REVISED

Andover Regional School District

2022-2023 School Calendar

MONTH	DATE	DAY	REASON	STUDENT DAYS	TEACHER DAYS
September	1	Thursday	Teacher In-Service	19	21
	2	Friday	Teacher In-Service		
	5	Monday	Labor Day (School Closed)		
	6	Tuesday	School Starts for Students		
	26	Monday*	Early Dismissal (Teacher In-Service)		
October	10	Monday	Teacher In-Service/Closed for Students	20	21
November	7	Monday*	Early Dismissal (Parent Conference)	18	18
	8	Tuesday*	Early Dismissal (Parent Conference)		
	9	Wednesday*	Early Dismissal (Parent Conference)		
	10 & 11	Thursday & Friday	NJEA Convention (School Closed)		
	23	Wednesday *	Early Dismissal		
	24 & 25	Thursday & Friday	Thanksgiving Recess (School Closed)		
December	5	Monday*	Early Dismissal (Teacher In-Service)	17	17
	23	Friday*	Early Dismissal		
	26-30	Friday - Friday	Winter Recess (School Closed)		
January	2	Monday	New Year's Day Observed (School Closed)	20	21
	3	Tuesday	School Resumes		
	16	Monday	Martin Luther King Jr. Day (Teacher In-Service/Closed for Students)		
February	6	Monday*	Early Dismissal (Teacher In-Service)	19	19
	20	Monday	Presidents Day (School Closed)		
March	30	Thursday*	Early Dismissal (Parent Conference)	23	23
April	3	Monday*	Early Dismissal (Teacher In-Service)	14	14
	7-14	Friday - Friday	Spring Recess (School Closed)		
May	8	Monday*	Early Dismissal (Teacher In-Service)	22	22
	29	Monday	Memorial Day (School Closed)		
June	**13**	**Tuesday***	**Early Dismissal for Students**	**11**	**11**
	14	**Wednesday***	**Early Dismissal for Students**		
	15	**Thursday***	**Tentative Last Day / Early Dismissal for Students**		
				183	**187**

This 2022-2023 calendar is subject to change, at any time, due to the extenuating circumstances at the discretion of the Board of Education.

The above calendar reflects 185 student school days and 189 days for staff. There is an allowance for five (5) emergency closing days included in the above calendar. Should more than five (5) emergency closing days be utilized, the additional days will be deducted from the Spring Recess starting with Friday, April 14, then Thursday, April 13, etc. If all five emergency closing days are not utilized, those unused days wll be deducted at the end of the school year and the last day of the school adjusted accordingly.

NJSLA State Testing: TBD

* If inclement weather warrants a 2-hour delay, the early dismissal will be cancelled and students will dismiss at regular dismissal time.

Approved by the Andover Regional Board of Education - March 23, 2022 and April 26, 2023

Principal's Report
3/9/23-4/19/23

LPS Updates:

- LPSchargers on Instagram- to date: 57 posts and 37 followers. Members of the school community are encouraged to follow lpschargers to see some behind the scenes things going on at LPS (as well as some routine reminders and updates).
- Class Trips- our class trips are finally scheduled:
    - 5th Grade- Ogdensburg Sterling Mine Tour- 5/5
    - 6th Grade- Fairview Lakes- 5/5
    - 7th Grade- Planetarium at CCM- 5/19
    - 8th Grade- Woodloch Resort- 5/18
- Recent 8th Grade Honors and Recognitions-
    - Caring Student Recipient: Courtney Lowery
    - Superintendent Roundtable Recipient: Matthew Alberto
    - NJSBA Student Representative at 8th Grade Dialogue Event for Sussex County Schools: Brenna Koroski
- Important Dates:

5/5- 6th Grade Trip- Fairview Lakes
5/5- 5th Grade Trip- Sterling Mines
5/8-5/12- LPS NJSLA State Testing
5/17- LPS Spring Concert
5/18- 8th Grade Trip- Woodloch Resort
5/19- 7th Grade Trip- CCM Planetarium
5/25- 5th Grade Student/Parent Orientation
5/30- LPS Field Day
6/1- LPS Field Day (rain date)
6/2- 8th Grade Tri-district Field Day
6/2- 8th Grade End-of-Year Dance at Farmstead Golf and Country Club
6/5- 8th Grade Tri-district Field Day (Rain Date)
6/14- LPS Promotion Ceremony 6pm
6/15- LPS Last Day of School

FMB Updates:

- Save the Date! Our Grade 3 and 4 concert will be May 24! Our Schoolwide Art Show will be the same evening before the concert starts!
- Our field trips have started! Yesterday, our second graders went to Second Grader Day at Newton HS. They had a great time! Our first graders will be going to the Turtle Back Zoo. Our third graders will be going to the Sussex County Fairgrounds for an environmental day. Our fourth graders will be going to the Sterling Mines.
- We have so many important dates coming up so mark your calendars!
    - Field Day May 31 (rain date June 2)
    - K orientation May 17
    - Emily Fleming memorial May 6 (rain date May 7)

- Fourth grade clapout: Last Day of School
- We are doing a PreK and Kindergarten showcase as well. Dates TBD!

Parent Volunteers 2022-2023					
Name	Date Submitted	Assignment	School where forms filed	License scan date	Date of Board Approval
Balady, Nicholas	10/25/2022	All school activities	FMB	10/25/2022	
Bell, Sarah	9/14/2022	All school activities	FMB	9/14/2022	
Bezold, Robyn	1/3/2023	All school activities	LPS	2/1/2023	
Brennan, Jessica	12/19/2022	All school activities	LPS	2/1/2023	
Byron, Peter	12/21/2022	Photography for musical/play	LPS	12/8/2022	
Centrelli-Tischne, Courtney	10/11/2022	All school activities	FMB	10/11/2022	
Eskin (McKeon), Kristen	9/14/2022	All school activities	FMB	9/13/2022	
Feola, KellyAnn	1/9/2023	All school activities	FMB	1/9/2023	
Flynn, Christine	12/23/2022	All school activities	LPS	2/1/2023	
Goble, Denise	9/15/2022	All school activities	FMB	9/15/2022	
Hemmes, Christy	9/22/2022	All school activities	FMB	9/22/2022	
Holick, Meredith	10/11/2022	All school activities	FMB	10/11/2022	
Kithcart, Ashley	9/16/2022	All school activities	FMB	9/16/2022	
Lewis, Theresa	10/17/2022	All school activities	FMB	10/17/2022	
Logosso, Angela	9/14/2022	All school activities	FMB	9/13/2022	
McCorkle, Kelly	10/25/2022	All school activities	FMB	10/25/2022	
Miragliotta, Fransiska	9/22/2022	All school activities	FMB	9/22/2022	
Palmiere, Jamie	10/6/2022	All school activities	FMB	10/6/2022	
Renaldo, Andrew	12/23/2022	All school activities	LPS	2/1/2023	
Renaldo, Kelly	12/23/2022	All school activities	LPS	2/1/2023	
Sanfelice, Theresa	9/14/2022	All school activities	FMB	9/14/2022	
Stout, Jennifer	9/9/2022	All school activities	FMB	9/9/2022	
Stowe, Jamie	12/16/2022	All school activities	LPS	2/1/2023	
Younkers, Andrea	10/31/2022	All school activities	FMB	10/31/2022	
Bilancia, Elyse	2/17/2023	LPS Bookfair	LPS	2/17/2023	
Figueiredo, Colleen	2/17/2023	LPS Bookfair	LPS	2/17/2023	
Franceschi, Reina	2/15/2023	Field trip, All school activities	FMB	2/15/2023	
Ibaceta, Alison	2/17/2023	LPS Bookfair	LPS	2/17/2023	
Seaton, Jessica	2/17/2023	LPS Bookfair	LPS	2/17/2023	
Virgin, Cassandra	12/19/2022	Musical All school activities	LPS/FMB	2/3/23	
Bailey, Shawnna	12/19/2023	Musical/choir/band	LPS	2/21/2023	
Achenbach, Sarah	3/7/2023	All school activities	FMB	3/3/2023	
Coughlin, Kiersten	3/7/2023	All school activities	FMB	3/7/2023	
Bamber, Sarah	3/16/2023	All school activities	FMB	3/16/2023	
Cole, Elva	3/16/2023	All school activities	FMB	3/16/2023	
Bailey, Chris	3/28/2023	School Play - school activities	LPS	3/13/2023	
Katti Quintas	4/19/2023	8th grade trip	LPS	4/19/2023	
Jon Eigner	4/19/2023	8th grade trip	LPS	4/19/2023	
Melissa Lewis	4/19/2023	8th grade trip	LPS	4/19/2023	
Breanne Zosche	4/19/2023	8th grade trip	LPS	4/19/2023	
Bill Walsh	4/19/2023	8th grade trip	LPS	4/19/2023	
Michael Marino	4/19/2023	8th grade trip	LPS	Pending	

Andover Regional Board of Education Budget Transfers printed on 4/10/2023

Report Includes Effective Dates from Mar 01, 2023 to Mar 31, 2023

Date	Source Account/Title	Target Account/Title	Comments	Amount
03/31/23	11-000-262-610-000-002 Custodial - Supplies - FMB	11-000-217-600-000-002 Extraordinary - Supplies - FMB	adj. for additional therapy services	3,404.71
03/31/23	11-120-100-101-000-002 Grade 1-4 Salary - FMB	11-110-100-106-000-002 Kindergarten Paras	adj. for sub salaries	5,498.75
03/31/23	11-120-100-101-000-002 Grade 1-4 Salary - FMB	11-120-100-101-100-002 Grade 1-4 Substitutes - FMB	adj. for sub salaries	2,490.00
03/31/23	11-120-100-101-000-002 Grade 1-4 Salary - FMB	11-120-100-106-000-002 GR 1-4 PARAS	adj. for sub salaries	4,393.10
03/31/23	11-120-100-101-000-002 Grade 1-4 Salary - FMB	11-130-100-101-100-001 Grade 6-8 Substitutes - LPS	adj. for sub salaries	940.00
03/31/23	11-240-100-100-100-001 ESL Substitutes- LPS	11-240-100-610-000-000 Supplies	adj. for ESL supplies	1,000.00
03/31/23	11-240-100-100-100-002 ESL Substitutes- FMB	11-240-100-610-000-000 Supplies	adj. for ESL supplies	584.73
03/31/23	11-000-100-566-000-000 Tuition - Private Schools	11-000-100-562-000-000 Tuition to Other LEA's - Spec	adj. for additional S.E. student tuition	18,814.54
03/31/23	11-000-217-100-100-001 Extraordinary Sub Salary - LPS	11-000-217-106-100-002 EXTR SVCS SUBS	adj. for additional therapy services	1,000.00
03/31/23	11-000-262-490-000-000 Custodial - Other Purch Svcs	11-000-217-106-100-002 EXTR SVCS SUBS	adj. for additional therapy services	380.00
03/31/23	11-120-100-101-000-002 Grade 1-4 Salary - FMB	11-110-100-101-100-002 Kindergarten - Substitute -FMB	adj. for sub salaries	240.00
03/31/23	11-000-262-610-000-002 Custodial - Supplies - FMB	11-000-217-320-000-001 Extraordinary - Prof Svc - LPS	adj. for additional therapy services	8,497.58
03/31/23	11-000-230-100-000-000 General Admin Salaries	11-000-230-530-000-000 General Admin - Communications	adj. for legal and phone svcs	2,055.75
03/31/23	11-000-219-390-000-000 CST - Purch Prof Svcs	11-000-219-600-000-000 CST - General Supplies	adj. for CST supplies	201.80
03/31/23	11-000-240-800-000-001 School Admin - Other - LPS	11-000-240-600-000-001 School Admin - Supplies - LPS	adj. for supplies	826.64
03/31/23	11-000-252-340-000-000 Admin IT - Other Purch Svcs	11-000-252-600-000-000 Admin IT Supplies	adj. for IT supplies	2,453.68
03/31/23	11-000-252-100-000-000 Admin Information Technology S	11-000-252-600-000-000 Admin IT Supplies	adj. for IT supplies	6,690.75
03/31/23	11-000-261-420-000-001 Maintenance - Repairs - LPS	11-000-261-420-000-002 Maintenance - Repairs - FMB	adj. for maintenance repairs	1,342.50
03/31/23	11-000-262-420-000-002 Custodial - Repairs - FMB	11-000-262-621-000-000 Energy - Natural Gas	adj. for natural gas, electricity amd salaries	1,552.00
03/31/23	11-000-262-420-000-002 Custodial - Repairs - FMB	11-000-262-100-000-001 Custodial Salary - LPS	adj. for natural gas, electricity amd salaries	136.35
03/31/23	11-000-262-420-000-002 Custodial - Repairs - FMB	11-000-262-622-000-000 Energy - Electricity	adj. for natural gas, electricity amd salaries	31.62
03/31/23	11-000-291-250-000-000 Unemployment Acct	11-000-291-241-000-000 Other Retirements	adj. for PERS appropriation bill	7,744.00
03/31/23	11-000-230-100-000-000 General Admin Salaries	11-000-230-331-000-000 General Admin - Legal Services	adj. for legal and phone svcs	957.00
03/31/23	11-000-262-490-000-000 Custodial - Other Purch Svcs	11-000-217-320-000-001 Extraordinary - Prof Svc - LPS	adj. for additional therapy services	8,620.00

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The total of all transfers within fund 10 is:	**79,855.50**

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REPORT OF THE TREASURER
TO THE BOARD OF EDUCATION

ANDOVER REGIONAL

All Funds

For the Month Ending Mar 31, 2023

		CASH REPORT			
	FUNDS	(1) Beginning Cash Balance	(2) Cash Receipts This Month	(3) Cash Disbursements This Month	(4) Ending Cash Balances (1)+(2)-(3)
	GOVERNMENTAL FUNDS				
1	General Fund Regular- Fund 10	$7,043,797.20	$1,382,480.12	$1,262,660.51	$7,163,616.81
2	Capital Reserve- Fund 10-116	$560,191.00	$0.00	$0.00	$560,191.00
3	Maintenance Reserve- Fund 10-117	$156,752.36	$0.00	$0.00	$156,752.36
4	Special Revenue-Fund 20	$40,127.96	$137,493.55	$229,239.60	($51,618.09)
5	Capital Projects Fund-30	$0.00	$0.00	$0.00	$0.00
6	Debt Service Fund - Fund 40	$26,836.02	$0.00	$0.00	$26,836.02
7	**TOTAL (Lines 1 thru 6)**	$7,827,704.54	$1,519,973.67	$1,491,900.11	$7,855,778.10
	ENTERPRISE FUNDS				
8	School Lunch Program -Fund 60	$134,153.55	$24,975.32	$134.32	$158,994.55
9	Student Activity-FMB-Fund 94	$4,990.86	$1,686.83	$44.85	$6,632.84
10	Student Activity-LPS-Fund 95	$23,750.32	$4,958.94	$427.50	$28,281.76
11	**Total Enterprise Funds (Lines 8 thru 10)**	$162,894.73	$31,621.09	$606.67	$193,909.15
	TRUST & AGENCY FUNDS				
12	Payroll Account	$9.86	$434,672.22	$434,670.27	$11.81
13	Payroll Agency Account	$9.09	$470,666.27	$470,663.01	$12.35
14	Unemployment Trust-Fund 80	$59,101.01	$6,103.76	$11,051.64	$54,153.13
15	**Total Trust & Agency Funds (Lines 12 thru 14)**	$59,119.96	$911,442.25	$916,384.92	$54,177.29
16	**TOTAL - ALL FUNDS (LINES 7, 11 AND 16)**	$8,049,719.23	$2,463,037.01	$2,408,891.70	$8,103,864.54

Prepared and Submitted By:

Rene Metzgar

Treasurer of School Monies

4/18/2023

Interim Balance Sheet

ASSETS AND RESOURCES

ASSETS			
101 Cash in checking account	$ 7,163,616.81		
102-106 Other cash equivalents	$ 0.00		
Total cash		$	7,163,616.81
111 Investments		$	0.00
114 Investment interest receivable		$	0.00
116 Capital reserve account		$	560,191.00
117 Maintenance reserve account		$	156,752.36
121 Tax levy receivable		$	3,533,390.68
Accounts receivable			
132 Interfund	$ 0.00		
141 Intergovernmental - state	$ 392,193.76		
142 Intergovernmental - federal	$ 0.00		
143 Intergovernmental - other	$ 18,129.07		
153 Other Accounts Receivable	$ 1,677.64		
		$	412,000.47
Loans receivable			
131 Interfund	$ 8,650.00		
151 Other Loans Receivable	$ 0.00		
		$	8,650.00
199 Other current assets		$	0.00
RESOURCES			
301 Estimated revenues (from adjusted budget)	$ 15,938,416.00		
302 Less: revenues collected or accrued	$ (16,455,584.95)		
		$	(517,168.95)
TOTAL ASSETS AND RESOURCES		$	11,317,432.37

LIABILITIES AND FUND EQUITY

LIABILITIES	
401 Interfund loans payable	$ 0.00
402 Interfund accounts payable	$ (40,000.00)
411 Intergovernmental accounts payable - state	$ 0.00
412 Intergovernmental accounts payable - federal	$ 0.00
413 Intergovernmental accounts payable - other	$ 0.00
421 Accounts payable	$ 253,442.62
422 Judgments payable	$ 0.00
430 Compensated absences payable	$ 0.00
431 Contracts payable	$ 0.00
451 Loans payable	$ 0.00
481 Deferred revenues	$ 0.00
499 Other current liabilities	$ 0.00
Total liabilities	$ 213,442.62

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FUND EQUITY				
Appropriated:				
753 Reserve for encumbrances - current year			$ 5,716,052.83	
754 Reserve for encumbrances - prior year			$ 0.00	
761 Reserved fund balance Capital Reserve - July 1, 2022		$ 2,191,189.00		
604 Add: Increase in capital reserve		$ 50.00		
307 Less: Budgeted withdrawal from capital reserve - eligible costs		$ (1,702,657.00)		
309 Less: Budgeted withdrawal from capital reserve - excess costs		$ 0.00		
317 Less: Budgeted withdrawal from capital reserve - transfer to Debt Svc		$ 0.00		
Subtotal - capital reserve			$ 488,582.00	
764 Reserved fund balance Maintenance Reserve - July 1, 2022		$ 217,820.97		
606 Add: Increase in maintenance reserve		$ 50.00		
310 Less: Budgeted withdrawal from maintenance reserve		$ (71,853.19)		
Subtotal - maintenance reserve			$ 146,017.78	
765 Reserved fund balance Tuition Reserve - July 1, 2022		$ 702,225.00		
311 Less: Budgeted withdrawal from tuition reserve		$ (347,000.00)		
Subtotal - tuition reserve			$ 355,225.00	
760 Other reserves			$ 0.00	
771 Designated Fund Balance			$ 0.00	
772 Designated Fund Balance - ARRA/SEMI			$ 0.00	
601 Appropriations		$ 18,630,588.19		
602 Less: expenditures	$ 11,168,850.89			
603 Less: encumbrances	$ 5,716,052.83	$ (16,884,903.72)	$ 1,745,684.47	
Appropriations less expenditures				$ 8,451,562.08
Unappropriated:				
770 Fund Balance, July 1, 2022			$ 3,223,189.67	
303 Less: budgeted fund balance			$ (570,762.00)	
Unappropriated fund balance				$ 2,652,427.67
Total fund equity				$ 11,103,989.75
TOTAL LIABILITIES AND FUND EQUITY				$ 11,317,432.37

RECAPITULATION OF FUND BALANCE - CURRENT YEAR ACTIVITY

	Budgeted	Actual	Variance
Appropriations	$ 18,630,588.19	$ 16,884,903.72	$ 1,745,684.47
Less: Revenues	$ (15,938,416.00)	$ (16,455,584.95)	$ 517,168.95
Subtotal	$ 2,692,172.19	$ 429,318.77	$ 2,262,853.42
Change in capital reserve			
Plus - Increase in reserve	$ 50.00	$ 50.00	$ 0.00
Less - Withdrawal from reserve	$ (1,702,657.00)	$ (1,631,048.00)	$ (71,609.00)
Change in maintenance reserve			
Plus - Increase in reserve	$ 50.00	$ 50.00	$ 0.00
Less - Withdrawal from reserve	$ (71,853.19)	$ (61,118.61)	$ (10,734.58)
Change in tuition reserve			
Less - Withdrawal from reserve	$ (347,000.00)	$ (347,000.00)	$ 0.00
Less: adjustment to appropriations for Prior Year Encumbrances	$ 0.00	$ 0.00	$ 0.00
Total current year budgeted fund balance	$ 570,762.00	$ (1,609,747.84)	$ 2,180,509.84
Add: Unappropriated fund balance			$ 2,652,427.67
Total of budgeted and unappropriated fund balance			$ 4,832,937.51

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Revenues/Sources of Funds

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	570,762.00	0.00	570,762.00	(1,609,747.84)	2,180,509.84
307/309/317	Bgtd wdrwl from cap rsv	935,000.00	767,657.00	1,702,657.00	1,631,048.00	71,609.00
310	Bgtd wdrwl from maint rsv	60,000.00	11,853.19	71,853.19	61,118.61	10,734.58
311	Bgtd wdrwl from tuition rsv	347,000.00	0.00	347,000.00	347,000.00	$0.00
52xx	From Transfers	0.00	0.00	0.00	0.00	0.00
1xxx	From Local Sources	14,572,714.00	0.00	14,572,714.00	14,671,356.95	(98,642.95)
2xxx	From Intermediate Sources	0.00	0.00	0.00	0.00	0.00
3xxx	From State Sources	1,365,702.00	0.00	1,365,702.00	1,784,228.00	(418,526.00)
4xxx	From Federal Sources	0.00	0.00	0.00	0.00	0.00
5xxx	From Other Sources	0.00	0.00	0.00	0.00	0.00
Grand Totals		17,851,178.00	779,510.19	18,630,688.19	16,885,003.72	1,745,684.47

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Fund 10 (General Fund)

Account Group	Group Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Charter School Tuition		108,587.00	(5,613.42)	102,973.58	63,677.00	9,877.00	29,419.58	0.00
Grand Totals for fund 10:		108,587.00	(5,613.42)	102,973.58	63,677.00	9,877.00	29,419.58	0.00

Fund 11 (Current Expense Fund)

Account Group	Group Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Regular Programs-Instruction		2,665,326.00	5,613.42	2,670,939.42	1,842,443.63	828,495.79	0.00	0.00
Regular Programs-Home Instruction		10,000.00	0.00	10,000.00	600.00	4,400.00	5,000.00	0.00
Regular Programs-Undistrib Instruction		310,373.00	0.00	310,373.00	126,021.62	21,843.13	162,508.25	0.00
Special Education-LLD Sel-Contained		402,318.00	0.00	402,318.00	229,456.58	170,366.48	2,494.94	0.00
Special Education-Multiply Disabled		400.00	0.00	400.00	168.00	0.00	232.00	0.00
Special Education-Resource room		570,167.00	0.00	570,167.00	398,810.03	171,140.88	216.09	0.00
Special Education-Pre-Sch Disabil P/T		190,675.00	35.75	190,710.75	63,372.16	127,338.56	0.03	0.00
Special education-Pre-Sch Disabil F/T		134,804.00	81,776.35	216,580.35	88,601.95	3,699.72	124,278.68	0.00
Special Education - Home Instruction		8,000.00	0.00	8,000.00	2,125.00	5,375.00	500.00	0.00
Basic Skills/Remedial Instruction		138,482.00	0.00	138,482.00	97,107.46	32,214.54	9,160.00	0.00
Bilingual Education Instruction		62,166.00	0.00	62,166.00	9,654.10	52,511.90	0.00	0.00
Curricular Activities-Instruction		109,782.00	(1,438.00)	108,344.00	8,980.72	80,590.00	18,773.28	0.00
Athletic Programs-Instruction		33,900.00	614.00	34,514.00	13,510.00	21,004.00	0.00	0.00
Other Instructional Programs		101,830.00	0.00	101,830.00	59,928.69	0.00	41,901.31	0.00
Undistributed Expense-Instruction		4,036,365.00	(6,166.89)	4,030,198.11	2,501,573.43	1,273,774.44	254,850.24	20,476.80
Attendance and Social Work Svcs		145,180.00	0.00	145,180.00	115,477.93	23,680.67	6,021.40	0.00
Health Services		174,069.00	0.00	174,069.00	112,695.83	53,938.91	7,434.26	0.00
Other Support Svc-Related Svcs		201,158.00	(15,037.14)	186,120.86	105,115.85	58,635.86	22,369.15	0.00
Other Support Svc-Extraordinary Svcs		446,570.00	35,939.43	482,509.43	435,371.70	44,349.59	2,788.14	1,276.91
Other Support Svc-Students-Reg		249,071.00	0.00	249,071.00	179,225.93	69,707.43	137.64	13.03
Other Support Svc-Students-Spec		330,375.00	0.00	330,375.00	239,247.36	89,270.09	1,857.55	0.00
Improvement of Instruction		218,306.00	(723.24)	217,582.76	91,462.81	26,698.46	99,421.49	0.00
Library and Educ Media		259,457.00	(1,598.61)	257,858.39	163,637.78	55,459.10	38,761.51	55.95
Instr. Staff Training Svcs		46,518.00	0.00	46,518.00	11,544.12	3,674.60	31,299.28	0.00
Support Svc-General Admin		273,741.00	27,248.51	300,989.51	273,272.22	27,717.29	0.00	0.00
Support Svc-School Admin		251,961.00	0.00	251,961.00	176,559.03	67,788.66	7,613.31	0.00
Business Office Support Services		233,033.00	0.00	233,033.00	164,598.10	62,243.76	6,191.14	0.00
Admin Inform Tech Support Svcs		83,585.00	0.00	83,585.00	58,735.17	24,849.83	0.00	1,942.26
Required Maint. of School Fac.		348,322.00	11,853.19	360,175.19	210,175.04	95,611.96	54,388.19	50.47
Other Oper. & Maint. of Plant		983,670.00	(39,662.06)	944,007.94	595,049.41	249,777.08	99,181.45	960.55
Care & Upkeep of Grounds		142,008.00	(80,988.10)	61,019.90	23,356.73	24,043.93	13,619.24	0.00
Security		228,490.00	(39,057.01)	189,432.99	13,893.58	9,188.81	166,350.60	0.00
Student Transportation Svcs		1,357,492.00	0.00	1,357,492.00	1,267,000.50	58,635.61	31,855.89	2,084.64
Employee Benefits		2,023,858.00	0.00	2,023,858.00	1,252,144.02	354,063.15	417,650.83	67,310.89
606	Increase in Maint Rsv	50.00	0.00	50.00	50.00	0.00	0.00	0.00
Grand Totals for fund 11:		16,771,502.00	(21,590.40)	16,749,911.60	10,930,966.48	4,192,089.23	1,626,855.89	94,171.50

Fund 12 (Capital Outlay Fund)

Account Group	Group Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
604	Increase in Cap Rsv	50.00	0.00	50.00	50.00	0.00	0.00	0.00
Facil Acquisition/Constr		971,039.00	806,714.01	1,777,753.01	174,257.41	1,514,086.60	89,409.00	0.00
Grand Totals for fund 12:		971,089.00	806,714.01	1,777,803.01	174,307.41	1,514,086.60	89,409.00	0.00
Grand Totals for all Subfunds of Fund 10:		17,851,178.00	779,510.19	18,630,688.19	11,168,950.89	5,716,052.83	1,745,684.47	94,171.50

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Revenues Summary

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	570,762.00	0.00	570,762.00	(1,609,747.84)	2,180,509.84
307/309/317	Bgtd wdrwl from cap rsv	935,000.00	767,657.00	1,702,657.00	1,631,048.00	71,609.00
310	Bgtd wdrwl from maint rsv	60,000.00	11,853.19	71,853.19	61,118.61	10,734.58
311	Bgtd wdrwl from tuition rsv	347,000.00	0.00	347,000.00	347,000.00	$0.00
10-1210-000-000	Local Tax Levy	14,552,614.00	0.00	14,552,614.00	14,552,614.00	0.00
10-1300-000-000	Tuition from Individuals	15,000.00	0.00	15,000.00	8,400.00	6,600.00
10-1320-000-000	Tuition - Other LEA's	0.00	0.00	0.00	57,384.69	(57,384.69)
10-1350-000-000	ESY Tuition	0.00	0.00	0.00	6,346.00	(6,346.00)
10-1510-000-000	Interest on Investments	5,000.00	0.00	5,000.00	10,041.22	(5,041.22)
10-1511-000-000	Interest on Capital Reserve	50.00	0.00	50.00	0.00	50.00
10-1512-000-000	Interest of Maint Reserve	50.00	0.00	50.00	0.00	50.00
10-1550-000-000	CMF INTEREST	0.00	0.00	0.00	0.00	0.00
10-1980-000-000	Refund of P/Y Expenditure	0.00	0.00	0.00	17,098.47	(17,098.47)
10-1990-000-000	Misc Revenue	0.00	0.00	0.00	19,472.57	(19,472.57)
10-3116-000-000	School Choice Aid	56,532.00	0.00	56,532.00	56,532.00	0.00
10-3121-000-000	Categorical Transportation Aid	542,672.00	0.00	542,672.00	542,672.00	0.00
10-3122-000-000	Non-Public Transportation	0.00	0.00	0.00	0.00	0.00
10-3131-000-000	Extraordinary Aid	0.00	0.00	0.00	0.00	0.00
10-3132-000-000	Categorical Special Ed Aid	532,625.00	0.00	532,625.00	532,625.00	0.00
10-3176-000-000	Equalization Aid	28,208.00	0.00	28,208.00	28,208.00	0.00
10-3177-000-000	Categorical Security Aid	61,429.00	0.00	61,429.00	61,429.00	0.00
10-3178-000-000	Adjustment Aid	144,236.00	0.00	144,236.00	144,236.00	0.00
10-3181-000-000	PARCC Readiness Aid	0.00	0.00	0.00	0.00	0.00
10-3182-000-000	Per Pupil Growth Aid	0.00	0.00	0.00	0.00	0.00
10-3183-000-000	Prof Learning Community Aid	0.00	0.00	0.00	0.00	0.00
10-3246-000-000	Stabilization Aid	0.00	0.00	0.00	418,526.00	(418,526.00)
10-3256-000-000	St Reimb-Sec Our Chld Fut Bond	0.00	0.00	0.00	0.00	0.00
Grand Totals		17,851,178.00	779,510.19	18,630,688.19	16,885,003.72	1,745,684.47

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Minimum Expense General Ledger Report

Fund 10 (General Fund)

Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
10-000-100-562	Charter School Tuition	108,587.00	(5,613.42)	102,973.58	63,677.00	9,877.00	29,419.58	0.00
Charter School Tuition		108,587.00	(5,613.42)	102,973.58	63,677.00	9,877.00	29,419.58	0.00
	Grand Totals for fund 10:	108,587.00	(5,613.42)	102,973.58	63,677.00	9,877.00	29,419.58	0.00

Fund 11 (Current Expense Fund)

Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
11-110-100-101	Kindergarten - Salary - FMB	347,741.00	(12,224.31)	335,516.69	179,945.09	155,571.60	0.00	0.00
11-110-100-106	Kindergarten Paras	0.00	25,703.66	25,703.66	25,703.66	0.00	0.00	0.00
11-120-100-101	Grade 5 Salary - LPS	1,297,595.00	(27,087.58)	1,270,507.42	931,686.33	338,821.09	0.00	0.00
11-120-100-106	GR 1-4 PARAS	40,924.00	21,071.95	61,995.95	41,533.95	20,462.00	0.00	0.00
11-130-100-101	Grade 6-8 Salaries - LPS	954,703.00	940.00	955,643.00	663,574.60	292,068.40	0.00	0.00
11-130-100-106	Grade 6-8 Paraprofessionals	24,363.00	(2,790.30)	21,572.70	0.00	21,572.70	0.00	0.00
Regular Programs-Instruction		2,665,326.00	5,613.42	2,670,939.42	1,842,443.63	828,495.79	0.00	0.00
11-150-100-100	Salary - Home Instruction	5,000.00	0.00	5,000.00	600.00	4,400.00	0.00	0.00
11-150-100-320	Purch Prof/Ed Svcs	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00
Regular Programs-Home Instruction		10,000.00	0.00	10,000.00	600.00	4,400.00	5,000.00	0.00
11-190-100-340	Purch Technical Svcs	3,880.00	62.20	3,942.20	2,480.00	0.00	1,462.20	0.00
11-190-100-500	Other Purchased Services (400-500 Series)	20,100.00	0.00	20,100.00	16,601.16	3,114.00	384.84	0.00
11-190-100-610	General Supplies	260,940.00	(62.20)	260,877.80	96,838.97	17,892.13	146,146.70	0.00
11-190-100-640	Textbooks	25,453.00	0.00	25,453.00	10,101.49	837.00	14,514.51	0.00
Regular Programs-Undistrib Instruction		310,373.00	0.00	310,373.00	126,021.62	21,843.13	162,508.25	0.00
11-204-100-101	Salary - LLD Teacher	235,094.00	0.00	235,094.00	162,232.40	72,861.60	0.00	0.00
11-204-100-106	Salar - LLD Other	156,036.00	0.00	156,036.00	60,079.86	95,956.14	0.00	0.00
11-204-100-600	Supplies	11,188.00	0.00	11,188.00	7,144.32	1,548.74	2,494.94	0.00
Special Education-LLD Sel-Contained		402,318.00	0.00	402,318.00	229,456.58	170,366.48	2,494.94	0.00
11-212-100-600	Supplies	400.00	0.00	400.00	168.00	0.00	232.00	0.00
Special Education-Multiply Disabled		400.00	0.00	400.00	168.00	0.00	232.00	0.00
11-213-100-101	Salary - Resource Room	563,947.00	0.00	563,947.00	392,806.12	171,140.88	0.00	0.00
11-213-100-610	Supplies	6,220.00	0.00	6,220.00	6,003.91	0.00	216.09	0.00
Special Education-Resource room		570,167.00	0.00	570,167.00	398,810.03	171,140.88	216.09	0.00
11-215-100-101	PSD Salary	147,851.00	(752.44)	147,098.56	52,615.20	94,483.36	0.00	0.00
11-215-100-106	PSD TA Salary	42,424.00	0.00	42,424.00	9,668.80	32,755.20	0.00	0.00
11-215-100-600	PSD Supplies	400.00	788.19	1,188.19	1,088.16	100.00	0.03	0.00
Special Education-Pre-Sch Disabil P/T		190,675.00	35.75	190,710.75	63,372.16	127,338.56	0.03	0.00
11-216-100-101	Pre-School Spec. Ed. F/T	86,158.00	0.00	86,158.00	47,772.40	3,500.00	34,885.60	0.00
11-216-100-106	Pre-School Spec. Ed. F/T	42,424.00	23,878.54	66,302.54	32,518.11	0.00	33,784.43	0.00
11-216-100-600	General Supplies	6,222.00	57,897.81	64,119.81	8,311.44	199.72	55,608.65	0.00
Special education-Pre-Sch Disabil F/T		134,804.00	81,776.35	216,580.35	88,601.95	3,699.72	124,278.68	0.00
11-219-100-101	Home Instruction Salary	5,000.00	0.00	5,000.00	200.00	4,800.00	0.00	0.00
11-219-100-320	Home Instruction - Purch Svc	3,000.00	0.00	3,000.00	1,925.00	575.00	500.00	0.00
Special Education - Home Instruction		8,000.00	0.00	8,000.00	2,125.00	5,375.00	500.00	0.00
11-230-100-100	Salary - Basic Skills	138,282.00	(269.86)	138,012.14	96,637.60	32,214.54	9,160.00	0.00
11-230-100-610	Supplies	200.00	269.86	469.86	469.86	0.00	0.00	0.00
Basic Skills/Remedial Instruction		138,482.00	0.00	138,482.00	97,107.46	32,214.54	9,160.00	0.00
11-240-100-100	Salary - ESL	61,426.00	(1,584.73)	59,841.27	9,077.32	50,763.95	0.00	0.00
11-240-100-610	Supplies	740.00	1,584.73	2,324.73	576.78	1,747.95	0.00	0.00
Bilingual Education Instruction		62,166.00	0.00	62,166.00	9,654.10	52,511.90	0.00	0.00
11-401-100-100	Salary	87,270.00	0.00	87,270.00	6,680.00	80,590.00	0.00	0.00
11-401-100-600	Supplies	22,512.00	(1,438.00)	21,074.00	2,300.72	0.00	18,773.28	0.00
Curricular Activities-Instruction		109,782.00	(1,438.00)	108,344.00	8,980.72	80,590.00	18,773.28	0.00
11-402-100-100	Salary	29,400.00	0.00	29,400.00	9,400.00	20,000.00	0.00	0.00
11-402-100-500	Purchased Services (300-500 Series)	4,000.00	254.00	4,254.00	4,110.00	144.00	0.00	0.00
11-402-100-600	Supplies	500.00	360.00	860.00	0.00	860.00	0.00	0.00
Athletic Programs-Instruction		33,900.00	614.00	34,514.00	13,510.00	21,004.00	0.00	0.00

