



## LIVINGSTON BOARD OF EDUCATION VOTING MEETING AGENDA

September 30, 2025

Public Session - Administration Building - 5:00 to 7:15 p.m.

Executive Session - Administration Building - 7:15 to 7:30 p.m.

Public Session - Administration Building - 7:30 p.m.

### I. OPEN SESSION

#### A. Call to Order – Seth Cohen, President

#### B. Reading of Meeting Notice

Adequate notice of this meeting has been provided by amendment to notice approved at the Board's reorganization meeting on January 2, 2025 and posted at the Board of Education office and communicated to *The Star Ledger*, *West Essex Tribune*, *TAPinto Livingston* and the Livingston Township Clerk.

#### C. Pledge of Allegiance / Roll Call

#### D. Workshop Items

1. NJSBA Certification Training
2. LBOE NJSBA Board Self-Evaluation

#### E. Executive Session

**Whereas**, the Open Public Meetings Act, N.J.S.A. 10:4-11, permits the Board of Education to meet in closed session to discuss certain matters; now, therefore be it

**Resolved**, that the Livingston Board of Education adjourns to closed session to discuss:

- student and legal matters and personnel

Action may be taken upon return to the public session. The full length of the meeting is anticipated to be approximately 15 minutes; and be it

**Further Resolved**, the minutes of this closed session be made public when the need for confidentiality no longer exists.

### ROLL CALL VOTE

## **F. Superintendent's Report**

1. Board Goals
2. District Goals
3. Superintendent Search - Survey Information
4. Student Safety Data System Report

## **G. Board Reports**

## **H. Student Representative's Report**

## **I. Approval of Minutes**

The Superintendent recommends the following:

1. Voting Meeting Minutes of August 12, 2025
2. Workshop Meeting Minutes of August 20, 2025
3. Workshop/Voting Meeting Minutes of September 9, 2025
4. Executive Session Meeting Minutes of June 17, 2025; July 15, 2025; August 12, 2025 and September 9, 2025

## **ROLL CALL VOTE**

### **J. Public Comment**

The Board of Education recognizes the value of public comment on educational issues and the importance of allowing members of the public to express themselves on school matters of community interest. To protect the privacy of all students and staff, concerns regarding individual students and staff members should generally be addressed by first meeting with the appropriate administrative staff.

In order to permit the fair and orderly expression of such comment, the Board shall provide a period for public comment at every meeting of the Board.

Public participation shall be permitted only as indicated in accordance with Board Bylaw No. 0167.

Public participation shall be extended to residents of this district, persons having a legitimate interest in the actions of this Board, persons representing groups in the community or school district, representatives of firms eligible to bid on materials or services solicited by the Board, and employees and pupils of this district, except when the issue addressed by the participant is subject to remediation by an alternate method provided for in policies or contracts of the Board.

Public participation is not an opportunity to engage in a dialogue with the Board and shall be governed by the following rules:

1. A participant must be recognized by the presiding officer and must preface comments by an announcement of his/her name, municipality of residence, and group affiliation, if appropriate;
2. A participant is limited to three (3) minutes' duration; elapsed time will be determined through the use of a timing device operated by the Board Secretary;
3. No participant may speak more than once and there shall be no yielding of time among speakers;
4. All statements shall be directed to the presiding officer; no participant may address or question Board members individually;
5. There shall be no cross dialogue between the participant and the Board and/or Administration;
6. Upon conclusion of a participant's remarks, the presiding officer will acknowledge the individual's remarks and may respond and/or direct a member of the Administration to respond to an inquiry following the participant's remarks or at the conclusion of the public participation session.

The presiding officer may:

- a. Interrupt, warn, or terminate a participant's statement when the statement is too lengthy, abusive, obscene, or irrelevant;
- b. Request any individual to leave the meeting when that person does not observe reasonable decorum;
- c. Request the assistance of law enforcement officers in the removal of a disorderly person when that person's conduct interferes with the orderly progress of the meeting;

- d. Call for a recess or an adjournment to another time when the lack of public decorum so interferes with the orderly conduct of the meeting as to warrant such action; and
- e. Waive these rules when necessary for the protection of privacy or the efficient administration of the Board's business.

N.J.S.A. 2C:33-8  
 N.J.S.A. 10:4-12

**II. RECOMMENDATIONS FOR APPROVAL**

**1. PROGRAM/CURRICULUM**

The Superintendent recommends the following:

**1.1 Books**

**Resolved**, that the Livingston Board of Education approves the books as shown on **Attachment A**.

**1.2 Field Trips**

**Resolved**, that the Livingston Board of Education approves the field trips as shown on **Attachment B**.

**1.3 District Nursing Services Plan**

**Resolved**, that the Livingston Board of Education approves the District Nursing Services Plan for the 2025-2026 school year.

**ROLL CALL VOTE**

**2. STUDENT SERVICES**

The Superintendent recommends the following:

**2.1 Out of District Placements**

**Resolved**, that the Livingston Board of Education approves placement for the academic year 2025-2026 for six (1) Livingston students with disabilities, and for Extended School Year 2025 (Summer Programs) for one (1) Livingston student with disabilities, as classified and recommended by the Child Study Team, in facilities with tuition costs to be determined within the limits established by the New Jersey Board of Education as shown on **Attachment C**.

**2.2 Related Services/Medical Consultants**

**Resolved**, that the Livingston Board of Education approves the following consultants that will be utilized to provide related services for the 2025-2026 school year:

**CORTICAL VISUAL IMPAIRMENT (CVI) CONSULTATION**

Pediatric VIEW Program	\$200.00/hour
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**HOME INSTRUCTION**

LearnWell	\$60.00/hour
St. Clare's Hospital	\$55.00/hour
Silvergate Prep	\$50.00/hour
Stepping Forward	\$66.56/hour

**PROFESSIONAL DEVELOPMENT**

Eric Herschman, Psy.D.

\$300.00/hour

**ROLL CALL VOTE**

**3. BUSINESS**

The Superintendent recommends the following:

**3.1 Payment of Bills**

**Whereas**, the Board Secretary has audited certain vendor claims as required by N.J.S.A. 18A:19-2 and Board Policy 6470 and presented them to the Livingston Board of Education with the recommendation they be paid, now therefore be it

**Resolved**, that the Livingston Board of Education approves the payment of the following bills in the amounts listed and attach a complete copy of these bills to the minutes of this meeting.

<u>Fund</u>	<u>Name</u>	<u>Amount</u>
10,11,12	Operating Budget (checks 112825-113349; adv 355-1048)	\$13,289,364.24
20	Operating Budget (checks 112478; adv 355-1048)	\$233,812.21
60	Cafeteria (checks 60143-60167)	\$207,819.72
	<b>TOTAL</b>	\$13,730,996.17

**3.2 Board Secretary Report – June 2025**

**Whereas**, the Livingston Board of Education has received the Report of the Board Secretary for June 30, 2025, consisting of:

- 1) Interim Balance Sheets
- 2) Interim Statements Comparing Budgeted Revenue with Actual to Date and Appropriations with Expenditures and Encumbrances to Date
- 3) Schedule of Revenues - Actual Compared with Estimated
- 4) Statement of Appropriations Compared with Expenditures and encumbrances, and

**Whereas**, the Livingston Board of Education has received the report of the Treasurer for June 30, 2025, which report is in agreement with the Report of the Board Secretary, and

**Whereas**, these reports show the following balances on the date indicated:

	Cash Balance	Appropriation Balance	Fund Balance
(10) General Current Exp. Fund	\$3,114,122.36	\$10,768,174.10	\$6,523,589.87
(11) Current Expense			
(12) Capital Outlay			
(20) Special Revenue Fund	\$123,391.20	\$3,337,977.98	(\$161,978.73)
(30) Capital Projects Fund	\$971,449.81	\$1,619,600.00	\$2,000,089.50
(40) Debt Service Fund	(\$915,106.20)	\$7,420,363.00	\$174,139.87

Total:	\$3,293,857.17	\$23,146,115.08	\$8,535,840.51
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**Whereas**, pursuant to N.J.A.C. 6A:23A-16.10(c3), the Board Secretary has certified that as of June 30, 2025, no budgetary line item account has obligations and payments contractual orders which in total exceed the amount appropriated by the district board of education pursuant to N.J.S.A. 18A:22-8, 18A:22-8.1, now therefore be it

**Resolved**, the Livingston Board of Education accepts the above referenced reports and certification and directs that they be made part of this resolution by reference, and be it

**Further Resolved**, the Livingston Board of Education certifies that, after review of the Secretary's monthly financial report (appropriations section) and upon consultation with the appropriate district officials, to the best of its knowledge no major account or fund has been over-expended in violation of N.J.A.C. 6A:23A-16.10(c4) and that sufficient funds are available to meet the district's financial obligations for the remainder of the fiscal year.

**3.3 Board Secretary Report – July 2025**

**Whereas**, the Livingston Board of Education has received the Report of the Board Secretary for July 31, 2025, consisting of:

- 1) Interim Balance Sheets
- 2) Interim Statements Comparing Budgeted Revenue with Actual to Date and Appropriations with Expenditures and Encumbrances to Date
- 3) Schedule of Revenues - Actual Compared with Estimated
- 4) Statement of Appropriations Compared with Expenditures and encumbrances, and

**Whereas**, the Livingston Board of Education has received the report of the Treasurer for July 31, 2025, which report is in agreement with the Report of the Board Secretary, and

**Whereas**, these reports show the following balances on the date indicated:

	Cash Balance	Appropriation Balance	Fund Balance
(10) General Current Exp. Fund	(\$449,718.72)	\$147,764,567.52	\$6,281,851.58
(11) Current Expense			
(12) Capital Outlay			
(20) Special Revenue Fund	\$211,291.20	\$2,746,308.40	\$4,523.88
(30) Capital Projects Fund	\$978,552.29	\$2,270,800.00	\$952,828.81
(40) Debt Service Fund	(\$6,797,097.87)	\$7,344,550.00	(\$915,106.20)
Total:	(\$6,056,433.10)	\$160,126,225.92	\$6,324,098.07

**Whereas**, pursuant to N.J.A.C. 6A:23A-16.10(c3), the Board Secretary has certified that as of July 31, 2025, no budgetary line item account has obligations and payments contractual orders which in total exceed the amount appropriated by the district board of education pursuant to N.J.S.A. 18A:22-8, 18A:22-8.1, now therefore be it

**Resolved**, the Livingston Board of Education accepts the above referenced reports and certification and directs that they be made part of this resolution by reference, and be it

**Further Resolved**, the Livingston Board of Education certifies that, after review of the Secretary's monthly financial report (appropriations section) and upon consultation with the appropriate district officials, to the best of its knowledge no major account or fund has been over-expended in violation of N.J.A.C. 6A:23A-16.10(c4) and that sufficient funds are available to meet the district's financial obligations for the remainder of the fiscal year.

### **3.4 Transfers**

**Whereas**, the Superintendent of Schools recommends certain transfers among accounts in the 2025-2026 budget for August pursuant to Board of Education Policy 6422, now therefore be it

**Resolved**, that the Livingston Board of Education ratify transfers pursuant to N.J.S.A. 18A:22-8.1 and N.J.A.C. 6:20-2A.10 as shown on **Attachment D**.

### **3.5 Conferences and Overnight Trips**

**Resolved**, that the Livingston Board of Education approves the conferences and overnight trips as shown on **Attachment E**.

**Resolved**, the Livingston Board of Education approves *Jessica Rapp*, Business Administrator and *Kylie McGlew*, Assistant Business Administrator, to each attend eight New Jersey Association of School Business Officials professional development sessions throughout the fiscal year 2025-26 in Belleville, NJ, at a cost not to exceed \$175 per person, per session, inclusive of travel.

**Resolved**, the Livingston Board of Education approves *Jessica Rapp*, Business Administrator and *Kylie McGlew*, Assistant Business Administrator, to attend the Essex County Association of School Business Officials monthly professional development sessions for the fiscal year 2025-26 in Belleville, NJ, at a cost not to exceed \$550 each for the year, inclusive of travel.

**Resolved**, that the Livingston Board of Education approves *Dan Quackenbush* to chaperone one student attending the DECA Competition and Leadership Conference in Washington, D.C. from November 21 to 23, 2025.

### **3.6 Student Safety Data System**

**Resolved**, that the Livingston Board of Education accepts the Student Safety Data System report as presented for Report Period 2 of the 2024-2025 school year.

### **3.7 Disposal of Textbooks**

**Resolved**, that the Livingston Board of Education approves the disposal of 300 copies of *The Americans* (copyright 2012) and 100 copies of *Myer's Psychology for AP* (copyright 2014) textbooks that are outdated and damaged.

### **3.8 E-rate Consulting, Inc.**

**Resolved**, that the Livingston Board of Education authorizes the Business Administrator to enter into an agreement with E-rate Consulting, Inc. to complete the Universal Service Fund (E-Rate) application process for the 2026-2027 school year. The district will pay E-rate Consulting, Inc. a fee not to exceed \$4,750.

**3.9 Application and Receipt of Funds for ESEA Grants**

**Resolved**, that the Livingston Board of Education approves the submission and acceptance of the funds for the fiscal year 2025-2026 for the Elementary and Secondary Act (ESEA) Consolidated Grant as follows:

<b>Grant Description</b>	<b>\$ Amount</b>
Title I Part A Improving the Academic Achievement of the Disadvantaged	\$135,979
Title II Part A Preparing, Training, and Recruiting High-Quality Teachers and Principals	\$67,677
Title III Language Instruction for Limited English Proficient and Immigrant Students	\$19,378
Title III Immigrant	\$11,209
Title IV Part A Student Support and Academic Enrichment	\$9,082

**3.10 Approval: Recognize and Cancel Outstanding Checks**

**Resolved**, that the Livingston Board of Education recognizes and cancels all obligations associated with the outstanding checks and deposits for the Somerset Regal Bank Athletic Account dated November 7, 2021 to November 11, 2024; and

**Whereas**, the Somerset Regal Bank Athletic Account checks and deposits that are being canceled have been outstanding for a period that exceeds six months; now be it

**Further Resolved**, that the Business Administrator/Board Secretary is authorized and directed to redeposit the funds from the checking accounts for canceled outstanding checks to the respective Checking accounts at Somerset Regal Bank, and the business administrator will have the discretion to transfer to another activity if appropriate. (Outstanding Check List on file in the Business Office)

**3.11 Private Disability Insurance**

**Resolved**, that the Livingston Board of Education designates the current private disability insurance companies, open for enrollment to any Livingston Board of Education employee, in the County of Essex, New Jersey, for the 2025-2026 school year as per N.J.S.A. 18A:66-127:

<b>Name</b>
AFLAC
Educators Insurance Service
Legacy Benefits Group

**3.12 Settlement Agreement**

**Resolved**, that the Livingston Board of Education approves the Settlement Agreement for Case #06-2025 which is on file at the Board of Education office.

**3.13 Purchasing Manual**

**Resolved**, that the Livingston Board of Education authorizes the Purchasing Manual prepared by the School Business Administrator, be adopted for the 2025-2026 school year.

**3.14 Transportation Department Employee Handbook**

**Resolved**, that the Livingston Board of Education authorizes the Transportation Department Employee Handbook to be adopted for the 2025-2026 school year.

**3.15 Policies & Regulations**

**Resolved**, that the Livingston Board of Education approves the following policies for second reading and adoption:

- Policy #0173 - Duties of Public School Accountant (with revisions)
- Policy #0174 - Legal Services (M) (with revisions)
- Policy #0177 - Professional Services (M) (with revision)
- Policy #1620 - Administrative Employment Contracts (M) (with revisions)
- Policy #1636.01 - Notification of Promotion, New Job, and Transfer Opportunities (new to district)
- Policy #2422 - Statutory Curricular Requirements (M) (revised)
- Policy #5111 - Eligibility of Resident/Non-Resident Students (M) (with revisions)
- Policy#5339.01 - Student Sun Protection (M) (new to district)
- Policy #6111 - Special Education Medicaid Initiative (SEMI) Program (M) (with revisions)
- Regulation #6111 - Special Education Medicaid Initiative (SEMI) Program (M) (with revisions)
- Policy #6220 - Budget Preparation (M) (with revisions)
- Regulation #6220 - Budget Preparation (with revisions)

**ROLL CALL VOTE**

**4. PERSONNEL**

The Superintendent recommends the following:

**4.1 Resignations & Retirements**

**Resolved**, that the Livingston Board of Education accepts the resignations of:

<b>Name</b>	<b>Position</b>	<b>Reason</b>	<b>Location</b>	<b>Last Day of Employment</b>
<i>Gabriel Espinosa</i>	Lead Bus Driver	Retirement	Transportation	November 30, 2025
<i>Caroline Clark</i>	TOSD	Resignation	RHE	September 19, 2025
<i>James Soutar</i>	Playground Aide	Resignation	MPE	June 30, 2025

Samantha Kowalak	Teacher of Social Studies	Resignation	LHS	October 10, 2025
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*\*as amended from a previous agenda*

#### 4.2 Leaves of Absences

**Resolved**, that the Livingston Board of Education approves the leaves of absences of:

Name	Location	Position	LOA w/pay and benefits	LOA w/o pay, but with benefits (if applicable)	Extended LOA w/o pay or benefits	Return Date
Katharine Carlin*	MPE	Elementary School Teacher	8/25/2025-9/24/2025	9/25/2025-10/15/2025**	10/16/2025-6/30/2026	8/26/2026
Scott Patteson	LHS	Teacher of Theater Arts	10/6/2025-10/31/2025**	11/1/2025-12/12/2025**	NA	12/15/2025

*\*as amended from a previous agenda*

*\*\*Designates time counted toward NJFLA/FMLA*

#### 4.3 Appointments

**Resolved**, that the Livingston Board of Education approves the applications indicated below (\*) for emergent hiring for the following appointments under the requirements of N.J.S.A. 18A:16-1 et. seq., N.J.S.A. 18A:39.17 et. seq.; N.J.S.A. 18A:6-4.13 et. seq. All appointments are contingent upon reference checks in accordance with P.L. 2018, c.5.

Name	Location	Title	Tenure Track/LOA or LT Replacement	Replacing	Guide	Step	Salary	Effective Date
Samantha Halloran	CO	Supervisor of Special Education (7-12)	First Year Tenure Track	M. Tuite	NA	NA	\$125,054 (prorated)	10/16/2025
Courtney Ferraro*	MPMS	Assistant Principal**	First Year Tenure Track	NA	LAA MPM AP	5	\$120,399, plus \$2,840 longevity (pro-rated)	8/25/2025
Thomas Montesion*	District	Supervisor of Social Studies (PreK-6)**	First Year Tenure Track	C. Bickel	LSA	1	\$125,054	7/1/2025
Rosemary Nakashian*	BHE	Speech Language Specialist	First Year Tenure Track	reallocation of KV SSW position for case management	MA	14	\$94,900 (prorated)	11/3/2025
Pamela Volpe*	BHE	TOSD (.8)	Third Year Tenure Track	scheduling	MA	5	\$54,854** *	8/25/2025
Keisha Holmes	BHE	LPN	NA	T. Lazzarini	LPN	1	\$46,440 (prorated)	10/1/2025
Priti Singh	Hillside	Playground Aide	NA	NA	NA	NA	\$18/hr	9/9/2025
Ana Marques	RHE	Playground Aide	NA	NA	NA	NA	\$18/hr	9/9/2025
Yee Man Amy Lung	RHE	Playground Aide	NA	NA	NA	NA	\$18/hr	9/12/2025

*\*as amended from a previous agenda*

*\*\*hired as a one year position in the 2025-2026 budget*

*\*\*\*(.8) of Step 5 of MA guide*

**Resolved**, that the Livingston Board of Education approves the appointment of the ABA Discrete Trial TAs and Instructional Aides as listed on **Attachment F**.

**4.4 Substitutes**

**Resolved**, that the Livingston Board of Education approves the appointment of the individuals listed below to serve as substitutes on an as-needed basis for the 2025-2026 school year:

**Substitute Teachers**

*Melissa Amber Goodseit*  
*Howard Kastner*  
*Daniel Minion*  
*Jamie DiGiovanni*  
*Amy Simon*  
*Gregory Goldston*

**Custodial**

*Kimon Taylor (\$18.50/hr)*

**Resolved**, the Livingston Board of Education approves the individuals listed on **Attachment G** as certified substitutes. These individuals are currently employed by the District. In the event these individuals are called upon to serve as a substitute, they will be compensated an additional \$50/day (\$10/period) for that assignment.

**Resolved**, that the Livingston Board of Education approve the appointment of the individual(s) listed below to serve as long-term substitutes as reflected below:

Name	Location	Title	Leave Replacement or Long Term Sub	Replacing	Salary	Effective Date
<i>Robin Altomare</i>	HMS	TOSD	Long Term Sub	B. Mannes (.4)	\$129/day	9/15/2025-10/8/2025
<i>Robin Altomare</i>	HMS	TOSD/ Teacher of Math	Long Term Sub	B Mannes (.4)/ L Larrazabal (.2)	\$194/day	10/9/2025-3/13/2026
<i>Robin Altomare</i>	HMS	Teacher of Math	Long Term Sub	L. Larrazabal (.2)	\$65/day	3/16/2026-4/8/2026

**4.5 Extra Period Assignments**

**Resolved**, that the Livingston Board of Education approves the extra period assignments as listed on **Attachment H**.

**4.6 Stipends**

**Resolved**, that the Livingston Board of Education approves the individuals on **Attachment I** for athletic stipends at Livingston High School for the 2025-2026 school year in accordance with the contract between the LBOE and the LEA.

**Resolved**, that the Livingston Board of Education rescinds the approval of *Tracy Rosenberg* to the Girls Swimming Head Coach stipend position for the 2025-2026 school year.

**Resolved**, that the Livingston Board of Education approves the individuals on **Attachment J** for co-curricular stipends at Livingston High School for the 2025-2026 school year in accordance with the contract between the LBOE and the LEA.

**Resolved**, that the Livingston Board of Education approves the individuals on **Attachment K** for co-curricular stipends at Heritage Middle School for the 2025-2026 school year in accordance with the contract between the LBOE and the LEA.

**Resolved**, that the Livingston Board of Education approves the individuals on **Attachment L** for athletic stipends at Heritage Middle School for the 2025-2026 school year in accordance with the contract between the LBOE and the LEA.

**Resolved**, that the Livingston Board of Education approves the individuals on **Attachment M** for co-curricular stipends at Mt. Pleasant Middle School for the 2025-2026 school year in accordance with the contract between the LBOE and the LEA.

**Resolved**, that the Livingston Board of Education rescinds the approval of *Kylie McGlew* as Cross Country Assistant Coach at Heritage Middle School for the 2025-26 school year.

**Resolved**, that the Livingston Board of Education approves the individuals on **Attachment N** for elementary stipends for the 2025-2026 school year in accordance with the contract between the LBOE and the LEA.

**Resolved**, that the Livingston Board of Education approves *Daniel Kapuscinski*, IT Support, to be paid \$250/meeting (not to exceed \$6,250) for the purpose of providing audio/visual support for evening Board of Education meetings, effective and retroactive to July 1, 2025.

#### **4.7 ESEA Title I Salary Allocations**

**Resolved**, that the Livingston Board of Education approves the allocations of a portion of the salaries of the individuals listed on **Attachment O** to be funded through the ESEA grant.

#### **4.8 Mentor Fees**

**Resolved**, the Livingston Board of Education amends the individuals on **Attachment P** listed as assigned mentors to receive payment in accordance with the schedule listed.

#### **4.9 Extra Work Pay**

**Resolved**, that the Livingston Board of Education approves the current Child Study Team members at Burnet Hill Elementary School as listed on **Attachment Q** to perform additional Child Study Team work after contracted school hours at their respective hourly rates, not to exceed forty-eight hours each. This work will be performed while we await the start of the new Child Study Team Member, between September 15, 2025 and November 15, 2025.

### **ROLL CALL VOTE**

## **5. MISCELLANEOUS**

The Superintendent recommends the following:

### **5.1 HIB Report**

**Resolved**, that the Livingston Board of Education accepts the findings of HIB cases.

## **ROLL CALL VOTE**

### **K. Old Business**

### **L. New Business**

## **III. ADJOURNMENT**

### **EXECUTIVE SESSION**

**Whereas**, N.J.S.A. 10:4-1 et seq., also known as the "Sunshine Law," authorizes a public body to meet in executive or private session under certain limited circumstances, and

**Whereas**, said law requires the Board to adopt a resolution at a public hearing before it can meet in such an executive or private session, now, therefore, be it

**Resolved**, by the Livingston Board of Education that:

- (A) It does hereby determine that it is necessary to meet in executive session on September 30, 2025 to discuss the matters stipulated, in conformance with the subsections of said act which are indicated.
1. Matter rendered confidential by federal law, state statute or rule of court.
  2. Matter in which the release of information would impair a right to receive federal funds.
  3. Matter, the disclosure of which would constitute an unwarranted invasion of individual privacy unless the individual concerned shall request in writing that the same be disclosed publicly.
  4. Collective bargaining matters.
  5. Matter involving the purchase, lease or acquisition of real property with public funds, the setting of banking rates, etc. where it would adversely affect the public interest if discussion were disclosed.
  6. Tactics and techniques utilized in protecting public property where disclosure could impair protection.
  7. Investigation of violations or possible violations of law.
  8. Pending or anticipated litigation or contract negotiation other than collective bargaining agreement.
  9. Personnel matters unless the individual employees or appointees affected requested that such matter be discussed at a public meeting.
  10. Deliberations occurring after a public hearing that may result in the imposition of a specific civil penalty.
- (B) The matters discussed will be made public when confidentiality is no longer required and formal action pursuant to said discussion shall take place only at a meeting to which the public has been invited.
- (C) No action will be taken.

