

SOMERSET COUNTY VOCATIONAL BOARD OF EDUCATION

SOMERSET COUNTY VOCATIONAL & TECHNICAL SCHOOLS

14 Vogt Drive
Bridgewater, New Jersey 08807

Regular Meeting
August 23, 2010

The meeting was called to order at 5:00 p.m. with the following board members:

Dr. Alan P. Braun, President
Theodore Smith, Vice President
William Hyncik, Jr.
Trudy Doyle
William Dudeck

Also Present:

Michael A. Maddaluna, Superintendent of Schools
Diane Strober, Assistant Superintendent for Business/Board Secretary
Edmund H. Jones, High School Principal, absent
Lisa Fittipaldi, Board Attorney
Jack Ciattarelli, Somerset County Freeholder, absent

Others: Dr. Joseph Petrosino, Director of Pupil Services; Dr. Michael Illuzzi, Student Services Coordinator; Michael Herrera, Assistant High School Principal/Director of Career and Technical Education and Workforce Development; Carene Jegou, Administrative Assistant to the Superintendent; and Nandita Kamdar, PS&S, Consulting Engineers.

Adequate notice of this meeting has been provided specifying time and place.

Pledge of Allegiance

On motion by Mr. Hyncik, seconded by Mrs. Doyle, the minutes of the Regular Meeting held on July 26, 2010 were approved.

Correspondence

- Note from Charles Koch thanking the board and administration for the retirement gift.
- Letter from Peter Carey thanking the board for the opportunity to work for the district for the past twenty one years; he also wished everyone in the district the very best.

Old or Unfinished Business

- Nandita Kamdar, PS&S, Consulting Engineers, presented the Executive Summary of the Somerset County Energy Audit to the board. The recommended Energy Conservation Measures totaled \$350,000 and the district will include these measures in the 2011 county capital request to the Freeholders.

Report of the Attorney

- None

Resolution

BE IT RESOLVED by the Vocational Board of Education of the County of Somerset that:

- A. This Board will go into closed session with the Board Counsel for the purpose of discussing matters within the provisions of 7A(11)c231.
- B. The general nature of matters to be discussed relates to personnel-M. Maddaluna. Action may or may not be taken.
- C. Under the provisions of the above stated laws, the public shall be excluded from attendance at the portion of the meeting relating to the above matters.
- D. It is anticipated that the items discussed will be made public when the matters discussed are resolved.

Closed Session

On motion by Mr. Hyncik, seconded by Mr. Dudeck and on roll call vote, the Board of Education went into closed session at 5:20 p.m.

<u>Roll Call</u>	<u>Yes</u>	<u>No</u>
Mr. Hyncik	X	
Mr. Dudeck	X	
Mrs. Doyle	X	
Mr. Smith	X	
Dr. Braun	X	

Open Session

On motion by Mr. Hyncik, seconded by Mr. Smith and on roll call vote, the Board of Education went into open session at 5:35 p. m.

<u>Roll Call</u>	<u>Yes</u>	<u>No</u>
Mr. Hyncik	X	
Mr. Dudeck	X	
Mrs. Doyle	X	
Mr. Smith	X	
Dr. Braun	X	

Superintendent's Report

A. Emergency Certificate

On recommendation of Mr. Maddaluna and motion by Mr. Hyncik, seconded by Mr. Dudeck and on roll call vote, the Board of Education authorized the Board Secretary to file form BTEAC-5a for the renewal of an Emergency Certificate for Sarah Morelli-Stutz, School Psychologist.

Mr. Dudeck requested further clarification. Mr. Maddaluna explained that Sarah was completing the second year of a two year program to become certified as a school psychologist.

<u>Roll Call</u>	<u>Yes</u>	<u>No</u>
Mr. Hyncik	X	
Mr. Dudeck	X	
Mrs. Doyle	abstain	
Mr. Smith	X	
Dr. Braun	X	

B. Employment of Part-Time Personnel - 2010-11 School Year

On recommendation of Mr. Maddaluna and motion by Mrs. Doyle, seconded by Mr. Hyncik and on roll call vote, the Board of Education approved employment of the following part-time personnel for the 2010-11 school year:

High School

Roberta Snead	Bus Driver (25 hours/week)	\$16.50/hr
Jeanine Colaluca	Substitute Bus Driver (on call)	\$16.50/hr

Substitutes - \$100.00/day

Judy Brock	Johanna Wolenski	Angela Maggs	Robert Simon
Geneva Hall	Joseph Malyska	Sheldon Melcer	Frederick Musser
Edwin Mustra	Anthony Pang	Mary Behot	Paula Koskinen
Daniel Pacifico	Larissa Wolf	Elias Leader	Tiffany Morris
Edward Crum	Anthony Kennette	Marcy Witterman	Richard D'Alessandro
Danielle Mond	Brian John Miller	Edward McEneaney	Oscar Trapp, Jr.
Leo Volf	Ramona Crisafi	Hewitt Chambers, Jr.	Gregory Mazzarella
Bernard Jewson	Julia Houser		

<u>NJ SkillsUSA (grant funded RVCC - SCVTS Sub grantee)</u>		
Peter Carey	State Director	\$4,875/month
Sheila Rick	Administrative Assistant	\$4,750/month
<u>Performing Arts</u>		
Kathleen Amalfitano	Ballet I (200 hours)	\$ 36.67/hr
Carol Czyzewski	Ballet II (375 hours)	\$ 36.67/hr
Andrea Arden	Acting (75 hours)	\$ 36.67/hr
Paul O'Connor	Acting (630)	\$ 36.67/hr
Christynn Cardino	Accompanist (712 hours)	\$ 27.38/hr
Svetlana Volf	Accompanist (123 hours)	\$ 27.38/hr
Laurie Reader	Production/Lighting (1,310 hours)	\$ 42.95/hr
	Use of Facilities (Outside groups, 120 hours)	\$ 42.95/hr
Matthew Tietjen	Assistant Technical Director (720 hours)	\$ 27.38/hr
	Use of Facilities (Outside groups, 50 hours)	\$ 27.38/hr
	Outside Groups (50 hrs)	
Catherine Allworthy	Costumier (370 hours)	\$ 27.38/hr
Robert Graham	Technical Director (550 hours)	\$ 30.00/hr
Camelia Drew-Slade	Assistant (540 hours)	\$ 27.38/hr
<u>Creative Arts (Tuition based classes run if tuition covers)</u>		
Sheila Buttermore	Adult Dance, Yoga (120 hours)	\$ 44.81/hr
Sharleen Leahey	Guitar (65 hours)	\$ 36.67/hr
Svetlana Volf	Piano (70 hours)	\$ 36.67/hr
Bonita DeFazio	MAS Productions Assistant (40 hours)	\$ 27.38/hr
<u>TOPS</u>		
Nzinga Basir	Administrative Assistant (1300 hours)	\$ 24.00/hr
Erick Bowers	Security (360 hours)	\$ 17.00/hr
Maximiliano Cuevas	Spanish Instructor (60 hours)	\$ 34.00/hr
Deborah Gichan	Visual Arts Instructor (25 hours)	\$ 34.00/hr
Matthew Poznanski	Physical Education Instructor (363 hours)	\$ 34.00/hr
Karen Morlock	After-School Aide (258 hours)	\$ 27.57/hr
Valerie Hart	TOPS/Twilight Accountant	\$ 340.00/month
	(retroactive to 7/1/10)	

C. Extra-Curricular Appointments - 2010-11 School Year

On recommendation of Mr. Maddaluna and motion by Mrs. Doyle, seconded by Mr. Hyncik and on roll call vote, the Board of Education approved the following for extra-curricular activities for the 2010-11 school year:

John Heinbach	Boys Soccer Assistant Coach	\$2,971.00
Anthony Pangl	Varsity Baseball Coach	\$4,619.00
James Strickhart	Baseball Assistant Coach	\$2,971.00
John O'Neill	Varsity Softball Coach	\$4,619.00
Thomas Heinbach	Early Morning Duty Monitor	\$ 16.00/day
John Vingara	Early Morning Duty Monitor	\$ 16.00/day
Sheila Buttermore	Early Morning Duty Monitor	\$ 16.00/day
George Byrd	Early Morning Duty Monitor	\$ 16.00/day
John O'Neill	Early Morning Duty Monitor	\$ 16.00/day

Discussion ensued on safety training for our bus drivers. Mrs. Strober reported that Somerset County Educational Services Commission has an annual safety training program and it was recommended that our drivers attend an annual safety training program.

<u>Roll Call</u>	<u>Yes</u>	<u>No</u>
Mr. Hyncik	X	
Mr. Dudeck	X	
Mrs. Doyle	X	
Mr. Smith	X	
Dr. Braun	X	

On recommendation of Mr. Maddaluna and motion by Mr. Hyncik, seconded by Mr. Dudeck and on roll call vote, agenda items D through G as follows:

D. Field Trips

The Board of Education approved field trips for high school students as they appear on Addendum #1.

E. NJSIAA Membership Renewal

The Board of Education approved membership renewal into the New Jersey State Interscholastic Athletic Association (NJSIAA) athletic program.

F. Vacation and Sick Leave Balance

The vacation and sick leave, accumulated as of June 30, 2010, be recorded as part of the official record of the school district as it appears on Addendum #2.

G. Intervention and Referral Services (I&RS) Committee

The Board of Education appointed an Intervention and Referral Services Committee as follows:

- Dr. Joseph Petrosino, Director of Pupil Services
- Michael Herrera, Assistant Principal
- Teresa Morelli, Supervisor of Academics
- Karen Long, Guidance Counselor
- Kristen Zenerovitz, LDT/C
- Patrick Pelliccia, 504 Officer

<u>Roll Call</u>	<u>Yes</u>	<u>No</u>
Mr. Hyncik	X	
Mr. Dudeck	X	
Mrs. Doyle	X	
Mr. Smith	X	
Dr. Braun	X	

H. District Professional Development Plan - 2010-11 SY

On recommendation of Mr. Maddaluna and motion by Mr. Hyncik, seconded by Mr. Dudeck and on roll call vote, the Board of Education accepted the district's Local Professional Development Plan for the 2010-11 school year as approved by the County Professional Development Committee.

Mrs. Doyle requested that a copy of the District Professional Development Plan for the 2010-11 school year be included in the board packet. Mrs. Doyle also reported to the board that the district's plan was exemplary.

<u>Roll Call</u>	<u>Yes</u>	<u>No</u>
Mr. Hyncik	X	
Mr. Dudeck	X	
Mrs. Doyle	abstain	
Mr. Smith	X	
Dr. Braun	X	

I. Application for Approval to Operate Alternative School Program - 2010-11 SY

On recommendation of Mr. Maddaluna and motion by Mr. Dudeck, seconded by Mr. Hyncik and on roll call vote, the Board of Education approved submission of the application for approval to operate alternative school program for the 2010-11 school year.

<u>Roll Call</u>	<u>Yes</u>	<u>No</u>
Mr. Hyncik	X	
Mr. Dudeck	X	
Mrs. Doyle	X	
Mr. Smith	X	
Dr. Braun	X	

J. District Nursing Services Plan - 2010-11 SY

On recommendation of Mr. Maddaluna and motion by Mr. Hyncik, seconded by Mr. Dudeck and on roll call vote, the Board of Education adopted the district's Nursing Services Plan for the 2010-11 school year pursuant to NJAC 6A:16-2.1(f)3 and NJAC 6:2.1(a)10.

Mrs. Doyle explained that the District Nursing Services Plan for the 2010-11 school year outlines how the district provides nursing services.

<u>Roll Call</u>	<u>Yes</u>	<u>No</u>
Mr. Hyncik	X	
Mr. Dudeck	X	
Mrs. Doyle	abstain	
Mr. Smith	X	
Dr. Braun	X	

On recommendation of Mr. Maddaluna and motion by Mr. Hyncik, seconded by Mr. Dudeck on roll call vote, agenda items K and L as follows:

K. Application for Funds

The Board of Education adopted the following resolution: The governing body of the Somerset County Vocational & Technical Schools at its August 23, 2010 meeting authorized application for funds for the following:

NJ Department of Education	NCLB (FY 2011)	\$ 55,076.00
	Title I Part A	\$43,844
	Title II Part A	\$11,132
	Title II Part D	\$ 100
	Title III	\$ 2,201 (Consortium participation)

L. Acceptance of Funds

The Board of Education adopted the following resolution: The governing body of the Somerset County Vocational & Technical Schools at its August 23, 2010 meeting authorized acceptance of funds for the following:

NJ Department of Education	Vocational Student Organizations (SCVTS Sub grantee/RVCC) (FY 2011)	\$140,000.00
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<u>Roll Call</u>	<u>Yes</u>	<u>No</u>
Mr. Hyncik	X	
Mr. Dudeck	X	
Mrs. Doyle	abstain	
Mr. Smith	X	
Dr. Braun	X	

On recommendation of Mr. Maddaluna and motion by Mr. Hyncik, seconded by Mr. Dudeck and on roll call vote, agenda items M and N as follows:

M. Revised Board Policies and Regulations - First Reading

The Board of Education approved the following revised board policies and regulations at this first reading as they appear on Addendum #3:

- 6360 Political Contributions
- 6422 and R6422 Budget Transfers
- 6740 and R6740 Reserve Accounts
- 8420 Emergency and Crisis Situations
- R8420.1 Fire and Fire Drills

N. New Board Policy - First Reading

The Board of Education approved the following new board policy at this first reading as it appears on Addendum #4: 2436 Activity Participation Fee Program

Mrs. Doyle explained to the board the new law with regard to emergency and crisis situations wherein the district's management plan must include practice drills involving local law enforcement. Mrs. Doyle also informed the board the new law which relates to fire and fire drills no longer requires two fire drills per month, but now requires one fire drill and one security drill. Districts have been informed of these changes.

<u>Roll Call</u>	<u>Yes</u>	<u>No</u>
Mr. Hyncik	X	
Mr. Dudeck	X	
Mrs. Doyle	X	
Mr. Smith	X	
Dr. Braun	X	

O. Superintendent's Update

- None

Submission of Bills

On motion by Mr. Hyncik, seconded by Mr. Smith and on roll call vote, the Board of Education approved the bills for August 2010 which were included in the board packet and are attached to the regular meeting minutes.

Fund 10	\$748,553.91
Fund 20	\$ 86,166.56
Fund 95	<u>\$ 1,846.50</u>
Total	\$836,566.97

<u>Roll Call</u>	<u>Yes</u>	<u>No</u>
Mr. Hyncik	X	
Mr. Dudeck	X	
Mrs. Doyle	X	
Mr. Smith	X	
Dr. Braun	X	

New Business

-

Report of the School Business Administrator/Board Secretary

A. Reports A-148 and A-149

On motion by Mr. Hyncik, seconded by Mr. Smith and on roll call vote, the Board of Education adopted the monthly financial statement reports for the School Business Administrator/Board Secretary for the month of July 2010 and the Treasurer of School Monies for the month of July 2010, 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 fund has been overextended in violation to N.J.A.C. 6:20-2A.10(b) and that sufficient funds are available to meet the district's financial obligations for the remainder of the fiscal year. (Addendum #5)

<u>Roll Call</u>	<u>Yes</u>	<u>No</u>
Mr. Hyncik	X	
Mr. Dudeck	X	
Mrs. Doyle	X	
Mr. Smith	X	
Dr. Braun	X	

On motion by Mr. Dudeck, seconded by Mr. Hyncik and on roll call vote, agenda items B and C as follows:

B. Budget Transfer - 2010-11 SY

The Board of Education approved the following budget transfer for the 2010-11 school year:

From: 20-432-200-200-21-0000 (\$7,000.00) To: 20-432-200-330-21-0000 \$7,000.00

C. Solicit Bids - 2010 Capital Projects

The Board of Education authorized public advertisement and solicitation of competitive bid proposals for the following 2010 capital projects:

Replacement of curbs, walkways, paving	\$ 100,000.00
Replacement of auditorium ceiling	\$1,000,000.00

<u>Roll Call</u>	<u>Yes</u>	<u>No</u>
Mr. Hyncik	X	
Mr. Dudeck	X	
Mrs. Doyle	X	
Mr. Smith	X	
Dr. Braun	X	

D. Financial Aid Policies and Procedures - 2010-11 School Year

The Board of Education adopted the Somerset County Technology Institute Financial Aid Policies and Procedures for the 2010-11 school year as required by Federal law.

Mrs. Doyle thanked the administration for working together to find a good solution to addressing financial aid for the remaining LPN students.

<u>Roll Call</u>	<u>Yes</u>	<u>No</u>
Mr. Hyncik	X	
Mr. Dudeck	X	
Mrs. Doyle	X	
Mr. Smith	X	
Dr. Braun	X	

September Meeting

The next regular meeting of the Somerset County Vocational Board of Education will be held:

September 27, 2010

5:00 p.m.

