

**SOUTH HACKENSACK BOARD OF EDUCATION**

**Monday, November 13, 2023**

**Regular Meeting**

**Time: 7:00 p.m.**

**A. Meeting called to order at:**

**B. Announcement of adequate meeting:**

The New Jersey Open Public Meetings Law was enacted to insure the right of the public to have advance notice of and to attend the meetings of public bodies at which business affecting their interests is discussed or acted upon.

Pursuant to the New Jersey Open Public Meeting Act, Public Law 1975, Chapter 231, the Board Secretary caused notice of this meeting to be given to the public and the press on **December 17, 2022**. Said notices were posted at the South Hackensack Municipal Building, in the Lobby of Memorial School, and the South Hackensack School District Website.

**C. Roll call**

**D. Flag Salute**

**E. Presentations: NJSLA -Spring 2022 Results**

**F. Public Hearing on Resolutions to be acted upon this meeting.**

Residents are requested to state their names, addresses and subject matter. Issues raised by members of the public may or may not be responded to by the Board. All comments will be considered and a response will be forthcoming if and when appropriate. The Board asks that members of the public be courteous and mindful of the rights of other individuals when speaking. Specifically, comments regarding students and employees of the District are discouraged and will not be responded to by the Board. Students and employees have specific legal rights afforded by the laws of New Jersey. The Board bears no responsibility nor will it be liable for any comments made by members of the public. Members of the public should consider their comments in light of the legal rights of those affected or identified in their comments and be aware that they are legally responsible and liable for their comments.

**G. Approval of Minute(s): 10/16/23**

**H. Correspondence: None**

- I. Report of the Superintendent
- J. Old Business
- K. New Business
- L. Open Public Hearing

Residents are requested to state their names, addresses and subject matter. Issues raised by members of the public may or may not be responded to by the Board. All comments will be considered and a response will be forthcoming if and when appropriate. The Board asks that members of the public be courteous and mindful of the rights of other individuals when speaking. Specifically, comments regarding students and employees of the District are discouraged and will not be responded to by the Board. Students and employees have specific legal rights afforded by the laws of New Jersey. The Board bears no responsibility nor will it be liable for any comments made by members of the public. Members of the public should consider their comments in light of the legal rights of those affected or identified in their comments and be aware that they are legally responsible and liable for their comments.

- M. Private Session (If necessary)
- N. Adjournment

**OLD BUSINESS**

**NONE**

**NEW BUSINESS**

**CONSENT AGENDA: MOTIONS 1 THROUGH 29**

**MOTIONED BY:** \_\_\_\_\_ **SECONDED BY:** \_\_\_\_\_

**EDUCATION**

1. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the following for the school year 2023-2024:

*Accept Monthly Discipline Report*

<b>Month</b>	<b>In-School Suspensions</b>
September 2023	1
October 2023	0

2. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the following for the school year 2023-2024:

Accept Monthly Superintendent HIB Report and approves the actions recommended by the Superintendent for the following incidents: (if applicable)

<b>Month</b>	<b>HIB Incidents</b>
September 2023	1
October 2023	1

3. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the following for the school year 2023-2024:  
*The Monthly District Calendar\* (Attachment A)*
4. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the Health and Safety Evaluation of School Buildings Checklist for 2023-2024.
5. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the purchase of Basketball uniforms for the boys and girls basketball teams from Team First Athletics, LLC at a cost not to exceed \$1,950.00

6. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the schedule for the boys' and girls' basketball teams and schedules for the 2023-2024. *(Attachment B)*
7. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve a \$60.00 event payment to basketball referees for the school year 2023-2024.
8. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the payment of \$120.00 for the soccer assignor fee to Chuck DePrima for the 2023-2024 soccer season from the Athletic account .
9. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the following request for professional development:

<b><u>Name</u></b>	<b><u>Professional Development</u></b>	<b><u>Date</u></b>	<b><u>Cost</u></b>
Elizabeth DeRogatis Jaymie Mainieri	Bureau of Education & Research Just -In-Time Math Interventions (Grades K-2) Live online Seminar	January 12, 2024	\$279.00/each

10. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the following class trip and the cost for four chaperones.

<b><u>Grade</u></b>	<b><u>Trip</u></b>	<b><u>Date(s)</u></b>
8th	Two Day Washington DC Tour - cost for chaperones - \$3,012.00	April 11-12, 2024

11. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education ratify the purchase of a Veteran's wreath not to exceed \$125.00  
*(Ceremony: November 11, 2023 at 11:00 a.m. at the VFW Monument on Phillips Avenue, across the street from the park)*

12. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve tuition payment for a McKinney Vento student for the 2023-2024 school year.

<b>Student ID# Number</b>	<b>School</b>	<b>Tuition</b>
2520287	Wallington Junior Senior High School	\$89.04/diem

**SPECIAL EDUCATION**

13. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the placement of the Special Education student listed below for the 2023-2024 school year effective date November 1, 2023 to June 30, 2024

<b>Student ID#</b>	<b>School Attending</b>	<b>Tuition (Does not include Transportation)</b>	<b>Other Related Services</b>
0114	Ridgefield School/ Slocum Skewes	\$43,843 (will to be prorated)	Speech/OT \$90/30 minute session

14. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve a 1:1 Aide for Student #938 effective November 3, 2023 to June 30, 2024 at a cost of \$50,985 ( which will be prorated for days enrolled)

## **PERSONNEL**

15. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the appointments of the following faculty members for the Extended Curriculum Program for the school year 2023-2024 effective October 2023 through November 2023.

Faculty	Grade	Subject	Time	Maximum # of Days/Week
Frank DiLorenzo Christopher Masullo	8	Math	11:15-12:15p.m.	2 times per week

***\*\$35/hour as per the Agreement between the Education Association of South Hackensack and the South Hackensack Board of Education.***

16. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education appoint the following faculty for the extracurricular teaching duties for school year 2023-2024 at the negotiated salary agreed upon in the 2020-2024 agreement between the Education Association of South Hackensack and the South Hackensack Board of Education.

Name	Extracurricular Activity
Ms. Carroll	Cheerleading Advisor
Mr. DiLorenzo	Boys' Basketball Coach
Mr. Ramagli	Boys' Basketball Assistant Coach
Ms. Caporrino	Girls' Basketball Coach
Mrs. Petrella	Girls' Basketball Assistant Coach

17. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the updated substitute list for the 2023-2024 school year.
18. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the job description for the Technology Coordinator.
19. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the appointment of the following individual for the 2023-2024 school year, effective January 1, 2024 to June 30, 2024.

