starting date 7/1/2022 Ending date 2/28/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

01	Cash in bank		(\$1,142,283.13)
02-106	Cash Equivalents		\$0.00
08	Impact Aid Reserve (General)		\$0.00
09	Impact Aid Reserve (Capital)		\$0.00
11	Investments		\$0.00
12	Unamortized Premiums on Investments		\$0.00
13	Unamortized Discounts on Investments		\$0.00
14	Interest Receivable on Investments		\$0.00
15	Accrued Interest on Investments		\$0.00
16	Capital Reserve Account		\$0.00
17	Maintenance Reserve Account		\$0.00
18	Emergency Reserve Account		\$0.00
21	Tax levy Receivable		\$0.00

Accounts Receivable:

32	Interfund	\$0.00	
41	Intergovernmental - State	\$0.00	
42	Intergovernmental - Federal	\$0.00	
43	Intergovernmental - Other	\$0.00	
53, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Loans Receivable:

31	Interfund	\$0.00	
51, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
61	Bond Proceeds Receivable		\$0.00
71	Inventories for Consumption		\$0.00
72	Inventories for Resale		\$0.00
81	Prepaid Expenses		\$0.00
91	Deposits		\$0.00
92	Deferred Expenditures		\$0.00
99, xxx	Other Current Assets		\$26.54

Resources:

101	Estimated Revenues	\$0.00	
102	Less Revenues	(\$228,572.30)	(\$228,572.30)

Total assets and resources (\$1,370,828.89)



Starting date 7/1/2022 Ending date 2/28/2023 Fund: 30 CAPITAL PROJECTS FUNDS

---

Liabilities and Fund Equity

Liabilities:

01	Cash Overdraft	(\$1,142,283.13)
01	Interfund Loans Payable	\$0.00
02	Interfund Accounts Payable	\$0.00
11	Intergovernmental Accounts Payable - State	\$0.00
12	Intergovernmental Accounts Payable - Federal	\$0.00
13	Intergovernmental Accounts Payable - Other	\$0.00
21	Accounts Payable	\$0.00
22	Judgments Payable	\$0.00
31	Contracts Payable	\$0.00
51	Loans Payable	\$0.00
71	Payroll Deductions and Withholdings	\$0.00
81	Deferred Revenues	\$0.00
80	Unemployment Trust Fund Liability	\$0.00
99, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$0.00

Starting date 7/1/2022 Ending date 2/28/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

53,754 Reserve for Encumbrances \$764,088.97

Reserved Fund Balance:

31	Capital Reserve Account - July 1	\$0.00	
34	Add: Increase in Capital Reserve	\$0.00	
37	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
39	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
17	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
32	Reserve for Adult Education		\$0.00
33	Sale/Leaseback Reserve Account - July 1	\$0.00	
35	Add: Increase in Sale/Leaseback Reserve	\$0.00	
38	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
34	Maintenance Reserve Account - July 1	\$0.00	
36	Add: Increase in Maintenance Reserve	\$0.00	
10	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
35	Tuition Reserve Account - July 1	\$0.00	
11	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
36	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
37	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
12	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
55	Reserve for Bus Advertising - July 1	\$0.00	
10	Add: Increase in Bus Advertising Reserve	\$0.00	
15	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
56	Federal Impact Aid (General) - July 1	\$0.00	
11	Add: Increase in Federal Impact Aid (General)	\$0.00	
18	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
57	Federal Impact Aid (Capital) - July 1	\$0.00	
12	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
19	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
39	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
78	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
50-752,76x	Other reserves		\$0.00

31	Appropriations	\$2,990,028.06	
32	Less: Expenditures	(\$2,132,581.06)	
	Less: Encumbrances	(\$764,088.97)	(\$2,896,670.03)
	Total appropriated		\$857,447.00

Unappropriated:

70	Fund balance, July 1	\$596,874.94
71	Designated fund balance	\$0.00
33	Budgeted fund balance	(\$2,825,150.83)

Total fund balance (\$1,370,828.89)

Total liabilities and fund equity (\$1,370,828.89)

Starting date 7/1/2022 Ending date 2/28/2023 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