Somerset County Vocational & Technical Schools

14 Vogt Drive

Bridgewater, New Jersey 08807

Remarks from the Public

- None

Adjournment

On motion by Mr. Dudeck, seconded by Mr. Hyncik and passed, the meeting adjourned at 6:00 p.m.


Diane Strober

Assistant Superintendent for Business/Board Secretary

Somerset County Vocational Board of Ed. Check Register By Vendor Name

Posted Checks : Current Cycle : August

Vendor Name/ Number	Ba- tch Account #	PO #	Invoice #	Check Amount	Check #	Check Date	Check Description	Check Type
POSTED CHECKS								
	Total For ACE/POST HARDWARE/ 5937			\$402.99				
	Total For ALBERT KEMPERLE INC/ 7477			\$2,273.00				
	Total For ASCD/ 4226			\$279.00				
	Total For ASSOCIATION FOR CAREER AND/ 4612			\$90.00				
	Total For ATC SERVICES/ 5528			\$3,600.00				
	Total For ATLANTIC TOMORROWS OFFICE/ 8439			\$3,125.49				
	Total For AUTOMATIC DATA PROCESSING/ 5824			\$1,305.88				
	Total For Alarm & Communication Technologies/ 8002			\$8,725.00				
	Total For BLAISE OF COLOR/ 4914			\$563.76				
	Total For BOWMAN, CAMILLE R./ 3621			\$69.00				
	Total For BRIDGEWATER TOWNSHIP/ 1271			\$9,576.00				
	Total For BRINK, PAMELA/ 4048			\$16.45				
	Total For BRODHEAD GARRETT CO./ 1338			\$117.20				
	Total For BURRELLESLUCE/ 9297			\$281.00				
	Total For BUSINESS & EDUCATION ALLIANCE/ 2962			\$865.80				
	Total For BUTTERMORE, SHEILA S./ 3625			\$849.31				
	Total For CAREY, PETER/ 3968			\$1,456.16				
	Total For CHRIS MILLER/ 8809			\$3,216.90				
	Total For COOPER ELECTRIC/ 6862			\$634.67				

Somerset County Vocational Board of Ed. Check Register By Vendor Name

Posted Checks : Current Cycle : August

Vendor Name/ Number	Ba- tch Account #	PO #	Invoice #	Check Amount	Check # Date	Check Description	Check Type
POSTED CHECKS							
Total For COSTCO WHOLESALE MEMBERSHIP/ 5769				\$160.50			
Total For COURIER NEWS/ 1371				\$86.74			
Total For CPROFESSIONALS, INC/ 7929				\$360.00			
Total For CULINART, INC/ 8571				\$390.60			
Total For Carrie Feuer/ 9566				\$800.00			
Total For Cassandre Paredes/ 9576				\$195.00			
Total For College Central Network/ 8378				\$1,200.00			
Total For DELTA DENTAL PLAN OF/ 1513				\$12,540.94			
Total For DONNA GRAY/ 7587				\$800.00			
Total For Deborah Gicham/ 7877				\$782.79			
Total For E Group, Inc/ 9344				\$356.83			
Total For E-RATE ONLINE, LLC/ 8286				\$1,636.00			
Total For EDNET TECHNOLOGIES/ 7068				\$355.00			
Total For EFINGERS SPORTING GOODS CO./ 1654				\$114.00			
Total For EMPIRE TECHNOLOGIES/ 5324				\$655.00			
Total For FAMILY & COMMUNITY SERVICES OF/ 1850				\$8,766.00			
Total For FEDEX/ 1876				\$60.48			
Total For FOLEY CAT INCORPORATED/ 4871				\$569.70			
Total For GEORGE L.BARTLETT HUNTER PARTS/ 6140				\$119.40			

Somerset County Vocational Board of Ed. Check Register By Vendor Name

Posted Checks : Current Cycle : August

Vendor Name/ Number	Ba- tch Account #	PO #	Invoice #	Check Amount	Check #	Check Date	Check Description	Check Type
Total For GLENCOM SYSTEMS INC./ 5831				\$15,766.16				
Total For GRAINGER/ 5875				\$393.60				
Total For GRAINGER/ 8955				\$432.43				
Total For HAHN, ROBERT C./ 3676				\$389.40				
Total For HOME NEWS/ 1938				\$39.86				
Total For HUGHES PLUMER & ASSOCIATES/ 1950				\$5,882.00				
Total For Horizon Blue Cross & Blue Shield/ 8247				\$125,903.02				
Total For Ingelsoll Rand Edison Air Ctr/ 7112				\$405.00				
Total For JERSEY ELEVATOR/ 5271				\$1,461.00				
Total For JOSEPH A. PETROSINO/ 6900				\$886.50				
Total For Jodie Wilson/ 9567				\$290.00				
Total For Johnny's Auto Painting & Bodywork, Inc/ 9573				\$66.29				
Total For Kellie Ortman/ 9574				\$600.00				
Total For Kennette Productions/ 9506				\$300.00				
Total For Key Equipment Finance, Inc/ 8692				\$800.00				
Total For MARY LYNNE MCANALLY/ 6401				\$375.00				
Total For MICHAEL MADDALUNA/ 5930				\$499.79				
Total For MIDDLE EARTH/ 2318				\$4,375.00				
Total For MILLER & CHITTY COMPANY, INC./ 2695				\$1,225.00				
Total For MORRIS BALER COUNTY COMPACTOR/ 8449				\$930.32				

POSTED CHECKS

Somerset County Vocational Board of Ed. Check Register By Vendor Name

Posted Checks : Current Cycle : August

Vendor Name/ Number	Ba- tch Account #	PO #	Invoice #	Check Amount	Check #	Date	Check Description	Check Type
POSTED CHECKS								
Total For NATIONAL STAFF DEVELOPMENT COUNCIL/ 9162				\$198.00				
Total For NJ American Water/ 1666				\$3,534.08				
Total For NJASBO/ 6485				\$1,340.00				
Total For NJCCVS C/O Mark Toback/ 8453				\$8,591.00				
Total For NJEDGE.NET/ 8690				\$1,800.00				
Total For NJSBA/ 2459				\$4,749.75				
Total For NJSIAA/ 4168				\$2,150.00				
Total For NORTHWESTERN MUTUAL LIFE/ 2855				\$1,462.92				
Total For PRITCHARD INDUSTRIES/ 5936				\$45,848.74				
Total For PUBLIC SERVICE ELECTRIC &/ 2665				\$62,100.54				
Total For QUENCH/ 7156				\$600.00				
Total For RARITAN VALLEY DISPOSAL/ 4430				\$3,638.68				
Total For RICHARD HALL COMMUNITY/ 2848				\$7,776.00				
Total For RIVERSIDE PUBLISHING/ 5266				\$100.00				
Total For SAFETY KLEEN CORPORATION/ 2877				\$1,714.05				
Total For SCHOOL DUDE/ 6115				\$2,140.00				
Total For SCHOOL HEALTH CORPORATION/ 3337				\$311.00				
Total For SCVT/TWILIGHT/ 6399				\$12,740.00				
Total For SCVTS/ 3343				\$57.90				
Total For SHEILIA RICK/ 9164				\$1,493.56				

Somerset County Vocational Board of Ed. Check Register By Vendor Name

Posted Checks : Current Cycle : August

Vendor Name/ Number	Ba- tch Account #	PO #	Invoice #	Check Amount	Check #	Check Date	Check Description	Check Type
POSTED CHECKS								
				\$900.00				
				\$75.00				
				\$980.00				
				\$395.09				
				\$1,468.90				
				\$4,375.00				
				\$992.00				
				\$139.96				
				\$1,331.92				
				\$491.48				
				\$109.86				
				\$500.00				
				\$1,342.00				
				\$555.00				
				\$1,150.00				
				\$408,284.37				
				\$5,056.50				
				\$250.00				

Somerset County Vocational Board of Ed. Check Register By Vendor Name

Posted Checks : Current Cycle : August

Vendor Name/ Number	Batch Account #	PO #	Invoice #	Check Amount	Check #	Check Date	Check Description	Check Type
POSTED CHECKS								
Total For UNITED STATES POSTAL SERVICE/ 3594				\$5,000.00				
Total For US Limo Express. LLC/ 9543				\$632.42				
Total For VERIZON/ 1251				\$3,877.59				
Total For VERIZON BUSINESS/ 8515				\$192.14				
Total For VILLAGE OFFICE SUPPLY/ 3802				\$458.19				
Total For VISION SERVICE PLAN INC./ 3191				\$2,300.20				
Total For Vent Tech/ 4787				\$1,985.00				
Total For Verizon Wireless/ 7866				\$663.26				
Total For W B MASON CO., INC/ 7354				\$197.87				
Total For WOMEN'S HEALTH & COUNSELING CTR/ 3282				\$2,660.00				
Total For Western Pest Services/ 9146				\$125.00				
Total Posted Checks				\$837,141.92				

Somerset County Vocational Board of Ed. Check Register By Vendor Name

Posted Checks : Current Cycle : August

Fund Summary		Fund Category	Sub Fund	Computer Checks	Computer Checks Non/AP	Hand Checks	Hand Checks Non/AP	Total Checks
10		10						\$12,761.03
10		11		\$250,169.15		\$459,770.85		\$709,940.00
10		13				\$25,852.88		\$25,852.88
	Fund 10	TOTAL		\$250,169.15		\$485,623.73	\$12,761.03	\$748,553.91
20		20		\$51,393.37		\$33,431.19	\$1,342.00	\$86,166.56
95		95					\$1,846.50	\$1,846.50
GRAND		TOTAL		\$301,562.52	\$0.00	\$519,054.92	\$15,949.53	\$836,566.97

* Total Prior Cycle Checks Voided in selected cycle(s): **\$0.00**
 Total Checks from selected cycle(s) voided in the selected cycle(s): **\$574.95**

FIELD TRIPS

Wednesday September 15	TOPS B & C Shops Physical Education Class	White Oak Park Branchburg, NJ	\$0.00/student Trans/Bd. of Ed.
Wednesday September 22	TOPS C Shop Physical Education Class	Duke Island Park Bridgewater, NJ	\$0.00/student Trans/Bd. Of Ed.
Wednesday September 22	TOPS B Shop Physical Education Class	Griggstown Canal East Milstone, NJ	\$0.00/student Trans/Bd. Of Ed
Wednesday September 29	TOPS B & C Shop Physical Education Class	Branchburg Family Golf Center Bridgewater, NJ	\$6.00/student Trans/Bd. Of Ed.
Thursday September 30	TOPS Physical Education Class	White Oak Park Branchburg, NJ	\$0.00/student Trans/Bd. Of Ed.
Saturday October 2	TOPS Physical Education Class	AMF Strike-N-Spare/ White Oak Park Greenbrook, NJ/ Branchburg, NJ	\$5.00/student Trans/Bd. Of Ed.
Wednesday October 6	TOPS C Shop Physical Education Class	White Oak Park Branchburg, NJ	\$0.00/student Trans/Bd. Of Ed.
Wednesday October 6	TOPS B Shop Physical Education Class	Colonial Park Somerset, NJ	\$0.00/student Trans/Bd. Of Ed.
Wednesday October 13	TOPS B & C Shop Physical Education Class	Branchburg Family Golf Center Branchburg, NJ	\$6.00/student Trans/Bd. Of Ed.
Wednesday October 20	TOPS B & C Shop Physical Education Class	Eclipse Fitness Sports & Wellness Greenbrook, NJ	\$175.00 for the day Trans/Bd. Of Ed.
Thursday October 21	TOPS Physical Education Class	White Oak Park Branchburg, NJ	\$0.00/student Trans/Bd. Of Ed.
Saturday October 23	TOPS Physical Education Class	Strike N Spare/ White Oak Park Greenbrook, NJ/ Branchburg, NJ	\$5.00/student Trans/Bd. Of Ed.
Wednesday October 27	TOPS B & C Shop Physical Education Class	Hoop Heaven Basketball Bridgewater, NJ	\$175.00 for the day Trans/Bd. Of Ed.
Wednesday November 3	TOPS C Shop Physical Education Class	Ten Pin Bowling Manville, NJ	\$6.00/Student Trans/Bd. Of Ed.
Wednesday November 3	TOPS B Shop Physical Education Class	Strike N Spare Bowling Greenbrook, NJ	\$6.00/Student Trans/Bd. Of Ed.

Wednesday November 10	TOPS B & C Shop Physical Education Class	Bridgewater Sports Arena Bridgewater, NJ	\$7.00/Student Trans/Bd. Of Ed.
Thursday November 11	TOPS Physical Education Class	Eclipse Fitness Sports & Wellness Greenbrook, NJ	\$50.00 for the day Trans/Bd. Of Ed.
Saturday November 13	TOPS Physical Education Class	Strike N Spare/ White Oak Park Greenbrook, NJ/ Branchburg, NJ	\$5.00/student Trans/Bd. Of Ed.

SOMERSET COUNTY VOCATIONAL TECHNICAL SCHOOL
 CONTRACT DAYS BALANCE REPORT
 10 MONTH INSTRUCTIONAL STAFF/AIDES
 2009-10

SICK DAY BALANCES FACULTY NAME	SICK DAYS	VACATION DAYS	DATE EMPLOYED	** 11 Month
				*** 12 Month
Bird, Marcia	0	n/a	09/01/00	
Bolha, Helen	162.5	n/a	09/01/77	
Brink, Carolyn	0	n/a	05/01/05	
Brinkmann, Paul	98.5	n/a	03/08/99	
Buttermore, Sheila	188.5	15.5	01/01/91	***
Byrd, Evangeline	43.5	n/a	11/21/05	
Byrd, George	98.5	n/a	09/01/02	
Carrig, Robert	7	n/a	09/01/09	
Clothier, Theresa	0	n/a	09/29/09	
Coleman, Janet	63	n/a	09/01/03	
Cooper, Rachel	9.5	n/a	09/01/06	
Coslit, Andrew	29.5	n/a	09/01/07	
Creveling, Alan	162	n/a	09/02/97	
Cross, Margaret	23	n/a	11/25/08	
DelaCruz, Irene	0	0	09/01/08	***
Easter, James	219.5	n/a	09/01/84	
Edwards, Leslie Ahrendts	0	n/a	10/18/99	
Fargo, Erick	6.5	n/a	10/12/09	
Finley, Antoinette	126.5	15	09/01/78	***
Fischer, Margaret	77.5	n/a	10/10/90	
Flor, Paul	0	n/a	08/25/92	
Fortunato, Catherine	113.5	n/a	01/29/79	
Gewant, Garry	102	n/a	09/01/90	
Gichan, Deborah	10	n/a	09/01/09	
Glass, Karen	290	7	09/01/87	***
Glennon, Maureen	5	16.5	07/01/08	***
Gotti, Denise	10	n/a	09/01/09	
Gray, Donna	0	0	05/01/05	***
Hahn, Robert	0	n/a	09/01/89	
Heinbach, Thomas	100	n/a	09/01/01	
Howard, Patrick	0	n/a	09/01/04	
Ives, Irene	19	3	10/01/04	***
Kassick, Michael	0	n/a	09/01/01	
Koch, Charles	0	n/a	09/01/71	
Krause, Michele	13	n/a	09/01/93	
Lakhlif, Daysi	27.5	n/a	09/01/07	
Lawler, Maureen	55.5	15	12/06/00	***
Lee, George	84	n/a	09/01/00	
Long, Karen	7	4	08/01/08	***
Loughney, Patricia	55.5	n/a	09/01/92	
Maimone, Joseph	0	0	12/01/84	***
Mancuso, Joseph	88.5	n/a	09/01/01	
Mandracchia, Matthew	5	n/a	03/24/09	
Manna, Thomas	0	n/a	09/01/01	
Mastrobattisa, Mark	34.5	n/a	03/01/08	
McClain, Michael	0	n/a	09/01/07	
McMahon, Miranda	77	n/a	09/01/03	
McManus, Kevin	3.5	n/a	09/01/08	
McNerney, Kristen	0	n/a	09/01/97	
Mehta, Ushma	6	n/a	12/01/08	
Mikrut, Eleanor	0	0	02/01/08	***
Miller, Christopher	40.5	n/a	09/01/07	
Morales, Jaime	51	n/a	02/05/04	
Morales, Patty	115	11	10/01/97	***
Morlock, Karen	58	n/a	09/01/00	