Name	Gross \$	Position
Steven Sheppard	\$52,000/salary will be prorated	Technology Coordinator

***\*pending paperwork***

## **POLICY**

20. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the second reading of the Board of Education's regulations / policies as submitted and as follows: *(as presented)*

### **Alert 231**

- 1524 School Leadership Councils - Policy **(ABOLISHED)**
- 1642.01 Sick Leave - Policy & Regulation **(NEW)**
- 2270 Religion in Schools - Policy
- 2419 School Threat Assessment Teams - Policy & Regulation (M) **(NEW)**
- 3161 Examination for Cause – Policy
- 3212 Attendance - Policy & Regulation
- 3324 Right of Privacy - Policy
- 3432 Sick Leave – Policy & Regulation **(ABOLISHED)**
- 4161 Examination for Cause - Policy
- 4212 Attendance – Policy & Regulation
- 4324 Right of Privacy - Policy
- 4432 Sick Leave – Policy & Regulation **(ABOLISHED)**
- 5111 Eligibility of Resident/Nonresident Students – Policy & Regulation (M)
- 5116 Education of Homeless Children and Youths – Policy & Regulation
- 5460.02 Bridge Year Pilot Program - Policy & Regulation (M) **(ABOLISHED)**
- 6361 Relations With Vendors for Abbott Districts - Policy **(ABOLISHED)**
- 8500 Food Services – Policy (M)
- 8540 School Nutrition Programs - Policy (M) **(ABOLISHED)**
- 8550 Meal Charges/Outstanding Food Service Bill - Policy (M) **(ABOLISHED)**

## **FINANCE**

21. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the following for the 2023-2024 school year:

**Whereas**, the Department of Education requires New Jersey School Districts to submit three-year maintenance plans documenting “required” maintenance activities for each of its public school facilities, and

**Whereas**, the required maintenance activities as listed in the attached document for the school facilities of South Hackensack are consistent with these requirements, and

**Whereas**, all past and planned activities are reasonable to keep school facilities open and safe for use or in their original condition and to keep their system warranties valid,

**Now Therefore Be It Resolved**, that the South Hackensack Board of Education hereby authorizes the school business administrator to submit the attached Comprehensive Maintenance Plan for South Hackensack School District in compliance with Department of Education requirements. *(on file in the business office)*

22. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education authorize the Business Administrator to submit the M-1 Schedule to the County.*(on file in the business office)*

23. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the Business Administrator to pay November 2023 bills.

24. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the following reports in accordance with NJAC 6A:23-2.11(a) and NJAC 6A:23-2.11(b). *(Attachment C )*

Board Secretary's Report  
Treasurer's Report  
Monthly Fund Transfer Report  
September 2023

25. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education pursuant to NJAC 6A:23-2.11-4 and upon consultation with district officials, certifies that to the best of its knowledge, no major account of funds have been over expended in violation of NJAC 6A:23-2.11(a) and that sufficient funds are available to meet the district's needs.

26. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the actual payroll for the month of October 2023 in the amount of \$345,272.21 that the President of the Board, the School Business Administrator and the Superintendent be, and they hereby are, authorized to sign warrants up to and including the above.

27. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the estimated payroll for the month of November 2023 in the amount of \$375,000 the President of the Board, the School Business Administrator and the Superintendent be, and they hereby are, authorized to sign warrants up to and including the above.



**28. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the Bill List for October 2023**

***(Attachment D )***

Fund 10	\$ 707,763.91
Fund 20	\$ 40,359.51
Fund 30	\$ 0
Fund 40	\$ 0
Fund 50	\$ 5,952.57
Total	\$ 754,075.99

**29. Be it Resolved that the Board of Education approve the Business Administrator to approve bids, approve account transfers, pay bills, approve construction change orders, in between board meeting on an emergency basis with lists of such bids, transfers, payments, construction change orders subject to presentation and ratification at the next business meeting of the board.**

# November 2023

## Calendar

# Attachment A

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7 School Closed - Election Day	8 MP1 Ends Sports Paperwork due for Basketball & Cheerleading	9 School Closed - NJEA Convention	10	11
12	13 1:00 pm Dismissal - Parent Teacher Conferences Grades Posted on Genesis MP2 Begins 3:30 PM Boys Basketball Tryouts 4:30 PM Cheerleading Tryout 5:30 PM Girls Basketball Tryouts	14 3:30 PM Cheerleading Tryout #2 4:30 PM Girls Basketball Tryout #2 5:30 PM Boys Basketball Tryout #2	15 3:30 PM Boys Basketball 1st TEAM Practice 4:30 PM Girls Basketball 1st TEAM Practice 5:30 PM Cheerleading 1st TEAM Practice	16 12:30 PM LEAD 3rd-1 grd. (Intro.) 1:45 PM LEAD 6th grd. (Intro.) 2:25 PM LEAD 3rd-2 grd. (Intro.)	17	18
19	20	21	22 1:00 pm Dismissal	23 School Closed - Thanksgiving Recess	24	25
26	27	28	29	30 12:30 PM LEAD 3rd-1 grd. (Less.#1) 1:45 PM LEAD 6th grd. (Less.1) 2:25 PM LEAD 3rd-2 grd. (Less.1) 3:05 PM Girls Basketball vs Alpine (DH 4:15 PM) 5:30 PM Boys Basketball vs Alpine (DH 5:30 PM)		

**2023 - 2024 Memorial School**  
**Girls Basketball Schedule**

**November**

30th vs Alpine (DH 4:15 PM)

**December**

5th at Little Ferry Holiday Tournament (TBA)

6th at Little Ferry Holiday Tournament (TBA)

7th at Little Ferry Holiday Tournament (TBA)

8th at Little Ferry Holiday Tournament (TBA)

12th vs Bergen Arts & Science Charter School (DH 4:15 PM)

14th vs Dumont Selzer\* (DH 5:30 PM)

20th at East Rutherford\* (DH 5:30 PM)

21st at Rochelle Park\* (DH 5:30 PM)

**January**

4th vs Dumont Honiss\* (DH 5:30 PM)

10th vs South Hackensack Invitational Tournament (6:30 PM)

11th vs South Hackensack Invitational Tournament (6:30 PM)

12th vs South Hackensack Invitational Tournament (6:30 PM)

17th at Maywood\* (DH 5:15 PM)

23rd at Alpine (DH 4:15 PM)

25th at Teaneck Charter\* (DH 4:15 PM)

30th vs Rochelle Park (DH 4:00 PM)

**February**

7th – 14th BYBL Tournament

22nd vs Dwight Englewood (DH 4:15 PM)

26th - March 1st at Maywood Invitational Tournament

DH = Double Header

\* = Bergen Youth Basketball League Game (BYBL)

Updated 11/02/2023

**2023 - 2024 Memorial School**  
**Boys Basketball Schedule**

**November**

30th vs Alpine (DH 5:30 PM)

**December**

4th at Little Ferry Holiday Tournament (TBA)

6th at Little Ferry Holiday Tournament (TBA)

7th at Little Ferry Holiday Tournament (TBA)

8th at Little Ferry Holiday Tournament (TBA)

12th vs Bergen Arts & Science Charter School (DH 5:30 PM)

14th vs Dumont Selzer\* (DH 4:15 PM)

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Updated 11/02/2023

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

**Assets:**

101	Cash In bank		\$3,438,339.65
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums 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		\$6,512,455.00

**Accounts Receivable:**

132	Interfund	\$0.00	
141	Intergovernmental - State	\$70,589.08	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	(\$2,605.68)	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$67,983.40

**Loans Receivable:**

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$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	\$9,809,946.00	
302	Less Revenues	(\$8,984,254.60)	\$825,691.40

**Total assets and resources**

**\$10,844,489.45**

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

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Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
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	\$1,500.00
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
<b>Total Liabilities</b>		<b>\$1,500.00</b>

**Report of the Secretary to the Board of Education  
South Hackensack BOE**

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11/06/23 13:44**

**Starting date 7/1/2023 Ending date 9/30/2023 Fund: 10 GENERAL CURRENT EXPENSE**

**Fund Balance:**

**Appropriated:**

753,754	Reserve for Encumbrances	\$5,537,881.12
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**Reserved Fund Balance:**