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Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
11-422-100-101	Salary - Summer School	37,800.00	2,575.00	40,375.00	40,375.00	0.00	0.00	0.00
11-422-100-106	Salary - Summer Para	29,880.00	(2,575.00)	27,305.00	19,290.00	0.00	8,015.00	0.00
11-422-100-300	Purch Prof/Ed Svcs	33,600.00	0.00	33,600.00	0.00	0.00	33,600.00	0.00
11-422-100-600	ESY Supplies	550.00	0.00	550.00	263.69	0.00	286.31	0.00
Other Instructional Programs		101,830.00	0.00	101,830.00	59,928.69	0.00	41,901.31	0.00
11-000-100-561	Tuition to Other LEA's - Reg	3,177,688.00	101.49	3,177,789.49	2,237,741.80	939,946.20	101.49	0.00
11-000-100-562	Tuition to Other LEA's - Spec	207,372.00	33,457.16	240,829.16	56,280.62	184,548.54	0.00	0.00
11-000-100-563	Tuition - Vocational Schools	75,584.00	0.00	75,584.00	38,146.30	37,437.70	0.00	0.00
11-000-100-564	Tuit to Cnty Voc Sch-Spec Ed	18,896.00	0.00	18,896.00	0.00	18,896.00	0.00	0.00
11-000-100-566	Tuition - Private Schools	556,825.00	(39,725.54)	517,099.46	169,404.71	92,946.00	254,748.75	20,476.80
Undistributed Expense-Instruction		4,036,365.00	(6,166.89)	4,030,198.11	2,501,573.43	1,273,774.44	254,850.24	20,476.80
11-000-211-100	Salary	103,418.00	0.00	103,418.00	79,737.33	23,680.67	0.00	0.00
11-000-211-500	Other Purchased Services (400-500 Series)	36,002.00	0.00	36,002.00	35,740.60	0.00	261.40	0.00
11-000-211-600	Attendance Supplies	5,760.00	0.00	5,760.00	0.00	0.00	5,760.00	0.00
Attendance and Social Work Svcs		145,180.00	0.00	145,180.00	115,477.93	23,680.67	6,021.40	0.00
11-000-213-100	Salary	133,428.00	105.00	133,533.00	95,656.90	37,876.10	0.00	0.00
11-000-213-300	Purchased Prof. & Tech. Svcs	32,600.00	(105.00)	32,495.00	10,030.46	16,044.54	6,420.00	0.00
11-000-213-600	General Supplies	8,041.00	0.00	8,041.00	7,008.47	18.27	1,014.26	0.00
Health Services		174,069.00	0.00	174,069.00	112,695.83	53,938.91	7,434.26	0.00
11-000-216-100	Salary	167,391.00	0.00	167,391.00	103,840.13	58,634.87	4,916.00	0.00
11-000-216-320	Purch Prof Svcs	31,500.00	(15,037.14)	16,462.86	0.00	0.00	16,462.86	0.00
11-000-216-600	General Supplies	2,267.00	0.00	2,267.00	1,275.72	0.99	990.29	0.00
Other Support Svc-Related Svcs		201,158.00	(15,037.14)	186,120.86	105,115.85	58,635.86	22,369.15	0.00
11-000-217-106	Extraordinary Svcs- Paras	326,322.00	(46,348.36)	279,973.64	262,884.17	14,304.14	2,785.33	1,276.91
11-000-217-100	Salary - Extraordinary	78,373.00	(1,357.23)	77,015.77	53,720.20	23,295.57	0.00	0.00
11-000-217-320	Purch Prof Svcs	35,000.00	79,853.90	114,853.90	111,616.70	3,237.20	0.00	0.00
11-000-217-600	General Supplies	6,875.00	3,791.12	10,666.12	7,150.63	3,512.68	2.81	0.00
Other Support Svc-Extraordinary Svcs		446,570.00	35,939.43	482,509.43	435,371.70	44,349.59	2,788.14	1,276.91
11-000-218-104	Salary - Guidance	247,441.00	0.00	247,441.00	177,746.60	69,694.40	0.00	0.00
11-000-218-390	Guidance - Prof Svc - FMB	1,130.00	34.50	1,164.50	1,164.50	0.00	0.00	0.00
11-000-218-600	General Supplies	500.00	(34.50)	465.50	314.83	13.03	137.64	13.03
Other Support Svc-Students-Reg		249,071.00	0.00	249,071.00	179,225.93	69,707.43	137.64	13.03
11-000-219-104	Salary - CST	256,998.00	0.00	256,998.00	186,490.97	70,507.03	0.00	0.00
11-000-219-105	Salary - Secretary	49,966.00	0.00	49,966.00	36,611.19	13,354.81	0.00	0.00
11-000-219-390	Purch Prof Svcs	17,050.00	(201.80)	16,848.20	11,412.75	5,123.90	311.55	0.00
11-000-219-600	General Supplies	3,661.00	201.80	3,862.80	3,578.45	284.35	0.00	0.00
11-000-219-800	Other Objects	2,700.00	0.00	2,700.00	1,154.00	0.00	1,546.00	0.00
Other Support Svc-Students-Spec		330,375.00	0.00	330,375.00	239,247.36	89,270.09	1,857.55	0.00
11-000-221-104	Curriculum Salary	110,928.00	0.00	110,928.00	86,315.54	24,612.46	0.00	0.00
11-000-221-320	Purch Prof Svcs	21,900.00	0.00	21,900.00	3,469.98	0.00	18,430.02	0.00
11-000-221-600	Curriculum - General Supplies	85,478.00	(723.24)	84,754.76	1,677.29	2,086.00	80,991.47	0.00
Improvement of Instruction		218,306.00	(723.24)	217,582.76	91,462.81	26,698.46	99,421.49	0.00
11-000-222-100	Salary	104,975.00	0.00	104,975.00	70,780.88	26,241.12	7,953.00	0.00
11-000-222-177	Tech Coord Salaries	112,987.00	0.00	112,987.00	83,769.02	29,217.98	0.00	0.00
11-000-222-300	Purch Prof Svcs	8,220.00	0.00	8,220.00	7,081.82	0.00	1,138.18	0.00
11-000-222-600	Media - Supplies - LPS	33,275.00	(1,598.61)	31,676.39	2,006.06	0.00	29,670.33	55.95
Library and Educ Media		259,457.00	(1,598.61)	257,858.39	163,637.78	55,459.10	38,761.51	55.95
11-000-223-320	Purch Prof Svcs	46,118.00	0.00	46,118.00	11,544.12	3,674.60	30,899.28	0.00
11-000-223-600	Materials/Supplies	400.00	0.00	400.00	0.00	0.00	400.00	0.00
Instr. Staff Training Svcs		46,518.00	0.00	46,518.00	11,544.12	3,674.60	31,299.28	0.00
11-000-230-100	Salaries	209,681.00	(29,941.76)	179,739.24	154,709.28	25,029.96	0.00	0.00
11-000-230-331	Legal Services	10,000.00	26,532.00	36,532.00	35,575.00	957.00	0.00	0.00
11-000-230-332	Audit Fees	29,000.00	(204.00)	28,796.00	28,796.00	0.00	0.00	0.00
11-000-230-339	Arch &Engineer Fees	0.00	8,015.00	8,015.00	6,815.00	1,200.00	0.00	0.00
11-000-230-530	Communications/Telephone	19,000.00	9,632.52	28,632.52	28,363.23	269.29	0.00	0.00
11-000-230-585	BOE Other Purchased Services	0.00	1,416.00	1,416.00	1,416.00	0.00	0.00	0.00
11-000-230-590	Other Purchased Services (400-500 Series)	1,950.00	(343.75)	1,606.25	1,606.25	0.00	0.00	0.00
11-000-230-610	General Supplies	750.00	470.96	1,220.96	959.92	261.04	0.00	0.00
11-000-230-890	Other Objects	3,060.00	1,791.00	4,851.00	4,851.00	0.00	0.00	0.00
11-000-230-895	BOE - Other Objects	300.00	9,880.54	10,180.54	10,180.54	0.00	0.00	0.00
Support Svc-General Admin		273,741.00	27,248.51	300,989.51	273,272.22	27,717.29	0.00	0.00

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Fund 11 (Current Expense Fund)

Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
11-000-240-103	Salary - Principal	189,072.00	0.00	189,072.00	134,846.50	50,335.22	3,890.28	0.00
11-000-240-105	Secretarial Salary	53,609.00	0.00	53,609.00	37,154.56	16,454.44	0.00	0.00
11-000-240-600	School Admin - Supplies - LPS	1,500.00	1,273.36	2,773.36	1,434.97	999.00	339.39	0.00
11-000-240-800	Other Objects	7,780.00	(1,273.36)	6,506.64	3,123.00	0.00	3,383.64	0.00
Support Svc-School Admin		251,961.00	0.00	251,961.00	176,559.03	67,788.66	7,613.31	0.00
11-000-251-100	Salaries	194,333.00	0.00	194,333.00	143,863.01	50,469.99	0.00	0.00
11-000-251-330	Purch Prof Svcs	23,000.00	1,520.00	24,520.00	13,024.00	11,496.00	0.00	0.00
11-000-251-592	Other Purchased Services (400-500 Series)	4,300.00	(1,520.00)	2,780.00	359.25	0.00	2,420.75	0.00
11-000-251-600	General Supplies	8,600.00	0.00	8,600.00	4,739.52	104.77	3,755.71	0.00
11-000-251-890	Other Objects	2,800.00	0.00	2,800.00	2,612.32	173.00	14.68	0.00
Business Office Support Services		233,033.00	0.00	233,033.00	164,598.10	62,243.76	6,191.14	0.00
11-000-252-100	Salaries	53,243.00	(6,690.75)	46,552.25	34,047.50	12,504.75	0.00	40.00
11-000-252-340	Admin IT - Other Purch Svcs	27,442.00	(2,453.68)	24,988.32	24,988.32	0.00	0.00	0.00
11-000-252-600	Admin IT Supplies	2,900.00	9,144.43	12,044.43	(300.65)	12,345.08	0.00	1,902.26
Admin Inform Tech Support Svcs		83,585.00	0.00	83,585.00	58,735.17	24,849.83	0.00	1,942.26
11-000-261-100	Salaries	72,472.00	45,000.00	117,472.00	97,464.04	20,007.96	0.00	0.00
11-000-261-420	Repairs & Maintenance	193,000.00	(29,778.41)	163,221.59	76,964.31	58,283.39	27,973.89	0.00
11-000-261-610	General Supplies	82,850.00	(3,368.40)	79,481.60	35,746.69	17,320.61	26,414.30	50.47
Required Maint. of School Fac.		348,322.00	11,853.19	360,175.19	210,175.04	95,611.96	54,388.19	50.47
11-000-262-100	Salaries	333,626.00	90,136.35	423,762.35	314,197.06	108,604.74	960.55	960.55
11-000-262-300	Purch Prof & Tech Svcs	187,256.00	(99,486.70)	87,769.30	27,198.36	7,073.22	53,497.72	0.00
11-000-262-420	Repairs & Maintenance	33,500.00	(10,993.04)	22,506.96	0.00	0.00	22,506.96	0.00
11-000-262-490	Other Purch Svcs	25,500.00	(9,000.00)	16,500.00	9,214.97	7,285.03	0.00	0.00
11-000-262-520	Insurance	92,558.00	0.00	92,558.00	87,659.09	0.00	4,898.91	0.00
11-000-262-610	General Supplies	98,000.00	(12,459.55)	85,540.45	21,926.55	57,051.59	6,562.31	0.00
11-000-262-621	Energy - Natural Gas	65,000.00	1,552.00	66,552.00	58,880.41	7,671.59	0.00	0.00
11-000-262-622	Energy - Electricity	135,000.00	161.04	135,161.04	74,482.18	60,678.86	0.00	0.00
11-000-262-626	Energy - Gasoline	2,000.00	427.84	2,427.84	1,015.79	1,412.05	0.00	0.00
11-000-262-800	Other Objects	11,230.00	0.00	11,230.00	475.00	0.00	10,755.00	0.00
Other Oper. & Maint. of Plant		983,670.00	(39,662.06)	944,007.94	595,049.41	249,777.08	99,181.45	960.55
11-000-263-100	Salary	45,004.00	0.00	45,004.00	21,868.11	23,135.89	0.00	0.00
11-000-263-610	General Supplies	97,004.00	(80,988.10)	16,015.90	1,488.62	908.04	13,619.24	0.00
Care & Upkeep of Grounds		142,008.00	(80,988.10)	61,019.90	23,356.73	24,043.93	13,619.24	0.00
11-000-266-420	Repairs & Maintenance	227,890.00	(45,430.79)	182,459.21	10,656.63	5,451.98	166,350.60	0.00
11-000-266-610	General Supplies	600.00	6,373.78	6,973.78	3,236.95	3,736.83	0.00	0.00
Security		228,490.00	(39,057.01)	189,432.99	13,893.58	9,188.81	166,350.60	0.00
11-000-270-160	Salary - Regular Ed	50,936.00	0.00	50,936.00	38,190.78	12,745.22	0.00	0.00
11-000-270-161	Salary - Special Ed	24,050.00	0.00	24,050.00	18,031.32	6,018.68	0.00	0.00
11-000-270-390	Other Purch Svcs	4,800.00	0.00	4,800.00	4,300.00	0.00	500.00	0.00
11-000-270-503	Aid in Lieu - NP Pymts	21,000.00	1,484.00	22,484.00	10,731.00	10,731.00	1,022.00	0.00
11-000-270-505	Aid in Lieu - School Choice	26,000.00	(1,484.00)	24,516.00	9,198.00	9,198.00	6,120.00	0.00
11-000-270-511	Contr Svcs - Home/Sch	599,064.00	400.00	599,464.00	587,377.00	0.00	12,087.00	0.00
11-000-270-512	Contr Svcs - Field Trips	11,500.00	0.00	11,500.00	8,291.00	2,450.00	759.00	0.00
11-000-270-513	Contr Svcs - Jointures	12,008.00	0.00	12,008.00	(204.64)	1,410.00	10,802.64	2,084.64
11-000-270-514	Contr Svcs - Special Ed	607,134.00	0.00	607,134.00	591,051.29	16,082.71	0.00	0.00
11-000-270-610	Supplies	1,000.00	(400.00)	600.00	34.75	0.00	565.25	0.00
Student Transportation Svcs		1,357,492.00	0.00	1,357,492.00	1,267,000.50	58,635.61	31,855.89	2,084.64
11-000-291-220	Social Security	259,558.00	0.00	259,558.00	132,791.53	0.00	126,766.47	0.00
11-000-291-240	DCRP	30,000.00	0.00	30,000.00	20,727.86	0.00	9,272.14	0.00
11-000-291-241	Other Retirements	165,000.00	7,744.00	172,744.00	172,744.00	0.00	0.00	(172,744.00)
11-000-291-250	Unemployment Acct	10,000.00	(7,744.00)	2,256.00	0.00	0.00	2,256.00	0.00
11-000-291-260	Workman's Comp	64,702.00	0.00	64,702.00	42,973.70	21,728.30	0.00	0.00
11-000-291-270	Health Benefits	1,392,731.00	0.00	1,392,731.00	849,259.80	311,808.33	231,662.87	239,561.89
11-000-291-280	Tuition Reimbursement	56,500.00	0.00	56,500.00	11,740.30	20,526.52	24,233.18	393.00
11-000-291-290	Other Employee	45,367.00	0.00	45,367.00	21,906.83	0.00	23,460.17	100.00
Employee Benefits		2,023,858.00	0.00	2,023,858.00	1,252,144.02	354,063.15	417,650.83	67,310.89
606	Increase in Maint Rsv	50.00	0.00	50.00	50.00	0.00	0.00	0.00
	Grand Totals for fund 11:	16,771,502.00	(21,590.40)	16,749,911.60	10,930,966.48	4,192,089.23	1,626,855.89	94,171.50

Fund 12 (Capital Outlay Fund)

Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
604	Increase in Cap Rsv	50.00	0.00	50.00	50.00	0.00	0.00	$0.00

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Fund 12 (Capital Outlay Fund)

Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
12-000-400-334	Architectural/Engineering Svcs	85,000.00	81,700.00	166,700.00	111,250.00	55,450.00	0.00	0.00
12-000-400-390	Purch Prof Svcs	680,000.00	407,451.20	1,087,451.20	26,611.40	971,430.80	89,409.00	0.00
12-000-400-450	Construction Svcs	0.00	357.01	357.01	357.01	0.00	0.00	0.00
12-000-400-610	Construction Supplies	170,000.00	317,205.80	487,205.80	0.00	487,205.80	0.00	0.00
12-000-400-896	Assessment for Debt Service	36,039.00	0.00	36,039.00	36,039.00	0.00	0.00	0.00
Facil Acquisition/Constr		971,039.00	806,714.01	1,777,753.01	174,257.41	1,514,086.60	89,409.00	0.00
	Grand Totals for fund 12:	971,089.00	806,714.01	1,777,803.01	174,307.41	1,514,086.60	89,409.00	0.00
	Grand Totals for all Subfunds of Fund 10:	17,851,178.00	779,510.19	18,630,688.19	11,168,950.89	5,716,052.83	1,745,684.47	94,171.50

Pursuant to N.J.A.C. 6A:23A-16.10(c)3, I certify that as of the date of this report no budgetary line item account has encumbrances and expenditures which in total exceed the line item appropriation in violation of 6A:23A-16.10(a).

Nicole Sylvester, Bus Admin/Bd Secy

4-10-23
Date

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Interim Balance Sheet

ASSETS AND RESOURCES

ASSETS			
101 Cash in checking account	$ (51,618.09)		
102-106 Other cash equivalents	$ 0.00		
Total cash		$	(51,618.09)
111 Investments		$	0.00
114 Investment interest receivable		$	0.00
121 Tax levy receivable		$	0.00
Accounts receivable			
132 Interfund	$ 0.00		
141 Intergovernmental - state	$ 0.00		
142 Intergovernmental - federal	$ 704,413.00		
143 Intergovernmental - other	$ 1,975.00		
153 Other Accounts Receivable	$ 0.00		
		$	706,388.00
Loans receivable			
131 Interfund	$ 0.00		
151 Other Loans Receivable	$ 0.00		
		$	0.00
199 Other current assets		$	0.00
RESOURCES			
301 Estimated revenues (from adjusted budget)	$ 1,532,557.48		
302 Less: revenues collected or accrued	$ (1,053,950.48)		
		$	478,607.00
TOTAL ASSETS AND RESOURCES		$	1,133,376.91

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	$	13,053.08
422 Judgments payable	$	0.00
430 Compensated absences payable	$	0.00
431 Contracts payable	$	0.00
451 Loans payable	$	0.00
481 Deferred revenues	$	0.00
499 Other current liabilities	$	0.00
Total liabilities	$	13,053.08

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FUND EQUITY					
Appropriated:					
753 Reserve for encumbrances - current year				$ 439,754.75	
754 Reserve for encumbrances - prior year				$ 0.00	
760 Other reserves				$ 0.00	
771 Designated Fund Balance				$ 0.00	
601 Appropriations			$ 1,532,557.48		
602 Less: expenditures	$ 412,233.65				
603 Less: encumbrances	$ 439,754.75		$ (851,988.40)	$ 680,569.08	
Appropriations less expenditures					$ 1,120,323.83
Unappropriated:					
770 Fund Balance, July 1, 2022				$ 0.00	
303 Less: budgeted fund balance				$ 0.00	
Unappropriated fund balance					$ 0.00
Total fund equity					$ 1,120,323.83
TOTAL LIABILITIES AND FUND EQUITY					$ 1,133,376.91

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Revenues/Sources of Funds

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Info Only	Revenue Req'd to Balance	0.00	0.00	0.00	(201,962.08)	201,962.08
52xx	From Transfers	0.00	0.00	0.00	0.00	0.00
1xxx	From Local Sources	3.38	5,000.00	5,003.38	5,003.38	0.00
2xxx	From Intermediate Sources	0.00	0.00	0.00	0.00	0.00
3xxx	From State Sources	0.00	538,544.00	538,544.00	140,152.00	398,392.00
4xxx	From Federal Sources	0.00	989,010.10	989,010.10	908,795.10	80,215.00
5xxx	From Other Sources	0.00	0.00	0.00	0.00	0.00
Grand Totals		3.38	1,532,554.10	1,532,557.48	851,988.40	680,569.08

Fund 20 (Special Revenue Fund)

Account Group	Group Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Allocated Benefits - Instruction		0.00	6,660.00	6,660.00	0.00	0.00	6,660.00	0.00
Local Projects		3.38	5,000.00	5,003.38	(15,000.00)	5,000.00	15,003.38	15,000.00
Early Childhood Program Aid		0.00	522,310.00	522,310.00	196,181.78	78,927.93	247,200.29	0.00
Title I Improving Basic Programs		0.00	70,359.21	70,359.21	33,174.40	7,178.23	30,006.58	0.00
IDEA Part B		0.00	147,799.00	147,799.00	111,739.00	36,060.00	0.00	0.00
IDEA Preschool		0.00	7,229.00	7,229.00	5,060.30	0.00	2,168.70	0.00
Title II		0.00	21,399.10	21,399.10	12,544.60	2,164.35	6,690.15	0.00
Title III		0.00	0.00	0.00	0.00	0.00	0.00	2,140.55
Title IV Drug Free Schools		0.00	18,845.74	18,845.74	2,067.42	1,571.23	15,207.09	0.00
CRRSA-ESSER II		0.00	136,234.64	136,234.64	0.00	116,943.00	19,291.64	0.00
CRRSA-Learrning Acceleration		0.00	19,440.41	19,440.41	3,050.00	50.29	16,340.12	0.00
CRRSA-Mental Health		0.00	11,575.00	11,575.00	11,575.00	0.00	0.00	0.00
ARP ESSER III		0.00	556,128.00	556,128.00	51,841.15	182,285.72	322,001.13	0.00
SDA Capital Maintenance		0.00	9,574.00	9,574.00	0.00	9,574.00	0.00	0.00
	Grand Totals for fund 20:	3.38	1,532,554.10	1,532,557.48	412,233.65	439,754.75	680,569.08	17,140.55

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Revenues Summary

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Info Only	Revenue Req'd to Balance	0.00	0.00	0.00	(201,962.08)	201,962.08
20-1920-097-001	Local Grant- Safety Grant	0.00	5,000.00	5,000.00	5,000.00	0.00
20-1920-097-003	Sustainable NJ Grant	0.00	0.00	0.00	0.00	0.00
20-1920-097-004	School Nutrition Grant	0.00	0.00	0.00	0.00	0.00
20-1920-097-005	COORD. HEALTH GRANT	0.00	0.00	0.00	0.00	0.00
20-1920-097-006	LPS= School Craft Weis4Schools	0.00	0.00	0.00	0.00	0.00
20-1920-097-007	FMB= School Store Weis4Schools	3.38	0.00	3.38	3.38	0.00
20-1920-098-001	Parents as Champions	0.00	0.00	0.00	0.00	0.00
20-3218-000-000	Presch Ed Aid & Pr Yr Carryovr	0.00	522,310.00	522,310.00	130,578.00	391,732.00
20-3257-000-000	SDA Emerg. Needs & Cap. Maint.	0.00	9,574.00	9,574.00	9,574.00	0.00
20-3258-000-000	Preschool&Chrt Sec Compl Grant	0.00	0.00	0.00	0.00	0.00
20-3291-000-000	Climate Awareness Edu. Grant	0.00	6,660.00	6,660.00	0.00	6,660.00
20-4409-000-000	ARP-IDEA Preschool Grant Prog.	0.00	0.00	0.00	0.00	0.00
20-4411-231-000	Title I	0.00	37,584.00	37,584.00	32,260.00	5,324.00
20-4411-231-001	Title I- PY C/O	0.00	32,775.09	32,775.09	32,775.09	0.00
20-4419-000-000	ARP - IDEA Basic	0.00	0.00	0.00	0.00	0.00
20-4420-250-000	IDEA Part B	0.00	147,799.00	147,799.00	97,415.00	50,384.00
20-4420-250-001	IDEA B- PY Carryover	0.00	0.00	0.00	0.00	0.00
20-4421-251-000	IDEA Pre-School	0.00	7,229.00	7,229.00	3,976.00	3,253.00
20-4451-260-000	Title II	0.00	12,721.00	12,721.00	1,467.00	11,254.00
20-4451-260-001	Title II - PY C/O	0.00	8,678.22	8,678.22	8,678.22	0.00
20-4471-280-000	Title IV-Safe&Drug Free School	0.00	10,000.00	10,000.00	0.00	10,000.00
20-4471-280-001	Title IV- PY C/O	0.00	8,845.74	8,845.74	8,845.74	0.00
20-4491-241-000	Title III-Eng. Lang. Enhance.	0.00	0.00	0.00	0.00	0.00
20-4530-000-000	CARES Act	0.00	0.00	0.00	0.00	0.00
20-4532-000-000	Coronavirus Relief Fund	0.00	0.00	0.00	0.00	0.00
20-4534-000-000	CRRSA Act - ESSER II	0.00	136,234.64	136,234.64	136,234.64	0.00
20-4535-000-000	CRRSA - Learning Accel. Grant	0.00	19,440.41	19,440.41	19,440.41	0.00
20-4536-000-000	CRRSA - Mental Health Grant	0.00	11,575.00	11,575.00	11,575.00	0.00
20-4540-000-000	ARP-ESSER	0.00	556,128.00	556,128.00	556,128.00	0.00
Grand Totals		3.38	1,532,554.10	1,532,557.48	851,988.40	680,569.08

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Minimum Expense General Ledger Report

Fund 20 (Special Revenue Fund)

Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
20-471-100-600	Climate Awareness Edu. Grant	0.00	6,660.00	6,660.00	0.00	0.00	6,660.00	0.00
Allocated Benefits - Instruction		0.00	6,660.00	6,660.00	0.00	0.00	6,660.00	0.00
20-098-100-420	Safety Grant	0.00	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00
20-098-100-600	Instructional Supplies	0.00	0.00	0.00	(15,000.00)	0.00	15,000.00	15,000.00
20-098-100-610	LPS= School Craft Weis4Schools	3.38	0.00	3.38	0.00	0.00	3.38	0.00
Local Projects		3.38	5,000.00	5,003.38	(15,000.00)	5,000.00	15,003.38	15,000.00
20-218-100-101	Salaries of Teachers	0.00	115,104.00	115,104.00	62,869.00	0.00	52,235.00	0.00
20-218-100-106	Other Salaries for Instruction	0.00	74,528.00	74,528.00	37,264.00	0.00	37,264.00	0.00
20-218-100-600	General Supplies	0.00	45,816.00	45,816.00	45,421.78	27.93	366.29	0.00
20-218-200-103	Salaries of Program Directors	0.00	9,160.00	9,160.00	9,160.00	0.00	0.00	0.00
20-218-200-104	Sal - Other Professional Staff	0.00	25,000.00	25,000.00	0.00	25,000.00	0.00	0.00
20-218-200-200	Personal Services-Emp Benefits	0.00	32,367.00	32,367.00	32,367.00	0.00	0.00	0.00
20-218-200-511	Contr Serv-Trans(Bet Home&Sch)	0.00	63,000.00	63,000.00	9,100.00	53,900.00	0.00	0.00
20-218-400-732	Noninstructional Equipment	0.00	157,335.00	157,335.00	0.00	0.00	157,335.00	0.00
Early Childhood Program Aid		0.00	522,310.00	522,310.00	196,181.78	78,927.93	247,200.29	0.00
20-231-100-100	Title I- Stipends	0.00	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
20-231-100-600	Title I - Instructional Supply	0.00	19,694.00	19,694.00	12,563.69	0.00	7,130.31	0.00
20-231-200-300	Prof Tech Services-Support	0.00	46,665.21	46,665.21	20,610.71	7,178.23	18,876.27	0.00
Title I Improving Basic Programs		0.00	70,359.21	70,359.21	33,174.40	7,178.23	30,006.58	0.00
20-250-100-500	IDEA - Other Purch Svc	0.00	147,799.00	147,799.00	111,739.00	36,060.00	0.00	0.00
IDEA Part B		0.00	147,799.00	147,799.00	111,739.00	36,060.00	0.00	0.00
20-251-100-100	IDEA Preschool Salaries	0.00	7,229.00	7,229.00	5,060.30	0.00	2,168.70	0.00
IDEA Preschool		0.00	7,229.00	7,229.00	5,060.30	0.00	2,168.70	0.00
20-260-100-100	Title II- Stipends	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
20-260-200-300	Title II A - Purch Prof Svc	0.00	20,399.10	20,399.10	12,544.60	2,164.35	5,690.15	0.00
Title II		0.00	21,399.10	21,399.10	12,544.60	2,164.35	6,690.15	0.00
20-270-100-100	Stipends	0.00	0.00	0.00	0.00	0.00	0.00	1,975.00
20-270-200-600	Title III-Supplies & Materials	0.00	0.00	0.00	0.00	0.00	0.00	165.55
Title III		0.00	0.00	0.00	0.00	0.00	0.00	2,140.55
20-280-100-100	Title IV- Stipends	0.00	600.00	600.00	0.00	0.00	600.00	0.00
20-280-100-600	Instructional Supplies	0.00	5,900.00	5,900.00	0.00	0.00	5,900.00	0.00
20-280-200-300	Prof Tech Services-Support	0.00	8,845.74	8,845.74	0.00	878.23	7,967.51	0.00
20-280-200-600	Supplies and Materials-Support	0.00	3,500.00	3,500.00	2,067.42	693.00	739.58	0.00
Title IV Drug Free Schools		0.00	18,845.74	18,845.74	2,067.42	1,571.23	15,207.09	0.00
20-483-100-600	CRRSA- Instructional Supplies	0.00	15,500.00	15,500.00	0.00	0.00	15,500.00	0.00
20-483-200-100	CRRSA - ESSER II Grant Program	0.00	3,791.64	3,791.64	0.00	0.00	3,791.64	0.00
20-483-400-720	CRRSA - ESSER II Grant Program	0.00	116,943.00	116,943.00	0.00	116,943.00	0.00	0.00
CRRSA-ESSER II		0.00	136,234.64	136,234.64	0.00	116,943.00	19,291.64	0.00
20-484-100-100	CRRSA - Learning Accel. Grant	0.00	16,050.00	16,050.00	0.00	0.00	16,050.00	0.00
20-484-200-100	CRRSA - Support Service Salari	0.00	550.00	550.00	550.00	0.00	0.00	0.00
20-484-200-300	CRRSA - Support Purch. Prop.	0.00	2,500.00	2,500.00	2,500.00	0.00	0.00	0.00
20-484-200-600	CRRSA - Support Supplies	0.00	340.41	340.41	0.00	50.29	290.12	0.00
CRRSA-Learrning Acceleration		0.00	19,440.41	19,440.41	3,050.00	50.29	16,340.12	0.00
20-485-200-100	CRRSA - Mental Health Salaries	0.00	5,675.00	5,675.00	5,675.00	0.00	0.00	0.00
20-485-200-300	CRRSA - Mental Health Prof. Sv	0.00	5,900.00	5,900.00	5,900.00	0.00	0.00	0.00
CRRSA-Mental Health		0.00	11,575.00	11,575.00	11,575.00	0.00	0.00	0.00
20-487-100-600	ARP ESSER III- Supplies	0.00	305,409.00	305,409.00	49,455.35	171,628.82	84,324.83	0.00
20-487-200-100	ARP-ESSER Grant Program	0.00	33,000.00	33,000.00	0.00	0.00	33,000.00	0.00
20-487-200-300	ARP-ESSER Grant Program	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
20-487-200-600	ARP-ESSER Grant Program	0.00	31,000.00	31,000.00	0.00	0.00	31,000.00	0.00
20-488-200-100	ESSER-Accel Lrn Coach&Ed Suppt	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
20-488-200-300	ESSER-Accel Lrn Coach&Ed Suppt	0.00	50,219.00	50,219.00	0.00	0.00	50,219.00	0.00
20-489-100-100	ESSER Summer Learn&Enrich Act.	0.00	36,000.00	36,000.00	0.00	0.00	36,000.00	0.00
20-489-100-600	Instructional Supplies	0.00	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
20-490-100-100	ESSER-Cmpr Beyond Sch Day Act.	0.00	34,000.00	34,000.00	0.00	0.00	34,000.00	0.00
20-490-200-100	ESSER-Cmpr Beyond Sch Day Act.	0.00	3,640.52	3,640.52	161.04	522.18	2,957.30	0.00
20-490-200-600	ESSER-Cmpr Beyond Sch Day Act.	0.00	2,359.48	2,359.48	2,224.76	134.72	0.00	0.00
20-491-200-100	ESSER-NJTSS Mnt Hlth Sppt Stff	0.00	19,600.00	19,600.00	0.00	0.00	19,600.00	0.00
20-491-200-300	ESSER-NJTSS Mnt Hlth Sppt Stff	0.00	25,400.00	25,400.00	0.00	10,000.00	15,400.00	0.00
ARP ESSER III		0.00	556,128.00	556,128.00	51,841.15	182,285.72	322,001.13	0.00

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Fund 20 (Special Revenue Fund)

Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
20-492-200-300	SDA Emerg. Needs & Cap. Maint.	0.00	9,574.00	9,574.00	0.00	9,574.00	0.00	0.00
SDA Capital Maintenance		0.00	9,574.00	9,574.00	0.00	9,574.00	0.00	0.00
	Grand Totals for fund 20:	3.38	1,532,554.10	1,532,557.48	412,233.65	439,754.75	680,569.08	17,140.55

Pursuant to N.J.A.C. 6A:23A-16.10(c)3, I certify that as of the date of this report no budgetary line item account has encumbrances and expenditures which in total exceed the line item appropriation in violation of 6A:23A-16.10(a).

Nicole Sylvester, Bus Admin/Bd Secy

4-10-23
Date

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Interim Balance Sheet

ASSETS AND RESOURCES

ASSETS			
101 Cash in checking account	$ 26,836.02		
102-106 Other cash equivalents	$ 0.00		
Total cash		$	26,836.02
111 Investments		$	0.00
114 Investment interest receivable		$	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 Other Accounts Receivable	$ 0.00		
		$	0.00
Loans receivable			
131 Interfund	$ 0.00		
151 Other Loans Receivable	$ 0.00		
		$	0.00
199 Other current assets		$	0.00
RESOURCES			
301 Estimated revenues (from adjusted budget)	$ 930,000.00		
302 Less: revenues collected or accrued	$ (930,000.00)		
		$	0.00
TOTAL ASSETS AND RESOURCES		$	26,836.02

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
430 Compensated absences payable	$ 0.00
431 Contracts payable	$ 0.00
451 Loans payable	$ 0.00
481 Deferred revenues	$ 0.00
499 Other current liabilities	$ 0.00
Total liabilities	$ 0.00

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FUND EQUITY					
Appropriated:					
753 Reserve for encumbrances - current year				$ 0.00	
754 Reserve for encumbrances - prior year				$ 0.00	
760 Other reserves				$ 0.00	
771 Designated Fund Balance				$ 0.00	
601 Appropriations		$ 930,000.00			
602 Less: expenditures	$ 930,000.00				
603 Less: encumbrances	$ 0.00	$ (930,000.00)	$ 0.00		
Appropriations less expenditures					$ 0.00
Unappropriated:					
770 Fund Balance, July 1, 2022			$ 26,836.02		
303 Less: budgeted fund balance			$ 0.00		
Unappropriated fund balance					$ 26,836.02
Total fund equity					$ 26,836.02
TOTAL LIABILITIES AND FUND EQUITY					$ 26,836.02

RECAPITULATION OF FUND BALANCE - CURRENT YEAR ACTIVITY

	Budgeted	Actual	Variance
Appropriations	$ 930,000.00	$ 930,000.00	$ 0.00
Less: Revenues	$ (930,000.00)	$ (930,000.00)	$ 0.00
Subtotal	$ 0.00	$ 0.00	$ 0.00
Less: adjustment to appropriations for Prior Year Encumbrances	$ 0.00	$ 0.00	$ 0.00
Total current year budgeted fund balance	$ 0.00	$ 0.00	$ 0.00
Add: Unappropriated fund balance			$ 26,836.02
Total of budgeted and unappropriated fund balance			$ 26,836.02

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Revenues/Sources of Funds

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	0.00	0.00	0.00	0.00	0.00
52xx	From Transfers	0.00	0.00	0.00	0.00	0.00
1xxx	From Local Sources	740,493.00	0.00	740,493.00	740,493.00	0.00
2xxx	From Intermediate Sources	0.00	0.00	0.00	0.00	0.00
3xxx	From State Sources	189,507.00	0.00	189,507.00	189,507.00	0.00
4xxx	From Federal Sources	0.00	0.00	0.00	0.00	0.00
5xxx	From Other Sources	0.00	0.00	0.00	0.00	0.00
Grand Totals		930,000.00	0.00	930,000.00	930,000.00	0.00

Fund 40 (Debt Service Fund)

Account Group	Group Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Debt Service-Regular		930,000.00	0.00	930,000.00	930,000.00	0.00	0.00	0.00
	Grand Totals for fund 40:	930,000.00	0.00	930,000.00	930,000.00	0.00	0.00	0.00

Revenues Summary

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	0.00	0.00	0.00	0.00	0.00
40-1210-000-000	Local Tax Levy	740,493.00	0.00	740,493.00	740,493.00	0.00
40-1990-000-000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
40-3160-000-000	Debt Service Aid Type II	189,507.00	0.00	189,507.00	189,507.00	0.00
Grand Totals		930,000.00	0.00	930,000.00	930,000.00	0.00

Minimum Expense General Ledger Report

Fund 40 (Debt Service Fund)

Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
40-701-510-834	Interest on Bonds	85,000.00	0.00	85,000.00	85,000.00	0.00	0.00	0.00
40-701-510-910	Redemption of Principal	845,000.00	0.00	845,000.00	845,000.00	0.00	0.00	0.00
Debt Service-Regular		930,000.00	0.00	930,000.00	930,000.00	0.00	0.00	0.00
	Grand Totals for fund 40:	930,000.00	0.00	930,000.00	930,000.00	0.00	0.00	0.00

Pursuant to N.J.A.C. 6A:23A-16.10(c)3, I certify that as of the date of this report no budgetary line item account has encumbrances and expenditures which in total exceed the line item appropriation in violation of 6A:23A-16.10(a).

Nicole Sylvester

Nicole Sylvester, Bus Admin/Bd Secy

4-10-23

Date

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Andover Regional Board of Education Minimum Expense Transfer Report

FY2023 Data is Posted to 03/31/23

Line(s)	Budget Catagory	Account	Orig Budget	Prior Encs.	Revs. Allowed	Basis of 10%	Max X-fers	YTD Xfers to(from)	% X-Fered	Remaining Xfers From	Remaining XFers To
84000	Transfer of Funds to Charter Schools	10-000-100-56x	108,587	0	0	108,587	10,859	(5,613)	-5.2	5,245	
3200	Regular Programs - Instruction	11-1XX-100-XXX	2,985,699	0	0	2,985,699	298,571	5,613	0.2	304,183	
10300, 11160, 12160, 40580, 41080	Sp Ed, BS/Rem, BiLing, Speech/OT/PT & Ext Svcs	11-2XX-100-XXX, 11-000-216,217	2,154,740	0	0	2,154,740	215,474	102,714	4.8	318,188	
17100, 17600, 19620, 20620, 21620, 22620, 23620, 25100	Co/Extra-Curr. Activities, Athletics, Other Pgms	11-4XX-X00-XXX	245,512	0	0	245,512	24,551	(824)	-0.3	23,727	
29180	Tuition	11-000-100-XXX	4,036,365	0	0	4,036,365	403,637	(6,167)	-0.2	397,470	
29680, 30620, 41660, 42200, 43620	Attend, Soc Wrk, Heath, Guidance, CST, Library	11-000-211,213,218, 219,222	1,158,152	0	0	1,158,152	115,817	(1,599)	-0.1	114,217	
43200, 44180	Improve Inst. & Staff Training	11-000-221,223	264,824	0	0	264,824	26,483	(723)	-0.3	25,759	
45300	General Administration	11-000-230-XXX	273,741	0	0	273,741	27,374	27,249	10.0	54,623	126
46160	School Administration	11-000-240-XXX	251,961	0	0	251,961	25,197	0	0.0	25,196	25,196
47200, 47620	Central Svcs & Admin Info Technology	11-000-25X-XXX	316,618	0	0	316,618	31,661	0	0.0	31,662	31,662
51120	Operation & Maintenance of Plant Services	11-000-26X-XXX	1,702,490	0	0	1,702,490	170,250	(159,707)	-9.4	10,542	
52480	Student Transportation Services	11-000-270-XXX	1,357,492	0	0	1,357,492	135,749	0	0.0	135,749	
71260	Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,023,858	0	0	2,023,858	202,386	0	0.0	202,386	
75880	Equipment	12-xxx-xxx-73x	0	0	0	0	0	0	----	0	
76260	Facilities Acquisition & Construction	12-000-4xx-xxx	971,039	0	0	971,039	97,104	39,057	4.0	136,161	
76340	Cap Rsv - Transfer Repayment of Debt	12-000-4xx-983	0	0	0	0	0	0	----	0	

School Business Administrator Signature

4-10-23

Date

Note: Underlined Expenditure Accounts are Admin accounts limited to 10% transers IN as well as OUT.