SOMERSET COUNTY VOCATIONAL TECHNICAL SCHOOL
 CONTRACT DAYS BALANCE REPORT
 10 MONTH INSTRUCTIONAL STAFF/AIDES
 2009-10

				DATE EMPLOYED	** 11 Month
					*** 12 Month
Morris, Sean	12	n/a		09/01/09	
Moskaluk, Laura	0	0		09/01/03	***
Murphy, Anna	27	n/a		09/01/07	
O'Neill, Jack	86	n/a		11/01/00	
Patil, Pratima	41	n/a		09/01/06	
Perrone, Maria Cristina	51.5	n/a		09/01/02	
Pokrywa, Benjamin	146.5	n/a		09/01/85	
Pokrywa, Gladys	37	n/a		10/20/93	
Resende, Anabela	11	n/a		09/01/09	
Roth, Michele	0	0		02/01/03	***
Scholl, Johanna	111	n/a		09/24/97	
Schwarz, Kenneth	0	0		09/01/86	**
Smith, Donald	24	n/a		01/03/06	
Smith, Linda Weber	66.5	n/a		03/11/02	
Sortor, Janeen	77.5	n/a		10/18/04	
Strober, Julie	41.5	n/a		09/01/06	
Stutz, Sarah Morelli	22.5	20		11/24/08	***
Tokarsky-Unda, Louise	44	n/a		09/01/06	
Trelease, Megan	14	n/a		09/01/09	
Vasaturo, Kim	84	n/a		09/01/02	
Vingara, John	215	n/a		09/07/82	
Voytko, Debra	10.5	n/a		09/01/08	
Wallace, Carita	0	n/a		09/01/08	
Wallace, Desiree	0	n/a		09/01/08	
Wild, Maureen	13.5	n/a		09/01/08	

SOMERSET COUNTY VOCATIONAL TECHNICAL SCHOOLS
 CONTRACT DAYS BALANCE REPORT
 FOR
 ADMINISTRATORS
 2009-10

ADMINISTRATORS			
NAME	SICK DAYS	VACATION DAYS	DATE EMPLOYED
Brink, Pamela	211.00	22.00	08/28/91
Campanella, Robert	96.00	8.50	02/01/03
Carey, Peter	246.00	4.50	08/29/89
Fresco, Michelle	83.50	22.00	07/07/03
Harris, Sherman	243.00	22.00	09/01/76
Hart, Valerie	84.00	18.00	08/01/00
Herrera, Michael	102.00	22.00	08/26/03
Hynes, Cynthia	0.00	0.00	07/31/03
Illuzzi, Michael	38.50	1.00	01/31/07
Jegou, Carene	264.50	22.00	04/18/83
Johnson, Maria	165.00	17.00	09/01/92
Jones, Edmund	388.00	13.00	07/01/84
Kuschyk, Michael	158.00	21.50	12/16/96
Maddaluna, Michael	132.50	22.00	09/15/03
Mikulak, Helen	0.00	0.00	05/17/82
Morelli, Teresa	155.00	22.00	09/01/98
Petrosino, Joseph	122.00	20.50	06/06/05
Savage, Elizabeth	0.00	0.00	02/06/06
Stitley, Elizabeth	0.00	0.00	09/01/74
Strober, Diane	92.00	20.50	05/06/02
Teryek, Charles	0.00	0.00	11/22/99
Wallace, Duane	38.00	22.00	08/13/07
Wicks, Bernice	254.50	22.00	10/23/89
Ziegler, Diane	139.00	22.00	09/01/88

SOMERSET COUNTY VOCATIONAL TECHNICAL SCHOOL
 CONTRACT DAYS BALANCE FOR 10, 11, 12 MONTHS 2009-2010

				* 10 Month	
SICK AND VACATION DAY BALANCES				**11 Month	
	SICK	VACATION DAYS	DATE EMPLOYED		
Averbukh, Moysey	41.5	na	12/27/06		*
Benson, Lashaw	2	4	09/01/09		
Boettger, Stephen	25.5	6	09/16/96		
Bowers, Erick	19	2	09/02/03		
Bowman, Camille	230.5	22	05/09/88		
Cabreja, Milagros	0	0	10/06/86		
Capitani, Massimo	1	1	08/09/04		
Cardinale, Carole	337.5	27	05/02/78		
D'Alessandro, Thomas	17	7	08/28/07		
DeFazio, Bonita	38.5	4	02/21/06		
Diaz, Ericka	0	0	08/01/08		
Edge, Janet	0	0	02/01/88		*
Fanelli, Virginia	5	5.5	08/27/09		
Gallagher, James	41	8.5	05/01/07		
Gordon, Marvin	0	0	07/12/88		
Gronski, Bonny Lee	0	0	01/05/98		
Heinbach, John	12	12	12/03/08		
Hoff, James	74	2.5	08/01/72		
Hopkins, Donna	0	0	05/01/89		
Layton, Michael	5.75	0	11/07/05		
Leahey, Sharleen	68.5	3.5	07/01/00		
Leibold, Francis	98	17	01/03/00		
Lella, Maura	6.5	0	10/18/04		
Murtagh, Rosemary	127.5	16	10/01/98		
Nelson, Ernestine	0	0	07/15/03		
Patryn, Amy	0	0	09/06/06		
Pelliccia, Patrick	28	12	07/01/08		
Prudente, Kathleen	0	0	10/07/96		
Rice, Michael	92	6	09/03/96		**
Rodriguez, Magali	0	0	09/26/00		
Santiago, Susan	28	13	02/01/07		
Sartori, Michele	14	0.5	10/10/07		
Scott, Wanda	74	6	07/01/05		
Shahid, Faiza	68.5	0	07/01/05		
Strickhart, James	28.5	12	08/11/08		
Symborski, Eric	181.5	17	05/12/97		
Szymanski, Robyn	0	0	01/05/98		
Tepke, Christine	3	11.5	08/20/07		
Wall, Sheryl	70.5	21.5	08/18/80		
Watson, Janet Cantore	27.5	2.5	08/01/08		
Whitzer, Christopher	19.5	9	11/01/08		
Witthoeff, Cynthia	126	17	08/26/97		

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[See POLICY ALERT Nos. 175, 182, 188 and 189]

6360 POLITICAL CONTRIBUTIONS

Political Contribution Disclosure Requirements

In accordance with the requirements of Section 2 of P.L. 2005, Chapter 271 (N.J.S.A. 19:44A-20.26), the Board of Education shall have on file, to be maintained with other documents related to a contract, the following documents to award a "non-fair and open" contract to any business entity receiving a contract with an anticipated value in excess of \$17,500:

1. A Political Contribution Disclosure (PCD) form submitted by the business entity (at least ten days prior to award); and
2. A Business Registration Certificate (anytime prior to award).

"Business entity" means a natural or legal person, business corporation, professional services corporation, limited liability company, partnership, limited partnership, business trust, association or any other legal commercial entity organized under the laws of New Jersey or any other State or foreign jurisdiction.

A "non-fair and open" procurement process is one that does not meet the standards defined in N.J.S.A. 19:44A-20.7 as a "fair and open process." "Fair and open" is defined as being:

1. Publicly advertised (either conventionally in newspapers or posted on the district website) in sufficient time (at least ten calendar days) to give notice in advance of the contract, and
2. Awarded under "a process that provides for public solicitation or proposals or qualifications," and
3. Awarded under criteria established in writing by the Board prior to the solicitation of proposals or qualifications, and
4. Publicly opened and announced when awarded by the Board.



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A PCD form is not required to be submitted by a business entity if the contract is awarded under a "fair and open" process as outlined above. Public bidding and competitive contracting models meet the requirements of a "fair and open" process. In addition, contracts awarded by a lead agency in a cooperative purchasing program or as a State contract are considered awarded under a "fair and open" process and a PCD form is not required.

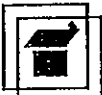
The \$17,500 contract amount is not related to the Board's bid threshold and does not exempt the district from the requirements of the Public School Contracts Law or other applicable purchasing statutes.

Contracts less than the bid threshold but higher than \$17,500 (a.k.a. "window contracts") fall under PCD requirements, but have special circumstances.

1. If these contracts are awarded as a "fair and open" contract, a PCD form is not required, and the contract must be approved by the Board.
2. If these contracts are awarded as a non-fair and open contract and the contract is in excess of \$17,500, a PCD form is required. If generally authorized by the Board to award these contracts, the School Business Administrator/Board Secretary can award these contracts.

The \$17,500 contract amount threshold is subject to the principle of aggregation rules in accordance with the Division of Local Government Services guidance. Unlike the Public School Contracts Law, aggregation thresholds for this Policy and Chapter 271 purposes shall be calculated at the vendor level – meaning, when a vendor receives more than \$17,500 in a school district's fiscal year, a PCD form shall be required.

There is a range of goods and services that are exempt from bidding (N.J.S.A. 18A:18A-5 et seq.) which are subject to Chapter 271 (i.e. professional services, perishable food, textbooks, educational and library-media material, proprietary software or software maintenance, child study consultants, etc.). School districts can meet the fair and open requirement by using the "request for qualification" (RFQ) approach to a fair and open process. Using this model, a Board can specify the desired qualifications, establish criteria for, and award open-ended



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contracts (for terms as allowed by law) based on those proposals, which may or may not include pricing proposals. Orders for specific services would then be placed, as needed, with individual contractors based on price quotations, ability, or availability of specific goods or services. A RFQ does not require an evaluation based on price – it can be based on skills, ability to deliver a certain product, or range and breadth of product line – with price being agreed upon at the end of the evaluation process.

The disclosure provisions of N.J.S.A. 19:44A-20.26 do not apply in cases where there is a “public emergency” that requires the immediate delivery of goods or services.

Insurance companies and banks are prohibited under State law from making political contributions. However, because the PCD form reflects contributions made by partners, Boards of Directors, spouses, etc., PCD forms are required ten days prior to the approval of a depository designation resolution or insurance company contract awarded by the Board. A PCD form is also required when a contract in excess of \$17,500 is made to an insurance broker. A PCD form is required from the company receiving the contract, regardless of the entity issuing an insurance policy.

PCD forms are required for Board of Education contracts in excess of \$17,500 with a New Jersey Department of Education “Approved In-State Private School for the Disabled.” Chapter 271 also applies to in-State private special education schools, supplemental educational services under NCLB, early childhood school providers – DHS approved, and other similar programs.

If the school district spends more than \$17,500 in a school year with a newspaper, the selection of the newspaper is subject to the provisions of Chapter 271. In this case, using the RFQ approach may be useful.

PCD forms are not required for regulated public utility services, as the Board is required by the Board of Public Utilities to use a specific utility. This exception does not apply to non-regulated public utility services, such as generated energy (not tariffed), or long-distance telephone services where other procurement practices are used.



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PCD forms are not required for membership to the New Jersey School Boards Association.

A non-profit organization having proper documentation from the Internal Revenue Service (IRS) showing it is registered with the IRS as a 501(c) type corporation is not required to file a PCD form.

If the original contract provided for the possibility of an extension(s), Chapter 271 compliance is not required if the extension/continuation is based on that original contract.

N.J.S.A. 19:44A-1 et seq.

New Jersey Department of Community Affairs Local Finance Notices - 6/4/07 & 1/15/10

Adopted:



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[See POLICY ALERT Nos. 92, 95, 110, 122, 143, 154, 160, 180 and 189]

~~[Not applicable for Abbott Districts, County Vocational School Districts, County Special Services School Districts, Educational Services Commissions or Jointure Commissions.]~~

6422 BUDGET TRANSFERS

Except as otherwise provided pursuant to N.J.S.A. 18A:22-8.1 and N.J.A.C. ~~6A:23-2.11~~ 6A:23A-13.1 et seq., whenever the a school district desires to transfer amounts among line items and program categories, the transfers shall be by resolution of the Board approved by a two-thirds affirmative vote of the authorized membership of the Board. Each resolution shall indicate the exact amount of the transfers and from the applicable accounts or fund balance.

[Optional

However, this Board of Education in accordance with the provisions of N.J.S.A. 18A:22-8.1 and this Policy as adopted by the Board, designates the Superintendent of Schools to approve such transfers as are necessary between meetings of the Board. Transfers approved by the Superintendent shall be reported to the Board, ratified and duly recorded in the minutes at a subsequent meeting of the Board, but not less than monthly.]

Transfers from line accounts that include waiver amounts approved by the Commissioner and expenditures and/or reallocations directed by the Commissioner are prohibited unless approved in writing by the Executive County Superintendent and in accordance with the provisions of N.J.S.A. 18A:22-8.1. The Board shall submit written requests for transfers including the amount to be transferred, the account(s) to be reduced, the account(s) to be increased, the purpose, and justification. These transfers shall not be requested or made prior to December 1 of the applicable budget year and shall only be approved for an emergent circumstance(s).

Where actual audited undesignated general fund balance at the fiscal year-end exceeds the estimated amount reflected in the school district's originally approved budget that contained an adjustment to the tax levy limitation approved by the Commissioner, any excess amount shall be reserved for the offset of the Commissioner's waiver requests, if any, in the second subsequent year's budget and reflected as such in the CAFR for the budget year.



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Budget Transfers

Whenever the Executive County Superintendent shall, pursuant to N.J.S.A. 18A:7-8, disapprove a portion of the school district's proposed budget because the district has not implemented all potential efficiencies in its administrative operations or because the budget includes excessive non-instructional expenses, the school district shall not transfer funds back into those accounts during the budget year.

Transfers of surplus amounts or any other unbudgeted or underbudgeted revenue to line items and program categories shall require the approval of the Commissioner of Education and shall only be approved between April 1 and June 30 for line items and program categories necessary to achieve the thoroughness standards established pursuant to section 4 of P.L.2007, c.260 (N.J.S.A. 18A:7F-46) subsection a. of section 4 of P.L. 1996, c. 138 (18A:7F-4); except that upon a two-thirds affirmative vote of the authorized membership of the Board, the Board may petition the Commissioner of Education for authority to transfer such revenue prior to April 1 due to an emergent circumstance and the Commissioner may authorize the transfer if he determines that the transfer is necessary to meet such emergency.

Transfers from any general fund appropriation account that, on a cumulative basis, exceed 10% of the amount of the account included in the school district's budget as certified for taxes shall require the approval of the Commissioner of Education. In a school district wherein the Commissioner of Education has directed an in-depth evaluation pursuant to N.J.S.A. 18A:7A-14, the Board shall obtain the written approval of the Executive County Superintendent of Schools prior to implementing any Board authorized transfer of funds.

No transfer may be made under N.J.S.A 18A:22-8.1 from appropriations or surplus accounts for interest and debt redemption charges, capital reserve account or items classified as general fund expenses except to other items so classified, or to the capital projects fund to supplement the proceeds from a bond authorization or lease purchase agreement upon application to and a formal finding by the Commissioner that the transfer is in the best interest of both the pupils and taxpayers of the district after consideration of alternative corrective actions.

N.J.S.A. 18A:22-8.1; 18A:22-8.2

N.J.A.C. ~~6A:23-2.11~~ 6A:23A-13.1; 6A:23A-13.2; 6A:23A-13.3

Adopted:



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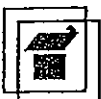
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[See POLICY ALERT Nos. 154, 160, 180 and 189]

~~[Not applicable for Abbott Districts, County Vocational School Districts, County Special Services School Districts, Educational Services Commissions or Jointure Commissions.]~~

R 6422 BUDGET TRANSFERS

- A. Transfer of Surplus or Other Unbudgeted or Underbudgeted Revenue Between April 1 and June 30
1. The Board may transfer surplus or other unbudgeted or underbudgeted revenue between April 1 and June 30 only upon prior approval of the transfer by the Executive County Superintendent, as the Commissioner's designee, pursuant to N.J.S.A. 18A:22-8.1.
 2. Requests must be received by June 30.
 3. All approved transfer requests must be expended or encumbered for the approved use by June 30 ~~on approved use~~, or the district shall reserve and designate such funds for tax relief in the subsequent budget year.
 4. To request approval of such transfers, the district shall submit to the Executive County Superintendent the following:
 - a. Documentation of approval of the transfer by a two-thirds affirmative vote of the authorized membership of the Board;
 - b. Certification by that same membership of the Board that the transfer is necessary to achieve the thoroughness standards for the current year. The certification shall include the purpose, need of transfer, and include, at a minimum, a list of specific line items to be transferred into and corresponding amounts. Requests to appropriate surplus for textbooks, computers, equipment, or other needs for use and operation for the subsequent school year is not considered a need for the current year and shall not be approved; and



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- c. The latest Board Secretary's report as documentation that no other line item balances are available and all appropriation balances are or will be expended or encumbered.
- B. Transfer of Surplus or Other Unbudgeted or Underbudgeted Revenue Prior to April 1
 1. Prior to April 1, the a Board may petition the Commissioner, by a two-thirds affirmative vote of the authorized membership of the Board, for approval of a transfer of surplus or other unbudgeted or underbudgeted revenue only for an emergent circumstance.
 2. The district shall be subject to an on-site inspection by the Executive County Superintendent for verification of the emergent circumstance and other supporting documentation.
 3. The district shall submit such Board-approved petition to the Executive County Superintendent for recommendation to the Commissioner. At a minimum, the submission shall include the following:
 - a. Certification the transfer is necessary for an emergent circumstance, that no other line item balances are or will be available, and that the remaining surplus will enable the district to operate in a fiscally solvent position for the remainder of the budget year;
 - b. Documentation the emergent circumstance, if not addressed through an appropriation of additional revenue, would render peril to the health and safety of pupils or staff, and/or force the district into an operating deficit as a result of the required implementation of the thoroughness standards;
 - c. The latest Board Secretary's report as documentation that no other line item balances are or will be available as set forth in (1) below:
 - (1) Any unexpended, unencumbered balances are for non-discretionary fixed costs and supported by historical expenditures or other documentation ensuring that the balances will be expended by June 30.