761	Capital Reserve Account - July 1	\$991,644.00
604	Add: Increase in Capital Reserve	\$1,000.00
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
		\$992,644.00
762	Reserve for Adult Education	\$259,226.00
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	\$249,818.00
606	Add: Increase in Maintenance Reserve	\$500.00
310	Less: Bud. w/d from Maintenance Reserve	\$0.00
		\$250,318.00
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	\$131,424.00
610	Add: Increase in Bus Advertising Reserve	\$0.00
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00
		\$131,424.00
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	\$10,008,446.00
602	Less: Expenditures (\$1,379,522.32)	
	Less: Encumbrances (\$5,143,048.32)	(\$6,522,570.64)
	Total appropriated	\$3,485,875.36
		\$10,657,368.48
<b>Unappropriated:</b>		
770	Fund balance, July 1	\$385,600.97
771	Designated fund balance	\$0.00
303	Budgeted fund balance	(\$200,000.00)
	Total fund balance	\$10,842,969.45
	<b>Total liabilities and fund equity</b>	<b><u>\$10,844,469.45</u></b>

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$10,008,446.00	\$6,522,570.64	\$3,485,875.36
Revenues	(\$9,809,946.00)	(\$8,984,254.60)	(\$825,691.40)
Subtotal	<u>\$198,500.00</u>	<u>(\$2,461,683.96)</u>	<u>\$2,660,183.96</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$1,000.00	(\$991,644.00)	\$992,644.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$199,500.00</u>	<u>(\$3,453,327.96)</u>	<u>\$3,652,827.96</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$199,500.00</u>	<u>(\$3,453,327.96)</u>	<u>\$3,652,827.96</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$500.00	(\$249,818.00)	\$250,318.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$3,703,145.96)</u>	<u>\$3,903,145.96</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$3,703,145.96)</u>	<u>\$3,903,145.96</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$3,703,145.96)</u>	<u>\$3,903,145.96</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$3,703,145.96)</u>	<u>\$3,903,145.96</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$3,703,145.96)</u>	<u>\$3,903,145.96</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$3,703,145.96)</u>	<u>\$3,903,145.96</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$200,000.00</u>	<u>(\$3,703,145.96)</u>	<u>\$3,903,145.96</u>

Prepared and submitted by :

Robert R Brown

Board Secretary

9/30/23

Date



Starting date 7/1/2023 Ending date 9/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00370	SUBTOTAL – Revenues from Local Sources	9,160,679	0	9,160,679	8,847,850	Under	312,829
00520	SUBTOTAL – Revenues from State Sources	649,267	0	649,267	136,405	Under	512,862
Total		9,809,946	0	9,809,946	8,984,255		825,691
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	2,158,144	0	2,158,144	391,125	1,815,142	151,877
10300	Total Special Education - Instruction	344,364	0	344,364	33,437	310,927	0
11160	Total Basic Skills/Remedial – Instruct.	129,184	0	129,184	6,545	122,639	0
12160	Total Bilingual Education – Instruction	94,862	0	94,862	9,436	84,926	500
17100	Total School-Sponsored Co/Extra Curricul	117,500	0	117,500	3,051	80,775	33,674
20620	Total Summer School	15,000	0	15,000	33,863	(18,863)	0
29180	Total Undistributed Expenditures - Instr	3,395,519	(13,035)	3,382,484	106,895	900,550	2,375,039
29680	Total Undistributed Expenditures – Atten	6,656	0	6,656	1,664	4,992	0
30620	Total Undistributed Expenditures – Healt	106,480	0	106,480	9,296	94,685	2,499
40580	Total Undistributed Expend – Speech, OT,	159,750	0	159,750	5,807	74,306	79,638
41080	Total Undist. Expend. – Other Supp. Serv	80,307	0	80,307	7,393	72,914	0
42200	Total Undist. Expend. – Child Study Team	197,425	0	197,425	38,486	58,550	100,389
43200	Total Undist. Expend. – Improvement of I	160,865	0	160,865	36,474	114,391	10,000
43620	Total Undist. Expend. – Edu. Media Serv.	46,812	0	46,812	5,836	39,976	1,000
44180	Total Undist. Expend. – Instructional St	6,000	0	6,000	1,200	809	3,991
45300	Support Serv. - General Admin	194,923	0	194,923	43,825	104,906	46,192
46180	Support Serv. - School Admin	84,076	0	84,076	20,510	55,557	8,009
47200	Total Undist. Expend. – Central Services	100,821	0	100,821	33,223	60,047	7,551
47620	Total Undist. Expend. – Admin. Info. Tec	3,000	0	3,000	970	0	2,030
51120	Total Undist. Expend. – Oper. & Maint. O	731,357	0	731,357	225,912	373,907	131,537
52480	Total Undist. Expend. – Student Transpor	655,716	0	655,716	67,048	233,252	355,416
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	1,173,476	0	1,173,476	286,227	732,672	154,577
72020	Total Undistributed Expenditures – Food	27,253	0	27,253	3,307	20,946	3,000
75880	TOTAL EQUIPMENT	0	13,035	13,035	7,992	5,043	0
76260	Total Facilities Acquisition and Constr	18,956	0	18,956	0	0	18,956
Total		10,008,446	(0)	10,008,446	1,379,522	5,143,048	3,485,875

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:				Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00100	10-1210	Local Tax Levy		8,754,670	0	8,754,670	8,754,670		0
00140	10-1310	Tuition from Individuals		1,600	0	1,600	12,585		(10,985)
00170	10-1340	Tuition from Other Sources		42,000	0	42,000	0	Under	42,000
00260	10-1910	Rents and Royalties		0	0	0	41,901		(41,901)
00300	10-1___	Unrestricted Miscellaneous Revenues		360,909	0	360,909	38,694	Under	322,215
00330	10-1___	Interest Earned on Maintenance Reserve		500	0	500	0	Under	500
00340	10-1___	Interest Earned on Capital Reserve Funds		1,000	0	1,000	0	Under	1,000
00420	10-3121	Categorical Transportation Aid		47,149	0	47,149	0	Under	47,149
00430	10-3131	Extraordinary Aid		150,000	0	150,000	0	Under	150,000
00440	10-3132	Categorical Special Education Aid		315,713	0	315,713	0	Under	315,713
00460	10-3176	Equalization Aid		99,417	0	99,417	99,417		0
00470	10-3177	Categorical Security Aid		36,988	0	36,988	36,988		0
Total				9,809,946	0	9,809,946	8,984,255		825,691
Expenditures:				Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
02000	11-105-100-101	Preschool – Salaries of Teachers		100,188	0	100,188	9,019	91,169	0
02080	11-110-___-101	Kindergarten – Salaries of Teachers		208,710	0	208,710	18,365	190,345	0
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers		852,827	0	852,827	93,367	759,460	0
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers		523,641	0	523,641	51,329	472,312	0
02500	11-150-100-101	Salaries of Teachers		2,000	0	2,000	0	2,000	0
03000	11-190-1__-106	Other Salaries for Instruction		59,403	0	59,403	3,485	55,918	0
03020	11-190-1__-320	Purchased Professional – Educational Ser		131,103	0	131,103	61,031	0	70,072
03040	11-190-1__-340	Purchased Technical Services		96,521	0	96,521	51,416	18,452	26,653
03080	11-190-1__-[4-5]	Other Purchased Services (400-500 series		92,751	0	92,751	77,496	9,388	5,867
03080	11-190-1__-610	General Supplies		65,500	0	65,500	24,583	16,098	24,819
03100	11-190-1__-640	Textbooks		20,000	0	20,000	130	0	19,870
03120	11-190-1__-8__	Other Objects		5,500	0	5,500	905	0	4,595
07000	11-213-100-101	Salaries of Teachers		344,364	0	344,364	33,437	310,927	0
11000	11-230-100-101	Salaries of Teachers		129,184	0	129,184	6,545	122,639	0
12000	11-240-100-101	Salaries of Teachers		94,362	0	94,362	9,436	84,926	0
12100	11-240-100-610	General Supplies		500	0	500	0	0	500
17000	11-401-100-1__	Salaries		76,000	0	76,000	1,645	74,355	0
17020	11-401-100-[3-5]	Purchased Services (300-500 series)		21,500	5,000	26,500	0	5,000	21,500
17040	11-401-100-6__	Supplies and Materials		20,000	(5,000)	15,000	1,406	1,420	12,174
20000	11-422-100-101	Salaries of Teachers		15,000	0	15,000	33,863	(18,863)	0
29000	11-000-100-561	Tuition to Other LEAs within the State -		1,190,305	0	1,190,305	0	0	1,190,305
29020	11-000-100-562	Tuition to Other LEAs within the State -		1,321,926	(13,035)	1,308,891	90,988	816,055	401,848
29040	11-000-100-563	Tuition to County Voc. School District-R		144,900	0	144,900	0	0	144,900
29060	11-000-100-564	Tuition to County Voc. School District-S		247,320	0	247,320	0	0	247,320
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools		378,618	0	378,618	15,907	84,495	278,216
29100	11-000-100-566	Tuition to Priv. School for the Disabled		94,415	0	94,415	0	0	94,415
29160	11-000-100-569	Tuition – Other		18,035	0	18,035	0	0	18,035