## PROGRAM/CURRICULUM

<u>Title</u>	<u>Author/Publisher</u>	<u>Year</u>	<u>Grade</u>	<u>Subject/Course</u>	<u>Rationale</u>
The Sunflower	Simon Wiesenthal/Schocken Books	1969	11	English	While imprisoned in a Nazi Concentration camp during World War II, Wiesenthal is summoned to the bedside of a dying SS officer named Karl. The soldier, wracked with guilt for his role in the massacre of Jewish civilians, asks Wiesenthal, a Jew, for forgiveness on behalf of all the victims. Wiesenthal listens but ultimately leaves the room in silence, offering no forgiveness. The book's second half features a symposium of responses from various thinkers - philosophers, Holocaust survivors, religious leaders, and political activists - who reflect on Wiesenthal's moral dilemma: Should he have forgiven the man? Can one forgive on behalf of others?
Yellow Face	R.F. Kuang/Harper Collins	2023	10-12	English	Authors June Hayward and Athena Liu were supposed to be twin rising stars. But Athena's a literary darling. June Hayward is literally nobody. Who wants stories about basic white girls, June thinks. So when June witnesses Athena's death in a freak accident, she acts on impulse: she steals Athena's just finished masterpiece, an experimental novel about the unsung

## PROGRAM/CURRICULUM

<u>Title</u>	<u>Author/Publisher</u>	<u>Year</u>	<u>Grade</u>	<u>Subject/Course</u>	<u>Rationale</u>
Yellow Face (Continued)					<p>contributions of Chinese laborers during World War I.</p> <p>This novel grapples with questions of diversity, racism, and cultural appropriation, as well as the terrifying alienation of social media.</p>
Harry Potter and the Sorcerer's Stone	J.K. Rowling/Scholastic	1998	9-12	Child Development	<p>To examine themes related to child development in J.K. Rowling's novels. As we revise the Child Development 2 curriculum, we want to implement some of the lessons developed at Vanderbilt University, where they use this text to teach child development. Students will be asked to relate what they learned from readings in psychology to the development of characters in the novels. Since you will integrate this material in projects, presentations, and formal and informal writing, we will discuss how to write in APA (American Psychological Association) style and cite without plagiarizing.</p>

**PROGRAM/CURRICULUM**

<b><u>Title</u></b>	<b><u>Author/Publisher</u></b>	<b><u>Year</u></b>	<b><u>Grade</u></b>	<b><u>Subject/Course</u></b>	<b><u>Rationale</u></b>
Infobase: Classroom Video On Demand (AI) Streaming Collection (VIDEO)	Infobase	2025	6-12	Media	This collection provides resources to help train both educators and students on the use of AI. This is an add-on to a platform that the Media Specialists already use. It will be curated by the media specialists to share across content.
Como Agua Para Chocolate (VIDEO)	Laura Esquivel Salma Hayek Pinault	1992	11	Spanish 4 Honors	1992 Mexican film set during the Mexican Revolution. The story Follows Tita, a young woman bound by her family's traditions, who is forbidden to marry the man she loves. She expresses her passions, frustration, and identity through her extraordinary cooking. Spanish Honors 4/Unit 2 which explores the AP themes of Traditions and Cultural Customs, Families and Communities.
Cantinflas (VIDEO)	Edui Tijerina/ Sebastian del Amo	2014	11	Spanish 4 Honors	Biographical film that narrates the rise of Mexican actor Mario Moreno, whose beloved comedic persona became a cultural icon and a voice for the common people during a time of social and political transformation in 20th-century Latin America. This film would be a meaningful connection to Spanish 4 Honors/Unit 1: Which delves into AP themes of Personal and Public

**PROGRAM/CURRICULUM**

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Cantinflas (Continued)					Identities, Global Challenges, Families and Communities, and Contemporary Life.

**FIELD TRIPS**

<b>SCHOOL</b>	<b>GRADE/COURSE</b>	<b>MONTH</b>	<b>DESTINATION</b>
Elementary	Grade 1	October	Riamede Farm
Elementary	Grade 3	October	Sterling Hill Mines
Elementary	Grade 3	October	Franklin Mines
Elementary	Grade 4	October	Thomas Edison National Park
Elementary	Grade 5	October	Riamede Farms
Elementary	Grade 4	November	Ellis Island
Elementary	Grade 4	November	Turtle Back Zoo
Elementary	Grade 2	December	Mayo Performing Arts Center
Elementary	Kindergarten	January	Mayo Performing Arts Center
Elementary	Grade 4	January	Mayo Performing Arts Center
Elementary	Grade 3	March	Morris Museum
Elementary	Grade 2	March	Mayo Performing Arts Center
Elementary	GT Art	March/April	Newark Museum of Art or other art museum TBD
Elementary	Grade 2	April	Liberty Hall Museum
Elementary	Grade 5	April	Waterloo Village
Elementary	Kindergarten	May	Abma's Farm
Elementary	Grade 1	May	Essex Environmental Center
Elementary	Grade 5	May	Spring Lake Day Camp Linwood
Elementary	Grade 3	May/June	Ellis Island
Elementary	Grade 2	June	Turtle Back Zoo
Elementary	Grade 4	June	State House
Elementary	Grade 5	June	Medieval Times
Secondary	Grade 6 PE	October	Cricket Basin
Secondary	Humanities	October	The Metropolitan Museum of Art
Secondary	Social Studies	October	Princeton High School
Secondary	Creative Photography	October	Alstede Farms
Secondary	Child Development 1	October	Livingston Public Library
Secondary	AP Photography	October	The Museum of Modern Art
Secondary	Journalism & Newspaper	October	The New York Times
Secondary	Sports & Entertainment	October	MetLife Stadium
Secondary	World Film	October	Thomas Edison National Historical Park
Secondary	English	November	Belasco Theatre
Secondary	AP Photography	November	The Museum of Modern Art
Secondary	AP Studio	November	The Metropolitan Museum of Art
Secondary	Child Development 1	November	Suburban Torah Preschool
Secondary	Auto Systems	November	Universal Technical Institute
Secondary	Holocaust & Genocide	December	United States Holocaust Memorial Museum
Secondary	Astronomy	December	County College of Morris Planetarium
Secondary	Child Development 1	December	Suburban Torah Preschool
Secondary	Forensic Science	January	Livingston Police Department
Secondary	Investing	January	NASDAQ MarketSite
Secondary	Virtual Enterprise	January	Drew University
Secondary	Child Development 1	January	Suburban Torah Preschool

September 30, 2025

Secondary	Interior Design	January	IKEA
Secondary	School Counseling Department	January	Lincoln Tech
Secondary	School Counseling Department	January	Universal Technical Institute
Secondary	Theatre Arts	January	Broadway Theatre
Secondary	Science	February	Princeton Plasma Physics Laboratory
Secondary	Science	February	Rutgers University
Secondary	Jazz Band	February	Rowan University
Secondary	English	February	South Orange Performing Arts Center
Secondary	AP Studio	February	The Museum of Modern Art
Secondary	Humanities CP	March	9-11 Memorial Museum
Secondary	Science	March	Kean University
Secondary	Science	March	Middlesex Community College
Secondary	Sports & Entertainment	March	MetLife Stadium
Secondary	US History 2 Honors	March	African American Museum
Secondary	French 3 Honors	March	The Metropolitan Museum of Art
Secondary	Jazz Band	March	Liberty Middle School
Secondary	Humanities	March	The Metropolitan Museum of Art
Secondary	AP French	March	The Museum of Modern Art
Secondary	Digital Imaging 1	March	Monster Mini Golf
Secondary	Digital Imaging 2	March	Silverball Museum
Secondary	Visual Arts/Painting/Sculpture	March	The Whitney Museum
Secondary	Visual Arts/Painting/Sculpture	April	The Whitney Museum
Secondary	Interior Design	April	IKEA
Secondary	Investing	April	NASDAQ MarketSite
Secondary	Creating Photography 1	April	Fort Hancock
Secondary	Public Speaking & Debate	April	New Jersey State House
Secondary	Technology	April	The College of New Jersey
Secondary	English 3 Humanities	April	The Museum of Modern Art
Secondary	AP Studio	April	The Museum of Modern Art
Secondary	Humanities	April	The Museum of Modern Art
Secondary	Creative Photography 2	April	Intrepid Museum
Secondary	Jazz Band	April	John P. Stevens High School
Secondary	French 4 Honors	April	United Nations Headquarters
Secondary	US 1 Humanities CP & Honors	April	Papermill Playhouse
Secondary	Creative Photography 2	April	The Whitney Museum
Secondary	Environmental Science	April	South Mountain Reservation
Secondary	Grade 6 Tech & Engineering Design	May	Pompton Lakes or New Providence
Secondary	Grade 6 High Note Performances	May	Six Flags
Secondary	Orchestra/Chorus	May	Dorney Park
Secondary	Business	May	Livingston Courthouse
Secondary	Mathematics (all courses)	May	Caldwell College
Secondary	AP Art	May	Jenkinson's Boardwalk and Aquarium
Secondary	School Counseling Department	May	NJ Convention & Expo Center
Secondary	Chinese 4H/AP Chinese	May	New York Chinese Scholar's Garden
Secondary	AP Spanish	May	Grounds for Sculpture
Secondary	Theatre Arts	June	Broadway Theatre

September 30, 2025

Secondary	Technology & Design	June	Hayne's Town Pool
Secondary	French	June	Barnes Foundation
Secondary	Chinese 4H/AP Chinese	June	New York Chinese Scholar's Garden
Secondary	AP Spanish	June	Grounds for Sculpture

The following is a list of SLE/CO-OP/Transition Community Based Instruction sites for HMS and LHS students in the CBI and CIP programs for the 2025-2026 school year:

<b>Business</b>		
7-11 convenience store	Franks Pizza	Quick Check
A & J Bistro	Godfather	Riker Hill
Aldis	Haynes Pool	Ritz Diner
Amazing Savings	Hobby Lobby	Route 10 Farmers Market
Argyle Marketplace	Home Depot	Saks Off Fifth
Best Buy	HomeGoods/Homesense	Sam's Cleaners
Blaze Pizza	Inglemoor	Schafer Farm Stand
Board and Brush	Kings	Shake Shack
Burger King	Lidl	ShopRite
Burnet Hill	Lifetown	Subway
Calabria's	Livingston Bagel	Target
Care One @ Livingston	Livingston Diner	TJ Maxx
Central Office (LBOE)	Livingston Public Library	Ulta
Container Store	Livingston Senior Youth and Leisure	Viva Guacamole
Costco	Livingston Town Center	Walgreens
Crunch Fitness	Marshalls	Wawa
CVS	McDonalds	Wendy's
Dairy Queen	Mount Pleasant Animal Shelter	West Essex YMCA
Dick's Sporting Goods	Mount Pleasant Middle School	World Market
Dollar Tree	Nordstrom Rack	
Don Jose Mexican Restaurant	Panera Bread	
DSW	PetSmart	
Dunkin' Donuts	PIP Printing	
Extra Innings	Play It Again Sports	
Five Below	Post Office	

<u>School</u>	<u>Program Type</u>	<u>Type</u>	<u>School Year 2025-2026</u>			<u>Extraordinary Services</u>			<u>Extended School Year</u>			<u>Total School</u>
			<u># of Stud</u>	<u>Tuition 2025-2026</u>	<u>Total Tuition</u>	<u># of Stud</u>	<u>Aide(s)</u>	<u># of Stud</u>	<u>ESY Tuition</u>	<u>Total ESY Tuition</u>		
Essex County Vocational Technical School	VoTech	N/R	3	\$ 2,955.50	\$ 8,866.50							\$ 8,866.50
Essex County Vocational Technical School	VoTech	R	1	\$ 5,911.00	\$ 5,911.00							\$ 5,911.00
Essex County Vocational Technical School	VoTech	N	1	\$ 9,104.00	\$ 9,104.00							\$ 9,104.00
Windsor Learning Center	Emotional Regulation Impairment	T	1	\$ 63,491.00	\$ 63,491.00				1	\$46,710.00	\$ 46,710.00	\$ 110,201.00
Total			6		\$ 87,372.50				1		\$ 46,710.00	\$ 134,082.50

Type

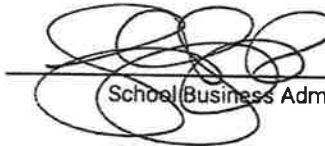
Renewal (R) indicates that the student has been at that OOD school and is continuing to be placed there.  
 New (N) indicates that the student is a newly placed OOD student or an additional service has been added.  
 Transfer (T) indicates that the student has been OOD, but has transferred to another OOD school.  
 New to District (ND) indicated that the student moved in and was already placed OOD.

**Livingston Board of Education  
Monthly Transfer Report  
2025-26 August**

Budget Category	Accounts	Original Budget	Prior Year Encumbrances	Original Budget For 10% Calc	Maximum Transfer Out Allowed	YTD Net Transfers	% change of transfers	Remaining Transfers Out Allowed	Account Balance
Regular Programs	11-1xx-100-xxx 12-1xx-100-xxx 13-1xx-100-xxx 18-1xx-100-xxx	45,313,781.13	9,025.24	45,322,806.37	4,532,280.64	26,997.25	.06	4,559,277.89	43,484,405.86
Special Education, Basic Skills/Remedial and Bilingual Instruction and Speech/OT/PT and Ex	1x-2xx-100-xxx 1x-000-216-xxx 1x-000-217-xxx	19,208,870.94	.00	19,208,870.94	1,920,887.09	-60,664.32	-.32	1,860,222.77	17,790,652.70
Vocational Programs-Local	1x-3xx-100-xxx	59,030.00	.00	59,030.00	5,903.00	.00	.00	5,903.00	57,306.05
School-Sport, Co/Extra-Curr. Activities, School Sponsored Athletics, and Other Instructional	11-4xx-100-xxx 11-4xx-2xx-xxx 12-4xx-100-xxx	3,322,114.84	.00	3,322,114.84	332,211.48	8,947.95	.27	341,159.43	3,069,717.14
Community Services Programs/Operations	1x-800-330-xxx	.00	.00	.00	.00	.00	.00	.00	.00
<b>UNDISTRIBUTED EXPENSES</b>		<b>67,903,796.91</b>	<b>9,025.24</b>	<b>67,912,822.15</b>	<b>6,791,282.21</b>	<b>-24,719.12</b>	<b>-.04</b>	<b>6,766,563.09</b>	<b>64,402,081.75</b>
Tuition	11-000-100-xxx 16-000-100-xxx 17-000-100-xxx 18-000-100-xxx	8,674,741.21	.00	8,674,741.21	867,474.12	.00	.00	867,474.12	3,162,348.79
Attendance and Social Work, Health, Guidance, Child Study Teams, Education, Media Services	1x-000-211-xxx 1x-000-213-xxx 1x-000-218-xxx 1x-000-219-xxx 1x-000-222-xxx	9,479,050.81	.00	9,479,050.81	947,905.08	.00	.00	947,905.08	8,447,012.18
Improvement of Instruction Services and Instructional Staff Training Services	1x-000-221-xxx 1x-000-223-xxx	3,676,589.80	.00	3,676,589.80	367,658.98	.00	.00	367,658.98	776,064.68
General Administration	11-000-230-xxx	1,321,370.00	.00	1,321,370.00	132,137.00	.00	.00	132,137.00	499,089.58
School Administration	11-000-240-xxx	4,998,561.22	235.60	4,998,796.82	499,879.68	-55,352.22	-1.11	444,527.46	1,242,050.58
Central Services & Administrative Information Technology	11-000-25x-xxx	3,982,983.04	19,185.00	4,002,168.04	400,216.80	-19,382.08	-.48	380,834.72	631,412.64
Operation and Maintenance of Plant Services	11-000-26x-xxx	10,135,218.00	127,645.20	10,262,863.20	1,026,286.32	-34,384.76	-.34	991,901.56	3,216,452.02
Student Transportation Services	11-000-270-xxx	5,646,354.00	.00	5,646,354.00	564,635.40	.00	.00	564,635.40	4,705,554.36
Personal Services-Employee Benefits	11-xxx-xxx-2xx	26,084,793.00	.00	26,084,793.00	2,608,479.30	.00	.00	2,608,479.30	13,020,932.71
Food Services	11-000-310-xxx	.00	.00	.00	.00	.00	.00	.00	.00
Transfer Property Sale Proceedes to Debt Service Reserve	11-000-520-934	.00	.00	.00	.00	.00	.00	.00	.00
Transfer from General Fund Surplus to Debt Service Fund to Repay CDL	11-000-520-936	.00	.00	.00	.00	.00	.00	.00	.00
<b>TOTAL GENERAL CURRENT EXPENSE</b>		<b>73,999,661.08</b>	<b>147,065.80</b>	<b>74,146,726.88</b>	<b>7,414,672.68</b>	<b>-109,119.06</b>	<b>-.15</b>	<b>7,305,553.62</b>	<b>35,700,917.54</b>
Equipment	12-xxx-xxx-73x	40,000.00	.00	40,000.00	4,000.00	34,384.76	85.96	38,384.76	.00

**Livingston Board of Education  
Monthly Transfer Report  
2025-26 August**

Budget Category	Accounts	Original Budget	Prior Year Encumbrances	Original Budget For 10% Calc	Maximum Transfer Out Allowed	YTD Net Transfers	% change of transfers	Remaining Transfers Out Allowed	Account Balance
Facilities Acquisition and Construction Services	12-000-4xx-xxx	5,227,565.00	256,892.49	5,484,457.49	548,445.75	99,453.42	1.81	647,899.17	2,391,686.07
Capital Reserve-Transfer to Capital Expend. Fund	12-000-4xx-931	.00	.00	.00	.00	.00	.00	.00	.00
Capital Reserve-Transfer to Repayment of Debt	12-000-4xx-933	.00	.00	.00	.00	.00	.00	.00	.00
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>5,267,565.00</b>	<b>256,892.49</b>	<b>5,524,457.49</b>	<b>552,445.75</b>	<b>133,838.18</b>	<b>2.42</b>	<b>686,283.93</b>	<b>2,391,686.07</b>
TOTAL SPECIAL SCHOOLS	13-xxx-xxx-xxx	63,600.00	.00	63,600.00	6,360.00	.00	.00	6,360.00	13,284.89
Transfer of Funds to Charter Schools	10-000-100-56x	116,961.00	.00	116,961.00	11,696.10	.00	.00	11,696.10	116,961.00
General Fund Contribution to School Based Budgets	10-000-520-930	.00	.00	.00	.00	.00	.00	.00	.00
<b>OPERATING BUDGET GRAND TOTAL</b>		<b>147,351,583.99</b>	<b>412,983.53</b>	<b>147,764,567.52</b>	<b>14,776,456.74</b>	<b>.00</b>	<b>.00</b>	<b>14,776,456.74</b>	<b>102,624,931.25</b>

  
School Business Administrator Signature

9/26/2025  
Date

<b>Conference</b>	<b>Attendee(s)</b>	<b>Date(s)</b>	<b>Location</b>	<b>Cost not to exceed</b>
NJSBA Workshop 2025	Dr. Maura Tuite	October 20-23, 2025	Atlantic City, NJ	\$750.00
NJSBA Workshop 2025	Inna Yelisevich	October 20-23, 2025	Atlantic City, NJ	\$750.00
BrainStorm	Lance Jordan	November 16-28, 2025	Manor, PA	\$1,000.00
BrainStorm	Eduardo Lara	November 16-28, 2025	Manor, PA	\$1,000.00
BrainStorm	Jesse Allard	November 16-28, 2025	Manor, PA	\$1,000.00
BrainStorm	Teresa Rehman	November 16-28, 2025	Manor, PA	\$1,000.00
AASA Conference	Dan Fishbein	February 12-14, 2026	Nashville, TN	\$3,500.00
Hot Issues in Special Education Law: 2025-2026	Danielle Rosenzweig	February 6, 2026	Virtual	\$160.00
Hot Issues in Special Education Law: 2025-2026	Pearl Silva	November 10, 2025	New Providence, NJ	\$195.00
CPI Training	Laura Fabrizio	September 25, 2025	Bridgewater, NJ	\$2,600.00
33rd Annual New Jersey Statewide Payroll Conference	Sean Smith	September 26, 2025	Springfield, NJ	\$375.00
33rd Annual New Jersey Statewide Payroll Conference	Amy Pagan	September 26, 2025	Springfield, NJ	\$375.00
2025 NJPSA/FEA/NJASCD Fall Conference	Carlos Gramata	October 16-17, 2025	Atlantic City, NJ	\$400.00
Differentiated Instruction Increasing student success	Bronawyn O'Leary	October 28-November 3, 2025	Virtual	\$275.00
Differentiated Instruction Increasing student success	Lisa LeBlanc	October 28-November 3, 2025	Virtual	\$275.00
Differentiated Instruction Increasing student success	Lisa Klemens	October 28-November 3, 2025	Virtual	\$275.00
Teaching AI Literacy in Schools	Colleen Donnelly	September 15-January 15, 2026	Virtual	\$239.00
NCTE: Conference on English Leadership	Jordan Virgil	November 22-November 24, 2025	Denver, Colorado	\$2,440.00
NCTE: Conference on English Leadership	Lara Schipior	November 20-November 22, 2025	Denver, Colorado	\$2,440.00
Multilingual Learners Summit: Building Capacity from Within	Alexandra Marzulla	October 6, 2025	Monroe Twp, NJ	\$200.00
School Climate Symposium	Brittany Gajewski	October 3, 2025	Monroe Twp, NJ	\$220.00
Mental Health Summit for Educators	Sinead Crews	November 10-11, 2025	Somerset, NJ	\$450.00

\*revised from August 12, 2025

Location	Name	Position	Guide	Step	Total Salary	Start Date
<b>APPOINTMENTS</b>						
BHE	Dinner, Judith	Instructional Aide	I&KA	1	\$27,991 (prorated)	9/15/2025
BHE	Borneo, Krystal*	ABA Discrete Trial TA	TA	1	\$34,302 (prorated)	1/13/25-6/30/25
BHE	Borneo, Krystal*	ABA Discrete Trial TA	TA	2	\$35,817	8/25/2025
HMS	Durschlag, Rachel	Instructional Aide	I&KA	1	\$27,991 (prorated)	9/15/2025
LHS	Samedi, Taiane	Instructional Aide	I&KA	1	\$27,991 (prorated)	9/22/2025

\*as amended from previous agenda

Location	Last Name	First Name	Position	
COL	Addison	Ashley	Instructional Aide	
BHE	Baijal	Shivani	ABA Discrete Trial TA	
BHE	Ballentine	Romell	ABA Discrete Trial TA	
BHE	DiTacconi	Suzanne	ABA Discrete Trial TA	
BHE	Gille	Susan	ABA Discrete Trial TA	
BHE	Liu-Horn	Luyi	ABA Discrete Trial TA	
BHE	Patra	Rumana	ABA Discrete Trial TA	
BHE	Sullivan	Daniel	ABA Discrete Trial TA	
BHE	Vieira	Samantha	ABA Discrete Trial TA	
BHE	Wynn*	Alexandra	ABA Discrete Trial TA	
BHE	Zehrabchi*	Shiva	ABA Discrete Trial TA	
BHE	Borneo	Krystal	Instructional Aide	
BHE	Ramanayake	Hemantha	Instructional Aide	
BHE	Silberfein	Carol	Instructional Aide	
BHE	Slurzberg	Heidi	Instructional Aide	
BHE	Kanzi	Nagwa	Preschool Teacher Asst.	
BHE	Lindsey*	Catherine	Preschool Teacher Asst.	
BHE	Petrillo	Sharon	Preschool Teacher Asst.	
HAR	Berkenkamp	Glenn	Instructional Aide	
HAR	Brown	Jeremy	Instructional Aide	
HAR	Courtright	Jeanne	Instructional Aide	
HAR	Iftikhar	Ainne	instructional Aide	
HAR	Jasrofia	Suman	Instructional Aide	
HAR	Kiernan	Susan	Instructional Aide	
HAR	Kumar	Nidhi	Instructional Aide	
HAR	Kumaresan	Bharati	Instructional Aide	
HAR	Rachioppi	Valeria	Instructional Aide	
HAR	Seredvick	Lorraine	Instructional Aide	
HAR	Smith	Noreen	Instructional Aide	
HAR	Soni	Teena	Instructional Aide	
HIL	Luna	Rianna	Instructional Aide	
HIL	Spirou	Helen	Instructional Aide	
HIL	Valese	Jill	Playground Aide	\$18/class
RHE	Giambattista	Monica	Instructional Aide	
RHE	Giordano	Filomena	Instructional Aide	
RHE	Hans*	Emily	Instructional Aide	
RHE	Kadam	Vaishali	Instructional Aide	
RHE	Massoni	Camille	Instructional Aide	

RHE	Sharma	Rashmi	Instructional Aide	
MPMS	Bravata	Jennifer	Instructional Aide	
MPMS	Brown	Aneka	Instructional Aide	
MPMS	Duffy	Kenneth	Instructional Aide	
MPMS	Gorring	Lucas	Instructional Aide	
MPMS	Lewis	Iris	Instructional Aide	
MPMS	Novotny	Laura	Instructional Aide	
MPMS	Powers*	Joan	Instructional Aide	
MPMS	Rutan	Elizabeth	Instructional Aide	
MPMS	Schwindel	Susan	Instructional Aide	
MPMS	Sibanda	Cora	Instructional Aide	
LHS	Arias	Elizabeth	Instructional Aide	
LHS	Bonvini*	Lisa	Instructional Aide	
LHS	Feria*	Nicole	Instructional Aide	
LHS	Foster	Sophia	Instructional Aide	
LHS	Girone	Deborah	Instructional Aide	
LHS	Kominsky	Elisa	Instructional Aide	
LHS	Rigas	Patricia	Instructional Aide	
LHS	Szalay	Ann	Instructional Aide	
LHS	Carr (Harte)	Lauren	Job Coach	
LHS	Malone	Alexa	Job Coach	
LHS	Ruth Jr*	Freddie	Job Coach	
LHS	Thomas*	Benny	Job Coach	
LHS	Leone	Benjamin	Life Skills TA	
LHS	Strumeyer	Stacey	Life Skills TA	
LHS	Blount	Joanne	Media Aide	