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- d. Evidence of approval of the petition and supporting documentation by a two-thirds affirmative vote of the authorized membership of the Board.
- C. Appropriations aAt Any Time Without Commissioner Approval
1. The Board may at any time and without Commissioner approval:
 - a. Appropriate unbudgeted or underbudgeted State aid for which the approval was granted by the Department of Education in the written notification to the Board of the additional aid;
 - b. Appropriate unbudgeted and underbudgeted tuition revenue generated from a school district-specific program, which is not part of a formal sending-receiving relationship pursuant to N.J.S.A. 18A:38-19 and 18A:46-21;
 - c. Appropriate unbudgeted or underbudgeted school transportation revenue generated from a school district's or Coordinated Transportation Services Agency's role as the host provider of school transportation services pursuant to N.J.S.A. 18A:39-11 and 18A:39-11.1;
 - d. Appropriate unbudgeted or underbudgeted restricted miscellaneous local revenue;
 - e. Appropriate unbudgeted or underbudgeted Federal revenue;
and
 - f. Appropriate surplus generated from any Federal and/or State revenue excluded from the excess surplus calculation in the prebudget year in accordance with the annual audit program.
- D. Transfers from General Fund Appropriation Accounts
1. For the purposes of Policy and Regulation 6422, "general fund appropriation account" means the required advertised appropriation accounts pursuant to N.J.S.A. 18A:22-1 et seq., except where consolidated as follows:
 - a. Basic skills, bilingual and special education instruction, including other related and extraordinary services;



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- b. Student Pupil activities, student pupil athletics, and other student pupil instructional services;
 - c. Student Pupil support services, including attendance, health, guidance, Child Study Team, and media;
 - d. Improvement of instruction and staff training; and
 - e. Special programs (Fund 13).
2. For all transfers from any general fund appropriation account as defined in D.1. above, and as amended to include prior year encumbrances carried forward to the current year and revenue appropriated pursuant to C. above, the Board shall obtain the approval for such transfers by two-thirds affirmative vote of the authorized membership of the Board, pursuant to N.J.S.A. 18A:22-8.1.
- a. When the total amount of such transfers, on a cumulative basis, exceeds ten percent of the amount of the account that was included in the school district's budget as certified for taxes, as amended to include prior year encumbrances carried forward to the current year and revenue appropriated pursuant to C. above, the Board shall request in writing approval from the Executive County Superintendent, as the Commissioner's designee, by submitting the request and purpose for the transfer using the report pursuant to (1) below.
 - (1) The Board may request approval from the Executive County Superintendent prior to obtaining the two-thirds affirmative vote of the authorized membership of the school Board for such approval.
 - (2) The Board's written transfer request shall be deemed approved after ten working days of receipt of such request by the Executive County Superintendent if no Executive County Superintendent approval or denial is provided within that timeframe. The district shall maintain documentation of the Executive County Superintendent's receipt of all transfer requests deemed approved under this provision.



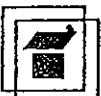
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- b. Prior to any transfers from capital outlay accounts to current expense, except for equipment, the district shall submit a written request for approval to the Executive County Superintendent with documentation that such transfer is required due to demonstrated hardship.

E. Transfers to Certain Advertised Appropriation Accounts

1. For all transfers to the advertised appropriation accounts identified as general administration, school administration, central services and administrative information technology, or other support services that, on a cumulative basis, exceed ten percent of the amount of the account included in the school district's budget as certified for taxes, amended to include prior year encumbrances carried forward to the current year, a Board shall, prior to such transfer, submit to the Executive County Superintendent, in a format prescribed by the Commissioner, a request for such approval.
 - a. Such approval will not be granted, except as provided in b. below if:
 - (1) The school district's budget currently exceeds the administrative cost limits; or
 - (2) The transfer would result in a ~~place the school district's~~ budget in excess of the administrative cost limits in the applicable budget year, as prescribed in ~~N.J.A.C. 6A:23-8.2~~ N.J.S.A. 18A:7F-5(c).
 - b. Transfers may be approved to support a contractual obligation or one-time increase in spending as justified by district documentation. Transfers may not be approved if the district did not budget sufficient funds upon review of actual expenditures and historical trends in those accounts. A district that is granted such approval remains subject to the requirements set forth in ~~N.J.A.C. 6A:23-8.2~~ N.J.S.A. 18A:7F-5(c).



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Budget Transfers

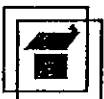
F. Transfers to Capital Outlay Accounts

1. For all transfers to the advertised appropriation accounts identified as capital outlay for a capital outlay project not previously approved by the voters or Board of School Estimate pursuant to N.J.A.C. 6A:23A-8.4, the Board shall, prior to such transfer, submit to the Executive County Superintendent a request for such approval.

Approvals are required for unbudgeted or underbudgeted revenue, including those listed and appropriated pursuant to C. above and shall only be granted for requests with written documentation that supports the existence of an emergent circumstance as defined in B.3.b. above and only after an on-site inspection by the Executive County Superintendent to verify the emergent circumstance. Transfers to equipment accounts or to supplement a capital outlay project previously approved by the voters or Board of School Estimate, pursuant to N.J.A.C. 6A:23A-8.4, do not require approval by the Executive County Superintendent.

- a. The district shall maintain a report of current month and year-to-date transfers between general fund appropriation accounts as defined in D. above, in a format prescribed by the Commissioner, or in a format developed locally and approved by the Executive County Superintendent, and submit such report to the Executive County Superintendent with any transfer requests and in accordance with the submission requirements of the Board Secretary's and Treasurer's financial reports under N.J.A.C. 6A:23-2.12 6A:23A-16.10.

Issued:



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[See POLICY ALERT Nos. 159 and 189]

6740 RESERVE ACCOUNTS

The Board of Education or Board of School Estimate, as appropriate, may at any time establish by Board resolution a capital reserve account, pursuant to N.J.S.A. 18A:21-2 and 3, and 18A:7G-31.

Funds in the capital reserve account shall not be used for current expenses, pursuant to N.J.S.A. 18A:22-8.2, and shall only be used for purposes as outlined in N.J.A.C. 6A:23A-14.1(b). The Board of Education may increase the balance in the capital reserve account by appropriating funds in the annual general fund budget certified for taxes to meet the needs of the Long-Range Facilities Plan (LRFP) that are not met by State support. The balance in the account may also be increased by requesting approval from the Executive County Superintendent, as the Commissioner's designee, to appropriate any excess unreserved general fund balance as calculated in the supporting documentation of the proposed budget into capital reserve in the proposed budget pursuant to N.J.S.A. 18A:7F-7b only when the Board of Education has formally established a capital reserve account and obtained an approved LRFP in accordance with N.J.A.C. 6A:26-2. The Board of Education, at its option, may satisfy the withdrawal approval requirements set forth in N.J.A.C. 6A:23A-14.1(h) in accordance with the procedures as outlined in N.J.A.C. 6A:23A-14.1(d).

The Board of Education may request express approval of the voters for appropriation of additional amounts into the capital reserve in accordance with the procedures as outlined in N.J.A.C. 6A:23A-14.1(e). The Board of Education shall not deposit into a capital reserve account audited excess undesignated, unreserved general fund balance. The Board of Education shall reserve and designate such funds in the subsequent year's budget pursuant to N.J.A.C. 6A:23A-8.5(b). The Board of Education shall maintain an amount of funds in the capital reserve account that does not exceed the amount needed to implement capital projects in a school district's LRFP that are not met by State support.



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The Board of Education may withdraw funds from the capital reserve account at any time in accordance with the provisions of N.J.A.C. 6A:23A-14.1(h). However, the Board of Education or Board of School Estimate, as appropriate, may at any time, apply to the Commissioner for approval to withdraw funds from its capital reserve account for uses authorized in N.J.A.C. 6A:23A-14.1(b). The Board of Education or Board of School Estimate, as appropriate, may make a withdrawal pursuant to N.J.A.C. 6A:23A-14.1(i) only upon receipt of written approval of the Commissioner and the Board of Education shall establish to the satisfaction of the Commissioner that an emergent condition exists necessitating an immediate withdrawal of capital reserve account funds.

The Board of Education shall administer and account for the capital reserve account in accordance with the requirements of N.J.A.C. 6A:23A-14.1(j). Funds in capital reserve accounts in existence prior to July 18, 2000 are subject to the Educational Facilities Construction and Financing Act (EFCFA), P.L. 2000, c. 72, and N.J.A.C. 6A:23A-14, and the Board of Education shall only use such funds for the original purpose for which the funds were deposited and as outlined in N.J.A.C. 6A:23A-14.1(k)1. and (k)2.

The Board of Education shall establish, by resolution, a maintenance reserve account in accordance with the provisions of N.J.A.C. 6A:23A-14.2 to be used to implement required maintenance of the school district's facilities. The Board of Education is prohibited from using such funds for routine or capital maintenance and the account shall be established and maintained in accordance with Generally Accepted Accounting Principles (GAAP) and shall be subject to annual audit pursuant to N.J.S.A. 18A:23-1 et seq. The balance in the maintenance reserve account may be increased by appropriating funds in the annual general fund budget certified for taxes. Funds may be withdrawn from the maintenance reserve account and appropriated into the required maintenance account lines at budget time or any time during the year for use on required maintenance activities for a school facility as reported in the comprehensive maintenance plan pursuant to N.J.A.C. 6A:26A-4 in accordance with the provisions of N.J.A.C. 6A:23A-14.2(d). In any year that maintenance reserve account funds are withdrawn, the Board of Education shall restore any unexpended required maintenance appropriations, up to the amount of maintenance reserve account funds withdrawn, to the maintenance reserve account at year-end.



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The Board of Education shall, by resolution, transfer to the general fund on an annual basis any interest earned on the investments in the maintenance reserve account. Such interest may be transferred on a more frequent basis at the discretion of the Board of Education. The Board of Education shall ensure the maintenance reserve account balance does not, at any time, exceed four percent of the replacement cost of the school district's school facilities for the current year. If the account exceeds this maximum amount at June 30, the Board of Education shall reserve and designate such excess in the subsequent year's budget.

The Board of Education or Board of School Estimate, as appropriate, may supplement a capital reserve account in accordance with requirements as outlined in N.J.A.C. 6A:23A-14.3. The Board of Education or a Board of School Estimate, as appropriate, may through the adoption of a Board resolution, establish a current expense emergency reserve account, a debt service reserve account, and a tuition adjustment reserve account in accordance with requirements as outlined in N.J.A.C. 6A:23A-14.4.

All reserve accounts shall be recorded in accordance with GAAP and subject to annual audit. Any capital gains or interest earned shall become part of the reserve account. A separate bank account is not required; however, a separate identity for each reserve account shall be maintained.

N.J.S.A. 18A:7G-31; 18A:21-2

N.J.A.C. 6A:23A-14.1; 6A:23A:14.2; 6A:23A-14.3; 6A:23A-14.4; 6A:23A-14.5

Adopted:



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R 6740 RESERVE ACCOUNTS

A. Capital Reserve Account

1. The Board of Education or a Board of School Estimate may, at any time establish by Board resolution a capital reserve account, pursuant to N.J.S.A. 18A:21-2 and 3, and 18A:7G-31.
2. Funds in the capital reserve account shall not be used for current expenses, pursuant to N.J.S.A. 18A:22-8.2, and shall only be used:
 - a. To implement capital projects in the school district's Long-Range Facilities Plan (LRFP) as required pursuant to N.J.S.A. 18A:7G-4(a) and N.J.A.C. 6A:26-2; and
 - b. To augment a capital project funded in whole or part by bond proceeds only when:
 - (1) The original referendum question separately listed the amount and portion of local share (or portion of total costs of a project receiving debt service aid) to be funded by capital reserve pursuant to N.J.A.C. 6A:26-3.7 and 3.12; or
 - (2) Voter or Board of School Estimate approval, as appropriate, was received to augment the original approved question by special appropriation in a Type I school district, by separate question at a special election or through the appropriate line-items and supporting documentation in the base budget at the annual school election pursuant to N.J.A.C. 6A:26-4.4(a)3iii.
3. The Board of Education may increase the balance in the capital reserve account by:
 - a. Appropriating funds in the annual general fund budget certified for taxes to meet the needs of the LRFP that are not met by State support; or



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- b. Requesting approval from the Executive County Superintendent, as the Commissioner's designee, to appropriate any excess unreserved general fund balance as calculated in the supporting documentation of the proposed budget into capital reserve in the proposed budget pursuant to N.J.S.A. 18A:7F-7b only when the Board of Education has:
 - (1) Formally established a capital reserve account; and
 - (2) Obtained an approved LRFP in accordance with N.J.A.C. 6A:26-2.
4. The Board of Education, at its option, may satisfy the withdrawal approval requirements set forth in 8. below when funds are deposited into the capital reserve account in the annual budget pursuant to 3.a. and 3.b. above using the designated line item, supporting documentation, and a statement of purpose in the advertised budget. The Board of Education shall include in its statement of purpose:
 - a. The amount of the deposit;
 - b. A description of the future capital project and purpose; and
 - c. A statement that "The amount represents expenditures for construction elements or projects that exceed the facilities efficiency standards determined by the Commissioner as necessary to achieve the Core Curriculum Content Standards."
5. The Board of Education may request express approval of the voters for appropriation of additional amounts into the capital reserve by a separate proposal at budget time, or by a special question at one of the four special elections authorized pursuant to N.J.S.A. 19:60-2. The Board of Education may request approval of a Board of School Estimate, if applicable, for appropriation of additional amounts into capital reserve by a separate proposal at budget time or by special resolution. The amount expressly approved by the voters or Board of School Estimate, as applicable, for deposit into a capital reserve may be from surplus or unrestricted local miscellaneous revenue only if such source is delineated in the question and/or special resolution.



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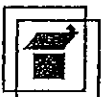
6. The Board shall not deposit into a capital reserve account audited excess undesignated, unreserved general fund balance. The Board of Education shall reserve and designate such funds in the subsequent year's budget pursuant to N.J.A.C. 6A:23A-8.5(b).
7. The Board of Education shall maintain an amount of funds in the capital reserve account that does not exceed the amount needed to implement the capital projects in a school district's LRFP that are not met by State support.
 - a. If the amount in capital reserve exceeds the amount authorized in 7. above, the Board of Education shall withdraw the excess and reserve and designate it in the subsequent year's budget.
 - b. The Board of Education shall ensure that all excess amounts in the capital reserve account identified in the annual audit, required pursuant to N.J.S.A. 18A:23-1 and procedures developed by the Commissioner, are reserved and designated in the subsequent year's budget.
8. The Board of Education may withdraw funds from the capital reserve account at any time as follows:
 - a. By Board resolution for the transfer of funds to the line items in the capital outlay major account/fund to fund pre-development or other pre-application costs associated with architects, lawyers, and construction managers for school facilities projects included in the approved LRFP;
 - (1) Pursuant to N.J.A.C. 6A:26-4.2(a), a Board that used capital reserve for such costs in a capital project funded in part or in whole by bond proceeds has the option to reimburse the general fund from the capital projects fund after approval of the referendum or resolution;
 - b. By Board resolution for the transfer of funds to the line items in the capital outlay major account/fund to fund the local share less any excess costs of a school facilities project as determined in accordance with N.J.A.C. 6A:26-3;



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- c. By Board resolution for the transfer of funds to the line items in the capital outlay major account/fund to fund the total costs, less any excess costs, of another capital project, which would otherwise be eligible for State support, as determined in accordance with N.J.A.C. 6A:26-3;
- d. By Board resolution for the transfer of funds to the capital projects fund pursuant to N.J.A.C. 6A:26-4, after receiving voter, Board of School Estimate, or Capital Project Review Board approval, as applicable, of the capital reserve use and specific amount in an approved referendum or resolutions pursuant to N.J.A.C. 6A:26-3.7;
- e. By Board resolution after receiving voter, Board of School Estimate, or Capital Project Review Board approval, as applicable, except as authorized in N.J.A.C. 6A:26- 3.12(c), for the transfer of funds to the line items in the capital outlay major account/fund to fund excess costs of a school facilities project and to fund the total costs for other capital projects that would not otherwise be eligible for State support as determined in accordance with N.J.A.C. 6A:26, Educational Facilities:
 - (1) Voter, Board of School Estimate, or Capital Project Review Board approval, as appropriate, may be obtained through the original budget certified for taxes, in which the Board shall include a statement of purpose in the advertised budget, or through a Board of School Estimate's special appropriation process, if appropriate.
 - (2) The Board of Education or Board of School Estimate, as appropriate, shall include in the statement of purpose or special question for the capital project:
 - (a) The total costs;
 - (b) The final eligible costs;