01	Cash in bank		\$26,914.16
02-106	Cash Equivalents		\$0.00
08	Impact Aid Reserve (General)		\$0.00
09	Impact Aid Reserve (Capital)		\$0.00
11	Investments		\$0.00
12	Unamortized Premiums on Investments		\$0.00
13	Unamortized Discounts on Investments		\$0.00
14	Interest Receivable on Investments		\$0.00
15	Accrued Interest on Investments		\$0.00
16	Capital Reserve Account		\$0.00
17	Maintenance Reserve Account		\$0.00
18	Emergency Reserve Account		\$0.00
21	Tax levy Receivable		\$0.00

Accounts Receivable:

32	Interfund	\$0.00	
41	Intergovernmental - State	\$0.00	
42	Intergovernmental - Federal	\$0.00	
43	Intergovernmental - Other	\$0.00	
53, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Loans Receivable:

31	Interfund	\$0.00	
51, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
61	Bond Proceeds Receivable		\$0.00
71	Inventories for Consumption		\$0.00
72	Inventories for Resale		\$0.00
81	Prepaid Expenses		\$0.00
91	Deposits		\$0.00
92	Deferred Expenditures		\$0.00
99, xxx	Other Current Assets		\$0.00

Resources:

001	Estimated Revenues	\$3,451,276.00	
002	Less Revenues	(\$3,456,822.14)	(\$5,546.14)

Total assets and resources \$21,368.02

Starting date 7/1/2022 Ending date 2/28/2023 Fund: 40 DEBT SERVICE FUNDS

---

Liabilities and Fund Equity

Liabilities:

01	Interfund Loans Payable	\$0.00
02	Interfund Accounts Payable	\$0.00
11	Intergovernmental Accounts Payable - State	\$0.00
12	Intergovernmental Accounts Payable - Federal	\$0.00
13	Intergovernmental Accounts Payable - Other	\$0.00
21	Accounts Payable	\$0.00
22	Judgments Payable	\$0.00
31	Contracts Payable	\$0.00
51	Loans Payable	\$0.00
71	Payroll Deductions and Withholdings	\$0.00
81	Deferred Revenues	\$0.00
80	Unemployment Trust Fund Liability	\$0.00
99, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$0.00

Starting date 7/1/2022 Ending date 2/28/2023 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

53,754	Reserve for Encumbrances		\$0.00
--------	--------------------------	--	--------

Reserved Fund Balance:

31	Capital Reserve Account - July 1	\$0.00	
34	Add: Increase in Capital Reserve	\$0.00	
37	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
39	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
17	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
32	Reserve for Adult Education		\$0.00
33	Sale/Leaseback Reserve Account - July 1	\$0.00	
35	Add: Increase in Sale/Leaseback Reserve	\$0.00	
38	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
34	Maintenance Reserve Account - July 1	\$0.00	
36	Add: Increase in Maintenance Reserve	\$0.00	
10	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
35	Tuition Reserve Account - July 1	\$0.00	
11	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
36	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
37	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
12	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
55	Reserve for Bus Advertising - July 1	\$0.00	
10	Add: Increase in Bus Advertising Reserve	\$0.00	
15	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
56	Federal Impact Aid (General) - July 1	\$0.00	
11	Add: Increase in Federal Impact Aid (General)	\$0.00	
18	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
57	Federal Impact Aid (Capital) - July 1	\$0.00	
12	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
19	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
39	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
78	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
50-752,76x	Other reserves		\$0.00

31	Appropriations	\$3,451,276.00	
32	Less: Expenditures	(\$3,429,907.73)	
	Less: Encumbrances	\$0.00	(\$3,429,907.73)
	Total appropriated		\$21,368.27

Unappropriated:

70	Fund balance, July 1	(\$0.25)
71	Designated fund balance	\$0.00
33	Budgeted fund balance	\$0.00

Total fund balance	\$21,368.02
Total liabilities and fund equity	<u>\$21,368.02</u>

Starting date 7/1/2022 Ending date 2/28/2023 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