*\*required to renew substitute certificate during the 25-26 SY*

<b>Name</b>	<b>Position</b>	<b>Location</b>	<b># Classes</b>	<b>Effective Date</b>
Teresa Fannell	Teacher of Spanish (Period 2)	LHS	0.2	9/8/2025 - 12/8/2025
Beatriz Lavin	Teacher of Spanish (Period 3)	LHS	0.2	9/8/2025 - 12/8/2025
Oscar Benavides	Teacher of Spanish (Period 5)	LHS	0.2	9/8/2025 - 12/8/2025
Susana Fernandez	Teacher of Spanish (Period 7)	LHS	0.2	9/8/2025 - 12/8/2025
Isabel Vila	Teacher of Spanish (Period 8)	LHS	0.2	9/8/2025 - 12/8/2025
Brian Carey*	Supervisor	LHS	0.75	1/9/2026 - 1/23/2026
Kathy Tuvey	Teacher of Health & PE	HMS	0.2	9/12/2025 - 9/26/2025
Patrick Nann	Teacher of Health & PE	HMS	0.2	9/12/2025 - 9/26/2025
Krista Faust	Teacher of Health & PE	HMS	0.2	9/12/2025 - 9/26/2025
Roger Rubinetti	Teacher of Health & PE	HMS	0.2	9/12/2025 - 9/26/2025
Melissa Gromek	Teacher of Health & PE	HMS	0.2	9/12/2025 - 9/26/2025
Michele Downey	Teacher of Math	HMS	0.2	10/9/2025 - 4/8/2025
Tom Truscello	Teacher of Math	HMS	0.2	10/9/2025 - 4/8/2025
Brittany Boykas	Teacher of Math	HMS	0.2	10/9/2025 - 4/8/2025
Ellen Friedman	Teacher of Math	HMS	0.2	10/9/2025 - 4/8/2025
Marisa Vosa	Teacher of Spanish	LHS	0.2	9/22/2025 - 10/31/2025

*\*amended from previous agenda*

<b>2025-26 LHS ATHLETIC STIPENDS</b>		
<b>Position</b>	<b>2025-2026 Amount</b>	<b>Recommended</b>
Boys Tennis Assistant Coach	\$7,785.00	Jeffrey Lapidus
Dance Team Coach	\$2,608	Amanda Bigelow
Girls Lacrosse VOLUNTEER		Daniela Wagenti*
Game Worker	\$23.22/hr	Cynthia D'Andrea

*\*amended from previous agenda*

<b>2025-26</b>			
<b>LIVINGSTON HIGH SCHOOL CO-CURRICULAR STIPENDS</b>			
<u>Position</u>	<u># of Positions</u>	<u>2025-2026</u>	<u>Recommended</u>
Forensics & Debate Team	2	\$3,913.00	Chris George
Marching Band Tech	1	\$1,305.00	Barry Travis
Mock Trial Advisor	1	\$978.50 \$978.50	Tom Garzon* Ruth Finkelman
* Computer Lab Extended Hours (Art, Business, Math, Tech & Photoshop) - 2 hours per week, 34 weeks		\$40.85 per hour	<b>Math:</b> Jeffrey Lapidus (8/25/25 - 9/11/25) Leonardo Zeoli (9/12/25 - 6/30/26)
Improv Club	1	\$978.75 \$326.25	Scott Patteson* Amanda Bigelow
National Thespian Honor Society	1	\$978.75 \$326.25	Scott Patteson* Sydney Nigro
Chess Team*	1	\$2,282.50 \$2,282.50	Will Peklo Leonardo Zeoli
Technical Director of Stage Crew*	1	\$4,565.00	Brian Megaro
Detention AM/PM		\$27.43/hr	Kimberly Brady Michael Buonomo
Detention Saturday		\$45.79/hr	Michael Buonomo

*\*amended from previous agenda*

2025-26 HMS COCURRICULAR STIPENDS			
Position	# of Positions	2025-2026	Recommended
OSE Science Materials Manager	2	\$54.23/hr up to sixty (60) hours each*	Breanna Willard Jessica Cumbo
Intramural Coaches amount per session * 95 sessions*3 seasons	285 hrs	\$41.42 per hour	Melissa Gromek

*\*amended from previous agenda*

<b>2025-26 HMS ATHLETIC STIPENDS</b>			
<b>Position</b>	<b># of Positions</b>	<b>2025-2026</b>	<b>Recommended</b>
Boys volleyball- Head Coach	1	\$3,800	Bill Cece (OD)
Girls Soccer - VOLUNTEER			Ron Valentine (OD)
Cross Country Assistant Coach	1	\$2,250	Jeffrey Lapidus

**2025-26**  
**MT. PLEASANT MIDDLE SCHOOL STIPENDS**

<b>Position</b>	<b># of positions</b>	<b>2025-2026</b>	<b>Recommended</b>
<b><u>Spring Production</u></b>			
Stage Director	1	\$3,260	Christine Tanko
Music Director	1	\$1,305	Christine Tanko

<b>2025-2026 ELEMENTARY SCHOOL STIPENDS</b>			
<b>Location</b>	<b>Position</b>	<b>2025-2026 Amount</b>	<b>Recommended</b>
BHE	Asst to the Principal	\$2,618.50 \$2,618.50	Laura Fabrizio* Carmella Amerise*
BHE	Student Council	\$1,517	Melissa Lowenthal*

*\*amended from previous agenda*

<b>Name</b>	<b>Location</b>	<b>\$ Amount of Salary Charged to ESEA Title I</b>
Alfaro, Lila	LHS	\$15,216.00
Brill, Dan	LHS	\$13,713.60
Lytle, Dana	LHS	\$11,713.60
Lapidus, Jeffrey	LHS	\$18,920.00
Peklo, William	LHS	\$23,345.80
Total:		\$82,909.00

Last Name	First Name	Position	School	Mentor	Fee	Notes
Alston	Carroll	TOSD	HMS	Jessica Cumbo	\$1,000	
Brennan	Andrew	English	MPMS	Dina Ferraro	\$422	last 23 weeks
Chanin	Ilyssa	TOSD	RHE	Nicole Carangelo	\$550	
DiNapoli	Alec	Physics	LHS	Grisel Santos	\$550	
DiPasquale	Devyn	Elementary	MPE	Doreen Gugger	\$550	
Earley	Macy	Elementary	COL	Zachary Dorfman	\$550	
Ehrmann	Marisa	Health & PE	LHS	Cara Dlugo	\$275	last 15 weeks
Gonzalez	Victoria	Health & PE	LHS	Victoria Rossi	\$1,000	
Greenberg	Julia	Art	MPMS	Sydney Pollard	\$400	last 19 weeks
Gross	Abigail	Teacher of Art	LHS	Kirsten Angel-Lambert	\$1,000	
Gu	Victoria	Science	LHS	Samantha Aaron	\$550	
Jensen	Nicholas	English	HMS	Joanna Mirsky	\$550	
Malleo	Giancarlo	Teacher of Health & PE	RHE/COL	Christopher Purdue	\$1,000	
Monticello	Julianna	Teacher of Italian	LHS	Lori Perez	\$550	
Ortiz	Madelyn	Teacher of Art	BHE/MPE	Raz Blau	\$550	
Perlis	Hannah	Elementary	MPE	James Diegnan	\$550	
Raseman	Jacqueline	Elementary	COL	Jennifer Vernotica	\$550	
Sadowski	Caitlin	Elementary	MPE	Angela Selnick	\$147	last 8 weeks
Saperstein	Chloe	Elementary	MPE	Christine Zambrio	\$550	
Sheehan	Francis	Teacher of TV Broadcasting	LHS	Christopher Iannuzzi	\$1,000	
Tanko	Christine	Teacher of Music	MPE	Michele Matten	\$550	
Verderamo	Kristina	Elementary	BHE	Rachel Ehudin	\$550	

**Extra Work Pay**

*Stacie Miller*  
*Meredith Franco*

## 0173 DUTIES OF PUBLIC SCHOOL ACCOUNTANT

~~The Board of Education shall cause an audit of the annual financial statements to be made pursuant to N.J.S.A. 18A:23-1 et seq., and shall engage, to conduct the annual audit, only a licensed public school accountant who has an external peer/quality report performed in accordance with Government Auditing Standards (Yellow Book) by the Comptroller General of the United States (U.S. Government Printing Office, Stop SSOP, Washington, DC 20402-0001). The Board shall ensure that the external peer/quality report is completed within the time established by the Government Auditing Standards issued by the Comptroller General of the United States unless the accountant or firm can show good cause as to why there is a delay. The Board will engage only a licensed public school accountant to conduct the annual audit in accordance with N.J.S.A. 18A:23-1 et seq. The accountant must have an external peer/quality report performed in accordance with N.J.A.C. 6A:23A-16.2(i)1., unless the accountant or firm can show good cause as to why there was a delay completing such report within the required timelines established by Government Auditing Standards, issued by the Comptroller General of the United States.~~

The Board ~~shall~~ will require the submission of the most recent external peer/quality report and letter of comment to the Board for review and evaluation prior to ~~each the~~ each appointment of ~~the~~ a licensed public school accountant to conduct the annual audit in accordance with the provisions of N.J.A.C. 6A:23A:16.2(i)2.

~~The Board will require the submission of the most recent external peer/quality report for review and evaluation prior to the appointment of the licensed public school accountant. The Board shall will~~ will acknowledge the receipt, review, and evaluation of the external peer/quality report in the public session and Board minutes in which the Board authorizes the engagement of the accountant or firm to perform the audit ~~is engaged in accordance with N.J.A.C. 6A:23A-16.2(i)2.i.~~

The Board ~~shall~~ will require the submission of an updated external peer/quality report of the engaged licensed public school accountant, within thirty days after the issuance date of the external peer/quality report if ~~such the~~ such report is issued prior to the date of the audit opinion for the most recent fiscal year in accordance with the provisions of N.J.A.C. 6A:23A-16.2(i)2.ii.

In accordance with NJOMB Circular Letter 98-0715-08, Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid, including any amendments or revisions thereto, the Board shall ensure the public school accountant ~~will~~ provides a copy of the most recent external peer/quality report to the New Jersey Department of Education, within thirty days after the initial engagement of a licensed public school



## DUTIES OF PUBLIC SCHOOL ACCOUNTANT

~~accountant or firm by the Board~~ and within thirty days after the issuance of a subsequent peer/quality report in accordance with the provisions of N.J.A. C. 6A:23A-16.2(i)2.iii.

The Board shall engage a public school accountant during the audit engagement period for non-auditing, management, or other consulting services only if ~~the such~~ services comply with the ~~independencet~~ standards as established in Government Auditing Standards (Yellow Book) by the Comptroller General of the United States in accordance with the provisions of N.J.A. C. 6A:23A-16.2(i)3.

~~The Board may be prohibited for good cause by the~~ Commissioner of Education may prohibit, for good cause, the Board from engaging a particular licensed public school accountant, or may ~~be directed the use of a process for by the Commissioner on a process to be used in~~ the appointment of a licensed public school accountant pursuant to N.J.A.C. 6A:23A-16.2(i)4.

The public school accountant ~~shall will~~ complete the annual audit as required by the New Jersey Department of Education and N.J.S.A. 18A:23-~~12~~. Each annual audit shall include an audit of the books, accounts and moneys, and a verification of all cash and bank balances, of the Board and of any officer or employee thereof and of moneys derived from athletic events or ~~the other~~ activities of any organization of public school student pupils conducted under the auspices of the Board, from the date of the last annual audit to the date of the ~~current~~ audit in question. ~~Such The~~ audit shall will also include a determination of the extent to which the district has used contracts entered into by the State Division of Purchase and Property pursuant to ~~P.L. 1969 c. 104 (C N.J.S.A. 52:25-16.1 et seq.)~~ in the purchase of materials, supplies or equipment for the district in accordance with N.J.S.A. 18A:23-2. The report of each annual audit ~~shall will~~ be completed in accordance with the time requirements of N.J.S.A. 18A: 23-1 and ~~shall will~~ be filed by the public school accountant in accordance with N.J.S.A. 18A:23-~~2,3~~.

The Board Secretary shall prepare or have prepared a synopsis or summary of the annual audit and recommendations, prior to the holding of the meeting of the Board to take action thereon; a copy of which synopsis or summary shall be available for distribution to interested parties at the meeting in accordance with N.J.S.A. 18A:23-4. Within thirty days following the receipt of the report of the annual audit the Board shall, at a regularly scheduled public meeting, ~~will~~ cause the recommendations of the ~~auditor~~ accountant to be read and to be discussed and the discussion ~~will be~~ duly noted ~~on~~ in the Board meeting minutes in accordance with N.J.S.A. 18A:23-5. ~~The Board Secretary will prepare or have prepared a summary of the annual audit for this Board meeting in accordance with N.J.S.A. 18A:23-4.~~



# BYLAW

LIVINGSTON  
BOARD OF EDUCATION

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DUTIES OF PUBLIC SCHOOL ACCOUNTANT

N.J.S.A. 18A:23-1 et seq.  
N.J.A.C. 6A:23A-16.2

Adopted: 13 December 2004  
Revised: 06 June 2011  
Revised: September 30, 2025



## 0174 LEGAL SERVICES (M)

In accordance with N.J.A.C. 6A:23A-5.2, the Board of Education adopts this Policy and its strategies to minimize the cost of legal services.

~~The Board of Education understands that the district will utilize legal services in the course of its regular business.~~

The Board ~~of Education~~ authorizes the Superintendent of Schools and the members of the Superintendent's cabinet as designated contact person(s) to request services or advice from contracted legal counsel.

In accordance with the provisions of N.J.A.C. 6A:23A-5.2(a)2, the Board shall designate an administrative staff member to review all legal bills and confer with designated contact person(s) to ensure the prudent use of legal services and the tracking of the use of those services.~~The Business Administrator shall be responsible to review all legal bills and confer with designated contact persons in reviewing such legal bills.~~

In accordance with the provisions of N.J.A.C. 6A:23A-5.2(a)2, the Board shall designate ~~an each~~ administrative staff member to review all legal bills and confer with designateds ~~each~~ contact person(s) to ensure the prudent use of legal services and the tracking of the use of those services.

In the event the school district's legal costs exceed one hundred thirty percent of the Statewide average per student amount, the procedures established in 1., 2., 3., and 4. below shall be implemented and, if not implemented, the district shall provide evidence the procedures established in 1., 2., 3., and 4. below would not result in a reduction of costs:

1. The designated contact person(s) shall ensure that contracted legal counsel is not contacted unnecessarily for management decisions or readily available information contained in district materials such as Board policies, administrative regulations, or guidance available through professional source materials.

2. All requests for legal advice shall be made to the designated contact person(s) in writing and shall be maintained on file in the district offices. The designated contact person(s) shall determine whether the request warrants legal advice or if legal advice is necessary.



3. The designated contact person(s) shall maintain a log of all legal counsel contact including the name of the legal counsel contacted, date of the contact, issue discussed, and length of contact.

4. All written requests for legal advice and logs of legal counsel contacts shall be forwarded to the designated contact person(s) who shall be responsible to review all legal bills and compare all legal bills to the contact logs and to investigate and resolve any variances.

Any professional services contract(s) for legal services shall prohibit advance payments. Services to be provided shall be described in detail in the contract and invoices for payment shall itemize the legal services provided for the billing period. Payments to legal counsel(s) shall only be for legal services actually provided in accordance with N.J.A.C. 6A:23A-5.2(a)4.

School districts and county vocational school districts shall not contract with legal counsel or use in-house legal counsel to pursue any affirmative claim or cause of action on behalf of district administrators and/or any individual Board member(s) for any claim or cause of action in which the damages to be awarded would benefit an individual rather than the school district as a whole in accordance with N.J.A.C. 6A:23A-5.2(b).

~~Services to be provided shall be described in detail in the contract and invoices for payment shall itemize the services provided for the billing period. Payments to legal counsel(s) shall only be for services actually provided. Any professional services contract(s) for legal services shall prohibit advance payments.~~

~~Legal counsel appointed by the Board may not be used to pursue any affirmative claim or cause of action on behalf of district administrators and/or any individual Board members or pursuing any claim or cause of action for which the damages to be awarded would benefit an individual rather than the school district as a whole.~~

Pursuant to N.J.A.C. 6A:23A-5.2(a)1., ~~t~~The Board of Education will annually establish, prior to budget preparation, a maximum dollar limit for ~~each type of professional service, including~~ legal services. In the event it becomes necessary to exceed the established maximum dollar limit for legal the professional services, the Superintendent ~~of Schools~~ shall recommend to the Board ~~of Education~~ an increase in the maximum dollar amount. Any increase in the maximum dollar amount shall require formal Board action.

Contracts for legal services will be issued by the Board in a deliberative and efficient manner. Any process utilized should ensure that the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. This may include, but is not limited to, issuance of such contracts through a Request for



# BYLAW

## LIVINGSTON BOARD OF EDUCATION

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LEGAL SERVICES (M)

Proposals (RFP) based on cost and other specified factors or other comparable processes in accordance with N.J.A.C. 6A:23A-5.2(a)5. Contracts for legal services shall be limited to non-recurring or specialized work for which the district does not possess adequate in-house resources or in-house expertise to conduct in accordance with N.J.A.C. 6A:23A-5.2(a)6.

N.J.A.C. 6A:23A-5.2

Adopted: 13 December 2004

Revised: 08 December 2008

Revised: 15 August 2011

Revised: September 30, 2025



## 0177 PROFESSIONAL SERVICES (M)

In accordance with N.J.A.C. 6A:23A-5.2, the Board of Education adopts this Policy and its strategies to minimize the cost of professional services.

The Board shall establish a maximum dollar limit, annually prior to budget preparation, for each type of professional service, with appropriate notification to the Board if it becomes necessary to exceed the maximum. Upon such notification, the Board may adopt a dollar increase in the maximum amount through formal Board action in accordance with N.J.A.C. 6A:23A-5.2(a)1.~~The Board of Education will establish annually prior to budget preparation a maximum dollar limit for each type of professional service. In the event it becomes necessary to exceed the established maximum dollar limit for the professional services, the Superintendent of Schools shall recommend to the Board of Education an increase in the maximum dollar amount. Any increase in the maximum dollar amount shall require formal Board action.~~

Contracts for professional services will be issued by the Board in a deliberative and efficient manner that ensures the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. This may include, but is not limited to, issuance of such contracts through a Request for Proposals (RFP) based on cost and other specified factors or other comparable processes and professional services contracts are. ~~Contracts for professional services shall be limited to non-recurring or specialized work for which the district does not possess adequate in-house resources or in-house expertise to conduct~~ in accordance with N.J.A.C. 6A:23A-5.2(a)5. and 6..

Nothing in this Policy or N.J.A.C. 6A:23A-5.2 shall preclude the Board from complying with the requirements of any statute, administrative code, or regulation for the award of professional services contracts.

N.J.A.C. 6A:23A-5.2

Adopted: 08 December 2008  
Revised: 17 October 2011  
Revised: September 30, 2025



## ADMINISTRATIVE EMPLOYMENT CONTRACTS (M)

### 1620 ADMINISTRATIVE EMPLOYMENT CONTRACTS (M)

The Executive County Superintendent shall review and approve for all new and reappointed Superintendents of Schools, ~~Superintendents of Schools reappointed~~ pursuant to N.J.S.A. 18A:17-20.1, Deputy Superintendents of Schools, Assistant Superintendents of Schools, and School Business Administrators, including any interim, acting, or person otherwise serving in these positions, in school districts, county vocational school districts, county special services school districts and other districts, except charter schools, within the ~~C~~county under the supervision of the Executive County Superintendent:

1. New employment contracts, including contracts that replace expired contracts for existing tenured and non-tenured employees;
2. Renegotiations, extensions, amendments, or other alterations of the terms of existing employment contracts that have been previously approved by the Executive County Superintendent; and
3. Provisions for contract extensions where such terms were not included in the original employment contract or are different from the provisions contained in the original approved employment contract.

In counties where there is no Executive County Superintendent, an Executive County Superintendent from another county shall be designated by the Commissioner of Education to review and approve all contracts in accordance with N.J.A.C. 6A:23A:3-1(a) and 1., 2., and 3. above. ~~listed above.~~

The contract review and approval shall take place prior to any required public notice and hearing pursuant to N.J.S.A. 18A:11-11 and prior to the Board of Education approval and execution of the contract to ensure compliance with all applicable laws, including but not limited to N.J.S.A. 18A:30-3.5, 18A:30-9, 18A:17-15.1 and 18A:11-12.



In accordance with the provisions of ~~N.J.S.A. 18A:11-11~~ and N.J.A.C. 6A:23A-3.1(c)1, the public notice and public hearing required pursuant to N.J.S.A. 18A:11-11 shall be applicable to a Board ~~of Education~~ that renegotiates, extends, amends, or otherwise alters the terms of an existing contract with a Superintendent of Schools, Deputy Superintendent of Schools, Assistant Superintendent of Schools, or School Business Administrator. In accordance with N.J.S.A. 18A:11-11, notice must be provided to the public at least thirty days prior to the scheduled action by the Board. The Board shall also hold a public hearing and shall not take any action on the matter until the hearing has been held. The Board shall provide the public with at least ten days' notice of the public hearing.

In accordance with N.J.A.C. 6A:23A-3.1(c)1, the public notice and public hearing required pursuant to N.J.S.A. 18A:11-11 shall not apply to new contracts, including contracts that replace expired contracts for existing employees in one of these positions listed at N.J.A.C. 6A:23A-3.1(a), whether tenured or not tenured. Nothing shall preclude a Board from issuing a public notice and/or holding a public hearing on new contracts, including new contracts that replace expired contracts for existing tenured and non-tenured employees.

The public notice and public hearing required pursuant to N.J.S.A. 18A:11-11 is also required in the event an existing contract for a Superintendent of Schools, Deputy Superintendent of Schools, Assistant Superintendent of Schools, or School Business Administrator is rescinded or terminated by the Board of Education before it is due to expire and the parties agree to new employment terms.

In connection with the Executive County Superintendent's review of the contract, the Board shall provide the Executive County Superintendent with a detailed statement setting forth the total cost of the contract for each applicable year, including salary, longevity (if applicable), benefits, and all other emoluments in accordance with N.J.A.C. 6A:23A-3.1(d).



## ADMINISTRATIVE EMPLOYMENT CONTRACTS (M)

The review and approval of the employment contracts of Superintendents of Schools, Deputy Superintendents of Schools, Assistant Superintendents of Schools, and School Business Administrators conducted by the Executive County Superintendent shall be consistent with the following additional standards outlined in N.J.S.A. 18A:7-8.1 and N.J.A.C. 6A:23A-3.1(e):

1. Contracts for each class of administrative position shall be comparable with the salary, benefits and other emoluments contained in the contracts of similarly credentialed and experienced administrators in other ~~school~~ districts in the region with similar enrollment, academic achievement levels and challenges, and grade span.
2. No contract shall include provisions that are inconsistent with the travel requirements pursuant to N.J.S.A. 18A:11-12 and N.J.A.C. 6A:23A-7 including, but not limited to, the provisions for mileage reimbursement and reimbursement for meals and lodging in New Jersey. Any contractual provision that is inconsistent with law ~~is~~ shall be superseded by the law.
3. No contract shall include provisions for the reimbursement or payment of employee contributions that are either required by law or by a contract in effect in the ~~school~~-district with other teaching staff members, such as payment of the employee's State or Federal taxes, or of the employee's contributions to FICA, Medicare, State pensions and annuities (TPAF), life insurance, disability insurance (if offered), and health benefit costs.
4. No contract shall contain a payment as a condition of separation from service that is deemed by the Executive County Superintendent to be prohibited or excessive in nature. The payment cannot exceed the lesser of the calculation of three months pay for every year remaining on the contract with pro-ration for partial years, not to exceed twelve months, or the remaining salary amount due under the contract.



## ADMINISTRATIVE EMPLOYMENT CONTRACTS (M)

5. No contract shall include benefits that supplement or duplicate benefits that are otherwise available to the employee by operation of law, an existing group plan, or other means; ~~for example-g.~~ an annuity or life insurance plan that supplements or duplicates a plan already made available to the employee. Notwithstanding the provisions of N.J.A.C. 6A:23A-3.1, ~~this section~~, a contract may contain an annuity where those benefits are already contained in the existing contract between ~~thate~~ employee and the district.
6. Contractual provisions regarding accumulation of sick leave and supplemental compensation for accumulated sick leave shall be consistent with N.J.S.A. 18A:30-3.5 and 18A:30-3-6. Supplemental payment for accumulated sick leave shall be payable only at the time of retirement and shall not be paid to the individual's estate or beneficiaries in the event of the individual's death prior to retirement. Pursuant to N.J.S.A. 18A:30-3.2, a new Board ~~of Education~~ contract may include credit of unused sick leave days in accordance with the new Board's ~~of Education's~~ policy on sick leave credit for all employees.
7. Contractual provisions regarding accumulation of unused vacation leave and supplemental compensation for accumulated unused vacation leave shall be consistent with N.J.S.A. 18A:30-9. Contractual provisions for payments of accumulated vacation leave prior to separation can be included but only for leave accumulated prior to June 8, 2007 and remaining unused at the time of payment. Supplemental payments for unused vacation leave accrued consistent with the provisions of N.J.S.A. 18A:30-9 after June 8, 2007 as well as unused vacation leave accumulated prior to June 8, 2007 that has not been paid, shall be payable at the time of separation and may be paid to the individual's estate or beneficiaries in the event of the individual's death prior to separation.
8. Contractual provisions that include a calculation of per diem for twelve month employees shall be based on a two hundred sixty day work year.



## ADMINISTRATIVE EMPLOYMENT CONTRACTS (M)

9. No provision for a merit bonus shall be made except where payment is contingent upon achievement of quantitative merit criterion and/or qualitative merit criterion:
  - a. A contract may include no more than three quantitative merit criteria and two qualitative merit criteria per contract year.
  - b. The Executive County Superintendent shall approve or disapprove the selection of quantitative merit and qualitative merit criteria and/or the data that forms the basis of measuring the achievement of quantitative merit and/or qualitative merit criteria.
  - c. A contract may provide for merit bonuses in an amount not exceeding 3.33 percent of annual salary for each quantitative merit criterion achieved and 2.5 percent of annual salary for each qualitative merit criterion achieved. Any such merit bonus shall be considered "extra compensation" for purpose of N.J.A.C. 17:3-4.1 and shall not be cumulative.
  - d. The Board ~~of Education~~ shall submit to the Executive County Superintendent a resolution certifying that a quantitative merit criterion or a qualitative merit criterion has been satisfied and shall await confirmation of the satisfaction of that criterion from the Executive County Superintendent prior to payment of any merit bonus.
  