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
29500 11-000-211-1__ Salaries	6,656	0	6,656	1,664	4,992	0
30500 11-000-213-1__ Salaries	95,980	5,104	101,084	7,650	92,130	1,304
30540 11-000-213-3__ Purchased Professional and Technical Ser	7,000	(5,800)	1,200	0	0	1,200
30560 11-000-213-[4-5] Other Purchased Services (400-500 series	500	0	500	508	0	(8)
30580 11-000-213-6__ Supplies and Materials	3,000	696	3,696	1,138	2,555	3
40500 11-000-216-1__ Salaries	68,980	0	68,980	1,164	67,816	0
40520 11-000-216-320 Purchased Professional – Educational Ser	90,270	0	90,270	4,585	6,490	79,195
40540 11-000-216-6__ Supplies and Materials	500	0	500	58	0	443
41000 11-000-217-1__ Salaries	80,307	0	80,307	7,393	72,914	0
42000 11-000-219-104 Salaries of Other Professional Staff	84,730	0	84,730	26,381	58,349	0
42060 11-000-219-320 Purchased Professional – Educational Ser	108,695	0	108,695	11,353	0	97,342
42160 11-000-219-6__ Supplies and Materials	4,000	0	4,000	752	201	3,047
43020 11-000-221-104 Salaries of Other Professional Staff	120,000	0	120,000	28,758	91,242	0
43040 11-000-221-105 Salaries of Secretarial & Clerical Assis	30,865	0	30,865	7,716	23,149	0
43160 11-000-221-6__ Supplies and Materials	5,000	0	5,000	0	0	5,000
43180 11-000-221-8__ Other Objects	5,000	0	5,000	0	0	5,000
43500 11-000-222-1__ Salaries	45,812	0	45,812	5,836	39,976	0
43580 11-000-222-6__ Supplies and Materials	1,000	0	1,000	0	0	1,000
44080 11-000-223-320 Purchased Professional – Educational Ser	6,000	0	6,000	1,200	809	3,991
45000 11-000-230-1__ Salaries	124,427	0	124,427	31,107	93,320	0
45040 11-000-230-331 Legal Services	10,000	0	10,000	4,480	5,520	0
45060 11-000-230-332 Audit Fees	30,000	0	30,000	0	0	30,000
45100 11-000-230-339 Other Purchased Professional Services	7,000	0	7,000	6,465	0	535
45140 11-000-230-530 Communications/Telephone	8,296	0	8,296	(5,646)	5,000	8,942
45180 11-000-230-590 Misc Purch Services (400-500 series, O/T	5,200	(697)	4,503	1,472	1,059	1,972
45200 11-000-230-610 General Supplies	1,000	0	1,000	0	6	994
45260 11-000-230-890 Miscellaneous Expenditures	5,000	0	5,000	1,250	0	3,750
45280 11-000-230-895 BOE Membership Dues and Fees	4,000	697	4,697	4,697	0	0
46000 11-000-240-103 Salaries of Principals/Assistant Princip	74,076	0	74,076	18,519	55,557	0
46100 11-000-240-[4-5] Other Purchased Services (400-500 series	8,000	0	8,000	0	0	8,000
46120 11-000-240-6__ Supplies and Materials	2,000	0	2,000	1,991	0	9
47000 11-000-251-1__ Salaries	78,365	0	78,365	20,042	58,323	0
47020 11-000-251-330 Purchased Professional Services	500	0	500	345	0	155
47040 11-000-251-340 Purchased Technical Services	18,456	0	18,456	12,523	1,724	4,209
47080 11-000-251-592 Misc. Purch. Services (400-500 Series, O	1,500	0	1,500	214	0	1,286
47100 11-000-251-6__ Supplies and Materials	1,500	0	1,500	0	0	1,500
47180 11-000-251-890 Other Objects	500	0	500	99	0	401
47540 11-000-252-340 Purchased Technical Services	1,500	0	1,500	970	0	530
47580 11-000-252-6__ Supplies and Materials	1,500	0	1,500	0	0	1,500
48520 11-000-261-420 Cleaning, Repair, and Maintenance Servic	87,426	5,000	92,426	32,898	25,878	33,650
48540 11-000-261-610 General Supplies	10,000	0	10,000	756	0	9,244