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- (c) The amount requested for withdrawal for excess costs;
 - (d) A description/purpose of the capital project, or portion thereof, which the excess costs will fund; and
 - (e) A statement that "The amount represents expenditures for construction elements or projects that exceed the facilities efficiency standards determined by the Commissioner as necessary to achieve the Core Curriculum Content Standards."
- (3) If requesting a withdrawal for multiple capital projects, the Board of Education or Board of School Estimate, as appropriate, shall include in the statement of purpose or special question the required information identified in 8.e.(1) and (2) above separately for each individual capital project.
- (4) The Board of Education or Board of School Estimate, as appropriate, shall ensure that the amount(s) approved by the voters, Board of School Estimate, or Capital Project Review Board, as appropriate, are used exclusively for the purpose or purposes contained in the associated statement or question.
- (5) For any approved amounts that remain unexpended or unencumbered at the end of the school year, the Board of Education or Board of School Estimate, as appropriate, shall:
- (a) Return such funds to the capital reserve account;
 - (b) Anticipate such funds as part of the designated general fund balance of the subsequent school year budget; or
 - (c) Reserve and designate such funds in the second subsequent school year budget;



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- f. By Board resolution and after receiving Commissioner approval in accordance with N.J.A.C. 6A:26-3.13, and voter, Board of School Estimate, or Capital Project Review Board approval, as appropriate, pursuant to 3.b. above and N.J.A.C. 6A:23A-14.1, for the transfer of funds to the line items in the capital outlay major account/fund for the purchase of land; or
 - g. By Board resolution for the transfer of funds to the debt service account for the purpose of offsetting locally funded principal and interest payments for bonded projects that are included in the school district's LRFP.
9. Notwithstanding 8. above, the Board of Education or Board of School Estimate, as appropriate, may at any time, apply to the Commissioner for approval to withdraw funds from its capital reserve account for uses authorized in 2. above. The Board of Education or Board of School Estimate, as appropriate, may make a withdrawal pursuant to N.J.A.C. 6A:23A-14.1 only upon receipt of written approval of the Commissioner. To obtain the Commissioner's approval, the Board of Education shall establish to the satisfaction of the Commissioner that an emergent condition exists necessitating an immediate withdrawal of capital reserve account funds.
10. The Board of Education shall administer and account for the capital reserve account as follows:
- a. The Board shall establish and maintain the capital reserve account in accordance with Generally Accepted Accounting Principles (GAAP), and shall be subject to annual audit pursuant to N.J.S.A. 18A:23-1 et seq;
 - b. If the cost to complete an approved school facilities project not funded in whole or part by school bonds exceeds the local share less excess costs, those costs up to ten percent above the local share less excess costs may be withdrawn from capital reserve funds in accordance with 8.a. above;



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- c. The Board shall transfer to the capital projects account, and account for separately with the corresponding grant, any funds withdrawn for the local share of a school facilities project that is not using school bonds or loan bonds for all or part of the local share that received a grant pursuant to N.J.S.A. 18A:7G-15. For any unexpended transferred capital reserve funds remaining after completion of such school facilities projects, the Board shall:
- (1) Return such funds to the capital reserve account;
 - (2) Anticipate such funds as part of the designated general fund balance of the subsequent school year's budget; or
 - (3) Reserve and designate any unexpended transferred capital reserve funds in the second subsequent year's budget for tax relief.
- d. Pursuant to N.J.S.A. 18A:21-3, the Board of Education shall increase the capital reserve account by the earnings attributable to the investment of the account's assets, and;
- (1) Anticipate as miscellaneous income any investment income included in the original annual general fund budget certified for taxes; and
 - (2) Include any investment earnings in the maximum amount of capital reserve permitted in 7. above.
- e. The Board of Education shall establish a separate account in the general fund for bookkeeping purposes only in order to account for increases to and withdrawals from the capital reserve account and its balance. The Board of Education shall record a capital reserve account on the annual audit's general fund balance sheet as follows:
- (1) Debit: Capital Reserve Account; and
 - (2) Credit: Reserved Fund Balance--Capital Reserve Account.



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11. Funds in capital reserve accounts in existence prior to July 18, 2000 are subject to the Educational Facilities Construction and Financing Act (EFCFA), P.L. 2000, c. 72, and N.J.A.C. 6A:23A-14, and the Board of Education shall only use such funds for the original purpose for which the funds were deposited.
 - a. If the original purpose is outside the scope of the Board's approved LRFP, the Board of Education shall account for such funds separately in the capital reserve fund and appropriate the funds as revenue for such purposes in the annual budget certified for taxes. The Board of Education shall restore to the capital reserve account for use pursuant to N.J.A.C. 6A:23A-14 any unexpended capital outlay appropriations up to the amount of such capital reserve funds appropriated. Expenditures shall be charged first to unrestricted capital outlay fund sources with capital reserve account appropriations expended last. The Board of Education shall not deposit any additional funds into the capital reserve account pursuant to 3. through 6. above for such pre-July 18, 2000 purposes.
 - b. If the original purpose is within the scope of the school district's approved LRFP, the Board of Education shall make withdrawals pursuant to 8. above, except that if voter, Board of School Estimate or Capital Project Review Board, as appropriate, approval of excess costs or another capital project was obtained when the funds were deposited into the capital reserve account, the Board, by such approval, shall be deemed to have satisfied the requirement for approval of excess costs or other capital projects in 8.b. above.

B. Maintenance Reserve Account

1. The Board of Education shall establish, by resolution, a maintenance reserve account to be used to implement required maintenance of the school district's facilities. The Board of Education is prohibited from using such funds for routine or capital maintenance.



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2. The Board of Education shall establish and maintain the maintenance reserve account in accordance with GAAP, and such account shall be subject to annual audit pursuant to N.J.S.A. 18A:23-1 et seq.
3. The Board of Education or Board of School Estimate, as appropriate, may increase the balance in the maintenance reserve account by appropriating funds in the annual general fund budget certified for taxes.
4. The Board of Education or Board of School Estimate, as appropriate, may by resolution withdraw such funds from the maintenance reserve account and appropriate into the required maintenance account lines at budget time or any time during the year for use on required maintenance activities for a school facility as reported in the comprehensive maintenance plan pursuant to N.J.A.C. 6A:26A-4.
 - a. Funds withdrawn from the maintenance reserve account are restricted to required maintenance appropriations. The Board of Education or Board of School Estimate, as appropriate, shall not transfer such funds to any other line-item account.
5. In any year that maintenance reserve account funds are withdrawn, the Board of Education shall restore any unexpended required maintenance appropriations, up to the amount of maintenance reserve account funds withdrawn, to the maintenance reserve account at year-end.
6. The Board of Education shall, by resolution, transfer to the general fund on an annual basis any interest earned on the investments in the maintenance reserve account. Such interest may be transferred on a more frequent basis at the discretion of the Board of Education.
7. The Board of Education shall ensure that the maintenance reserve account balance does not, at any time, exceed four percent of the replacement cost of the school district's school facilities for the current year. If the account exceeds this maximum amount at June 30, the Board of Education shall reserve and designate such excess in the subsequent year's budget.



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C. Supplementation of Capital Reserve and Maintenance Reserve Accounts

1. The Board of Education or Board of School Estimate, as appropriate, may supplement a capital reserve account through a transfer by Board resolution of any unanticipated revenue and/or unexpended line-item appropriation amounts anticipated at year end for withdrawal in subsequent school years. Any such transfer resolution shall be adopted by the Board no earlier than June 1 and no later than June 30 of the respective school year.
2. The Board of Education or Board of School Estimate, as appropriate, may supplement a maintenance reserve account through a transfer by Board resolution of any unanticipated revenue and/or unexpended line-item appropriation amounts anticipated at year end, for withdrawal in subsequent school years. Any such transfer resolution shall be adopted by the Board no earlier than June 1 and no later than June 30 of the respective school year.

D. Establishment of Other Reserve Accounts

1. The Board of Education or a Board of School Estimate, as appropriate, may through the adoption of a Board resolution establish the following reserve accounts:
 - a. Current Expense Emergency Reserve Account.
 - (1) The funds in the reserve shall be used to finance unanticipated general fund current expense costs required for T&E. For the purpose of the emergency reserve account "unanticipated" shall mean reasonably unforeseeable and shall not include additional costs caused by poor planning or error.
 - (2) The account shall not exceed \$250,000 or one percent of the school district's general fund budget as certified for taxes up to a maximum of \$1,000,000, whichever is greater.



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- (3) The Board of Education may appropriate funds to establish or supplement the reserve in the school district's annual budget or through a transfer by Board resolution of any unanticipated revenue and/or unexpended line-item appropriation amounts anticipated at year end. Any such transfer resolution shall be adopted by the Board no earlier than June 1 and no later than June 30 of the respective school year.
 - (4) Withdrawals from the reserve shall require the approval of the Commissioner unless the withdrawal is necessary to meet an increase in total health care costs in excess of four percent, for which the district did not receive an automatic adjustment for health care costs pursuant to N.J.A.C. 6A:23A-11.4. Total health care costs include medical insurance and prescription drug insurance costs.
- b. Debt service reserve account in the debt service fund for proceeds from the sale of school district property. For the purposes of the debt service reserve account "property" shall mean land, buildings, and other property that was incidental to the sale of land or a building. The funds in the reserve shall be used by the district first to reduce the outstanding principal amount at the earliest call date or to annually reduce the debt service principal payments. The funds may be used for any outstanding debt obligation or debt obligations of the school district. The reserve shall be liquidated within the lesser of five years from its inception or the remaining term on the obligations. Any remaining balance shall be used for tax relief.
 - c. Tuition adjustment reserve account in the general fund for up to ten percent of the estimated tuition cost in the contract year for an anticipated tuition adjustment in the third year following the contract year. In such case, the Board of Education shall:



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- (1) Establish the tuition adjustment reserve account at June 30 by Board resolution;
- (2) Make full appropriation of the reserve for the tuition adjustment in the third year following the contract year;
- (3) Exclude from the cap calculation the budgeted fund balance and appropriation of the tuition adjustment reserve in the third year following the contract year for such tuition adjustments; and
- (4) Transfer to the general fund, by Board resolution, any interest earned on the investments in a tuition adjustment reserve account on an annual basis. Such transfer may be made on a more frequent basis at the discretion of the Board of Education.

E. Reserve Accounts Recorded in Accordance with GAAP

1. All reserve accounts shall be recorded in accordance with GAAP and subject to annual audit. Any capital gains or interest earned shall become part of the reserve account. A separate bank account is not required; however, a separate identity for each reserve account shall be maintained.

Adopted:



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[See POLICY ALERT Nos. 140, 172 and 189]

8420 EMERGENCY AND CRISIS SITUATIONS EVACUATION

The Board of Education recognizes that its responsibility to provide for the safety and security in each school building in the district. The district will develop and implement written plans and procedures to provide for the protection of health, safety, security, and welfare of the school population; ~~pupils extends to the prevention of, intervention in, response to and recovery from emergency and crisis situations; the establishment and maintenance of a climate of civility; and supportive services for staff, pupils, and their families possible natural and man-made disasters and that such emergencies are best met by preparedness and planning.~~

~~The Board authorizes the development and implementation of a plan for emergency preparedness that safeguards the health and well being of pupils and staff, permits minimum disruption to the educational program, and helps pupils learn self reliance and a prudent response to emergency situations. The plan shall provide that all threats to the safety of the schools are identified and promptly responded to by appropriate district personnel.~~

The Superintendent of Schools or designee shall consult with law enforcement agencies, health and social services provider agencies, emergency management planners, and school and community resources, as appropriate, in the development of the school district's plans, procedures, and mechanisms for school safety and security. The plans, procedures, and mechanisms shall be consistent with the provisions of N.J.A.C. 6A:16-5.1 and the format and content established by the Domestic Security Preparedness Task Force, pursuant to N.J.S.A. App. A:9-64 et seq., and the Commissioner of Education and shall be reviewed annually, and updated as appropriate.

A copy of the school district's school safety and security plan shall be disseminated to all school district employees. New employees shall receive a copy of the school district's safety and security plan, as appropriate, within sixty days of the effective date of their employment. All employees shall be briefed in writing, as appropriate, regarding updates and changes to the school safety and security plan.



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Emergency and Crisis Situations Evacuation

The school district shall develop and provide an in-service training program for all school district employees to enable them to recognize and appropriately respond to safety and security concerns, including emergencies and crisis, consistent with the school district's plans, procedures, and mechanisms for school safety and security and the provisions of N.J.A.C. 6A:16-5.1 by November 1, 2010. New employees shall receive this in-service training, as appropriate, within sixty days of the effective date of their employment. This in-service training program shall be reviewed annually and updated, as appropriate.

In accordance with N.J.S.A. 18A:41-1, at least one fire drill and one school security drill will be conducted each month within school hours, including any summer months which the school is open for instructional programs. A school security drill means an exercise, other than a fire drill, to practice procedures that respond to an emergency situation including, but not limited to, a non-fire evacuation, lockdown, or active shooter situation that is similar in duration to a fire drill.

Such drills and in-service training programs shall be conducted in accordance with a building security drill guide and training materials that educate school employees on proper evacuation and lockdown procedures in a variety of emergency situations on school grounds as provided by the New Jersey Office of Homeland Security and Preparedness.

~~In the event of a bomb threat, the threatened school shall be evacuated immediately.~~

~~All time lost from the instructional program for the evacuation of school or the conduct of procedures necessitated by a threat to the safety of the school shall be made up.~~

~~The Superintendent shall develop procedures for the handling of school emergencies that include:~~

- ~~1. A plan for the prompt and safe evacuation of the schools;~~
- ~~2. The practice of such an evacuation plan twice monthly in the fire drills conducted in accordance with law;~~



POLICY GUIDE

OPERATIONS

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Emergency and Crisis Situations Evacuation

3. ~~The conduct of bus evacuation drills in accordance with rules of the State Board of Education;~~
4. ~~Procedures for the safe dispersal of pupils from school property and, if necessary, a plan for the sequestration of pupils in a safe place other than school;~~
5. ~~The design of a communications system to alert the whole school community when necessary and to notify parent(s) or legal guardian(s) of the evacuation of pupils;~~
6. ~~Instruction in emergency preparedness and survival techniques as a part of the regular curriculum;~~
7. ~~The immediate notification of appropriate administrative personnel whenever any employee becomes aware of an emergency or an impending emergency;~~
8. ~~Cooperation with local agencies;~~
9. ~~Instruction of staff members in decision making and the techniques of handling emergencies;~~
10. ~~The appointment of a school emergency procedures committee; and~~
11. ~~The continuing evaluation of the effectiveness of emergency planning in preparing the schools to cope with disaster.~~

N.J.S.A. 2C:33-3

N.J.S.A. 18A:41-1 et seq.

N.J.A.C. 6A:16-5.1; 6A:27-11.2

Adopted:



REGULATION GUIDE

OPERATIONS
R 8420.1/page 1 of 4
Fire and Fire Drills
Mar 89
May 10
M

[See POLICY ALERT Nos. 140 and 189]

R 8420.1 FIRE AND FIRE DRILLS

A. Fire Drills

1. The Principal of each school building will conduct a **at least one fire drill ~~not less than twice~~ each month within school hours, including any summer months during which the school is open for instructional programs that school is in session.** Attempts should be made to conduct drills in various weather conditions and at various times of the school day. Fire drills should always be unannounced to school staff and pupils. The Principal shall inform local fire fighting officials whenever a fire alarm is for drill purposes.
2. Fire alarm shall be by a building designated signal. Alarm signals should be tested regularly, before or after the school session.
3. When the fire alarm rings, each teacher will:
 - a. Direct pupils to form into a single file line and proceed along the evacuation route to the nearest exit **designated for evacuation;**
 - b. Close the windows of the room and turn off all lights and audio-visual equipment;
 - c. Take the class register or roll book;
 - d. Ascertain that all pupils have left the room and that any pupil who may have left the classroom prior to the fire **drill gone to the lavatory is located and is escorted from the building;**



REGULATION GUIDE

OPERATIONS

R. 8420.1/page 2 of 4

Fire and Fire Drills

- e. Close all doors to the room when the room is empty and keep all doors and exits of their respective rooms and buildings unlocked during the school hours, except during an emergency lockdown or an emergency lockdown drill;
 - f. Ensure that the pupils assigned to him/her have left the school along the route prescribed in the school evacuation plan. In the event a school building has been provided with fire escapes, they shall be used by a part or all of the pupils performing every fire drill;
 - g. Direct his/her pupils to a location not less than a distance twice the height of the building walls and keep the pupils in a single file line facing the building;
 - h. Take attendance to determine that all pupils who reported to his/her class have been evacuated from the building and report immediately to the Principal any pupil who is unaccounted for; and
 - i. When the recall signal is given, conduct his/her pupils back to the classroom.
4. Evacuation of the school in a fire drill must be conducted quickly and quietly and in an orderly fashion. Pupils must be silent, refrain from talking and running, and remain in closed, single file lines. Any pupil or staff member whose behavior disrupts the conduct of the fire drill shall be reported to the Principal and will be subject to discipline.
 5. All persons in the school must leave the building during a fire drill, including all aides, visitors, volunteer workers, and all office, cafeteria, custodial, and maintenance employees, except those employees who have been assigned specific duties to be performed in the school building during a fire drill.
 6. Physical education classes in progress outside the building should stop the game activity and line up in place or in their regularly assigned drill position.



