

R E S O L U T I O N 30-(2021-22)

1. Secretary's Report – The Board Secretary certifies that no line item accounts in November 2021 have been over expended in violation of N.J.A.C. 6A:23A-16.10(c)3 and that sufficient funds are available to meet the district's financial obligations for the remainder of the fiscal year. **See Attachment.**
2. Treasurer's Report – Treasurer's Report in accordance with 18A:17-36 and 18A:17-9 for the month of November 2021 The Treasurer's Report and Secretary's Report are in agreement for the month(s) of November 2021. **See Attachment.**
3. Board Secretary – Board Secretary in accordance with N.J.A.C. 6A:23A-16.10 (a) certifies that there are no changes in anticipated revenue amounts or revenue sources.
4. Board of Education Certification - Pursuant to N.J.A.C. 6A:23A-6.10 (c) the Lawnside Board of Education certifies that as of December 31, 2020 Secretary Financial Report and the November 30, 2021 Treasurer's Monthly Report and upon consultation with the appropriate district officials, that to the best of the Board's knowledge, no major account or fund has been over-expended in violation of N.J.A.C. 6A:23A-16-10 (a)1 and that sufficient funds are available to meet the district's financial obligations for the remainder of the fiscal year.

Date: 12/09/2021

Moved: N. Cauthorne

Seconded: M. WRight

Vote: 5 - Yes

Ms. Forrest Y
Mr. Mears Y
Ms. Wright Y
Ms. Cauthorne Y
Ms. Catlett Y

**Board of Education
School District of Lawnside
November 30, 2021
Report of the Treasurer**

Funds and Accounts	Beginning Balance	Receipts	Disbursements	Ending Balance
General Fund- 10	\$ 3,672,167.79	\$ 1,284,796.69	\$ 733,420.49	\$ 4,223,543.99
Special Revenue- 20	\$ (447,793.81)	\$ 159,543.00	\$ 35,622.75	\$ (323,873.56)
Capital Projects- 30	\$ -	\$ -	\$ -	\$ -
Debt Service- 40	\$ (255,953.13)	\$ -	\$ -	\$ (255,953.13)
Food Service- 60	\$ 3,723.69	\$ 67,592.56	\$ 60.00	\$ 71,256.25
Total-Governmental Funds	\$ 2,972,144.54	\$ 1,511,932.25	\$ 769,103.24	\$ 3,714,973.55
Payroll	\$ 1,000.45	\$ 163,938.15	\$ 163,934.08	\$ 1,004.52
Payroll Agency	\$ 16,397.12	\$ 121,945.19	\$ 112,352.08	\$ 25,990.23
Unemployment	\$ 79,421.29	\$ 0.65	\$ -	\$ 79,421.94
Total-Other Funds	\$ 96,818.86	\$ 285,883.99	\$ 276,286.16	\$ 106,416.69
Total-All Funds	\$ 3,068,963.40	\$ 1,797,816.24	\$ 1,045,389.40	\$ 3,821,390.24
Detail - Fund 20:				
Title I	\$ (70,726.10)	\$ 119,603.00	\$ 11,679.90	\$ 37,197.00
Title II	\$ (192.00)	\$ 1,910.00	\$ -	\$ 1,718.00
Title IV	\$ -	\$ -	\$ -	\$ -
IDEA Basic	\$ (13,165.23)	\$ 14,353.00	\$ -	\$ 1,187.77
IDEA Preschool	\$ (8,201.96)	\$ 2,675.00	\$ 11,034.96	\$ (16,561.92)
Preschool Ed Aid	\$ (25,389.78)	\$ -	\$ -	\$ (25,389.78)
CARES Act	\$ (331,033.74)	\$ 21,002.00	\$ 12,907.89	\$ (322,939.63)
CRF	\$ 915.00	\$ -	\$ -	\$ 915.00
Due General Fund	\$ -	\$ -	\$ -	\$ -
Total Fund 20	\$ (447,793.81)	\$ 159,543.00	\$ 35,622.75	\$ (323,873.56)

Reconciliation of Bank Accounts

Bank Balances:

BB&T Bank:

General Account II	A/C # 1310003392425	\$ 3,726,737.62
Agency Account	A/C # 131000012691	\$ 26,280.23
Payroll Account	A/C # 131000012713	\$ 1,977.54
Unemployment Account	A/C # 1310000182683	\$ 79,421.94
Lunch Room Account	A/C # 1310000182705	\$ 71,256.25

Less: Outstanding Checks \$ 84,283.34

Total All Funds **\$ 3,821,390.24**

Respectfully Submitted,

Nancy L. McCabe

Nancy L. McCabe

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 10 General Fund

Assets and Resources

Assets:

101	Cash in bank		\$4,223,543.99
102 - 106	Cash Equivalents		\$325.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$2,672,422.10

Accounts Receivable:

132	Interfund	\$99,242.26	
141	Intergovernmental - State	\$2,773,915.13	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$26.52	\$2,873,183.91

Loans Receivable:

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

Other Current Assets

\$200,000.00

Resources:

301	Estimated revenues	\$8,914,179.00	
302	Less revenues	(\$8,940,558.79)	(\$26,379.79)

Total assets and resources

\$9,943,095.21

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 10 General Fund

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$199,769.61
	Total liabilities		\$199,769.61

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$5,006,422.35
761	Capital reserve account - July	\$0.00	
604	Add: Increase in capital reserve	\$300,030.00	
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00	
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$300,030.00
764	Maintenance reserve account - July	\$0.00	
	Add: Increase in maintenance reserve	\$343,100.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$343,100.00
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$0.00	
312	Less: Bud. w/d from cur. exp. emer. reserve	\$0.00	\$0.00
762	Adult education programs		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$10,390,464.45	
602	Less: Expenditures	(\$2,623,574.95)	
	Less: Encumbrances	(\$5,006,422.35)	(\$7,629,997.30)
	Total appropriated		\$8,410,019.50
	Unappropriated:		
770	Fund balance, July 1		\$3,228,507.10
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$1,895,201.00)
	Total fund balance		\$9,743,325.60
	Total liabilities and fund equity		<u>\$9,943,095.21</u>

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 10 General Fund

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$10,390,464.45	\$7,629,997.30	\$2,760,467.15
Revenues	(\$8,914,179.00)	(\$8,940,558.79)	\$26,379.79
Subtotal	<u>\$1,476,285.45</u>	<u>(\$1,310,561.49)</u>	<u>\$2,786,846.94</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$300,030.00	\$0.00	\$300,030.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,776,315.45</u>	<u>(\$1,310,561.49)</u>	<u>\$3,086,876.94</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$343,100.00	\$0.00	\$343,100.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,119,415.45</u>	<u>(\$1,310,561.49)</u>	<u>\$3,429,976.94</u>
Change in emergency reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$2,119,415.45</u>	<u>(\$1,310,561.49)</u>	<u>\$3,429,976.94</u>
Less: Adjustment for prior year	(\$224,214.45)	(\$224,214.45)	\$0.00
Budgeted fund balance	<u>\$1,895,201.00</u>	<u>(\$1,534,775.94)</u>	<u>\$3,086,876.94</u>

Prepared and submitted by :