10. No provision for a bonus shall be made except where payment is contingent upon achievement of measurable specific performance objectives expressly contained in a contract approved pursuant to N.J.A.C. 6A:23A-3.1, where compensation is deemed reasonable relative to the established performance objectives and achievement of the performance



## ADMINISTRATIVE EMPLOYMENT CONTRACTS (M)

objectives has been documented to the satisfaction of the ~~Board of Education~~.

11. No provision for payment at the time of separation or retirement shall be made for work not performed except as otherwise authorized in N.J.A.C. 6A:23A-3.1 and N.J.S.A. 18A:7-8.1.
12. No contract shall include a provision for a monthly allowance except for a reasonable car allowance. A reasonable car allowance shall not exceed the monthly cost of the average monthly miles traveled for business purposes multiplied by the allowable mileage reimbursement pursuant to applicable law and regulation and New Jersey Office of Management and Budget (NJOMB) circulars. If such allowance is included, the employee ~~shall~~ **cannot** be reimbursed for business travel mileage nor assigned permanently a car for official district business. Any provision of a car for official district business ~~shall must~~ conform with N.J.A.C. 6A:23A-6.12 and **shall** be supported by detailed justification. No contract shall include a provision of a dedicated driver or chauffeur.
13. All Superintendent contracts shall include, pursuant to N.J.S.A. 18A:17-15-1 the required provision ~~that pursuant to N.J.S.A. 18A:17-15.1 which states that the contract is null and void in the event the Superintendent's certificate is revoked, the contract is null and void.~~
14. No contract shall include a provision for additional compensation upon the acquisition of a graduate degree unless the graduate degree is conferred by an regionally accredited college or university, ~~as defined in applicable regulations~~. No contract shall include a provision for assistance, tuition reimbursement, or additional compensation for graduate school coursework, unless the coursework culminates in the acquisition of a graduate degree conferred by an regionally accredited institution, college or university, ~~as defined in applicable regulations~~.



## ADMINISTRATIVE EMPLOYMENT CONTRACTS (M)

The review and approval of an employment contract for the Superintendent ~~of Schools~~ shall not include maximum salary amounts pursuant to N.J.S.A. 18A:7-8.j.

Any actions by the Executive County Superintendent undertaken pursuant to N.J.S.A. 18A:7-8.1, N.J.A.C. 6A:23A-3.1, and this Policy may be appealed to the Commissioner ~~of Education~~ pursuant to the procedures set forth at N.J.A.C. 6A:3, Controversies and Disputes.

N.J.S.A. 18A:7-8; 18A:7-8.1; 18A:11-11

N.J.A.C. 6A:23A-3.1; 6A:23A-7 et seq.

Adopted: July 14, 2021

Revised: September 30, 2025



## NOTIFICATION OF PROMOTION, NEW JOB, AND TRANSFER OPPORTUNITIES

### Policy 1631.01 - NOTIFICATION OF PROMOTION, NEW JOB, AND TRANSFER OPPORTUNITIES

The Board of Education shall make reasonable efforts to announce, post, or otherwise make known opportunities for promotion that are advertised internally within the district or externally on internet-based advertisements, postings, printed flyers, or other similar advertisements to all current employees in the affected department or departments of the district prior to making a promotion decision in accordance with N.J.S.A. 34:6B-23.

For the purpose of N.J.S.A. 34:6B-23 and this Policy, “promotion” means a change in job title and an increase in compensation.

Any promotion for a current employee that is awarded on the basis of years of experience or performance shall not be subject to the notification requirements established in N.J.S.A. 34:6B-23 and this Policy. Nothing in N.J.S.A. 34:6B-23 and this Policy shall be construed to prohibit the Board from making a promotion on an emergent basis due to an unforeseen event.

The Board shall disclose in each posting for new jobs and transfer opportunities that are advertised by the Board either externally or internally the hourly wage or salary, or a range of the hourly wage or salary, and a general description of benefits and other compensation programs for which the staff member would be eligible. Nothing in N.J.S.A. 34:6B-23 and this Policy shall be construed to prohibit the Board from increasing the wages, benefits, and compensation identified in the job opening posting at the time of making an offer for employment to an applicant.

N.J.S.A. 34:6B-23

Adopted: September 30, 2025



~~COMPREHENSIVE HEALTH AND PHYSICAL EDUCATION~~ STATUTORY CURRICULAR  
REQUIREMENTS (M)

2422 COMPREHENSIVE HEALTH AND PHYSICAL EDUCATION STATUTORY  
CURRICULAR REQUIREMENTS (M)

~~The New Jersey Student Learning Standards (NJSLS) provide clear and consistent learning goals across distinct content areas to help prepare students for postsecondary success. The NJSLS demonstrate what students are expected to learn at specific grade levels and bands, so that every parent and teacher can understand and support learning. The NJSLS offer the foundation on which school districts build coherent curriculum and plan instruction to prepare each student with the knowledge and skills needed to succeed.~~

~~The Board of Education requires all students to participate in a comprehensive, sequential, health and physical education program aligned with the New Jersey Student Learning Standards (NJSLS) that emphasizes the natural interdisciplinary connection between wellness and health and physical education. The primary focus of the NJSLS is the development of knowledge and skills that influence healthy behaviors within the context of self, family, school, and the local and global community.~~

~~The curriculum requirements listed below address the need for students to gain knowledge and skill in caring for themselves, interacting effectively with others, and analyzing the impact of choices and consequences. The primary focus of the curriculum listed below is to help students develop concepts and skills that promote and influence healthy behaviors.~~

~~The New Jersey State Board of Education adopts the NJSLS and the New Jersey statutes require instruction to be part of the school district's implementation of the NJSLS. The following statutes that require instruction to be part of the school district's implementation of the NJSLS include: The NJSLS incorporate New Jersey statutes related to health and well-being of students in New Jersey schools. The following statutes incorporated into the NJSLS include, but are not limited to, the following requirements:~~

1. Accident and Fire Prevention (N.J.S.A. 18A:6-2) requires regular courses of instruction in accident and fire prevention.
2. Breast Self-Examination (N.J.S.A. 18A:35-5.4) requires offering instruction on breast self-examination for students in grades seven through twelve.
3. Bullying Prevention Programs (N.J.S.A. 18A:37-17) requires the establishment of bullying prevention programs.



~~COMPREHENSIVE HEALTH AND PHYSICAL EDUCATION~~ STATUTORY CURRICULAR  
REQUIREMENTS (M)

4. Cancer Awareness (N.J.S.A. 18A:40-33) requires the development of a school program on cancer awareness by the Commissioner of Education.
5. Dating Violence Education (N.J.S.A. 18A:35-4.23a) requires instruction regarding dating violence in grades seven through twelve.
6. Domestic Violence Education (N.J.S.A. 18A:35-4.23) allows instruction on problems related to domestic violence and child abuse.
7. Gang Violence Prevention (N.J.S.A. 18A:35-4.26) requires instruction in gang violence prevention for elementary school students.
8. Health, Safety, and Physical Education (N.J.S.A. 18A:35) requires that all students in grades one through twelve participate in at least two and one-half hours of health, safety, and physical education each school week.
9. Drugs, Alcohol, Tobacco, Controlled Dangerous Substances, and Anabolic Steroids (N.J.S.A. 18A:40A-1) requires instructional programs on drugs, alcohol, anabolic steroids, tobacco, and controlled dangerous substances and the development of curriculum guidelines for each grade Kindergarten through twelve.
10. Lyme Disease Prevention (N.J.S.A. 18A:35-5.1 through 18A:35-5.3) requires the development of Lyme disease curriculum guidelines for the teaching of information on the prevention of Lyme disease and other tick-borne diseases. ~~Lyme Disease Prevention (N.J.S.A. 18A:35-5.1 through 5.3) requires the development of Lyme Disease curriculum guidelines and training to all teaching staff members who instruct students with Lyme Disease.~~
11. Organ Donation (N.J.S.A. 18A:7F-4.3) requires information relative to organ donation to be given to students in grades nine through twelve.
12. Sexual Assault Prevention (N.J.S.A. 18A:35-4.3) requires the development of a sexual assault prevention education program by the Commissioner of Education for utilization by school districts.
13. Stress Abstinence (N.J.S.A. 18A:35-4.19 through ~~N.J.S.A.~~ 18A:35-4.22), also known as the "AIDS Prevention Act of 1999," requires sex education programs to stress abstinence.



~~COMPREHENSIVE HEALTH AND PHYSICAL EDUCATION~~ STATUTORY CURRICULAR REQUIREMENTS (M)

14. Suicide Prevention (N.J.S.A. 18A:6-111 through 18A:6-113) requires instruction in suicide prevention in public schools.
15. Cardiopulmonary Resuscitation (CPR/Automated External Defibrillator (AED) (N.J.S.A. 18A:35-4.28 and 18A:35-4.29) requires public high schools and charter schools to provide instruction in cardiopulmonary resuscitation and the use of an automated external defibrillator to each student prior to graduation.
16. Sexually Explicit Images through Electronic Means (N.J.S.A. 18A:35-4.32 and 18A:35-4.33) requires instruction, once during middle school, on the social, emotional, and legal consequences of distributing and soliciting explicit images through electronic means.
17. History of Disabled and LGBT Persons (N.J.S.A. 18A:35-4.35 and 18A:35-4.36) requires instruction on the political, economic, and social contributions of persons with disabilities and lesbian, gay, bisexual, and transgender people for middle and high school students.
18. Financial Literacy (N.J.S.A. 18A:35-4.34) requires instruction with basic financial literacy necessary for sound financial decision-making in each of the grades six through eight.
19. Sexual Abuse and Assault Awareness and Prevention Education (N.J.S.A. 18A:35-4.5a) requires age-appropriate sexual abuse and assault awareness and prevention education in grades preschool through twelve.
20. Curriculum to Include Instruction on Diversity and Inclusion (N.J.S.A. 18A:35-4.36a) requires instruction on diversity and inclusion in an appropriate place in the curriculum for students in grades Kindergarten through twelve.
21. Incorporation of Age-Appropriate Instruction Relative to Consent for Physical Contact and Sexual Activity (N.J.S.A. 18A:35-4.38) requires age-appropriate instruction in grades six through twelve on the law and meaning of consent for physical contact and sexual activity.
22. Health Curriculum to include Instruction on Mental Health (N.J.S.A. 18A:35-4.39) requires health education programs to include instruction on mental health and the relation of physical and mental health for students in grades Kindergarten through twelve.



~~COMPREHENSIVE HEALTH AND PHYSICAL EDUCATION~~ STATUTORY CURRICULAR  
REQUIREMENTS (M)

23. Information ~~A~~about “New Jersey Safe Haven Infant Protection Act” ~~i~~included in Public School Curriculum (N.J.S.A. 18A:35-4.40) requires information on the provisions of the “New Jersey Safe Haven Infant Protection Act” shall be included in curriculum for public school students in grades nine through twelve.
24. Infusion of African American Accomplishments into School Curricula (N.J.S.A. 18A:35-4.43) requires in the curriculum for all elementary and secondary students instruction that infuses into all courses on the United States the centuries of accomplishments by African Americans in the building and development of America.
25. Asian American, Pacific Islander History, Contributions; Instruction Included in Curriculum (N.J.S.A. 18A:35-4.44) requires instruction on the history and contributions of Asian Americans and Pacific Islanders in an appropriate place in the curriculum of students in grades Kindergarten through twelve as part of the district’s implementation of the NJSLs in Social Studies.
26. Any other statutory or administrative codes requiring instruction to be part of the district’s implementation of the NJSLs.

~~Other Statutory or Administrative Codes. The Board will incorporate into its health and physical education curriculum any other requirements of the NJSLs in Comprehensive Health and Physical Education.~~

In accordance with the provisions of N.J.S.A. 18A:35-4.7, any student whose parent presents to the Principal a signed statement that any part of the instruction in health, family life education, or sex education is in conflict with their conscience or sincerely held moral or religious beliefs shall be excused from that portion of the course where such instruction is being given and no penalties as to credit or graduation shall result.

The Board ~~of Education~~ must provide two and one-half hours of health, safety, and physical education courses in each school week, or proportionately less when holidays fall within the week. Recess period(s) shall not be used to meet the requirements of N.J.S.A. 18A:35-5, 7, and 8.

In accordance with N.J.S.A. 18A:35-4.31, the Board ~~of Education~~ shall provide a daily recess period of at least twenty minutes for students in grades Kindergarten through five. A recess period is not required on a school day in which the day is substantially



~~COMPREHENSIVE HEALTH AND PHYSICAL EDUCATION~~ STATUTORY CURRICULAR REQUIREMENTS (M)

shortened due to a delayed opening or early dismissal. The recess period shall be outdoors, if feasible. A student shall not be denied recess for any reason, except as a consequence of a violation of the school district's Code of Student Conduct, including a harassment, intimidation, or bullying (HIB) investigation pursuant to N.J.S.A. 18A:37-13 et seq. Students may not be denied recess more than twice per week for a violation of the Code of Student Conduct or HIB investigation and these students shall be provided restorative justice activities during the recess period. Restorative justice activities mean activities designed to improve the socioemotional and behavioral responses of students through the use of more appropriate and less punitive interventions thereby establishing a more supportive and inclusive school culture. The student's recess period should be scheduled in a manner that does not interfere with the implementation of a student's Individualized Education Program (IEP). School staff may deny recess for a student on the advice of a medical professional, school nurse, or the provisions of a student's IEP and/or 504 Plan.

A copy of the NJSLS ~~for Comprehensive Health and Physical Education~~ and all related curriculum/course guides and instructional material shall be available for public inspection ~~in each school~~.

Adopted: December 12, 2011

Revised: June 18, 2018

Revised: April 29, 2019

Revised: May 18, 2020

Revised: December 7, 2021

Revised: September 30, 2025



## ELIGIBILITY OF RESIDENT/NONRESIDENT STUDENTS (M)

### 5111 ELIGIBILITY OF RESIDENT/NONRESIDENT STUDENTS (M)

The Livingston Board of Education will admit to its schools, free of charge, persons who are eligible to be admitted pursuant to N.J.S.A. 18A:38-3, or such younger or older student as is otherwise entitled by law to a free public education.

Eligibility to Attend School – N.J.A.C. 6A:22-3.1, 3.2, and 3.3.

The Board will admit students eligible to attend school free of charge who are domiciled within the district as defined in N.J.A.C. 6A:22-3.1 and Regulation 5111 – Section B.

The Board will also admit any student that is kept in the home of a person other than the student's parent or guardian, and the person is domiciled in the school district and is supporting the student without remuneration as if the student were their own child in accordance with N.J.A.C. 6A:22-3.2 and Regulation 5111-Section C. Pursuant to N.J.S.A. 18A:38-1.c, any person who fraudulently allows a child of another person to use their residence and is not the primary financial supporter of that child; and any person who fraudulently claims to have given up custody of their child to a person in another district commits a disorderly person's offense.

A student is eligible to attend school in this school district free of charge pursuant to N.J.S.A 18A:38-1 if the student's parent or guardian temporarily resides within the district and elects to have the student attend school in the school district of temporary residence, notwithstanding the existence of a domicile elsewhere pursuant to N.J.A.C. 6A:22-3.1(a)4 and Regulation 5111 -Section B.

A student is eligible to attend school in the district free of charge in accordance with N.J.A.C. 6A:22-3.2 and Regulation 5111 – Section C.

Notwithstanding the provisions of N.J.S.A. 18A:38-1 or any other law, rule, or regulation to the contrary, a student who moves out of the school district as a result of domestic violence, sexual abuse, or other family crises shall be permitted to remain enrolled in the school district for the remainder of the school year in pursuant to N.J.S.A. 18A:38-1.1 and in accordance with the provisions of N.J.A.C. 6A:22-3.2(h) and Regulation 5111 – Section C.

Except as set forth in N.J.A.C. 6A:22-3.3(b)1, immigration/visa status shall not affect eligibility to attend school. Any student who is domiciled in the school district or otherwise eligible to attend school in the school district pursuant to N.J.A.C. 6A:22-3.2 shall be enrolled without regard to, or inquiry concerning, immigration status. A student's immigration/visa status and their eligibility to attend school shall be in accordance with N.J.A.C. 6A:22-3.3(b) and Regulation 5111 – Section D.



## ELIGIBILITY OF RESIDENT/NONRESIDENT STUDENTS (M)

### Proof of Eligibility – N.J.A.C. 6A:22-3.4

The Board of Education shall accept a combination of forms of documentation from persons attempting to demonstrate a student's eligibility for enrollment in the district in accordance with N.J.A.C. 6A:22.3.4 and Regulation 5111 – Section E.

In the case of a dispute between the school district and the parent or guardian of a student in regard to the student's eligibility to enroll in the school district or to remain enrolled in the school district pursuant to the provisions of N.J.S.A. 18A:38-1, the school district may request from the New Jersey Motor Vehicle Commission (NJMVC) the parent or guardian's name and address for use in verifying a student's eligibility for enrollment in the school district in accordance with the provisions of N.J.S.A. 18A:38-1.3.

### Registration Forms and Procedures for Initial Assessment – N.J.A.C. 6A:22-4.1

Registration and procedures for initial determinations of eligibility will be in accordance with N.J.A.C. 6A:22-4.1 and Regulation 5111 – Section F.

Initial eligibility determinations will be made upon presentation of an enrollment application and enrollment shall take place immediately except in cases of clear, uncontested denials. Enrollment shall take place immediately when an applicant has provided incomplete, unclear, or questionable information, but the applicant shall be notified that the student will be removed from the school district if defects in the application are not corrected, or an appeal is not filed, in accordance with subsequent notice to be provided pursuant to N.J.A.C. 6A:22-4.2 and Regulation 5111 – Section F.

When a student appears ineligible based on the information provided in the initial application, the school district shall issue a preliminary written notice of ineligibility, including an explanation of the right to appeal to the Commissioner of Education in accordance with N.J.A.C. 6A:22-4.1(c)2 and Regulation 5111 – Section F.

When enrollment is denied and no intent to appeal is indicated, applicants shall be advised that they shall comply with compulsory education laws in accordance with N.J.A.C. 6A:22-4.1(d) and Regulation 5111 – Section F.

Enrollment or attendance in the school district will not be conditioned or denied pursuant to N.J.A.C. 6A:22-4.1 (e) through (i) and Regulation 5111 – Section F.

### Notice of Ineligibility – N.J.A.C. 6A:22-4.2



## ELIGIBILITY OF RESIDENT/NONRESIDENT STUDENTS (M)

When a student is found ineligible to attend the school district pursuant to N.J.A.C. 6A:22, or if the student's initial application is found to be deficient upon subsequent review or investigation, notice will immediately be provided to the applicant consistent with Commissioner-provided sample form(s) and meets requirements of N.J.A.C. 6A:22-4.2 and Regulation 5111 – Section G.

### Removal of Currently Enrolled Students – N.J.A.C. 6A:22-4.3

Nothing in N.J.A.C. 6A:22-4, this Policy, and Regulation 5111 shall preclude the Board from seeking to identify, through further investigation or periodic requests for current validation of previously determined eligibility status, students enrolled in the district who may be ineligible for continued attendance due to error in initial assessment, changed circumstances or newly discovered information pursuant to N.J.A.C. 6A:22-4.3 and Regulation 5111 – Section H.

When a student, enrolled and attending school in the district based upon an initial determination of eligibility, is later determined to be ineligible for continued attendance, the Superintendent may apply to the Board for removal of the student in accordance with N.J.A.C. 6A:21-4.3 and Regulation 5111 -Section H.

### Appeal to the Commissioner – N.J.A.C. 6A:22-5.1

An applicant may appeal to the Commissioner of Education the school district's determination that a student is ineligible to attend its schools in accordance with N.J.A.C. 6A:22-5.1 and Regulation 5111 – Section I. Assessment and Calculation of Tuition - N.J.A.C. 6A:22-6.

If no appeal to the Commissioner is filed by the parent, guardian, adult student, or district resident keeping an affidavit student following notice of an ineligibility determination, the Board of Education may assess tuition for up to one year of a student's ineligible attendance, including the twenty-one day period provided by N.J.S.A. 18A:38-1 for appeal to the Commissioner in accordance with N.J.A.C. 6A:22-6.1 and Regulation 5111 – Section J. Tuition will be assessed and calculated in accordance with N.J.A.C. 6A:22-6.3 and Regulation 5111 – Section J.

### Nonresident Students - N.J.S.A. 18A:38-3.a.

Any person not resident in the school district, if eligible except for residence, may be admitted to the schools of the district with the consent of the Board of Education upon such terms, and with payment of tuition, as the Board prescribes. The Board of Education, with the approval of the Executive County Superintendent, shall establish a



## ELIGIBILITY OF RESIDENT/NONRESIDENT STUDENTS (M)

uniform tuition amount for any nonresident student admitted to the schools of the district pursuant to N.J.S.A. 18A:38-3.a. The continued enrollment of any nonresident student shall be contingent upon the student's maintenance of good standards of citizenship, discipline, attendance, and payment of tuition.

### Future Residents

Parents or guardians of children who are future residents shall be required to demonstrate proof of the anticipated residency prior to the start of the school year. The Board reserves the right to verify such claims, and to remove from school a nonresident student whose claim cannot be verified.

Parents or guardians will be required to deposit with the secretary of the Board of Education one month's tuition (regular education or special education) as a security deposit. If the parents or guardians present paperwork establishing residency, ~~They will only be billed for the days of attendance within the first thirty (30) school days the child is in attendance, the Board will return the security deposit. After this period of thirty (30) days, tuition shall be charged based on the specified annual rate set by the Board.~~

Pursuant to the provisions of N.J.S.A. 18A:3B-3 non-resident students may be accepted into the Livingston Public Schools providing there is space available, and the school program is considered appropriate for the child. Procedures for the acceptance of such children shall include but not be restricted to the following:

1. The parents or guardians shall submit the appropriate enrollment documents application form as early as possible for admission, but no later than the first day of school ~~July 1 for September admission and thirty days prior to other dates of enrollment.~~
2. For the purposes of reviewing the application, the parents or guardians shall make available to Livingston Public Schools confirmation of the student's satisfactory attendance progress including the latest report card as well as all standardized test information and complete health records. Parents will be required to sign release forms allowing the district to obtain academic and behavioral records.
3. The parents or guardians and student will make themselves available for an interview with the Principal or designee of the building to which he/she may be assigned.



## ELIGIBILITY OF RESIDENT/NONRESIDENT STUDENTS (M)

4. The Superintendent or designee shall be responsible for making the final decision acceptance and assignment of the student appropriate school and grade in consultation with the Building Principal.
5. The Board may reject a student's application for enrollment if the student's IEP could not be implemented in the district, if the enrollment of the student would require the district to alter the nature of its educational program, if the student's enrollment would impose an additional financial burden on the district, or if the student's enrollment may create a disruptive or unsafe learning environment for the student himself/herself or for other students.

Tuition rates will be determined annually by the Superintendent in consultation with the Board of Education. Payments shall be made monthly throughout the school year on or before the first day of each month.

Students entering the Livingston schools at times other than the beginning of a semester shall pay proportionate tuition.

The parents or guardians will be responsible for transportation to and from the school of attendance.

The Livingston Public Schools is not obligated to enroll students in ensuing years and therefore application must be made on an annual basis. Building assignments may be revised depending on enrollments.

The Livingston Board of Education retains the unilateral right to terminate enrollment of any non-resident tuition student for cause at any time. Tuition will be refunded proportionately.

### Home Construction

Families domiciled in the school district for a minimum of 12 months and attending the Livingston Public Schools prior to major home renovations where the family must vacate the premises, must obtain Board of Education approval to continue attending the district schools free of charge for a period of 18 months with proof of building permits/documentation. After 18 months, a one-time extension for a period of 6 months can be obtained and will necessitate additional proof of building status and progress. The Board of Education will assess tuition for students after the initial 24-month period. The Board of Education will require proof of occupancy when residence is reoccupied.



## ELIGIBILITY OF RESIDENT/NONRESIDENT STUDENTS (M)

Families who purchase a home and renovate that home without being domiciled in the district for at least 12 months may be considered tuition students until they move in permanently.

### F-1 Visa Students & J-1 Visa Students

F-1 & J-1 Visa students will not be admitted to this school district.

### Former Residents

The Board shall consider any student (except high school seniors) whose parents or guardians move from the municipality prior to and including January 31 of an academic year to be of non-resident status and, therefore, expected to transfer from the Livingston Public Schools. These students may remain until the end of the school year on payment of prorated tuition in advance and on recommendation of the Principal with approval of the Superintendent. Students whose parents or guardians move out of the municipality after January 31 may remain in Livingston Public Schools on a tuition-free basis for the remainder of the academic year on recommendation of the Principal with approval of the Superintendent. If unusual conditions prevail, the family may apply to the Superintendent for special consideration of residency.

The Board shall allow a student registered and enrolled for the senior year whose parents or guardians have resided in Livingston continuously for a minimum of one year and who are residents of Livingston on the opening day of school to graduate without tuition payment, should his/her parents or guardians move from the municipality prior to the student's graduation, provided his record of residency and achievement is satisfactory to the Principal and the Superintendent.

### Children of Nonresident Staff Members

Children of nonresident employees of the Board may be enrolled in the schools of this district in accordance with the terms and conditions of their respective collective bargaining agreements.

Because it is a term or condition of employment, allowing nonresident staff members to send their children to district schools for anything less than full tuition must be negotiated.



ELIGIBILITY OF RESIDENT/NONRESIDENT STUDENTS (M)

N.J.S.A. 18A:38-1 et seq. 18A:38-1.3; 18A:38-3; 18A:38-3.1

N.J.A.C. 6A:14-3.3; 6A:17-2.1 et seq.; 6A:22-1.1 et seq.