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
49000	11-000-262-1__	Salaries	290,788	0	290,766	69,004	221,762	0
49040	11-000-262-3__	Purchased Professional and Technical Ser	1,000	0	1,000	0	0	1,000
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	10,000	0	10,000	1,847	5,942	2,211
49120	11-000-262-490	Other Purchased Property Services	25,624	(403)	25,221	5,400	9,600	10,221
49140	11-000-262-520	Insurance	83,771	3,310	87,081	54,557	32,524	0
49160	11-000-262-590	Miscellaneous Purchased Services	5,000	0	5,000	3,328	945	727
49180	11-000-262-610	General Supplies	15,000	0	15,000	2,317	615	12,067
49220	11-000-262-622	Energy (Electricity)	120,000	(7,907)	112,093	18,408	42,413	51,273
49280	11-000-262-8__	Other Objects	2,000	0	2,000	0	0	2,000
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.	9,500	0	9,500	1,795	2,205	5,500
50060	11-000-263-610	General Supplies	2,500	0	2,500	0	0	2,500
51000	11-000-266-1__	Salaries	30,000	0	30,000	4,181	25,819	0
51020	11-000-266-3__	Purchased Professional and Technical Ser	27,770	4,960	32,730	27,770	4,960	0
51040	11-000-266-420	Cleaning, Repair, and Maintenance Svc.	6,000	(2,000)	4,000	2,455	1,075	470
51060	11-000-266-610	General Supplies	5,000	(2,960)	2,040	1,196	169	675
52200	11-000-270-503	Contract Serv.-Aid in Lieu Pymts-Non-Pub	14,000	0	14,000	300	0	13,700
52260	11-000-270-511	Contract Services (Bet. Home & Sch) -Ven	232,444	0	232,444	0	95,000	137,444
52280	11-000-270-512	Contr Serv (Oth. Than Bet Home & Sch) -	15,000	0	15,000	0	0	15,000
52360	11-000-270-517	Contract Serv. (Reg. Students) – ESCs &	127,326	0	127,326	0	29,000	98,326
52380	11-000-270-518	Contract Serv. (Spl. Ed. Students) – ESC	266,946	0	266,946	66,748	109,252	90,946
71020	11-000-291-220	Social Security Contributions	65,000	0	65,000	12,665	52,335	0
71060	11-000-291-241	Other Retirement Contributions - PERS	102,779	(403)	102,376	0	0	102,376
71140	11-000-291-250	Unemployment Compensation	5,000	0	5,000	0	0	5,000
71160	11-000-291-260	Workmen's Compensation	31,408	403	31,811	31,811	0	0
71180	11-000-291-270	Health Benefits	912,597	0	912,597	235,229	640,700	36,668
71200	11-000-291-280	Tuition Reimbursement	10,000	0	10,000	1,800	0	8,200
71220	11-000-291-290	Other Employee Benefits	46,692	0	46,692	4,722	39,637	2,333
72000	11-000-310-930	Transfers to Cover Deficit (Enterprise F	27,253	0	27,253	3,307	20,946	3,000
75700	12-000-261-73__	Undist. Expend. -Required Maint. For Sch	0	7,992	7,992	7,992	0	0
75860	12-____-00-73__	Special Schools (All Programs)	0	5,043	5,043	0	5,043	0
76100	12-000-400-600	Supplies and Materials	18,956	0	18,956	0	0	18,956
Total			10,008,446	(0)	10,008,446	1,379,522	5,143,048	3,485,875

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		(\$199,346.55)
102-106	Cash Equivalents		\$24,410.00
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	(\$3,480.00)	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	(\$3,480.00)

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$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	\$486,847.00	
302	Less Revenues	\$0.00	\$486,847.00

**Total assets and resources**

**\$308,430.45**

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 20 SPECIAL REVENUE FUNDS

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Liabilities and Fund Equity

**Liabilities:**

101	Cash Overdraft	(\$199,346.55)
401	Interfund Loans Payable	\$0.00
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	\$12,307.23
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$24,410.00
<b>Total liabilities</b>		<b>\$36,717.23</b>

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754 Reserve for Encumbrances \$412,122.07

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	\$961,231.02	
602	Less: Expenditures	(\$180,458.64)	
	Less: Encumbrances	(\$412,122.07)	(\$592,580.71)
	Total appropriated		\$780,772.38

Unappropriated:

770	Fund balance, July 1	(\$34,675.14)
771	Designated fund balance	\$0.00
303	Budgeted fund balance	(\$474,384.02)

Total fund balance

\$271,713.22

Total liabilities and fund equity

\$308,430.45

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 20 SPECIAL REVENUE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$961,231.02	\$592,580.71	\$368,650.31
Revenues	(\$486,847.00)	\$0.00	(\$486,847.00)
Subtotal	<u>\$474,384.02</u>	<u>\$592,580.71</u>	<u>(\$118,196.69)</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$474,384.02</u>	<u>\$592,580.71</u>	<u>(\$118,196.69)</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$474,384.02</u>	<u>\$592,580.71</u>	<u>(\$118,196.69)</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$474,384.02</u>	<u>\$592,580.71</u>	<u>(\$118,196.69)</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$474,384.02</u>	<u>\$592,580.71</u>	<u>(\$118,196.69)</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$474,384.02</u>	<u>\$592,580.71</u>	<u>(\$118,196.69)</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$474,384.02</u>	<u>\$592,580.71</u>	<u>(\$118,196.69)</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$474,384.02</u>	<u>\$592,580.71</u>	<u>(\$118,196.69)</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$474,384.02</u>	<u>\$592,580.71</u>	<u>(\$118,196.69)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$474,384.02</u>	<u>\$592,580.71</u>	<u>(\$118,196.69)</u>

Prepared and submitted by :

Robert Brown  
Board Secretary

9/30/23  
Date



Starting date 7/1/2023 Ending date 9/30/2023 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00830	Total Revenues from Federal Sources	486,847	0	486,847	0	Under	486,847
Total		486,847	0	486,847	0		486,847
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	0	6,247	6,247	2,640	0	3,607
88740	Total Federal Projects	486,847	468,137	954,984	177,819	412,122	365,043
Total		486,847	474,384	961,231	180,459	412,122	368,650

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00775 20-441[1-6] Title I	61,436	0	61,436	0	Under	61,436
00780 20-445[1-5] Title II	17,137	0	17,137	0	Under	17,137
00785 20-449[1-4] Title III	7,682	0	7,682	0	Under	7,682
00805 20-442[0-9] I.D.E.A. Part B (Handicapped)	59,124	0	59,124	0	Under	59,124
00806 20-4541 ARP ESSER Accel. Learning Coaching Supt	49,200	0	49,200	0	Under	49,200
00807 20-4542 ARP ESSER Evidence Based Summer Enrich	16,589	0	16,589	0	Under	16,589
00808 20-4543 ARP ESSER Evidence Based Bynd Sch Day	40,000	0	40,000	0	Under	40,000
00809 20-4544 ARP ESSER NJTSS Mental Health Support	10,425	0	10,425	0	Under	10,425
00814 20-4540 ARP - ESSER	225,254	0	225,254	0	Under	225,254
Total	486,847	0	486,847	0		486,847

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	6,247	6,247	2,640	0	3,607
88500 20-___-___-___ Title I	61,436	72,590	134,026	35,719	57,434	40,873
88520 20-___-___-___ Title II	17,137	44,017	61,154	6,252	20,106	34,796
88540 20-___-___-___ Title III	7,682	920	8,602	0	611	7,991
88620 20-___-___-___ I.D.E.A. Part B (Handicapped)	59,124	17,016	76,140	0	76,140	0
88641 20-223-___-___ ARP-IDEA Basic Grant Program	0	13,988	13,988	13,988	0	0
88700 20-___-___-___ Other	0	0	0	(1,001)	0	1,001
88709 20-483-___-___ CRRSA Act - ESSER II Grant Program	0	74,277	74,277	34,750	9,349	30,177
88710 20-484-___-___ CRRSA Act - Learning Acceleration Grant	0	7,011	7,011	0	150	6,861
88711 20-485-___-___ CRRSA Act - Mental Health Grant	0	42,800	42,800	42,800	0	0
88713 20-487-___-___ ARP-ESSER Grant Program	225,254	196,990	422,244	45,310	236,803	140,131
88714 20-488-___-___ ARP ESSER Accel. Learning Coaching Supt	49,200	0	49,200	0	0	49,200
88715 20-489-___-___ ARP ESSER Evidence Based Summer Enrich	16,589	1	16,590	0	11,529	5,061
88716 20-490-___-___ ARP ESSER Evidence Based Bynd Sch Day	40,000	(11,507)	28,493	0	0	28,493
88717 20-491-___-___ ARP ESSER NJTSS Mental Health Support	10,425	10,034	20,459	0	0	20,459
Total	486,847	474,384	961,231	180,459	412,122	368,650