01	Cash in bank		\$738,601.26
02-106	Cash Equivalents		\$0.00
08	Impact Aid Reserve (General)		\$0.00
09	Impact Aid Reserve (Capital)		\$0.00
11	Investments		\$0.00
12	Unamortized Premiums on Investments		\$0.00
13	Unamortized Discounts on Investments		\$0.00
14	Interest Receivable on Investments		\$0.00
15	Accrued Interest on Investments		\$0.00
16	Capital Reserve Account		\$0.00
17	Maintenance Reserve Account		\$0.00
18	Emergency Reserve Account		\$0.00
21	Tax levy Receivable		\$0.00

Accounts Receivable:

32	Interfund	\$0.00	
41	Intergovernmental - State	\$0.00	
42	Intergovernmental - Federal	\$0.00	
43	Intergovernmental - Other	\$0.00	
53, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Loans Receivable:

31	Interfund	\$0.00	
51, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
51	Bond Proceeds Receivable		\$0.00
71	Inventories for Consumption		\$0.00
72	Inventories for Resale		\$0.00
81	Prepaid Expenses		\$0.00
91	Deposits		\$0.00
92	Deferred Expenditures		\$0.00
99, xxx	Other Current Assets		\$0.00

Resources:

101	Estimated Revenues	\$0.00	
102	Less Revenues	(\$694,680.97)	(\$694,680.97)

Total assets and resources

\$43,920.29



Starting date 7/1/2022 Ending date 2/28/2023 Fund: 55 EXTENDED DAY

Liabilities and Fund Equity

Liabilities:

01	Interfund Loans Payable	\$0.00
02	Interfund Accounts Payable	\$0.00
11	Intergovernmental Accounts Payable - State	\$0.00
12	Intergovernmental Accounts Payable - Federal	\$0.00
13	Intergovernmental Accounts Payable - Other	\$0.00
21	Accounts Payable	\$0.00
22	Judgments Payable	\$0.00
31	Contracts Payable	\$0.00
51	Loans Payable	\$0.00
71	Payroll Deductions and Withholdings	\$0.00
81	Deferred Revenues	\$0.00
80	Unemployment Trust Fund Liability	\$0.00
99, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$0.00

Starting date 7/1/2022 Ending date 2/28/2023 Fund: 55 EXTENDED DAY

und Balance:

Appropriated:			
53,754	Reserve for Encumbrances		\$328,242.88
Reserved Fund Balance:			
31	Capital Reserve Account - July 1	\$0.00	
04	Add: Increase in Capital Reserve	\$0.00	
07	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
09	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
17	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
32	Reserve for Adult Education		\$0.00
33	Sale/Leaseback Reserve Account - July 1	\$0.00	
05	Add: Increase in Sale/Leaseback Reserve	\$0.00	
08	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
34	Maintenance Reserve Account - July 1	\$0.00	
06	Add: Increase in Maintenance Reserve	\$0.00	
10	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
35	Tuition Reserve Account - July 1	\$0.00	
11	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
36	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
07	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
12	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
35	Reserve for Bus Advertising - July 1	\$0.00	
10	Add: Increase in Bus Advertising Reserve	\$0.00	
15	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
36	Federal Impact Aid (General) - July 1	\$0.00	
11	Add: Increase in Federal Impact Aid (General)	\$0.00	
18	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
37	Federal Impact Aid (Capital) - July 1	\$0.00	
12	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
19	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
39	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
'8	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
50-752,76x	Other reserves		\$0.00
11	Appropriations	\$1,286,959.50	
12	Less: Expenditures	(\$399,179.37)	
	Less: Encumbrances	(\$328,242.88)	(\$727,422.25)
	Total appropriated		\$887,780.13
Unappropriated:			
'0	Fund balance, July 1		\$443,099.66
'1	Designated fund balance		\$0.00
13	Budgeted fund balance		(\$1,286,959.50)
	Total fund balance		\$43,920.29
	Total liabilities and fund equity		<u>\$43,920.29</u>

Starting date 7/1/2022 Ending date 2/28/2023 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources

Assets:

11	Cash in bank		\$502,593.22
12-106	Cash Equivalents		\$275.00
18	Impact Aid Reserve (General)		\$0.00
19	Impact Aid Reserve (Capital)		\$0.00
1	Investments		\$0.00
2	Unamortized Premiums on Investments		\$0.00
3	Unamortized Discounts on Investments		\$0.00
4	Interest Receivable on Investments		\$0.00
5	Accrued Interest on Investments		\$0.00
6	Capital Reserve Account		\$0.00
7	Maintenance Reserve Account		\$0.00
8	Emergency Reserve Account		\$0.00
21	Tax levy Receivable		\$0.00

Accounts Receivable:

32	Interfund	\$0.00	
11	Intergovernmental - State	\$8,574.35	
12	Intergovernmental - Federal	\$110,025.86	
13	Intergovernmental - Other	\$0.00	
33, 154	Other (net of estimated uncollectable of \$_____)	(\$118,600.21)	\$0.00

Loans Receivable:

31	Interfund	\$0.00	
31, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
31	Bond Proceeds Receivable		\$0.00
71	Inventories for Consumption		\$0.00
72	Inventories for Resale		\$12,352.69
31	Prepaid Expenses		\$0.00
31	Deposits		\$0.00
32	Deferred Expenditures		\$0.00
39, xxx	Other Current Assets		\$103,023.00

Resources:

01	Estimated Revenues	\$0.00	
02	Less Revenues	(\$840,433.46)	(\$840,433.46)

Total assets and resources			<u>(\$222,189.55)</u>
----------------------------	--	--	-----------------------

Starting date 7/1/2022 Ending date 2/28/2023 Fund: 60 ENTERPRISE - FOOD SERVICE

Liabilities and Fund Equity

Liabilities:

1	Interfund Loans Payable	\$0.00
2	Interfund Accounts Payable	\$0.00
1	Intergovernmental Accounts Payable - State	\$0.00
2	Intergovernmental Accounts Payable - Federal	\$0.00
3	Intergovernmental Accounts Payable - Other	\$0.00
1	Accounts Payable	\$0.00
2	Judgments Payable	\$0.00
1	Contracts Payable	\$0.00
1	Loans Payable	\$0.00
1	Payroll Deductions and Withholdings	\$0.00
1	Deferred Revenues	\$63,501.73
10	Unemployment Trust Fund Liability	\$0.00
19, xxx	Other Current Liabilities	\$103,023.00
Total liabilities		\$166,524.73

Report of the Secretary to the Board of Education  
 Budgetary Board of Education

Page 47 of 50  
 03/14/23 14:10

Starting date 7/1/2022 Ending date 2/28/2023 Fund: 60 ENTERPRISE - FOOD SERVICE

Fund Balance:

Appropriated:

53,754 Reserve for Encumbrances \$131,254.93

Reserved Fund Balance:

51	Capital Reserve Account - July 1	\$0.00	
04	Add: Increase in Capital Reserve	\$0.00	
07	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
09	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
17	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
32	Reserve for Adult Education		\$0.00
53	Sale/Leaseback Reserve Account - July 1	\$0.00	
05	Add: Increase in Sale/Leaseback Reserve	\$0.00	
08	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
54	Maintenance Reserve Account - July 1	\$0.00	
06	Add: Increase in Maintenance Reserve	\$0.00	
10	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
55	Tuition Reserve Account - July 1	\$0.00	
11	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
56	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
07	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
12	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
55	Reserve for Bus Advertising - July 1	\$0.00	
10	Add: Increase in Bus Advertising Reserve	\$0.00	
15	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
56	Federal Impact Aid (General) - July 1	\$0.00	
11	Add: Increase in Federal Impact Aid (General)	\$0.00	
18	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
57	Federal Impact Aid (Capital) - July 1	\$0.00	
12	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
19	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
59	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
78	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
50-752,76x	Other reserves		\$0.00
01	Appropriations	\$48,524.60	
02	Less: Expenditures (\$814,436.99)		
	Less: Encumbrances (\$307,349.12)	(\$1,121,786.11)	(\$1,073,261.51)
	Total appropriated		(\$942,006.58)
	Unappropriated:		
70	Fund balance, July 1		\$601,816.90
71	Designated fund balance		\$0.00
03	Budgeted fund balance		(\$48,524.60)
	Total fund balance		(\$388,714.28)
	Total liabilities and fund equity		(\$222,189.55)