8 CFR 214.3

Adopted: 21 June 2004

Revised: 07 April 2008

Revised: 18 July 2011

Revised: 25 April 2016

Revised: May 13, 2019

Revised: August 12, 2020

Revised: June 21, 2022

Revised: March 19, 2024

Revised: April 29, 2025

Revised: September 30, 2025



## 5539.01 – STUDENT SUN PROTECTION (M)

The Board of Education believes it is important that school district students protect themselves against harmful sun-related skin diseases by using protective measures. Pursuant to N.J.S.A. 18A:40-12.39 and notwithstanding any law or regulation to the contrary, the Board adopts this Policy concerning a student's use of sunscreen and sun-protective clothing, such as hats and sunglasses, while outdoors at school and school-sponsored functions.

As used in this Policy, "sunscreen" means a topical product used for the purpose of limiting skin damage caused by overexposure to the sun, and which is regulated by the Federal Food and Drug Administration for over-the-counter use, in accordance with N.J.S.A. 18A:40-12.39.a.

Students are not required to provide documentation from a physician or other licensed health care professional in order to use sunscreen or sun-protective clothing while outdoors at school or a school-sponsored function.

The Board requires written permission from a student's parent to allow that student to carry or use sunscreen at school or a school-sponsored function for all students in grade(s) PreK-12. Any student required to have written permission from their parent to carry or use sunscreen shall be monitored by school staff to ensure safety through the appropriate use of sunscreen.

Sunscreen can be packaged as aerosol, spray, lotion or cream with fragrances, as such the district prohibits the use of sunscreen that the Principal or designee may deem harmful to students with asthma or other respiratory ailments or a nuisance to students or staff members.

Any student found to be using sunscreen in an inappropriate manner shall have their permission to use sunscreen revoked and be disciplined in accordance with the student code of conduct. If a student's permission to use sunscreen is revoked, the district shall notify the student's parent in writing of the reasons and duration for the revocation of that permission and of any discipline associated with the incident.

The district shall provide for the transportation and storage of sunscreen to ensure accessibility when students travel off school grounds for school-sponsored functions.

Nothing in this Policy shall be construed as requiring a staff member to assist a student in applying sunscreen.



# POLICY

N.J.S.A. 18A:40-12.39

Adopted:



## SPECIAL EDUCATION MEDICAID INITIATIVE (SEMI) PROGRAM (M)

### 6111 SPECIAL EDUCATION MEDICAID INITIATIVE (SEMI) PROGRAM (M)

Every New Jersey school district, with the exception of any district that obtains a waiver of the requirements of N.J.A.C. 6A:23A-5.3(b), shall take appropriate steps to maximize its revenue from the Special Education Medicaid Initiative (SEMI) program by following the policies and procedures to maximize participation in the program as set forth in N.J.A.C. 6A:23A-5.3(d) and to comply with all program requirements as set forth in N.J.A.C. 6A:23A-5.3(e).

The school district may seek, in the prebudget year, a waiver of the requirements of N.J.A.C. 6A:23A-5.3 in accordance with the procedures as outlined in N.J.A.C. 6A:23A-5.3(b). As part of the annual budget information, the New Jersey Department of Education shall provide each district with a projection of available SEMI reimbursement for the budget year, as determined by the New Jersey Department of the Treasury's third-party administrator for SEMI. The district shall recognize as revenue in its annual district budget no less than ninety percent of the projection. The district may seek approval from the Executive County Superintendent to use its own projection of SEMI reimbursement upon demonstration the numbers it used in calculating the projection are more accurate than the projection provided.

The district shall strive to achieve maximum participation in the SEMI program. "Maximum participation" means obtaining a ninety percent return rate of parental consent forms for all SEMI-eligible students. Districts shall enter all students following their evaluations into the third-party system as determined by the New Jersey Department of the Treasury to identify the district's universe of eligible students. This may be done without parental consent.

If the district participates in the SEMI reimbursement program, the district shall comply with program requirements as outlined in N.J.A.C. 6A:23A-5.3(e).

If the district has less than ninety percent participation of SEMI-eligible students in the prebudget year or that has failed to comply with all program requirements at N.J.A.C. 6A:23A-5.3(e), the district shall submit a SEMI action plan to the Executive County Superintendent for review and approval as part of the district's proposed budget submission. The district's SEMI action plan shall include the components as outlined in N.J.A.C. 6A:23A-5.3(g).

If the district does not achieve ninety percent participation, or does not achieve their approved benchmarks in the SEMI program for a given budget year and cannot demonstrate that they fully implemented their New Jersey Department of Education-



## SPECIAL EDUCATION MEDICAID INITIATIVE (SEMI) PROGRAM (M)

approved SEMI action plan required at N.J.A.C. 6A:23A-5.3(f) and (g), the district shall be subject to review for the withholding of State aid by the Commissioner of Education, pursuant to N.J.S.A. 18A:55-3, in an amount equal to the SEMI revenue projection based on their approved benchmark for the budget year, if applicable, less actual SEMI reimbursements for the budget year. The State aid deduction shall be made in the second subsequent year after the budget year.

If the district does not meet the requirement of the cost-settlement components of SEMI, the district may be required to refund all or part of their SEMI reimbursements.

~~The Board of Education directs the Superintendent to ensure that the district meets all State requirements regarding the Special Education Medicaid Initiative (SEMI) Program and to comply with all program requirements as set forth in N.J.A.C. 6A:23A-5.3(e).~~

~~The school district may seek, in the pre-budget year, a waiver of the requirements of N.J.A.C. 6A:23A-5.3 in accordance with the procedures as outlined in N.J.A.C. 6A:23A-5.3(b).~~

N.J.A.C. 6A:23A-5.3

Adopted: 13 April 2009

Reviewed: 29 September 2014

Revised: September 30, 2025



## 6220 BUDGET PREPARATION (M)

The annual budget is the financial plan for the effectuation of the educational plan for the district; ~~its preparation is, therefore, one of the most important functions performed by the Board of Education.~~ The budget shall be designed to carry out that plan in a thorough and efficient manner, to maintain school district facilities, and to honor continuing obligations of the district.

A proposed budget requires the critical analysis ~~by of~~ every member of the Board of Education during its preparation. The administration shall work with the Board to ensure Board members have a thorough understanding of the budget appropriations, budget revenue, the proposed educational program, and the budget's impact to the local tax levy. The Board shall also provide for community input during the budget development process.

~~The annual school district budget and supporting documentation shall be prepared in accordance with the provisions of N.J.S.A. 18A:7F et seq. and N.J.A.C. 6A:23A-8.1 et seq. The Board will obtain approval of the local funding for a non-referendum capital project (school facility project or other capital project) in accordance with the provisions of N.J.A.C. 6A:23A-8.4.~~

The annual school district budget and supporting documentation shall be prepared in accordance with the provisions of N.J.S.A. 18A:7F; N.J.S.A. 18A:22-7 and 18A:22-8; and N.J.A.C. 6A:23A-8. The Board shall adopt and submit to the Executive County Superintendent for approval, together with Commissioner-prescribed supporting documentation, a budget that provides for a thorough and efficient education pursuant to N.J.A.C. 6A:23A-8.1(a). Pursuant to N.J.A.C. 6A:26-3.7 and 6A:26-3.12, the Board shall obtain approval of the local funding for a non-referendum capital project (school facility project or other capital project) in accordance with N.J.A.C. 6A:23A-8.4. The Board will submit its proposed budget and supporting documentation as prescribed by the Commissioner to the Executive County Superintendent for approval.

The budget will be presented to the Board of Education to allow adequate time for review and adoption. ~~The budget should evolve primarily from the needs of the individual schools as expressed by the Building Principals and the district educational program as expressed by the central administrative staff and be compatible with approved district plans.~~

The Board shall include in the budget application to the Executive County Superintendent a complete reporting of revenues and appropriations and other requirements pursuant to N.J.S.A. 18A:22-8-1 et seq. and N.J.S.A. 18A:7F-5 through 63.



The Board, upon submission of its budget application to the Executive County Superintendent or by the statutory submission date, whichever is earlier, shall make available upon request for public inspection all budget and supporting documentation contained in the budget application and all other documents listed in N.J.A.C. 6A:23A-8.1 once the budget application has been submitted to the Executive County Superintendent for approval.

The budget as adopted for the school year pursuant to N.J.S.A. 18A:7F-5 shall be provided for public inspection on the district's ~~web~~Internet-site, if one exists, and made available in print in a "user-friendly" plain language budget summary format in accordance with the provisions of N.J.A.C. 6A:23A-8.1(c).

All budgetary and accounting systems used in the school district must be in accordance with double entry bookkeeping and Generally Accepted Accounting Principles as required in N.J.A.C.6A:23A-16.1 et seq..

N.J.S.A. 18A:7F et seq.; 18A:22-7 et seq.  
N.J.A.C. 6A:23A-8.1 et seq.; 6A:23A-16.1 et seq.

Adopted: 12 December 2005  
Revised: 17 October 2011  
Reviewed: 17 October 2016  
Revised: September 30, 2025



## SPECIAL EDUCATION MEDICAID INITIATIVE (SEMI) PROGRAM (M)

### 6111 SPECIAL EDUCATION MEDICAID INITIATIVE (SEMI) PROGRAM (M)

Every New Jersey school district, with the exception of any district that obtains a waiver of the requirements at N.J.A.C. 6A:23A-5.3(b) and A. below, shall take appropriate steps to maximize its revenue from the Special Education Medicaid Initiative (SEMI) program by following the policies and procedures to maximize participation in the program at N.J.A.C. 6A:23A-5.3(d) and C.1. below and to comply with all program requirements at N.J.A.C. 6A:23A-5.3(e) and C.2. below.

#### A. Waiver

1. The school district may seek, in the prebudget year, a waiver of the requirements of N.J.A.C. 6A:23A-5.3, Policy 6111, and this Regulation upon demonstration that for the subsequent school year: the district projects, based on reliable evidence, that it will have forty or fewer Medicaid-eligible classified students.

a. The application for a waiver of the requirements of N.J.A.C. 6A:23A-5.3, Policy 6111, and this Regulation shall be made to the Executive County Superintendent no less than forty-five days prior to the submission of the district's proposed budget for the school year to which the waiver request applies. The Executive County Superintendent shall notify the district of the decision on the waiver application within twenty days of receipt of the waiver request. If the waiver is not granted, the district shall submit to the Executive County Superintendent a SEMI action plan required at N.J.A.C. 6A:23A-5.3(f) and D. below as part of its annual district budget submission, or shall demonstrate to the Executive County Superintendent that the district has achieved maximum participation in the SEMI program in the prebudget year.

#### B. Projection of Available SEMI Reimbursement

1. As part of the annual budget information, the New Jersey Department of Education shall provide the school district with a projection of available SEMI reimbursement for the budget year, as determined by the New Jersey Department of the Treasury's third-party administrator for SEMI.

a. The district shall recognize as revenue in its annual school district budget no less than ninety percent of said projection.

b. The district may seek approval from the Executive County Superintendent to use its own projection of SEMI reimbursement upon demonstration the numbers it used in calculating the projection are more accurate than the projection provided.



## SPECIAL EDUCATION MEDICAID INITIATIVE (SEMI) PROGRAM (M)

### C. SEMI Program Requirements

1. The school district shall strive to achieve maximum participation in the SEMI program. For the purpose of Policy 6111 and this Regulation, “maximum participation” means obtaining a ninety percent return rate of parental consent forms for all SEMI-eligible students. Districts shall enter all students following their evaluations into the third-party system as determined by the New Jersey Department of the Treasury to identify the district’s universe of eligible students. This may be done without parental consent.

2. If the district participates in the SEMI reimbursement program, the district shall comply with program requirements as follows:

a. The district shall implement Policy 6111 and this Regulation concerning the effective and efficient administration of the SEMI reimbursement program consistent with the requirements of N.J.A.C. 6A:23A-5.3. A complete listing of requirements and information are available at the SEMI/MAC website.

b. Any service submitted to Medicaid for reimbursement shall be rendered by a Medicaid qualified practitioner, or rendered by a provider under the supervision of a Medicaid qualified practitioner. The following outlines the required documentation for each related service provider:

(1) Nurses – copy of license (educational services certificate issued by the State Board of Examiners is not required for SEMI);

(2) Occupational Therapist – copy of license and educational services certificate issued by the State Board of Examiners;

(3) Physical Therapist – copy of license and educational services certificate issued by the State Board of Examiners;

(4) Psychologist – copy of educational services certificate issued by the State Board of Examiners;

(5) Social Worker – copy of educational services certificate issued by the State Board of Examiners; and

(6) Speech-language Specialist:

(a) Qualification and documentation for provision of evaluation services shall include:



## SPECIAL EDUCATION MEDICAID INITIATIVE (SEMI) PROGRAM (M)

- (i) Copy of licensed physician's orders, which shall be maintained with the student's IEP; or
  - (ii) Copy of New Jersey license as a speech-language pathologist and educational services certificate with a speech-language specialist endorsement (N.J.A.C. 6A:9B-14.6) for the individual whose signature appears on the IEP; or
  - (iii) Copy of documentation that identifies the referral of speech services included in or with the student's IEP.
- (b) Qualification for provision of related services shall include:
- (i) Copy of educational services certificate or endorsement issued by the State Board of Examiners and an American Speech-Language-Hearing Association (ASHA) Certificate of Clinical Competence; or
  - (ii) Copy of educational services certificate with a speech-language specialist endorsement and a valid license authorized by the State Audiology and Speech-Language Pathology Advisory Committee in accordance with N.J.S.A. 45:3B-1 et seq.
- (7) Audiologist – copy of license issued by the State Audiology and Speech-Language Pathology Advisory Committee in accordance with N.J.S.A. 45:3B-1 et seq.
- c. Practitioners who are not Medicaid qualified can deliver services under the direction of Medicaid qualified practitioners. Practitioners who are not Medicaid qualified include only certified occupational therapist assistants, physical therapist assistants, speech-language specialists who do not meet the qualifications at N.J.A.C. 6A:23A-5.3(c)2.vi(2)(A) or (B) and C.2.b.(6)(i) and C.2.b.(6)(ii) above, and licensed practical nurses.
- d. Any direct therapy or other related service shall be prescribed in the related services section of the student's IEP prior to submitting a claim to Medicaid for reimbursement. Delivery of nursing services and dispensing of medication shall be referenced in the IEP and supported by physicians' orders or prescriptions, which shall be maintained on file. Supporting documentation to be maintained by the district shall be the cover/signature page, related services section of the IEP, therapy logs, and the evaluations and assessments conducted by the Medicaid-qualified practitioners.
- e. Entities where the district has placed SEMI-eligible students shall take steps to enable districts to maximize participation, including either logging the eligible services provided directly through the third-party system as determined by the New Jersey Department of the Treasury or the sending district, as mutually agreed upon with the district, and obtaining SEMI provider qualification certifications. Every out-of-district placement shall provide



## SPECIAL EDUCATION MEDICAID INITIATIVE (SEMI) PROGRAM (M)

copies of SEMI provider qualifications, certifications, and licenses. N.J.A.C. 6A:23A-5.3(e)5. applies to the following out-of-district placement options:

- (1) Approved private schools for students with disabilities;
- (2) Educational services commissions;
- (3) Jointure commissions;
- (4) Vocational half-time programs;
- (5) New Jersey Department of Education regional day schools; and
- (6) County special service school districts.

f. If the district does not have an approved waiver pursuant to N.J.A.C. 6A:23A-5.3(b) and A. above the district shall comply with the program requirements to assure the year-end cost settlement of SEMI claims is properly calculated with the standardized submission of quarterly and annual cost data, as well as staff pool lists transmitted directly through the third-party system as determined by the New Jersey Department of the Treasury.

g. To retain reimbursement, if the district does not have an approved waiver pursuant to N.J.A.C. 6A:23A-5.3(b) and A. above, the district shall ensure compliance with the necessary components of the cost settlement requirements which include completion of the online questionnaire – Random Moment Time Study (RMTS) – by staff provided directly through the third-party system as determined by the New Jersey Department of the Treasury.

h. All supporting documentation for a Medicaid claim shall be maintained on file and available for audit or State review for at least seven years from the date of service. Supporting documentation shall include provider certification (current and historical for each provider); provider service logs, licenses, and/or certificates issued by the Division of Consumer Affairs or the New Jersey Department of Education, as applicable; physician authorizations for nursing services; parental consent forms; attendance records; and copies of the student's IEP.

### D. SEMI Action Plan

1. If the school district has less than ninety percent participation of SEMI-eligible students in the prebudget year or that has failed to comply with all program requirements at N.J.A.C. 6A:23A-5.3(e) and C.2. above, the district shall submit a SEMI action plan to the Executive County Superintendent for review and approval as part of the district's proposed budget submission.



## SPECIAL EDUCATION MEDICAID INITIATIVE (SEMI) PROGRAM (M)

2. The SEMI action plan shall include the following components:

a. Procedures for obtaining parental consent forms, such as the Parental Consent Best Practices that are available from the New Jersey Department of Education.

b. Establishment of a benchmark for the year of implementation or for the first year the district does not have an approved waiver pursuant to N.J.A.C. 6A:23A-5.3(b) and A. above, whichever is applicable, for obtaining maximum participation of all SEMI-eligible students by the start of the subsequent school year.

(1) The benchmarks for the first year of implementation or for the first year the district does not have an approved waiver pursuant to N.J.A.C. 6A:23A-5.3(b) and A. above, whichever is applicable, for achieving maximum participation shall close, at a minimum, the gap between current participation and maximum participation by fifty percent by the beginning of the subsequent school year; and

(2) The benchmarks shall be based on the percentage of parental consent forms collected from eligible students. The number of parental consent forms shall reflect one parental consent form or one document noting parental refusal for each eligible student;

c. Procedures to ensure all IEP meetings are documented in the third-party administrator's system. IEPs are claimable only if a Medicaid qualified practitioner is present and it is documented that a health-related service is discussed;

d. Procedures to ensure all SEMI-eligible services, including services provided by entities where the district has placed SEMI-eligible students, are documented in the third-party administrator's system;

e. Procedures to ensure a valid IEP is on file and the IEP date is on file in the third-party administrator's system for each SEMI-eligible student for whom parental consent has been obtained; and

f. Procedures to ensure service providers used by the school district and entities where the district has placed SEMI-eligible students have valid licenses and certifications documenting SEMI provider qualifications on file in the third-party administrator's system.

3. If the district does not achieve ninety percent participation, or does not achieve their approved benchmarks in the SEMI program for a given budget year and cannot demonstrate they fully implemented their New Jersey Department of Education-approved SEMI action plan required at N.J.A.C. 6A:23A-5.3(f) and (g) and D. above, the district shall be subject to review for the withholding of State aid by the Commissioner of Education, pursuant to



## SPECIAL EDUCATION MEDICAID INITIATIVE (SEMI) PROGRAM (M)

N.J.S.A. 18A:55-3, in an amount equal to the SEMI revenue projection based on their approved benchmark for the budget year, if applicable, less actual SEMI reimbursements for the budget year. The State aid deduction shall be made in the second subsequent year after the budget year.

4. If the district does not meet the requirement of the cost-settlement components of SEMI, the district may be required to refund all or part of their SEMI reimbursements.

Issued:



## 6220 BUDGET PREPARATION (M)

The annual school district budget will be prepared in accordance with the following procedure.

### A. Responsibility

1. The School Business Administrator/Board Secretary or designee is responsible for the administration and coordination of all budget preparation activities and will be guided by the budget planning forecasts prepared in accordance with Policy 6210.

2. Each Principal will assess the educational needs of the students, collect and evaluate the requests for funds submitted by the teaching and support staff members in their building, and compile an estimate of the total building needs for the next budget year. The estimate will be submitted to the School Business Administrator/Board Secretary or designee.

3. Each central office administrator will assess the needs of the program operation for which they are responsible (such as staff recruiting, facilities maintenance, transportation, capital improvements) and will prepare an estimate of the program needs for the next budget year. The estimate will be submitted to the School Business Administrator/Board Secretary or designee.

### B. Priorities

1. All estimates submitted to the School Business Administrator/Board Secretary or designee in accordance with paragraph A.2. and paragraph A.3. above will be reasonably detailed and supported by appropriate documentation to justify the expenditures requested. The administrators charged with estimating budgetary needs will be guided by these cost priorities;

- a. Staffing adequate to sustain the current instructional program;
- b. Supplies and equipment adequate to sustain the current instructional program;
- c. Maintenance of current facilities and programs;
- d. New staff members to improve or expand the current program;
- e. New supplies and equipment to improve or expand the current instructional program; and
- f. New or reallocated staff and supplies for new instructional programs.



2. The Superintendent or designee and the School Business Administrator/Board Secretary will review all estimates for budget allocations and, as necessary, discuss justifications and possible alternatives with the originating administrator. The Superintendent or designee and the School Business Administrator/Board Secretary will:

- a. Compare budget requests with inventory to determine whether requested resources are presently available;
- b. Analyze budget requests on a district-wide basis to determine whether requested resources can be shared; and
- c. Analyze budget requests for staffing requirements and convert those requirements to dollar equivalents.

#### C. Form

1. The tentative budget shall contain:

a. The total expenditure for each item for the preceding school year, the amount appropriated for the current school year adjusted for transfers as of the date specified by the New Jersey Department of Education (NJDOE) of the current school year, and the amount estimated to be necessary to be appropriated for the ensuing school year, indicated separately for each item as determined by the Commissioner;

b. The amount of the surplus account available at the beginning of the preceding school year, at the beginning of the current school year and the amount anticipated to be available for the ensuing school year;

c. The amount of revenue available for budget purposes from the preceding school year, the amount available for the current school year as of the date specified by the NJDOE and the amount anticipated to be available for the ensuing school year in the following categories as applicable:

- (1) Revenues to be raised by local sources;
- (2) Revenues from State Aid;
- (3) Revenues from Federal Aid;
- (4) Revenues from intermediate sources; and/or
- (5) Other sources of revenue;



- d. Transfers between current expense and capital outlay for the preceding school year, the current school year as of the date specified by the NJDOE of that year and transfers anticipated for the ensuing school year;
- e. A presentation of the student population for the current school year and immediate past school year as reported in the application for State School Aid, and an estimate of the anticipated student population for the next school year;
- f. An estimate of staff composition by numbers in each administrative, instructional, and educational services area for the next school year; and
- g. Any additional information required by the NJDOE and the Board of Education.
- h. All budgetary and accounting systems used in the school district must be in accordance with double-entry bookkeeping and Generally Accepted Accounting Principles as included in statutes and administrative code.

#### D. Timeline

The Superintendent or designee and the School Business Administrator/Board Secretary will submit the tentative budget recommendations to the Board of Education in accordance with the budget timeline established by the NJDOE and the Board. The proposed expenditures and anticipated revenues in the tentative budget will be supported by sufficient explanatory information to enable the Board to determine their validity.