Board Secretary

Date

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 10 General Fund

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00070	SUBTOTAL – Revenues from Local Sources	4,801,805	0	4,801,805	4,848,363		(46,558)
00520	SUBTOTAL – Revenues from State Sources	4,090,984	0	4,090,984	4,090,984		0
00570	SUBTOTAL – Revenues from Federal Sources	21,390	0	21,390	1,212	Under	20,178
Total		8,914,179	0	8,914,179	8,940,559		(26,380)
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		155,000	325	155,325	37,618	0	117,707
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	1,923,051	150,149	2,073,200	719,438	1,158,567	195,195
10300	Total Special Education - Instruction	359,351	340	359,691	101,626	240,804	17,260
17100	Total School-Sponsored Co/Extra Curricul	30,000	0	30,000	0	25,000	5,000
29180	Total Undistributed Expenditures - Instr	3,031,032	(149,000)	2,882,032	152,313	2,320,907	408,812
29680	Total Undistributed Expenditures – Atten	3,000	0	3,000	900	3,000	(900)
30620	Total Undistributed Expenditures – Healt	90,539	259	90,798	19,420	3,598	67,780
40580	Total Undistributed Expend – Speech, OT,	160,739	0	160,739	43,005	112,155	5,579
42200	Total Undist. Expend. – Child Study Team	764,765	371	765,136	289,577	195,917	279,642
43200	Total Undist. Expend. – Improvement of I	222,766	0	222,766	70,198	128,843	23,725
43620	Total Undist. Expend. – Edu. Media Serv.	223,495	0	223,495	74,437	138,698	10,360
45300	Support Serv. - General Admin	310,941	20,437	331,378	126,684	83,251	121,443
46160	Support Serv. - School Admin	111,940	0	111,940	40,894	56,046	15,000
47200	Total Undist. Expend. – Central Services	160,274	0	160,274	73,406	83,562	3,307
51120	Total Undist. Expend. – Oper. & Maint. O	459,082	130,557	589,639	256,644	146,754	186,241
52480	Total Undist. Expend. – Student Transpor	814,587	(30,417)	784,170	181,462	3,583	599,125
0	TOTAL PERSONNEL SERVICES –EMPLOYEE	1,057,245	0	1,057,245	359,096	131,500	566,649
76260	Total Facilities Acquisition and Constru	34,985	0	34,985	0	0	34,985
84000	Transfer of Funds to Charter Schools	254,653	0	254,653	76,858	174,238	3,557
Total		10,167,445	123,019	10,290,464	2,623,575	5,006,422	2,660,467

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 10 General Fund

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00100	10-1210	Local Tax Levy	4,799,675	0	4,799,675	4,799,675		0
00300	10-1__	Unrestricted Miscellaneous Revenues	2,000	0	2,000	48,552		(46,552)
00330	10-1__	Interest Earned on Maintenance Reserve	100	0	100	0	Under	100
00340	10-1__	Interest Earned on Capital Reserve Funds	30	0	30	137		(107)
00410	10-3116	School Choice Aid	39,549	0	39,549	39,549		0
00420	10-3121	Categorical Transportation Aid	101,997	0	101,997	101,997		0
00440	10-3132	Categorical Special Education Aid	317,335	0	317,335	317,335		0
00460	10-3176	Equalization Aid	3,481,441	0	3,481,441	3,481,441		0
00470	10-3177	Categorical Security Aid	150,662	0	150,662	150,662		0
00540	10-4200	Medicaid Reimbursement	21,390	0	21,390	1,212	Under	20,178
Total			8,914,179	0	8,914,179	8,940,559		(26,380)

