

APPENDIX A

**NUTLEY BOARD OF EDUCATION
REPORT OF THE SECRETARY
DATED DECEMBER 31, 2023**

BOARD SECRETARY'S MONTHLY CERTIFICATION
BUDGETARY LINE ITEM STATUS

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF
DECEMBER 31, 2023 NO BUDGETARY LINE ITEM ACCOUNT
HAS BEEN OVEREXPENDED IN VIOLATION OF
NJAC 6A:23-2.11(a).

BOARD SECRETARY

DECEMBER 31, 2023

Report of the Secretary to the Board of Education
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Starting date 7/1/2023 Ending date 12/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		
102-106	Cash Equivalents		\$9,659.05
108	Impact Aid Reserve (General)		\$600.00
109	Impact Aid Reserve (Capital)		\$611,713.52
111	Investments		\$727,310.53
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$21,258.41
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
			\$32,410,404.00

Accounts Receivable:

132	Interfund	\$6,009.13	
141	Intergovernmental - State	\$5,741,616.84	
142	Intergovernmental - Federal	\$27,811.76	
143	Intergovernmental - Other	\$128,405.01	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$87,408.11	\$5,991,250.85

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00
			\$439,102.00

Resources:

301	Estimated Revenues	\$76,904,405.00	
302	Less Revenues	(\$71,843,464.77)	\$5,060,940.23
Total assets and resources			<u>\$45,272,238.59</u>

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Starting date 7/1/2023 Ending date 12/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$209,176.07
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$100,696.40
431	Contracts Payable	\$439,072.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$754,932.47
		\$1,503,876.94

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Starting date 7/1/2023 Ending date 12/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:

753,754 Reserve for Encumbrances \$37,548,825.91

Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$1,665,499.00	
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	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$1,665,499.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$716,773.02	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$716,773.02
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$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
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$78,452,403.25	
602	Less: Expenditures (\$35,560,470.68)		
	Less: Encumbrances (\$37,548,825.91)	(\$73,109,296.59)	\$5,343,106.66
	Total appropriated		\$45,274,204.59
	Unappropriated:		
770	Fund balance, July 1		(\$364,436.34)
771	Designated fund balance		\$390,634.65
303	Budgeted fund balance		(\$1,532,041.25)
	Total fund balance		
	Total liabilities and fund equity		\$43,768,361.65
			<u>\$45,272,238.59</u>

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Starting date 7/1/2023 Ending date 12/31/2023 Fund: 20 SPECIAL REVENUE

Assets and Resources

Assets:			
101	Cash in bank		
102-106	Cash Equivalents		\$721,316.03
108	Impact Aid Reserve (General)		\$1,379,033.18
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on 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	\$1,485,616.71	
142	Intergovernmental - Federal	\$1,423,705.67	
143	Intergovernmental - Other	\$4,461.76	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$1,311.00	\$2,915,095.14
Loans Receivable:			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00
Resources:			
301	Estimated Revenues	\$3,213,538.35	
302	Less Revenues	(\$3,405,359.35)	(\$191,821.00)
Total assets and resources			<u>\$4,823,623.35</u>

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Starting date 7/1/2023 Ending date 12/31/2023 Fund: 20 SPECIAL REVENUE

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	
402	Interfund Accounts Payable	(\$8,956.66)
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	(\$66,049.00)
413	Intergovernmental Accounts Payable - Other	\$63,122.99
421	Accounts Payable	\$0.00
422	Judgments Payable	\$97,920.72
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$235,660.42
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$0.00
		\$321,698.47

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Starting date 7/1/2023 Ending date 12/31/2023 Fund: 20 SPECIAL REVENUE

Fund Balance:

Appropriated:

753,754 Reserve for Encumbrances \$2,083,690.35

Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$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	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$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
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$5,015,522.28	
602	Less: Expenditures (\$1,648,135.54)		
	Less: Encumbrances (\$2,083,690.35)	(\$3,731,825.89)	\$1,283,696.39
	Total appropriated		\$3,367,386.74
	Unappropriated:		
770	Fund balance, July 1		\$1,506,321.98
771	Designated fund balance		\$1,379,033.18
303	Budgeted fund balance		(\$1,750,817.02)
	Total fund balance		\$4,501,924.88
	Total liabilities and fund equity		<u>\$4,823,623.35</u>

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Starting date 7/1/2023 Ending date 12/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		
102-106	Cash Equivalents		\$859,449.04
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on 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	
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00
			\$61.71

Resources:

301	Estimated Revenues	\$0.00	
302	Less Revenues	(\$700,000.00)	(\$700,000.00)
Total assets and resources			<u>\$159,510.75</u>

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Starting date 7/1/2023 Ending date 12/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$183,700.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$0.00
		\$183,700.00

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Starting date 7/1/2023 Ending date 12/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

753,754 Reserve for Encumbrances \$615,700.62

Reserved Fund Balance:

761	Capital Reserve Account - July 1			
		\$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		
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00		
762	Reserve for Adult Education		\$0.00	
763	Sale/Leaseback Reserve Account - July 1	\$0.00		\$0.00
605	Add: Increase in Sale/Leaseback Reserve	\$0.00		
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00		\$0.00
764	Maintenance Reserve Account - July 1	\$0.00		
606	Add: Increase in Maintenance Reserve	\$0.00		
310	Less: Bud. w/d from Maintenance Reserve	\$0.00		\$0.00
765	Tuition Reserve Account - July 1	\$0.00		\$0.00
311	Less: Bud. w/d from Tuition Reserve	\$0.00		\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$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
755	Reserve for Bus Advertising - July 1	\$0.00		\$0.00
610	Add: Increase in Bus Advertising Reserve	\$0.00		
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00		\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00		\$0.00
611	Add: Increase in Federal Impact Aid (General)	\$0.00		
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00		\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00		
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00		
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00		\$0.00
769	Unemployment Fund - July 1	\$0.00		\$0.00
	Add: Increase in Unemployment Fund	\$0.00		
678	Less: Bud. w/d from Unemployment Fund	\$0.00		\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations	\$2,022,263.79		
602	Less: Expenditures	(\$1,302,182.62)		
	Less: Encumbrances	(\$615,700.62)	(\$1,917,883.24)	\$104,380.55
	Total appropriated			\$720,081.17
	Unappropriated:			
770	Fund balance, July 1			\$143,296.45
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$887,566.87)
	Total fund balance			
	Total liabilities and fund equity			(\$24,189.25)
				<u>\$159,510.75</u>