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REPORT OF THE TREASURER
TO THE BOARD OF EDUCATION

ANDOVER REGIONAL

All Funds

For the Month Ending Feb 28, 2023

		CASH REPORT			
	FUNDS	(1) Beginning Cash Balance	(2) Cash Receipts This Month	(3) Cash Disbursements This Month	(4) Ending Cash Balances (1)+(2)-(3)
	GOVERNMENTAL FUNDS				
1	General Fund Regular- Fund 10	$7,259,906.07	$1,328,791.25	$1,544,900.12	$7,043,797.20
2	Capital Reserve- Fund 10-116	$470,782.00	$89,409.00	$0.00	$560,191.00
3	Maintenance Reserve- Fund 10-117	$147,178.36	$9,574.00	$0.00	$156,752.36
4	Special Revenue-Fund 20	$14,009.07	$80,047.00	$53,928.11	$40,127.96
5	Capital Projects Fund-30	$0.00	$0.00	$0.00	$0.00
6	Debt Service Fund - Fund 40	-$524,257.48	$551,093.50	$0.00	$26,836.02
7	**TOTAL (Lines 1 thru 6)**	$7,367,618.02	$2,058,914.75	$1,598,828.23	$7,827,704.54
	ENTERPRISE FUNDS				
8	School Lunch Program -Fund 60	$133,290.42	$33,262.84	$32,399.71	$134,153.55
9	Student Activity-FMB-Fund 94	$4,953.29	$37.57	$0.00	$4,990.86
10	Student Activity-LPS-Fund 95	$24,286.58	$152.80	$689.06	$23,750.32
11	**Total Enterprise Funds (Lines 8 thru 10)**	$162,530.29	$33,453.21	$33,088.77	$162,894.73
	TRUST & AGENCY FUNDS				
12	Payroll Account	$6.20	$438,020.43	$438,016.77	$9.86
13	Payroll Agency Account	$10.64	$296,737.15	$296,738.70	$9.09
14	Unemployment Trust-Fund 80	$59,094.21	$6.80	$0.00	$59,101.01
15	**Total Trust & Agency Funds (Lines 12 thru 14)**	$59,111.05	$734,764.38	$734,755.47	$59,119.96
16	**TOTAL - ALL FUNDS (LINES 7, 11 AND 16)**	$7,589,259.36	$2,827,132.34	$2,366,672.47	$8,049,719.23

Prepared and Submitted By:

René Metzgar

Treasurer of School Monies

3/14/2023

Interim Balance Sheet

ASSETS AND RESOURCES

ASSETS			
101 Cash in checking account	$ 7,043,797.20		
102-106 Other cash equivalents	$ 0.00		
Total cash		$	7,043,797.20
111 Investments		$	0.00
114 Investment interest receivable		$	0.00
116 Capital reserve account		$	560,191.00
117 Maintenance reserve account		$	156,752.36
121 Tax levy receivable		$	4,850,870.86
Accounts receivable			
132 Interfund	$ 0.00		
141 Intergovernmental - state	$ 524,881.98		
142 Intergovernmental - federal	$ 0.00		
143 Intergovernmental - other	$ 18,129.07		
153 Other Accounts Receivable	$ 6,449.21		
		$	549,460.26
Loans receivable			
131 Interfund	$ 8,650.00		
151 Other Loans Receivable	$ 0.00		
		$	8,650.00
199 Other current assets		$	0.00
RESOURCES			
301 Estimated revenues (from adjusted budget)	$ 15,938,416.00		
302 Less: revenues collected or accrued	$ (16,452,257.51)		
		$	(513,841.51)
TOTAL ASSETS AND RESOURCES		$	12,655,880.17

LIABILITIES AND FUND EQUITY

LIABILITIES		
401 Interfund loans payable	$	0.00
402 Interfund accounts payable	$	(40,000.00)
411 Intergovernmental accounts payable - state	$	0.00
412 Intergovernmental accounts payable - federal	$	0.00
413 Intergovernmental accounts payable - other	$	0.00
421 Accounts payable	$	353,442.62
422 Judgments payable	$	0.00
430 Compensated absences payable	$	0.00
431 Contracts payable	$	0.00
451 Loans payable	$	0.00
481 Deferred revenues	$	0.00
499 Other current liabilities	$	0.00
Total liabilities	$	313,442.62

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FUND EQUITY					
Appropriated:					
753 Reserve for encumbrances - current year				$ 6,895,798.58	
754 Reserve for encumbrances - prior year				$ 0.00	
761 Reserved fund balance Capital Reserve - July 1, 2022			$ 2,191,189.00		
604 Add: Increase in capital reserve			$ 50.00		
307 Less: Budgeted withdrawal from capital reserve - eligible costs			$ (1,702,657.00)		
309 Less: Budgeted withdrawal from capital reserve - excess costs			$ 0.00		
317 Less: Budgeted withdrawal from capital reserve - transfer to Debt Svc			$ 0.00		
Subtotal - capital reserve				$ 488,582.00	
764 Reserved fund balance Maintenance Reserve - July 1, 2022			$ 217,820.97		
606 Add: Increase in maintenance reserve			$ 50.00		
310 Less: Budgeted withdrawal from maintenance reserve			$ (71,853.19)		
Subtotal - maintenance reserve				$ 146,017.78	
765 Reserved fund balance Tuition Reserve - July 1, 2022			$ 702,225.00		
311 Less: Budgeted withdrawal from tuition reserve			$ (347,000.00)		
Subtotal - tuition reserve				$ 355,225.00	
760 Other reserves				$ 0.00	
771 Designated Fund Balance				$ 0.00	
772 Designated Fund Balance - ARRA/SEMI				$ 0.00	
601 Appropriations			$ 18,630,588.19		
602 Less: expenditures	$ 9,930,403.09				
603 Less: encumbrances	$ 6,895,798.58		$ (16,826,201.67)	$ 1,804,386.52	
Appropriations less expenditures					$ 9,690,009.88
Unappropriated:					
770 Fund Balance, July 1, 2022				$ 3,223,189.67	
303 Less: budgeted fund balance				$ (570,762.00)	
Unappropriated fund balance					$ 2,652,427.67
Total fund equity					$ 12,342,437.55
TOTAL LIABILITIES AND FUND EQUITY					$ 12,655,880.17

RECAPITULATION OF FUND BALANCE - CURRENT YEAR ACTIVITY

	Budgeted	Actual	Variance
Appropriations	$ 18,630,588.19	$ 16,826,201.67	$ 1,804,386.52
Less: Revenues	$ (15,938,416.00)	$ (16,452,257.51)	$ 513,841.51
Subtotal	$ 2,692,172.19	$ 373,944.16	$ 2,318,228.03
Change in capital reserve			
Plus - Increase in reserve	$ 50.00	$ 50.00	$ 0.00
Less - Withdrawal from reserve	$ (1,702,657.00)	$ (1,631,048.00)	$ (71,609.00)
Change in maintenance reserve			
Plus - Increase in reserve	$ 50.00	$ 50.00	$ 0.00
Less - Withdrawal from reserve	$ (71,853.19)	$ (61,118.61)	$ (10,734.58)
Change in tuition reserve			
Less - Withdrawal from reserve	$ (347,000.00)	$ (347,000.00)	$ 0.00
Less: adjustment to appropriations for Prior Year Encumbrances	$ 0.00	$ 0.00	$ 0.00
Total current year budgeted fund balance	$ 570,762.00	$ (1,665,122.45)	$ 2,235,884.45
Add: Unappropriated fund balance			$ 2,652,427.67
Total of budgeted and unappropriated fund balance			$ 4,888,312.12

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Revenues/Sources of Funds

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	570,762.00	0.00	570,762.00	(1,665,122.45)	2,235,884.45
307/309/317	Bgtd wdrwl from cap rsv	935,000.00	767,657.00	1,702,657.00	1,631,048.00	71,609.00
310	Bgtd wdrwl from maint rsv	60,000.00	11,853.19	71,853.19	61,118.61	10,734.58
311	Bgtd wdrwl from tuition rsv	347,000.00	0.00	347,000.00	347,000.00	$0.00
52xx	From Transfers	0.00	0.00	0.00	0.00	0.00
1xxx	From Local Sources	14,572,714.00	0.00	14,572,714.00	14,668,029.51	(95,315.51)
2xxx	From Intermediate Sources	0.00	0.00	0.00	0.00	0.00
3xxx	From State Sources	1,365,702.00	0.00	1,365,702.00	1,784,228.00	(418,526.00)
4xxx	From Federal Sources	0.00	0.00	0.00	0.00	0.00
5xxx	From Other Sources	0.00	0.00	0.00	0.00	0.00
Grand Totals		17,851,178.00	779,510.19	18,630,688.19	16,826,301.67	1,804,386.52

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Fund 10 (General Fund)

Account Group	Group Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Charter School Tuition		108,587.00	(5,613.42)	102,973.58	60,384.00	13,170.00	29,419.58	0.00
	Grand Totals for fund 10:	108,587.00	(5,613.42)	102,973.58	60,384.00	13,170.00	29,419.58	0.00

Fund 11 (Current Expense Fund)

Account Group	Group Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Regular Programs-Instruction		2,665,326.00	5,613.42	2,670,939.42	1,576,707.36	1,093,568.94	663.12	0.00
Regular Programs-Home Instruction		10,000.00	0.00	10,000.00	600.00	4,400.00	5,000.00	0.00
Regular Programs-Undistrib Instruction		310,373.00	0.00	310,373.00	120,720.90	19,869.17	169,782.93	0.00
Special Education-LLD Sel-Contained		402,318.00	0.00	402,318.00	200,074.68	199,748.38	2,494.94	0.00
Special Education-Multiply Disabled		400.00	0.00	400.00	168.00	0.00	232.00	0.00
Special Education-Resource room		570,167.00	0.00	570,167.00	342,698.53	227,252.38	216.09	0.00
Special Education-Pre-Sch Disabil P/T		190,675.00	35.75	190,710.75	63,372.16	127,338.59	0.00	0.00
Special education-Pre-Sch Disabil F/T		134,804.00	81,776.35	216,580.35	179,998.07	10,741.50	25,840.78	0.00
Special Education - Home Instruction		8,000.00	0.00	8,000.00	2,125.00	5,375.00	500.00	0.00
Basic Skills/Remedial Instruction		138,482.00	0.00	138,482.00	91,170.66	47,311.34	0.00	0.00
Bilingual Education Instruction		62,166.00	0.00	62,166.00	8,357.34	53,769.43	39.23	0.00
Curricular Activities-Instruction		109,782.00	(1,438.00)	108,344.00	8,693.68	80,877.04	18,773.28	0.00
Athletic Programs-Instruction		33,900.00	614.00	34,514.00	13,366.00	21,148.00	0.00	0.00
Other Instructional Programs		101,830.00	0.00	101,830.00	59,928.69	0.00	41,901.31	0.00
Undistributed Expense-Instruction		4,036,365.00	(6,166.89)	4,030,198.11	2,111,722.39	1,644,662.43	273,813.29	20,476.80
Attendance and Social Work Svcs		145,180.00	0.00	145,180.00	106,109.17	33,049.43	6,021.40	0.00
Health Services		174,069.00	0.00	174,069.00	98,461.50	68,173.24	7,434.26	0.00
Other Support Svc-Related Svcs		201,158.00	(15,037.14)	186,120.86	94,530.55	74,136.17	17,454.14	0.00
Other Support Svc-Extraordinary Svcs		446,570.00	15,037.14	461,607.14	372,688.34	88,550.47	368.33	1,276.91
Other Support Svc-Students-Reg		249,071.00	0.00	249,071.00	155,447.48	93,485.88	137.64	0.00
Other Support Svc-Students-Spec		330,375.00	0.00	330,375.00	215,213.71	111,470.49	3,690.80	0.00
Improvement of Instruction		218,306.00	(723.24)	217,582.76	82,480.57	33,594.70	101,507.49	0.00
Library and Educ Media		259,457.00	(1,598.61)	257,858.39	149,913.82	77,183.27	30,761.30	55.95
Instr. Staff Training Svcs		46,518.00	0.00	46,518.00	10,899.12	2,758.00	32,860.88	0.00
Support Svc-General Admin		273,741.00	27,248.51	300,989.51	240,196.98	60,792.53	0.00	0.00
Support Svc-School Admin		251,961.00	0.00	251,961.00	157,074.27	86,274.42	8,612.31	0.00
Business Office Support Services		233,033.00	0.00	233,033.00	147,834.76	78,853.70	6,344.54	0.00
Admin Inform Tech Support Svcs		83,585.00	0.00	83,585.00	54,427.86	23,789.81	5,367.33	1,615.26
Required Maint. of School Fac.		348,322.00	11,853.19	360,175.19	176,387.86	106,138.23	77,649.10	15.00
Other Oper. & Maint. of Plant		983,670.00	(18,759.77)	964,910.23	542,053.46	303,582.26	119,274.51	960.55
Care & Upkeep of Grounds		142,008.00	(80,988.10)	61,019.90	20,704.75	25,787.87	14,527.28	0.00
Security		228,490.00	(39,057.01)	189,432.99	13,893.58	9,188.81	166,350.60	0.00
Student Transportation Svcs		1,357,492.00	0.00	1,357,492.00	1,266,211.85	69,369.84	21,910.31	1,824.06
Employee Benefits		2,023,858.00	0.00	2,023,858.00	1,022,628.59	475,200.66	526,028.75	186,297.47
606	Increase in Maint Rsv	50.00	0.00	50.00	50.00	0.00	0.00	0.00
	Grand Totals for fund 11:	16,771,502.00	(21,590.40)	16,749,911.60	9,706,911.68	5,357,441.98	1,685,557.94	212,522.00

Fund 12 (Capital Outlay Fund)

Account Group	Group Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
604	Increase in Cap Rsv	50.00	0.00	50.00	50.00	0.00	0.00	0.00
Facil Acquisition/Constr		971,039.00	806,714.01	1,777,753.01	163,157.41	1,525,186.60	89,409.00	0.00
	Grand Totals for fund 12:	971,089.00	806,714.01	1,777,803.01	163,207.41	1,525,186.60	89,409.00	0.00
	Grand Totals for all Subfunds of Fund 10:	17,851,178.00	779,510.19	18,630,688.19	9,930,503.09	6,895,798.58	1,804,386.52	212,522.00

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Revenues Summary

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	570,762.00	0.00	570,762.00	(1,665,122.45)	2,235,884.45
307/309/317	Bgtd wdrwl from cap rsv	935,000.00	767,657.00	1,702,657.00	1,631,048.00	71,609.00
310	Bgtd wdrwl from maint rsv	60,000.00	11,853.19	71,853.19	61,118.61	10,734.58
311	Bgtd wdrwl from tuition rsv	347,000.00	0.00	347,000.00	347,000.00	$0.00
10-1210-000-000	Local Tax Levy	14,552,614.00	0.00	14,552,614.00	14,552,614.00	0.00
10-1300-000-000	Tuition from Individuals	15,000.00	0.00	15,000.00	4,800.00	10,200.00
10-1320-000-000	Tuition - Other LEA's	0.00	0.00	0.00	50,368.09	(50,368.09)
10-1350-000-000	ESY Tuition	0.00	0.00	0.00	6,346.00	(6,346.00)
10-1510-000-000	Interest on Investments	5,000.00	0.00	5,000.00	8,958.81	(3,958.81)
10-1511-000-000	Interest on Capital Reserve	50.00	0.00	50.00	0.00	50.00
10-1512-000-000	Interest of Maint Reserve	50.00	0.00	50.00	0.00	50.00
10-1550-000-000	CMF INTEREST	0.00	0.00	0.00	0.00	0.00
10-1980-000-000	Refund of P/Y Expenditure	0.00	0.00	0.00	25,470.04	(25,470.04)
10-1990-000-000	Misc Revenue	0.00	0.00	0.00	19,472.57	(19,472.57)
10-3116-000-000	School Choice Aid	56,532.00	0.00	56,532.00	56,532.00	0.00
10-3121-000-000	Categorical Transportation Aid	542,672.00	0.00	542,672.00	542,672.00	0.00
10-3122-000-000	Non-Public Transportation	0.00	0.00	0.00	0.00	0.00
10-3131-000-000	Extraordinary Aid	0.00	0.00	0.00	0.00	0.00
10-3132-000-000	Categorical Special Ed Aid	532,625.00	0.00	532,625.00	532,625.00	0.00
10-3176-000-000	Equalization Aid	28,208.00	0.00	28,208.00	28,208.00	0.00
10-3177-000-000	Categorical Security Aid	61,429.00	0.00	61,429.00	61,429.00	0.00
10-3178-000-000	Adjustment Aid	144,236.00	0.00	144,236.00	144,236.00	0.00
10-3181-000-000	PARCC Readiness Aid	0.00	0.00	0.00	0.00	0.00
10-3182-000-000	Per Pupil Growth Aid	0.00	0.00	0.00	0.00	0.00
10-3183-000-000	Prof Learning Community Aid	0.00	0.00	0.00	0.00	0.00
10-3246-000-000	Stabilization Aid	0.00	0.00	0.00	418,526.00	(418,526.00)
10-3256-000-000	St Reimb-Sec Our Chld Fut Bond	0.00	0.00	0.00	0.00	0.00
Grand Totals		17,851,178.00	779,510.19	18,630,688.19	16,826,301.67	1,804,386.52

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Minimum Expense General Ledger Report

Fund 10 (General Fund)

Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
10-000-100-562	Charter School Tuition	108,587.00	(5,613.42)	102,973.58	60,384.00	13,170.00	29,419.58	0.00
Charter School Tuition		108,587.00	(5,613.42)	102,973.58	60,384.00	13,170.00	29,419.58	0.00
	Grand Totals for fund 10:	108,587.00	(5,613.42)	102,973.58	60,384.00	13,170.00	29,419.58	0.00

Fund 11 (Current Expense Fund)

Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
11-110-100-101	Kindergarten - Salary - FMB	347,741.00	(12,464.31)	335,276.69	152,125.19	183,151.50	0.00	0.00
11-110-100-106	Kindergarten Paras	0.00	20,204.91	20,204.91	20,204.91	0.00	0.00	0.00
11-120-100-101	Grade 5 Salary - LPS	1,297,595.00	(16,015.73)	1,281,579.27	799,020.63	481,895.52	663.12	0.00
11-120-100-106	GR 1-4 PARAS	40,924.00	16,678.85	57,602.85	37,140.85	20,462.00	0.00	0.00
11-130-100-101	Grade 6-8 Salaries - LPS	954,703.00	0.00	954,703.00	568,215.78	386,487.22	0.00	0.00
11-130-100-106	Grade 6-8 Paraprofessionals	24,363.00	(2,790.30)	21,572.70	0.00	21,572.70	0.00	0.00
Regular Programs-Instruction		2,665,326.00	5,613.42	2,670,939.42	1,576,707.36	1,093,568.94	663.12	0.00
11-150-100-100	Salary - Home Instruction	5,000.00	0.00	5,000.00	600.00	4,400.00	0.00	0.00
11-150-100-320	Purch Prof/Ed Svcs	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00
Regular Programs-Home Instruction		10,000.00	0.00	10,000.00	600.00	4,400.00	5,000.00	0.00
11-190-100-340	Purch Technical Svcs	3,880.00	62.20	3,942.20	2,480.00	0.00	1,462.20	0.00
11-190-100-500	Other Purchased Services (400-500 Series)	20,100.00	0.00	20,100.00	14,897.22	4,817.94	384.84	0.00
11-190-100-610	General Supplies	260,940.00	(62.20)	260,877.80	93,311.07	14,143.56	153,423.17	0.00
11-190-100-640	Textbooks	25,453.00	0.00	25,453.00	10,032.61	907.67	14,512.72	0.00
Regular Programs-Undistrib Instruction		310,373.00	0.00	310,373.00	120,720.90	19,869.17	169,782.93	0.00
11-204-100-101	Salary - LLD Teacher	235,094.00	0.00	235,094.00	139,274.20	95,819.80	0.00	0.00
11-204-100-106	Salar - LLD Other	156,036.00	0.00	156,036.00	53,656.16	102,379.84	0.00	0.00
11-204-100-600	Supplies	11,188.00	0.00	11,188.00	7,144.32	1,548.74	2,494.94	0.00
Special Education-LLD Sel-Contained		402,318.00	0.00	402,318.00	200,074.68	199,748.38	2,494.94	0.00
11-212-100-600	Supplies	400.00	0.00	400.00	168.00	0.00	232.00	0.00
Special Education-Multiply Disabled		400.00	0.00	400.00	168.00	0.00	232.00	0.00
11-213-100-101	Salary - Resource Room	563,947.00	0.00	563,947.00	336,694.62	227,252.38	0.00	0.00
11-213-100-610	Supplies	6,220.00	0.00	6,220.00	6,003.91	0.00	216.09	0.00
Special Education-Resource room		570,167.00	0.00	570,167.00	342,698.53	227,252.38	216.09	0.00
11-215-100-101	PSD Salary	147,851.00	(752.44)	147,098.56	52,615.20	94,483.36	0.00	0.00
11-215-100-106	PSD TA Salary	42,424.00	0.00	42,424.00	9,668.80	32,755.20	0.00	0.00
11-215-100-600	PSD Supplies	400.00	788.19	1,188.19	1,088.16	100.03	0.00	0.00
Special Education-Pre-Sch Disabil P/T		190,675.00	35.75	190,710.75	63,372.16	127,338.59	0.00	0.00
11-216-100-101	Pre-School Spec. Ed. F/T	86,158.00	0.00	86,158.00	76,017.60	10,140.40	0.00	0.00
11-216-100-106	Pre-School Spec. Ed. F/T	42,424.00	23,878.54	66,302.54	51,672.31	0.00	14,630.23	0.00
11-216-100-600	General Supplies	6,222.00	57,897.81	64,119.81	52,308.16	601.10	11,210.55	0.00
Special education-Pre-Sch Disabil F/T		134,804.00	81,776.35	216,580.35	179,998.07	10,741.50	25,840.78	0.00
11-219-100-101	Home Instruction Salary	5,000.00	0.00	5,000.00	200.00	4,800.00	0.00	0.00
11-219-100-320	Home Instruction - Purch Svc	3,000.00	0.00	3,000.00	1,925.00	575.00	500.00	0.00
Special Education - Home Instruction		8,000.00	0.00	8,000.00	2,125.00	5,375.00	500.00	0.00
11-230-100-100	Salary - Basic Skills	138,282.00	(269.86)	138,012.14	90,700.80	47,311.34	0.00	0.00
11-230-100-610	Supplies	200.00	269.86	469.86	469.86	0.00	0.00	0.00
Basic Skills/Remedial Instruction		138,482.00	0.00	138,482.00	91,170.66	47,311.34	0.00	0.00
11-240-100-100	Salary - ESL	61,426.00	0.00	61,426.00	7,780.56	53,645.44	0.00	0.00
11-240-100-610	Supplies	740.00	0.00	740.00	576.78	123.99	39.23	0.00
Bilingual Education Instruction		62,166.00	0.00	62,166.00	8,357.34	53,769.43	39.23	0.00
11-401-100-100	Salary	87,270.00	0.00	87,270.00	6,392.96	80,877.04	0.00	0.00
11-401-100-600	Supplies	22,512.00	(1,438.00)	21,074.00	2,300.72	0.00	18,773.28	0.00
Curricular Activities-Instruction		109,782.00	(1,438.00)	108,344.00	8,693.68	80,877.04	18,773.28	0.00
11-402-100-100	Salary	29,400.00	0.00	29,400.00	9,400.00	20,000.00	0.00	0.00
11-402-100-500	Purchased Services (300-500 Series)	4,000.00	254.00	4,254.00	3,966.00	288.00	0.00	0.00
11-402-100-600	Supplies	500.00	360.00	860.00	0.00	860.00	0.00	0.00
Athletic Programs-Instruction		33,900.00	614.00	34,514.00	13,366.00	21,148.00	0.00	0.00

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Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
11-422-100-101	Salary - Summer School	37,800.00	2,575.00	40,375.00	40,375.00	0.00	0.00	0.00
11-422-100-106	Salary - Summer Para	29,880.00	(2,575.00)	27,305.00	19,290.00	0.00	8,015.00	0.00
11-422-100-300	Purch Prof/Ed Svcs	33,600.00	0.00	33,600.00	0.00	0.00	33,600.00	0.00
11-422-100-600	ESY Supplies	550.00	0.00	550.00	263.69	0.00	286.31	0.00
Other Instructional Programs		101,830.00	0.00	101,830.00	59,928.69	0.00	41,901.31	0.00
11-000-100-561	Tuition to Other LEA's - Reg	3,177,688.00	101.49	3,177,789.49	1,918,064.40	1,259,725.09	0.00	0.00
11-000-100-562	Tuition to Other LEA's - Spec	207,372.00	14,642.62	222,014.62	11,533.28	210,481.34	0.00	0.00
11-000-100-563	Tuition - Vocational Schools	75,584.00	0.00	75,584.00	31,887.00	43,697.00	0.00	0.00
11-000-100-564	Tuit to Cnty Voc Sch-Spec Ed	18,896.00	0.00	18,896.00	0.00	18,896.00	0.00	0.00
11-000-100-566	Tuition - Private Schools	556,825.00	(20,911.00)	535,914.00	150,237.71	111,863.00	273,813.29	20,476.80
Undistributed Expense-Instruction		4,036,365.00	(6,166.89)	4,030,198.11	2,111,722.39	1,644,662.43	273,813.29	20,476.80
11-000-211-100	Salary	103,418.00	0.00	103,418.00	70,368.57	33,049.43	0.00	0.00
11-000-211-500	Other Purchased Services (400-500 Series)	36,002.00	0.00	36,002.00	35,740.60	0.00	261.40	0.00
11-000-211-600	Attendance Supplies	5,760.00	0.00	5,760.00	0.00	0.00	5,760.00	0.00
Attendance and Social Work Svcs		145,180.00	0.00	145,180.00	106,109.17	33,049.43	6,021.40	0.00
11-000-213-100	Salary	133,428.00	105.00	133,533.00	82,060.20	51,472.80	0.00	0.00
11-000-213-300	Purchased Prof. & Tech. Svcs	32,600.00	(105.00)	32,495.00	9,535.73	16,539.27	6,420.00	0.00
11-000-213-600	General Supplies	8,041.00	0.00	8,041.00	6,865.57	161.17	1,014.26	0.00
Health Services		174,069.00	0.00	174,069.00	98,461.50	68,173.24	7,434.26	0.00
11-000-216-100	Salary	167,391.00	0.00	167,391.00	93,254.83	74,136.17	0.00	0.00
11-000-216-320	Purch Prof Svcs	31,500.00	(15,037.14)	16,462.86	0.00	0.00	16,462.86	0.00
11-000-216-600	General Supplies	2,267.00	0.00	2,267.00	1,275.72	0.00	991.28	0.00
Other Support Svc-Related Svcs		201,158.00	(15,037.14)	186,120.86	94,530.55	74,136.17	17,454.14	0.00
11-000-217-106	Extraordinary Svcs- Paras	326,322.00	(47,728.36)	278,593.64	225,097.19	53,128.12	368.33	1,276.91
11-000-217-100	Salary - Extraordinary	78,373.00	(357.23)	78,015.77	46,086.60	31,929.17	0.00	0.00
11-000-217-320	Purch Prof Svcs	35,000.00	62,736.32	97,736.32	94,473.82	3,262.50	0.00	0.00
11-000-217-600	General Supplies	6,875.00	386.41	7,261.41	7,030.73	230.68	0.00	0.00
Other Support Svc-Extraordinary Svcs		446,570.00	15,037.14	461,607.14	372,688.34	88,550.47	368.33	1,276.91
11-000-218-104	Salary - Guidance	247,441.00	0.00	247,441.00	155,119.62	92,321.38	0.00	0.00
11-000-218-390	Guidance - Prof Svc - FMB	1,130.00	34.50	1,164.50	0.00	1,164.50	0.00	0.00
11-000-218-600	General Supplies	500.00	(34.50)	465.50	327.86	0.00	137.64	0.00
Other Support Svc-Students-Reg		249,071.00	0.00	249,071.00	155,447.48	93,485.88	137.64	0.00
11-000-219-104	Salary - CST	256,998.00	0.00	256,998.00	163,077.48	93,920.52	0.00	0.00
11-000-219-105	Salary - Secretary	49,966.00	0.00	49,966.00	32,453.19	17,512.81	0.00	0.00
11-000-219-390	Purch Prof Svcs	17,050.00	0.00	17,050.00	14,987.75	0.00	2,062.25	0.00
11-000-219-600	General Supplies	3,661.00	0.00	3,661.00	3,541.29	37.16	82.55	0.00
11-000-219-800	Other Objects	2,700.00	0.00	2,700.00	1,154.00	0.00	1,546.00	0.00
Other Support Svc-Students-Spec		330,375.00	0.00	330,375.00	215,213.71	111,470.49	3,690.80	0.00
11-000-221-104	Curriculum Salary	110,928.00	0.00	110,928.00	77,333.30	33,594.70	0.00	0.00
11-000-221-320	Purch Prof Svcs	21,900.00	0.00	21,900.00	3,469.98	0.00	18,430.02	0.00
11-000-221-600	Curriculum - General Supplies	85,478.00	(723.24)	84,754.76	1,677.29	0.00	83,077.47	0.00
Improvement of Instruction		218,306.00	(723.24)	217,582.76	82,480.57	33,594.70	101,507.49	0.00
11-000-222-100	Salary	104,975.00	0.00	104,975.00	66,818.38	38,156.62	0.00	0.00
11-000-222-177	Tech Coord Salaries	112,987.00	0.00	112,987.00	74,356.14	38,630.86	0.00	0.00
11-000-222-300	Purch Prof Svcs	8,220.00	0.00	8,220.00	7,081.82	0.00	1,138.18	0.00
11-000-222-600	Media - Supplies - LPS	33,275.00	(1,598.61)	31,676.39	1,657.48	395.79	29,623.12	55.95
Library and Educ Media		259,457.00	(1,598.61)	257,858.39	149,913.82	77,183.27	30,761.30	55.95
11-000-223-320	Purch Prof Svcs	46,118.00	0.00	46,118.00	10,899.12	2,758.00	32,460.88	0.00
11-000-223-600	Materials/Supplies	400.00	0.00	400.00	0.00	0.00	400.00	0.00
Instr. Staff Training Svcs		46,518.00	0.00	46,518.00	10,899.12	2,758.00	32,860.88	0.00
11-000-230-100	Salaries	209,681.00	(26,929.01)	182,751.99	137,519.36	45,232.63	0.00	0.00
11-000-230-331	Legal Services	10,000.00	25,575.00	35,575.00	22,953.50	12,621.50	0.00	0.00
11-000-230-332	Audit Fees	29,000.00	(204.00)	28,796.00	28,796.00	0.00	0.00	0.00
11-000-230-339	Arch &Engineer Fees	0.00	8,015.00	8,015.00	6,815.00	1,200.00	0.00	0.00
11-000-230-530	Communications/Telephone	19,000.00	7,576.77	26,576.77	25,024.18	1,552.59	0.00	0.00
11-000-230-585	BOE Other Purchased Services	0.00	1,416.00	1,416.00	1,416.00	0.00	0.00	0.00
11-000-230-590	Other Purchased Services (400-500 Series)	1,950.00	(343.75)	1,606.25	1,606.25	0.00	0.00	0.00
11-000-230-610	General Supplies	750.00	470.96	1,220.96	1,035.15	185.81	0.00	0.00
11-000-230-890	Other Objects	3,060.00	1,791.00	4,851.00	4,851.00	0.00	0.00	0.00
11-000-230-895	BOE - Other Objects	300.00	9,880.54	10,180.54	10,180.54	0.00	0.00	0.00
Support Svc-General Admin		273,741.00	27,248.51	300,989.51	240,196.98	60,792.53	0.00	0.00

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Fund 11 (Current Expense Fund)

Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
11-000-240-103	Salary - Principal	189,072.00	0.00	189,072.00	119,538.08	65,643.64	3,890.28	0.00
11-000-240-105	Secretarial Salary	53,609.00	0.00	53,609.00	32,978.22	20,630.78	0.00	0.00
11-000-240-600	School Admin - Supplies - LPS	1,500.00	446.72	1,946.72	1,434.97	0.00	511.75	0.00
11-000-240-800	Other Objects	7,780.00	(446.72)	7,333.28	3,123.00	0.00	4,210.28	0.00
Support Svc-School Admin		251,961.00	0.00	251,961.00	157,074.27	86,274.42	8,612.31	0.00
11-000-251-100	Salaries	194,333.00	0.00	194,333.00	127,878.23	66,454.77	0.00	0.00
11-000-251-330	Purch Prof Svcs	23,000.00	1,520.00	24,520.00	12,849.00	11,671.00	0.00	0.00
11-000-251-592	Other Purchased Services (400-500 Series)	4,300.00	(1,520.00)	2,780.00	359.25	0.00	2,420.75	0.00
11-000-251-600	General Supplies	8,600.00	0.00	8,600.00	4,193.04	670.85	3,736.11	0.00
11-000-251-890	Other Objects	2,800.00	0.00	2,800.00	2,555.24	57.08	187.68	0.00
Business Office Support Services		233,033.00	0.00	233,033.00	147,834.76	78,853.70	6,344.54	0.00
11-000-252-100	Salaries	53,243.00	0.00	53,243.00	30,260.00	22,943.00	40.00	40.00
11-000-252-340	Admin IT - Other Purch Svcs	27,442.00	0.00	27,442.00	24,988.32	0.00	2,453.68	0.00
11-000-252-600	Admin IT Supplies	2,900.00	0.00	2,900.00	(820.46)	846.81	2,873.65	1,575.26
Admin Inform Tech Support Svcs		83,585.00	0.00	83,585.00	54,427.86	23,789.81	5,367.33	1,615.26
11-000-261-100	Salaries	72,472.00	45,000.00	117,472.00	91,634.70	25,837.30	0.00	0.00
11-000-261-420	Repairs & Maintenance	193,000.00	(29,778.41)	163,221.59	71,210.42	61,291.28	30,719.89	0.00
11-000-261-610	General Supplies	82,850.00	(3,368.40)	79,481.60	13,542.74	19,009.65	46,929.21	15.00
Required Maint. of School Fac.		348,322.00	11,853.19	360,175.19	176,387.86	106,138.23	77,649.10	15.00
11-000-262-100	Salaries	333,626.00	90,000.00	423,626.00	286,752.16	135,913.29	960.55	960.55
11-000-262-300	Purch Prof & Tech Svcs	187,256.00	(99,486.70)	87,769.30	24,819.63	13,268.45	49,681.22	0.00
11-000-262-420	Repairs & Maintenance	33,500.00	(9,273.07)	24,226.93	0.00	0.00	24,226.93	0.00
11-000-262-490	Other Purch Svcs	25,500.00	0.00	25,500.00	8,506.64	7,993.36	9,000.00	0.00
11-000-262-520	Insurance	92,558.00	0.00	92,558.00	87,659.09	0.00	4,898.91	0.00
11-000-262-610	General Supplies	98,000.00	(557.26)	97,442.74	17,893.81	59,797.03	19,751.90	0.00
11-000-262-621	Energy - Natural Gas	65,000.00	0.00	65,000.00	48,691.14	16,308.86	0.00	0.00
11-000-262-622	Energy - Electricity	135,000.00	129.42	135,129.42	66,240.20	68,889.22	0.00	0.00
11-000-262-626	Energy - Gasoline	2,000.00	427.84	2,427.84	1,015.79	1,412.05	0.00	0.00
11-000-262-800	Other Objects	11,230.00	0.00	11,230.00	475.00	0.00	10,755.00	0.00
Other Oper. & Maint. of Plant		983,670.00	(18,759.77)	964,910.23	542,053.46	303,582.26	119,274.51	960.55
11-000-263-100	Salary	45,004.00	0.00	45,004.00	19,216.13	25,787.87	0.00	0.00
11-000-263-610	General Supplies	97,004.00	(80,988.10)	16,015.90	1,488.62	0.00	14,527.28	0.00
Care & Upkeep of Grounds		142,008.00	(80,988.10)	61,019.90	20,704.75	25,787.87	14,527.28	0.00
11-000-266-420	Repairs & Maintenance	227,890.00	(45,430.79)	182,459.21	10,656.63	5,451.98	166,350.60	0.00
11-000-266-610	General Supplies	600.00	6,373.78	6,973.78	3,236.95	3,736.83	0.00	0.00
Security		228,490.00	(39,057.01)	189,432.99	13,893.58	9,188.81	166,350.60	0.00
11-000-270-160	Salary - Regular Ed	50,936.00	0.00	50,936.00	33,947.36	16,988.64	0.00	0.00
11-000-270-161	Salary - Special Ed	24,050.00	0.00	24,050.00	16,027.84	8,022.16	0.00	0.00
11-000-270-390	Other Purch Svcs	4,800.00	0.00	4,800.00	4,300.00	0.00	500.00	0.00
11-000-270-503	Aid in Lieu - NP Pymts	21,000.00	1,484.00	22,484.00	10,731.00	10,731.00	1,022.00	0.00
11-000-270-505	Aid in Lieu - School Choice	26,000.00	(1,484.00)	24,516.00	9,198.00	9,198.00	6,120.00	0.00
11-000-270-511	Contr Svcs - Home/Sch	599,064.00	400.00	599,464.00	596,477.00	0.00	2,987.00	0.00
11-000-270-512	Contr Svcs - Field Trips	11,500.00	0.00	11,500.00	6,072.00	5,254.00	174.00	0.00
11-000-270-513	Contr Svcs - Jointures	12,008.00	0.00	12,008.00	55.94	1,410.00	10,542.06	1,824.06
11-000-270-514	Contr Svcs - Special Ed	607,134.00	0.00	607,134.00	589,367.96	17,766.04	0.00	0.00
11-000-270-610	Supplies	1,000.00	(400.00)	600.00	34.75	0.00	565.25	0.00
Student Transportation Svcs		1,357,492.00	0.00	1,357,492.00	1,266,211.85	69,369.84	21,910.31	1,824.06
11-000-291-220	Social Security	259,558.00	0.00	259,558.00	118,601.51	0.00	140,956.49	0.00
11-000-291-240	DCRP	30,000.00	0.00	30,000.00	17,709.06	0.00	12,290.94	0.00
11-000-291-241	Other Retirements	165,000.00	0.00	165,000.00	0.00	0.00	165,000.00	0.00
11-000-291-250	Unemployment Acct	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00	0.00
11-000-291-260	Workman's Comp	64,702.00	0.00	64,702.00	42,973.70	21,728.30	0.00	0.00
11-000-291-270	Health Benefits	1,392,731.00	0.00	1,392,731.00	812,514.49	430,089.54	150,126.97	185,804.47
11-000-291-280	Tuition Reimbursement	56,500.00	0.00	56,500.00	8,923.00	23,382.82	24,194.18	393.00
11-000-291-290	Other Employee	45,367.00	0.00	45,367.00	21,906.83	0.00	23,460.17	100.00
Employee Benefits		2,023,858.00	0.00	2,023,858.00	1,022,628.59	475,200.66	526,028.75	186,297.47
606	Increase in Maint Rsv	50.00	0.00	50.00	50.00	0.00	0.00	0.00
	Grand Totals for fund 11:	16,771,502.00	(21,590.40)	16,749,911.60	9,706,911.68	5,357,441.98	1,685,557.94	212,522.00

Fund 12 (Capital Outlay Fund)

Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
604	Increase in Cap Rsv	50.00	0.00	50.00	50.00	0.00	0.00	$0.00

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Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
12-000-400-334	Architectural/Engineering Svcs	85,000.00	81,700.00	166,700.00	100,150.00	66,550.00	0.00	0.00
12-000-400-390	Purch Prof Svcs	680,000.00	407,451.20	1,087,451.20	26,611.40	971,430.80	89,409.00	0.00
12-000-400-450	Construction Svcs	0.00	357.01	357.01	357.01	0.00	0.00	0.00
12-000-400-610	Construction Supplies	170,000.00	317,205.80	487,205.80	0.00	487,205.80	0.00	0.00
12-000-400-896	Assessment for Debt Service	36,039.00	0.00	36,039.00	36,039.00	0.00	0.00	0.00
Facil Acquisition/Constr		971,039.00	806,714.01	1,777,753.01	163,157.41	1,525,186.60	89,409.00	0.00
	Grand Totals for fund 12:	971,089.00	806,714.01	1,777,803.01	163,207.41	1,525,186.60	89,409.00	0.00
	Grand Totals for all Subfunds of Fund 10:	17,851,178.00	779,510.19	18,630,688.19	9,930,503.09	6,895,798.58	1,804,386.52	212,522.00

Pursuant to N.J.A.C. 6A:23A-16.10(c)3, I certify that as of the date of this report no budgetary line item account has encumbrances and expenditures which in total exceed the line item appropriation in violation of 6A:23A-16.10(a).