Issued: September 30, 2025



**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 10 - Interim Balance Sheet  
For the twelve month period ending 06/30/2025**

**Assets and Resources**

**Assets:**

Account Number	Account Name	Subtotal Balance	Balance
101	Cash in Bank		3,114,122.36
116	Investment - Capital Reserve Account		9,908,130.27
117	Investment - Maintenance Reserve Account		500,000.00
118	Investment - Current Expense Emergency Reserve Account		837,555.59
121	Tax Levy Receivable		10.00
	Accounts Receivable:		
132	InterfundAccounts Receivable:	573,711.15	
141	Intergovernmental - StateAccounts Receivable:	3,102,318.89	
153	Other Accounts ReceivableAccounts Receivable:	58,722.14	
154	Allowance for Uncollectible Accounts Receivable (Credit)Accounts Receivable:		3,734,752.18
	Loans Receivable:		
131	InterfundLoans Receivable:	27,860.98	
151,152	Other (net of estimated uncollectible of \$ 0)Loans Receivable:		27,860.98
			<u>18,122,431.38</u>

**Resources:**

Account Number	Account Name	Subtotal Balance	Balance
301	Estimated Revenues	135,427,945.54	
302	Less Revenues	138,564,069.09	(3,136,123.55)
			<u>(3,136,123.55)</u>
	<b>Total Assets and Resources:</b>		<b><u>14,986,307.83</u></b>

**Liabilities and Fund Equity**

**Liabilities:**

Account Number	Account Name	Subtotal Balance	Balance
402	Interfund Accounts Payable		6,598.00
421	Accounts Payable		133,764.04
499,xxx	Other Current Liabilities		9,220.23
			<u>149,582.27</u>

**Fund Balance:**

Account Number	Account Name	Subtotal Balance	Subtotal Balance 2	Subtotal Balance 3	Balance
	Appropriated:				
753	Reserve for Encumbrances - Current Year	412,983.53			
754+753	Reserve for Encumbrances - Current + Prior			412,983.53	
	Reserve Fund Balance:				
761	Capital Reserve Account	9,778,014.00			
307	Less: Budgeted Withdrawal from Capital Reserve-Eligible Costs	5,321,262.00			
317	Less: Budgeted Withdrawal from Capital Reserve-Transfer to Debt Service	0.00		4,456,752.00	
764	Maintenance Reserve Account	500,000.00			
310	Less: Budgeted Withdrawal from Maintenance Reserve	0.00		500,000.00	
766	Current Expense Emergency Reserve Account	1,000,000.00			
312	Less: Budgeted Withdrawal from Current Expense Emergency Reserve	0.00		1,000,000.00	
	Appropriations				
601	Appropriations	144,750,733.49			
602	Less: Expenditures	139,939,311.39			
603	Encumbrances	412,983.53	(140,352,294.92)	4,398,438.57	
	Total Appropriated			10,768,174.10	
	Unappropriated				
770	Unassigned Fund Balance			6,523,589.87	
303	Budgeted Fund Balance			2,455,038.41	
					<u>14,836,725.56</u>
	<b>Total Liabilities and Fund Equity:</b>				<b><u>14,986,307.83</u></b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 10 - Recapitulation of Budgeted Fund Balance**

	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>
Appropriations	144,750,733.49	140,352,294.92	4,398,438.57
Revenues	(135,427,945.54)	(138,564,069.09)	(-3,136,123.55)
	<b>9,322,787.95</b>	<b>1,788,225.83</b>	<b>7,534,562.12</b>
Change in Capital Reserve:			
Less: Budgeted Withdrawal from Cap Reserve (307)	5,321,262.00	5,321,262.00	.00
	<b>(5,321,262.00)</b>	<b>(5,321,262.00)</b>	<b>.00</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 10 - Interim Statements Comparing Budgeted Revenue with Actual to Date  
and Appropriations with Expenditures and Encumbrances to Date  
For the twelve month period ending 06/30/2025**

Revenues/Sources of Funds								
Account Number	Line	Revenues/Sources of Funds	Original Budget Certified for Taxes	Budget Transfers	Budgeted / Estimated	Actual to Date	Note	Unrealized Balance
10-1xxx	370	From Local Sources	124,874,289.00	0.00	124,874,289.00	126,784,526.32	Over	(1,910,237.32)
10-3xxx	520	From State Sources	10,475,318.54	0.00	10,475,318.54	11,554,947.00	Over	(1,079,628.46)
10-4xxx	570	From Federal Sources	78,338.00	0.00	78,338.00	13,432.77	Under	64,905.23
10-5xxx	subtotal	From Other Financing Sources	0.00	0.00	0.00	211,163.00	Over	(211,163.00)
-		<b>Total Revenues/Sources Of Funds</b>	<b>135,427,945.54</b>	<b>0.00</b>	<b>135,427,945.54</b>	<b>138,564,069.09</b>	<b>Over</b>	<b>(3,136,123.55)</b>

**General Fund**

**Current Expense**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
11-1xx-100-xxx	3200	Regular Programs - Instruction	45,209,024.33	(657,958.83)	44,551,065.50	43,470,300.23	9,025.24	1,071,740.03
11-2xx-100-xxx	10300	Special Education - Instruction	14,250,906.00	(422,084.42)	13,828,821.58	13,658,433.29	0.00	170,388.29
11-230-100-xxx	11160	Basic Skills/Remedial - Instruction	1,464,870.00	44,198.31	1,509,068.31	1,500,463.12	0.00	8,605.19
11-240-100-xxx	12160	Bilingual Education - Instruction	959,774.00	(60,090.00)	899,684.00	899,684.00	0.00	0.00
11-3xx-100-xxx	15180	Vocational Programs - Local - Instruction	58,808.00	1,416.43	60,224.43	53,134.23	0.00	7,090.20
11-401-100-xxx	17100	School-Sponsored Cocurricular/Extracurricular Activities - Instruction	622,877.00	68,389.86	691,266.86	642,844.08	0.00	48,422.78
11-402-100-xxx	17600	School-Sponsored Athletics - Instruction	1,300,690.00	7,658.09	1,308,348.09	1,235,964.42	0.00	72,383.67
11-424-xxx-xxx	22620	Other Supplemental/At-Risk Programs	1,155,038.00	21,607.26	1,176,645.26	1,170,989.79	0.00	5,655.47
11-4xx-100-xxx	25100	Other Instructional Programs - Instruction	45,900.00	(8,061.50)	37,838.50	35,338.50	0.00	2,500.00
	72140	<i>Undistributed Expenditures:</i>						
11-000-100-xxx	29180	Instruction (Tuition)	7,135,517.07	760,039.78	7,895,556.85	7,727,793.44	0.00	167,763.41
11-000-211-xxx	29680	Attendance and Social Work Services	143,557.00	(16,677.90)	126,879.10	124,425.00	0.00	2,454.10
11-000-213-xxx	30620	Health Services	1,079,871.40	(41,494.88)	1,038,376.52	1,035,900.14	0.00	2,476.38
11-000-216-xxx	40580	Speech, OT, PT and Related Services	1,658,325.32	290,107.81	1,948,433.13	1,883,296.99	0.00	65,136.14
11-000-217-xxx	41080	Other Support Services Students - Extraordinary Services	987,238.62	84,782.52	1,072,021.14	950,914.12	0.00	121,107.02
11-000-218-xxx	41660	Guidance	2,901,709.00	(223,927.54)	2,677,781.46	2,674,962.60	0.00	2,818.86
11-000-219-xxx	42200	Child Study Teams	4,617,685.06	(209,735.42)	4,407,949.64	4,381,730.57	0.00	26,219.07
11-000-221-xxx	43200	Improvement of Instruction	2,796,144.57	(76,743.27)	2,719,401.30	2,689,692.47	0.00	29,708.83
11-000-222-xxx	43620	Educational Media Services/School Library	1,172,363.00	(31,675.02)	1,140,687.98	1,123,797.88	0.00	16,890.10
11-000-223-xxx	44180	Instructional Staff Training	809,066.61	(35,982.29)	773,084.32	716,010.52	0.00	57,073.80
11-000-230-xxx	45300	General Administration	1,363,032.60	(72,912.86)	1,290,119.74	1,055,331.37	0.00	234,788.37
11-000-240-xxx	46160	School Administration	4,796,694.64	125,807.48	4,922,502.12	4,822,890.44	235.60	99,376.08
11-000-251-xxx	47200	Central Services	1,845,758.00	51,525.56	1,897,283.56	1,764,018.07	0.00	133,265.49
11-000-252-xxx	47620	Administrative Information Technology	2,208,946.55	66,559.40	2,275,505.95	2,211,764.03	19,185.00	44,556.92
11-000-261-xxx	48580	Required Maintenance for School Facilities	1,610,256.00	318,032.96	1,928,288.96	1,823,747.81	0.00	104,541.15
11-000-262-xxx	49340	Custodial Services	6,751,496.04	200,563.15	6,952,059.19	6,127,320.46	7,914.70	816,824.03
11-000-263-xxx	50100	Care and Upkeep of Grounds	71,533.00	0.00	71,533.00	71,532.98	0.00	0.02
11-000-266-xxx	51100	Security	529,024.41	50,000.00	579,024.41	436,603.26	119,730.50	22,690.65
11-000-270-xxx	52480	Student Transportation	4,853,362.00	553,998.71	5,407,360.71	5,099,990.39	0.00	307,370.32
11-xxx-xxx-2xx	71260	Employee Benefits	23,848,858.00	(419,687.86)	23,429,170.14	22,976,291.41	0.00	452,878.73
		<b>Total General Expense</b>	<b>136,248,326.22</b>	<b>367,655.53</b>	<b>136,615,981.75</b>	<b>132,365,165.61</b>	<b>156,091.04</b>	<b>4,094,725.10</b>

**Capital Outlay**

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
12-xxx-xxx-73x	75880	Equipment	139,314.73	13,049.66	152,364.39	102,715.47	0.00	49,648.92
12-000-4xx-xxx	76260	Facilities Acquisition and Construction	6,770,627.00	1,128,995.63	7,899,622.63	7,392,129.93	256,892.49	250,600.21
		<b>Total Capital Outlay</b>	<b>6,909,941.73</b>	<b>1,142,045.29</b>	<b>8,051,987.02</b>	<b>7,494,845.40</b>	<b>256,892.49</b>	<b>300,249.13</b>

**Special Schools**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
13-422-100-xxx	77680	Summer School - Instruction	45,978.00	16,182.72	62,160.72	58,696.38	0.00	3,464.34
		<b>Total Special Schools</b>	<b>45,978.00</b>	<b>16,182.72</b>	<b>62,160.72</b>	<b>58,696.38</b>	<b>0.00</b>	<b>3,464.34</b>

**Fund 10 Items**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
10-000-100-56x	84000	Transfer of Funds to Charter Schools	0.00	20,604.00	20,604.00	20,604.00	0.00	0.00
			<b>0.00</b>	<b>20,604.00</b>	<b>20,604.00</b>	<b>20,604.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>Total General Fund</b>	<b>143,204,245.95</b>	<b>1,546,487.54</b>	<b>144,750,733.49</b>	<b>139,939,311.39</b>	<b>412,983.53</b>	<b>4,398,438.57</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 10 - Schedule of Revenues  
Actual Compared with Estimate  
For the twelve month period ending 06/30/2025**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Estimated	Actual	Unrealized
<b>Revenues/Sources of Funds</b>							
<b>- Local Sources</b>							
10-1210	100	Local Tax Levy	123,752,921.00	0.00	123,752,921.00	123,752,921.00	0.00
10-1310	140	Tuition from Individuals	149,368.00	0.00	149,368.00	365,591.38	(216,223.38)
10-1320	150	Tuition from LEAs Within State	120,000.00	0.00	120,000.00	172,751.00	(52,751.00)
10-1410	240	Transportation Fees - from Individuals	250,000.00	0.00	250,000.00	914,975.56	(664,975.56)
10-1910	260	Rents and Royalties	300,000.00	0.00	300,000.00	426,149.72	(126,149.72)
10-1xxx	340	Interest Earned on Capital Reserve Funds	2,000.00	0.00	2,000.00	131,690.77	(129,690.77)
10-1xxx	350	Other Restricted Miscellaneous Revenues	300,000.00	0.00	300,000.00	1,020,446.89	(720,446.89)
<b>10-1xxx</b>	<b>370</b>	<b>Total Revenue from Local Sources</b>	<b>124,874,289.00</b>	<b>0.00</b>	<b>124,874,289.00</b>	<b>126,784,526.32</b>	<b>(1,910,237.32)</b>
<b>- State Sources</b>							
10-3121	420	Categorical Transportation Aid	1,403,282.00	0.00	1,403,282.00	(6,997,711.00)	8,400,993.00
10-3131	430	Extraordinary Aid	648,133.54	0.00	648,133.54	1,796,496.00	(1,148,362.46)
10-3132	440	Categorical Special Education Aid	0.00	0.00	0.00	7,752,587.00	(7,752,587.00)
10-3177	470	Categorical Security Aid	648,405.00	0.00	648,405.00	1,250,988.00	(602,583.00)
10-3xxx	500	Other State Aids	7,775,498.00	0.00	7,775,498.00	7,752,587.00	22,911.00
<b>10-3xxx</b>	<b>520</b>	<b>Total Revenue from State Sources</b>	<b>10,475,318.54</b>	<b>0.00</b>	<b>10,475,318.54</b>	<b>11,554,947.00</b>	<b>(1,079,628.46)</b>
<b>- Federal Sources</b>							
10-4200	540	Medicaid Reimbursement	78,338.00	0.00	78,338.00	13,432.77	64,905.23
<b>10-4xxx</b>	<b>570</b>	<b>Total Revenue from Federal Sources</b>	<b>78,338.00</b>	<b>0.00</b>	<b>78,338.00</b>	<b>13,432.77</b>	<b>64,905.23</b>
<b>- Other Financing Sources</b>							
10-5xxx	700	Other Financing Sources	0.00	0.00	0.00	211,163.00	(211,163.00)
<b>10-5xxx</b>	<b>subtotal</b>	<b>Total Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>211,163.00</b>	<b>(211,163.00)</b>
		<b>Total Revenues/Sources of Funds</b>	<b>135,427,945.54</b>	<b>0.00</b>	<b>135,427,945.54</b>	<b>138,564,069.09</b>	<b>(3,136,123.55)</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 10 - Statement of Appropriations  
Compared with Expenditures and Encumbrances  
For the twelve month period ending 06/30/2025**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
<b>General Fund</b>								
<b>- General Current Expense</b>								
<b>-- Regular Programs - Instruction</b>								
<b>--- Regular Programs - Instruction</b>								
11-105-100-101	2000	Preschool - Salaries of Teachers	92,135.00	93,004.66	185,139.66	109,222.66	0.00	75,917.00
11-110-100-101	2080	Kindergarten - Salaries of Teachers	1,941,208.00	(179,994.00)	1,761,214.00	1,677,429.80	0.00	83,784.20
11-120-100-101	2100	Grades 1-5 - Salaries of Teachers	13,256,238.00	102,624.92	13,358,862.92	12,995,265.92	0.00	363,597.00
11-130-100-101	2120	Grades 6-8 - Salaries of Teachers	10,415,314.00	(392,275.62)	10,023,038.38	10,022,788.51	0.00	249.87
11-140-100-101	2140	Grades 9-12 - Salaries of Teachers	15,517,630.00	(158,979.25)	15,358,650.75	15,238,298.04	0.00	120,352.71
<b>subtotal</b>	<b>subtotal</b>	<b>Total Regular Programs - Instruction</b>	<b>41,222,525.00</b>	<b>(535,619.29)</b>	<b>40,686,905.71</b>	<b>40,043,004.93</b>	<b>0.00</b>	<b>643,900.78</b>
<b>--- Regular Programs - Home Instruction</b>								
11-150-100-101	2500	Salaries of Teachers	140,000.00	(58,244.30)	81,755.70	81,755.70	0.00	0.00
11-150-100-320	2540	Purchased Professional-Educational Services	51,000.00	101,424.48	152,424.48	150,401.78	0.00	2,022.70
<b>subtotal</b>	<b>subtotal</b>	<b>Total Regular Programs - Home Instruction</b>	<b>191,000.00</b>	<b>43,180.18</b>	<b>234,180.18</b>	<b>232,157.48</b>	<b>0.00</b>	<b>2,022.70</b>
<b>--- Regular Programs - Undistributed Instruction</b>								
11-190-100-106	3000	Other Salaries for Instruction	528,189.00	239,225.95	767,414.95	767,414.95	0.00	0.00
11-190-100-320	3020	Purchased Professional-Educational Services	77,600.00	(10,000.00)	67,600.00	63,977.53	0.00	3,622.47
11-190-100-340	3040	Purchased Technical Services	1,500.00	0.00	1,500.00	1,457.91	0.00	42.09
11-190-100-500	3060	Other Purchased Services (400-500 series)	1,006,602.36	(206,197.89)	800,404.47	691,152.45	1,153.00	108,099.02
11-190-100-610	3080	General Supplies	1,613,148.48	(173,058.90)	1,440,089.58	1,212,333.28	7,872.24	219,884.06
11-190-100-640	3100	Textbooks	555,209.49	(16,118.88)	539,090.61	449,491.27	0.00	89,599.34
11-190-100-800	3120	Other Objects	13,250.00	630.00	13,880.00	9,310.43	0.00	4,569.57
<b>subtotal</b>	<b>subtotal</b>	<b>Total Regular Programs - Undistributed Instruction</b>	<b>3,795,499.33</b>	<b>(165,519.72)</b>	<b>3,629,979.61</b>	<b>3,195,137.82</b>	<b>9,025.24</b>	<b>425,816.55</b>
<b>11-1xx-100-xxxx</b>	<b>3200</b>	<b>Total Regular Programs - Instruction</b>	<b>45,209,024.33</b>	<b>(657,958.83)</b>	<b>44,551,065.50</b>	<b>43,470,300.23</b>	<b>9,025.24</b>	<b>1,071,740.03</b>
<b>-- Special Education Programs</b>								
<b>--- Learning and/or Language Disabilities - Mild/Moderate:</b>								
11-204-100-101	4500	Salaries of Teachers	684,336.00	(81,507.16)	602,828.84	602,828.84	0.00	0.00
11-204-100-106	4520	Other Salaries for Instruction	4,457,298.00	119,199.57	4,576,497.57	4,576,197.57	0.00	300.00
11-204-100-610	4600	General Supplies	5,100.00	(2,964.02)	2,135.98	2,135.02	0.00	0.96
<b>11-204-100-xxx</b>	<b>4660</b>	<b>Total Learning and/or Language Disabilities - Mild/Moderate</b>	<b>5,146,734.00</b>	<b>34,728.39</b>	<b>5,181,462.39</b>	<b>5,181,161.43</b>	<b>0.00</b>	<b>300.96</b>
<b>--- Auditory Impairments:</b>								
11-207-100-610	5600	General Supplies	3,000.00	2,000.00	5,000.00	3,651.96	0.00	1,348.04
<b>11-207-100-xxx</b>	<b>5660</b>	<b>Total Auditory Impairments</b>	<b>3,000.00</b>	<b>2,000.00</b>	<b>5,000.00</b>	<b>3,651.96</b>	<b>0.00</b>	<b>1,348.04</b>
<b>--- Emotional Regulation Impairment:</b>								
11-209-100-610	6100	General Supplies	0.00	10,000.00	10,000.00	9,370.74	0.00	629.26
<b>11-209-100-xxx</b>	<b>6160</b>	<b>Total Emotional Regulation Impairment</b>	<b>0.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>9,370.74</b>	<b>0.00</b>	<b>629.26</b>
<b>--- Multiple Disabilities:</b>								
11-212-100-101	6500	Salaries of Teachers	288,315.00	24,895.00	313,210.00	277,020.50	0.00	36,189.50
11-212-100-106	6520	Other Salaries for Instruction	2,031,893.00	(822,848.30)	1,209,044.70	1,164,770.39	0.00	44,274.31
11-212-100-610	6600	General Supplies	19,500.00	6,030.05	25,530.05	25,446.48	0.00	83.57
<b>11-212-100-xxx</b>	<b>6660</b>	<b>Total Multiple Disabilities</b>	<b>2,339,708.00</b>	<b>(791,923.25)</b>	<b>1,547,784.75</b>	<b>1,467,237.37</b>	<b>0.00</b>	<b>80,547.38</b>
<b>--- Resource Room/Resource Center:</b>								
11-213-100-101	7000	Salaries of Teachers	6,437,847.00	296,264.79	6,734,111.79	6,734,111.79	0.00	0.00
11-213-100-610	7100	General Supplies	15,500.00	26,695.65	42,195.65	40,449.81	0.00	1,745.84
<b>11-213-100-xxx</b>	<b>7160</b>	<b>Total Resource Room/Resource Center</b>	<b>6,453,347.00</b>	<b>322,960.44</b>	<b>6,776,307.44</b>	<b>6,774,561.60</b>	<b>0.00</b>	<b>1,745.84</b>
<b>--- Preschool Disabilities - Part-Time:</b>								
11-215-100-101	8000	Salaries of Teachers	0.00	81,742.25	81,742.25	5,327.25	0.00	76,415.00
11-215-100-106	8020	Other Salaries for Instruction	0.00	37,632.00	37,632.00	31,046.34	0.00	6,585.66
<b>11-215-100-xxx</b>	<b>8140</b>	<b>Total Preschool Disabilities - Part-Time</b>	<b>0.00</b>	<b>119,374.25</b>	<b>119,374.25</b>	<b>36,373.59</b>	<b>0.00</b>	<b>83,000.66</b>
<b>--- Preschool Disabilities - Full-Time:</b>								

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Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
11-216-100-101	8500	Salaries of Teachers	245,270.00	(83,502.70)	161,767.30	161,767.30	0.00	0.00
11-216-100-106	8520	Other Salaries for Instruction	35,307.00	(35,307.00)	0.00	0.00	0.00	0.00
11-216-100-320	8540	Purchased Professional-Educational Services	15,300.00	(414.55)	14,885.45	13,250.00	0.00	1,635.45
11-216-100-600	8600	General Supplies	12,240.00	0.00	12,240.00	11,059.30	0.00	1,180.70
<b>11-216-100-xxx</b>	<b>8640</b>	<b>Total Preschool Disabilities - Full-Time</b>	<b>308,117.00</b>	<b>(119,224.25)</b>	<b>188,892.75</b>	<b>186,076.60</b>	<b>0.00</b>	<b>2,816.15</b>
<b>subtotal special ed</b>	<b>10300</b>	<b>Total Special Education - Instruction</b>	<b>14,250,906.00</b>	<b>(422,084.42)</b>	<b>13,828,821.58</b>	<b>13,658,433.29</b>	<b>0.00</b>	<b>170,388.29</b>
<b>-- Basic Skills/Remedial - Instruction</b>								
11-230-100-101	11000	Salaries of Teachers	1,438,370.00	37,973.31	1,476,343.31	1,470,617.22	0.00	5,726.09
11-230-100-320	11040	Purchased Professional-Educational Services	10,200.00	7,550.00	17,750.00	15,400.00	0.00	2,350.00
11-230-100-610	11100	General Supplies	16,300.00	(1,325.00)	14,975.00	14,445.90	0.00	529.10
<b>11-230-100-xxx</b>	<b>11160</b>	<b>Total Basic Skills/Remedial - Instruction</b>	<b>1,464,870.00</b>	<b>44,198.31</b>	<b>1,509,068.31</b>	<b>1,500,463.12</b>	<b>0.00</b>	<b>8,605.19</b>
<b>-- Bilingual Education - Instruction</b>								
11-240-100-101	12000	Salaries of Teachers	959,774.00	(60,090.00)	899,684.00	899,684.00	0.00	0.00
<b>11-240-100-xxx</b>	<b>12160</b>	<b>Total Bilingual Education - Instruction</b>	<b>959,774.00</b>	<b>(60,090.00)</b>	<b>899,684.00</b>	<b>899,684.00</b>	<b>0.00</b>	<b>0.00</b>
<b>-- Vocational Programs</b>								
<b>--- Vocational Programs - Local - Instruction</b>								
11-3xx-100-101	13000	Salaries of Teachers	49,128.00	0.00	49,128.00	48,951.18	0.00	176.82
11-3xx-100-500	13080	Other Purchased Services (400-500 series)	4,080.00	1,322.68	5,402.68	1,225.92	0.00	4,176.76
11-3xx-100-610	13100	General Supplies	5,100.00	93.75	5,193.75	2,957.13	0.00	2,236.62
11-3xx-100-800	13140	Other Objects	500.00	0.00	500.00	0.00	0.00	500.00
<b>11-3xx-100-xxx</b>	<b>13160</b>	<b>Total Vocational Programs - Local - Instruction</b>	<b>58,808.00</b>	<b>1,416.43</b>	<b>60,224.43</b>	<b>53,134.23</b>	<b>0.00</b>	<b>7,090.20</b>
<b>subtotal vocational</b>	<b>15180</b>	<b>Total Vocational Programs</b>	<b>58,808.00</b>	<b>1,416.43</b>	<b>60,224.43</b>	<b>53,134.23</b>	<b>0.00</b>	<b>7,090.20</b>
<b>-- School-Sponsored Cocurricular/Extracurricular Activities - Instruction</b>								
11-401-100-100	17000	Salaries	548,400.00	50,000.00	598,400.00	588,433.86	0.00	9,966.14
11-401-100-500	17020	Purchased Services (300-500 series)	16,565.00	600.00	17,165.00	3,794.00	0.00	13,371.00
11-401-100-600	17040	Supplies and Materials	28,000.00	3,936.91	31,936.91	14,093.92	0.00	17,842.99
11-401-100-800	17060	Other Objects	29,912.00	13,852.95	43,764.95	36,522.30	0.00	7,242.65
<b>11-401-100-xxx</b>	<b>17100</b>	<b>Total School-Spon. Co/Extracurricular Actvts. - Inst.</b>	<b>622,877.00</b>	<b>68,389.86</b>	<b>691,266.86</b>	<b>642,844.08</b>	<b>0.00</b>	<b>48,422.78</b>
<b>-- School-Sponsored Athletics - Instruction</b>								
11-402-100-100	17500	Salaries	1,048,749.00	(1,975.00)	1,046,774.00	995,753.60	0.00	51,020.40
11-402-100-500	17520	Purchased Services (300-500 series)	148,781.00	18,992.68	167,773.68	160,995.40	0.00	6,778.28
11-402-100-600	17540	Supplies and Materials	103,160.00	(9,359.59)	93,800.41	79,215.42	0.00	14,584.99
<b>11-402-100-xxx</b>	<b>17600</b>	<b>Total School-Sponsored Athletics - Instruction</b>	<b>1,300,690.00</b>	<b>7,658.09</b>	<b>1,308,348.09</b>	<b>1,235,964.42</b>	<b>0.00</b>	<b>72,383.67</b>
<b>-- Other Supplemental/At-Risk Programs</b>								
<b>--- Other Supplemental/At-Risk Programs - Instruction</b>								
11-424-100-179	22060	Salaries of Reading Specialists	1,155,038.00	21,607.26	1,176,645.26	1,170,989.79	0.00	5,655.47
<b>11-424-100-xxx</b>	<b>22180</b>	<b>Total Other Supplemental/At-Risk Programs - Instruction</b>	<b>1,155,038.00</b>	<b>21,607.26</b>	<b>1,176,645.26</b>	<b>1,170,989.79</b>	<b>0.00</b>	<b>5,655.47</b>
<b>11-424-xxx-xxx</b>	<b>22620</b>	<b>Total Other Supplemental/At-Risk Programs</b>	<b>1,155,038.00</b>	<b>21,607.26</b>	<b>1,176,645.26</b>	<b>1,170,989.79</b>	<b>0.00</b>	<b>5,655.47</b>
<b>-- Other Instructional Programs - Instruction</b>								
11-4xx-100-500	25020	Purchased Services (300-500 series)	45,900.00	(8,061.50)	37,838.50	35,338.50	0.00	2,500.00
<b>11-4xx-100-xxx</b>	<b>25100</b>	<b>Total Other Instructional Programs - Instruction</b>	<b>45,900.00</b>	<b>(8,061.50)</b>	<b>37,838.50</b>	<b>35,338.50</b>	<b>0.00</b>	<b>2,500.00</b>
<b>-- Total Undistributed Expenditures</b>								
<b>--- Undistributed Expenditures - Instruction (Tuition)</b>								
11-000-100-562	29020	Tuition to Other LEAs Within the State-Special	21,060.00	82,409.76	103,469.76	103,469.76	0.00	0.00
11-000-100-566	29100	Tuition to Priv. Sch. for the Disabled - Within the State	6,187,946.32	367,606.53	6,555,552.85	6,411,412.37	0.00	144,140.48
11-000-100-567	29120	Tuition to Priv Sch Disabled and Other LEAs-Special, Outside the State	926,510.75	310,023.49	1,236,534.24	1,212,911.31	0.00	23,622.93
<b>11-000-100-xxx</b>	<b>29180</b>	<b>Total Undistributed Expenditures - Instruction (Tuition)</b>	<b>7,135,517.07</b>	<b>760,039.78</b>	<b>7,895,556.85</b>	<b>7,727,793.44</b>	<b>0.00</b>	<b>167,763.41</b>