REGULATION GUIDE

OPERATIONS
R 8420.1/page 3 of 4
Fire and Fire Drills

7. Pupils will be instructed not to gather belongings to take outside on the fire drill. In inclement or cold weather, pupils may pick up their coats and put them on as they exit the building, provided no time is lost in that activity.
8. The office employee responsible for keeping the central attendance register, or a designated substitute, must carry the register out of the building during the drill.
9. Each Principal shall report monthly to the Superintendent on the conduct of fire drills. His/Her report will include the date, weather conditions, and time to evacuate for each drill conducted, as well as any comments that could assist in improving the conduct of future drills.
10. Every fire drill will be conducted with seriousness and with the assumption that prompt evacuation is actually required for the safety and survival of persons in the school.
11. Principals are encouraged to change the circumstances of fire drills so that staff members and pupils are subjected to various conditions and learn to respond to them quickly, constructively, and safely. Any such variations should take into account the ages and abilities of children.
 - a. One or more exits may be designated as "blocked" so that pupils are required to use alternative evacuation routes.
 - b. A fire drill may be designated as a "smoke drill" so that pupils learn to avoid the hazards of smoke by walking in a low or crouching position (not a crawling position).

B. Fire

1. A school staff member or any building occupant who detects a fire in a school building or on school grounds shall immediately report the fire to the _____ Fire Department by calling 911 and/or by activating a fire alarm pull station in accordance with law, whether or not the fire has been extinguished.



REGULATION GUIDE

OPERATIONS
R 8420.1/page 4 of 4
Fire and Fire Drills

(Where schools in a regional or consolidated district are in different fire department areas, the following chart may be used.)

<u>School</u>	<u>Fire</u> <u>Department</u>	<u>Telephone</u> <u>Number</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

2. The school staff member or building occupant shall also report shall be immediately relayed the fire to the school Principal, if possible.
3. In the event of a fire in a school building, the school Principal shall immediately sound the fire alarm, in the event the fire alarm had not been previously activated, for the evacuation of all pupils, staff members, visitors, and volunteers.
4. Evacuation shall be conducted in accordance with the fire drill procedures established in paragraph A, except that no employee may remain in the building to perform specific duties.
5. As a precaution, the Principal or designee will maintain a record of disabled pupils who may require special attention in the event of fire or other evacuation.

Fire fighters will be promptly informed of the location and special circumstances of each such pupil.

6. As soon as practicable after the incident, the Principal shall submit a report to the Superintendent on the appropriate form.

Adopted:



POLICY GUIDE

PROGRAM
2436/page 1 of 2
Activity Participation Fee Program
May 10

[See POLICY ALERT No. 189]

2436 ACTIVITY PARTICIPATION FEE PROGRAM

The Board of Education recognizes the value of athletic competition and co-curricular activities outside the regular instructional program. However, with reduced or limited revenue and increased expenses, the Board must consider alternative revenue options to support these school-sponsored activities. Therefore, the Board of Education authorizes the establishment of an activity participation fee program as a supplemental revenue source contributing to a percentage of the school district's total costs for operating school-sponsored activities.

The Activity Participation Fee Program will require each pupil participating in a school-sponsored athletic or co-curricular activity to pay a participation fee. The specific activities and fee amounts will be recommended by the Superintendent of Schools and approved by the Board on an annual basis prior to the commencement of the registration or sign-up process for the activity.

~~Optional~~

The activity fee shall be capped with a maximum total activity fee

— per pupil regardless of the number of activities the pupil elects to participate in throughout the school year. This per pupil annual fee shall be paid when the pupil registers/signs-up for his/her first activity of the school year. No refunds shall be provided in the event the pupil does not participate in any activity for any reason during the school year.

— per family (dependent children residing in the same household) per school regardless of the number of activities or programs the pupils elect to participate in throughout the school year. This per family, per school, annual fee shall be paid in the beginning of the school year. No refunds shall be provided in the event a pupil in the family does not participate in any activity for any reason during the school year.



POLICY GUIDE

PROGRAM
2436/page 2 of 2
Activity Participation Fee Program

_____ other _____
_____.]

~~OPTIONAL~~

The activity fee may be waived or reduced based on financial hardship using the New Jersey eligibility standards established for free and reduced price meals.]

Each individual activity fee will be determined by considering the school district's costs for operating the activity to include, but shall not be limited to: coach/advisor salaries; equipment costs; facility rental fee costs; official/referee costs; event registration fees; school/facility/field preparation and maintenance costs; insurance costs; and other expenses incurred by the district in the operation of the activity. The activity fee shall be paid prior to the pupil's participation in the activity.

A refund of the activity fee will only be made in the event the pupil is not accepted into the activity due to the lack of available space or opportunity within the activity (i.e. the pupil does not receive a part in a drama program production, the pupil is cut from an athletic team, it is determined the pupil is ineligible for participation in the activity due to any reason prior to participation in the activity etc.). A refund of the activity fee will also be provided in the event the district does not offer the activity subsequent to the registration/sign-up process. A refund will not be provided in the event the pupil quits during the course of the activity. ~~OPTIONAL~~ The Superintendent of Schools shall be authorized to approve an activity fee refund to a pupil for a reason(s) not listed above in extenuating circumstances.

1ccf

Adopted:



8/11 12:36pm

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Somerset County Vocational Board of Ed.
 General Fund - Fund 10 (including 16 & 17)
 Interim Balance Sheet
 For 1 Month Period Ending 07/31/2010

ASSETS AND RESOURCES

--- A S S E T S ---

101	Cash in bank	\$37,910.36	
121	Tax levy receivable	\$10,353,983.00	
	Accounts receivable:		
132	Interfund	\$156,082.29	
141	Intergovernmental - State	\$916,246.40	
			\$1,072,328.69

--- R E S O U R C E S ---

301	Estimated Revenues	\$13,342,433.00	
302	Less Revenues	(\$12,422,822.26)	
			\$919,610.74

		\$12,383,832.79	
Total assets and resources		\$12,383,832.79	

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Somerset County Vocational Board of Ed.
General Fund - Fund 10 (including 16 & 17)
Interim Balance Sheet
For 1 Month Period Ending 07/31/2010

LIABILITIES AND FUND EQUITY

--- LIABILITIES ---

Other current liabilities \$27,511.08

TOTAL LIABILITIES \$27,511.08

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year		\$10,530,272.03
	Reserved fund balance:		
760	Reserved Fund Balance		\$257,029.96
601	Appropriations	\$13,503,911.00	
602	Less : Expenditures	\$1,293,742.74	
603	Encumbrances	\$10,530,272.03 (\$11,824,014.77)	
			<u>\$1,679,896.23</u>
	Total Appropriated		<u>\$12,467,198.22</u>

--- Unappropriated ---

770	Fund Balance		\$50,601.49
303	Budgeted Fund Balance		(\$161,478.00)

TOTAL FUND BALANCE	\$12,356,321.71
TOTAL LIABILITIES AND FUND EQUITY	<u>\$12,383,832.79</u>

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	\$13,503,911.00	\$11,824,014.77	\$1,679,896.23
Revenues	(\$13,342,433.00)	(\$12,422,822.26)	(\$919,610.74)
	<u>\$161,478.00</u>	<u>(\$598,807.49)</u>	<u>\$760,285.49</u>
Less: Adjust for prior year encumb.	\$0.00	\$0.00	
Budgeted Fund Balance	<u>\$161,478.00</u>	<u>(\$598,807.49)</u>	<u>\$760,285.49</u>

Recapitulation of Budgeted Fund Balance by Subfund

	Budgeted	Actual	Variance
Fund 10 (includes 10, 11, 12, and 13)	\$161,478.00	(\$598,807.49)	\$760,285.49
Fund 16 (Restricted ARRA-ESF)	\$0.00	\$0.00	\$0.00
Fund 17 (Restricted ARRA-GSF)	\$0.00	\$0.00	\$0.00
TOTAL Budgeted Fund Balance	<u>\$161,478.00</u>	<u>(\$598,807.49)</u>	<u>\$760,285.49</u>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Somerset County Vocational Board of Ed.
GENERAL FUND - FUND 10 (including 16 & 17)
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 1 Month Period Ending 07/31/2010

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$12,282,014.00	\$11,362,403.26		\$919,610.74
3XXX	From State Sources	\$1,060,419.00	\$1,060,419.00		.00
TOTAL REVENUE/SOURCES OF FUNDS		\$13,342,433.00	\$12,422,822.26		\$919,610.74
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
--- CURRENT EXPENSE ---					
11-1XX-100-XXX	Regular Programs - Instruction	\$1,291,827.00	\$9,853.37	\$1,225,973.30	\$56,000.33
11-230-X00-XXX	Basic Skills - Remedial Instruction	\$89,000.00	.00	\$85,000.00	\$4,000.00
11-240-X00-XXX	Bilingual Education - Instruction	\$58,000.00	.00	\$56,845.00	\$1,155.00
11-3XX-100-XXX	Voc. Programs - Local - Instruction	\$3,236,845.00	\$44,848.81	\$2,705,889.91	\$486,106.28
11-401-100-XXX	School-Spon. Cocurr. Acti-Instr	\$54,000.00	.00	\$41,000.00	\$13,000.00
11-402-100-XXX	School-Spons. Athletics - Instruction	\$58,372.00	\$237.33	\$44,107.41	\$14,027.26
--- UNDISTRIBUTED EXPENDITURES ---					
11-800-330-XXX	Community Services Programs-				
11-000-213-XXX	Health Services	\$151,900.00	\$14,157.06	\$123,843.94	\$13,899.00
11-000-218-XXX	Guidance	\$440,000.00	\$31,086.44	\$407,913.56	\$1,000.00
11-000-219-XXX	Child Study Teams	\$169,500.00	\$16,591.99	\$144,942.72	\$7,965.29
11-000-221-XXX	Improvement Of Inst./Other Support Improvement of Inst. Serv.	\$326,500.00	\$31,581.92	\$275,386.92	\$19,531.16
11-000-222-XXX	Educational Media Serv/School Library	\$209,000.00	\$6,791.66	\$181,637.62	\$20,570.72
11-000-223-XXX	Instructional Staff Training Services	\$15,000.00	\$1,364.79	\$5,403.00	\$8,232.21
11-000-230-XXX	Supp. Serv.-General Administration	\$549,993.00	\$49,025.07	\$413,637.69	\$87,330.24
11-000-240-XXX	Supp. Serv.-School Administration	\$680,500.00	\$62,316.97	\$575,027.20	\$43,155.83
11-000-25X-XXX	Central Serv & Admin. Inform. Tech.	\$635,000.00	\$46,201.96	\$529,562.16	\$59,235.88
11-000-261-XXX	Allowable Maint. for School Facilities	\$954,400.00	\$50,928.34	\$695,541.54	\$207,930.12
11-000-262-XXX	Custodial Services	\$1,253,000.00	\$228,459.36	\$978,120.07	\$46,420.57
11-000-263-XXX	Care and Upkeep of Grounds	\$14,500.00	\$1,350.00	\$10,000.00	\$3,150.00
11-000-266-XXX	Security	\$105,000.00	\$8,695.69	\$95,884.84	\$419.47
11-000-270-XXX	Student Transportation Services	\$118,600.00	\$12,497.53	\$36,526.67	\$69,575.80
11-000-291-XXX	Allocated and Unallocated Benefits	\$2,845,787.00	\$652,218.86	\$1,834,923.07	\$358,645.07
TOTAL GENERAL CURRENT EXPENSE EXPENDITURES/USES OF FUNDS		\$13,256,724.00	\$1,268,207.15	\$10,467,166.62	\$1,521,350.23

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Somerset County Vocational Board of Ed.
 GENERAL FUND - FUND 10 (including 16 & 17)
 INTERIM STATEMENTS COMPARING
 BUDGET REVENUE WITH ACTUAL TO DATE AND
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
 For 1 Month Period Ending 07/31/2010

*** EXPENDITURES - cont'd ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
*** CAPITAL OUTLAY ***				
12-XXX-XXX-73X Equipment	\$6,000.00	\$0.00	\$0.00	\$6,000.00
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$152,546.00	.00	.00	\$152,546.00
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	<u>\$158,546.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$158,546.00</u>
*** SPECIAL SCHOOLS ***				
13-422-100-XXX Summer school -instruction	\$77,985.00	\$25,535.59	\$52,449.41	.00
13-422-200-XXX Summer school-support serv	\$10,656.00	.00	\$10,656.00	.00
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL SPECIAL SCHOOLS EXPENDITURES/USES OF FUNDS	<u>\$88,641.00</u>	<u>\$25,535.59</u>	<u>\$63,105.41</u>	<u>\$0.00</u>
TOTAL GENERAL FUND EXPENDITURES	<u>\$13,503,911.00</u>	<u>\$1,293,742.74</u>	<u>\$10,530,272.03</u>	<u>\$1,679,896.23</u>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Somerset County Vocational Board of Ed.
GENERAL FUND - FUND 10 (including 16 & 17)
SCHEDULE OF REVENUES
ACTUAL COMPARED WITH ESTIMATED
For 1 Month Period Ending 07/31/2010

		ESTIMATED	ACTUAL	UNREALIZED
		-----	-----	-----
--- LOCAL SOURCES ---				
1210	Local Tax Levy	\$11,325,234.00	\$11,325,234.00	.00
1310	Tuition- From LEA's	\$682,280.00	\$3,546.20	\$678,733.80
1XXX	Miscellaneous	\$274,500.00	\$33,623.06	\$240,876.94
	TOTAL	\$12,282,014.00	\$11,362,403.26	\$919,610.74
		=====	=====	=====
--- STATE SOURCES ---				
3132	Categorical Special Education Aid	\$266,810.00	\$266,810.00	.00
3176	Equalization	\$603,031.00	\$603,031.00	.00
3177	Categorical Security	\$63,317.00	\$63,317.00	.00
3178	Adjustment Aid	\$127,261.00	\$127,261.00	.00
	TOTAL	\$1,060,419.00	\$1,060,419.00	\$0.00
		=====	=====	=====
	TOTAL REVENUES/SOURCES OF FUNDS	\$13,342,433.00	\$12,422,822.26	\$919,610.74
		=====	=====	=====

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Somerset County Vocational Board of Ed.
GENERAL FUND - FUND 10 (including 16 & 17)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 1 Month Period Ending 07/31/2010

	Appropriations	Expenditures	Encumbrances	Available Balance
*** GENERAL CURRENT EXPENSE ***				
--- REGULAR PROGRAMS - INSTRUCTION ---				
11-140-100-101 Salaries of Teachers	\$1,214,000.00	\$9,089.10	\$1,204,910.90	\$0.00
11-140-100-500 Other Purchased Services	\$5,500.00	.00	.00	\$5,500.00
11-140-100-610 General Supplies	\$51,327.00	\$764.27	\$3,641.83	\$46,920.90
11-140-100-640 Textbooks	\$17,000.00	.00	\$13,897.57	\$3,102.43
11-140-100-800 Other Objects	\$2,000.00	.00	\$1,523.00	\$477.00
--- Regular programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$2,000.00	\$0.00	\$2,000.00	\$0.00
TOTAL	\$1,291,827.00	\$9,853.37	\$1,225,973.30	\$56,000.33
--- Basic skills/remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	\$85,000.00	\$0.00	\$85,000.00	\$0.00
11-230-100-610 General Supplies	\$4,000.00	.00	.00	\$4,000.00
TOTAL	\$89,000.00	\$0.00	\$85,000.00	\$4,000.00
--- Bilingual education-Instruction ---				
11-240-100-101 Salaries of Teachers	\$58,000.00	\$0.00	\$56,845.00	\$1,155.00
TOTAL	\$58,000.00	\$0.00	\$56,845.00	\$1,155.00
--- Regular Vocational Programs - Instruction ---				
11-310-100-101 Salaries of Teachers	\$2,485,500.00	\$35,553.69	\$2,449,946.31	\$0.00
11-310-100-320 Purchased Prof.-Ed. Services	\$143,000.00	.00	.00	\$143,000.00
11-310-100-500 Other Purchased Services	\$21,000.00	.00	\$5,431.50	\$15,568.50
11-310-100-610 General Supplies	\$300,000.00	\$5,636.93	\$14,348.00	\$280,015.07
11-310-100-640 Textbooks	\$19,000.00	.00	\$16,176.42	\$2,823.58
11-310-100-800 Other Objects	\$7,000.00	.00	\$2,430.00	\$4,570.00
Total	\$2,975,500.00	\$41,190.62	\$2,488,332.23	\$445,977.15
--- Special Vocational Programs - Instruction ---				
11-320-100-101 Salaries of Teachers	\$207,345.00	\$0.00	\$207,345.00	\$0.00
11-320-100-500 Other Purchased Services	\$2,000.00	.00	.00	\$2,000.00
11-320-100-610 General Supplies	\$45,000.00	\$3,658.19	\$4,918.56	\$36,423.25
11-320-100-640 Textbooks	\$7,000.00	.00	\$5,294.12	\$1,705.88
Total	\$261,345.00	\$3,658.19	\$217,557.68	\$40,129.13