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
			155,000	325	155,325	37,618	0	117,707
02080	11-110-___-101	Kindergarten – Salaries of Teachers	306,411	0	306,411	88,574	213,837	4,000
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers	678,105	85	678,190	218,500	456,137	3,553
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers	394,772	0	394,772	109,110	282,939	2,723
02500	11-150-100-101	Salaries of Teachers	5,030	0	5,030	0	5,030	0
03000	11-190-1__-106	Other Salaries for Instruction	46,644	0	46,644	14,196	32,448	0
03000	11-190-1__-320	Purchased Professional – Educational Ser	32,847	11,490	44,337	10,880	12,426	21,031
03060	11-190-1__-[4-5]	Other Purchased Services (400-500 series	7,500	0	7,500	0	0	7,500
03080	11-190-1__-610	General Supplies	401,742	(24,426)	377,316	98,852	122,076	156,388
03100	11-190-1__-640	Textbooks	50,000	163,000	213,000	179,327	33,673	0
07000	11-213-100-101	Salaries of Teachers	262,906	340	263,246	87,838	171,148	4,260
07020	11-213-100-106	Other Salaries for Instruction	78,445	0	78,445	13,788	64,657	0
07040	11-213-100-320	Purchased Professional-Educational Servi	8,000	0	8,000	0	0	8,000
07100	11-213-100-610	General Supplies	5,000	0	5,000	0	0	5,000
09260	11-219-100-101	Salaries of Teachers	5,000	0	5,000	0	5,000	0
17000	11-401-100-1__	Salaries	25,000	0	25,000	0	25,000	0
17040	11-401-100-6__	Supplies and Materials	5,000	0	5,000	0	0	5,000
29000	11-000-100-561	Tuition to Other LEAs within the State -	1,882,782	0	1,882,782	0	1,882,782	0
29020	11-000-100-562	Tuition to Other LEAs within the State -	331,662	(20,000)	311,662	9,150	200,964	101,548
29040	11-000-100-563	Tuition to County Voc. School District-R	62,666	0	62,666	0	62,666	0
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools	197,410	0	197,410	36,048	49,028	112,334
29100	11-000-100-566	Tuition to Priv. School for the Disabled	431,326	(129,000)	302,326	99,715	125,467	77,144
29160	11-000-100-569	Tuition – Other	125,186	0	125,186	7,400	0	117,786
29500	11-000-211-1__	Salaries	3,000	(3,000)	0	0	3,000	(3,000)
29500	11-000-211-3__	Purchased Professional and Technical Ser	0	3,000	3,000	900	0	2,100
30500	11-000-213-1__	Salaries	65,539	(65,539)	0	0	0	0
30540	11-000-213-3__	Purchased Professional and Technical Ser	20,000	65,539	85,539	17,252	2,958	65,329
30580	11-000-213-6__	Supplies and Materials	5,000	259	5,259	2,168	640	2,451
40500	11-000-216-1__	Salaries	70,739	0	70,739	22,508	48,231	0

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 10 General Fund

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
40520	11-000-216-320	Purchased Professional – Educational Ser	90,000	0	90,000	20,497	63,924	5,579
42000	11-000-219-104	Salaries of Other Professional Staff	200,811	0	200,811	82,737	118,074	0
42020	11-000-219-105	Salaries of Secretarial and Clerical Ass	26,954	0	26,954	10,108	16,846	0
42060	11-000-219-320	Purchased Professional – Educational Ser	315,000	0	315,000	196,317	56,758	61,925
42080	11-000-219-390	Other Purchased Professional & Technical	172,000	0	172,000	0	0	172,000
42160	11-000-219-6__	Supplies and Materials	50,000	371	50,371	415	4,239	45,717
43000	11-000-221-102	Salaries of Supervisor of Instruction	40,767	0	40,767	17,986	22,781	0
43020	11-000-221-104	Salaries of Other Professional Staff	96,233	0	96,233	36,087	60,146	0
43060	11-000-221-110	Other Salaries	60,766	0	60,766	14,850	45,916	0
43100	11-000-221-320	Purchased Prof. – Educational Services	5,000	0	5,000	1,275	0	3,725
43160	11-000-221-6__	Supplies and Materials	20,000	0	20,000	0	0	20,000
43500	11-000-222-1__	Salaries	85,689	0	85,689	27,265	58,424	0
43520	11-000-222-177	Salaries of Technology Coordinators	117,446	0	117,446	47,172	70,274	0
43540	11-000-222-3__	Purchased Professional and Technical Ser	15,360	0	15,360	0	10,000	5,360
43580	11-000-222-6__	Supplies and Materials	5,000	0	5,000	0	0	5,000
45000	11-000-230-1__	Salaries	99,941	0	99,941	41,952	57,989	0
45040	11-000-230-331	Legal Services	55,000	0	55,000	17,313	0	37,687
45060	11-000-230-332	Audit Fees	32,000	0	32,000	17,500	0	14,500
45100	11-000-230-339	Other Purchased Professional Services	20,000	0	20,000	0	0	20,000
45120	11-000-230-340	Purchased Technical Services	15,000	0	15,000	11,857	0	3,143
45140	11-000-230-530	Communications/Telephone	57,000	20,000	77,000	15,489	20,034	41,477
45180	11-000-230-590	Misc Purch Services (400-500 series, O/T	12,000	0	12,000	12,000	0	0
45260	11-000-230-890	Miscellaneous Expenditures	15,000	437	15,437	7,982	5,228	2,227
45280	11-000-230-895	BOE Membership Dues and Fees	5,000	0	5,000	2,591	0	2,409
46000	11-000-240-103	Salaries of Principals/Assistant Princip	73,580	0	73,580	31,034	42,546	0
46040	11-000-240-105	Salaries of Secretarial and Clerical Ass	23,360	0	23,360	9,860	13,500	0
46080	11-000-240-3__	Purchased Professional and Technical Ser	10,000	0	10,000	0	0	10,000
46100	11-000-240-[4-5]	Other Purchased Services (400-500 series	5,000	0	5,000	0	0	5,000
47000	11-000-251-1__	Salaries	144,961	0	144,961	61,951	83,010	0
47020	11-000-251-330	Purchased Professional Services	10,000	0	10,000	9,221	374	405
47100	11-000-251-6__	Supplies and Materials	3,500	0	3,500	2,109	27	1,364
47180	11-000-251-890	Other Objects	1,813	0	1,813	125	150	1,538
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic	86,410	0	86,410	56,827	4,278	25,305
48530	11-000-261-421	Lead Testing of Drinking Water	2,500	0	2,500	90	1,530	880
49000	11-000-262-1__	Salaries	144,961	(27,000)	117,961	39,235	78,726	0
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	90,000	103,238	193,238	74,750	24,554	93,934
49100	11-000-262-490	Other Purchased Property Services	20,000	369	20,369	7,216	776	12,377
49180	11-000-262-520	Insurance	40,000	0	40,000	31,208	0	8,792
49180	11-000-262-610	General Supplies	40,000	26,950	66,950	29,396	17,621	19,933
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.	0	27,000	27,000	1,980	0	25,020
51000	11-000-266-1__	Salaries	35,211	0	35,211	15,941	19,270	0