**Report of the Secretary to the Board of Education  
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Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
<b>--- Undistributed Expenditures - Attendance and Social Work</b>								
11-000-211-100	29500	Salaries	143,557.00	(16,677.90)	126,879.10	124,425.00	0.00	2,454.10
<b>11-000-211-xxx</b>	<b>29680</b>	<b>Total Attendance and Work</b>	<b>143,557.00</b>	<b>(16,677.90)</b>	<b>126,879.10</b>	<b>124,425.00</b>	<b>0.00</b>	<b>2,454.10</b>
<b>--- Undistributed Expenditures - Health Services</b>								
11-000-213-100	30500	Salaries	1,040,274.00	(27,077.55)	1,013,196.45	1,013,196.45	0.00	0.00
11-000-213-500	30560	Other Purchased Services (400-500 series)	0.00	684.90	684.90	684.90	0.00	0.00
11-000-213-600	30580	Supplies and Materials	39,597.40	(16,502.23)	23,095.17	20,972.95	0.00	2,122.22
11-000-213-616	30585	Supplies - Menstrual Products	0.00	800.00	800.00	445.84	0.00	354.16
11-000-213-800	30600	Other Objects	0.00	600.00	600.00	600.00	0.00	0.00
<b>11-000-213-xxx</b>	<b>30620</b>	<b>Total Undistributed Expenditures - Health Services</b>	<b>1,079,871.40</b>	<b>(41,494.88)</b>	<b>1,038,376.52</b>	<b>1,035,900.14</b>	<b>0.00</b>	<b>2,476.38</b>
<b>--- Undistributed Expenditures - Speech, OT, PT and Related Services</b>								
11-000-216-100	40500	Salaries	1,260,893.00	219,543.19	1,480,436.19	1,472,411.72	0.00	8,024.47
11-000-216-320	40520	Purchased Professional - Educational Services	385,432.32	58,352.18	443,784.50	387,131.43	0.00	56,653.07
11-000-216-600	40540	Supplies and Materials	12,000.00	12,212.44	24,212.44	23,753.84	0.00	458.60
<b>11-000-216-xxx</b>	<b>40580</b>	<b>Total Speech, OT, PT and Related Services</b>	<b>1,658,325.32</b>	<b>290,107.81</b>	<b>1,948,433.13</b>	<b>1,883,296.99</b>	<b>0.00</b>	<b>65,136.14</b>
<b>--- Undistributed Expenditures-Other Supp. Serv. Students-Extraordinary Svcs</b>								
11-000-217-320	41020	Purchased Professional - Educational Services	987,238.62	84,782.52	1,072,021.14	950,914.12	0.00	121,107.02
<b>11-000-217-xxx</b>	<b>41080</b>	<b>Total Other Support Services Students-Extraordinary Serv.</b>	<b>987,238.62</b>	<b>84,782.52</b>	<b>1,072,021.14</b>	<b>950,914.12</b>	<b>0.00</b>	<b>121,107.02</b>
<b>--- Undistributed Expenditures - Guidance</b>								
11-000-218-104	41500	Salaries of Other Professional Staff	2,648,808.00	(224,425.04)	2,424,382.96	2,422,458.45	0.00	1,924.51
11-000-218-105	41520	Salaries of Secretarial and Clerical Assistants	203,803.00	1,500.04	205,303.04	205,303.02	0.00	0.02
11-000-218-390	41580	Other Purchased Professional and Technical Services	0.00	643.10	643.10	630.60	0.00	12.50
11-000-218-500	41600	Other Purchased Services (400-500 series)	0.00	601.54	601.54	104.93	0.00	496.61
11-000-218-600	41620	Supplies and Materials	28,098.00	(2,247.18)	25,850.82	25,465.60	0.00	385.22
11-000-218-800	41640	Other Objects	21,000.00	0.00	21,000.00	21,000.00	0.00	0.00
<b>11-000-218-xxx</b>	<b>41660</b>	<b>Total Undistributed Expenditures - Guidance</b>	<b>2,901,709.00</b>	<b>(223,927.54)</b>	<b>2,677,781.46</b>	<b>2,674,962.60</b>	<b>0.00</b>	<b>2,818.86</b>
<b>--- Undistributed Expenditures - Child Study Teams</b>								
11-000-219-104	42000	Salaries of Other Professional Staff	4,126,673.00	(228,738.98)	3,897,934.02	3,897,933.25	0.00	0.77
11-000-219-105	42020	Salaries of Secretarial and Clerical Assistants	303,463.00	493.31	303,956.31	303,956.31	0.00	0.00
11-000-219-320	42060	Purchased Professional - Educational Services	117,000.00	15,313.55	132,313.55	115,435.79	0.00	16,877.76
11-000-219-390	42080	Other Purchased Prof. and Tech. Services	32,949.06	4,725.00	37,674.06	37,674.06	0.00	0.00
11-000-219-500	42100	Other Purchased Services (400-500 series) (voc and cssd only)	9,100.00	(1,528.30)	7,571.70	2,586.90	0.00	4,984.80
11-000-219-600	42160	Supplies and Materials	20,400.00	0.00	20,400.00	18,241.83	0.00	2,158.17
11-000-219-800	42180	Other Objects	8,100.00	0.00	8,100.00	5,902.43	0.00	2,197.57
<b>11-000-219-xxx</b>	<b>42200</b>	<b>Total Child Study Teams</b>	<b>4,617,685.06</b>	<b>(209,735.42)</b>	<b>4,407,949.64</b>	<b>4,381,730.57</b>	<b>0.00</b>	<b>26,219.07</b>
<b>--- Undistributed Expenditures - Improvement of Instruction Services</b>								
11-000-221-102	43000	Salaries of Supervisor of Instruction	2,125,678.00	(1,625.91)	2,124,052.09	2,123,059.42	0.00	992.67
11-000-221-104	43020	Salaries of Other Professional Staff	278,638.57	(60,906.65)	217,731.92	217,689.66	0.00	42.26
11-000-221-105	43040	Salaries of Secretarial and Clerical Assist.	327,103.00	1,857.67	328,960.67	328,393.95	0.00	566.72
11-000-221-320	43100	Purchased Professional-Educational Services	25,000.00	(19,363.64)	5,636.36	208.00	0.00	5,428.36
11-000-221-500	43140	Other Purchased Services (400-500)	9,000.00	3,295.26	12,295.26	5,669.90	0.00	6,625.36
11-000-221-600	43160	Supplies and Materials	20,000.00	0.00	20,000.00	10,685.08	0.00	9,314.92
11-000-221-800	43180	Other Objects	10,725.00	0.00	10,725.00	3,986.46	0.00	6,738.54
<b>11-000-221-xxx</b>	<b>43200</b>	<b>Total Improvement of Instruction Services</b>	<b>2,796,144.57</b>	<b>(76,743.27)</b>	<b>2,719,401.30</b>	<b>2,689,692.47</b>	<b>0.00</b>	<b>29,708.83</b>
<b>--- Undistributed Expenditures - Educational Media Services/School Library</b>								
11-000-222-100	43500	Salaries	972,152.00	13,155.00	985,307.00	985,307.00	0.00	0.00
11-000-222-500	43560	Other Purchased Services (400-500 series)	7,375.00	30.95	7,405.95	7,110.95	0.00	295.00

**Report of the Secretary to the Board of Education  
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Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-222-600	43580	Supplies and Materials	192,536.00	(44,560.97)	147,975.03	131,379.93	0.00	16,595.10
11-000-222-800	43600	Other Objects	300.00	(300.00)	0.00	0.00	0.00	0.00
<b>11-000-222-xxx</b>	<b>43620</b>	<b>Total Educational Media Services/School Library</b>	<b>1,172,363.00</b>	<b>(31,675.02)</b>	<b>1,140,687.98</b>	<b>1,123,797.88</b>	<b>0.00</b>	<b>16,890.10</b>
<b>--- Undistributed Expenditures - Instructional Staff Training Services</b>								
11-000-223-102	44000	Salaries of Supervisors of Instruction	489,130.00	20,144.95	509,274.95	487,841.95	0.00	21,433.00
11-000-223-320	44080	Purchased Professional - Educational Servc	140,000.00	18,346.21	158,346.21	158,346.21	0.00	0.00
11-000-223-500	44120	Other Purchased Services (400-500 series)	164,936.61	(80,912.13)	84,024.48	50,628.74	0.00	33,395.74
11-000-223-600	44140	Supplies and Materials	15,000.00	6,438.68	21,438.68	19,193.62	0.00	2,245.06
<b>11-000-223-xxx</b>	<b>44180</b>	<b>Total Instructional Staff Training Services</b>	<b>809,066.61</b>	<b>(35,982.29)</b>	<b>773,084.32</b>	<b>716,010.52</b>	<b>0.00</b>	<b>57,073.80</b>
<b>--- Undistributed Expenditures - Support Services - General Administration</b>								
11-000-230-100	45000	Salaries	459,471.60	(5,919.75)	453,551.85	452,791.65	0.00	760.20
11-000-230-331	45040	Legal Services	300,000.00	2,446.75	302,446.75	198,309.87	0.00	104,136.88
11-000-230-332	45060	Audit Fees	71,652.00	0.00	71,652.00	68,800.00	0.00	2,852.00
11-000-230-339	45100	Other Purchased Professional Services	70,149.00	(41,300.10)	28,848.90	23,548.25	0.00	5,300.65
11-000-230-340	45120	Purchased Technical Services	10,500.00	0.00	10,500.00	10,081.53	0.00	418.47
11-000-230-530	45140	Communications / Telephone	227,000.00	(11,500.00)	215,500.00	132,386.21	0.00	83,113.79
11-000-230-585	45160	BOE Other Purchased Services	5,500.00	(1,500.00)	4,000.00	1,658.81	0.00	2,341.19
11-000-230-590	45180	Misc Purchased Services (400-500 series, O/T 530 and 585)	112,100.00	31,845.00	143,945.00	136,502.89	0.00	7,442.11
11-000-230-610	45200	General Supplies	33,660.00	582.20	34,242.20	6,291.33	0.00	27,950.87
11-000-230-890	45260	Miscellaneous Expenditures	73,000.00	(47,566.96)	25,433.04	24,960.83	0.00	472.21
<b>11-000-230-xxx</b>	<b>45300</b>	<b>Total Support Services - General Administration</b>	<b>1,363,032.60</b>	<b>(72,912.86)</b>	<b>1,290,119.74</b>	<b>1,055,331.37</b>	<b>0.00</b>	<b>234,788.37</b>
<b>--- Undistributed Expenditures - Support Services - School Administration</b>								
11-000-240-103	46000	Salaries of Principals/Assistant Principals	2,132,325.00	66,805.14	2,199,130.14	2,182,531.65	0.00	16,598.49
11-000-240-104	46020	Salaries of Other Professional Staff	613,963.00	(287.96)	613,675.04	613,674.98	0.00	0.06
11-000-240-105	46040	Salaries of Secretarial and Clerical Assistants	1,649,888.00	(25,265.23)	1,624,622.77	1,618,892.33	0.00	5,730.44
11-000-240-300	46080	Purchased Professional and Technical Services	31,610.00	31,638.99	63,248.99	54,909.19	0.00	8,339.80
11-000-240-500	46100	Other Purchased Services (400-500 series)	66,000.00	(8,833.88)	57,166.12	35,359.17	0.00	21,806.95
11-000-240-600	46120	Supplies and Materials	302,908.64	61,750.42	364,659.06	317,523.12	235.60	46,900.34
<b>11-000-240-xxx</b>	<b>46160</b>	<b>Total Support Services - School Administration</b>	<b>4,796,694.64</b>	<b>125,807.48</b>	<b>4,922,502.12</b>	<b>4,822,890.44</b>	<b>235.60</b>	<b>99,376.08</b>
<b>--- Undistributed Expenditures - Central Services</b>								
11-000-251-100	47000	Salaries	1,326,037.00	37,041.80	1,363,078.80	1,258,071.37	0.00	105,007.43
11-000-251-330	47020	Purchased Professional Services	179,290.00	(12,655.60)	166,634.40	162,433.17	0.00	4,201.23
11-000-251-592	47060	Miscellaneous Purchased Services (400-500 series)	65,150.00	131,602.09	196,752.09	187,658.58	0.00	9,093.51
11-000-251-600	47100	Supplies and Materials	112,000.00	(1,615.14)	110,384.86	103,953.63	0.00	6,431.23
11-000-251-832	47140	Interest on Lease Purchase Agreements	153,281.00	(120,250.00)	33,031.00	27,846.58	0.00	5,184.42
11-000-251-890	47180	Miscellaneous Expenditures	10,000.00	17,402.41	27,402.41	24,054.74	0.00	3,347.67
<b>11-000-251-xxx</b>	<b>47200</b>	<b>Total Central Services</b>	<b>1,845,758.00</b>	<b>51,525.56</b>	<b>1,897,283.56</b>	<b>1,764,018.07</b>	<b>0.00</b>	<b>133,265.49</b>
<b>--- Undistributed Expenditures - Administrative Information Technology</b>								
11-000-252-100	47500	Salaries	1,000,702.00	53,803.22	1,054,505.22	1,040,688.29	0.00	13,816.93
11-000-252-330	47520	Purchased Professional Services	143,200.00	(69,101.87)	74,098.13	50,320.91	19,185.00	4,592.22
11-000-252-340	47540	Purchased Technical Services	283,507.93	(8,675.59)	274,832.34	274,832.34	0.00	0.00
11-000-252-500	47560	Other Purchased Services (400-500 series)	739,971.62	28,263.85	768,235.47	759,647.33	0.00	8,588.14
11-000-252-600	47580	Supplies and Materials	41,565.00	62,269.79	103,834.79	86,275.16	0.00	17,559.63
<b>11-000-252-xxx</b>	<b>47620</b>	<b>Total Administrative Information Technology</b>	<b>2,208,946.55</b>	<b>66,559.40</b>	<b>2,275,505.95</b>	<b>2,211,764.03</b>	<b>19,185.00</b>	<b>44,556.92</b>
<b>--- Operation and Maintenance of Plant Services</b>								
<b>---- Undistributed Expenditures - Required Maintenance for School Facilities</b>								
11-000-261-100	48500	Salaries	1,056,741.00	58,552.29	1,115,293.29	1,105,011.33	0.00	10,281.96
11-000-261-420	48520	Cleaning, Repair, and Maintenance Services	305,730.00	157,209.99	462,939.99	402,590.76	0.00	60,349.23
11-000-261-610	48540	General Supplies	192,785.00	147,495.68	340,280.68	315,239.47	0.00	25,041.21

**Report of the Secretary to the Board of Education  
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Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-261-800	48560	Other Objects	55,000.00	(45,225.00)	9,775.00	906.25	0.00	8,868.75
<b>11-000-261-xxx</b>	<b>48580</b>	<b>Total Required Maintenance for School Facilities</b>	<b>1,610,256.00</b>	<b>318,032.96</b>	<b>1,928,288.96</b>	<b>1,823,747.81</b>	<b>0.00</b>	<b>104,541.15</b>
<b>---- Undistributed Expenditures - Custodial Services</b>								
11-000-262-100	49000	Salaries	3,078,120.00	(2,502.29)	3,075,617.71	2,974,227.79	0.00	101,389.92
11-000-262-300	49040	Purchased Professional and Technical Services	42,162.00	54,920.58	97,082.58	94,352.58	0.00	2,730.00
11-000-262-420	49060	Cleaning, Repair, and Maintenance Services	129,164.00	(219,207.51)	(90,043.51)	(363,687.75)	1,932.70	271,711.54
11-000-262-441	49080	Rental of Land and Bldg. Oth. than Lease Pur Agrmt	160,000.04	11,227.84	171,227.88	148,658.76	0.00	22,569.12
11-000-262-490	49120	Other Purchased Property Services	0.00	640.00	640.00	640.00	0.00	0.00
11-000-262-520	49140	Insurance	921,150.00	100,000.00	1,021,150.00	940,556.50	0.00	80,593.50
11-000-262-590	49160	Miscellaneous Purchased Services	0.00	5,000.00	5,000.00	257.72	0.00	4,742.28
11-000-262-610	49180	General Supplies	702,500.00	(130,037.32)	572,462.68	565,945.62	5,982.00	535.06
11-000-262-621	49200	Energy (Natural Gas)	580,100.00	113,801.17	693,901.17	519,587.23	0.00	174,313.94
11-000-262-622	49220	Energy (Electricity)	1,033,300.00	267,360.68	1,300,660.68	1,241,782.01	0.00	58,878.67
11-000-262-800	49280	Other Objects	105,000.00	(640.00)	104,360.00	5,000.00	0.00	99,360.00
<b>11-000-262-xxx</b>	<b>49340</b>	<b>Total Custodial Services</b>	<b>6,751,496.04</b>	<b>200,563.15</b>	<b>6,952,059.19</b>	<b>6,127,320.46</b>	<b>7,914.70</b>	<b>816,824.03</b>
<b>---- Undistributed Expenditures - Care and Upkeep of Grounds</b>								
11-000-263-100	50000	Salaries	71,533.00	0.00	71,533.00	71,532.98	0.00	0.02
<b>11-000-263-xxx</b>	<b>50100</b>	<b>Total Care And Upkeep Of Grounds</b>	<b>71,533.00</b>	<b>0.00</b>	<b>71,533.00</b>	<b>71,532.98</b>	<b>0.00</b>	<b>0.02</b>
<b>---- Undistributed Expenditures - Security</b>								
11-000-266-100	51000	Salaries	373,986.00	31,828.35	405,814.35	405,814.35	0.00	0.00
11-000-266-300	51020	Purchased Professional and Technical Services	155,038.41	18,171.65	173,210.06	30,788.91	119,730.50	22,690.65
<b>11-000-266-xxx</b>	<b>51100</b>	<b>Total Security</b>	<b>529,024.41</b>	<b>50,000.00</b>	<b>579,024.41</b>	<b>436,603.26</b>	<b>119,730.50</b>	<b>22,690.65</b>
<b>subtotal of 11-000-26x-xxx</b>	<b>51120</b>	<b>Total Operation and Maintenance of Plant Services</b>	<b>8,962,309.45</b>	<b>568,596.11</b>	<b>9,530,905.56</b>	<b>8,459,204.51</b>	<b>127,645.20</b>	<b>944,055.85</b>
<b>--- Undistributed Expenditures - Student Transportation Services</b>								
11-000-270-107	52000	Salaries of Non-Instructional Aides	62,192.00	0.00	62,192.00	59,918.30	0.00	2,273.70
11-000-270-160	52020	Salaries for Pupil Trans. (Between Home and Sch)-Regular	1,378,213.00	(60,427.87)	1,317,785.13	1,238,434.14	0.00	79,350.99
11-000-270-162	52060	Salaries for Pupil Trans. (Other than Between Home and Sch)	300,000.00	53,196.58	353,196.58	353,196.58	0.00	0.00
11-000-270-503	52200	Contracted Services-Aid in Lieu Pymts- Non-Public School	349,500.00	(10,942.65)	338,557.35	311,292.50	0.00	27,264.85
11-000-270-511	52260	Contracted Services (Between Home and Sch)-Vendors	20,000.00	(10,000.00)	10,000.00	500.00	0.00	9,500.00
11-000-270-512	52280	Contracted Services (Other than Between Home and Sch)-Vendors	177,870.00	46,937.41	224,807.41	212,228.21	0.00	12,579.20
11-000-270-513	52300	Contracted Services (Between Home and Sch)-Joint Agreements	0.00	250.00	250.00	94.28	0.00	155.72
11-000-270-514	52320	Contracted Services (Special Ed Students)-Vendors	2,258,587.00	463,513.41	2,722,100.41	2,554,463.83	0.00	167,636.58
11-000-270-615	52440	Transportation Supplies	300,000.00	71,876.48	371,876.48	364,879.20	0.00	6,997.28
11-000-270-800	52460	Other Objects	7,000.00	(404.65)	6,595.35	4,983.35	0.00	1,612.00
<b>11-000-270-xxx</b>	<b>52480</b>	<b>Total Student Transportation Services</b>	<b>4,853,362.00</b>	<b>553,998.71</b>	<b>5,407,360.71</b>	<b>5,099,990.39</b>	<b>0.00</b>	<b>307,370.32</b>
<b>--- Employee Benefits</b>								
<b>---- Unallocated Benefits</b>								
11-000-291-220	71020	Social Security Contributions	1,790,000.00	144,095.49	1,934,095.49	1,871,925.54	0.00	62,169.95
11-000-291-241	71060	Other Retirement Contributions - PERS	2,770,000.00	(346,668.31)	2,423,331.69	2,423,331.69	0.00	0.00
11-000-291-242	71080	Other Retirement Contributions - ERIP	52,250.00	0.00	52,250.00	46,851.56	0.00	5,398.44
11-000-291-260	71160	Worker's Compensation	602,525.00	89,337.99	691,862.99	691,862.99	0.00	0.00
11-000-291-270	71180	Health Benefits	17,958,000.00	(333,302.31)	17,624,697.69	17,443,059.97	0.00	181,637.72
11-000-291-280	71200	Tuition Reimbursement	157,890.00	11,871.17	169,761.17	140,443.65	0.00	29,317.52
11-000-291-290	71220	Other Employee Benefits	257,000.00	27,253.34	284,253.34	271,268.08	0.00	12,985.26
11-000-291-299	71227	Unused Sick Payments to Terminated / Retired Staff	261,193.00	(12,275.23)	248,917.77	87,547.93	0.00	161,369.84
<b>total unallocated benefits</b>	<b>71240</b>	<b>11-000-291-2xx</b>	<b>23,848,858.00</b>	<b>(419,687.86)</b>	<b>23,429,170.14</b>	<b>22,976,291.41</b>	<b>0.00</b>	<b>452,878.73</b>
<b>11-xxx-xxx-2xx</b>	<b>71260</b>	<b>Total Employee Benefits</b>	<b>23,848,858.00</b>	<b>(419,687.86)</b>	<b>23,429,170.14</b>	<b>22,976,291.41</b>	<b>0.00</b>	<b>452,878.73</b>
	<b>72140</b>	<b>Total Undistributed Expenditures</b>	<b>71,180,438.89</b>	<b>1,372,580.33</b>	<b>72,553,019.22</b>	<b>69,698,013.95</b>	<b>147,065.80</b>	<b>2,707,939.47</b>
	<b>72260</b>	<b>Total General Expense</b>	<b>136,248,326.22</b>	<b>367,655.53</b>	<b>136,615,981.75</b>	<b>132,365,165.61</b>	<b>156,091.04</b>	<b>4,094,725.10</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
<b>- Capital Outlay</b>								
<b>-- Equipment</b>								
<b>--- Instructional Equipment - Regular Education:</b>								
12-120-100-730	73040	Grades 1-5	51,145.37	397.42	51,542.79	39,938.59	0.00	11,604.20
12-130-100-730	73060	Grades 6-8	57,283.16	(397.42)	56,885.74	21,383.50	0.00	35,502.24
12-140-100-730	73080	Grades 9-12	14,766.20	(3,747.32)	11,018.88	9,179.00	0.00	1,839.88
-		<b>Total Instructional Equipment - Regular Education</b>	<b>123,194.73</b>	<b>(3,747.32)</b>	<b>119,447.41</b>	<b>70,501.09</b>	<b>0.00</b>	<b>48,946.32</b>
<b>--- Equipment - Undistributed:</b>								
12-000-240-730	75640	Undistributed Expenditures - School Administration	0.00	2,125.00	2,125.00	2,125.00	0.00	0.00
12-000-262-730	75720	Undistributed Expenditures - Custodial Services	0.00	12,903.00	12,903.00	12,200.40	0.00	702.60
12-000-270-733	75800	School Buses - Regular	0.00	4,171.00	4,171.00	4,171.00	0.00	0.00
12-000-300-730	75840	Undistributed Expenditures - Non-Instructional Services	16,120.00	(2,402.02)	13,717.98	13,717.98	0.00	0.00
-		<b>Total Equipment - Undistributed</b>	<b>16,120.00</b>	<b>16,796.98</b>	<b>32,916.98</b>	<b>32,214.38</b>	<b>0.00</b>	<b>702.60</b>
<b>12-xxx-xxx-73x</b>	<b>75880</b>	<b>Total Equipment</b>	<b>139,314.73</b>	<b>13,049.66</b>	<b>152,364.39</b>	<b>102,715.47</b>	<b>0.00</b>	<b>49,648.92</b>
<b>-- Facilities Acquisition and Construction Services</b>								
12-000-400-334	76040	Architectural/Engineering Services	0.00	300,204.39	300,204.39	228,856.01	20,771.78	50,576.60
12-000-400-450	76080	Construction Services	5,321,262.00	692,027.29	6,013,289.29	5,652,368.20	236,120.71	124,800.38
12-000-400-721	76140	Lease Purchase Agreements - Principal	1,380,631.00	136,763.95	1,517,394.95	1,510,905.72	0.00	6,489.23
12-000-400-800	76200	Other Objects	68,734.00	0.00	68,734.00	0.00	0.00	68,734.00
<b>12-000-400-xxx</b>	<b>76260</b>	<b>Total Facilities Acquisition and Construction Services</b>	<b>6,770,627.00</b>	<b>1,128,995.63</b>	<b>7,899,622.63</b>	<b>7,392,129.93</b>	<b>256,892.49</b>	<b>250,600.21</b>
<b>12-xxx-xxx-xxx</b>	<b>76400</b>	<b>Total Capital Outlay</b>	<b>6,909,941.73</b>	<b>1,142,045.29</b>	<b>8,051,987.02</b>	<b>7,494,845.40</b>	<b>256,892.49</b>	<b>300,249.13</b>
<b>- Special Schools</b>								
<b>-- Summer School - Instruction</b>								
<b>--- Summer School - Instruction</b>								
13-422-100-101	77500	Salaries of Teachers	45,978.00	16,182.72	62,160.72	58,696.38	0.00	3,464.34
<b>13-422-100-xxx</b>	<b>77680</b>	<b>Total Summer School - Instruction</b>	<b>45,978.00</b>	<b>16,182.72</b>	<b>62,160.72</b>	<b>58,696.38</b>	<b>0.00</b>	<b>3,464.34</b>
<b>13-422-xxx-xxx</b>	<b>77840</b>	<b>Total Summer School</b>	<b>45,978.00</b>	<b>16,182.72</b>	<b>62,160.72</b>	<b>58,696.38</b>	<b>0.00</b>	<b>3,464.34</b>
<b>13-xxx-xxx-xxx</b>	<b>83080</b>	<b>Total Special Schools</b>	<b>45,978.00</b>	<b>16,182.72</b>	<b>62,160.72</b>	<b>58,696.38</b>	<b>0.00</b>	<b>3,464.34</b>
<b>- Fund 10 Items</b>								
10-000-100-56x	84000	Transfer of Funds to Charter Schools	0.00	20,604.00	20,604.00	20,604.00	0.00	0.00
<b>10-xxx-xxx-xxx</b>	<b>Total Fund 10 Items</b>		<b>0.00</b>	<b>20,604.00</b>	<b>20,604.00</b>	<b>20,604.00</b>	<b>0.00</b>	<b>0.00</b>
<b>84060</b>	<b>Total General Fund</b>		<b>143,204,245.95</b>	<b>1,546,487.54</b>	<b>144,750,733.49</b>	<b>139,939,311.39</b>	<b>412,983.53</b>	<b>4,398,438.57</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 20 - Interim Balance Sheet  
For the twelve month period ending 06/30/2025**