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Somerset County Vocational Board of Ed.
GENERAL FUND - FUND 10 (including 16 & 17)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 1 Month Period Ending 07/31/2010

	Appropriations	Expenditures	Encumbrances	Available Balance
--- School spons. cocurricular activities-Instruction ---				
11-401-100-100 Salaries	\$41,000.00	.00	\$41,000.00	.00
11-401-100-600 Supplies and Materials	\$13,000.00	.00	.00	\$13,000.00
TOTAL	\$54,000.00	\$0.00	\$41,000.00	\$13,000.00
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$43,012.00	\$237.33	\$42,774.67	.00
11-402-100-500 Purchased Services	\$10,000.00	.00	.00	\$10,000.00
11-402-100-600 Supplies and Materials	\$5,360.00	.00	\$1,332.74	\$4,027.26
TOTAL	\$58,372.00	\$237.33	\$44,107.41	\$14,027.26
--- UNDISTRIBUTED EXPENDITURES ---				
--- Health services ---				
11-000-213-100 Salaries	\$131,000.00	\$7,157.06	\$123,842.94	.00
11-000-213-300 Purchased Prof. & Tech. Svc.	\$14,500.00	\$7,000.00	\$1.00	\$7,499.00
11-000-213-600 Supplies and Materials	\$6,000.00	.00	.00	\$6,000.00
11-000-213-800 Other Objects	\$400.00	.00	.00	\$400.00
TOTAL	\$151,900.00	\$14,157.06	\$123,843.94	\$13,899.00
--- Guidance ---				
11-000-218-104 Salaries Other Prof. Staff	\$344,000.00	\$23,150.52	\$320,849.48	.00
11-000-218-105 Sal Sec. & Clerical Asst.	\$95,000.00	\$7,935.92	\$87,064.08	.00
11-000-218-600 Supplies and Materials	\$1,000.00	.00	.00	\$1,000.00
TOTAL	\$440,000.00	\$31,086.44	\$407,913.56	\$1,000.00
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$103,000.00	\$11,207.34	\$91,792.66	.00
11-000-219-105 Sal Sec. & Clerical Asst.	\$55,000.00	\$4,134.16	\$50,865.84	.00
11-000-219-390 Other Purch. Prof. & Tech Svc.	\$5,000.00	.00	\$980.00	\$4,020.00
11-000-219-500 Other Purchased Services	\$1,000.00	.00	\$355.00	\$645.00
11-000-219-600 Supplies and Materials	\$2,000.00	.00	\$382.22	\$1,617.78
11-000-219-800 Other Objects	\$3,500.00	\$1,250.49	\$567.00	\$1,682.51
TOTAL	\$169,500.00	\$16,591.99	\$144,942.72	\$7,965.29

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
 Somerset County Vocational Board of Ed.
 GENERAL FUND - FUND 10 (including 16 & 17)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 1 Month Period Ending 07/31/2010

	Appropriations	Expenditures	Encumbrances	Available Balance
--- Improvement of instr.serv/other supp serv-inst staff ---				
11-000-221-102 Salaries Superv. of Instr.	\$120,000.00	\$13,747.84	\$106,252.16	.00
11-000-221-104 Salaries Other Prof. Staff	\$158,000.00	\$11,847.16	\$130,318.84	\$15,834.00
11-000-221-105 Sal Secr. & Clerical Asst.	\$38,000.00	\$3,147.08	\$34,617.92	\$235.00
11-000-221-500 Other Purchased Services	\$5,000.00	\$2,400.00	\$2,598.00	\$2.00
11-000-221-600 Supplies and Materials	\$2,500.00	\$439.84	.00	\$2,060.16
11-000-221-800 Other Objects	\$3,000.00	.00	\$1,600.00	\$1,400.00
TOTAL	\$326,500.00	\$31,581.92	\$275,386.92	\$19,531.16
--- Educational media serv./sch.library ---				
11-000-222-100 Salaries	\$98,000.00	.00	\$98,000.00	.00
11-000-222-177 Salaries of Technology Coordinators	\$82,000.00	\$6,791.66	\$74,708.34	\$500.00
11-000-222-500 Other Purchased Services	\$4,000.00	.00	\$1,200.00	\$2,800.00
11-000-222-600 Supplies and Materials	\$21,000.00	.00	\$3,768.78	\$17,231.22
11-000-222-800 Other Objects	\$4,000.00	.00	\$3,960.50	\$39.50
TOTAL	\$209,000.00	\$6,791.66	\$181,637.62	\$20,570.72
--- Instructional Staff Training Services ---				
11-000-223-500 Other Purchased Services	\$13,000.00	\$1,364.79	\$4,603.00	\$7,032.21
11-000-223-600 Supplies and Materials	\$2,000.00	.00	\$800.00	\$1,200.00
TOTAL	\$15,000.00	\$1,364.79	\$5,403.00	\$8,232.21
--- Support services-general administration ---				
11-000-230-100 Salaries	\$300,000.00	\$24,030.57	\$275,969.43	\$0.00
11-000-230-331 Legal Services	\$73,873.00	\$3,239.60	\$56,760.40	\$13,873.00
11-000-230-332 Audit Fees	\$39,000.00	.00	.00	\$39,000.00
11-000-230-339 Other Purchased Prof. Svc.	\$3,000.00	\$3,000.00	.00	.00
11-000-230-530 Communications/Telephone	\$78,000.00	\$12,144.96	\$65,855.04	.00
11-000-230-590 Other Purchased Services	\$3,000.00	\$1,347.00	\$655.00	\$998.00
11-000-230-610 General Supplies	\$11,000.00	\$4,294.50	.00	\$6,705.50
11-000-230-630 BOE In-House Training/Meeting Supplies	\$3,500.00	\$577.84	\$254.17	\$2,667.99
11-000-230-890 Misc. Expenditures	\$31,000.00	\$390.60	\$9,393.90	\$21,215.50
11-000-230-895 BOE Membership Dues and Fees	\$7,620.00	.00	\$4,749.75	\$2,870.25
TOTAL	\$549,993.00	\$49,025.07	\$413,637.69	\$87,330.24
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$558,000.00	\$52,568.18	\$481,466.82	\$23,965.00

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Somerset County Vocational Board of Ed.
GENERAL FUND - FUND 10 (including 16 & 17)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 1 Month Period Ending 07/31/2010

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-240-105 Sal Secr. & Clerical Asst.	\$77,000.00	\$6,236.24	\$70,763.76	.00
11-000-240-11X Other Salaries	\$20,000.00	.00	\$20,000.00	.00
11-000-240-500 Other Purchased Services	\$14,500.00	\$2,504.76	\$248.00	\$11,747.24
11-000-240-600 Supplies and Materials	\$8,000.00	\$1,007.79	\$148.62	\$6,843.59
11-000-240-800 Other Objects	\$3,000.00	.00	\$2,400.00	\$600.00
TOTAL	\$680,500.00	\$62,316.97	\$575,027.20	\$43,155.83
--- Central Services ---				
11-000-251-100 Salaries	\$400,000.00	\$29,869.82	\$355,562.29	\$14,567.89
11-000-251-330 Purchased Prof. Svcs.	\$28,000.00	\$1,895.16	\$24,436.76	\$1,668.08
11-000-251-340 Purchased Technical Svcs.	\$16,000.00	\$2,951.00	\$1,100.00	\$11,949.00
11-000-251-600 Supplies and Materials	\$7,000.00	\$629.16	\$465.50	\$5,905.34
11-000-251-890 Other Objects	\$6,000.00	.00	\$350.00	\$5,650.00
TOTAL	\$457,000.00	\$35,345.14	\$381,914.55	\$39,740.31
- Admin. Info. Technology ---				
1 00-252-100 Salaries	\$131,000.00	\$7,518.82	\$123,481.18	.00
11-000-252-500 Other Pur Serv. (400-500 series)	\$31,000.00	\$3,338.00	\$17,882.16	\$9,779.84
11-000-252-600 Supplies and Materials	\$16,000.00	.00	\$6,284.27	\$9,715.73
TOTAL	\$178,000.00	\$10,856.82	\$147,647.61	\$19,495.57
--- Allowable Maint.for School Facilities ---				
11-000-261-100 Salaries	\$603,000.00	\$48,031.51	\$554,968.49	.00
11-000-261-420 Cleaning, Repair & Maint. Svc.	\$315,400.00	\$2,617.77	\$136,644.87	\$176,137.36
11-000-261-610 General Supplies	\$26,000.00	\$279.06	\$1,966.95	\$23,753.99
11-000-261-800 Other Objects	\$10,000.00	.00	\$1,961.23	\$8,038.77
TOTAL	\$954,400.00	\$50,928.34	\$695,541.54	\$207,930.12
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$280,000.00	.00	\$269,829.43	\$10,170.57
11-000-262-490 Other Purchased Property Svc.	\$49,000.00	\$2,382.97	\$46,617.03	.00
11-000-262-520 Insurance	\$204,000.00	\$166,250.00	\$33,500.00	\$4,250.00
11-000-262-621 Energy (Natural Gas)	\$380,000.00	\$59,826.39	\$288,173.61	\$32,000.00
11-000-262-622 Energy (Electricity)	\$340,000.00	.00	\$340,000.00	.00
TOTAL	\$1,253,000.00	\$228,459.36	\$978,120.07	\$46,420.57
Care and Upkeep of Grounds ---				
00-263-420 Cleaning, Repair, & Maintenance Serv.	\$14,500.00	\$1,350.00	\$10,000.00	\$3,150.00
TOTAL	\$14,500.00	\$1,350.00	\$10,000.00	\$3,150.00

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Somerset County Vocational Board of Ed.
GENERAL FUND - FUND 10 (including 16 & 17)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 1 Month Period Ending 07/31/2010

	Appropriations	Expenditures	Encumbrances	Available Balance
--- Security ---				
11-000-266-100 Salaries	\$105,000.00	\$8,695.69	\$95,884.84	\$419.47
TOTAL	\$105,000.00	\$8,695.69	\$95,884.84	\$419.47
--- Student transportation services ---				
11-000-270-162 Sal.pupil trans (Other than Bet Home & Sch)	\$34,000.00	\$271.53	\$33,728.47	.00
11-000-270-420 Cleaning, Repair & Maint. Svc.	\$3,000.00	.00	.00	\$3,000.00
11-000-270-512 Contr Svc (other btw home & sch) -vendors	\$39,000.00	.00	.00	\$39,000.00
11-000-270-514 Contract Svc (spec.ed.) -vendors	\$13,000.00	.00	.00	\$13,000.00
11-000-270-517 Contract Svc (reg std) - ESCs	\$9,600.00	.00	.00	\$9,600.00
11-000-270-593 Misc. Purchased Svc.- Transp.	\$15,000.00	\$12,226.00	\$2,774.00	.00
11-000-270-610 General Supplies	\$2,000.00	.00	\$24.20	\$1,975.80
11-000-270-800 Misc. Expenditures	\$3,000.00	.00	.00	\$3,000.00
TOTAL	\$118,600.00	\$12,497.53	\$36,526.67	\$69,575.80
--- Benefits ---				
11-XXX-XXX-220 Social Security Contributions	\$154,120.00	\$24,809.62	\$124,757.42	\$4,552.96
11-XXX-XXX-241 Other Retirement Contrb. - Regular	\$333,000.00	.00	.00	\$333,000.00
11-XXX-XXX-250 Unemployment Compensation	\$31,000.00	\$769.09	\$30,230.91	.00
11-XXX-XXX-260 Workman's Compensation	\$104,000.00	.00	\$104,000.00	.00
11-XXX-XXX-270 Health Benefits	\$1,855,667.00	\$269,467.70	\$1,571,109.39	\$15,089.91
11-XXX-XXX-280 Tuition Reimbursement	\$18,000.00	\$7,172.45	\$4,825.35	\$6,002.20
11-XXX-XXX-290 Other Employee Benefits	\$350,000.00	\$350,000.00	.00	.00
TOTAL	\$2,845,787.00	\$652,218.86	\$1,834,923.07	\$358,645.07
Total Undistributed expenditures	\$8,468,680.00	\$1,213,267.64	\$6,308,351.00	\$947,061.36
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	\$13,256,724.00	\$1,268,207.15	\$10,467,166.62	\$1,521,350.23
*** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	\$13,256,724.00	\$1,268,207.15	\$10,467,166.62	\$1,521,350.23

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Somerset County Vocational Board of Ed.
GENERAL FUND - FUND 10 (including 16 & 17)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 1 Month Period Ending 07/31/2010

	Appropriations	Expenditures	Encumbrances	Available balance
*** CAPITAL OUTLAY ***				
Special education - instruction				
12-310-100-730 Regular Voc.programs	\$6,000.00	.00	.00	\$6,000.00
TOTAL	\$6,000.00	\$0.00	\$0.00	\$6,000.00
--- Facilities acquisition and construction services ---				
12-000-400-334 Architectural/Engineering Services	\$10,000.00	.00	.00	\$10,000.00
12-000-400-450 Construction services	\$117,000.00	.00	.00	\$117,000.00
12-000-400-800 Other objects	\$25,546.00	.00	.00	\$25,546.00
Facilit. Acqstn. Const. Sevr. -- TOTAL --	\$152,546.00	\$0.00	\$0.00	\$152,546.00
TOTAL	\$152,546.00	\$0.00	\$0.00	\$152,546.00
TOTAL CAPITAL OUTLAY EXPENDITURES				
	\$158,546.00	\$0.00	\$0.00	\$158,546.00
*** SPECIAL SCHOOLS ***				
--- Summer school - Instruction ---				
13-422-100-101 Salaries of Teachers	\$61,686.00	\$23,795.59	\$37,890.41	\$0.00
13-422-100-106 Other salaries for instruction	\$16,299.00	\$1,740.00	\$14,559.00	.00
TOTAL	\$16,299.00	\$1,740.00	\$14,559.00	\$0.00
--- Summer school - support services ---				
13-422-200-100 Salaries	\$10,656.00	.00	\$10,656.00	.00
TOTAL	\$10,656.00	\$0.00	\$10,656.00	\$0.00
TOTAL SUMMER SCHOOL				
	\$88,641.00	\$25,535.59	\$63,105.41	\$0.00
TOTAL SPECIAL SCHOOLS EXPENDITURES				
	\$88,641.00	\$25,535.59	\$63,105.41	\$0.00

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Somerset County Vocational Board of Ed.
 GENERAL FUND - FUND 10 (including 16 & 17)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 1 Month Period Ending 07/31/2010

	Appropriations	Expenditures	Encumbrances	Available Balance
	_____	_____	_____	_____
*** EDUCATION STABILIZATION FUND **				
*** GOVERNMENT SERVICES FUND **				
TOTAL GENERAL FUND EXPENDITURES	\$13,503,911.00	\$1,293,742.74	\$10,530,272.03	\$1,679,896.23

REPORT OF THE SECRETARY CERTIFICATION PAGE
TO THE BOARD OF EDUCATION
Somerset County Vocational Board of Ed.

For 1 Month Period Ending 07/31/10

I, Diane Strober, Board Secretary/Business Administrator
certify that no line item account has encumbrances and expenditures,
which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23-2.11(a).