Nicole Sylvester, Bus Admin/Bd Secy

3-10-23
Date

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Interim Balance Sheet

ASSETS AND RESOURCES

ASSETS			
101 Cash in checking account	$ 40,127.96		
102-106 Other cash equivalents	$ 0.00		
Total cash		$	40,127.96
111 Investments		$	0.00
114 Investment interest receivable		$	0.00
121 Tax levy receivable		$	0.00
Accounts receivable			
132 Interfund	$ 0.00		
141 Intergovernmental - state	$ 0.00		
142 Intergovernmental - federal	$ 706,163.00		
143 Intergovernmental - other	$ 165.55		
153 Other Accounts Receivable	$ 0.00		
		$	706,328.55
Loans receivable			
131 Interfund	$ 0.00		
151 Other Loans Receivable	$ 0.00		
		$	0.00
199 Other current assets		$	0.00
RESOURCES			
301 Estimated revenues (from adjusted budget)	$ 1,525,897.48		
302 Less: revenues collected or accrued	$ (923,372.48)		
		$	602,525.00
TOTAL ASSETS AND RESOURCES		$	1,348,981.51

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	$	13,053.08
422 Judgments payable	$	0.00
430 Compensated absences payable	$	0.00
431 Contracts payable	$	0.00
451 Loans payable	$	0.00
481 Deferred revenues	$	0.00
499 Other current liabilities	$	0.00
Total liabilities	$	13,053.08

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FUND EQUITY					
Appropriated:					
753 Reserve for encumbrances - current year				$ 321,824.59	
754 Reserve for encumbrances - prior year				$ 0.00	
760 Other reserves				$ 0.00	
771 Designated Fund Balance				$ 0.00	
601 Appropriations		$ 1,525,897.48			
602 Less: expenditures	$ 189,969.05				
603 Less: encumbrances	$ 321,824.59	$ (511,793.64)	$ 1,014,103.84		
Appropriations less expenditures					$ 1,335,928.43
Unappropriated:					
770 Fund Balance, July 1, 2022			$ 0.00		
303 Less: budgeted fund balance			$ 0.00		
Unappropriated fund balance					$ 0.00
Total fund equity					$ 1,335,928.43
TOTAL LIABILITIES AND FUND EQUITY					$ 1,348,981.51

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Revenues/Sources of Funds

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Info Only	Revenue Req'd to Balance	0.00	0.00	0.00	(411,578.84)	411,578.84
52xx	From Transfers	0.00	0.00	0.00	0.00	0.00
1xxx	From Local Sources	3.38	5,000.00	5,003.38	5,003.38	0.00
2xxx	From Intermediate Sources	0.00	0.00	0.00	0.00	0.00
3xxx	From State Sources	0.00	531,884.00	531,884.00	9,574.00	522,310.00
4xxx	From Federal Sources	0.00	989,010.10	989,010.10	908,795.10	80,215.00
5xxx	From Other Sources	0.00	0.00	0.00	0.00	0.00
Grand Totals		3.38	1,525,894.10	1,525,897.48	511,793.64	1,014,103.84

Fund 20 (Special Revenue Fund)

Account Group	Group Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Local Projects		3.38	5,000.00	5,003.38	(10,000.00)	5,000.00	10,003.38	10,000.00
Early Childhood Program Aid		0.00	522,310.00	522,310.00	0.00	25,805.90	496,504.10	0.00
Title I Improving Basic Programs		0.00	70,359.21	70,359.21	32,971.48	1,277.92	36,109.81	0.00
IDEA Part B		0.00	147,799.00	147,799.00	97,415.00	50,384.00	0.00	0.00
IDEA Preschool		0.00	7,229.00	7,229.00	4,337.40	0.00	2,891.60	0.00
Title II		0.00	21,399.10	21,399.10	10,144.60	1,039.60	10,214.90	0.00
Title III		0.00	0.00	0.00	1,075.00	0.00	(1,075.00)	165.55
Title IV Drug Free Schools		0.00	18,845.74	18,845.74	2,067.42	1,255.00	15,523.32	0.00
CRRSA-ESSER II		0.00	136,234.64	136,234.64	0.00	116,943.00	19,291.64	0.00
CRRSA-Learrning Acceleration		0.00	19,440.41	19,440.41	3,050.00	50.29	16,340.12	0.00
CRRSA-Mental Health		0.00	11,575.00	11,575.00	6,200.00	10,375.00	(5,000.00)	0.00
ARP ESSER III		0.00	556,128.00	556,128.00	42,708.15	100,119.88	413,299.97	0.00
SDA Capital Maintenance		0.00	9,574.00	9,574.00	0.00	9,574.00	0.00	0.00
	Grand Totals for fund 20:	3.38	1,525,894.10	1,525,897.48	189,969.05	321,824.59	1,014,103.84	10,165.55

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Revenues Summary

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Info Only	Revenue Req'd to Balance	0.00	0.00	0.00	(411,578.84)	411,578.84
20-1920-097-001	Local Grant- Safety Grant	0.00	5,000.00	5,000.00	5,000.00	0.00
20-1920-097-003	Sustainable NJ Grant	0.00	0.00	0.00	0.00	0.00
20-1920-097-004	School Nutrition Grant	0.00	0.00	0.00	0.00	0.00
20-1920-097-005	COORD. HEALTH GRANT	0.00	0.00	0.00	0.00	0.00
20-1920-097-006	LPS= School Craft Weis4Schools	0.00	0.00	0.00	0.00	0.00
20-1920-097-007	FMB= School Store Weis4Schools	3.38	0.00	3.38	3.38	0.00
20-1920-098-001	Parents as Champions	0.00	0.00	0.00	0.00	0.00
20-3218-000-000	Presch Ed Aid & Pr Yr Carryovr	0.00	522,310.00	522,310.00	0.00	522,310.00
20-3257-000-000	SDA Emerg. Needs & Cap. Maint.	0.00	9,574.00	9,574.00	9,574.00	0.00
20-3258-000-000	Preschool&Chrt Sec Compl Grant	0.00	0.00	0.00	0.00	0.00
20-4409-000-000	ARP-IDEA Preschool Grant Prog.	0.00	0.00	0.00	0.00	0.00
20-4411-231-000	Title I	0.00	37,584.00	37,584.00	32,260.00	5,324.00
20-4411-231-001	Title I- PY C/O	0.00	32,775.09	32,775.09	32,775.09	0.00
20-4419-000-000	ARP - IDEA Basic	0.00	0.00	0.00	0.00	0.00
20-4420-250-000	IDEA Part B	0.00	147,799.00	147,799.00	97,415.00	50,384.00
20-4420-250-001	IDEA B- PY Carryover	0.00	0.00	0.00	0.00	0.00
20-4421-251-000	IDEA Pre-School	0.00	7,229.00	7,229.00	3,976.00	3,253.00
20-4451-260-000	Title II	0.00	12,721.00	12,721.00	1,467.00	11,254.00
20-4451-260-001	Title II - PY C/O	0.00	8,678.22	8,678.22	8,678.22	0.00
20-4471-280-000	Title IV-Safe&Drug Free School	0.00	10,000.00	10,000.00	0.00	10,000.00
20-4471-280-001	Title IV- PY C/O	0.00	8,845.74	8,845.74	8,845.74	0.00
20-4491-241-000	Title III-Eng. Lang. Enhance.	0.00	0.00	0.00	0.00	0.00
20-4530-000-000	CARES Act	0.00	0.00	0.00	0.00	0.00
20-4532-000-000	Coronavirus Relief Fund	0.00	0.00	0.00	0.00	0.00
20-4534-000-000	CRRSA Act - ESSER II	0.00	136,234.64	136,234.64	136,234.64	0.00
20-4535-000-000	CRRSA - Learning Accel. Grant	0.00	19,440.41	19,440.41	19,440.41	0.00
20-4536-000-000	CRRSA - Mental Health Grant	0.00	11,575.00	11,575.00	11,575.00	0.00
20-4540-000-000	ARP-ESSER	0.00	556,128.00	556,128.00	556,128.00	0.00
Grand Totals		3.38	1,525,894.10	1,525,897.48	511,793.64	1,014,103.84

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Minimum Expense General Ledger Report

Fund 20 (Special Revenue Fund)

Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
20-098-100-420	Safety Grant	0.00	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00
20-098-100-600	Instructional Supplies	0.00	0.00	0.00	(10,000.00)	0.00	10,000.00	10,000.00
20-098-100-610	LPS= School Craft Weis4Schools	3.38	0.00	3.38	0.00	0.00	3.38	0.00
Local Projects		3.38	5,000.00	5,003.38	(10,000.00)	5,000.00	10,003.38	10,000.00
20-218-100-101	Salaries of Teachers	0.00	115,104.00	115,104.00	0.00	0.00	115,104.00	0.00
20-218-100-106	Other Salaries for Instruction	0.00	74,528.00	74,528.00	0.00	0.00	74,528.00	0.00
20-218-100-600	General Supplies	0.00	45,816.00	45,816.00	0.00	805.90	45,010.10	0.00
20-218-200-103	Salaries of Program Directors	0.00	9,160.00	9,160.00	0.00	0.00	9,160.00	0.00
20-218-200-104	Sal - Other Professional Staff	0.00	25,000.00	25,000.00	0.00	25,000.00	0.00	0.00
20-218-200-200	Personal Services-Emp Benefits	0.00	32,367.00	32,367.00	0.00	0.00	32,367.00	0.00
20-218-200-511	Contr Serv-Trans(Bet Home&Sch)	0.00	63,000.00	63,000.00	0.00	0.00	63,000.00	0.00
20-218-400-732	Noninstructional Equipment	0.00	157,335.00	157,335.00	0.00	0.00	157,335.00	0.00
Early Childhood Program Aid		0.00	522,310.00	522,310.00	0.00	25,805.90	496,504.10	0.00
20-231-100-100	Title I- Stipends	0.00	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
20-231-100-600	Title I - Instructional Supply	0.00	19,694.00	19,694.00	12,563.69	0.00	7,130.31	0.00
20-231-200-300	Prof Tech Services-Support	0.00	46,665.21	46,665.21	20,407.79	1,277.92	24,979.50	0.00
Title I Improving Basic Programs		0.00	70,359.21	70,359.21	32,971.48	1,277.92	36,109.81	0.00
20-250-100-500	IDEA - Other Purch Svc	0.00	147,799.00	147,799.00	97,415.00	50,384.00	0.00	0.00
IDEA Part B		0.00	147,799.00	147,799.00	97,415.00	50,384.00	0.00	0.00
20-251-100-100	IDEA Preschool Salaries	0.00	7,229.00	7,229.00	4,337.40	0.00	2,891.60	0.00
IDEA Preschool		0.00	7,229.00	7,229.00	4,337.40	0.00	2,891.60	0.00
20-260-100-100	Title II- Stipends	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
20-260-200-300	Title II A - Purch Prof Svc	0.00	20,399.10	20,399.10	10,144.60	1,039.60	9,214.90	0.00
Title II		0.00	21,399.10	21,399.10	10,144.60	1,039.60	10,214.90	0.00
20-270-100-100	Stipends	0.00	0.00	0.00	1,075.00	0.00	(1,075.00)	0.00
20-270-200-600	Title III-Supplies & Materials	0.00	0.00	0.00	0.00	0.00	0.00	165.55
Title III		0.00	0.00	0.00	1,075.00	0.00	(1,075.00)	165.55
20-280-100-100	Title IV- Stipends	0.00	600.00	600.00	0.00	0.00	600.00	0.00
20-280-100-600	Instructional Supplies	0.00	5,900.00	5,900.00	0.00	0.00	5,900.00	0.00
20-280-200-300	Prof Tech Services-Support	0.00	8,845.74	8,845.74	0.00	562.00	8,283.74	0.00
20-280-200-600	Supplies and Materials-Support	0.00	3,500.00	3,500.00	2,067.42	693.00	739.58	0.00
Title IV Drug Free Schools		0.00	18,845.74	18,845.74	2,067.42	1,255.00	15,523.32	0.00
20-483-100-600	CRRSA- Instructional Supplies	0.00	15,500.00	15,500.00	0.00	0.00	15,500.00	0.00
20-483-200-100	CRRSA - ESSER II Grant Program	0.00	3,791.64	3,791.64	0.00	0.00	3,791.64	0.00
20-483-400-720	CRRSA - ESSER II Grant Program	0.00	116,943.00	116,943.00	0.00	116,943.00	0.00	0.00
CRRSA-ESSER II		0.00	136,234.64	136,234.64	0.00	116,943.00	19,291.64	0.00
20-484-100-100	CRRSA - Learning Accel. Grant	0.00	16,050.00	16,050.00	0.00	0.00	16,050.00	0.00
20-484-200-100	CRRSA - Support Service Salari	0.00	550.00	550.00	550.00	0.00	0.00	0.00
20-484-200-300	CRRSA - Support Purch. Prop.	0.00	2,500.00	2,500.00	2,500.00	0.00	0.00	0.00
20-484-200-600	CRRSA - Support Supplies	0.00	340.41	340.41	0.00	50.29	290.12	0.00
CRRSA-Learrning Acceleration		0.00	19,440.41	19,440.41	3,050.00	50.29	16,340.12	0.00
20-485-200-100	CRRSA - Mental Health Salaries	0.00	5,675.00	5,675.00	300.00	9,000.00	(3,625.00)	0.00
20-485-200-300	CRRSA - Mental Health Prof. Sv	0.00	5,900.00	5,900.00	5,900.00	1,375.00	(1,375.00)	0.00
CRRSA-Mental Health		0.00	11,575.00	11,575.00	6,200.00	10,375.00	(5,000.00)	0.00
20-487-100-600	ARP ESSER III- Supplies	0.00	305,409.00	305,409.00	40,337.00	99,740.86	165,331.14	0.00
20-487-200-100	ARP-ESSER Grant Program	0.00	33,000.00	33,000.00	0.00	0.00	33,000.00	0.00
20-487-200-300	ARP-ESSER Grant Program	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
20-487-200-600	ARP-ESSER Grant Program	0.00	31,000.00	31,000.00	0.00	0.00	31,000.00	0.00
20-488-200-100	ESSER-Accel Lrn Coach&Ed Suppt	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
20-488-200-300	ESSER-Accel Lrn Coach&Ed Suppt	0.00	50,219.00	50,219.00	0.00	0.00	50,219.00	0.00
20-489-100-100	ESSER Summer Learn&Enrich Act.	0.00	36,000.00	36,000.00	0.00	0.00	36,000.00	0.00
20-489-100-600	Instructional Supplies	0.00	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
20-490-100-100	ESSER-Cmpr Beyond Sch Day Act.	0.00	34,000.00	34,000.00	0.00	0.00	34,000.00	0.00
20-490-200-100	ESSER-Cmpr Beyond Sch Day Act.	0.00	3,640.52	3,640.52	146.39	244.30	3,249.83	0.00
20-490-200-600	ESSER-Cmpr Beyond Sch Day Act.	0.00	2,359.48	2,359.48	2,224.76	134.72	0.00	0.00
20-491-200-100	ESSER-NJTSS Mnt Hlth Sppt Stff	0.00	19,600.00	19,600.00	0.00	0.00	19,600.00	0.00
20-491-200-300	ESSER-NJTSS Mnt Hlth Sppt Stff	0.00	25,400.00	25,400.00	0.00	0.00	25,400.00	0.00
ARP ESSER III		0.00	556,128.00	556,128.00	42,708.15	100,119.88	413,299.97	0.00
20-492-200-300	SDA Emerg. Needs & Cap. Maint.	0.00	9,574.00	9,574.00	0.00	9,574.00	0.00	0.00
SDA Capital Maintenance		0.00	9,574.00	9,574.00	0.00	9,574.00	0.00	0.00

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Grand Totals for fund 20:	3.38	1,525,894.10	1,525,897.48	189,969.05	321,824.59	1,014,103.84	10,165.55

Pursuant to N.J.A.C. 6A:23A-16.10(c)3, I certify that as of the date of this report no budgetary line item account has encumbrances and expenditures which in total exceed the line item appropriation in violation of 6A:23A-16.10(a).

Nicole Sylvester 3-10-23

Nicole Sylvester, Bus Admin/Bd Secy Date

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Interim Balance Sheet

ASSETS AND RESOURCES

ASSETS			
101 Cash in checking account	$ 26,836.02		
102-106 Other cash equivalents	$ 0.00		
Total cash		$	26,836.02
111 Investments		$	0.00
114 Investment interest receivable		$	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 Other Accounts Receivable	$ 0.00		
		$	0.00
Loans receivable			
131 Interfund	$ 0.00		
151 Other Loans Receivable	$ 0.00		
		$	0.00
199 Other current assets		$	0.00
RESOURCES			
301 Estimated revenues (from adjusted budget)	$ 930,000.00		
302 Less: revenues collected or accrued	$ (930,000.00)		
		$	0.00
TOTAL ASSETS AND RESOURCES		$	26,836.02

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
430 Compensated absences payable	$	0.00
431 Contracts payable	$	0.00
451 Loans payable	$	0.00
481 Deferred revenues	$	0.00
499 Other current liabilities	$	0.00
Total liabilities	$	0.00

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FUND EQUITY				
Appropriated:				
753 Reserve for encumbrances - current year			$ 0.00	
754 Reserve for encumbrances - prior year			$ 0.00	
760 Other reserves			$ 0.00	
771 Designated Fund Balance			$ 0.00	
601 Appropriations		$ 930,000.00		
602 Less: expenditures	$ 930,000.00			
603 Less: encumbrances	$ 0.00	$ (930,000.00)	$ 0.00	
Appropriations less expenditures				$ 0.00
Unappropriated:				
770 Fund Balance, July 1, 2022			$ 26,836.02	
303 Less: budgeted fund balance			$ 0.00	
Unappropriated fund balance				$ 26,836.02
Total fund equity				$ 26,836.02
TOTAL LIABILITIES AND FUND EQUITY				$ 26,836.02

RECAPITULATION OF FUND BALANCE - CURRENT YEAR ACTIVITY

	Budgeted	Actual	Variance
Appropriations	$ 930,000.00	$ 930,000.00	$ 0.00
Less: Revenues	$ (930,000.00)	$ (930,000.00)	$ 0.00
Subtotal	$ 0.00	$ 0.00	$ 0.00
Less: adjustment to appropriations for Prior Year Encumbrances	$ 0.00	$ 0.00	$ 0.00
Total current year budgeted fund balance	$ 0.00	$ 0.00	$ 0.00
Add: Unappropriated fund balance			$ 26,836.02
Total of budgeted and unappropriated fund balance			$ 26,836.02

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Revenues/Sources of Funds

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	0.00	0.00	0.00	0.00	0.00
52xx	From Transfers	0.00	0.00	0.00	0.00	0.00
1xxx	From Local Sources	740,493.00	0.00	740,493.00	740,493.00	0.00
2xxx	From Intermediate Sources	0.00	0.00	0.00	0.00	0.00
3xxx	From State Sources	189,507.00	0.00	189,507.00	189,507.00	0.00
4xxx	From Federal Sources	0.00	0.00	0.00	0.00	0.00
5xxx	From Other Sources	0.00	0.00	0.00	0.00	0.00
Grand Totals		930,000.00	0.00	930,000.00	930,000.00	0.00

Fund 40 (Debt Service Fund)

Account Group	Group Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Debt Service-Regular		930,000.00	0.00	930,000.00	930,000.00	0.00	0.00	0.00
	Grand Totals for fund 40:	930,000.00	0.00	930,000.00	930,000.00	0.00	0.00	0.00

Revenues Summary

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	0.00	0.00	0.00	0.00	0.00
40-1210-000-000	Local Tax Levy	740,493.00	0.00	740,493.00	740,493.00	0.00
40-1990-000-000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
40-3160-000-000	Debt Service Aid Type II	189,507.00	0.00	189,507.00	189,507.00	0.00
Grand Totals		930,000.00	0.00	930,000.00	930,000.00	0.00

Minimum Expense General Ledger Report

Fund 40 (Debt Service Fund)

Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
40-701-510-834	Interest on Bonds	85,000.00	0.00	85,000.00	85,000.00	0.00	0.00	0.00
40-701-510-910	Redemption of Principal	845,000.00	0.00	845,000.00	845,000.00	0.00	0.00	0.00
Debt Service-Regular		930,000.00	0.00	930,000.00	930,000.00	0.00	0.00	0.00
	Grand Totals for fund 40:	930,000.00	0.00	930,000.00	930,000.00	0.00	0.00	0.00

Pursuant to N.J.A.C. 6A:23A-16.10(c)3, I certify that as of the date of this report no budgetary line item account has encumbrances and expenditures which in total exceed the line item appropriation in violation of 6A:23A-16.10(a).

Nicole Sylvester, Bus Admin/Bd Secy

3-10-23
Date

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Andover Regional Board of Education Minimum Expense Transfer Report

FY2023 Data is Posted to 02/28/23

Line(s)	Budget Catagory	Account	Orig Budget	Prior Encs.	Revs. Allowed	Basis of 10%	Max X-fers	YTD Xfers to(from)	% X-Fered	Remaining Xfers From	Remaining XFers To
84000	Transfer of Funds to Charter Schools	10-000-100-56x	108,587	0	0	108,587	10,859	(5,613)	-5.2	5,245	
3200	Regular Programs - Instruction	11-1XX-100-XXX	2,985,699	0	0	2,985,699	298,571	5,613	0.2	304,183	
10300, 11160, 12160, 40580, 41080	Sp Ed, BS/Rem, BiLing, Speech/OT/PT & Ext Svcs	11-2XX-100-XXX, 11-000-216,217	2,154,740	0	0	2,154,740	215,474	81,812	3.8	297,286	
17100, 17600, 19620, 20620, 21620, 22620, 23620, 25100	Co/Extra-Curr. Activities, Athletics, Other Pgms	11-4XX-X00-XXX	245,512	0	0	245,512	24,551	(824)	-0.3	23,727	
29180	Tuition	11-000-100-XXX	4,036,365	0	0	4,036,365	403,637	(6,167)	-0.2	397,470	
29680, 30620, 41660, 42200, 43620	Attend, Soc Wrk, Heath, Guidance, CST, Library	11-000-211,213,218, 219,222	1,158,152	0	0	1,158,152	115,817	(1,599)	-0.1	114,217	
43200, 44180	Improve Inst. & Staff Training	11-000-221,223	264,824	0	0	264,824	26,483	(723)	-0.3	25,759	
45300	General Administration	11-000-230-XXX	273,741	0	0	273,741	27,374	27,249	10.0	54,623	126
46160	School Administration	11-000-240-XXX	251,961	0	0	251,961	25,197	0	0.0	25,196	25,196
47200, 47620	Central Svcs & Admin Info Technology	11-000-25X-XXX	316,618	0	0	316,618	31,661	0	0.0	31,662	31,662
51120	Operation & Maintenance of Plant Services	11-000-26X-XXX	1,702,490	0	0	1,702,490	170,250	(138,805)	-8.2	31,444	
52480	Student Transportation Services	11-000-270-XXX	1,357,492	0	0	1,357,492	135,749	0	0.0	135,749	
71260	Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,023,858	0	0	2,023,858	202,386	0	0.0	202,386	
75880	Equipment	12-xxx-xxx-73x	0	0	0	0	0	0	----	0	
76260	Facilities Acquisition & Construction	12-000-4xx-xxx	971,039	0	0	971,039	97,104	39,057	4.0	136,161	
76340	Cap Rsv - Transfer Repayment of Debt	12-000-4xx-933	0	0	0	0	0	0	----	0	

Nicole Ghesta

School Business Administrator Signature

3-10-23

Date

Note: Underlined Expenditure Accounts are Admin accounts limited to 10% transers IN as well as OUT.

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DRAFT

Andover Regional Board of Education Regular Meeting

February 22, 2023

Attendance:

Present: Ms. Jane Byron, Mrs. Maria Dunbar, Mr. James Fetcho, Mr. Brian Hertenstein, Mr. Steven Minnick, Mr. William Porter, Mrs. Lena Sciroppo, Dr. Robert Koroski

Also Present: Dr. Clifford Burns, Superintendent
Ms. Nicole Sylvester, School Business Administrator/Board Secretary
30 members of the public and staff

Not Present: Dr. Jeffrey Neubig

I. INTRODUCTORY ITEMS

President Koroski called the meeting to order at 7:30 p.m.

Pledge of Allegiance: Dr. Koroski led the flag salute.

Mission Statement: Dr. Koroski read the mission statement:

Andover Regional Schools prepare students to successfully meet the challenges of today and tomorrow by fostering a love of learning. Our safe, supportive, and stimulating environment encourages students to reach their full potential. It is an expectation that all students shall achieve the New Jersey Core Curriculum Content Standards at all grade levels. In Andover Regional, every child catches the learning spirit!

Public Meeting Notice: President Koroski read the following public meeting notice:

"The New Jersey Open Public Meetings Act was enacted to insure the right of the public to have advance notice of and to attend the meetings of public bodies at which any business affecting their interests is either discussed or acted upon. The Board has fully complied with the notice requirements by advertising in the New Jersey Herald, posting publicly and by notifying the municipal clerk of the date, time and place of the meeting."

Ms. Sylvester swore in Ms. Jane Byron who read the Oath of School Board Members.

II. EXECUTIVE SESSION: None at this time.

III. PRESENTATION(S):

Dr. Burns introduced and congratulated the 2022-2023 boys and girls basketball teams. Mrs. Morrell and Mr. Mendes expressed their gratitude for these teams and congratulated them on a great season, their hard work and dedication.

Mr. Fleming reported on the SSDS and definition of HIB.

IV. APPROVAL OF MINUTES:

Mrs. Sciroppo moved and Mr. Fetcho seconded, that the Andover Regional Board of Education approve the minutes of the following Board of Education meeting, as recommended by the Superintendent of Schools.

January 25, 2023 Regular Meeting Minutes
January 25, 2023 Executive Session Minutes

Roll Call Vote:

Yes: Mrs. Dunbar, Mr. Fetcho, Mr. Hertenstein, Mr. Minnick, Mr. Porter, Mrs. Sciroppo, Dr. Koroski

No: None

Abstain: Ms. Byron

V. COMMITTEE REPORTS:

Board Committees:

Personnel/Policy	Finance/Operations	Curriculum/Instruction
Mr. Porter (Chair)	Mr. Minnick (Chair)	Mrs. Dunbar (Chair)
Mrs. Sciroppo	Mrs. Bearden	Dr. Neubig
Dr. Koroski	Mr. Fetcho	Mr. Hertenstein

Special Committees/Ad Hoc Assignments:

WHAT	DELEGATE	ALTERNATE(s)
Sussex County School Boards Association	Dr. Koroski	Mr. Porter
NJSBA Delegate Assembly	Mr. Minnick	Mrs. Dunbar
Newton Board of Education Rep.	Mr. Porter	Dr. Koroski

Sussex County Educational Services	Mrs. Dunbar	Dr. Koroski
Andover Regional Parent Teacher Association	Mrs. Bearden	Mr. Minnick
Township Liaison	Dr. Koroski	Mrs. Dunbar
Negotiations/Sick Bank	Dr. Koroski	Mrs. Bearden & Mr. Fetcho
QSAC Committee	Dr. Koroski	Mr. Minnick
Tri-District Consortium	Dr. Koroski	Mr. Porter & Mrs. Sciroppo

Dr. Koroski reported on the Personnel/Policy committee meeting stating they discussed the HIB overview, change from the student information system from Genesis to Realtime, school calendar, 2023-2024 school times, special education audit, discussion ensued.

Dr. Koroski reported on the Finance/Operations committee meeting stating they discussed 2023-2024 school times, special education audit, school calendar, change from the student information system from Genesis to Realtime, HIB overview, Stabilization Aid, 2023-2024 budget, discussion ensued.

Mrs. Dunbar reported on the Curriculum/Instruction committee meeting stating they discussed after school camps provided, Tri-District for 8th grade & high school teachers on transition for students, NJ early reading grant, 2023-2024 school times, special education audit and after school activities, discussion ensued.

VI. SUPERINTENDENT REPORT:

A. Dr. Burns recognized and congratulated the LPS Charger Basketball teams.
B. Dr. Burns reported on the successful school/district events.
C. Dr. Burns stated we will be transitioning from Genesis to Realtime for our student information system.
D. Dr. Burns indicated the new school times to be approved for the 2023-2024 school year.
E. Dr. Burns stated the board would be approving the 2023-2024 school district calendar.
F. Dr. Burns gave an update on 2022-2023 school district goals.
G. Dr. Burns gave his monthly HIB Report.

Mr. Porter moved and Mrs. Dunbar seconded, that the Andover Regional Board of Education approve the resolution below as presented:

Resolve that the Board of Education accepts the attached HIB Report**,** as recommended by the Superintendent of Schools.

Roll Call Vote:

Yes: Ms. Byron, Mrs. Dunbar, Mr. Fetcho, Mr. Hertenstein, Mr. Minnick, Mr. Porter, Mrs. Sciroppo, Dr. Koroski

No: None

Abstain: None

B. Curriculum, Instruction & Assessment: Listed below is the report from **Jennifer Reynolds,** Coordinator of Curriculum, Instruction and Assessment

- Attend weekly Leadership Team Meetings
- Completed formal and information evaluations
- Attended weekly principal/curriculum meetings
- Worked with grade 3 and 4 teachers on holistically scoring Literary Analysis Tasks and analyzing grade level strength, weaknesses, and mapped an explicit teaching plan
- Organizing a second round of after school student camps run by staff.
- Worked with Tri-District counterparts to organize collaboration time for grade 8 and NHS grade 9 teachers. Attended those meetings.
- Met with Mr. Fleming, Mrs. Dilkes and Mrs. Ross to begin preliminary planning for Summer Programming
- Organized and prepared scheduling and materials for ELL students for March WIDA testing
- Attended NJSLA training and WIDA training for Test Coordinators
- Organized a group watch for state offered K-3 mathematics workshops
- Completed the NJ Early Reading Grant Application
- Began initial Instruction and Programming QSAC audits
- Attended Sussex County Curriculum Consortium Meeting
- Attended a G/T informational meeting with supervisors from out of district

C. Technology Report: Listed below is a report from Joseph DeLuca, Technology/Network Systems Administrator.

- Attended Techspo 2023
- Organized live Promethean training during the staff in-service
- Attended mandatory District Technology Coordinator training for NJSLA

D. Child Study Team Report: The updates below regarding the District CST and Special Services are prepared by **Suzanne Ross**, Supervisor of Special Services/LDTC.

- Ongoing collaboration with the administrative team regarding operations, programs and schedules, and needs of staff and students etc.
- Ongoing collaboration with the Administrative Team regarding Budgeting for 2023/2024.
- Ongoing collaboration with the Sussex/Warren Special Education association regarding planning for the 2022/2023 school year.
- Facilitated full CST meeting regarding standardized testing accommodations/modifications, 8th grade placements, case management and programming needs.
- Ongoing collaboration with FMB & LPS teachers regarding student needs and services.
- Finalized all mandated compensatory education meetings for special needs students, in accordance with Bill S905.
- Completed formal and information evaluations at both schools.
- Attended meetings at FMB for both I&RS and RTI development of student specific action plans.
- Ongoing meetings with the Preschool Instructional Coach regarding preschool programming needs, and budgetary needs for 23/24 school year.
- Ongoing coordination of services for multiple homeless families.
- Began developing initial documents for 2023 Extended School year (ESY).
- Attended NJSLA training with CST case managers regarding timelines, needs of the test coordinator and student specific testing accommodations.

E. Suspension/HIB Reports

F. Principal's Reports

VII. SCHOOL BUSINESS ADMINISTRATOR/BOARD SECRETARY REPORT:

- Ms. Sylvester reported that we received a SCA 3rd round of funding in the amount of $8,268.97 to help support our food service program.
- Ms. Sylvester stated that at our March 15, 2023 board meeting, we will have our first public hearing budget presentation. She indicated we are to receive State Aid numbers next week, however, with the anticipated loss of State Aid, we can offset this loss by using the potential healthcare and enrollment adjustments.

VIII. PUBLIC PARTICIPATION ON AGENDA ITEMS: None at this time.

IX. ACTION ITEMS:

A. PERSONNEL/POLICY:

Mrs. Sciroppo moved and Mr. Porter seconded, that the Andover Regional Board of Education approve resolutions #1-6 as presented:

1. **Resignation/Retirement**: Approve and accept with best wishes the resignation for retirement purposes of Lynn Delfing, Secretary, effective July 1, 2023 with June 30, 2023 as last day worked, as recommended by the Superintendent of Schools.

2. **Termination:** Approve the termination of employee ID# 1375, effective February 9, 2023, as recommended by the Superintendent of Schools.

3. **Course Completion/Payment**: Approve Jim Hasten and Becky Morrell to be paid $500 each for completion of the Sheltered Instruction Course paid through Title 3 funds, as recommended by the Superintendent of Schools.

4. **ParaProfessional Part-Time New Hire(s):** Approve the following for the 2022-2023 school year, without benefits, prorated to start date and pending receipt of all required paperwork, including criminal history clearance, as recommended by the Superintendent of Schools.

NAME	START DATE	SCHOOL	FTE	ASSIGNMENT **	TIME	HOURS	STEP	SALARY
Bozena Tocynski	2/27/23	FMB	.91	Class para Kindergarten	8:45 - 2:15	27.5	2	$23,731

** Subject to Change

5. **Volunteers**: Approve the attached volunteers for the 2022-2023 school year, as recommended by the Superintendent of Schools.

6. **Second Reading of Policies & Regulations**: Approve the second reading of the following (and attached) policies and regulations, as recommended by the Superintendent of Schools.

Alert 229

P 1648.11	The Road Forward COVID-19 – Health and Safety (M) (Abolished)
P 1648.13	School Employee Vaccination Requirements (M) (Abolished)
P 0152	Board Officers (Revised)
P 0161	Call, Adjournment, and Cancellation (Revised)
P 0162	Notice of Board Meetings (Revised)
P & R 2423	Bilingual and ESL Education (M) (Revised)
P 2425	Emergency Virtual or Remote Instruction Program (M) (Revised)
R 2425	Emergency Virtual or Remote Instruction Program (M) (New)
P & R 5200	Attendance (M) (Revised)
P 5512	Harassment, Intimidation, or Bullying (M) (Revised)
P 8140	Student Enrollments (M) (Revised)
R 8140	Enrollment Accounting (M) (Revised)
P & R 8330	Student Records (M) (Revised)

R 8420.2 Bomb Threats (M) (Revised)
R 8420.7 Lockdown Procedures (M) (Revised)
R 8420.10 Active Shooter (M) (Revised)

Roll Call Vote:

Yes: Ms. Byron, Mrs. Dunbar, Mr. Fetcho, Mr. Hertenstein, Mr. Minnick, Mr. Porter, Mrs. Sciroppo, Dr. Koroski

No: None

Abstain: None

B. FINANCE/OPERATIONS:

Mr. Minnick moved and Mr. Hertenstein seconded, that the Andover Regional Board of Education approve resolutions #1-17 as presented:

1. **Treasurer & Board Secretary's Certification and Report**: Approve the January 2023 Board Secretary's and Treasurer's Reports pursuant to N.J.A.C. 6A:23-16.10(c)3, we certify that as of January 2023 after review of the secretary's monthly financial report (appropriations section) and upon consultation with the appropriate district officials, to the best of our knowledge no major account or fund has been over-expended in violation of N.J.A.C. 6A:23A-16.10(c)4, and that sufficient funds are available to meet the district's financial obligations for the remainder of the fiscal year, as recommended by the Superintendent of Schools.

2. **Bills List**: Approve/accept the Bills List from January 26, 2023 through February 22, 2023 for a total of $2,492,277.68 as recommended by the Superintendent of Schools.

3. **Petty Cash**: Approve/accept the Petty Cash Checking Account Report for January 2023, as recommended by the Superintendent of Schools.