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 10 General Fund

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
52100	11-000-270-350	Management Fee – ESC & CTSA Trans. Prog	25,000	1,171	26,171	9,902	1,171	15,098
52200	11-000-270-503	Contract Serv.–Aid in Lieu Pymts–Non-Pub	30,000	0	30,000	4,588	0	25,412
52220	11-000-270-504	Contract Serv–Aid in Lieu Pymts–Charter	20,000	0	20,000	0	0	20,000
52240	11-000-270-505	Contract Serv–Aid in Lieu Pymts–Choice S	10,000	0	10,000	0	0	10,000
52260	11-000-270-511	Contract Services (Bet. Home & Sch) -Ven	135,000	(34,000)	101,000	45,363	0	55,637
52280	11-000-270-512	Contr Serv (Oth. Than Bet Home & Sch) -	10,000	0	10,000	0	0	10,000
52360	11-000-270-517	Contract Serv. (Reg. Students) – ESCs &	10,000	1,912	11,912	1,912	1,912	8,088
52380	11-000-270-518	Contract Serv. (Spl. Ed. Students) – ESC	574,587	500	575,087	119,697	500	454,890
71020	11-000-291-220	Social Security Contributions	65,000	0	65,000	2,839	62,161	0
71060	11-000-291-241	Other Retirement Contributions - PERS	75,000	0	75,000	0	0	75,000
71160	11-000-291-260	Workmen’s Compensation	85,000	0	85,000	62,810	0	22,190
71180	11-000-291-270	Health Benefits	822,245	0	822,245	290,048	67,068	465,129
71200	11-000-291-280	Tuition Reimbursement	10,000	0	10,000	3,399	2,271	4,330
76210	12-000-400-896	Assessment for Debt Service on SDA Fundi	34,985	0	34,985	0	0	34,985
84000	10-000-100-56_	Transfer of Funds to Charter Schools	254,653	0	254,653	76,858	174,238	3,557
Total			10,167,445	123,019	10,290,464	2,623,575	5,006,422	2,660,467

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 20 Special Revenue Fund

Assets and Resources

Assets:

101	Cash in bank		(\$323,873.56)
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$7,054.44	
142	Intergovernmental - Federal	\$224,846.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$231,900.44