Board Secretary/Business Administrator

7/31/10
Date

8/11 12:36pm

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Somerset County Vocational Board of Ed.
 Special Revenue Fund - Fund 20
 Interim Balance Sheet
 For 1 Month Period Ending 07/31/10

ASSETS AND RESOURCES

--- A S S E T S ---

101	Cash in bank		\$103,832.70
	Accounts receivable:		
132	Interfund	\$12,064.15	
141	Intergovernmental - State	\$3,907.82	
142	Intergovernmental - Federal	(\$16,000.00)	
			(\$28.03)

--- R E S O U R C E S ---

301	Estimated Revenues	\$1,120,977.05	
302	Less Revenues	(\$163,246.00)	
			\$957,731.05
	Total assets and resources		\$1,061,535.72

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Somerset County Vocational Board of Ed.
Special Revenue Fund - Fund 20
Interim Balance Sheet
For 1 Month Period Ending 07/31/10

LIABILITIES AND FUND EQUITY

--- LIABILITIES ---

411	Intergovernmental accounts payable - State	(\$1,929.67)
481	Deferred revenues	(\$6,006.76)
	Other current liabilities	(\$418.74)
	TOTAL LIABILITIES	(\$8,355.17)

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year	\$522,325.91
754	Reserve for encumbrances - Prior Year	\$6,851.34
601	Appropriations	\$1,120,977.05
602	Less: Expenditures	\$57,937.50
603	Encumbrances	\$522,325.91 (\$580,263.41)
		\$540,713.64
	TOTAL FUND BALANCE	\$1,069,890.89
	TOTAL LIABILITIES AND FUND EQUITY	\$1,061,535.72

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Somerset County Vocational Board of Ed.
 Special Revenue Fund - Fund 20
 INTERIM STATEMENTS COMPARING
 BUDGET REVENUE WITH ACTUAL TO DATE AND
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
 For 1 Month Period Ending 07/31/10

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$165,455.00	\$105,500.00		\$59,955.00
3XXX	From State Sources	\$607,383.05	\$57,746.00		\$549,637.05
4XXX	From Federal Sources	\$348,139.00	.00		\$348,139.00
TOTAL REVENUE/SOURCES OF FUNDS		\$1,120,977.05	\$163,246.00		\$957,731.05
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
LOCAL PROJECTS:		\$165,455.00	\$37,262.56	\$85,429.43	\$42,763.01
STATE PROJECTS:					
	Vocational education	\$136,790.80	\$4,583.00	\$96,372.42	\$35,835.38
	Other special projects	\$470,592.25	\$10,302.60	\$276,841.40	\$183,448.25
TOTAL STATE PROJECTS		\$607,383.05	\$14,885.60	\$373,213.82	\$219,283.63
FEDERAL PROJECTS:					
	NCLB Title I	\$28,139.00	.00	.00	\$28,139.00
	I.D.E.A. Part B (Handicapped)	\$85,000.00	\$5,789.34	\$63,682.66	\$15,528.00
	Vocational Education	\$235,000.00	.00	.00	\$235,000.00
TOTAL FEDERAL PROJECTS		\$348,139.00	\$5,789.34	\$63,682.66	\$278,667.00
*** TOTAL EXPENDITURES ***		\$1,120,977.05	\$57,937.50	\$522,325.91	\$540,713.64

REPORT OF THE SECRETARY CERTIFICATION PAGE
TO THE BOARD OF EDUCATION
Somerset County Vocational Board of Ed.

For 1 Month Period Ending 07/31/2010

I, Diane Strober, Board Secretary/Business Administrator

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Board Secretary/Business Administrator

7/31/10
Date

8/11 12:36pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Somerset County Vocational Board of Ed.
Capital Projects Fund - Fund 30
Interim Balance Sheet
For 1 Month Period Ending 07/31/10

ASSETS AND RESOURCES

--- A S S E T S ---

101	Cash in bank		\$275,039.17
	Accounts receivable:		
140	Intergovernmental - Accts. Recvble.	\$941,015.65	
			\$941,015.65
	Other Current Assets		\$1,939,428.47

--- R E S O U R C E S ---

301	Estimated Revenues	\$995,495.05	
			\$995,495.05
	Total assets and resources		\$4,150,978.34

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Somerset County Vocational Board of Ed.
 Capital Projects Fund - Fund 30
 Interim Balance Sheet
 For 1 Month Period Ending 07/31/10

LIABILITIES AND FUND EQUITY

--- LIABILITIES ---

402	Interfund accounts payable	\$151,002.87
TOTAL LIABILITIES		\$151,002.87

FUND BALANCE

--- Appropriated ---

601	Appropriations	\$1,007,723.80	
602	Less : Expenditures	\$16,286.05	
		(\$16,286.05)	
		\$991,437.75	
	Total Appropriated		\$991,437.75

--- Unappropriated ---

770	Fund balance	\$3,008,537.72
	TOTAL FUND BALANCE	\$3,999,975.47
	TOTAL LIABILITIES AND FUND EQUITY	\$4,150,978.34

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Somerset County Vocational Board of Ed.
Capital Projects Fund - Fund 30
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 1 Month Period Ending 07/31/10

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
Other	\$995,495.05	\$0.00		\$995,495.05
TOTAL REVENUE/SOURCES OF FUNDS	\$995,495.05	\$0.00		\$995,495.05
*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
--- Facilities acquisition and constr. serv. ---				
30-000-4XX-450 Construction services	\$1,007,723.80	\$16,286.05	.00	\$991,437.75
Total fac.acq.and constr. serv.	\$1,007,723.80	\$16,286.05	\$0.00	\$991,437.75
TOTAL EXPENDITURES	\$1,007,723.80	\$16,286.05	\$0.00	\$991,437.75
*** TOTAL EXPENDITURES AND TRANSFERS	\$1,007,723.80	\$16,286.05	\$0.00	\$991,437.75

REPORT OF THE SECRETARY CERTIFICATION PAGE
TO THE BOARD OF EDUCATION
Somerset County Vocational Board of Ed.

For 1 Month Period Ending 07/31/10

I, Diane Strober, Board Secretary/Business Administrator

certify that no line item account has encumbrances and expenditures,
which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23-2.11(a).



Board Secretary/Business Administrator

7/31/10

Date

**Report of the Treasurer
To The Board of Education**

**District of Somerset County Vocational
All Funds
For Month Ended: July 31, 2010**

CASH REPORT

FUNDS	(1)	(2)	(3)	(4)
Governmental Funds	Adjusted Beginning Balance	Deposits	Disbursements	Ending Balance
General Fund (10)	187,853.72	1,218,685.12	(1,368,628.48)	37,910.36
ARRA-ESF Fund (16)	-	-	-	-
ARRA-GSF Fund (17)	-	-	-	-
Special Revenue Fund (20)	(295,228.73)	471,610.36	(72,548.93)	103,832.70
Capital Project Fund (30)	291,325.22	-	(16,286.05)	275,039.17
Debt Services Fund (40)	-	-	-	-
Enterprise Fund (61)	78,813.49	-	-	78,813.49
Total Governmental Funds	262,763.70	1,690,295.48	(1,457,463.46)	495,595.72
Enterprise Fund (60) Cafeteria	74,014.46	4,507.38	-	78,521.84
Payroll Fund (70)	-	449,814.03	(449,814.03)	-
Agency Fund (71)	68,446.26	443,668.05	(512,114.31)	-
Total Trust & Agency	142,460.72	897,989.46	(961,928.34)	78,521.84
Grand Total for all Funds	405,224.42	2,588,284.94	(2,419,391.80)	574,117.56
				574,117.56

Prepared and submitted by:

Michelle Fresco
Treasurer of School Monies

8/10/2010

Date

**Bank Reconciliation
for all General Funds
Account #01-1199
July 31, 2010**

General Funds Books:

Beginning Balance	262,763.70
Deposits	1,690,295.48
Less: Disbursements	<u>(1,457,463.46)</u>
Ending Balance per Books	<u><u>495,595.72</u></u>

Bank:

Ending Balance	793,593.96
Less: Outstanding Checks	(297,998.34)
Bank Adjustment (Check #59814)	<u>0.10</u>
Ending Balance per Bank	<u><u>495,595.72</u></u>

**Outstanding Checks
for all General Funds
Account #01-1199
July 31, 2010**

Month	Check#	Check Amount	Total
	57447	\$ 20.00	
July-09	57448	\$ 20.00	\$ 40.00
August-09	57506	\$ 195.00	\$ 195.00
	57740	\$ 270.00	
	57743	\$ 10.00	
	57774	\$ 5.00	
September-09	57845	\$ 361.43	\$ 646.43
	57870	\$ 7.25	
	57879	\$ 15.00	
October-09	58004	\$ 29.00	\$ 51.25
	58116	\$ 164.00	
	58222	\$ 266.83	
	58258	\$ 650.00	
November-09	58270	\$ 128.85	\$ 1,209.68
January-10	58505	\$ 450.00	\$ 450.00
	58977	\$ 25.00	
	58978	\$ 25.00	
	58979	\$ 25.00	
	59007	\$ 25.00	
	59012	\$ 25.00	
	59017	\$ 25.00	
	59028	\$ 25.00	
	59035	\$ 25.00	
February-10	59037	\$ 25.00	
	59049	\$ 25.00	\$ 250.00
	59258	\$ 370.00	
	59259	\$ 201.39	
April-10	59319	\$ 413.08	\$ 984.47
	59399	\$ 204.00	
	59419	\$ 72.50	
	59428	\$ 105.00	

**Outstanding Checks
for all General Funds
Account #01-1199
July 31, 2010**

May-10	59463	\$	203.10	\$	<u>584.60</u>
	59528	\$	100.00		
	59529	\$	100.00		
	59560	\$	1,000.00		
	59562	\$	370.00		
	59568	\$	9,800.00		
	59575	\$	24,897.95		
	59579	\$	145.00		
	59589	\$	2,765.00		
	59593	\$	78.23		
	59610	\$	488.83		
	59613	\$	2,500.00		
	59615	\$	870.00		
	59616	\$	239.84		
	59624	\$	9,327.59		
	59628	\$	51.98		
	59652	\$	850.00		
	59653	\$	105.60		
	59656	\$	340.00		
	59662	\$	932.50		
	59663	\$	327.00		
	59671	\$	300.00		
	59677	\$	3,056.27		
	59696	\$	468.30		
	59703	\$	454.80		
	59717	\$	1,919.42		
	59718	\$	679.00		
	59719	\$	5,397.58		
June-10	59720	\$	<u>394.64</u>	\$	<u>67,959.53</u>
	4690	\$	16,286.05		
	59721	\$	567.95		
	59722	\$	207.86		
	59723	\$	7,000.00		
	59724	\$	1,895.16		
	59725	\$	150.00		
	59726	\$	138.00		
	59727	\$	1,608.45		
	59728	\$	1,375.00		
	59729	\$	418.87		
	59730	\$	13,951.44		
	59731	\$	3,239.60		

**Outstanding Checks
for all General Funds
Account #01-1199
July 31, 2010**

59732	\$	2,048.00
59733	\$	42.54
59734	\$	64.89
59735	\$	1,347.00
59736	\$	1,290.00
59737	\$	167.00
59738	\$	1,189.76
59739	\$	151.20
59740	\$	1,596.00
59741	\$	2,400.00
59742	\$	1,818.00
59744	\$	183.16
59745	\$	22.32
59746	\$	2,382.97
59747	\$	800.00
59748	\$	7,176.00
59749	\$	1,556.00
59750	\$	59,686.43
59751	\$	657.73
59752	\$	4,375.00
59753	\$	10,385.39
59754	\$	139.96
59755	\$	465.00
59756	\$	5,951.00
59758	\$	65.04
59759	\$	4,058.05
59760	\$	192.14
59761	\$	718.77
59762	\$	2,597.00
59763	\$	725.00
59764	\$	1,328.50
59765	\$	1,170.00
59766	\$	5,182.06
59767	\$	1,444.12
59768	\$	503.50
59770	\$	220.00
59771	\$	309.35
59772	\$	764.22
59773	\$	175.00
59775	\$	380.99

**Outstanding Checks
for all General Funds
Account #01-1199
July 31, 2010**

59776	\$	190.15
59777	\$	865.00
59778	\$	265.21
59779	\$	16.99
59780	\$	968.89
59781	\$	44.60
59782	\$	25.00
59783	\$	3,565.00
59786	\$	295.56
59787	\$	4,059.00
59788	\$	61.39
59789	\$	175.00
59790	\$	83.08
59791	\$	29.45
59792	\$	2,130.00
59793	\$	80.00
59794	\$	3,048.70
59795	\$	81.39
59796	\$	16,506.79
59797	\$	1,138.00
59798	\$	527.45
59799	\$	1,184.00
59800	\$	384.00
59801	\$	726.58
59802	\$	918.00
59803	\$	2,564.63
59805	\$	104.00
59806	\$	40.50
59807	\$	7,638.12
59808	\$	1,440.50
59809	\$	605.20
59810	\$	330.00
59812	\$	137.73
59823	\$	120.00
59829	\$	160.00
59834	\$	180.00
59835	\$	132.50
59840	\$	180.00
59842	\$	127.50
59852	\$	180.00

**Outstanding Checks
for all General Funds
Account #01-1199
July 31, 2010**

	59860	\$	180.00	
	59868	\$	40.00	
	59874	\$	180.00	
July-10	59884	\$	<u>1,350.00</u>	\$ <u>225,627.38</u>
Total Outstanding Checks				\$ <u>297,998.34</u>

**Bank Reconciliation
for Payroll
Account #19306
July 31, 2010**

Payroll Books:

Beginning Balance	0.00
Deposits	449,814.03
Less: Disbursements	<u>(449,814.03)</u>
Ending Balance per Books	<u><u>0.00</u></u>

Bank:

Ending Balance	48,514.72
Less: Outstanding Checks	<u>(48,514.72)</u>
Ending Balance per Bank	<u><u>0.00</u></u>

**Outstanding checks
for Payroll
Account #19306
July 31, 2010**

Month	Check#	Check Amt	Total
	12417	\$ 1,067.83	
November 2009	12418	\$ <u>735.02</u>	1,802.85
December 2009	12592	\$ <u>153.01</u>	\$153.01
	13059	\$ 39.28	
March 2010	13060	\$ <u>162.05</u>	\$201.33
	13238	\$ 68.75	
April 2010	13239	\$ <u>45.84</u>	\$114.59
	13399	\$ 271.55	
	13409	\$ 37.64	
	13448	\$ 271.55	
	13459	\$ 1,047.90	
May 2010	13528	\$ <u>1,165.20</u>	\$ 2,793.84
	13590	\$ 1,045.46	
	13595	\$ 144.05	
	13657	\$ 1,156.21	
	13676	\$ 1,170.85	
	13690	\$ 27.26	
	13715	\$ 86.74	
June 2010	13741	\$ <u>4,323.63</u>	\$ 7,954.20
	13755	\$ 1,211.65	
	13778	\$ 990.03	
	13779	\$ 61.40	
	13781	\$ 457.96	
	13782	\$ 256.97	
	13783	\$ 3,496.17	
	13784	\$ 3,356.40	
	13788	\$ 1,211.64	
	13789	\$ 392.83	
	13790	\$ 327.37	
	13791	\$ 392.83	
	13792	\$ 392.84	
	13794	\$ 1,166.08	
	13795	\$ 1,253.61	

**Outstanding checks
for Payroll
Account #19306
July 31, 2010**

13796	\$	1,098.73	
13797	\$	1,122.36	
13798	\$	1,237.85	
13799	\$	204.93	
13800	\$	905.76	
13801	\$	495.76	
13802	\$	2,535.30	
13803	\$	2,225.40	
13805	\$	1,825.12	
13806	\$	1,777.83	
13807	\$	1,016.42	
13808	\$	937.29	
13809	\$	1,777.83	
13810	\$	937.29	
13811	\$	392.83	
July 2010			
19812	\$	<u>2,036.42</u>	\$ <u>35,494.90</u>

Total Outstanding Checks

\$48,514.72

**Bank Reconciliation
for Agency
Account #19311
July 31, 2010**

Agency Books:

Beginning Balance	\$68,446.26
Deposits	443,668.05
Less: Disbursements	<u>(512,114.31)</u>
Ending Balance per Books	<u><u>0.00</u></u>

Bank:

Bank Ending Balance	122,172.04
Deposits in Transit	-
Less: Outstanding Checks	(86,453.22)
Summer Pay (Sept -June 2010)	<u>(35,718.82)</u>
Ending Balance per Bank	<u><u>0.00</u></u>

**Bank Reconciliation
for Agency
Account #19311
July 31, 2010**

<u>Month</u>	<u>Check#</u>	<u>Check Amt</u>	<u>Total</u>
	4570	\$ 162.36	
	4571	\$ 39,070.21	
	4572	\$ 47,200.00	
	4557	\$ 20.65	
	Summer Pay	\$ 35,718.82	
Total Outstanding			<u><u>\$ 122,172.04</u></u>

**Bank Reconciliation
for Enterprise Fund(60)
Account #01-1253
July 31, 2010**

Enterprise Fund Books:

Beginning Balance	\$ 74,014.46
Deposits	\$ 4,507.38
Less: Disbursements	\$ -
Ending Balance per Books	<u>\$ 78,521.84</u>

Bank:

Ending Balance	<u>\$ 78,521.84</u>
Ending Balance per Bank	<u>\$ 78,521.84</u>