4. **Transfers**: Approve/accept the Transfer Report for January 2023, as recommended by the Superintendent of Schools.

5. **Building Use for 2022-2023 School Year**: Approve the following building use for the Long Pond and/or Florence M. Burd schools, as recommended by the Superintendent of Schools.

NAME OF ORGANIZATION	PURPOSE	DATE REQUESTED	INSURANCE CERTIFICATE	BUILDING
PTA	8th Grade Tri-District Dance	2/15/23	Yes	LPS

PTA	Book Fair	3/6/23-3/8/23 FMB 3/13/23-3/17/23 LPS	Yes	FMB & LPS
East West Karate Academy	Karate Show	3/4/2023	Yes	LPS
Andover/Newton/Green Lacrosse	Free Lacrosse Clinic	2/17/2023	Yes	LPS
Andover/Newton/Green Girl Scouts	World Thinking Day	2/28/23	Yes	LPS

6. **2023-2024 SEMI Waiver:** Approves the waiver of Requirements Special Education Medicaid Initiative (SEMI) Program:

Whereas, NJAC 6A:23A-5.3 provides that a school district may request a waiver of compliance with respect to the district's participation in the Special Education Medicaid Initiative (SEMI) Program for 2023-2024 school year and,

Whereas, the Andover Regional Board of Education desires to apply for this waiver due to the fact that it projects having fewer than 40 Medicaid eligible classified students;

Therefore be it resolved, that the Andover Regional Board of Education hereby authorizes the Business Administrator to submit to the Executive County Superintendent of Schools in the County of Sussex an appropriate waiver of the requirements of NJAC 6A:23A-5.3 for the 2023-2024 school year as recommended by the Superintendent of Schools.

7. **Annual Comprehensive Financial Report (ACFR) - June 30, 2022:** Approval to accept the report of the auditors, with no audit recommendations, Ardito & Co., LLP for the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2022, as recommended by the Superintendent of Schools.

8. **Tuition Contract with Newton:** Approve the annual tuition contract with Newton Board of Education from September 1, 2023 through October 27, 2023 to be paid to Andover Regional at a total pro-rated cost of $4,985.68 for student #1098918925, as recommended by the Superintendent of Schools.

9. **Contract with Kroll:** Approve the contract with Kroll, LLC for providing services to update the fixed asset accounting records for internal purposes and for a property insurance appraisal at a cost of $8,800, as recommended by the Superintendent of Schools.

10. **Settlement Agreement & Release:** Approve the settlement agreement and release for OAL Docket No. EDS 06917-2022 at a cost of $9,800, as recommended by the Superintendent of Schools.

11. **<u>Participation in Joint Agreement:</u> Approve the following Resolution between Andover Regional Board of Education and the Sussex County Regional Cooperative for Special Education Transportation for the 2023-2024 School Year:**

WHEREAS, the following Boards of Education: Andover Regional, Belleville Public Schools, Bridgeton Public Schools, Byram Township, Caldwell-West Caldwell, Chester, Dover, East Orange, ESC of Morris County, Fairfield, Fairlawn, Frankford, Franklin Borough, Fredon Twp., Green Twp., Glen Ridge, Hackettstown, Hamburg Borough, Hamilton Township, Hampton Twp., Harding, Hardyston Twp., Harrison, Hawthorne, High Point Reg. H.S., Hopatcong Borough, Jefferson Twp., Kittatinny Regional, Lafayette Twp., Lakeland Regional, Lenape Regional High School District, Lenape Valley Regional, Livingston, Long Hill, Millburn, Mine Hill, Montague, Morris Hills Regional, Mount Arlington, Mountain Lakes, Mount Olive, Netcong, Newton, North Caldwell, Nutley, Ogdensburg, Old Bridge, Randolph, Rockaway Borough, Rockaway Twp., Roseland, Roxbury, Sandyston, Secaucus, South Orange/Maplewood, Sparta Twp., Stanhope, Stillwater, Summit, Sussex County ESC, Sussex County Technical School, Sussex-Wantage, Vernon Twp., Verona, Warren County Special Services School District, Warren Hills Regional, Washington Borough, Washington Twp./Morris, Washington Twp./Warren, Watchung Hills Regional, Wayne, West Essex Regional, West Milford, West Morris Regional, West Orange desire to transport students to specific destinations; and
WHEREAS, the Hopatcong Board of Education is willing to provide the services to coordinate transportation for the above-referred-to Boards of Education for transportation of students to Special Education Schools along established routes to specific destinations in order to attempt to achieve the maximum cost effectiveness;

WHEREAS, the Hopatcong Board of Education shall provide such services under the name of Sussex County Regional Transportation Cooperative.

NOW THEREFORE, BE IT RESOLVED by the Andover Regional Board of Education that pursuant hereto the President and Secretary of the Andover Regional Board of Education are hereby authorized and directed to execute a duplicate of the Resolution which shall act as an agreement between the Andover Regional Board of Education and the Sussex County Regional Transportation Cooperative for the coordination of transportation of students to Special Education Schools to specific destinations upon the following terms and conditions:

1. The Andover Regional Board of Education shall pay to the Sussex County Regional Transportation Cooperative in consideration of the services it shall render pursuant to this agreement an amount to equal four percent (4.0%) of the Andover Regional Board of Education's actual cost paid for transportation of Special Education school students to specific destinations during the 2023-2024 school year, said sum to be paid as follows in each year during the term of this agreement or any extension hereof.

Payment Due 4.0% Administrative Fees 07/30/23
(100% of estimated fees based on your 2022-2023 transportation expenses)

Initial Deposit 07/31/23

(20% of estimated charges based on your 2022-2023 transportation expenses)

20% of current annual charges 10/29/23
20% of current annual charges 12/31/23
20% of current annual charges 02/28/24

The terms "Hopatcong Board of Education" and "Sussex County Regional Transportation Cooperative" will be used interchangeably throughout this Agreement. To ensure no confusion, both terms refer to the same legal entity, the Hopatcong Board of Education.

20% of current annual charges 04/29/24
June – plus or minus final adjustments

*All 2023 summer routes shall be billed upon completion of transportation. A check will be issued on or about July 29, 2024 for all transportation funds not used. We will no longer be able to roll-over credits to the following school year.

2. The Sussex County Regional Transportation Cooperative will provide the following services:

a. routes coordinated with other districts to attempt to achieve a maximum cost reduction while maintaining a realistic capacity and travel time;
b. statements prepared on appropriate vouchers according to the above schedule delineating costs per route;
c. computer print-outs of student lists for all routes coordinated by the Sussex County Regional Transportation Cooperative for ASSA reporting deadlines;
d. all necessary interaction and communication between the sending district, receiving school, and the respective transportation contractors;
e. timely review and revision of routes;
f. provide transportation within three days or sooner after receipt of the formal written request;
g. timely submission of contracts, renewals or addenda to the county office for approval.

3. The Andover Regional Board of Education will provide the Sussex County Regional Transportation Cooperative with the following:
a. requests for any Special Education students on approved forms to be provided by the Sussex County Regional Transportation Cooperative, completed in full and signed by Andover Regional Board of Education Secretary or other designated district personnel;
b. withdrawal for any Special Education school students on approved forms to be provided by the Sussex County Regional Transportation Cooperative, completed in full and signed by the Andover Regional Board of Education Secretary or other designated district personnel; no billing adjustment will be made without this completed form; and
c. strict adherence to the above payment schedule.

4. Additional Cost – all additional costs generated by unique requests, including but not limited to mid-day runs, early dismissals, change in number of children being transported on each route, or change in mileage during the year, will be borne by the Andover Regional Board of Education.

5. Invoice Disputes – The Andover Regional Board of Education shall notify the Sussex County Regional Transportation Cooperative in writing of any dispute with any invoice, along with a reasonably detailed description of the dispute, within 30 days from the date of receipt of such invoice. Invoices for which no such timely notification is received shall be deemed accepted by the Andover Regional Board of Education as true and correct, and the Andover Regional Board of Education shall pay all amounts due under such invoices within the period set forth above. The parties shall seek to resolve all such disputes expeditiously and in good faith. The Andover Regional Board of Education shall not withhold payment of any amount due and payable under this agreement by reason of any setoff of any claim or dispute with the Hopatcong Board of Education and/or the Sussex County Regional Transportation Cooperative.

6. Late Payments – Invoices shall be paid within 45 days of receipt. Except for invoiced payments that have been successfully disputed, all late payments shall bear interest at the lesser of the rate of four percent (4.0%) per month or the highest rate permissible under applicable law, calculated daily and compounded monthly. The Andover Regional Board of Education also shall reimburse the Hopatcong Board of Education under the name of the Sussex County Regional Transportation Cooperative for all costs incurred in collecting any late payments, including, without limitation, attorneys' fees and costs. In addition to all other remedies available under this agreement or at law, which the Hopatcong Board of Education does not waive by the exercise of any rights hereunder, the Hopatcong Board of Education shall be entitled to suspend the provision of any Services provided under this Agreement if the Andover Regional Board of Education fails to pay any amounts when due hereunder.

7. Length of Agreement – This agreement and obligations and requirements herein shall be in effect between July 1, 2023 and June 30, 2024.

8. The Andover Regional Board acknowledges and agrees that prior to the start of each school year, the Sussex County Regional Transportation Cooperative is required to plan its budget and take on expenses in order to plan for the following school year. As a result, the Andover Regional Board agrees to provide written notice to the Sussex County Regional Transportation Cooperative at least 180 days before June 30th advising whether or not the Andover Regional Board will be renewing its contract with the Cooperative. If timely notice is not provided, the parties agree that the Cooperative will plan its budget and take on expense based on the assumption that the Andover Regional Board will be renewing its contract with the Cooperative for the upcoming school year. Should the Andover Regional Board notify the Cooperative it will not be renewing its contract after the notice period, the Andover Regional Board agrees to reimburse the Cooperative for any costs or expenses incurred by the Cooperative as a result of the Andover Regional Board's failure to provide timely notice. In the event this agreement is renewed, the consideration to be paid to the Cooperative set forth in Paragraph 1 hereof, shall be revised to equal four percent (4.0%) of the Andover Regional Board of Education's actual cost paid for transportation of Special Education school students to specific destinations during the prior year.

9. Termination – The Hopatcong Board of Education under the name of Sussex County Regional Transportation Cooperative, in its sole discretion, may terminate this agreement at any time, without

cause, by providing at least 30 days' prior written notice to the Andover Regional Board of Education.

10. The Hopatcong Board of Education under the name of Sussex County Regional Transportation Cooperative accepts no responsibility for a pupil's use of arranged transportation or attendance on an established route. Once assigned to a route, the billing for the pupil's reserved seat will continue until the Sussex County Regional Transportation Cooperative is otherwise noticed in writing to delete the pupil from the assigned route.

11. Force Majeure – No party shall be liable or responsible to the other party, nor be deemed to have defaulted under or breached this Agreement, for any failure or delay in fulfilling or performing any term of this agreement (except for any obligations to make payments to the other party hereunder), when and to the extent such failure or delay is caused by or results from acts beyond the impacted party's control.

12. Headings – The descriptive headings in this Agreement are for convenience only and are not intended to be part of, or to affect the interpretation of, this Agreement.

13. Entire Agreement – This agreement constitutes the entire and only agreement between the parties with respect to the subject matter of this agreement, and supersedes all prior and contemporaneous understandings, agreements, representations, and warranties, both written and oral, with respect to the subject matter. This agreement only may be amended by an instrument in writing over authorized signature.

14. It is a condition of this agreement that a representative from each applicable position: School Business Administrator/School Board Secretary, Special Services Director, and Transportation Supervisor attend at least one (1) Sussex County Regional Transportation Cooperative meeting on an annual basis to promote and provide effective and efficient transportation services.

12. **Participation in Joint Agreement:** Approve the following Resolution between Andover Regional Board of Education and the Sussex County Regional Cooperative for Public / Private/ Charter School/Choice Transportation for the 2023-2024 School Year:

WHEREAS, the following Boards of Education: Andover Regional, Belleville Public Schools, Bridgeton Public Schools, Byram Township, Caldwell-West Caldwell, Chester, Dover, East Orange, ESC of Morris County, Fairfield, Fairlawn, Frankford, Franklin Borough, Fredon Twp., Green Twp., Glen Ridge, Hackettstown, Hamburg Borough, Hamilton Township, Hampton Twp., Harding, Hardyston Twp., Harrison, Hawthorne, High Point Reg. H.S., Hopatcong Borough, Jefferson Twp., Kittatinny Regional, Lafayette Twp., Lakeland Regional, Lenape Regional High School District, Lenape Valley Regional, Livingston, Long Hill, Millburn, Mine Hill, Montague, Morris Hills Regional, Mount Arlington, Mountain Lakes, Mount Olive, Netcong, Newton, North Caldwell, Nutley, Ogdensburg, Old Bridge, Randolph, Rockaway Borough, Rockaway Twp., Roseland, Roxbury, Sandyston, Secaucus, South Orange/Maplewood, Sparta Twp., Stanhope, Stillwater, Summit, Sussex County ESC, Sussex County Technical School, Sussex-Wantage, Vernon Twp., Verona, Warren County Special Services School District, Warren Hills Regional, Washington

Borough, Washington Twp./Morris, Washington Twp./Warren, Watchung Hills Regional, Wayne, West Essex Regional, West Milford, West Morris Regional, West Orange desire to transport students to specific destinations; and

WHEREAS, the Hopatcong Board of Education is willing to provide the services to coordinate transportation for the above-referred-to Boards of Education for transportation of students to Public Schools and Private Schools along established routes to specific destinations in order to attempt to achieve the maximum cost effectiveness;

WHEREAS, the Hopatcong Board of Education shall provide such services under the name of Sussex County Regional Transportation Cooperative.1

NOW THEREFORE, BE IT RESOLVED by the Andover Regional Board of Education that pursuant hereto the President and Secretary of the Andover Regional Board of Education are hereby authorized and directed to execute a duplicate of the Resolution which shall act as an agreement between the Andover Regional Board of Education and the Sussex County Regional Transportation Cooperative for the coordination of transportation of students to Public Schools and Private Schools to specific destinations upon the following terms and conditions:

1. The Andover Regional Board of Education shall pay to the Sussex County Regional Transportation Cooperative in consideration of the services it shall render pursuant to this agreement an amount to equal two percent (2.0%) of the Andover Regional Board of Education's actual cost paid for transportation of Private and Public school students to specific destinations during the 2023-2024 school year, said sum to be paid as follows in each year during the term of this agreement or any extension hereof.

Payment Due 2.0% Administrative Fees 07/30/23

(100% of estimated fees based on your 2022-2023 transportation expenses)

Initial Deposit 07/31/23

(20% of estimated charges based on your 2022-2023 transportation expenses)

20% of current annual charges 10/29/23

20% of current annual charges 12/31/23

The terms "Hopatcong Board of Education" and "Sussex County Regional Transportation Cooperative" will be used interchangeably throughout this Agreement. To ensure no confusion, both terms refer to the same legal entity, the Hopatcong Board of Education.

20% of current annual charges 02/28/24

20% of current annual charges 04/29/24

June – plus or minus final adjustments

*All 2023 summer routes shall be billed upon completion of transportation. A check will be issued on or about July 29, 2024 for all transportation funds not used. We will no longer be able to roll-over credits to the following school year.

2. The Sussex County Regional Transportation Cooperative will provide the following services:

a. routes coordinated with other districts to attempt to achieve a maximum cost reduction while maintaining a realistic capacity and travel time;

b. statements prepared on appropriate vouchers according to the above schedule delineating costs per route;

c. computer print-outs of student lists for all routes coordinated by the Sussex County Regional Transportation Cooperative for ASSA reporting deadlines;

d. all necessary interaction and communication between the sending district, receiving school, and the respective transportation contractors;

e. timely review and revision of routes;

f. provide transportation within three days or sooner after receipt of the formal written request;

g. timely submission of contracts, renewals or addenda to the county office for approval.

3. The Andover Regional Board of Education will provide the Sussex County Regional Transportation Cooperative with the following:

a. requests for any Public and Private school students on approved forms to be provided by the Sussex County Regional Transportation Cooperative, completed in full and signed by Andover Regional Board of Education Secretary or other designated district personnel;

b. withdrawal for any Public or Private school students on approved forms to be provided by the Sussex County Regional Transportation Cooperative, completed in full and signed by the Andover Regional Board of Education Secretary or other designated district personnel; no billing adjustment will be made without this completed form; and

c. strict adherence to the above payment schedule.

4. Additional Cost – all additional costs generated by unique requests, including but not limited to mid-day runs, early dismissals, change in number of children being transported on each route, or change in mileage during the year, will be borne by the Andover Regional Board of Education.

5. Invoice Disputes – The Andover Regional Board of Education shall notify the Sussex County Regional Transportation Cooperative in writing of any dispute with any invoice, along with a reasonably detailed description of the dispute, within 30 days from the date of receipt of such invoice.

Invoices for which no such timely notification is received shall be deemed accepted by the Andover Regional Board of Education as true and correct, and the Andover Regional Board of Education shall pay all amounts due under such invoices within the period set forth above. The parties shall seek to resolve all such disputes expeditiously

and in good faith. The Andover Regional Board of Education shall not withhold payment of any amount due and payable under this agreement by reason of any setoff of any claim or dispute with the Hopatcong Board of Education and/or the Sussex County Regional Transportation Cooperative.

6. Late Payments – Invoices shall be paid within 45 days of receipt. Except for invoiced payments that have been successfully disputed, all late payments shall bear interest at the lesser of the rate of two percent (2.0%) per month or the highest rate permissible under applicable law, calculated daily and compounded monthly. The Andover Regional Board of Education also shall reimburse the Hopatcong Board of Education under the name of the Sussex County Regional Transportation Cooperative for all costs incurred in collecting any late payments, including, without limitation, attorneys' fees and costs. In addition to all other remedies available under this agreement or at law, which the Hopatcong Board of Education does not waive by the exercise of any rights hereunder, the Hopatcong Board of Education shall be entitled to suspend the provision of any Services provided under this Agreement if the Andover Regional Board of Education fails to pay any amounts when due hereunder.

7. Length of Agreement – This agreement and obligations and requirements herein shall be in effect between July 1, 2023 and June 30, 2024.

8. The Andover Regional Board acknowledges and agrees that prior to the start of each school year, the Sussex County Regional Transportation Cooperative is required to plan its budget and take on expenses in order to plan for the following school year. As a result, the Andover Regional Board agrees to provide written notice to the Sussex County Regional Transportation Cooperative at least 180 days before June 30th advising whether or not the Andover Regional Board will be renewing its contract with the Cooperative. If timely notice is not provided, the parties agree that the Cooperative will plan its budget and take on expense based on the assumption that the Andover Regional Board will be renewing its contract with the Cooperative for the upcoming school year. Should the Andover Regional Board notify the Cooperative it will not be renewing its contract after the notice period, the Andover Regional Board agrees to reimburse the Cooperative for any costs or expenses incurred by the Cooperative as a result of the Andover Regional Board's failure to provide timely notice. In the event this agreement is renewed, the consideration to be paid to the Cooperative set forth in Paragraph 1 hereof, shall be revised to equal two percent (2.0%) of the Andover Regional Board of Education's actual cost paid for transportation of Private and Public school students to specific destinations during the prior year.

9. Termination – The Hopatcong Board of Education under the name of Sussex County Regional Transportation Cooperative, in its sole discretion, may terminate this agreement at any time, without cause, by providing at least 30 days' prior written notice to the Andover Regional Board of Education.

10. The Hopatcong Board of Education under the name of Sussex County Regional Transportation

Cooperative accepts no responsibility for a pupil's use of arranged transportation or attendance on an established route. Once assigned to a route, the billing for the pupil's reserved seat will continue until the Sussex County Regional Transportation Cooperative is otherwise noticed in writing to delete the pupil from the assigned route.

11. Force Majeure – No party shall be liable or responsible to the other party, nor be deemed to have defaulted under or breached this Agreement, for any failure or delay in fulfilling or performing any term of this agreement (except for any obligations to make payments to the other party hereunder), when and to the extent such failure or delay is caused by or results from acts beyond the impacted party's control.

12. Headings – The descriptive headings in this Agreement are for convenience only and are not intended to be part of, or to affect the interpretation of, this Agreement.

13. Entire Agreement – This agreement constitutes the entire and only agreement between the parties with respect to the subject matter of this agreement, and supersedes all prior and contemporaneous understandings, agreements, representations, and warranties, both written and oral, with respect to the subject matter. This agreement only may be amended by an instrument in writing over authorized signature.

14. It is a condition of this agreement that a representative from each applicable position: School Business Administrator/School Board Secretary, Special Services Director, and Transportation Supervisor attend at least one (1) Sussex County Regional Transportation Cooperative meeting on an annual basis to promote and provide effective and efficient transportation services.

13. **Participation in Joint Agreement:** Approve the following Resolution between Andover Regional Board of Education and the Sussex County Regional Cooperative for Athletic and Field Trip Transportation, if needed, for the 2023-2024 School Year:

WHEREAS, the following Boards of Education: Andover Regional, Belleville Public Schools, Bridgeton Public Schools, Byram Township, Caldwell-West Caldwell, Chester, Dover, East Orange, ESC of Morris County, Fairfield, Fairlawn, Frankford, Franklin Borough, Fredon Twp., Green Twp., Glen Ridge, Hackettstown, Hamburg Borough, Hamilton Township, Hampton Twp., Harding, Hardyston Twp., Harrison, Hawthorne, High Point Reg. H.S., Hopatcong Borough, Jefferson Twp., Kittatinny Regional, Lafayette Twp., Lakeland Regional, Lenape Regional High School District, Lenape Valley Regional, Livingston, Long Hill, Millburn, Mine Hill, Montague, Morris Hills Regional, Mount Arlington, Mountain Lakes, Mount Olive, Netcong, Newton, North Caldwell, Nutley, Ogdensburg, Old Bridge, Randolph, Rockaway Borough, Rockaway Twp., Roseland, Roxbury, Sandyston, Secaucus, South Orange/Maplewood, Sparta Twp., Stanhope, Stillwater, Summit, Sussex County ESC, Sussex County Technical School, Sussex-Wantage, s

WHEREAS, the Hopatcong Board of Education shall provide such services under the name of Sussex County Regional Transportation Cooperative.

NOW THEREFORE, BE IT RESOLVED by the Andover Regional Board of Education that pursuant hereto the President and Secretary of the Andover Regional Board of Education are hereby authorized

and directed to execute a duplicate of the Resolution which shall act as an agreement between the Andover Regional Board of Education and the Sussex County Regional Transportation Cooperative for the coordination of transportation of students to Athletic and Field Trip Schools to specific destinations upon the following terms and conditions:

1. The Andover Regional Board of Education shall pay to the Sussex County Regional Transportation Cooperative in consideration of the services it shall render pursuant to this agreement an amount to equal four percent (4.0%) of the Andover Regional Board of Education's actual cost paid for transportation of Athletic and Field Trip school students to specific destinations during the 2023-2024 school year, said sum to be paid as follows in each year during the term of this agreement or any extension hereof.

Payment Due 4.0% Administrative Fees 07/30/23

(100% of estimated fees based on your 2022-2023 transportation expenses)

Initial Deposit 07/31/23

(20% of estimated charges based on your 2022-2023 transportation expenses)

20% of current annual charges 10/29/23

20% of current annual charges 12/31/23

20% of current annual charges 02/28/24

The terms "Hopatcong Board of Education" and "Sussex County Regional Transportation Cooperative" will be used interchangeably throughout this Agreement. To ensure no confusion, both terms refer to the same legal entity, the Hopatcong Board of Education.

20% of current annual charges 04/29/24

June – plus or minus final adjustments

*All 2023 summer routes shall be billed upon completion of transportation. A check will be issued on or about July 29, 2024 for all transportation funds not used. We are no longer able to roll-over credits to the following school year.

2. The Sussex County Regional Transportation Cooperative will provide the following services:

a. routes coordinated with other districts to attempt to achieve a maximum cost reduction while maintaining a realistic capacity and travel time;

b. statements prepared on appropriate vouchers according to the above schedule delineating costs per route;

c. computer print-outs of student lists for all routes coordinated by the Sussex County Regional

Transportation Cooperative for ASSA reporting deadlines;

d. all necessary interaction and communication between the sending district, receiving school, and the respective transportation contractors;

e. timely review and revision of routes;

f. provide transportation within three days or sooner after receipt of the formal written request;

g. timely submission of contracts, renewals or addenda to the county office for approval.

3. The Andover Regional Board of Education will provide the Sussex County Regional Transportation Cooperative with the following:

a. requests for any Athletic and Field Trip students on approved forms to be provided by the Sussex County Regional Transportation Cooperative, completed in full and signed by Andover Regional Board of Education Secretary or other designated district personnel;

b. withdrawal for any Athletic and Field Trip school students on approved forms to be provided by the Sussex County Regional Transportation Cooperative, completed in full and signed by the Andover Regional Board of Education Secretary or other designated district personnel; no billing adjustment will be made without this completed form; and

c. strict adherence to the above payment schedule.

4. Additional Cost – all additional costs generated by unique requests, including but not limited to mid-day runs, early dismissals, change in number of children being transported on each route, or change in mileage during the year, will be borne by the Andover Regional Board of Education.

5. Invoice Disputes – The Andover Regional Board of Education shall notify the Sussex County Regional Transportation Cooperative in writing of any dispute with any invoice, along with a reasonably detailed description of the dispute, within 30 days from the date of receipt of such invoice. Invoices for which no such timely notification is received shall be deemed accepted by the Andover Regional Board of Education as true and correct, and the Andover Regional Board of Education shall pay all amounts due under such invoices within the period set forth above. The parties shall seek to resolve all such disputes expeditiously and in good faith. The Andover Regional Board of Education shall not withhold payment of any amount due and payable under this agreement by reason of any setoff of any claim or dispute with the Hopatcong Board of Education and/or the Sussex County Regional Transportation Cooperative.

6. Late Payments – Invoices shall be paid within 45 days of receipt. Except for invoiced payments that have been successfully disputed, all late payments shall bear interest at the lesser of the rate of four percent (4.0%) per month or the highest rate permissible under applicable law, calculated daily and compounded monthly. The Andover Regional Board of Education also shall reimburse the Hopatcong Board of Education under the name of the Sussex County Regional Transportation Cooperative for all costs incurred in collecting any late payments, including, without limitation, attorneys' fees and costs. In addition to all other remedies available under this agreement or at law,

which the Hopatcong Board of Education does not waive by the exercise of any rights hereunder, the Hopatcong Board of Education shall be entitled to suspend the provision of any Services provided under this Agreement if the Andover Regional Board of Education fails to pay any amounts when due hereunder.

7. Length of Agreement – This agreement and obligations and requirements herein shall be in effect between July 1, 2023 and June 30, 2024.

8. The Andover Regional Board acknowledges and agrees that prior to the start of each school year, the Sussex County Regional Transportation Cooperative is required to plan its budget and take on expenses in order to plan for the following school year. As a result, the Andover Regional Board agrees to provide written notice to the Sussex County Regional Transportation Cooperative at least 180 days before June 30th advising whether or not the Andover Regional Board will be renewing its contract with the Cooperative. If timely notice is not provided, the parties agree that the Cooperative will plan its budget and take on expense based on the assumption that the Andover Regional Board will be renewing its contract with the Cooperative for the upcoming school year. Should the Andover Regional Board notify the Cooperative it will not be renewing its contract after the notice period, the Andover Regional Board agrees to reimburse the Cooperative for any costs or expenses incurred by the Cooperative as a result of the Andover Regional Board's failure to provide timely notice. In the event this agreement is renewed, the consideration to be paid to the Cooperative set forth in Paragraph 1 hereof, shall be revised to equal four percent (4.0%) of the Andover Regional Board of Education's actual cost paid for transportation of Athletic and Field Trip school students to specific destinations during the prior year.

9. Termination – The Hopatcong Board of Education under the name of Sussex County Regional Transportation Cooperative, in its sole discretion, may terminate this agreement at any time, without cause, by providing at least 30 days' prior written notice to the Andover Regional Board of Education.

10. The Hopatcong Board of Education under the name of Sussex County Regional Transportation Cooperative accepts no responsibility for a pupil's use of arranged transportation or attendance on an established route. Once assigned to a route, the billing for the pupil's reserved seat will continue until the Sussex County Regional Transportation Cooperative is otherwise noticed in writing to delete the pupil from the assigned route.

11. Force Majeure – No party shall be liable or responsible to the other party, nor be deemed to have defaulted under or breached this Agreement, for any failure or delay in fulfilling or performing any term of this agreement (except for any obligations to make payments to the other party hereunder), when and to the extent such failure or delay is caused by or results from acts beyond the impacted party's control.

12. Headings – The descriptive headings in this Agreement are for convenience only and are not intended to be part of, or to affect the interpretation of, this Agreement.

13. Entire Agreement – This agreement constitutes the entire and only agreement between the parties with respect to the subject matter of this agreement, and supersedes all prior and contemporaneous

understandings, agreements, representations, and warranties, both written and oral, with respect to the subject matter. This agreement only may be amended by an instrument in writing over authorized signature.

14. It is a condition of this agreement that a representative from each applicable position: School Business Administrator/School Board Secretary, Special Services Director, and Transportation Supervisor attend at least one (1) Sussex County Regional Transportation Cooperative meeting on an annual basis to promote and provide effective and efficient transportation services.

14. **2023-2024 School Calendar**: Approve the attached Andover Regional District School 2023-2024 school calendar, as recommended by the Superintendent of Schools.

15. **2023-2024 School Year Holiday Schedule for 10- & 12-Month Employees**: Approve the attached holiday schedules calendar for the 2023-2024 school year for the 10 and 12 month employees, as recommended by the Superintendent of Schools.

16. **Tuition Reimbursement**: Approve the following tuition reimbursement, as recommended by the Superintendent of Schools:

Name	Program	Credits	Location	Cost per Credit	Reimbursement Cost	Dates
Tom Carle	EDU 500 1462 Classroom Management Workshop	2	New Jersey City University	$805	$1,610	Spring 2023
Tom Carle	EDU 628 2750 Learning & Motivation	2	New Jersey City University	$805	$1,610	Spring 2023
Tom Carle	EDU 645 2751 Curriculum & Methods	2	New Jersey City University	$805	$1,610	Spring 2023
Jennifer Coffey	AMH1-698 Historiography & Historical Methods	3	Gettysburg College	$250	$750	Spring 2023

17. **2023-2024 School Times**: Approve the new 2023-2024 school times below, as recommended by the Superintendent of Schools.

8:30-3:30 - Regular School Day
8:30-12:30 - Early Dismissal
10:30 - 3:30 - Two Hour Delay

Roll Call Vote:

Yes: Ms. Byron, Mrs. Dunbar, Mr. Fetcho, Mr. Hertenstein, Mr. Minnick, Mr. Porter, Mrs. Sciroppo, Dr. Koroski

No: None

Abstain: None

C. CURRICULUM/INSTRUCTION:

Mrs. Dunbar moved and Mr. Minnick seconded, that the Andover Regional Board of Education approve resolutions #1-2 as presented:

1. **Professional Development Workshops:** Approve the following professional development, registration fees and mileage reimbursement, as recommended by the Superintendent of Schools.

Name	Program/Location	Date	Fees/Mileage
Richard Medwin	NJSBGA Conference Atlantic City, NJ	March 19, 20, 21 and 22, 2023	Registration: $325.00 Mileage: @ 47¢/mile Tolls: TBD Parking: TBD Meals: $147.50 Lodging: $98 + fees/night
Leo LaBarge Stephanie Oberg	Embracing the Whole Child - Promoting SEL Ramapo College, Mahwah, NJ	March 13, 2023	Registration: $160.00/ea Mileage: @ .47¢/mile/ea
Nicole Sylvester	NJASBO Conference Atlantic City, NJ	June 5-9, 2023	Registration: $275.00 Meals: $206.50 Lodging: $98 + fees/night Tolls: TBD Parking: TBD

2. **Activities/Trips**: Approve the following student activities/class trip, as recommended by the Superintendent of Schools.

Grade/ Teacher	Date/ Destination/ Purpose	# of Students & Adult Chaperones w/Names	Student Cost	Transportation	Board Cost
Jeni Moriarty 3rd Grade	May 16, 2023 Sussex County Fairgrounds,	Students: 39 Teachers: 2	$6.90 (ad-	Stocker Bus Co.	Nurse TBA

	Augusta, NJ Students will engage in lessons about plant life, structure and systems.	Jeni Moriarty Shelley Brown ParaProfessionals: 0 Nurse: 1 Parent Chaperones: 6 TBA	mission & bus)		
Jennifer Bogert 1st Grade & LLD	May 10 2023 Turtle Back Zoo West Orange, NJ Peer mentoring and research for non-fiction animal reports.	Students: 55 Teachers: 6 Jen Bogert Beth Skoldberg Juliane Sabo Kim Rosselli Justin Iazzetti Nicole Sauter ParaProfessionals: 7 Rosita Coye Lori Williams Brittany Kinsora Laurie Mortillo Trish Zuber Kathleen Goldberg Scott Nikolakopoulos Nurse: 1 Parent Chaperones: 9 Jessie Seaton Alisha Santos Christine Pokrywa Jen Stout Stephanie Rivetti Elyse Bilanca Reina Franceschi-LoConte Kimora Beaupierre Laurie Ann Morano	$28.00 (ad-mission & bus)	First Student Inc.	Nurse TBA
Summer Passannante & Paige	Various Track & Field Meets 3:15pm-6:00pm	Students: 35 Teachers: 2 Summer	$0	Stocker Bus @ $325.00 per bus x 6 meets to	Approx $1,9500

Ortega Track & Field Meets		Passannante Paige Ortega Chaperones: 0		date = $1,950.00	

Roll Call Vote:

Yes: Ms. Byron, Mrs. Dunbar, Mr. Fetcho, Mr. Hertenstein, Mr. Minnick, Mr. Porter, Mrs. Sciroppo, Dr. Koroski

No: None

Abstain: None

COMMUNICATIONS TO BOARD: None at this time.

OLD and NEW BUSINESS: None at this time.

PUBLIC PARTICIPATION ON NON-AGENDA ITEMS: None at this time.

EXECUTIVE SESSION:

Mrs. Dunbar moved adoption of the following resolution:

WHEREAS, Section 8 of the Open Public Meetings Act, Chapter 231, P.L. 1975, permits the exclusion of the public from a meeting in certain circumstances; and

NOW, THEREFORE, BE IT RESOLVED by the Andover Regional Board of Education, County of Sussex, State of New Jersey, as follows:

1. The public shall be excluded from discussion and action upon the hereinafter specified subject matter; 2. The general nature of the subject matter to be discussed is as follows: negotiations, legal and personnel matters; 3. It is anticipated at this time that the above stated subject matters will be made public upon resolution of all information discussed; 4. This resolution shall take effect immediately; the Board anticipates being approximately 60 minutes to discuss personnel matters and no action will be taken.

Motion was seconded by Mr. Fetcho at 8:33 p.m. and unanimously CARRIED in a voice vote.

RETURN TO REGULAR SESSION: Mr. Minnick moved to return to regular session, seconded by Mrs. Dunbar and unanimously CARRIED in a voice vote at 10:02 p.m.

Adjournment: Mrs. Dunbar moved to adjourn the meeting, seconded by Mr. Porter and approved at 10:05 p.m. and carried by a Unanimous Voice Vote call by all members in attendance.