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		\$0.00
102-106	Cash Equivalents		\$0.00
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	\$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	\$0.00	\$0.00

**Total assets and resources** \$0.00

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 30 CAPITAL PROJECTS FUNDS

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Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
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
<b>Total liabilities</b>		<b>\$0.00</b>

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 30 CAPITAL PROJECTS 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	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	Total appropriated		\$0.00

Unappropriated:

770	Fund balance, July 1	\$0.00
771	Designated fund balance	\$0.00
303	Budgeted fund balance	\$0.00

Total fund balance

\$0.00

Total liabilities and fund equity

\$0.00

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Prepared and submitted by :

*Robert Brown*

Board Secretary

*9/30/23*

Date

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 30 CAPITAL PROJECTS FUNDS

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Starting date 7/1/2023 Ending date 9/30/2023 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

**Assets:**

101	Cash in bank		(\$12,097.50)
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums 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		\$214,195.00

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
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	\$214,195.00	
302	Less Revenues	(\$214,195.00)	\$0.00

**Total assets and resources**

**\$202,097.50**



Starting date 7/1/2023 Ending date 9/30/2023 Fund: 40 DEBT SERVICE FUNDS

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Liabilities and Fund Equity

Liabilities:

101	Cash Overdraft	(\$12,097.50)
401	Interfund Loans Payable	\$0.00
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
<b>Total liabilities</b>		<b>\$0.00</b>

Starting date 7/1/2023 Ending date 9/30/2023 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

801	Appropriations	\$214,195.00	
802	Less: Expenditures	(\$12,097.50)	
	Less: Encumbrances	\$0.00	(\$12,097.50)
	Total appropriated		\$202,097.50

Unappropriated:

770	Fund balance, July 1	\$0.00
771	Designated fund balance	\$0.00
303	Budgeted fund balance	\$0.00

Total fund balance

\$202,097.50

Total liabilities and fund equity

\$202,097.50

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$214,195.00	\$12,097.50	\$202,097.50
Revenues	(\$214,195.00)	(\$214,195.00)	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>

Prepared and submitted by :

Robert Brown  
Board Secretary

9/30/23  
Date

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 40 DEBT SERVICE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Total Revenues from Local Sources	214,195	0	214,195	214,195		0
	Total	214,195	0	214,195	214,195		0
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89660	Total Regular Debt Service	214,195	0	214,195	12,098	0	202,098
	Total	214,195	0	214,195	12,098	0	202,098

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 40 DEBT SERVICE FUNDS

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00860	40-1210	Local Tax Levy	214,195	0	214,195	214,195		0
Total			214,195	0	214,195	214,195		0
Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89600	40-701-510-834	Interest on Bonds	24,195	0	24,195	12,098	0	12,098
89620	40-701-510-910	Redemption of Principal	190,000	0	190,000	0	0	190,000
Total			214,195	0	214,195	12,098	0	202,098

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 50 FUND 50

Assets and Resources

**Assets:**

101	Cash in bank		\$42,278.39
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums 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	(\$91.79)	
142	Intergovernmental - Federal	(\$956.08)	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	(\$1,047.87)

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$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		\$617.00

**Resources:**

301	Estimated Revenues	\$0.00	
302	Less Revenues	(\$9,140.97)	(\$9,140.97)

**Total assets and resources**

**\$32,706.55**

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 50 FUND 50

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Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
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	\$617.00
<b>Total liabilities</b>		<b>\$617.00</b>

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 50 FUND 50

Fund Balance:

Appropriated:

753,754 Reserve for Encumbrances (\$3,748.31)

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	\$42,000.00	
602	Less: Expenditures	(\$12,054.83)	
	Less: Encumbrances	\$3,748.31	(\$8,306.52)
	Total appropriated		\$33,693.48
			\$29,945.17
	Unappropriated:		
770	Fund balance, July 1		\$44,144.38
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$42,000.00)
	Total fund balance		\$32,089.55
	Total liabilities and fund equity		\$32,706.55



Starting date 7/1/2023 Ending date 9/30/2023 Fund: 50 FUND 50

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$42,000.00	\$8,306.52	\$33,693.48
Revenues	\$0.00	(\$9,140.97)	\$9,140.97
Subtotal	<u>\$42,000.00</u>	<u>(\$834.45)</u>	<u>\$42,834.45</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$42,000.00</u>	<u>(\$834.45)</u>	<u>\$42,834.45</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$42,000.00</u>	<u>(\$834.45)</u>	<u>\$42,834.45</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$42,000.00</u>	<u>(\$834.45)</u>	<u>\$42,834.45</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$42,000.00</u>	<u>(\$834.45)</u>	<u>\$42,834.45</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$42,000.00</u>	<u>(\$834.45)</u>	<u>\$42,834.45</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$42,000.00</u>	<u>(\$834.45)</u>	<u>\$42,834.45</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$42,000.00</u>	<u>(\$834.45)</u>	<u>\$42,834.45</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$42,000.00</u>	<u>(\$834.45)</u>	<u>\$42,834.45</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$42,000.00</u>	<u>(\$834.45)</u>	<u>\$42,834.45</u>

Prepared and submitted by :

Polat Brown  
Board Secretary

9/30/23  
Date

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 50 FUND 50

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)	0	0	0	9,141		(9,141)
Total	0	0	0	9,141		(9,141)
Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)	0	42,000	42,000	12,055	(3,748)	33,693
Total	0	42,000	42,000	12,055	(3,748)	33,693

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 50 FUND 50

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
99999	0	0	0	9,141		(9,141)
Total	0	0	0	9,141		(9,141)
Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	7,000	7,000	1,424	(424)	6,000
99999	0	35,000	35,000	10,630	(3,324)	27,693
Total	0	42,000	42,000	12,055	(3,748)	33,693

# Attachment C

## SOUTH HACKENSCK BOARD OF EDUCATION CASH REPORT

September 30, 2023

	Cash Balance 9/1/2023	Cash Receipts 9/30/2023	Cash Disbursements 9/30/2023	Cash Balance 9/30/2023
General Fund - 10	2,908,862.03	1,116,762.12	(587,284.50)	3,438,339.65
Special Revenue Fund - 20	(48,533.89)	0.00	(150,812.66)	(199,346.55)
Capital Projects Fund - 30	0.00	0.00	0.00	0.00
Debt Service Fund - 40	(12,097.50)	0.00		(12,097.50)
Enterprise Fund - 50	38,350.98	4,813.51	(888.10)	42,278.39
<b>Total</b>	<b>2,886,581.62</b>	<b>1,121,576.63</b>	<b>(738,983.26)</b>	<b>3,269,173.99</b>
Payroll Account	19.71	193,773.29	(193,773.29)	19.71
Payroll Agency Account	5,080.77	159,185.43	(163,420.29)	855.91
Unemployment Account	24,794.33	100.33	(106.36)	24,788.30
Flexible Spending Account	1,166.79	4.72	(5.00)	1,166.51
<b>Grand Total</b>	<b>2,917,643.22</b>	<b>1,474,649.40</b>	<b>(1,096,288.20)</b>	<b>3,296,004.42</b>

Bank Accounts  
General Fund  
Capital Projects  
Food  
Athletic  
Total

2,583,622.99  
54,503.66  
45.49  
2,638,172.14  
(631,001.85)