Loans Receivable:

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

Other Current Assets

\$0.00

Resources:

301	Estimated revenues	\$1,003,678.00	
302	Less revenues	(\$342,378.00)	\$661,300.00

Total assets and resources

\$569,326.88

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 20 Special Revenue Fund

Liabilities and Fund Equity

Liabilities:

101	Cash in bank								
									(\$323,873.56)
411	Intergovernmental accounts payable - state								\$915.00
421	Accounts payable								\$0.00
431	Contracts payable								\$0.00
451	Loans payable								\$0.00
481	Deferred revenues								\$102,053.00
	Other current liabilities								\$1,717.99
	Total liabilities								\$104,685.99

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances									
										\$380,282.62
761	Capital reserve account - July				\$0.00					
604	Add: Increase in capital reserve				\$0.00					
307	Less: Bud. w/d cap. reserve eligible costs				\$0.00					
309	Less: Bud. w/d cap. reserve excess costs				\$0.00				\$0.00	
764	Maintenance reserve account - July				\$0.00					
	Add: Increase in maintenance reserve				\$0.00					
310	Less: Bud. w/d from maintenance reserve				\$0.00				\$0.00	
766	Reserve for Cur. Exp. Emergencies - July				\$0.00					
607	Add: Increase in cur. exp. emer. reserve				\$0.00					
312	Less: Bud. w/d from cur. exp. emer. reserve				\$0.00				\$0.00	
762	Adult education programs								\$0.00	
750-752,76x	Other reserves								\$0.00	
601	Appropriations				\$1,003,678.00					
602	Less: Expenditures									(\$539,037.11)
	Less: Encumbrances									(\$380,282.62)
	Total appropriated									(\$919,319.73)
										\$84,358.27
										\$464,640.89
	Unappropriated:									
770	Fund balance, July 1									\$0.00
771	Designated fund balance									\$0.00
303	Budgeted fund balance									\$0.00
	Total fund balance									\$464,640.89
	Total liabilities and fund equity									<u>\$569,326.88</u>

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 20 Special Revenue Fund

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,003,678.00	\$919,319.73	\$84,358.27
Revenues	(\$1,003,678.00)	(\$342,378.00)	(\$661,300.00)
Subtotal	<u>\$0.00</u>	<u>\$576,941.73</u>	<u>(\$576,941.73)</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$576,941.73</u>	<u>(\$576,941.73)</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$576,941.73</u>	<u>(\$576,941.73)</u>
Change in emergency reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$576,941.73</u>	<u>(\$576,941.73)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$576,941.73</u>	<u>(\$576,941.73)</u>

Prepared and submitted by : _____ Date _____
Board SecretaryDate

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 20 Special Revenue Fund

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
0070	Total Revenues from State Sources	121,378	0	121,378	0	Under	121,378
00830	Total Revenues from Federal Sources	264,990	617,310	882,300	342,378	Under	539,922
Total		386,368	617,310	1,003,678	342,378		661,300

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	2,800	2,800	0	2,800	0
85120	Total Instruction	121,378	0	121,378	40,405	80,973	0
88740	Total Federal Projects	264,990	614,510	879,500	498,632	296,510	84,358
Total		386,368	617,310	1,003,678	539,037	380,283	84,358

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 20 Special Revenue Fund

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00760	20-3218	Preschool Education Aid	121,378	0	121,378	0	Under	121,378
00775	20-441[1-6]	Title I	151,888	0	151,888	151,888		0
00780	20-445[1-5]	Title II	14,797	1,732	16,529	16,529		0
00805	20-442[0-9]	I.D.E.A. Part B (Handicapped)	98,305	(4,678)	93,627	109,231		(15,604)
00825	20-4	Other	0	620,256	620,256	64,730	Under	555,526
Total			386,368	617,310	1,003,678	342,378		661,300