Respectfully submitted,

Nicole Sylvester

Business Administrator/Board Secretary

ANDOVER REGIONAL SCHOOL DISTRICT
707 Limecrest Road
Newton, NJ 07860
Telephone: 973-315-5255 FAX: 973-383-8348

ARSD Monthly Suspension/HIB Report

3/9/23 - 4/16/23

Suspensions						
	Student ID	**Grade**	**Gender**	**Infraction**	**ISS/OSS**	**# of Days**
FMB	NA	NA	NA	NA	NA	NA
LPS	42452	8	F	Cutting Class, Inappropriate Behavior	ISS	5
	4517	8	M	Cutting Class, Inappropriate Behavior	OSS	5
	3926	8	M	Disruptive/Inappropriate Behavior (physical altercation)	ISS	2
	4663	7	M	Disruptive/Inappropriate Behavior (physical altercation)	ISS	2
	4323	8	M	Disruptive/Inappropriate Behavior (physical altercation)	OSS/ ISS	2/ 1
	4319	8	M	Disruptive/Inappropriate Behavior (physical altercation)	OSS/ ISS	3/ 1
	4709	8	M	Cutting Class	OSS	1
	4467	7	M	Disrespectful to staff	ISS	1
	4323	8	M	Disrespectful to Student	OSS/ ISS	2/ 1

Harassment, Intimidation and Bullying Reports					
	# of Alleged Incidents	# of Alleged Incidents not Investigated	# of Confirmed Incidents	Nature of Confirmed Incidents	Hours of Investigation
FMB	0	0	0	NA	0
LPS	1	0	0	NA	2

Bank Account Code(s): A,M,N,O Only

Check#	Date	Vendor (Payee)	Amount	
A:34222	12/19/22	Sussex County Educational Services Commission	(1,594.60)	Check voided on 4/18/2023
A:34523	3/16/23	Newton Board of Education	38,770.16	
A:34524	3/16/23	Sussex County Charter School for Technology	3,293.00	
A:34525	3/16/23	The Craig School	5,876.00	
A:34526	3/16/23	Trust Account of the Law Office of	9,800.00	
A:34527	3/16/23	Delta Dental of New Jersey, Inc.	8,634.73	
A:34528	3/16/23	JCP&L	31.62	
A:34529	3/16/23	Granite Telecommunications, LLC	662.67	
A:34530	3/16/23	GoTo Communications, Inc.	1,985.23	
A:34531	3/16/23	PITNEY BOWES GLOBAL FINANCIAL SERV.	146.94	
A:34532	3/16/23	TREASURER STATE OF NEW JERSEY	835.00	
A:34533	3/16/23	JCP&L	2,813.38	
A:34534	3/16/23	U.S. Postal Service	1,500.00	
A:34535	3/16/23	Brightspeed	46.78	
N:03667	3/16/23	Dynamic Disc Jockey Co.	375.00	
N:03668	3/16/23	VILLA CAPRI PIZZA	52.50	
A:34536	3/20/23	Academy Furniture and Supplies, LLC	100,000.00	
A:34537	3/21/23	ELIZABETHTOWN GAS	10,189.27	
A:34538	3/21/23	VERIZON	570.52	
A:34539	3/22/23	KI Attn: Eric Schadt	8,719.35	
A:N1026	3/22/23	Andover Regional School Lunch Program	6,604.50	
A:34540	3/27/23	Skyworks Equipment Rental	20,500.00	
A:34541	3/28/23	Brightspeed	46.62	
A:34542	3/29/23	VILLA CAPRI PIZZA	182.50	
A:34543	3/29/23	VILLA CAPRI PIZZA	216.50	
A:34544	3/29/23	GoTo Communications, Inc.	120.63	
A:N0330	3/30/23	Andover Regional Payroll Agency	361,523.46	
A:N1027	4/3/23	NJSHBP Division of Pension & Benefits	120,734.34	
M:01818	4/3/23	Turtle Back Zoo	150.00	

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Bank Account Code(s): A,M,N,O Only

Check#	Date	Vendor (Payee)	Amount
A:N0406	4/6/23	Andover Regional Payroll Agency	371,560.37
A:34545	4/26/23	Cara Capela	1,683.33
A:34546	4/26/23	Newton Board of Education	442,222.94
A:34547	4/26/23	Sussex County Charter School for Technology	3,293.00
A:34548	4/26/23	The Craig School	6,126.00
A:34549	4/26/23	William Grennille	708.33
A:34550	4/26/23	4imprint, Inc.	710.94
A:34551	4/26/23	AC Daughtry, Inc.	150.00
A:34552	4/26/23	Alliance Pest Services, Inc.	425.00
A:34553	4/26/23	Apple Inc.	0.99
A:34554	4/26/23	Aramsco, Inc.	567.30
A:34555	4/26/23	Atlantic Tomorrows Office	11,124.76
A:34556	4/26/23	Atra Janitorial Supply CO, LLC	132.73
A:34557	4/26/23	BENCHMARK EDUCATION CO. LLC	770.00
A:34558	4/26/23	Best Choice Home Care, LLC	511.98
A:34559	4/26/23	Blue Diamond Disposal, Inc.	1,268.54
A:34560	4/26/23	Bogush, Inc.	375.00
A:34561	4/26/23	Carle, Thomas	416.15
A:34562	4/26/23	Cascade School Supplies, Inc.	294.04
A:34563	4/26/23	CDW-G	3,407.52
A:34564	4/26/23	CDW-G	1,127.00
A:34565	4/26/23	Combustion Service Corp	880.00
A:34566	4/26/23	Didax, Inc.	22.50
A:34567	4/26/23	Nicole Dilkes	239.27
A:34568	4/26/23	Discount School Supply/Early Childhood LLC	134.72
A:34569	4/26/23	ERA	106.95
A:34570	4/26/23	First Student, Inc.	175.00
A:34571	4/26/23	Flaghouse, Inc.	491.84
A:34572	4/26/23	Fleming, Bryan	101.56

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Bank Account Code(s): A,M,N,O Only

Check#	Date	Vendor (Payee)	Amount
A:34573	4/26/23	Gann Law Books	194.00
A:34574	4/26/23	GoTo Communications, Inc.	2,017.84
A:34575	4/26/23	Liminex, Inc.	100.00
A:34576	4/26/23	Grainger	271.11
A:34577	4/26/23	Jill Granholm	403.08
A:34578	4/26/23	Granite Telecommunications, LLC	708.38
A:34579	4/26/23	Hach Company	124.97
A:34580	4/26/23	High Noon Books	822.25
A:34581	4/26/23	Tru Stor, LLC	3,556.00
A:34582	4/26/23	J & B Therapy, LLC	20,167.81
A:34583	4/26/23	JCP&L	31.01
A:34584	4/26/23	Kim DeCarlo	860.00
A:34585	4/26/23	K-Log, Inc.	10,214.00
A:34586	4/26/23	Nevin Meistrich	551.70
A:34587	4/26/23	Nevin Meistrich	735.60
A:34588	4/26/23	Lakeshore Learning Materials	251.93
A:34589	4/26/23	Lakeshore Learning Materials	33.33
A:34590	4/26/23	Lakeside Counseling Associates, LLC	175.00
A:34591	4/26/23	GateHouse Media New York Holdings, Inc.	139.50
A:34592	4/26/23	Lowes Home Centers, Inc.	3,094.94
A:34593	4/26/23	Lyons Environmental Services, LLC	2,085.00
A:34594	4/26/23	Richard Medwin	640.81
A:34595	4/26/23	MGL FORMS-SYSTEMS, LLC	173.00
A:34596	4/26/23	MINDWARE	114.62
A:34597	4/26/23	Monoprice, Inc.	249.99
A:34598	4/26/23	Municipal Capital Finance	1,557.00
A:34599	4/26/23	Nasco Education, LLC	2,804.74
A:34600	4/26/23	P.G. Chambers School, Inc.	972.00
A:34601	4/26/23	Parette Somjen Architects LLC	6,350.00

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Bank Account Code(s): A,M,N,O Only

Check#	Date	Vendor (Payee)	Amount
A:34602	4/26/23	Phoenix Advisors, LLC	1,100.00
A:34603	4/26/23	PCC Delaware, LLC	135.90
A:34604	4/26/23	Presentation Systems	185.00
A:34605	4/26/23	R.D. Sales Door & Hardware, LLC	11,719.63
A:34606	4/26/23	R&L Data Centers, Inc.	839.20
A:34607	4/26/23	ReadyRefresh by Nestle	20.00
A:34608	4/26/23	Really Good Stuff, LLC	13.03
A:34609	4/26/23	Riverside Assessments, LLC	284.35
A:34610	4/26/23	RoNetco Supermarkets, Inc.	238.61
A:34611	4/26/23	RoNetco Supermarkets, Inc.	250.76
A:34612	4/26/23	Scarinci Hollenbeck, LLC	957.00
A:34613	4/26/23	SHI International Corp	180.83
A:34614	4/26/23	SiteOne Landscape Supply Holding, LLC	908.04
A:34615	4/26/23	SPER Scientific Instruments, LLC	90.19
A:34616	4/26/23	STAPLES BUSINESS ADVANTAGE	580.04
A:34617	4/26/23	STAPLES BUSINESS ADVANTAGE	179.91
A:34618	4/26/23	STAPLES BUSINESS ADVANTAGE	1,048.87
A:34619	4/26/23	STAPLES BUSINESS ADVANTAGE	995.85
A:34620	4/26/23	Ansor Solar, LLC	7,136.98
A:34621	4/26/23	Sussex County Educational Services Commission	886.10
A:34622	4/26/23	Sussex County Technical School	6,259.30
A:34623	4/26/23	Teacher Synergy LLC	50.00
A:34624	4/26/23	Teachers Discovery, Inc.	123.99
A:34625	4/26/23	The Home Depot Pro	48.20
A:34626	4/26/23	Tri-County Behavioral Care, LLC	1,275.00
A:34627	4/26/23	VWR International, LLC	713.69
A:34628	4/26/23	WEST MUSIC COMPANY, INC.	932.26
A:34629	4/26/23	Duga Construction, LLC	194,383.00
A:34630	4/26/23	CDW-G	147.38

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Bank Account Code(s): A,M,N,O Only

Check#	Date	Vendor (Payee)	Amount
A:34631	4/26/23	Lyons Environmental Services, LLC	345.00
A:34632	4/26/23	Zolner Graduate Supply LLC	999.00
A:34633	4/26/23	RoNetco Supermarkets, Inc.	12.15
A:34634	4/26/23	Parette Somjen Architects LLC	15,850.00
A:34635	4/26/23	Handle With Care Behavior Management System,	1,050.00
A:34636	4/26/23	Delta Dental of New Jersey, Inc.	8,561.89
A:34637	4/26/23	Bingham Communications, Inc.	2,875.00
A:34638	4/26/23	Booksource	1,351.96
A:34639	4/26/23	Sussex County Regional Cooperative	288,398.28
A:34640	4/26/23	Newton Trophy	18.00
A:34641	4/26/23	R&L Data Centers, Inc.	1,000.80
A:34642	4/26/23	Alliance Pest Services, Inc.	70.00
A:34643	4/26/23	Booksource	4,591.68
A:34644	4/26/23	CDW-G	1,378.99
A:34645	4/26/23	JCP&L	3,479.09
A:34646	4/26/23	New Jersey Schools Insurance Group	17,286.04
A:34647	4/26/23	VERIZON	570.36
A:34648	4/26/23	STAPLES BUSINESS ADVANTAGE	868.62
A:34649	4/26/23	Daniel R. Thomas	69.40
A:34650	4/26/23	Amazon Capital Services	210.48
A:34651	4/26/23	Dr, Pam Brillante	6,218.75
A:34652	4/26/23	Sussex County Educational Services Commission	1,594.60
A:34653	4/26/23	EcoRich, LLC	8,640.00
N:03669	4/26/23	Mt. Olive Hardware	2,575.00
N:03670	4/26/23	STAPLES BUSINESS ADVANTAGE	96.60
N:03671	4/26/23	Fleming, Bryan	22.74
N:03672	4/26/23	RoNetco Supermarkets, Inc.	27.42
N:03673	4/26/23	Steinwand Sound Studio	2,975.00
N:03674	4/26/23	OTC Brands, Inc.	100.93

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Bank Account Code(s): A,M,N,O Only

Check#	Date	Vendor (Payee)	Amount
O:01354	4/26/23	Maschios Food Services, Inc.	19,526.80
O:01355	4/26/23	STAPLES BUSINESS ADVANTAGE	57.12
O:01356	4/26/23	Nelson Adams, NACO	241.60
O:01357	4/26/23	Maschios Food Services, Inc.	23,318.42

The Grand Total of all Checks from Fund 10 is:	149,595.78
The Grand Total of all Checks from Fund 11 is:	1,747,547.88
The Grand Total of all Checks from Fund 12 is:	216,583.00
The Grand Total of all Checks from Fund 20 is:	94,032.51
The Grand Total of all Checks from Fund 60 is:	43,143.94
The Grand Total of all Checks from Fund 94 is:	150.00
The Grand Total of all Checks from Fund 95 is:	6,225.19
The Grand total of all checks for this period is:	2,257,278.30

Board president

Board Secretary

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GUIDE FOR STANDARD OPERATING PROCEDURES &INTERNAL CONTROLS

Andover Regional
Board of Education

Prepared By: Nicole Sylvester, SBA/BS
Adopted: April 26, 2023
Revisions: April 4, 2023

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PREFACE

The **Guide for Standard Operating Procedures and Internal Controls** is a document that outlines the business practices that are approved by the Andover Regional Board of Education and administered by the Business Office. It is intended to be used as a reference manual by administrators, secretaries and any staff members that have Budgetary/Financial responsibilities. Its purpose is to provide an efficient, control and accountability system that will help assure appropriate use of "Public Funds". It must be understood that the principles of this manual are based on, "Generally Accepted Accounting Principles," and rely on an assumption that individuals have a general understanding of the financial process of a School System. For this program to operate at optimum efficiency there must be a spirit of cooperation, teamwork and communication between the school staff and the Business Office.

ANDOVER REGIONAL
INTERNAL CONTROL DOCUMENT

OVERVIEW:

Internal controls are not separate systems of the school district. Controls are not an isolated activity but integral part of each activity used to guide the district.

Establishment, maintenance and evaluation of the internal controls are the responsibility of the administration. The evaluation of internal controls includes identifying the framework used by the administration to determine the effectiveness of the internal controls.

Controls are in place to detect or prevent errors and fraud. An error is an unintentional mistake that has the potential to affect the financial statements and fraud is the intentional misuse or misappropriation of district's assets.

OBJECTIVES OF INTERNAL CONTROL:

The three objectives of internal control are to ensure the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations. The safeguarding of assets is a subset of all of these objectives.

Continuous monitoring and testing is needed to help to identify poorly designed or ineffective controls. The administration is also responsible for communicating the objectives of internal control and ensuring the organization is committed to sustaining an effective internal control environment.

COMPONENTS OF INTERNAL CONTROLS:

The five components of internal controls include the control environment, administration's risk assessment, administration's communication of the controls, control activities and monitoring of the controls.

CONTROL ENVIRONMENT:

The control environment includes the organizational structure, the control framework, the district's policies and procedures and internal and external influences. The tone set by the school district's board and administration determines the attitude toward the controls of the district.

ORGANIZATIONAL STRUCTURE:

The organizational structure determines the administration's responsibilities and the sets the relationship with the board, which sets the policies.

CONTROL FRAMEWORK:

Elements of a control framework include the following:
Segregation of duties to help ensure the reliability of the organization's internal controls, one person should not have access to all stages of a process. If there is not proper segregation situations could arise where errors or irregularities occur and go undetected.

Integrity and competence of the personnel performing the duties are key to achieving the desired controls. This includes hiring the proper people and continually training personnel. It is important to ensure that employees who perform financial tasks have the knowledge and skill to perform their duties.
Communication by the administration of the controls and the employee's responsibilities are as important as ensuring that employees know how to communicate irregularities that may arise.

Proper supervision of employees is needed to ensure proper execution of control activities.

DISTRICT'S POLICIES AND PROCEDURES:
The district's policies set the overall direction of the district. Procedures for all areas of financial preparation, reporting, operations, transportation, maintenance, personnel and payroll are needed. These policies and procedures will become the basis for the determination of compliance.

ADMINISTRATION'S RISK ASSESSMENT:
The administration has to conduct an assessment of risks relevant to the financial statements. This includes the identification of potential risks, the analysis of the potential impact of those risks on the ability to properly report the financial statements and the overall management of risks. Items to consider in the risk assessment of the district include, but are not limited to:

1. New personnel or new duties for existing personnel
2. How a change in accounting information system impacts controls and how effectively the training of personnel on new system was conducted
3. Changes in the regulations and laws that may affect the control environment
4. Record storage is appropriate and secure (fireproof cabinets when needed for manual documents and proper passwords and access limitations for electronic information)
5. District limits access to computers and data files
6. Segregation of duties
7. Transactions are recorded timely
8. Cash is deposited timely
9. Assets are physically safeguarded
10. Transactions are performed by only authorized personnel
11. Reconciliations are properly and promptly completed
12. Occurrences of management override

INFORMATION AND COMMUNICATION:
The administration needs to determine if the information systems utilized in the district are adequate and relevant for their intended purpose.

The district's administration is responsible for communicating the controls of the district and the responsibilities of each employee in the control system.

The administration is also charged with reviewing information that may indicate a flaw in the controls that would not allow the control to detect an error in a timely fashion.

CONTROL ACTIVITIES:
Control activities include the policies and procedures that are in place to achieve the controls desired. Documentation of the control activities is vital to the overall control environment. These activities include, but are not limited to:

1. Segregation of duties
2. Transactions are recorded timely
3. Cash is deposited timely
4. Assets are physically safeguarded
5. Transactions are performed by only authorized personnel
6. Reconciliations are properly and promptly completed

CONTROL ASSERTIONS:
Control activities can be categorized into one or more assertions. All assertions should be addressed for each process (payroll, cash disbursements, etc).

1. Existence (E) /Occurrence (O) – Existence is whether the assets or liabilities of the district exist at any given point in time (cash, state aid receivable). Occurrence is the whether the transaction took place (goods were received before the PO was moved to accounts payable from encumbrances)
2. Valuation (V) or Allocation (A) – Valuation is whether the asset or liability is included on the board secretary's report at the proper value (the amount of cash or state aid receivable). Allocation is whether the revenue and expenditures were recorded in the proper amounts.
3. Accuracy/ Classification (A/CL) – transactions are recorded accurately and the classification of the transactions are proper.
4. Completeness (CO) – is whether all transactions are included (unrecorded purchase orders).
5. Cutoff (C) – Transactions are recorded at the proper time (purchase orders written in the proper year).

MONITORING:
The administration is charged with reviewing internal controls on an ongoing basis. Monitoring can include responding to the recommendation of the auditor in changes in the controls. Reviewing correspondence from outside sources such as banks and vendors for unusual items is part of monitoring.

Employees should be required to "sign off" on their understanding of the control activities and their responsibilities in those activities.

AFTER THE CONTROLS ARE ESTABLISHED:
Once the district establishes controls, those controls need to be evaluated at least annually and anytime circumstances dictate. Changes in personnel or regulations are examples of these.

As controls are evaluated they will either be effective or ineffective at achieving the proposed control. Controls are effective when there would be no material weaknesses in internal controls involved in financial reporting. Ineffective controls would be those where at least one material weakness exists. If a control is determined to be ineffective, then the control deficiency needs to be evaluated.

CONTROL DEFICIENCIES:
A control deficiency exists when the design or operation of a control does not allow the administration to prevent or detect misstatements on a timely basis. A design deficiency exists when a necessary control is missing or is not designed to enable the control objective to be met. An operational deficiency exists when control is designed properly, but does not operate as designed or the person performing the control is not qualified to perform the control.

A deficiency may exist that is unavoidable (segregation of duties in a small office). For these, compensating procedures should be put in place. These compensating procedures do not correct the deficiency.

REASONABLE ASSURANCE AND LIMITATIONS ON CONTOLS:
Reasonable assurance is a high level of assurance, but is not absolute. The district should understand that potential fraud could exist and not be detected timely in the following circumstances: when the district has poorly designed or operated internal controls, or when there are too many overrides of controls, when there is collusion between employees or between an employee and a third party.

REVIEW OF DISTRICT PROCESSES:
When reviewing processes in the district, it may help to consider incorporating the "5 Ws".
1.Who performs each activity? Who receives the outcome of the activities?
2.What activities are performed? What forms and reports are used? What computer systems and files are used?
3.When are activities performed? What is the sequence of activities? What is the timing of the activities? What is the frequency of the activities?
4.Where are activities performed (i.e., board office, school, etc.)?
5.Why are activities performed (i.e., what risks are controlled, what control assertion does process step serve, etc.)
One final consideration should be whether any changes to the process will increase the efficiency of the process or firm up the controls.

CONTROLS LISTED:
The controls listed here are not intended to be a complete list of controls, as each district will have different processes, controls and concerns. These items should be used as a beginning for the review of controls.

EVALUATING INTERNAL CONTROLS

TITLE: Internal Control

Subtitle: Evaluation of Internal Controls

Purpose: To ensure that controls are evaluated on as periodic basis to ensure the controls continue to be effective.

Procedure:

1. The business administrator will establish a process to evaluate internal controls over all areas of financial and operational procedures in the district.

2. These internal controls should be evaluated at least annually and every time one of the following conditions exists:

    a. Change in personnel performing a control function

    b. Change in accounting system

    c. Change in regulations

3. As the controls are evaluated, a determination should be made that designates the control as either effective or ineffective. Ineffective controls should be changed to achieve the proper level of effectiveness required.

4. Written documentation of the review of the controls in place should be kept.

COMMUNICATING STAFF MEMBERS ROLES

Title: Internal Control
Subtitle: Communicating staff members role in the Internal Controls

Purpose: To ensure that everyone in the district who performs or should perform a control function understands the control.

Procedure:

1. The business administrator will establish a procedure to ensure the all employees and board members who are charged with a control understand the importance of the control and their role in the control environment.

    a. Controls that are not performed with an understanding of the control will not be effective.

    b. A review of the controls and the staff members' role in the controls should be conducted at least annually and anytime there is a change in the control, the personnel or the laws and regulations affecting the control.

    c. Documentation of these reviews should be maintained.

CASH CONTROLS

Title: Internal Control
Subtitle: Cash controls

Purpose: To identify the controls over cash and the personnel responsible

Procedure:

1. Cash Receipt activities:

a) All receipts must be handled by the Business Office Staff or designees
b) All receipts shall be deposited within 48 hours of receipt
c) Monthly reconciliation of cash completed by Treasurer of School Monies.

2. Monthly review of Board Secretaries Report of Cash vs. the Treasurer of School Monies Cash Report

PAYROLL CONTROLS

Title: Internal Control
Subtitle: Payroll controls

Purpose: To identify the controls which exist over payroll related items.

Procedure:

1. The business administrator will establish controls that help ensure that the errors and fraud in payroll would be detected in a timely manner. These controls may be some or all of the following:

2. With respect to payroll:
   - Search for fictitious employees
   - Determine improper alterations of amounts
   - Verify that proper tax deductions are taken
   - Examine annual employment contracts against official board of education meeting minutes and/or negotiated agreements to payroll records in order to verify the proper recording of employee hours.
   - Verify the accuracy of pay rates by obtaining a list of authorized pay rates from the Office of the Superintendent (Human Resources).
   - Review the adequacy of internal controls relating to hiring, overtime, and retirement.
   - Determine if proper payroll forms exist such as W-4s and I-9s.

ANDOVER REGIONAL SCHOOL DISTRICT

Title: GENERAL LEDGER

Procedure:

Monthly

- Compare Board Secretary's Report to Subsidiary Ledgers
    - May be done by software
- Compare Board Secretary and Treasurer's Report for agreement
- Board Secretary Report balances for all funds
- Verify that all accounts and funds are reported in Board Secretary's Report
- Review all accounts for funds availability

Year-End Procedures

- At year end complete all accrual entries and properly close out accounts.
- Supporting documentation for all accounts, for audit verification.
- Review all year end purchases, for determination as accounts payable or carry forward encumbrance.
- Verify outstanding encumbrances are paid within 90 days.

ACCOUNTS RECEIVABLE

- Appropriate users of facilities have been billed for usage and recorded appropriately
- Record tuition receivable for tuition students
- Record transportation receivable for all students transported
- Record tax levy receivable for general fund and debt service (if applicable)
- Record state aid receivable for general fund, capital projects and debt service (if applicable)
- At year end – record receivable for food service reimbursements due from state

ACCOUNTS PAYABLE

- Verify invoices are paid in a timely manner.
- Included in voucher package for payment, receiving copy is signed by receiver; invoice, voucher (signed by vendor if over applicable quote threshold)
- All vouchers signed off by appropriate officials (preferably by SBA)

PAYROLL

- Encumber all funds for contracted employees, who have board approval
- Verify funds availability for all applicable employee benefits including health benefits, PERS, social security, and tuition/workshop reimbursements

FIXED ASSETS

- Identify all equipment costs for fixed asset control if cost is over $2,000, item must be tagged and recorded
- If district asset threshold is lower, item must be recorded in inventory control document and tagged
- If using grant funds, all equipment purchases must be tagged and identified by grant program
- Identify assets are that are no longer used
- For disposal of assets, utilizing either, donation to other school district, surplus sale, E-Bay or other electronic means
- Remove item from fixed asset inventory records

CASH MANAGEMENT

Cash receipts – open mail, prepare deposit slip, ACH transfers, record receipt in accounting system

Cash disbursements-identify vouchers to be paid, checks should be stored in locked storage until used if processed in district, if using pre-printed stock proper numbering sequence, appropriate signatures are affixed, review of all payments to check amounts for agreement, mail checks, properly record wires and payments

Treasury-confirm verification of signators on all accounts; verification of person(s) authorized to do wires and ACH; confirmation process for all wires; utilization of on-line banking – verify authorized users; identify person(s) for authorizing stop payments

Investing-cash balances should be reviewed periodically to identify investment opportunities; investment vehicles must be in accordance with state statutes

Reconciling-all accounts must be reconciled in a timely manner.

ANDOVER REGIONAL SCHOOL DISTRICT

Title: Use of School Facilities

Purpose: Buildings and facilities are constructed and purchased by the Board of Education for providing a school program. The Board encourages community use of these facilities providing that this use does not interfere with the program of the school.

Procedure:

The Board of Education authorizes the Superintendent to approve and schedule the use of school facilities by school related and non-school organizations. The Board reserves to itself this authority to approve the use of school facilities by non-school organizations. **It is the position of the Board to approve only community groups whose organization's function will benefit the pupils of the school/ community or the school district.**

The rules and regulations thus adopted are designed to safeguard a community investment while at the same time to permit use of the school facilities by the community.

The Board of Education shall hold each organization financially responsible for damage to facilities while in its care and retains the right to refuse further permission to any organization not complying with all rules and regulations.

The Business Administrator via the Superintendent's Secretary shall request the organization using the facility to supply proof of insurance coverage. Minimum acceptable coverage is one million dollars ($1,000,000.00) (insurance limits). As a requirement of our insurance carrier, your insurance certificate must name the Andover Regional Board of Education as co-insured. The insurance certificate must be submitted with the application for use of school property.

Fees incurred for Use of Facilities are set forth in Andover Regional Board of Education Regulation No. 1330R

SPECIAL REGULATIONS FOR USE OF GYMNASIUM AS AN AUDITORIUM

1. Youth groups must be sponsored by a responsible adult group with the names of sponsors given in the application. These sponsors must be present at the activity.
2. The Public Address system, lighting panel board, movie screen, etc, must be operated by a school authorized person.
3. No food /drink is to be sold or consumed in the auditorium.
4. Visual Aids equipment furnished by the user must be approved by a school coordinator for proper use through our sound system.
5. No smoking is permitted in the auditorium or anywhere in the school.
6. Adequate outside security must be provided by the using organization (local police).

SPECIAL REGULATIONS FOR USE OF CAFETERIA

1. Groups giving dances must conform to all rules and regulations for use of the cafeteria.
2. Arrangements must be made with the Township Police for an officer to be on duty one-half hour before and one-half hour after the dance.
3. The clean-up committee of the group must make arrangements with the school coordinator for removing debris and work required to restore the cafeteria to its original condition.
4. Youth groups sponsored by adults must submit a list of chaperons with application. One adult required for each twenty people.
5. No smoking is permitted anywhere in the school.
6. Control of the group is the responsibility of the adult sponsors.
7. Adult groups using the cafeteria or kitchen will adhere to all rules and regulations of the Board of Education.
8. All food must be consumed within the cafeteria. All refuse must be placed in proper containers.

SPECIAL REGULATIONS FOR USE OF GYMNASIUM

1. Shoes or black soled sneakers are not permitted on the gym floor. Sneakers with white soles must be worn at all times, by participants, referees and coaches.
2. A responsible adult together with a custodian must check all facilities used after participants have left. Damage should be noted, all water and lights turned off.
3. Groups using the gym must meet outside the door with the responsible adult at a designated time. The entire group will be admitted at one time by the custodian on duty.
4. Use of the gymnasium does not permit use of hallways for any reason.
5. All rules and regulations apply whether admissin is charged or not. Use of the gymnasium bears responsibility for supervision of the public lavatories, locker and shower room facilities and hallway traffic.
6. No smoking is permitted anywhere is the school.
7. No food/drink is to be sold or consumed in the gymnasium.
8. Youth groups must be properly chaperoned with the names of chaperons appearing on the application. A minimum of one adult should be responsible for every fifteen youths.

See Form for a schedule of costs and the APPLICATION FOR USE OF SCHOOL PROPERTY.

References

N.J.S.A. 18A:20-20 N.J.S.A. 18a:20-34

ANDOVER REGIONAL SCHOOL DISTRICT

Title: **Inventory**

Subtitle: **Disposal of Obsolete Equipment**

Procedure:

Requests to dispose of outdated books and obsolete equipment must be made to the School Business Administrator. Such books must be at least five years old and equipment must be at least ten years old, with the exception of computers, and have been determined as obsolete by the professional administrative staff.

If the estimated fair value or the property to be sold exceeds the amount determined by the Governor in any one sale, it should be advertised for sale in the local newspaper and/or District website or sold at public auction to the highest bidder.

If the value is less than the amount or no interest is generated at a public auction, of obsolete equipment, a second attempt should be made to either sell or auction the property. If, after two failed attempts to generate interest in obsolete equipment/or property, then equipment may be sold directly to individuals only.

All proceeds from the disposition of equipment or supplies will be deposited in the general fund of the Board of Education.

Legal Reference N.J.S.A. 18A:18A-4S

ANDOVER REGIONAL SCHOOL DISTRICT

Title: **Acceptance of Gifts**

Procedure:

Acceptance of gifts or scholarships from any individuals or groups in the community requires the approval of the Superintendent of Schools subject to the following:

1. No gift or scholarship will be accepted, which in the opinion of the Superintendent is inappropriate for use by the schools.

3. The use and disposition of such gifts or scholarships will remain at the discretion of the Superintendent.

4. Gifts which require installation and/or maintenance costs will be accepted only upon approval by the Superintendent or School Business Administrator.

5. All gifts require final approval and/or acknowledgement by the Andover Regional. Board of Education.

ANDOVER REGIONAL SCHOOL DISTRICT

Title: **Inventory**

Subtitle: **Equipment Identification and Accountability**

Procedure: **NEWLY PURCHASED ITEMS**

1. When equipment items costing $250.00 or more are received, the Business Office will record in inventory for insurance purposes.

2. When equipment items costing $2,000.00 or more are received, the Business Office will record in inventory for GASB 34 reporting purposes.

3. The Business Office will assign and asset number. The asset tag will be placed on the asset for identification purposes.

TRANSFERS AND DISPOSAL OF EQUIPMENT

1. Transfers and disposition of assets need to be reported to the Business Office. The Business Office will update the location of the asset within the inventory reporting system.

ANDOVER REGIONAL SCHOOL DISTRICT

Title: **Sales Tax Exemption Qualifications**

Procedure:

1. Only expenditures from the approved Board of Education operating budget are eligible for sales tax exemption.

2. Exemption letters are available through the Business Office.

Legal Reference: Sales Tax Exemption Letter
Form: **Sales Tax Exemption Letter**

ANDOVER REGIONAL SCHOOL DISTRICT

Title: **Petty Cash Fund**

Purpose: **To establish a uniform method of account for the Petty Cash Funds**

Procedure:

1. The Andover Regional Board of Education recognizes the convenience of a petty cash fund in the day to day operation of a school district, but the Board is also aware of the abuses that can result from the establishment of such funds unless there are proper controls.

2. The Board authorizes the establishment of an petty cash (revolving) fund at the Business Administrator's Office in the amount of $350.00 (checking); Main Office (both buildings) in the amount of $50.00 each.

3. In accordance with District Practice, no single payment from petty cash will exceed $25.00. The Business Administrator shall insure that petty cash funds are spent only for stamps, delivery charges, office supplies and miscellaneous purchases. Funds shall not be used to subvert the regular purchasing procedure.

4. All funds are to be closed out on June 30. To accomplish this, final reimbursement will be into the Business Office for payment at the final Board Meeting in June. This will allow for turning in the local amount of the authorized fund in cash to the School Business Administrator for deposit back into the General Account of the Board. All Board approved funds will be reestablished on July 1.

References:
N.J.A.C. 6:20-2.10 and N.J.S.A. 18A19-13
Form **Petty Cash Request Form**

ANDOVER REGIONAL SCHOOL DISTRICT

Title: **Student Activity Funds**

Purpose:

To establish financial controls for the administration of the various student activities operated for the benefit of the students, managed by adults, not part of the regular instructional program with the Board indirectly responsible.

1. The general organization of the fund to include student government, student clubs, student publications, student athletics, school classes, student performances, and class trips on a monthly basis.

2. The Board authorizes the maintenance of student activity funds for the Florence M. Burd and Long Pond School in the Principals Office and shall be known as the Long Pond School Student Activity Account and Florence M. Burd School Student Activity Account, respectively and is under the direct control of the Business Office.

3. All funds and sub-accounts must be self-sustaining. Should a fund and/or sub-account have a negative balance, it will be necessary to document the reason for the negative balance and to correct the negative balance in a timely fashion. If a fund or sub-account has a negative balance, no REFUNDS will be issued. It is permissible to maintain a negative balance during the course of the school year so long as no negative balance exists on or about June 30th of the school year. Transfers from miscellaneous will be permitted only when absolutely necessary to bring a fund and/or sub-account into balance, otherwise, transfers are NOT permitted.

4. Any and all funds collected over the course of a school year for lost textbooks and/or lost library books must be turned over on a monthly basis to the Andover Regional Board of Education and are not considered to be part of the student activity accounts.

Procedure:

1. Receipt of Funds:

A. All funds will be collected by the Building Principal or his/her designee (teacher, coach, advisor, etc). No parent is permitted to collect or handle funds on behalf of the school district. These funds will be deposited within 48 hours of receipt into the established checking account.

B. No funds should be permitted to accumulate over an indefinite period of time. Money should not be raised or collected unless there is a definite purpose for doing so. If fundraising is included in the collection of funds, then notification should be included to students/parents, etc.

C. No employee other than designated employees in the Main Office are permitted to deposit monies collected. No employee other than designated employees in the Main Office is permitted to transport funds in their personal vehicles for the purpose of depositing funds at the official depository designated by the Andover Regional Board of Education at each reorganization meeting.

D. All deposited funds will be recorded in a Receipts Journal including the date of receipt, source of receipt, amount of receipt and the total amount of the deposit and will be maintained by the Main Office and will be verified by the Building Principal.

2. Disbursement of Funds:

A. Contracts for materials or supplies must be reviewed and approved by either the School Business Administrator and/or Superintendent. No other individual is permitted to sign contracts for any student-related activity.
B. In all cases, all state purchasing laws and regulations and policies must be adhered to.
C. No educational materials may be purchased from these funds and is strictly prohibited.
D. All funds will be disbursed from the established checking account on the authority of the Building Principal and/or School Business Administrator and/or Superintendent (requires two approvals). No disbursement will be made without the appropriate "**Student Activity Fund" voucher,** signature of the Building Principal and/or School Business Administrator and/or Superintendent. Advance notification is greatly appreciated.
E. All checks will be written by the Main Office and will be recorded in the Student Activity Cash Disbursement Journal to include the date of check, payee, amount of check and activity or class to which it is to be charged with copies of all documentation attached.
E. All disbursements will require two signatures: that of the Building Principal or the School Business Administrator/Board Secretary.
F. A monthly bank reconciliation will be conducted on each fund and sub-account by the Business Office and discrepancies, if any, will be addressed each month with the Building Principal and/or designee for correction, if any.

All documentation, including bank statements, cancelled checks, backup documentation, etc. will be maintained by the Main Office for subsequent auditing by the District's school auditors.

ANDOVER REGIONAL SCHOOL DISTRICT

Title: **ATHLETIC FUND**

Purpose: To establish the financial controls for the administration of the inter-scholastic athletic program to insure the program is operated fairly and efficiently, and the Board is fully informed of its status.

Procedure: No inter-scholastic athletic fund currently exists. Any athletic club funds will be maintained under Student Activity Accounts.

ANDOVER REGIONAL SCHOOL DISTRICT

Title: **Pay Procedures**
Procedure:

1. **Regular Pay:**

A. Employees will be paid on the 15th and the 30th of each month as per contract. When this is a school holiday or weekend, the employee shall receive their check on the last working day prior to the holiday or weekend.

B. All ten month employees will receive equal payments that total their contract salary, from September to June inclusive.

C. All twelve month employees will receive their contract salary, in equal payments, from July thru June inclusive.

D. Beginning with the 2010-2011 school year, at least every three years, during the first pay in November each employee will be required to provide, a picture identification and sign for release of his or her check or direct deposit voucher.

a. Picture identification shall be in the form of a district issued identification card, valid drivers' license, official passport or other picture identification issued by a state, county or other local government agency.

F. Where no appropriate identification can be produced, the School Business Administrator shall withhold paychecks or stop direct deposits until such time that the payee/district employee can produce appropriate identification or until an investigation and corrective action is concluded.

G. Upon completion of the payroll check distribution verification procedures, the Superintendent shall submit a certification of compliance, to the Executive County Superintendent.

2. **Extra Contracts:**

A. Schedule B stipends/contracts will be paid at the end of their respective season/program, etc. after all uniforms, equipment, etc. are accounted for by the Building Principal.

C. For all After School Programs, workshops and teachers covering classes, personnel will be paid during the pay period following the pay period during which the work was performed with the last pay opportunity being the June supplemental payroll.

3. **Substitutes and Hourly Paid Employees:**

A. All daily and hourly paid individuals will receive pay for the time worked the 15th and 30th of the following month when the work was performed.

B. A **Voucher and/or Employee Sign In and Absentee Log** will be used to report hours and/or days worked for this classification of employees.

4. **Overtime:**

A. Overtime is also reported on a **voucher** and is paid the following pay period when reported so long as all appropriate approvals, including the supervisors and/or Board of Education (when necessary) has been received and is overtime will be based on negotiated contract provisions.

5. **403(b) Salary Reduction Plan**

In order to take advantage of the 403(b) Salary Reduction Plan, an employee must agree not to contribute, more than the **Maximum Exclusion Allowance (MEA),** the total amount of contribution to the plan allowed by Internal Revenue Service code each year. The district has a third plan administrator for the 403(b) plans, Plan Connect. Changes may be made at any time to 403(b) plans and/or other plans, so long all requests have been made in writing, authorized by the executive of the plan and received no later than the 5th of each month; otherwise deductions shall not be made, suspended, or amended until the following month.

6. All other changes to be made for tax or voluntary deductions must be forwarded to the Payroll Department "In Writing" two weeks prior to the pay period that these changes are to take effect.

References

6A:23A-5.7 Verification of payroll check distribution
Employee Payroll Input Form
403(b) Salary Reduction Agreement
403(b) Salary Reduction Change Form

ANDOVER REGIONAL SCHOOL DISTRICT

Title: Budget Account Number Coding

Procedure:

When completing purchase orders for materials, supplies, equipment and /or services, it is important to use the correct Budget account number as outlined by the New Jersey Chart of Accounts.

To assist administrators, supervisors and staff members who complete purchase orders an example of how accounts are displayed has been developed. The GAAP accounts are broken down into 13 digits as follows:

11 190 100 610 01

11 - Fund
190- Program
100-Function
610-Object
01- Location

Fund- an accounting entity with a self-balancing set of accounts.

11 General Fund (instruction);
12 Capital Outlay Fund (assets over $2,000)/acquiring fixed assets
13 Special Schools;
20 Special Revenue

Program- activities and procedures to accomplish an objective.

105 – Pre-K,
110- K,
120- 1-5;
130- 6-8;
140- n/a
150-Home Instruction;
190-Undistributed
200- Special Programs (Special Education);
000- Undistributed Expenditures- charged indirectly to a program

Function - describes the activity for which a service/material is acquired.

100- Instruction- activities dealing directly with instruction
200- Support Services- provide administrative, technical support to enhance instruction.

Examples: **211**-Attendance/Social Services **213**- Health Services **240** - Support-Sch. Admin.

Object- the service obtained as a result of a specific expenditure.

320 Purchased Professional Services- Consultants, Assembly speakers
420 Cleaning, repair and Maintenance Services- Equipment and repair contracts
500 Repair and maintenance of Instructional Equipment
580 Travel-*Staff Conferences*-staff mileage
590 Miscellaneous Purchased Services-Printing costs-student publications, booklets,
610 General Supplies-A.V. supplies, furniture under $2,000, workbooks, classroom/off. supplies
640 Textbooks
730 Equipment - Capital Outlay Fund - each unit must exceed $2,000 & last more than a year.
800 Miscellaneous Expenditures- Awards, graduation expenses, registration-conferences

Location - School Buildings/ Departments - Examples:

000 District
001 Long Pond School
002 Florence M. Burd School

ANDOVER REGIONAL SCHOOL DISTRICT

Title: **Budget Development Process**

Procedure:

School Budgets – Site Based Management

School Budgets are the responsibility of all supervisors and administrators. It is also the responsibility of the building principal and/or assistant principal to justify proposed expenditures in each of the line item accounts. Business Office and building principals track their school accounts during the year making the necessary transfers needed to ensure no accounts are over- expended. If during the budget development process there is a need to reduce the school budgets, the building principal will be notified of the amount and is responsible for re-submitting the changes to the revised school budget. Below is a breakdown of the budget process.