  
Jason Chirichella

9/30/23  
Date

Month / Year: Sep 30, 2023

11/06/23

Line	Budget Category	Account	(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
			Original Budget	Revenues Allowed NJAC - 6A: 23A-13.3(d)	Original Budget For 10% Calc	Maximum Transfer Amount	YTD Net Transfers to / (from) 9/30/2023	% Change of Transfers YTD	Remaining Allowable Balance From	Remaining Allowable Balance To
			Data	Data	Col1+Col2	Col3 * .1	+ or - Data	Col5/Col3	Col4+Col5	Col4-Col5
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	11-1XX-100-XXX	2,158,144	0	2,158,144	215,814	0	0.00%	215,814	215,814
10300 11160	Total Special Education - Instruction, Total Basic Skills/Remedial - Instruct., Total Bilingual Education -	11-2XX-100-XXX	808,467	0	808,467	80,847	0	0.00%	80,847	80,847
12160 40580	Instruction, Total Undistributed Expend - Speech, OT., Total Undist. Expend. - Other Supp. Serv	11-000-216, 217								
41080										
15180	TOTAL VOCATIONAL PROGRAMS	11-3XX-100-XXX	0	0	0	0	0	0.00%	0	0
17100 17600	Total School-Sponsored Co/Extra Curricular, Total School-Sponsored Athletics - Instr, Total Before/After School Programs, Total Summer School, Total Instructional Alternative Education, Total Other Supplemental/At-Risk Program, Total Other Alternative Education Progra, Total Other Instructional Programs - Ins	11-4XX-X00-XXX	132,500	0	132,500	13,250	0	0.00%	13,250	13,250
19620 20620										
21620 22620										
23620 25100										
27100	Total Community Services Programs/Operat	11-800-330-XXX	0	0	0	0	0	0.00%	0	0
29180	Total Undistributed Expenditures - Instr	11-000-100-XXX	3,395,519	0	3,395,519	339,552	(13,035)	-0.38%	326,517	352,587
29680 30620	Total Undistributed Expenditures - Atten, Total Undistributed Expenditures - Health, Total Undist. Expend. - Guidance, Total Undist. Expend. - Child Study Team, Total Undist. Expend. - Edu. Media Serv.	11-000-211, 213, 218, 219, 222	357,373	0	357,373	35,737	0	0.00%	35,737	35,737
41660 42200										
43620										
43200 44180	Total Undist. Expend. - Improvement of I, Total Undist. Expend. - Instructional St	11-000-221, 223	166,865	0	166,865	16,687	0	0.00%	16,687	16,687
45300	Support Serv. - General Admin	11-000-230-XXX	194,923	0	194,923	19,492	0	0.00%	19,492	19,492
46160	Support Serv. - School Admin	11-000-240-XXX	84,076	0	84,076	8,408	0	0.00%	8,408	8,408
47200 47620	Total Undist. Expend. - Central Services, Total Undist. Expend. - Admin. Info. Tec	11-000-25X-XXX	103,821	0	103,821	10,382	0	0.00%	10,382	10,382
51120	Total Undist. Expend. - Oper. & Maint. O	11-000-26X-XXX	731,357	0	731,357	73,136	0	0.00%	73,136	73,136
52480	Total Undist. Expend. - Student Transpor	11-000-270-XXX	655,716	0	655,716	65,572	0	0.00%	65,572	65,572
71260	TOTAL PERSONNEL SERVICES -EMPLOYEE	11-XXX-XXX-2XX	1,173,476	0	1,173,476	117,348	0	0.00%	117,348	117,348
72020	Total Undistributed Expenditures - Food	11-000-310-XXX	27,253	0	27,253	2,725	0	0.00%	2,725	2,725
72120 72122	Transfer of Property Sale Proceeds Res., Transfer of Property Sale Proceeds CDL	11-000-520-934	0	0	0	0	0	0.00%	0	0
72160	Increase in Sale/Lease-back Reserve	10-605	0	0	0	0	0	0.00%	0	0
72180	Interest Earned on Maintenance Reserve	10-606	500	0	500	50	0	0.00%	50	50
72200	Increase in Maintenance Reserve	10-606	0	0	0	0	0	0.00%	0	0
72220	Increase in Current Expense Emergency Re	10-607	0	0	0	0	0	0.00%	0	0
72240 72245	Interest Earned on Current Exp. Emergenc. Increase in Bus Adv. Res. for Fuel Costs, Increase in IMPACT Aid Reserve (General), Increase in IMPACT Aid Reserve (Capital)	10-607	0	0	0	0	0	0.00%	0	0
72246 72247										
72260	TOTAL GENERAL CURRENT EXPENSE		9,989,990	0	9,989,990	998,999	(13,035)	-0.13%	985,964	1,012,034

Attachment C

Line	Budget Category	Account	(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
			Original Budget	Revenues Allowed NJAC - 6A: 23A-13.3(d)	Original Budget For 10% Calc	Maximum Transfer Amount	YTD Net Transfers to / (from) 9/30/2023	% Change of Transfers YTD	Remaining Allowable Balance From	Remaining Allowable Balance To
			Data	Data	Col1+Col2	Col3 * .1	+ or - Data	Col5/Col3	Col4+Col5	Col4-Col5
75880	TOTAL EQUIPMENT	12-XXX-XXX-73X	0	0	0	0	13,035	0.00%	13,035	(13,035)
76260	Total Facilities Acquisition and Constr	12-000-4XX-XXX	18,956	0	18,956	1,896	0	0.00%	1,896	1,896
76320	Capital Reserve -- Transfer to Capital Pr	12-000-4XX-931	0	0	0	0	0	0.00%	0	0
76340	Capital Reserve -- Transfer to Debt Servi	12-000-4XX-933	0	0	0	0	0	0.00%	0	0
76360	Increase in Capital Reserve	10-604	0	0	0	0	0	0.00%	0	0
76380 76385	Interest Deposit to Capital Reserve, IMPACT Aid Reserve (Cap) Tr to Cap Proj	10-604	1,000	0	1,000	100	0	0.00%	100	100
76400	TOTAL CAPITAL OUTLAY		19,956	0	19,956	1,996	13,035	65.32%	15,030	(11,039)
83080	TOTAL SPECIAL SCHOOLS	13-XXX-XXX-XXX	0	0	0	0	0	0.00%	0	0
84000 84005	Transfer of Funds to Charter Schools, Transfer of Funds to Renaissance Schools	10-000-100-56X	0	0	0	0	0	0.00%	0	0
84020	General Fund Contrib. to School-based Bu	10-000-520-930	0	0	0	0	0	0.00%	0	0
84060	GENERAL FUND GRAND TOTAL		10,009,946	0	10,009,946	1,000,995	0	0.00%	1,000,995	1,000,995

Start date 9/1/2023

End date 9/30/2023

11/06/23 13:54

Date	Tr Num	Transfer Description	Budget Account	Before	Transfer	After
09/01/2023	213	Transfer for athletics	11-401-100-500-B2 Pur. Svc./Activities/Referees Supplies & Materials	1,500.00 20,000.00 Transfer # 213	5,000.00 (5,000.00) 0.00	6,500.00 15,000.00 Net Change
09/29/2023	214	Maintenance Transfer	11-000-261-420-B2 11-000-262-620-11 Cln/Rep/Maint-Equipt & Boiler Energy (Heat & Electric)	44,307.25 117,093.00 Transfer # 214	5,000.00 (5,000.00) 0.00	49,307.25 112,093.00 Net Change

Total Net Change to Budget for Period 0.00

11 GENERAL CURRENT EXPENSE

0.00

\* 'Before' amount = budget before transfer date.  
'After' amount = budget on transfer date. This is  
also true for multiple transfers with the same  
account and date.