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
			0	2,800	2,800	0	2,800	0
85000	20-218-100-101	Salaries of Teachers	121,378	0	121,378	40,405	80,973	0
88500	20- - - -	Title I	151,888	0	151,888	82,406	64,012	5,470
88520	20- - - -	Title II	14,797	1,732	16,529	1,910	1,404	13,215
88620	20- - - -	I.D.E.A. Part B (Handicapped)	98,305	(7,478)	90,827	26,646	53,110	11,071
88678	20-477- - -	CARES Act Education Stabilization Fund	0	0	0	0	1,367	(1,367)
88709	20-483- - -	CRRSA Act - ESSER II Grant Program	0	540,566	540,566	358,268	155,859	26,439
88710	20-484- - -	CRRSA Act - Learning Acceleration Grant	0	34,690	34,690	16,098	668	17,924
88711	20-485- - -	CRRSA Act - Mental Health Grant	0	45,000	45,000	13,304	20,090	11,606
Total			386,368	617,310	1,003,678	539,037	380,283	84,358

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$0.00
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Loans Receivable:

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

Other Current Assets

\$0.00

Resources:

301	Estimated revenues	\$0.00	
302	Less revenues	\$0.00	\$0.00

Total assets and resources

\$0.00

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00
	Total liabilities		\$0.00

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances		\$0.00
761	Capital reserve account - July	\$0.00	
604	Add: Increase in capital reserve	\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00	
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00
764	Maintenance reserve account - July	\$0.00	
	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$0.00	
312	Less: Bud. w/d from cur. exp. emer. reserve	\$0.00	\$0.00
762	Adult education programs		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	Total appropriated		\$0.00

Unappropriated:

770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$0.00
	Total liabilities and fund equity		<u>\$0.00</u>

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in emergency reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Prepared and submitted by :

Board Secretary

Date

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 30 CAPITAL PROJECTS FUNDS



Starting date 7/1/2021 Ending date 11/30/2021 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank			(\$255,953.13)
102 - 106	Cash Equivalents			\$0.00
111	Investments			\$0.00
116	Capital Reserve Account			\$0.00
117	Maintenance Reserve Account			\$0.00
118	Emergency Reserve Account			\$0.00
121	Tax levy Receivable			\$283,391.00

Accounts Receivable:

132	Interfund	\$0.00		
141	Intergovernmental - State	\$0.00		
142	Intergovernmental - Federal	\$0.00		
143	Intergovernmental - Other	\$0.00		
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00		\$0.00

Loans Receivable:

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

Other Current Assets

\$0.00

Resources:

301	Estimated revenues	\$539,344.13		
302	Less revenues	(\$283,391.00)		\$255,953.13

Total assets and resources

\$283,391.00

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash in bank									(\$255,953.13)
411	Intergovernmental accounts payable - state									\$0.00
421	Accounts payable									\$0.00
431	Contracts payable									\$0.00
451	Loans payable									\$0.00
481	Deferred revenues									\$0.00
	Other current liabilities									\$0.00
	Total liabilities									\$0.00

Fund Balance:

Appropriated:

753,754	Reserve for encumbrances									\$255,953.13
761	Capital reserve account - July				\$0.00					
604	Add: Increase in capital reserve				\$0.00					
307	Less: Bud. w/d cap. reserve eligible costs				\$0.00					
309	Less: Bud. w/d cap. reserve excess costs				\$0.00			\$0.00		
764	Maintenance reserve account - July				\$0.00					
	Add: Increase in maintenance reserve				\$0.00					
310	Less: Bud. w/d from maintenance reserve				\$0.00			\$0.00		
766	Reserve for Cur. Exp. Emergencies - July				\$0.00					
607	Add: Increase in cur. exp. emer. reserve				\$0.00					
312	Less: Bud. w/d from cur. exp. emer. reserve				\$0.00			\$0.00		
762	Adult education programs									\$0.00
750-752,76x	Other reserves									\$0.00
601	Appropriations				\$283,391.00					
602	Less: Expenditures			\$0.00						
	Less: Encumbrances	(\$255,953.13)			(\$255,953.13)					\$27,437.87
	Total appropriated									\$283,391.00

Unappropriated:

770	Fund balance, July 1									\$0.00
771	Designated fund balance									\$0.00
303	Budgeted fund balance									\$0.00
	Total fund balance									\$283,391.00
	Total liabilities and fund equity									<u>\$283,391.00</u>