November 15

Distribution of:

1. Individual school/ department line item budget
2. Personnel request form; for additions and /or reductions of staff.

December

1. Beginning of November, meeting with the Superintendent of Schools, School Business Administrator, and individual School Principal or Supervisor to review additional needs for the following year.
2. December 15th- return of the individual school/ department line item Budget, along with the Personnel Request Form.

ANDOVER REGIONAL SCHOOL DISTRICT

Title: **Budget Transfers**

Procedure:

Individual budget line item transfer requests are submitted to the Superintendent of Schools for implementation after careful review by the School Business Administrator. Transfers are reported to the Board of Education for formal approval and subsequent approval from the Executive County Superintendent of Schools, if necessary.

When transferring money from one account to another, the "from" account must have enough money to cover the transfer, if not, then the transfer cannot be completed. Make sure the correct account numbers that need to be affected, are used and fill in the description of the account.

Submit transfers over 10% to the County Office for approval.

ANDOVER REGIONAL SCHOOL DISTRICT

Title: Grant Application Procedure

Procedure:

All grant applications must be submitted for approval prior to submission to the Granting Authority to the Building Principal then to the Superintendent. All grants require approval from the Superintendent and action from the Board of Education.

The superintendent is responsible for all entitlement grant applications (IDEA, ESSA). The business administrator handles the reimbursement requests and the final report.

All other procedures as described in this handbook will apply to transactions involving grant funds.

POSITION CONTROL
STANDARD OPERATING PROCEDURE

Position control is a process to measure the current status of positions for personal services within the district in order to analyze their fiscal impact on the whole budget year. The impact of a position is determined by actual expenditures from the beginning of a fiscal year plus amounts set aside to cover appointments to the position for the remainder of the fiscal year.

The concept of position control implies that each position must be defined in specific terms and that the hiring procedure may not be completed until a specifically defined position exists for the applicant. Budget Status is determined by combining elements from the Position File, the Payroll Distribution File, and the Employee Data Base.

The base line year to use for position control is the snapshot date of February 1 of the prebudget year. Grouping should be established by budgetary function and object at a minimum.

According to 6A:23A-6.8, districts shall maintain an accurate, complete, and up-to-date automated position control roster in order to track the actual number of employees, as well as, the category of employees in detail.

The position control roster shall:

1. Share a common database and be integrated with the district's payroll system;
2. Agree to the account codes in the budget software.
3. Ensure that the data within the position control roster system includes:
    - i. The employee name
    - ii. The date of hire
    - iii. A permanent position tracking number for each employee including:
        - (1) An accurate expenditure account code(s)
        - (2) The building the position is assigned
        - (3) The certification title and endorsement held, as applicable
        - (4) The assignment position title as follows:
            - (A) Superintendent or Chief School Administrator
            - (B) School Business Administrator
            - (C) Board Secretary (when other than A, or B above)
            - (D) Principal
            - (E) Assistant Principal
            - (G) Director
            - (H) Supervisor
            - (J) Advisor and/or Coach by Subject Area

(L) Certificated Administrator – Other
(M) Guidance
(N) Media Specialist/Librarian
(O) School Nurse
(P) Social Worker
(Q) Psychologist
(R) Therapist – OT
(S) Therapist – PT
(T) Therapist - Speech
(U) Certificated Support Staff – Other
(V) Teacher by Subject Area
(W) Teacher Assistants (Paraprofessionals and/or Instructional Assistants)
(X) Certificated Instructional-Other
(Y) Aides supported by IEP
(Z) Other Aides
(AA) Maintenance Worker
(BB) Custodian
(CC) Other Non-certificated

iv. A budgetary control number for substitute teachers
v. A budgetary control number for overtime
vi. A budgetary control number for extra pay
vii The status of the position (filled, vacant, abolished, etc.)
viii. An indication, when available, of whether the employee is retiring in the budget year or not being renewed including associated costs such as contractual buyouts, severance pay, paid vacation or sick days, etc;
ix. Each of the following:

1. base salary
2. step
3. longevity
4. guide
5. stipends by type
6. overtime
7. other extra compensation

x. The benefits paid by the district, net of employee reimbursements or co-pays, by type of benefit and for FICA and Medicare;
xi. The position's full-time equivalent value by location;
xii. The date the position was filled; and

xiii. The date the position was originally created by the board. If the date the position was originally created is not available, this item shall represent the date the person currently filling that position was approved by the board.

A. Purpose

The purpose of this Standard Operating Procedure is to describe forms and procedures needed to assign position control numbers and create, or abolish positions.

B. Scope

These procedures cover all positions and all employees of the district.

C. Authority

The assignment of PCN's should be initiated by the CSA. Human Resources in conjunction with the SBA should maintain a list available to the CSA when hiring or transferring employees for the district. It is recommended that the PCN number be referenced in the resolution approved by the Board of Education.

D. Position

A position is a set of duties and responsibilities specified in a specific job description assigned to be performed by an employee of the district. A position may be full-time, part-time, stipend, permanent/non-permanent, seasonal (summer school, after school, athletics, etc…) and either filled or vacant. A permanent position does not exist until it has been authorized and established by the Board of Education, Human Resource and the Office of Business Administration.

E. Position Control Number – Creating and Maintaining

Position Control data is maintained in the Office of Business Administration. (See attached sample for creating) It is recommended that monthly or semi-monthly before the payroll is processed a report or review be done of all employees being paid. This report or review should indicate at a minimum the individuals PCN and linked budgetary account to be charged. Individuals not assigned a PCN must be assigned one and any vacant PCN should be noted for future reference.

F. Position Control Number (PCN)

A position control number (PCN) is created to represent each board approved contracted *position* within a district. These control numbers are attached to the budget spread, telling the system which account(s) the position is to be paid from. As the positions are filled, the corresponding control number is linked to the employee who is currently filling the position. Control numbers that are not linked to any employees represent vacant positions. An example: if your district has five board approved positions for high school math teachers, you would establish five PCNs to represent the five separate positions.

PCNs are independent of employee records. Each PCN represents a separate *position* within the district, *not* the employee who fills it at any particular time. Thus, if an employee leaves a position and the position remains open, the PCN remains active in the system representing a vacant position to be filled. Once an employee is hired for that position, the vacant PCN is then assigned to that person.

Vacant PCNs can provide an area where a projected estimated salary amount may be entered, providing the district with the ability to budget for positions that are expected to be filled. An assigned PCN will forward a calculated salary into the budget projection. As PCNs represent *positions* within the district, they are only added or deleted when a job position itself is either created or phased out.

G. Request for PCN for a New Position

Departments request for the use of PCNs for new positions or to reactivate an abolished position shall include detailed justification and a cost benefit analysis. The superintendent will determine if the new position is justified, needed and that adequate funds are or have been budgeted. Based on this determination, the superintendent will decide if they will make a recommendation to the Board of Education. Upon approval from the Board of Education, the Office of Business Administration will create a new PCN.

H. Other

Each PCN shall be integrated with the payroll system to ensure that the correct budgetary account is charged. The PCN system should be able to track through payroll and the personnel system the position by account number, individual, PCN and the history of the use of the PCN.

I. Sample Reports

The attached sample reports are to give the SBA information on the actual full function of the use of an integrated and non-integrated PCN system and suggestions for creating actual position control numbers for staff within their particular district.

- Personnel to Payroll Spread – This report compare personnel information to payroll.
- History Report-This report shows reflects who has been assigned to a specific PCN.
- PCN by alpha-A simple alphabetical list indicating FTE, PCN, budgetary account charged, percent charged and salary charged.
- PCN by budgetary account- A list of all staff by budgetary account code with PCN, FTE, budgetary account charged, percent charged and salary charged.
- Recommendation for Formation of Position Control Numbers – Examples for PCN segments.

- Position Control Sample Spreadsheets-These are examples of small districts that are not using integrated systems of how PCN can be controlled using simple spreadsheet formats.

- Internal Control Questionnaire- An example of the segregation of duties with regard to the assignment of Position Control Numbers.

Recommended Format for Meaningful PCNs

Each individual district must develop a PCN format that represents their board-approved positions. If broken down into segments, PCNs are easily identifiable.

The chart below displays a recommended format that is consistent with other districts maintaining PCNs. This format can be implemented as is, or it can be used to assist your district in developing your own PCN format.

Recommended Format for PCN Segments

General Category	.	District Location	.	Dept / Position	.	Specific Grade	.	Total # of Positions Available
3 char	.	**2 chars or digits**	.	**4 char**	.	**2 chars or digits**	.	**2 digits**
ADM	.	BO	.	SUPT	.	NA	.	01
ADM	.	BO	.	BADM	.	NA	.	01
SEC	.	BO	.	BADM	.	NA	.	01
TCH	.	HS	.	MATH	.	09	.	01
TCH	.	HS	.	MATH	.	09	.	02
TCH	.	MS	.	MATH	.	07	.	01

Suggested General Category Codes

Category Description	**Code**
Administrators	ADM
Aides	AID
Bus Drivers/Transp.	BUS
Child Study Team	CST
Clerical	CLR
Custodians	CUS
Food Service Workers	FSW
Maintenance	MNT
Nurses	NRS
Secretarial	SEC
Special Services	SPS
Supervisors	SUP
Support Staff	SPT
Teachers	TCH
Technology	TCN

Suggested Department/Position Codes

Department/Position	**Code**
Superintendent	SUPT
Business Admin.	SBA
Assistant BA	ABA
Principal	PRIN
Director	DIR
Supervisor	SUPV
Payroll	PYRL
Bookkeeper	BKPR
Accounts Payable	APAY
Accounts Receivable	AREC
School Secretary	SCHS
Psychologist	PSYC
Clerk	CLRK
Math	MATH
History	HIST
English	ENGL
Science	SCNC
Instructional Aide	INST
Special Ed Aide	SPEC
Cafeteria Aide	CAFT

Suggested Grade Codes

Grade Level	Code
Kindergarten	KD
Grade 1	01
Grade 2	02
Grade 3	03
Grade 4	04
Grade 5	05
Grade 6	06
Grade 7	07
Grade 8	08
Grade 9	09
Grade 10	10
Grade 11	11
Grade 12	12
Floating/Multiple Grades	FL
Grade Not Applicable	NA

ANDOVER REGIONAL SCHOOL DISTRICT

Title: **Purchasing Procedures** ***See Purchasing Manual**

ANDOVER REGIONAL SCHOOL DISTRICT

Title: **Facilities (includes administration of work and health and safety)**

Purpose: The Board of Education recognizes that adequate facilities must be provided to all students and that it must maintain all buildings so that students have a safe and healthy environment in which to learn.

Procedure:

Building Coordinator

- While any staff member could contact the Buildings and Grounds Office, the building principal or his designee has the responsibility to be the contact person for the facility to handle communication and administrative details. The Building Principal generally approves and forwards written requests for long term and elective maintenance.
- During the periods of school vacations, a building administrator will assume the responsibility to forward the work requests to the Building and Grounds Department.

Planning for Alterations and Remodeling

- The first step that a school must take before deciding on all major or minor elective alterations or change in use of space is to communicate in writing to the Business Administrator. He/she will review and submit all requests for remodeling to the Superintendent of Schools.
- After the Superintendent approves the request, it will be sent to the Supervisor of Buildings and Grounds to obtain a project cost estimate for the proposed work. A source of funding must be identified before the project will move to the design and construction phases. Once the project is funded, the manager of capital projects will be instructed to prepare the proper documentation to submit to the County Superintendent or the Department of Education for approval. Application for building permits, bid specifications, plans and drawings must be produced to assist the requestor through the design and construction phases. Keep all concerned informed of scheduling and major events.

Maintenance and Repair of Equipment

- The Buildings and Grounds Department holds contracts with several service companies who provide maintenance and repair services such as generators, fire alarms, burglar alarms, clock repairs, public address systems, gym door repairs and roof repairs.

- The Maintenance Department is prepared to carry out some renovations, alterations and improvements and support buildings in order to offer a constant safe environment. These operations must be scheduled in advance.

Noise Control

- The Maintenance Department attempts to schedule work with high noise potential at times least likely to be disruptive. However, it is not always possible to delay emergency repairs.
- When you are bothered by noise caused by repair projects, call the Buildings and Grounds Department so we can try to accommodate your needs.

Pest Control

- The Buildings and Grounds Department provides exterminator services to rid the building of rodents, insects and other pests in accordance with the district's Integrated Pest Management Plan.
- Please call the Buildings and Grounds Supervisor if this service is needed.

Recycling

- Materials such as newspaper, glass containers, aluminum cans, office paper and corrugated cardboard are recycled. Recyclable materials are to be left in containers properly labeled and located in areas throughout the buildings.

Refuse Collection Services

- Trash collection is provided by contract and is under the supervision of the Buildings and Grounds Department. It is done on a regularly scheduled basis. Requests for special pickups should be directed to the Supervisor of Buildings and Grounds.

Chemical Hygiene and Disposal of Hazardous Wastes

- The district shall maintain its Chemical Hygiene plan and update it on an annual basis.
- Chemicals, oils, paints, radioactive materials or other hazardous waste should not be disposed of in trash or wastewater collection systems. If you have any questions regarding the storage or disposal of these materials, please contact the Buildings and Grounds department.

Right To Know

- The district will maintain up to date Right to Know logs and ensure that all employees are provided training at the time of initial employment.
- The district will provide training on Right to Know regulations to all new employees. Retraining will also be provided as required.

Safety/Accident Reporting

- All accidents will be reported to the central office on the appropriate district approved form. Following review by the school nurse, the accident form will be forwarded to the district insurance carrier in accordance with the district's risk management procedures by the School Business Administrator or designee.

Asbestos Management

- The district shall maintain its AHERA management plan and ensure that it is updated every three years.

Indoor Air Quality

- The district will handle indoor air quality on a "case by case" basis.

Fire Alarm Systems

- The district shall ensure that annual inspections are performed on the fire alarm system. It shall also conduct monthly inspections of all fire extinguishers.

Drinking Water (for well systems)

- The district shall conduct all required tests and inspections to ensure that all water coming from the well is potable.

Wastewater Treatment

- The district will ensure that either a properly licensed person is on staff or that a professional firm is hired to ensure that all required DEP reports are filed as required.

Boilers

- The district will ensure that all boilers are inspected annually
- The district will ensure that a properly licensed boiler operator is on site whenever the boilers are running and buildings are occupied

Safety Inspections

- The district will ensure that all health and safety inspections are done on a regular basis, in accordance with the NJ Department of Education evaluation of school buildings checklist

Long Range Facility Plan

- The district will ensure that it submits all required documents for its Long Range Facility Plan to the Department of Education on a timely basis

Comprehensive Maintenance Plan

- The district shall annually approve its three year comprehensive maintenance plan which shall include corrective and preventative measures for the interior and exterior of each building

OSHA/PEOSHA requirements

- The district shall comply with all OSHA and PEOSHA requirements including but not limited to lockout/tagout and confined spaces procedures.

ANDOVER REGIONAL SCHOOL DISTRICT

TITLE: Facilities Maintenance & Repair Scheduling and Accounting

SUBTITLE: General

PURPOSE: To have an automated work order system for prioritizing, performing and recording all maintenance repair requests for all district buildings and grounds.

Whenever a school district employee wants to request a repair or an enhancement from the Maintenance Department, they should complete a maintenance request. The maintenance request should be generated by the person making the request.

Prioritization

The work order must first be approved by the building principal and the business administrator before any work is performed. The work orders will be performed in the following priority order:

A. Emergency – An emergency is a situation that poses an imminent threat to the health or safety of occupants of school property which requires the immediate delivery of goods or the performance of services. Normal purchasing procedures may be waived in the event of an emergency.

1. An actual or imminent emergency must exist requiring the immediate delivery of the goods or the performance of the service.

2. Within three days, the superintendent shall inform the County Superintendent of the nature of the emergency and the estimated needs to respond to it.

3. The emergency purchasing procedures may not be used unless the need for the goods or the services could not have been reasonably foreseen.

4. The contract shall only cover the necessary tasks to alleviate the emergency.

B. Safety – A safety issue exists when the issue could lead to the injury of any occupant of the building. Examples would include broken locks, water leaks, etc.

C. High – A work order should be categorized as high if the situation is in violation of laws or regulations or board of education policy. Examples would include broken heaters or air conditioners in violation of "Indoor Air Quality" rules or PEOSHA requirements.

D. Medium – A work order should be categorized as medium for general repair work of an existing system that no longer works, such as a broken sink. The Medium category also includes items included in the annual Comprehensive Maintenance Plan and the district's Strategic Plan.

VII. Low – A work order should be categorized as low for requests that are new items, such as a new shelf.

Within each priority category, work orders should be completed in chronological order. The Buildings & Grounds Supervisor may group work orders in order to complete them in an efficient manner. The superintendent may authorize the completion of a work order in a priority order other than above.

Cost Benefit Analysis

Whenever the estimated cost of completing the work order, including labor and materials, is greater than the quote threshold, a cost-benefit analysis of outsourcing the work order shall be performed.

If the results of the cost benefit analysis indicate that it would be less expensive to outsource the work, the work shall be outsourced provided the work can be contracted in accordance with the Public Schools Contracts Law and it can be completed on time.

Completion Procedures

Labor & Materials:

The technician shall record the following for each work order:

A. The actual hours worked by date.

B. Whether those hours were at regular or overtime rate.

VIII. The actual materials and supplies needed to complete the order.

The technician shall record these items either directly into the work order software or on the paper work order form and forward that form to the Maintenance Secretary for recording in the work order software. The work order should be marked as completed after the transactions are entered.

Close Out Procedures

The Business Administrator shall review all completed work orders to ensure that they are properly classified and costed out for the Comprehensive Maintenance Plan. The work order should be marked as closed.

Contracted Services:

When a work order requires the hiring of an outside contractor, it will be handled by the School Business Administrator. Initiate a requisition with an estimated amount for the service call. The work order number should be entered into the control number field on the requisition.

Planning

Prior to December 1st of each year, the School Business Administrator shall conduct an analysis of the work order system to plan for the following budget year. The analysis shall include:

A. Productivity of staff as a whole and individually.

B. Variations between estimated and actual labor and materials costs.

C. Unusual trends for like projects.

D. The projected life expectancy vs. the date a building system/piece of equipment was put into place.

A. Other factors that will improve productivity and efficiency.

ANDOVER REGIONAL SCHOOL DISTRICT

Title: Security
Purpose:

The Andover Regional Board of Education believes that the buildings and facilities of the district represent a substantial community investment. The Board directs the implementation of procedures to protect this investment.

Procedure:

Buildings and Grounds Security

- The Building and Grounds Supervisor and staff are responsible for buildings and grounds security.
- All exterior building doors shall be locked at all times. Doors will be unlocked for student admittance during bus arrival times only.
- Staff members shall not prop doors open for any reason.
- Security camera system shall be in operation at each school building.
- An instant alert communication system shall be in operation for the district for the purpose of alerting parents and/or guardians of emergencies and may be utilized for general communication purposes.
- In the evening, all doors shall be locked except those where access is required for public meetings or facility use events.

ID Badges

- All employees shall wear district issued identification badges when school is in session.
- All visitors in the building shall wear identification badges issued by the main office.

Visitors/Deliveries

- All visitors during the school day will be permitted access to the building only through the main school office.
- Outside deliveries shall be accepted only at main school office.
- Deliveries to loading area shall be permitted only after driver has checked into the main school office and a building and grounds staff member has been assigned to oversee the delivery.

Building Keys

- Building principals are required to oversee the issuance of building keys to teaching staff members. Building keys are to be turned in to the building principal on teachers' last day of school in June.

Parking Areas

- All faculty and staff members are required to obtain and display parking permits on vehicles.
- Staff members shall park in areas designated for staff (or in assigned parking spots).
- Front parking lot spaces are generally reserved for visitors and faculty and staff members are encouraged to utilize rear parking lots.

ANDOVER REGIONAL SCHOOL DISTRICT

TITLE: Emergency Preparedness

SUBTITLE: General

PURPOSE: To provide district staff with a reference document and to provide the administration with detailed information to use in the event of an unforeseen crisis.

1. The administration shall create a detailed Emergency Management Plan (N.J.A.C. 6A:16-5.1 et seq.) which will provide additional detailed information available only to the Emergency Response Team. The Emergency Management Plan has sensitive information that should not be shared with the public. The Team shall keep the Plan in a locked cabinet in their office. It will also be distributed by electronic file that each member should keep at their home.

2. The administration shall create a quick reference guide for staff to follow in the event of a crises, including but not limited to:
    a. Bomb Threats
    b. Fire
    c. Intruder with gun
    d. Weather
    e. Earthquakes
    f. Intruder/Fights
    g. Shooting
    h. Sexual Battery

    The quick reference guide shall be distributed to each staff member.

3. The administration shall create and maintain a plan in the event of a pandemic. The plan shall include the following areas:
    a. Planning and Coordination
    b. Continuity of Learning and Core Operations
    c. Infection Control Policies and Procedures
    d. Communications Planning

4. The administration shall create and maintain a Biosecurity Management Plan to keep the food products safe. The Biosecurity Management Plan shall be kept confidential except for members of the crisis management team.

5. Training on the Emergency Management Plan shall be conducted annually

ANDOVER REGIONAL SCHOOL DISTRICT

Title: **Safety**

Purpose: **It is our goal to provide a safe and healthful environment for everyone that utilizes the district's facilities. This includes employees, students, and visitors to our district.**

Providing a safe environment goes beyond the obvious of properly maintaining buildings and grounds. A safe environment entails the attitude of the people occupying that environment. Therefore, we believe that safety is an attitude which must be cultivated and reinforced.

Procedure: The Superintendent of Schools shall appoint a District Safety Coordinator with the responsibility of establishing and implementing a continuing effective safety program. The district goal is to eliminate lost time accidents. The program must involve all employees and students of the district. Employees should be involved through periodic safety meetings. Students should be involved through classroom instruction by the appropriate educators.

The Safety Coordinator shall organize a safety committee with at least the following employees involved to ensure all areas of the operation of the district are represented: Supervisor of Buildings and Grounds, Transportation Clerk, School Business Administrator, teacher representative and other staff deemed necessary. The Safety Committee will meet periodically during the year.

The Safety Coordinator will be responsible for working with the Safety Committee to define the safety program. However, these points must be covered:

1. Accident investigation and accident trend analysis.
2. Safety themes identified for use at meetings.
3. Remediation of hazards.
4. Modification to improper work methods.
5. Safety guidelines and specific rules for each area of each building in the district.
6. Proper PEOSH- 200 log maintenance.

Each employee and student will be responsible for obeying the safety rules established. Disregard of these rules will automatically cause a progressive disciplinary system to be enforced, which ultimately could lead to termination from the district.

ANDOVER REGIONAL SCHOOL DISTRICT

Title: **Loss Control**

Subtitle: **Injuries**

Procedure:

STAFF INJURIES

Every employee is entitled to work under the safest possible conditions. In order to insure this, it is necessary that every accident/injury be reported.

All incidents/ accidents must be reported by the employee to their Supervisor within twenty-four (24) hours after the incident occurs. In the case of injury an accident report must be filled out within twenty-four (24) hours. If there is an employee accident, the employee is to report it to the nurse/ supervisor and fill out the **ACCIDENT REPORT** If the employee needs medical treatment they will then call their respective school nurse and the Business Office.

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The employee will speak to a nurse who will obtain detailed information and make the arrangements for treatment. If further specialized treatment is needed, it must be approved by the School Workers' Compensation physician who will refer the employee to a specialist for this treatment. Failure to go to the Board's doctor will result in a possible rejection of the claim. The school's workers' compensation doctor or the referred doctor will determine when the employee may return to work. The report will be given immediately to the assigned Principal/Supervisor for review and signature and sent to the Business Office.

If the accident or injury is an emergency, the employee may be treated at the nearest hospital and report the accident as soon as possible to a school nurse and Business Office. Employee should instruct the hospital, doctor or pharmacy to forward all bills to Business Office (Workers' Compensation Claims). It is NOT recommended that the employee use his/her personal insurance card as this will complicate and delay the prompt payment of any medical bills.

After examination or treatment by the workers' compensation doctor, emergency doctor or referred doctor, the employee must report back to work with the Return to Work Form.

LITIGATION/LIABILITY

Any incidents having the slightest possibility of potential litigation/liability must be reported to the Business Administrator immediately.

INJURIES TO VISITORS ON THE PREMISES

For injuries to visitors in the building or on the premises (day or evening), the same procedure should be followed as for injuries to pupils, except the office of the Business Administrator will be notified as to when and where the accident occurred. It is important that in the description of the accident it is clearly stated that the injuries are not a staff member or student. When an injury occurs call the **Business Office** for more information.

ANDOVER REGIONAL SCHOOL DISTRICT

Title: **Loss Control**

Subtitle: **Recording of Days Absent Due to Injury/Accident**

Procedure:

Days absent from work due to illness, injury or accident will be recorded as sick days initially. When the District receives a determination from the Workers' Compensation Insurance Carrier or a Workers' Compensation Court, that these days are designated as Workers' Compensation Days, the employee's attendance record will be adjusted accordingly.

Legal Reference N.J.S.A. 18A:30-2.1

ANDOVER REGIONAL SCHOOL DISTRICT

Title: Personal Items

Procedure:

1. It is recommended that personal items not be brought to school or work. The district will not be responsible for any items lost or stolen. In bringing equipment or other items to school, the employee does so at his/her own risk.

2. The school also is not responsible for damage to vehicles while parking on school property. When parking on school property the employee assumes the risk for any damage that may occur.

ANDOVER REGIONAL SCHOOL DISTRICT

Title: Transportation

Purpose:

The Board of Education recognizes that transportation to and from school is required for the promotion of education. The Board has the responsibility to transport eligible students to and from their homes.

Procedure:

New Students

- School principal's office shall notify the transportation department of registration of new students;
- Transportation department will assign bus and stop number to new student;
- Transportation department will communicate the bus stop information back to the school office and to the bus driver;

Alternate Stop Request

- There are not alternative stop requests permitted. Student must ride the same bus to and from school.

Students Leaving District

- School principal's office shall notify the transportation department when a student withdraws from the district.

Field Trip/Athletic Buses

- Requests for buses for field trips and athletic events shall be submitted to the Transportation Clerk at the earliest possible date and after approval by the Board of Education with a minimum of thirty (30) days when possible. The Transportation Clerk will schedule all special activity buses.

Contracted Bus Services (if applicable)

- Bus services provided by outside contractors will be coordinated by the Business Administrator in consultation with the Transportation Clerk and in accordance with NJ Public Contracts Law.

Non Public/ Aid-in-Lieu

- Transportation or aid in lieu of transportation shall be provided in accordance with N.J.S.A. 18A:39-1.
- The Transportation Clerk shall supply Application for Non Public Transportation forms to non public schools located within the district.
- The Transportation Clerk shall determine students' eligibility for transportation or aid in lieu of transportation, and shall notify parents and nonpublic school administrators of the determination for each application by August 1st.
- The Transportation Clerk shall prepare the Nonpublic School Transportation Summary form and submit it to the nonpublic school administrators in January and May for certification of each.
- The Nonpublic Transportation Summary form shall also be forwarded to the Business Administrator in January and June for the issuance of aid in lieu of transportation reimbursement payments to parents.

Purchase of School Buses

- The district only purchases buses for use in transporting preschool students and some special education students that attend Andover Regional Schools. The district may transport for some field trips.

DRTRS

- The annual District Report of Transported Resident Students will be completed by the Transportation Clerk/Business Office and submitted within the State set timeframe.

Safety

- School principals in cooperation with the Transportation Department shall schedule and conduct bus evacuation drills at least twice during the school year for all students who are transported to and from school.
- The Transportation Clerk shall ensure that all school bus driver's and school bus aides are properly trained for the functions of their position, unless transportation services are contracted. Otherwise, the Transportation Clerk will work with the transportation contractor to ensure bus evacuation drills are performed and documented.

- The Transportation Clerk shall ensure that anyone driving a school vehicle used to transport students to and from school and school related activities meet all of the requirements of N.J.S.A 18A:39-17,18,19,and 20 and all New Jersey Department of Transportation rules governing school bus drivers working with the contracted vendor.
- The Transportation Clerk shall ensure that anyone driving a school vehicle hold a valid Commercial Driver's License with appropriate endorsement(s) for the class and type of vehicle operated working with the contracted vendor.
- The Transportation Clerk will work with the contracted vendor who will file the Annual Certification of School Bus Drivers Report with the County Department of Education
- Random drug and alcohol testing of bus drivers shall be conducted in accordance applicable regulations as per the contracted vendors' contract document.

Bus Accidents

- In the event of a bus accident, the driver shall notify police via cell phone and request that they notify the Transportation Department and/or Superintendent of Schools.
- The driver shall contact the Transportation Clerk and/or agencies that can assist in promptly providing for the safety and welfare of the passengers.
- The driver shall NOT leave the students unattended under any circumstances.
- The Transportation Clerk shall notify the Business Administrator, Building Principal and School Nurse of the accident.

ANDOVER REGIONAL SCHOOL DISTRICT

Title: **Vehicle Tracking, Maintenance and Accounting**

Purpose: **For the management, control and regulatory supervision of school district vehicles.**

Procedure:

1. The district vehicle coordinator shall maintain a vehicle inventory control record including:
   a. The vehicle make, model and year;
   b. The vehicle identification numbers (VIN);
   c. The original purchase price;
   d. The date purchased;
   e. The license plate number;
   f. The person assigned or the pool if not individually assigned;
   g. The driver license number of the person assigned and the expiration date;
   h. The insurer and policy number of person assigned, and
   i. The usage category such as regular business, maintenance, security or pupil transportation.

2. A driving record of the operators of district vehicles including:
   a. The name of the driver;
   b. The driver license number and expiration date;
   c. The insurer policy number of person assigned;
   d. Motor vehicle code violations;
   e. Incidents of improper or non-business usage;
   f. Accidents, and
   g. Other relevant information.

3. A record of maintenance, repair and body work for each district vehicle including:
   a. The vehicle make, model and year;
   b. The vehicle identification number (VIN);
   c. The original purchase price;
   d. The date purchased;
   e. The license plate number;
   f. The usage category such as regular business, maintenance, security or pupil transportation;
   g. The manufacturer's routine maintenance schedule;
   h. The category of work performed;
   i. The mileage on the date work was performed, and
   j. The cost of the work performed.

ANDOVER REGIONAL SCHOOL DISTRICT

Title: **District Vehicle Assignment**

Purpose: **To ensure compliance for the assignment of district vehicles for the conduct of official district business.**

Procedure:

1. The Board shall adopt a policy or policies regarding district vehicle assignment that will ensure compliance.

2. The Board upon the recommendation of the Superintendent may authorize the lease, lease-purchase or purchase and assignment of district vehicles for the conduct of official district business. The vehicles may be assigned either to individuals or to units within the school district for pool use according to the following classifications:
   a. Vehicles may be assigned permanently and individually to the Superintendent, School Business Administrator, or other supervisory employees who based on their job duties may be called on a 24 hour, seven-day a week basis. No individual assignment shall be made for the primary purpose of commuting.
   b. A unit may be permanently assigned one or more district pool vehicles only if the employees of the unit will collectively use the vehicle or each vehicle for more then an average of 750 miles per month on official district business. Pool vehicles shall not be used for the purpose of commuting and shall remain at a district facility when not in official use.

3. Board members or employees may be temporarily assigned a district vehicle for travel events.

4. The school district board shall ensure that an employee, such as the School Business Administrator, insurance or risk management staff member, head of facilities or other appropriate employee is assigned the functions of district vehicle coordinator.

5. Vehicle use logs shall be maintained for all individual and pool assignments in order to accurately record all usage of each vehicle, including the driver, mileage, and starting and destination points.

6. All complaints of a potential misuse shall be investigated and appropriate disciplinary action taken.

7. All changes to vehicle assignment, whether pool or individual, shall require prior written approval of the Superintendent and the authorization of an affirmative majority vote of the full Board.

8. No luxury vehicle, one which exceeds the greater of $30,000 or any current dollar limit established in Internal Revenue Service (IRS) law or regulation, shall be purchased, lease-purchased or leased by the District. If a vehicle is assigned to the Superintendent, it may be a full-size or intermediate, four-door sedan of the non-luxury class. All other vehicles shall be compact sedans, unless special passenger, cargo, equipment, or use requirements make the standard vehicle unsuitable for documented district needs.

9. The district vehicle shall be used primarily for business purposes; however, incidental and reasonable personal use is permitted.

10. All damage to district vehicles, regardless of cause, shall be reported within 24 hours to the vehicle coordinator and the employee assigned to file insurance claims.

11. No physical alterations shall be made to a vehicle without prior board approval.

12. Drivers of district vehicles shall possess and maintain a valid driver's license to operate a vehicle in New Jersey.

13. When a vehicle is due for routine maintenance in accordance with the manufacturer's schedule, the driver of an individually assigned vehicle or, in the case of a pool vehicle, the vehicle coordinator shall be responsible for ensuring that the vehicle receives the scheduled service.

14. A driver assigned a district vehicle shall be responsible for the security of the vehicle and its contents.
15. Drivers shall be personally responsible for all fines accrued as a result of traffic violation related to operation of district vehicles.
16. The driver, or the driver's supervisor, if the driver is incapacitated, of a district vehicle involved in an accident resulting in damage to the district vehicle or other vehicle shall file, within 24 hours of the accident, a detailed written report with the vehicle coordinator and the district staff member responsible for making insurance claims.
17. Police shall be immediately notified of an accident by the driver or vehicle coordinator, if the driver is incapacitated. A copy of the police report shall be submitted to the vehicle coordinator and the district staff member responsible for making insurance claims as soon as possible.
18. If a district vehicle is misused in any of the following ways, the driver's driving privileges for district vehicles shall be suspended or revoked, and additional disciplinary action shall be taken as appropriate.
    a. Frequent violation of traffic laws;
    b. Flagrant violation of the traffic laws;
    c. Operation of a vehicle which the police or insurance company determined was the cause of an accident;
    d. Use of a vehicle for unauthorized use whether personal use, business use, or commuting;
    e. Violation of these rules, or district policy governing the assignment, use, operation, repair, and/or maintenance of vehicles. This includes the failure to submit a vehicle for routine maintenance as called for in the manufacturer's routine maintenance schedule;
    f. Operation of a vehicle while impaired to any degree, or under the influence of alcohol or narcotics as defined by State statutes;
    g. Use of a district vehicle by an unauthorized individual while assigned to an employee;
    h. Use of a district vehicle to transport any person or child, other than in the course of their assigned duties and responsibilities; or
    i. Use of radar detectors in district vehicles.
19. The Board shall establish a policy for progressive, uniform, and mandatory disciplinary actions to be applied as necessary.

ANDOVER REGIONAL SCHOOL DISTRICT

Title: **Food Service**
Purpose:

The Board of Education recognizes that Food Service is required for the promotion of education. The Board has the responsibility to provide food services to all students.

Procedure:

Application for Participation in Child Nutrition Program

- Before the beginning of each school year, School Business Administrator, working with the Food Service Director, files the appropriate paperwork with the Bureau of Child Nutrition to participate in the Free and Reduced Meal Program.

Direct Certification

- Students eligible for TANF and/or Food Stamps may be directly certified by the State. In these cases, the district sends a letter to the household and notifies them of their child's lunch status before school even begins. In these instances, no lunch applications need to be filled out.

New Students

- Upon registration, new students are given applications for free and reduced meals.

Free and Reduced Meal Applications

- School Business Administrator provides Applications for free and reduced meals to each school before the opening of school. The applications are disseminated by the school to students and then returned to school upon completion. Completed applications are then forwarded to the school nurse for verification and/or processing.

Determining Eligibility for participation in the Child Nutrition Program

- With the assistance of each school nurse, the School Business Administrator determines eligibility in accordance with applicable regulations established by the Department of Agriculture. After determination, letters are sent to all applicants advising them of their status (i.e. free, reduced or denied). All applications are maintained in the central office as required by the State.

Master Eligibility List

- A master eligibility must be completed and is maintained by School Business Administrator. This is a comprehensive list of all students who filed an application and indicates their status as free, reduced or denied. The master eligibility list is maintained for each school (location) as well as district-wide as required per regulations.

Civil Rights Compliance

- Per regulation, a Civil Rights Compliance is completed each year. Using the October 15th student data, lists are maintained by school, broken down by ethnic group and further broken down by status of free, reduced and denied.

Verification

- By November 15th, the required percentage of applications deemed eligible for free and reduced are verified. These applications are chosen at random and applicants are asked to provide name and social security number for each adult listed on the application as well as proof of income.

Bidding

- Milk and other food items are subject to the bidding requirement of the New Jersey State Contract Law. The Food Service Management Company contract will be renewed and/or re-bid in accordance with applicable law.

Daily Deposits

- Deposits are prepared daily, by school and reconciled to the register tapes by food service management company personnel. Deposits are made by the Food Service Director or her designee. Deposit totals are reconciled to the bank statement by the Food Service Director or designee.

Setting Prices

- Each year, the Andover Regional Board of Education sets prices for food services. Every effort is made to set prices that are affordable for students but enable the food services to operate without contribution from board funds.

Voucher Certification/submission

- Each month, Food Service Management Company personnel enter meal counts into the Department of Agriculture meal reimbursement system in SNEARS (School Nutrition Electronic Application System). These meal counts are then verified by the Business office and then Certified so that State reimbursement can be made.

Commodities

- The district shall participate in the commodities program offered by the New Jersey Department of Agriculture.

ANDOVER REGIONAL SCHOOL DISTRICT

TITLE: Technology Systems

SUBTITLE: Physical security over technology equipment, peripherals and media

PURPOSE: In order to ensure the overall performance of the technology systems, the equipment must be protected from harm, abuse, misuse and pilfering.

1. Rooms or areas that house servers will be secured either by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.

    a. Keys or cards that allow access to the areas should be limited in number and accounted for regularly.

    b. Review of the personnel who has access to these areas should be reviewed several times a year.

2. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls should be monitored with a system to report environmental alarms.

3. All computer and technology equipment should be tagged and inventoried. Annually the equipment should be physically verified against the inventory log for existence and location verification.

    a. Verification should be made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.

    b. Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection.

    c. Software clients can be used to track inventory of computer-based assets.

    d. Updates of software clients should be made on a regular basis.

e. Inventory should be kept of computer related parts, supplies, consumables, and peripherals.

f. District should track cost of replacement on all technology equipment valued above $250.00.

4. Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.

5. A master set of user manuals should be maintained and secured to ensure continuity of operations should other versions be destroyed. A master set of manuals should be held in another area, building, in a fire-rated cabinet or scanned and stored electronically in multiple locations

6. Media, such as disks, tape and other output should be protected in locked areas or cabinets. Media that is utilized for back-up of information, applications or systems should be held in another area, building or in a fire-rated cabinet. Aging media should be transferred to a current technology.

ANDOVER REGIONAL SCHOOL DISTRICT

TITLE: Technology Systems

SUBTITLE: Security over data – passwords and user accounts

PURPOSE: In order to ensure the overall performance of the district via its technology systems and data.

1. Password protection should be utilized for all network logons. Individual applications should also require users to have passwords.

    a. Users should be reminded not share or write down passwords

    b. Passwords should be "hardened" passwords and should be at least eight digits long, requiring upper and lower cases, numbers, and special characters. Passwords should not be "real" words or names of family, friends, pets, etc.

    c. Passwords for network access should be forced to be changed periodically

    d. Passwords for applications should be changed periodically.

    e. Passwords should be user generated and not stored whenever possible, with only reset ability housed at the technology department level

    f. Passwords should not be repeated for network access and application access, particularly the student information system.

2. User accounts should only be made for network access and individual application access as required for the completion of the staff duties or learning opportunities for students.

    a. No user profiles should be created, changed or deleted without proper authorization. This should include a written (or electronic) request form that is authorized by central administration. This authorization should include the name of the individual, the applications and network services to be granted access to and the level of security in each.

    b. Systems that employ automatic account/password creation should be monitored regularly to ensure software functionality.

    c. Access to district wide public folders should be restricted based on user role.

ANDOVER REGIONAL SCHOOL DISTRICT

TITLE: Technology Systems

SUBTITLE: Systems software and applications authorized for use in the district

PURPOSE: The number, type and scope of individual applications should be monitored to maximize the efficiency of the technology while not creating an overly complex environment.

1. Purchase and use of new applications, including those that are web hosted and not actually owned by the district should require approval of the superintendent and business administrator. Among considerations should be any licensing issues, purpose of application, and compatibility of the new application with the current infrastructure. The need to expand the infrastructure as a result of the new application (for example, video sharing software may need additional storage).

    a. Before new applications are purchased, there should be a determination of the needs of the district, a review of available solutions, a compatibility test with existing infrastructure and a determination of the needs satisfied by the application.

    b. Before implementation of new applications, timelines and deliverables should be established. The deliverables would include what is expected of the application and the time frame for each.

    c. Before installation of new applications, back-up of systems should be done in case of incompatibility and adverse reactions to the new software. Baseline information should be held.

    d. Hardware requirements for the new application should be identified and purchased well in advance of installation of new applications, if needed. This allows for the proper testing of the new hardware.

2. For existing applications and systems software, a listing should be created and maintained and submitted by the technology department for periodic review by central administration. The list should include:

    a. Hardware utilized, including name of server or location of software or application

    b. Summarized description of user

c. Number of users

d. Licensing information, including expiry dates

e. Application owner responsible for user authorities

f. Date of original purchase and dates of updated purchases

g. Version information

h. Vendor contact information

ANDOVER REGIONAL SCHOOL DISTRICT

TITLE: Technology Systems

SUBTITLE: Protect the district's network from internet dangers

PURPOSE: The district needs to employ several layers of protection to ensure that unauthorized access to the network does not occur.

1. Anti-virus Application is in use and automatically updated and forced automatic rollouts to all district computers occurs on a regular basis to protect from computer virus contamination.
2. The district utilizes spam filters and anti-spyware software to minimize the potential for unsolicited and unauthorized access to the network.
3. The district utilizes an external firewall to prevent access from unauthorized sources.
    a. Any applications or web pages that will be viewable by the general public or by certain users, will be held in the "DMZ", or that portion of the network where is there is limited trust.
    b. Network resources that are relegated to the "DMZ" will be completely separated from any internal networks, thereby blocking firewall avoidance.
    c. The available and open ports should be reviewed periodically.
4. Obtain automatic updates for operating systems and common applications such as Microsoft Office.
5. The district will secure the wireless network by using WEP, WPA or other network level protective encryption to avoid access by unauthorized sources.
6. District will monitor wireless transmission to verify authentication of users.
7. Network administrators will periodically check systems ability to bind IP addresses to users on the network

ANDOVER REGIONAL SCHOOL DISTRICT

TITLE: Technology Systems

SUBTITLE: Protect the district's network from internal dangers

PURPOSE: Create procedures that prevent unauthorized use from within the district

1. The district utilizes "Lock Out", where the workstations and screensavers should automatically lock the unit when not in use for several minutes.
2. Access to the network should be requested, changed, added and deleted by authorized personnel only on behalf of those staff members who need access. There should be a form that requires signatures and sign-off by the technology staff that has completed the tasks.
3. The district will maintain logs of all users and access levels for all systems applications. Application administrators will maintain logs of all user and access levels for all applications.
4. User roles should be defined that allows for many users to be grouped together. The use of profiles allows for more standardization and efficiency in administering the security access of each application.
5. All application access will be reviewed periodically for discrepancies in the user roles and the access to sensitive information.

ANDOVER REGIONAL SCHOOL DISTRICT

TITLE: Technology Systems

SUBTITLE: Electronic Communication Archival

PURPOSE: Store electronic communications made within district

1. District will employ hardware solution to maintain electronic backups of all communications.
2. District will store for a period of three years, all inbound and outbound messages
3. Email archival system access will be restricted to secure district personnel
4. Periodic checks of the email archival system will be made to ensure reliability.
5. Regular password changes will be made to the archival system to limit potential security breaches.
6. The district will setup network policies to block any electronic instant messaging/chat program that cannot be monitored/archived.
7. District will archive all inbound and outbound instant messaging communications.

ANDOVER REGIONAL SCHOOL DISTRICT

TITLE: Technology Systems

SUBTITLE: Video Surveillance Security

PURPOSE: To ensure a safe and secure environment for student learning

1. District does not have a video surveillance security system at this time.

ANDOVER REGIONAL SCHOOL DISTRICT

TITLE: Technology Systems

SUBTITLE: Web content filtering and supervision

PURPOSE: To ensure a safe and secure electronic environment for students.

1. District will employ tools to monitor access to web sites. Using a hardware or software "proxy" solution, the district will put into place a method to filter web sites containing content that is against the district's acceptable use policy.
2. "Proxy" system will filter web sites that contain viruses, spyware, malware, unsecure connections and improper certificates.
3. District will develop a system to log attempts at blocked web sites
4. Technology staff will conduct regular maintenance of the "proxy" filter.

ANDOVER REGIONAL SCHOOL DISTRICT

TITLE: Technology Systems

SUBTITLE: Network Storage Availability

PURPOSE: To provide users with a secure area on the network to store files.

1. District will employ tools to allow users to save files on a secure server.
2. Systematic and regular backups will be made of network-stored data.
3. Access to individual network space will be restricted to individual users and network administrators.
    a. Network administrators will create space limitations so as to not exceed the capacity of the server space
    b. Users of the network storage system will agree to store content that is in agreement with the district's acceptable use policy.
4. Shared network storage will be monitored to ensure proper access based on security groups.
5. Network administrators will periodically check backups of the system.

ANDOVER REGIONAL SCHOOL DISTRICT

NEW JERSEY

Title: **Technology Systems**

Subtitle: **Maintenance and Computer Work Order System**

Procedure: **Maintenance Work Order System**

In order to ensure that building maintenance projects are done in a timely fashion, a manual work order system must be followed. Work orders may generated by the teachers or other school personnel but must be forwarded and approved by the building Principal. The Principal's office will log in the work order request to the Director of Technology. The program will ask for specific information regarding the exact location and the extent of the work.

ANDOVER REGIONAL SCHOOL DISTRICT

TITLE: Information Management

Subtitle: Acceptable Use of Districts Technology and Information

Purpose: To ensure that anyone who has access to district electronic resources understand what is acceptable use of the technology and information and ensure that anyone who has access to sensitive information understands the acceptable uses of that information.

Procedure:

1. The board will establish a policy that informs all users of the districts' data, systems and information of the acceptable and non-acceptable uses of those district assets. The policy should identify students, staff, parents and guardians, and other users who may have access to the district's data, systems and information.

    a. The students and staff should be required to sign an acknowledgment of the policy and return that form to the district. Forms should be updated at least annually.

    b. Parents who utilize information of the district via the internet (student's grades, lunch accounts, library information, etc) should have an electronic acceptance on the web pages before data is displayed. This acceptance of assurances should include non-disclosure of information that is displayed and other assurances that would appear in a written acceptable use policy.

    c. Other web users of information should be required to have an electronic acceptance on the web pages before data is displayed. These may include calendars, or web requests for use of facilities, these instances may require additional assurances as well.

    d. All persons with sign-on to the district's network or to district data, ie parent portals, should be required to agree to the acceptable use policy, which should be listed.

2. The board will adopt an acceptable use policy that at a minimum should prohibit the following regarding electronic systems conduct that interferes with or stops district activities, including but not limited to excess download, uploads, printing, copying, bandwidth usage, etc.

a. conduct any activity not related to the district's operation, including, but not limited to, advertising, soliciting business, or political lobbying

b. Involvement in the violation of, or conviction for violation of, federal, state, or local statutes or regulations regarding computers, electronic communications, interstate commerce and/or security regulations. This includes, but is not limited to, material protected by copyright, trade secret, obscenity and related laws.

c. Threats, harassment, libel or slander

3. This policy should be reviewed annually for changes in the types of information used and in the types of technology used

4. Information as referred to in the policy should not be limited to electronic information or simply the use of electronic systems. Controls need to exist over written information and paper files.

    a. Individuals who have access to district records should not the information for personal reasons

    b. Sensitive information should be stored in a manner that does not allow for easy access. In the case of electronic information, passwords and restrictions based on user should be employed. For written and paper files, information should be secured by locking cabinets, drawers and doors to offices that hold such information.

    c. Copies of sensitive material should only be made in cases where it is necessary. Any copies of information that is sensitive in nature should be destroyed in appropriate manner, such as shredding.

5. All users of technology and all those who have access to sensitive district information, should be required to sign an acceptable use form that states the person signing has read and agrees to uphold the policies set forth.

    a. Forms should be signed at least annually and for any major change in position that allows access to additional information.

6. Violations of AUP should be spelled out in student and staff code of conduct

ANDOVER REGIONAL SCHOOL DISTRICT

TITLE: Information Management

Subtitle: Securing of sensitive manual (written or paper) information

Purpose: To ensure that sensitive information is proper handled and limit the potential exposure of information from being obtained through the district

Procedure:

1. All employees who have access to any of the following information, will be required to sign an acceptable use form at least annually on the proper methods of use, compilation, dissemination and destruction, when appropriate, and safe-guarding of that information.

2. The superintendent and business administrator or designees will determine those records of a sensitive nature held in the district. The records include, but are not limited to staff, student, volunteer and board member personal information such as address, unlisted phone number, social security number, marital or guardian status, garnishment information, health related information, free and reduced lunch status and disciplinary information.

3. Sensitive information should be housed in a locked cabinet or behind locked doors.

    a. Access to keys are restricted to personnel authorized to view the information

        i. Keys should have “do not duplicate” on them and copies should be prohibited, except as needed

    b. Areas housing sensitive information should be locked whenever the areas are not staffed

    c. Wherever possible, sensitive information should be stored away from high traffic areas.

4. Original sensitive information files , should be housed in a fire rated cabinet, where possible.

5. Backups of paper documents should be treated as sensitive. Electronic documents should be backed up daily and paper documents should be housed in locked areas.

N.J.A.C. 6A:23A-6.7

GUIDANCE DRAFT

Directive

Pursuant to 6A:23A-6.7 school districts and county vocational school districts with budgets in excess of $25,000,000 or with more than 300 employees shall maintain an enterprise resource planning (ERP) system which integrates all data and processes of an organization into a unified system. An ERP system uses multiple components of computer software and hardware and a unified database to store data for the various system modules to achieve the integration. NOTE: This system does not include student, transportation or food service databases or modules.

ERP System Integration Features

Three applications – comprise an ERP; accounting, payroll, and human resources system. System integration permits data sharing among the three applications, therefore eliminating any duplication of data entry. System integration features facilitate data sharing not only among the applications, but may also with third-party payroll, substitute placement/absence tracking, and bidding applications. Integration between these applications allows for the automation of many functions, enabling:

In Accounting

System-generation of the payroll purchase order and encumbrances at the start of each new fiscal year (salary amounts and expense account information from Payroll is used to create the file needed to generate the payroll PO encumbrances in Accounting).

Update/adjust payroll PO encumbrances throughout the year to reflect any staff/budget changes (updated salary/expense account information from Payroll is used update payroll PO encumbrances in Accounting). Automatically reduce payroll PO encumbrances to expenditures each pay period (transfer of payroll expenditure data from Payroll, or a third-party application such as ADP, to Accounting). Import next year's budget preparation data directly into a Budget Projection Module (transfer of salary data either from Personnel, or a third-party application such as Microsoft Excel, into Accounting). Import purchase order data from third-party bidding applications (such as Educational Data) to Accounting, automating purchase order entry.

In Payroll

Automatically update new fiscal year payroll salaries for all employees (transfer of contracted salary data from Personnel to Payroll). Or synchronize remaining contract days that can be printed on employees' payroll check stubs (transfer of remaining sick/personal/vacation day balances from Personnel to Payroll).

In Personnel

Import attendance information (automatically generating employee attendance records within Personnel from your AESOP or SUBFINDER system). Implement position control codes (transfer of employee budget spread data from Payroll via alpha/numeric position control code for each employee record within Personnel). Automatically update position control budget spread information (based on payroll budget spread changes – transfer of updated budget spread

data from Payroll updates Position Control Code budget spread data in Personnel). Generate projected salary data, by expense account, for budget preparation (transfer of employee salary data and Position Control Code budget spread information from Personnel to an Accounting's Budget Projection Module).

Payroll budget spread information can also be imported into Accounting from third-party applications such as ADP. Those not utilizing system integration will obtain the payroll budget spread database file from their individual payroll provider instead. If utilizing an outside provider, districts should ensure that the expense account structure for the employee's budget spread in the third-party application is consistent with the expense account structure established within Accounting.

Import Budget Preparation Data into a Budget Projection Module (Personnel to Accounting)

Accounting may include a budget projection module designed specifically to assist school districts with next year's budget preparation. This module includes a function allowing for the import of data (either from Personnel or a third-party application such as Microsoft Excel). This Projected Salary Data File (with the use of unique position codes, the system will automatically project, based on your district's settled contract information, the total amount needed for each salary expense account).

Additional Benefit:

- Import the Projected Salary Data into the Accounting's Budget Projection Module (all employee names and salaries that comprise the projected total will be detailed for each expense account).

Bidding to Budget Transfer
(Third-Party Bidding Software to Accounting)

Many districts utilize outside bidding companies (such as Educational Data) to assist with the process of procuring needed supplies for the upcoming year. These bidding companies deal with the individual vendors and award the bids based on district criteria. The data received from the third-party bidding application then needs to be entered into the district's accounting software application to generate the purchase order encumbrances. Entering these purchase orders can be time consuming and labor intensive. To expedite this process, the Accounting system should be able to provide a "Bidding to Budget Transfer" function.

Automatically Update New Fiscal Year Payroll Salaries for all Employees (Personnel to Payroll)

At the beginning of each new fiscal year, salary information can be updated for all employees automatically. Districts who utilize third-party payroll applications (such as ADP) may have to manually enter in each new salary amount for every single employee. If system integration is

used this should be an automated process for those districts that utilize both Payroll and

Personnel applications. Personnel provides the ability to maintain historic, current and future year salary information, allowing Payroll to access this data when it is time to update individual employee salaries.

Synchronize Contracted Salaries

This function would update the "Salary" field with employees' total calculated salary amounts from Personnel.

Print Sick/Personal/Vacation Day Balances on Employee Check Stubs (Personnel to Payroll)

Districts routinely provide employees with their balance of contract days throughout the year. One method to provide this information is to generate a hard copy report (which can take some time to print and distribute to each and every employee). Districts that utilize system integration have the ability to streamline this process by synchronizing this information between the two applications, allowing the balance of contract days to be printed directly on the employee's check stub in Payroll.

Synchronize Contract Days Remaining

(AESOP or SUBFINDER Systems to Personnel)

Many districts take advantage of utilizing outside automated substitute placement systems (such as AESOP or SUBFINDER). These systems provide on-line solutions for absence tracking and substitute placement.

Entering the district's daily attendance and substitute information can be time consuming and labor intensive. System integration should be able to import attendance records, which automatically generates employee attendance records within Personnel from your AESOP or SUBFINDER file, reducing the need to manually enter this information in. This function is available to all districts who utilize either the AESOP or SUBFINDER systems.

Key benefits include increasing the district's efficiency in: 1.) filling teacher absences with substitute teachers, and 2.) automating the attendance data entry process. For those districts whose attendance is not entered on a daily basis (due to work overloads or staff absences), integration between the two applications aides districts with keeping their attendance current and up-to-date, providing school administrators access to accurate and reliable absence information on a timely basis.

Implement Position Control Codes or Numbers (PCN), and Automatically Update Position Control Budget Spread Information (Payroll to Personnel)

Utilizing a synchronized Personnel and Payroll applications give the ability to implement position control codes, as well as automatically update position control budget spread information as necessary. Position Control Codes or Numbers (PCNs) represent distinct, board-approved, contracted job positions. The budget spread for each position is defined, providing a powerful in-house management and budgeting tool. Key benefits of utilizing PCNs include features that allow your district to:

Validate current year budget appropriations against Personnel contracted salaries, by account.

Present salary projection analysis to the board to assist with budget projection for the next fiscal year.

Track and project the district's vacant positions, allowing for more accurate budget projections.

Import future year salary data directly into Accounting's Budget Projection Module.

Utilize employee budget spread information from Payroll to generate PCN in Personnel.

In short, a unique code is created to represent each board-approved contracted position within your district. These codes are referred to PCNs. The budget spread is attached to these codes, telling the system which account(s) the position is to be paid from. As the positions are filled, the corresponding PCN is linked to the employee who is currently filling the position. PCNs that are not linked to any employees represent vacant positions. For example, if your district has five board-approved positions for high school math teachers, you would establish five PCNs to represent the five separate positions.

PCNs are independent of employee records. Each PCN represents a separate position within the district, not the employee who fills it at any particular time. Thus, if an employee leaves a position and the position remains open, the PCN remains active in the system representing a vacant position to be filled. Once an employee is hired for that position, the vacant PCN is then assigned to that person.

Vacant PCNs provide an area where a projected estimated salary amount may be entered, providing the district with the ability to budget for positions that are expected to be filled. When a PCN is linked to an employee record, the calculated salary for that employee overrides the vacant salary amount entered for the PCN. As PCNs represent positions within the district, they are only added or deleted when a job position itself is either created or phased out.

Meaningful vs. Non-Meaningful PCNs

Each PCN must be unique and can be up to 20 characters or digits. A PCN can either be a random string of numbers with no meaning attached to it – like a PO number – or it can be a string containing meaningful segments – like an expense account number.

Meaningful PCNs are critical for position control, as they allow the positions they represent to be more easily identified. They are also easier to relate to when using the PCN associated reports.

Non-meaningful PCNs are a random string of numbers with no meaning attached to it. Position control is more difficult, as is using the related reports.

Generate Annual Contract Letters/Create Mailing Labels, etc.

Export Employee Data from Personnel

Generate Letters or Labels using Microsoft Word

Export Employee Data from Personnel

Generate Letters/Labels from Microsoft Word

Export Employee Salary Data from Personnel

WHAT A SBA SHOULD DO….TO IMPLEMENT 6A:23A-6.7?

1. Do we need to comply given district budget or populace?
2. Look at current systems utilized (i.e. fund accounting, payroll and personnel) for integration or expansion.
3. Define needs-are systems in place fully utilized? Is training necessary to implement system capabilities? Is there no integration in place?
4. If utilizing multi modules (systems) i.e. ADP payroll, Microsoft Excel position control, outside fund accounting module….can they be integrated? If so, have approval for utilization been obtained from the ESC?
5. Does the system….. (Fund accounting, personnel, and payroll) currently being utilized sufficiently meets the requirements of 6A:23A-6.7? If so, has approval been obtained from the ESC?
6. If not able to expand current systems for appropriate utilization, is there another district or county organization that can accommodate needs? (Remember to check with the ESC for potential providers)
7. What expenditures are available to extend to the full integration of systems (ERP)? Does the additional cost add directly to the districts administrative limits or can the additional cost be shifted to an outside agency (i.e. bank payment for services)?

8. What are the "quiet" costs of system integration?
   - → New equipment (servers, wiring, computers)
   - → Supplies (paper, checks, ink and associated copy costs)
   - → Staffing (training and number to respond to necessary reporting, daily updates, etc.)
   - → Facilities (is there room for all necessary equipment, supplies and staff?)

9. If it is necessary to research outside ERP systems, are they able to give you a BETA for 20109/20110? Are they state approved for compliance?
   - → In looking at ERP systems, does the potential system allow for control over access and audit trail for access to all system components?
   - → Does the anticipated ERP system allow for appropriate updates for all systems within or outside pursuant to DOE requirements?
   - → Has the proposed ERP system been used in full by NJASBO members within the last three (3) years?
   - → Is the proposed ERP system harmonious to NJSA and NJAC requirements
   - → Does the proposed ERP system allow for staff training, support updates, appropriate back up of information and back up for start up?

Determination

Once the aforementioned is reviewed and the priorities or direction of the district is established the SBA in conjunction with the CSA should approach the Board of Education with their findings. The Board of Education should prior to determination, analyze the recommendation for ERP compliance, but make sure that all changes in procedure and process also adhere to Board of Education policy, maintain appropriate user authority and user access and district wide protocols for accessibility.

Internal Controls

The Board of Education should establish internal control procedures for all systems (fund accounting, personnel and payroll) regardless of true system integration or multi systems (many modules) integration. No one individual should have control within all systems. Annual review should be done via an internal control check. (See attached sample document- which should be completed in-house and by the district auditor independently).

APPENDIX

ANDOVER REGIONAL SCHOOL DISTRICT

Title: **ASSA REPORTING**

Procedure: **The information for the Application for State School Aid (ASSA) is generated through and completed by the Assistant Superintendent' of Schools. In September a memo is sent out to all Principals/Supervisors from the Assistant Superintendent detailing the directions for submitting the school ASSA information along with the importance of its accuracy. Below is a breakdown of how the information is generated:**

Information	Person Responsible	Documentation
Students on roll- full and shared	Principal	Attendance registers maintained by principal. Documentation to be submitted with the report.
Sent full time Received full time Received shared time	Supervisor of Special Education	Genesis data
Private schools for the handicapped	Business Office	Maintain tuition contracts for private school for the handicapped
Sent shared time	GCIT	Documentation to be provided to Supervisor of Special Education.
Resident students	Supervisor of Special Education	Gensis data
At Risk	Principal	Gensis data
Transportation report	Super. of Transportation	Documentation to be submitted with
English Language Learners	Curriculum Super.	Genesis data
Tier I students	Supervisor of Spec. Ed.	Student Tracker documentation

ANDOVER REGIONAL SCHOOL DISTRICT

Title: FREE AND REDUCED LUNCH APPLICATIONS

Procedure:
The Free and Reduced Meal applications are sent to us electronically by the state. It is mandated that we use this form without change. The Food Service Department is responsible for getting the forms copied and distributed to all the schools. The youngest member of the household is to receive the application on the first day of school. The food service department sends this list to each school for meal application distribution. Once completed by the parent all applications returned are sent to the Food Service Department for processing. The Bookkeeper sends home a meal status notification letter to all applicants. Applications are kept at the Food Service department throughout the school year. Using Genesis for processing the application, the eligibility determination is forwarded to each students file and to the Point of Sale system. Each school secretary can view this information via Genesis. Verification of qualification for free and reduced meals is the responsibility of the Food Service Supervisor. Verification of applications must be completed in November.

Elementary Schools Procedures

The cafeterias have computerized point of sale cash registers. After the student identifies himself with a Pin number, the picture of the student comes up on the screen along with the meal status code and any balance the student may have.
All money for meals is collected in the classrooms. The money is put into an envelope which is already labeled with the students name, teacher name, room number and grade, which is supplied by the school secretary. The envelopes are forwarded by the teacher to the main office where the cafeteria worker gets them and applies the money to the appropriate student account via the Point of Sale. At lunch time the student puts their PIN number into the cash register via PIN pad for items purchased. No money is exchanged at lunch time. At the end of each day the cafeteria worker counts out all money received and posts it to the point of sale. The physical cash received should match the money posted to student's accounts. At the end of each day the cafeteria worker prints out a daily sales report and sends it to the Food Service office. Any problems or questions during the course of the day are to go to the Bookkeeper in the Food Service department. Any discrepancies are to be called into the Bookkeeper prior to closing out for the day.

APPENDIX

ANDOVER REGIONAL SCHOOL DISTRICT

Title: **FALL REPORT**

Procedure: Below is a listing of the required Fall Reports along with the personnel responsible for its completion:

District Contact Person	Data Collection	Distribution Medium	Distribution Date	Due Back Medium	Due Back Date	Due In Supt's Off.
Supervisor of Curriculum, Instruction & Tech..	NJ Smart	DOEnet	Beg. Sept	DOEnet	End Sept.	
STATE AID						
Super. of Spec Ed	ASSA	DOEnet	Beg.Oct	DOEnet	End Oct.	Middle Oct
Bus.Admin.	Debt Serv.	DOEnet	Beg. Nov.	DOEnet	Middle Nov.	
Transp. Super.	Transp. Report	Diskette	Mid-Nov.	Diskette	Middle-Dec.	
Sup. of Spec. Ed.	LEP	DOEnet	Beg.-Oct.	DOEnet	Beg.-Nov.	Middle-Oct
FALL SURVEY						
Supt's Sec-Data	Certificated Staff	Diskette	Mid.-Oct.	DOEnet	Mid.-Nov.	
Supt's Sec. Asst. Supt's Sec	Enroll./ Dropouts	DOEnet	Mid.-Oct.	DOEnet	Beg.Nov.	First-Nov.
Supt's Sec.	Graduates/Non Cert. Staff	DOEnet	Mid.-Oct.	DOEnet	Beg.-Nov.	First-Nov.
Super of.-Spec.Ed. Super. of Curr & Instruction	Special Ed.Report ECPA & NCLB	DOEnet DOEnet	End-Nov. End-Nov.	DOEnet DOEnet	Beg.-Dec. Beg.-Dec.	

ANDOVER REGIONAL SCHOOL DISTRICT

Title: GLOSSARY OF COMMON SCHOOL ACCOUNTING TERMS

ACCOUNT - A descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as purpose, object, or source.

APPROPRIATION - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

AUDIT - The examination of records and documents and the securing of other evidence for one or more of the following purposes:

A. Determining the propriety, legality and mathematical accuracy of proposed or completed transactions.

B. Ascertaining whether all transactions have been recorded.

C. Determining whether transactions are accurately recorded in the accounts and in the statement drawn from the accounts.

D.To determine whether the statements prepared present fairly the financial position of the school district.

AVERAGE DAILY ATTENDANCE, ADA - The aggregate days; attendance of a given school during a reporting period divided by the number of days school is in session during this period. Only days on which the pupils are under the guidance and direction of teachers should be considered as days in session.

BID - The process which includes legal advertising and direct contact, sought from appropriate vendors for goods and services individually or in the aggregate, whose cost is above the mandated bid threshold.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

CAPITAL OUTLAY - An expenditure which results in the acquisition of fixed assets or additions to fixed assets. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings and the remodeling of buildings, with the life expectancy of at least ten years.

CASH - Currency, checks, postal and express money orders, and bankers' drafts on hand on deposit with an official or agent designated as custodian of cash, and bank deposits.

CHART OF ACCOUNTS - A list of all accounts generally used in an individual accounting system. In addition to account title, the chart includes an account number which has been assigned to each account. Accounts in the chart are arranged by Fund, Program, Function and Object.

CONTRACTED SERVICES - Services rendered by personnel who are not on the payroll of the Board of Education including all related expense covered by the contract. Also see Purchased Services.

CURRENT - The term refers to the fiscal year in progress.

DEFICIT - The excess of the obligations of a fund over the fund's resources.

DISBURSEMENTS - Payment in cash.

ENCUMBRANCES - Purchase orders, contracts, and salary or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid.

EQUIPMENT - An instrument, machine, apparatus, or set of articles with a value of at least $500 which retains its original shape and appearance with use and/or is nonexpendable; i.e., if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair than to replace it with an entirely new unit.

EXPENDITURES - Charges incurred, whether paid or unpaid, which are presumed to benefit the current fiscal year.

FISCAL YEAR - The twelve-month period from July 1, through June 30, during which the financial transactions of the school system are conducted.

FIXED ASSETS - Land, buildings, machinery, furniture, and other equipment which the Board of Education intends to hold or continue to use over a long period of time and costs over **$500.00** when purchased. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

FUNCTION - A group of related activities which are aimed at accomplishing a major service for which the school system is responsible.

FUND- All accounts necessary to set forth the financial position, the financial operations, the changes in residual equities or balances, and the changes in financial position of a fund.

GENERAL FUND - Used to account for all transactions in the ordinary operations of the Board of Education.

INVENTORY - A detailed list or record showing quantities, descriptions, values, and frequently, units of measure and unit prices of property on hand at a given time. Also, the cost of supplies and equipment on hand not yet distributed to requisitioning units.

INVOICE - An itemized list of merchandise purchased from a particular vendor from which payment is made. The list includes quantity, description, price, terms, date and the like, and is matched with the signed receiving copy.

OBJECT - The commodity or service obtained from a specific expenditure.

OBLIGATIONS - Amounts which the Board of Education will be required to meet out of its resources, including both liabilities and encumbrances.

PETTY CASH - A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming. Also, a sum of money, in the form of a special bank deposit, set aside for the purpose of making immediate payments of comparatively small amounts.

PROGRAM - A plan of activities and procedures designed to accomplish a predetermined objective or set of allied objectives.

PROGRAM MANAGER - The individual responsible for monitoring the expenditures within a particular program of the budget. This person usually determines what to purchase, originates purchase orders and receives goods and/or services.

PRORATING - The allocation of parts of a single expenditure to two or more different accounts. The allocation is made in proportion to the benefits which the expenditure provides for the respective purposes or programs for which the accounts were established.

PURCHASE ORDER - A written request to a vendor to provide materials or services at a price set forth in the order and is used as an encumbrance document.

PURCHASED SERVICES - personal services rendered by personnel who are not on the payroll of the Board of Education, and other services which may be purchased by the Board of Education.

REFUND - A return of an overpayment or over collection. The return may be either in the form of cash or a credit to an account.

REIMBURSEMENT - The return of an overpayment or over collection in cash.

REPLACEMENT OF EQUIPMENT - A complete unit of equipment purchased to take the place of another complete unit of equipment which is to be sold, scrapped or written off the record and serving the same purpose as the replaced unit in the same way.

REQUISITION - A written request to a school official for specified articles or services. It is a request from one school official to another school official, whereas a purchase order is from a school official to a vendor.

STUDENT ACTIVITY FUND - Financial transactions related to school-sponsored student activities and interscholastic activities. These activities are supported in whole or in part by income from students, gate receipts, and other fund-raising activities.

SUPPLY - A material item of an inexpensive, expendable nature that is consumed, worn out or

deteriorated in use; loses its identity through fabrication or incorporation into a different or more complex unit or substance. Is expendable or subject to replace rather than repair if damaged or if some of its parts are lost or worn out.

TRAVEL - Costs for transportation, meals, hotel and other expenses associated with traveling on business for the Board of Education.

UNIT COST - Expenditures for a function, activity, or service divided by the total number of units for which the function activity or service was provided.

VOUCHER - A document which authorizes the payment of money and usually indicates the accounts to be charged.

APPENDIX

ANDOVER REGIONAL SCHOOL DISTRICT

Title: **Retention of Records**

Date:

Procedure:

1. No material which qualifies as a record or document may be destroyed without the prior approval of the New Jersey Department of Education and in accordance with the State of New Jersey's Division of Archives and Records Management.

2. All requests for document disposal must be submitted to the School Business Administrator.

3. The School Business Administrator will forward all requests to the State for approval.

4. Records NOT approved for disposal, shall be archived off-site at a pre-determined location and shall be reviewed annually for continued storage for destruction.

5. Questions concerning the disposition of records should be directed to the School Business Administrator.

Legal Reference: Chapter 410 47:3-15 et seq. Public Records Account

APPENDIX

STATE DEPARTMENT OF EDUCATION
RECORDS RETENTION SCHEDULE

Retention Period-Destroy Records After

Item #	Form #	Description	District	County
1	A-1	School Register, Classroom	6 Years	----------
2	A-1a	School Register, Central	6 Years	----------
3	A-2b	Record of Individual Instruction	6 Years	----------
4	A-3	Annual Report of Education Statistics	10 Years	10 Years
5	A-4	Annual Financial Statistical Report	10 Years	10 Years
6	A-4a	Report of Res. Enrollment Statistics	10 Years	10 Years
7	A-4b	Report of Pupils Receiving Bedside/ Home Instruction	10 Years	10 Years
8	A-4c	Report of Tuition Pupils Sent to App. Special Classes for Atypical Pupils	10 Years	10 Years
9	A-4d	Application for State Aid-Transportation	10 Years	10 Years
10	A-4e	Atypical Pupils	10 Years	10 Years
11	A-4f	Report of School Budget and District Taxes	10 Years	10 Years
12	A-4g	Report of Pupils Living on Non-Taxable State-Owned Property	10 Years	10 Years
13	A-5	Custodian's Financial Report	10 Years	10 Years
14	A-13	Certificate of Tax Ordered	10 Years	10 Years
14a	A-17	Financial Record Book, Custodian of School Monies	Permanent	----------
15	A-22	Employment Contract Teacher	10 Years After Term.	10 Years After Term.
16	A-28	Tally Sheet	---	1 Year
18	A-32	Proceedings with Respect to Authorization of Bonds	Bond Maturity	_____

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19	A-33	Report of Election Proceedings	10 Years	10 Years
20	A-36	Board Members Affidavit and Oath of Office	10 Years	10 Years
21	A-41a	Pupils Transfer Card	3 Years	----------
22	A-44	Record of Exclusion	3 Years	----------
23	A-45	Medical Inspection Record Card	1 Yr after Graduation	----------
24	A-50	Age Certificate	When Minor	Reaches age 21
25	A-56a	School Record	When Minor	Reaches age 21
26	A-56b	Promise of Employment	When Minor	Reaches age 21
27	A-56c	Physician's Certificate	When Minor	Reaches age 21
28	A-66a	Vacation Employment Certificate	When Minor	Reaches age 21
29	A-66a1	Vacation Employment Certificate (Employment outside of district)	When Minor	Reaches age 21
30	A-66b	Regular Employment Certificate	When Minor	Reaches age 21
31	A-66c	Application for Special Newsboy or Special Street Trades Permit	When Minor	Reaches age 21
32	A-66d	Application for Special Agricultural Permit	When Minor	Reaches age 21
33	A-66e	Special Agricultural Permit	When Minor	Reaches age 21
34	A-66f	Special Newsboy Permit	When Minor	Reaches age 21
35	A-66g	Special Street Trades Permit	When Minor	Reaches age 21
36	A-66h	Age Certificate - Agricultural	When Minor	Reaches age 21
37	A-66i	Application for Special Theatrical Permit	When Minor	Reaches age 21
38	A-66j	Special Theatrical Permit	When Minor	Reaches age 21
39	A-66k	Application for Special Newspaperboy Permit	When Minor	Reaches age 21
40	A-66m	Special Newspaperboy Permit	When Minor	Reaches age 21
41	A-59	Notice to Parents	6 Years	----------

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42	A-60	State Warrant	6 Years	----------
43	A-61	Rule to Show Cause	6 Years	
44	A-62	Complaint	6 Years	----------
45	A-63	Attendance Report	3 Years	----------
46	A-74	Employment Contract -- Attendance Officer	10 Years After Term.	---------
47	A-77	Medical Inspection Notice	1 Year After Graduation	---------
48	A-100	Budget	Permanent	---------
49	A-101	Budget	Permanent	---------
50	A-102	Budget	Permanent	---------
51	A-103	Budget	Permanent	--------
52	A-104	Budget	Permanent	--------
53	A-109	Appropriations Receivable	Permanent	--------
54	A-110	Appropriations and Cash Receipts	Permanent	--------
55	A-111	Cash Expenditures	Permanent	--------
56	A-112	General Control	Permanent	--------
57	A-115	Distribution of Costs, Administration	10 Years	--------
58	A-116	Distribution of Costs, Instruction	10 Years	--------
59	A-117	Distribution of Costs, Attendance and Health	10 Years	--------
60	A-118	Distribution of Costs, Maintenance	10 Years	--------
61	A-119	Distribution of Costs, Foxed Charges	10 Years	--------
62	A-120	Distribution of Costs, Capital Outlay	10 Years	---------
63	A-121	Distribution of Costs, Vocational	10 Years	---------
64	A-122	Distribution of Costs, Evening School	10 Years	---------
65	A-125	Distribution of Costs	10 Years	----------

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66	A-130	Property Record	10 Years	----------
67	A-131	Tuition Ledger - Pupils Sent	10 Years	---------
68	A-132	Tuition Ledger - Pupils Received	10 Years	---------
69	A-148	Report of the Secretary	Permanent	---------
70	A-149	Report of the Custodian	Permanent	---------
71	A-151	Purchase Order	6 Years	6 Years
72	A-162	Bond Register	Permanent	---------
73	A-231	Permanent Record Card	Permanent	---------
74	B-1A	Bonding Election Report	---	3 Years
75	C-212	Transportation Contract	6 Years After Term.	6 Years After Term.
76	C-213	Transportation Contract Renewal	6 Years After Term.	6 Years After Term.
77	TB-1	Tuberculosis Testing Survey Card	1 Year after Graduation	--------
77a	101	Application to Local Finance Board & Comm. Of Education (for extension of credit)	Bond Maturity	--------
		FEDERAL PROGRAMS NDEA		--------
78		Reimbursement Claim	6 Years	--------
79		Request for Verification of Expenditures Title V	6 Years	--------
		PUBLIC LAWS 815 AND 874		---------
80	RSF-1	Application for Assistance	3 Years	3 Years
81	RSF-2	Application for Financial Assistance, Public School Construction, Parts I and II	3 Years	3 Years
82	RSF-3	Report for Determining Payment	3 Years	3 Years