**BOARD SECRETARY'S MONTHLY CERTIFICATION  
BUDGETARY LINE ITEM STATUS**

Pursuant to N.J.A.C. 6A:23-2.11(c)4, I certify that as of 9/30/23, no budgetary line item account has obligations and payments (contractual orders) which in total exceed the amount appropriated by the district board of education pursuant to N.J.S.A. 18A:22-8 and 18A:22-8.1 and

Pursuant to N.J.A.C. 6A:23-2.11(c) 4, I certify that as of 9/30/23, no budgetary line item account has been overexpended in violation of N.J.A.C. 6:20-2:12(a).

  
Board Secretary

11/13/23

Date

Note: For the purpose of this rule, budgetary line item accounts are those reflected in the advertised section of the state prescribed budget. Districts maintaining expanded levels of budgetary line item accounts should adhere to local board policy for those accounts which exceed the prescribed level of detail. A line item account (or program category account) is defined as the most specific level of detail in the appropriation/expenditure classification.



Check Journal  
Rec and Unrec checks

South Hackensack BOE  
Hand and Machine checks

Attachment D

Page 2 of 3

11/06/23 12:56

Starting date 10/1/2023

Ending date 10/31/2023

Chk#	Date	Rec date	Code	Vendor name	Check Comment	Check amount
046071	10/17/23		0684	South Bergen Jointure Commission		43,452.00
046072	10/17/23		E074	South Hackensack PEO		160.11
046073	10/17/23		0695	Staples Business Advantage		38.46
046074	10/17/23		0988	Stewart & Stevenson Power Products LLC		1,581.00
046075	10/17/23		0707	Strauss Esmay Associates, LLP		145.00
046076	10/17/23		W832	United Supply Corp.		793.22
046077	10/17/23		0790	Veolia Water New Jersey		1,555.32
046078	10/23/23		0920	Pitney Bowes Inc.		180.30
046079	10/26/23		0089	Bergen County Special Services School Di		130.00
046080	10/26/23		0849	Browns Janitorial Equipment		94.50
046081	10/26/23		0139	Cascade School Supplies		61.63
046082	10/26/23		G655	CP-DBS, LLC		90.00
046083	10/26/23		0857	Fogarty and Hara, Counsellors-at-Law		1,767.50
046084	10/26/23		0440	G & S Hardware & Supply, LLC		83.79
046085	10/26/23		0306	Hackensack Board Of Education		116,227.80
046086	10/26/23		F452	Henry Schein, Inc		37.60
046087	10/26/23		0130	Konica Minolta Premier Finance		997.03
046088	10/26/23		0862	Lakeshore Learning Materials,LLC		3,659.22
046089	10/26/23		C630	MD Buying Group LLC		116.23
046090	10/26/23		0468	Metro Fire & Safety Equipmt.		576.00
046091	10/26/23		0498	Nasco Education LLC		620.00
046092	10/26/23		L928	Optima Communications Systems, Inc		4,960.00
046093	10/26/23		0128	Optimum		351.36
046094	10/26/23		0545	P S E & G Co.		1,778.88
046095	10/26/23		F571	Paxton Patterson LLC		304.00
046096	10/26/23		T455	Performance Health Holdings		19.77
046097	10/26/23		0657	School Specialty Inc.		215.24
046098	10/26/23		0684	South Bergen Jointure Commission		3,086.39
046099	10/26/23		0168	Stone Brook Garden Center		304.35
046100	10/26/23		0754	The Trophy King, Inc		1,703.00
046101	10/26/23		W832	United Supply Corp.		230.05
046102	10/26/23		0465	Universal Electric Motor Service, Inc		150.00
202310 H	10/05/23		0699	State Of NJ Health Ben.prog.		81,008.48
A09528	10/15/23		PAY	South Hackensack BOE Payroll		173,084.14
A09529	10/31/23		PAY	South Hackensack BOE Payroll		172,188.07

Starting date 10/1/2023 Ending date 10/31/2023

Chk#	Date	Rec date	Code	Vendor name	Check Comment	Check amount
048032	10/05/23		M704	A V & D Landscape Contractors LLC		320.00
048033	10/05/23		0435	Accuscan		280.00
048034	10/05/23		F504	Amazon Business		162.60
048035	10/05/23		E755	American Wear, Inc		1,114.00
048036	10/05/23		0057	Arrow Elevator Incorporated		230.00
048037	10/05/23		0084	Avaya Inc.		361.82
048038	10/05/23		0933	Bureau of Education and Research		279.00
048039	10/05/23		0139	Cascade School Supplies		123.21
048040	10/05/23		G655	CP-DBS, LLC		826.63
048041	10/05/23		0191	Decker, Inc.		432.73
048042	10/05/23		0857	Fogarty and Hara, Counsellors-at-Law		1,315.38
048043	10/05/23		0440	G & S Hardware & Supply, LLC		25.63
048044	10/05/23		H283	Keyboard Consultants, Inc		5,043.00
048045	10/05/23		0130	Konica Minolta Premier Finance		1,115.78
048046	10/05/23		J503	New Jersey Science Convention		310.00
048047	10/05/23		3564	Omni Waste Services, Inc		615.79
048048	10/05/23		0657	School Specialty Inc.		880.99
048049	10/05/23		0684	South Bergen Jointure Commission		43,452.00
048050	10/05/23		W832	United Supply Corp.		16.14
048051	10/06/23		0882	ReadyRefresh by Nestle		420.86
048052	10/17/23		0089	Bergen County Special Services School DI		848.00
048053	10/17/23		0090	Bergen County Tech. Schools		21,397.50
048054	10/17/23		A088	Cablevision Lightpath LLC		1,250.00
048055	10/17/23		T126	Crisis Prevention Institute, Inc		187.96
048056	10/17/23		0196	Delta Dental Of New Jersey, Inc		6,068.41
048057	10/17/23		0268	First Student Inc.		200.00
048058	10/17/23		0440	G & S Hardware & Supply, LLC		134.44
048059	10/17/23		0327	Hudson United Glass Services LLC		375.00
048060	10/17/23		0862	Lakeshore Learning Materials, LLC		105.26
048061	10/17/23		A255	LifeSavers, Inc		2,367.04
048062	10/17/23		Q765	Net2Phone, Inc		330.14
048063	10/17/23		S647	NJ School Jobs.com, Inc		50.00
048064	10/17/23		0529	North Jersey Media Group		41.72
048065	10/17/23		X144	NRG Business Marketing, LLC		1,312.15
048066	10/17/23		0128	Optimum		226.09
048067	10/17/23		0545	P S E & G Co.		349.68
048068	10/17/23		0920	Pitney Bowes Inc.		80.00
048069	10/17/23		Z516	Scripps National Spelling Bee, Inc		187.50
048070	10/17/23		0684	South Bergen Jointure Comm.		49,489.10

Starting date 10/1/2023

Ending date 10/31/2023

Fund Totals		
-------------	--	--

11	GENERAL CURRENT EXPENSE	\$702,720.91
12	CAPITAL OUTLAY	\$5,043.00
20	SPECIAL REVENUE FUNDS	\$40,359.51
50	FUND 50	\$5,952.57
Total for all checks listed		\$754,075.99

Prepared and submitted by:

  
Board Secretary

11/6/23  
Date