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$283,391.00	\$255,953.13	\$27,437.87
Revenues	(\$539,344.13)	(\$283,391.00)	(\$255,953.13)
Subtotal	<u>(\$255,953.13)</u>	<u>(\$27,437.87)</u>	<u>(\$228,515.26)</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>(\$255,953.13)</u>	<u>(\$27,437.87)</u>	<u>(\$228,515.26)</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>(\$255,953.13)</u>	<u>(\$27,437.87)</u>	<u>(\$228,515.26)</u>
Change in emergency reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>(\$255,953.13)</u>	<u>(\$27,437.87)</u>	<u>(\$228,515.26)</u>
Less: Adjustment for prior year	\$255,953.13	\$255,953.13	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$228,515.26</u>	<u>(\$228,515.26)</u>

Prepared and submitted by : _____
Board Secretary
Date

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 40 DEBT SERVICE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
35	Total Revenues from Local Sources	283,391	0	283,391	283,391		0
Total		283,391	0	283,391	283,391		0

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89660	Total Regular Debt Service	283,391	0	283,391	0	255,953	27,438
Total		283,391	0	283,391	0	255,953	27,438

Starting date 7/1/2021 Ending date 11/30/2021 Fund: 40 DEBT SERVICE FUNDS

Revenues:

	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
6060 40-1210 Local Tax Levy	283,391	0	283,391	283,391		0
Total	283,391	0	283,391	283,391		0

Expenditures:

	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89600 40-701-510-834 Interest on Bonds	58,391	0	58,391	0	30,953	27,438
89620 40-701-510-910 Redemption of Principal	225,000	0	225,000	0	225,000	0
Total	283,391	0	283,391	0	255,953	27,438

Motion by _____ Seconded by _____

Mrs. Forrest _____	Ms. Wright _____	Mr. Moore _____
Mr. Mears _____	Ms. Gibson _____	Ms. Catlett _____
Ms. Wilson _____	Ms. Cauthorne _____	

Other Items

Motion by _____ Seconded by _____

Mrs. Forrest _____	Ms. Wright _____	Mr. Moore _____
Mr. Mears _____	Ms. Gibson _____	Ms. Catlett _____
Ms. Wilson _____	Ms. Cauthorne _____	

XVII. Adjournment

Motion by _____ Seconded by _____

Mrs. Forrest _____	Ms. Wright _____	Mr. Moore _____
Mr. Mears _____	Ms. Gibson _____	Ms. Catlett _____
Ms. Wilson _____	Ms. Cauthorne _____	

Lawnside Public School District

Board of Education
426 Charleston Avenue
Lawnside, NJ 08045

Committee Meeting of the Board of Education
December 9, 2021
7:00 p.m.
AGENDA

I. Flag Salute

II. Moment of Silence

III. Roll Call

Mrs. Forrest _____	Ms. Wright _____	
Mr. Mears _____	Ms. Gibson _____	Ms. Catlett _____
Ms. Wilson _____	Ms. Cauthorne _____	Mr. Bass _____

VI. Notices have been sent to: Courier Post, Retrospect and the Lawnside Borough Clerk.

V. Approval of the Minutes November 11, 2021

Motion by _____ Seconded by _____

Mrs. Forrest _____	Ms. Wright _____	
Mr. Mears _____	Ms. Gibson _____	Ms. Catlett _____
Ms. Wilson _____	Ms. Cauthorne _____	Mr. Bass _____

VI. Superintendent's Report

Personnel (1-3)

Motion by _____ Seconded by _____

Mrs. Forrest _____	Ms. Wright _____	Mr. Moore _____
Mr. Mears _____	Ms. Gibson _____	Ms. Catlett _____
Ms. Wilson _____	Ms. Cauthorne _____	Mr. Bass _____

Management (1-3)

Motion by _____ Seconded by _____

Mrs. Forrest _____	Ms. Wright _____	Mr. Moore _____
Mr. Mears _____	Ms. Gibson _____	Ms. Catlett _____