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Starting date 7/1/2023 Ending date 12/31/2023 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:			
101	Cash in bank		
102-106	Cash Equivalents		\$387,584.97
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on 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	\$119,412.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$119,412.00
Loans Receivable:			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00
Resources:			
301	Estimated Revenues	\$3,438,013.00	
302	Less Revenues	(\$3,438,013.00)	\$0.00
Total assets and resources			<u>\$506,996.97</u>

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$0.00

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Starting date 7/1/2023 Ending date 12/31/2023 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for Encumbrances			\$0.00
	Reserved Fund Balance:			
761	Capital Reserve Account - July 1	\$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		
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00		\$0.00
762	Reserve for Adult Education			\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00		
605	Add: Increase in Sale/Leaseback Reserve	\$0.00		
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00		\$0.00
764	Maintenance Reserve Account - July 1	\$0.00		
606	Add: Increase in Maintenance Reserve	\$0.00		
310	Less: Bud. w/d from Maintenance Reserve	\$0.00		\$0.00
765	Tuition Reserve Account - July 1	\$0.00		
311	Less: Bud. w/d from Tuition Reserve	\$0.00		\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$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
755	Reserve for Bus Advertising - July 1	\$0.00		
610	Add: Increase in Bus Advertising Reserve	\$0.00		
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00		\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00		
611	Add: Increase in Federal Impact Aid (General)	\$0.00		
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00		\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00		
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00		
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00		\$0.00
769	Unemployment Fund - July 1	\$0.00		
	Add: Increase in Unemployment Fund	\$0.00		
678	Less: Bud. w/d from Unemployment Fund	\$0.00		\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations	\$3,438,014.00		
602	Less: Expenditures (\$2,957,931.25)			
	Less: Encumbrances \$0.00	(\$2,957,931.25)		\$480,082.75
	Total appropriated			\$480,082.75
	Unappropriated:			
770	Fund balance, July 1			\$26,915.22
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$1.00)
	Total fund balance			\$506,996.97
	Total liabilities and fund equity			<u>\$506,996.97</u>

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Starting date 7/1/2023 Ending date 12/31/2023 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:			
101	Cash in bank		
102-106	Cash Equivalents		(\$65,539.13)
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on 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	
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00
Resources:			
301	Estimated Revenues	\$0.00	
302	Less Revenues		
		(\$545,350.34)	(\$545,350.34)
Total assets and resources			<u>(\$610,889.47)</u>

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Starting date 7/1/2023 Ending date 12/31/2023 Fund: 55 EXTENDED DAY

Liabilities and Fund Equity

Liabilities:

101	Cash Overdraft	(\$65,539.13)
401	Interfund Loans Payable	
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$0.00

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Starting date 7/1/2023 Ending date 12/31/2023 Fund: 55 EXTENDED DAY

Fund Balance:

Appropriated:

753,754 Reserve for Encumbrances \$567,415.25

Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$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	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$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
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$1,350,000.00	
602	Less: Expenditures (\$347,925.15)		
	Less: Encumbrances (\$567,415.25)	(\$915,340.40)	\$434,659.60
	Total appropriated		\$1,002,074.85
	Unappropriated:		
770	Fund balance, July 1		(\$262,964.32)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,350,000.00)
	Total fund balance		(\$610,889.47)
	Total liabilities and fund equity		<u>(\$610,889.47)</u>

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Starting date 7/1/2023 Ending date 12/31/2023 Fund: 60 ENTERPRISE - FOOD SERVICE

Assets and Resources

Assets:			
101	Cash in bank		
102-106	Cash Equivalents		\$200,195.04
108	Impact Aid Reserve (General)		\$275.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on 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	\$2,346.33	
142	Intergovernmental - Federal	(\$2,346.33)	
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	
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$28,044.66
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00
			\$411,334.00
Resources:			
301	Estimated Revenues	\$0.00	
302	Less Revenues	(\$547,386.88)	(\$547,386.88)
Total assets and resources			<u>\$92,461.82</u>

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Starting date 7/1/2023 Ending date 12/31/2023 Fund: 60 ENTERPRISE - FOOD SERVICE

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$39,745.48
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$411,334.00
		\$451,079.48

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Starting date 7/1/2023 Ending date 12/31/2023 Fund: 60 ENTERPRISE - FOOD SERVICE

Fund Balance:

Appropriated:

753,754 Reserve for Encumbrances \$935,691.03

Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$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	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$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
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$1,606,120.00	
602	Less: Expenditures	(\$451,656.42)	
	Less: Encumbrances	(\$935,691.03)	(\$1,387,347.45)
	Total appropriated		\$218,772.55
			\$1,154,463.58
	Unappropriated:		
770	Fund balance, July 1		\$93,038.76
771	Designated fund balance		\$0.00
803	Budgeted fund balance		(\$1,606,120.00)
	Total fund balance		
	Total liabilities and fund equity		(\$358,617.66)
			<u>\$92,461.82</u>