**Assets and Resources**

**Assets:**

Account Number	Account Name	Subtotal Balance	Balance
101	Cash in Bank		123,391.20
	Accounts Receivable:		
141	Intergovernmental - StateAccounts Receivable:	(0.27)	
142	Intergovernmental - FederalAccounts Receivable:	157,508.00	
153,154	Other (net of estimated uncollectible of \$10,000)Accounts Receivable:	6,665.95	
xxx	Other Current AssetsAccounts Receivable:		164,173.68
	Loans Receivable:		
131	InterfundLoans Receivable:	6,598.00	6,598.00
			<u>294,162.88</u>

**Resources:**

Account Number	Account Name	Subtotal Balance	Balance
301	Estimated Revenues	3,337,977.98	
302	Less Revenues	3,228,471.55	109,506.43
			<u>109,506.43</u>
	<b>Total Assets and Resources:</b>		<b><u>403,669.31</u></b>

**Liabilities and Fund Equity**

**Liabilities:**

Account Number	Account Name	Subtotal Balance	Balance
411	Intergovernmental Accounts Payable - State		108,063.00
421	Accounts Payable		44,550.00
481	Deferred Revenues		137,026.00
			<u>289,639.00</u>

**Fund Balance:**

Account Number	Account Name	Subtotal Balance	Subtotal Balance 2	Subtotal Balance 3	Balance
	Appropriated:				
	Reserve Fund Balance:				
601	Appropriations		3,337,977.98		
602	Less: Expenditures	3,061,968.94			
603	Encumbrances	0.00	(3,061,968.94)	276,009.04	
770	Unassigned Fund Balance			(161,978.73)	
					<u>114,030.31</u>
	<b>Total Liabilities and Fund Equity:</b>				<b><u>403,669.31</u></b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 20 - Recapitulation of Budgeted Fund Balance**

	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>
Appropriations	3,337,977.98	3,061,968.94	276,009.04
Revenues	(3,337,977.98)	(3,228,471.55)	(109,506.43)
	<b>.00</b>	<b>(166,502.61)</b>	<b>166,502.61</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 20 - Interim Statements Comparing Budgeted Revenue with Actual to Date  
and Appropriations with Expenditures and Encumbrances to Date  
For the twelve month period ending 06/30/2025**

**Revenues/Sources of Funds**

Account Number	Line	Revenues/Sources of Funds	Original Budget Certified for Taxes	Budget Transfers	Budgeted / Estimated	Actual to Date	Note	Unrealized Balance
20-1xxx	745	From Local Sources	16,000.00	4,490.47	20,490.47	186,900.49	Over	(166,410.02)
20-3xxx	770	From State Sources	853,053.00	367,585.00	1,220,638.00	1,119,496.06	Under	101,141.94
20-4xxx	830	From Federal Sources	1,642,580.00	454,269.51	2,096,849.51	1,922,075.00	Under	174,774.51
-		<b>Total Revenues/Sources Of Funds</b>	<b>2,511,633.00</b>	<b>826,344.98</b>	<b>3,337,977.98</b>	<b>3,228,471.55</b>	<b>Under</b>	<b>109,506.43</b>

**Special Revenue Fund**

**Local Projects**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
20-xxx-xxx-xxx	84100	Local Projects	20,490.47	0.00	20,490.47	(2,526.32)	0.00	23,016.79
		<b>Total Local Projects</b>	<b>20,490.47</b>	<b>0.00</b>	<b>20,490.47</b>	<b>(2,526.32)</b>	<b>0.00</b>	<b>23,016.79</b>

**State Projects**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
20-xxx-xxx-xxx	88190	Total Other State Projects	853,053.00	367,585.00	1,220,638.00	1,189,774.26	0.00	30,863.74
20-xxx-xxx-xxx		<b>Total State Projects</b>	<b>853,053.00</b>	<b>367,585.00</b>	<b>1,220,638.00</b>	<b>1,189,774.26</b>	<b>0.00</b>	<b>30,863.74</b>

**Federal Projects**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
20-xxx-xxx-xxx	88500	Title I	118,709.00	25,530.00	144,239.00	87,288.28	0.00	56,950.72
20-xxx-xxx-xxx	88520	Title II	63,215.00	26,996.00	90,211.00	87,425.00	0.00	2,786.00
20-xxx-xxx-xxx	88540	Title III	41,570.00	14,525.00	56,095.00	51,400.37	0.00	4,694.63
20-xxx-xxx-xxx	88560	Title IV	9,555.00	1,028.00	10,583.00	5,875.52	0.00	4,707.48
20-xxx-xxx-xxx	88620	I.D.E.A. Part B (Handicapped)	1,409,531.00	236,528.00	1,646,059.00	1,502,526.32	0.00	143,532.68
20-xxx-xxx-xxx	88700	Other Federal Grant Programs	0.00	149,662.51	149,662.51	140,205.51	0.00	9,457.00
20-xxx-xxx-xxx		<b>Total Federal Projects</b>	<b>1,642,580.00</b>	<b>454,269.51</b>	<b>2,096,849.51</b>	<b>1,874,721.00</b>	<b>0.00</b>	<b>222,128.51</b>
		<b>Total Special Revenue Fund</b>	<b>2,516,123.47</b>	<b>821,854.51</b>	<b>3,337,977.98</b>	<b>3,061,968.94</b>	<b>0.00</b>	<b>276,009.04</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 20 - Schedule of Revenues  
Actual Compared with Estimate  
For the twelve month period ending 06/30/2025**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Estimated	Actual	Unrealized
<b>Revenues/Sources of Funds</b>							
<b>- Local Sources</b>							
20-1xxx	740	Other Revenue from Local Sources	16,000.00	4,490.47	20,490.47	186,900.49	(166,410.02)
<b>20-1xxx</b>	<b>745</b>	<b>Total Local Sources</b>	<b>16,000.00</b>	<b>4,490.47</b>	<b>20,490.47</b>	<b>186,900.49</b>	<b>(166,410.02)</b>
<b>- State Sources</b>							
20-3212	762	Nonpublic Teacher STEM Grant	0.00	0.00	0.00	6,903.06	(6,903.06)
20-3257	761	SDA Emergent Needs and Capital Maintenance in School Districts	0.00	108,045.00	108,045.00	0.00	108,045.00
20-32xx	765	Other Restricted Entitlements	853,053.00	259,540.00	1,112,593.00	1,112,593.00	0.00
<b>20-3xxx</b>	<b>770</b>	<b>Total from State Sources</b>	<b>853,053.00</b>	<b>367,585.00</b>	<b>1,220,638.00</b>	<b>1,119,496.06</b>	<b>101,141.94</b>
<b>- Federal Sources</b>							
20-4411-4414	775	Title I	118,709.00	25,530.00	144,239.00	132,966.00	11,273.00
20-4451-4455	780	Title II	63,215.00	26,996.00	90,211.00	72,025.00	18,186.00
20-4491-4494	785	Title III	41,570.00	14,525.00	56,095.00	43,382.00	12,713.00
20-4471-4474	790	Title IV	9,555.00	1,028.00	10,583.00	5,876.00	4,707.00
20-4420-4429	805	I.D.E.A. Part B (Handicapped)	1,409,531.00	236,528.00	1,646,059.00	1,521,861.00	124,198.00
20-4540	814	ARP ESSER	0.00	0.00	0.00	13,388.00	(13,388.00)
20-4xxx	825	Other Federal Programs	0.00	149,662.51	149,662.51	132,577.00	17,085.51
<b>20-4xxx</b>	<b>830</b>	<b>Total from Federal Sources</b>	<b>1,642,580.00</b>	<b>454,269.51</b>	<b>2,096,849.51</b>	<b>1,922,075.00</b>	<b>174,774.51</b>
		<b>Total Revenues/Sources of Funds</b>	<b>2,511,633.00</b>	<b>826,344.98</b>	<b>3,337,977.98</b>	<b>3,228,471.55</b>	<b>109,506.43</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 20 - Statement of Appropriations  
Compared with Expenditures and Encumbrances  
For the twelve month period ending 06/30/2025**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
<b>Special Revenue Fund</b>								
<b>- Local Projects</b>								
<b>-- Local Projects</b>								
20-xxx-xxx-xxx	84100	Local Projects	20,490.47	0.00	20,490.47	(2,526.32)	0.00	23,016.79
20-xxx-xxx-xxx	<b>84100</b>		<b>20,490.47</b>	<b>0.00</b>	<b>20,490.47</b>	<b>(2,526.32)</b>	<b>0.00</b>	<b>23,016.79</b>
		<b>Total Local Projects</b>	<b>20,490.47</b>	<b>0.00</b>	<b>20,490.47</b>	<b>(2,526.32)</b>	<b>0.00</b>	<b>23,016.79</b>
<b>- State Projects</b>								
<b>-- Other State Projects</b>								
20-xxx-xxx-xxx	88000	Nonpublic Textbooks	38,623.00	2,187.00	40,810.00	40,283.66	0.00	526.34
20-xxx-xxx-xxx	88020	Nonpublic Auxiliary Services	50,698.00	11,539.00	62,237.00	59,839.33	0.00	2,397.67
20-xxx-xxx-xxx	88040	Nonpublic Handicapped Services	292,810.00	137,091.00	429,901.00	429,900.78	0.00	0.22
20-xxx-xxx-xxx	88060	Nonpublic Nursing Services	147,900.00	49,180.00	197,080.00	197,080.00	0.00	0.00
20-xxx-xxx-xxx	88080	Nonpublic Technology Initiative	60,601.00	11,184.00	71,785.00	68,115.00	0.00	3,670.00
20-xxx-xxx-xxx	88090	Nonpublic Security Aid	262,421.00	48,359.00	310,780.00	286,510.49	0.00	24,269.51
20-492-xxx-xxx	88136	SDA Emergent Needs and Capital Maintenance in School Districts	0.00	108,045.00	108,045.00	108,045.00	0.00	0.00
20-xxx-xxx-xxx	<b>88190</b>	<b>Total Other State Projects</b>	<b>853,053.00</b>	<b>367,585.00</b>	<b>1,220,638.00</b>	<b>1,189,774.26</b>	<b>0.00</b>	<b>30,863.74</b>
	<b>88200</b>	<b>Total State Projects</b>	<b>853,053.00</b>	<b>367,585.00</b>	<b>1,220,638.00</b>	<b>1,189,774.26</b>	<b>0.00</b>	<b>30,863.74</b>
<b>- Federal Projects</b>								
<b>-- Title I</b>								
20-xxx-100-101	88480	Salaries- Instruction- Salaries of Teacher	84,853.00	2,794.00	87,647.00	87,288.28	0.00	358.72
20-xxx-100-600	88484	Instructional Supplies- Instruction	0.00	498.00	498.00	0.00	0.00	498.00
20-xxx-200-200	88491	Benefits	33,856.00	22,238.00	56,094.00	0.00	0.00	56,094.00
20-xxx-xxx-xxx	<b>88500</b>	<b>Total Title I</b>	<b>118,709.00</b>	<b>25,530.00</b>	<b>144,239.00</b>	<b>87,288.28</b>	<b>0.00</b>	<b>56,950.72</b>
<b>-- Title II</b>								
20-xxx-200-300	88512	Professional Tech Services-Support	63,215.00	26,996.00	90,211.00	87,425.00	0.00	2,786.00
20-xxx-xxx-xxx	<b>88520</b>	<b>Total Title II</b>	<b>63,215.00</b>	<b>26,996.00</b>	<b>90,211.00</b>	<b>87,425.00</b>	<b>0.00</b>	<b>2,786.00</b>
<b>-- Title III</b>								
20-xxx-100-101	88521	Salaries- Instruction- Salaries of Teacher	0.00	2,200.00	2,200.00	2,200.00	0.00	0.00
20-xxx-100-600	88525	Instructional Supplies- Instruction	41,570.00	(3,811.00)	37,759.00	36,434.13	0.00	1,324.87
20-xxx-100-800	88526	Other Objects-Instruction	0.00	1,658.00	1,658.00	480.00	0.00	1,178.00
20-xxx-200-100	88530	Salaries-Support	0.00	2,245.00	2,245.00	2,035.45	0.00	209.55
20-xxx-200-300	88532	Professional Tech Services-Support	0.00	2,507.00	2,507.00	2,507.00	0.00	0.00
20-xxx-200-500	88534	Other Purchased Services - Support	0.00	9,726.00	9,726.00	7,743.79	0.00	1,982.21
20-xxx-xxx-xxx	<b>88540</b>	<b>Total Title III</b>	<b>41,570.00</b>	<b>14,525.00</b>	<b>56,095.00</b>	<b>51,400.37</b>	<b>0.00</b>	<b>4,694.63</b>
<b>-- Title IV</b>								
20-xxx-200-300	88552	Professional Tech Services-Support	9,555.00	(3,202.00)	6,353.00	4,075.00	0.00	2,278.00
20-xxx-200-500	88554	Other Purchased Services - Support	0.00	4,230.00	4,230.00	1,800.52	0.00	2,429.48
20-xxx-xxx-xxx	<b>88560</b>	<b>Total Title IV</b>	<b>9,555.00</b>	<b>1,028.00</b>	<b>10,583.00</b>	<b>5,875.52</b>	<b>0.00</b>	<b>4,707.48</b>
<b>-- I.D.E.A. Part B (Handicapped)</b>								
20-xxx-100-101	88601	Salaries- Instruction- Salaries of Teacher	832,388.00	(490,577.00)	341,811.00	340,881.66	0.00	929.34
20-xxx-100-500	88604	Other Purchased Services-Instruction (400-500 series)	560,352.00	270,648.00	831,000.00	830,997.00	0.00	3.00
20-xxx-200-200	88611	Benefits	0.00	93,740.00	93,740.00	0.00	0.00	93,740.00
20-xxx-200-300	88612	Professional Tech Services-Support	16,791.00	359,367.00	376,158.00	327,297.66	0.00	48,860.34
20-xxx-200-500	88614	Other Purchased Services - Support	0.00	3,350.00	3,350.00	3,350.00	0.00	0.00
20-xxx-xxx-xxx	<b>88620</b>	<b>Total I.D.E.A. Part B (Handicapped)</b>	<b>1,409,531.00</b>	<b>236,528.00</b>	<b>1,646,059.00</b>	<b>1,502,526.32</b>	<b>0.00</b>	<b>143,532.68</b>
<b>-- Other Federal Grant Programs</b>								
20-xxx-xxx-xxx	88697	Other Federal Expenditures	0.00	149,662.51	149,662.51	140,205.51	0.00	9,457.00
20-xxx-xxx-xxx	<b>88700</b>	<b>Total Other Federal Grant Programs</b>	<b>0.00</b>	<b>149,662.51</b>	<b>149,662.51</b>	<b>140,205.51</b>	<b>0.00</b>	<b>9,457.00</b>
20-xxx-xxx-xxx	<b>88740</b>	<b>Total Federal Projects</b>	<b>1,642,580.00</b>	<b>454,269.51</b>	<b>2,096,849.51</b>	<b>1,874,721.00</b>	<b>0.00</b>	<b>222,128.51</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

<b>Account Number</b>	<b>Line</b>	<b>Account Name</b>	<b>Original Budget Certified For Taxes</b>	<b>Budget Transfers</b>	<b>Appropriations</b>	<b>Expenditures</b>	<b>Encumbrances</b>	<b>Available Balance</b>
88760		Total Special Revenue Fund	2,516,123.47	821,854.51	3,337,977.98	3,061,968.94	0.00	276,009.04

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 30 - Interim Balance Sheet  
For the twelve month period ending 06/30/2025**

**Assets and Resources**

**Assets:**

Account Number	Account Name	Subtotal Balance	Balance
101	Cash in Bank		971,449.81
	Accounts Receivable:		
	Loans Receivable:		
			<u>971,449.81</u>

**Resources:**

Account Number	Account Name	Subtotal Balance	Balance
301	Estimated Revenues	1,619,600.00	
302	Less Revenues	68,505.31	1,551,094.69
			<u>1,551,094.69</u>
Total Assets and Resources:			<u><u>2,522,544.50</u></u>

**Liabilities and Fund Equity**

**Liabilities:**

Account Number	Account Name	Subtotal Balance	Balance
402	Interfund Accounts Payable		18,621.00
			<u>18,621.00</u>

**Fund Balance:**

Account Number	Account Name	Subtotal Balance	Subtotal Balance 2	Subtotal Balance 3	Balance
Appropriated:					
601	Appropriations		1,619,600.00		
602	Less: Expenditures	1,115,766.00			
603	Encumbrances	0.00	<u>(1,115,766.00)</u>	503,834.00	
Unappropriated:					
770	Unassigned Fund Balance		2,000,089.50		
303	Budgeted Fund Balance		0.00	<u>2,000,089.50</u>	
	Total Fund Balance			2,503,923.50	
					<u>2,503,923.50</u>
Total Liabilities and Fund Equity:					<u><u>2,522,544.50</u></u>

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**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 30 - Recapitulation of Budgeted Fund Balance**

	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>
Appropriations	1,619,600.00	1,115,766.00	503,834.00
Revenues	(1,619,600.00)	(68,505.31)	(1,551,094.69)
	<b>.00</b>	<b>1,047,260.69</b>	<b>(1,047,260.69)</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 30 - Interim Statements Comparing Budgeted Revenue with Actual to Date  
and Appropriations with Expenditures and Encumbrances to Date  
For the twelve month period ending 06/30/2025**

**Revenues/Sources of Funds**

Account Number	Line	Revenues/Sources of Funds	Original Budget Certified for Taxes	Budget Transfers	Budgeted / Estimated	Actual to Date	Note	Unrealized Balance
30-1xxx		From Local Sources	0.00	0.00	0.00	68,505.31	Over	(68,505.31)
30-3xxx		From State Sources	1,619,600.00	0.00	1,619,600.00	0.00	Under	1,619,600.00
		<b>Total Revenues/Sources Of Funds</b>	<b>1,619,600.00</b>	<b>0.00</b>	<b>1,619,600.00</b>	<b>68,505.31</b>	<b>Under</b>	<b>1,551,094.69</b>

**Total Capital Projects Fund Expenditures**

**Facilities Acquisition and Construction Services**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
30-000-4xx-450	89080	Construction Services	1,619,600.00	0.00	1,619,600.00	1,115,766.00	0.00	503,834.00
			<b>1,619,600.00</b>	<b>0.00</b>	<b>1,619,600.00</b>	<b>1,115,766.00</b>	<b>0.00</b>	<b>503,834.00</b>
		<b>Total Capital Projects Fund Expenditures</b>	<b>1,619,600.00</b>	<b>0.00</b>	<b>1,619,600.00</b>	<b>1,115,766.00</b>	<b>0.00</b>	<b>503,834.00</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 30 - Schedule of Revenues  
Actual Compared with Estimate  
For the twelve month period ending 06/30/2025**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Estimated	Actual	Unrealized
<b>Revenues/Sources of Funds</b>							
<b>- Local Sources</b>							
30-1510	950	Earnings on Investments	0.00	0.00	0.00	68,505.31	(68,505.31)
30-1xxx		<b>Total Revenue from Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>68,505.31</b>	<b>(68,505.31)</b>
<b>- State Sources</b>							
30-3255	945	Additional State School Building Aid - EDA Grant	1,619,600.00	0.00	1,619,600.00	0.00	1,619,600.00
30-3xxx		<b>Total Revenue from State Sources</b>	<b>1,619,600.00</b>	<b>0.00</b>	<b>1,619,600.00</b>	<b>0.00</b>	<b>1,619,600.00</b>
	-	<b>Total Revenues/Sources of Funds</b>	<b>1,619,600.00</b>	<b>0.00</b>	<b>1,619,600.00</b>	<b>68,505.31</b>	<b>1,551,094.69</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 30 - Statement of Appropriations  
Compared with Expenditures and Encumbrances  
For the twelve month period ending 06/30/2025**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
<b>Total Capital Projects Fund Expenditures</b>								
<b>- Facilities Acquisition and Construction Services</b>								
<b>-- Construction Services</b>								
30-000-4xx-450	89080	Construction Services	1,619,600.00	0.00	1,619,600.00	1,115,766.00	0.00	503,834.00
30-000-4xx-450	89080		<b>1,619,600.00</b>	<b>0.00</b>	<b>1,619,600.00</b>	<b>1,115,766.00</b>	<b>0.00</b>	<b>503,834.00</b>
	89200		<b>1,619,600.00</b>	<b>0.00</b>	<b>1,619,600.00</b>	<b>1,115,766.00</b>	<b>0.00</b>	<b>503,834.00</b>
	84060	<b>Total Capital Projects Fund Expenditures</b>	<b>1,619,600.00</b>	<b>0.00</b>	<b>1,619,600.00</b>	<b>1,115,766.00</b>	<b>0.00</b>	<b>503,834.00</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 40 - Interim Balance Sheet  
For the twelve month period ending 06/30/2025**

**Assets and Resources**

**Assets:**

Account Number	Account Name	Subtotal Balance	Balance
101	Cash in Bank		(915,106.20)
	Accounts Receivable:		
	Loans Receivable:		
			<u>(915,106.20)</u>

**Resources:**

Account Number	Account Name	Subtotal Balance	Balance
301	Estimated Revenues	7,420,363.00	
302	Less Revenues	6,331,116.44	1,089,246.56
			<u>1,089,246.56</u>
Total Assets and Resources:			<u><b>174,140.36</b></u>

**Liabilities and Fund Equity**

**Liabilities:**

Account Number	Account Name	Subtotal Balance	Balance
			0.00

**Fund Balance:**

Account Number	Account Name	Subtotal Balance	Subtotal Balance 2	Subtotal Balance 3	Balance
	Appropriated:				
	Reserve Fund Balance:				
	Appropriations		7,420,363.00		
601	Appropriations				
602	Less: Expenditures	7,420,362.51			
603	Encumbrances	0.00	(7,420,362.51)	0.49	
	Total Appropriated			0.49	
	Unappropriated				
770	Unassigned Fund Balance			174,139.87	
					<u>174,140.36</u>
Total Liabilities and Fund Equity:					<u><b>174,140.36</b></u>

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**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 40 - Recapitulation of Budgeted Fund Balance**

	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>
Appropriations	7,420,363.00	7,420,362.51	.49
Revenues	(7,420,363.00)	(6,331,116.44)	(1,089,246.56)
	<b>.00</b>	<b>1,089,246.07</b>	<b>(1,089,246.07)</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 40 - Interim Statements Comparing Budgeted Revenue with Actual to Date  
and Appropriations with Expenditures and Encumbrances to Date  
For the twelve month period ending 06/30/2025**

Revenues								
Account Number	Line	Revenues/Sources of Funds	Original Budget Certified for Taxes	Budget Transfers	Budgeted / Estimated	Actual to Date	Note	Unrealized Balance
40-52xx	-	Transfers from Other Funds	1,000,000.00	0.00	1,000,000.00	0.00	Under	1,000,000.00
	-	Total Revenue from Local Sources	5,874,077.00	0.00	5,874,077.00	5,784,830.44	Under	89,246.56
	-	Total from Revenue from State Sources	546,286.00	0.00	546,286.00	546,286.00		0.00
	-	<b>Total Revenues</b>	<b>7,420,363.00</b>	<b>0.00</b>	<b>7,420,363.00</b>	<b>6,331,116.44</b>	<b>Under</b>	<b>1,089,246.56</b>

**Expenditures**

**Regular Debt Service**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
40-701-510-910	89560	Redemption of Principal on Early Retirement Bonds	5,140,000.00	0.00	5,140,000.00	5,140,000.00	0.00	0.00
40-701-510-834	89600	Interest on Bonds	2,280,363.00	0.00	2,280,363.00	2,280,362.51	0.00	0.49
		<b>Total Regular Debt Service Expenditures</b>	<b>7,420,363.00</b>	<b>0.00</b>	<b>7,420,363.00</b>	<b>7,420,362.51</b>	<b>0.00</b>	<b>0.49</b>
		<b>Total Debt Service Fund Expenditures</b>	<b>7,420,363.00</b>	<b>0.00</b>	<b>7,420,363.00</b>	<b>7,420,362.51</b>	<b>0.00</b>	<b>0.49</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 40 - Schedule of Revenues  
Actual Compared with Estimate  
For the twelve month period ending 06/30/2025**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Estimated	Actual	Unrealized
<b>Revenues</b>							
<b>- Transfers from Other Funds</b>							
40-52xx	845	Transfers from Other Funds	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
40-52xx	-	<b>Total Transfers from Other Funds</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
<b>- Local Sources</b>							
40-1210	860	Local Tax Levy	5,773,361.00	0.00	5,773,361.00	5,784,830.44	(11,469.44)
40-1xxx	870	Other Miscellaneous Revenues	100,716.00	0.00	100,716.00	0.00	100,716.00
-	-	<b>Total Revenue from Local Sources</b>	<b>5,874,077.00</b>	<b>0.00</b>	<b>5,874,077.00</b>	<b>5,784,830.44</b>	<b>89,246.56</b>
<b>- State Sources</b>							
40-3160	890	Debt Service Aid Type II	546,286.00	0.00	546,286.00	546,286.00	0.00
-	-	<b>Total from Revenue from State Sources</b>	<b>546,286.00</b>	<b>0.00</b>	<b>546,286.00</b>	<b>546,286.00</b>	<b>0.00</b>
-	-	<b>Total Revenues</b>	<b>7,420,363.00</b>	<b>0.00</b>	<b>7,420,363.00</b>	<b>6,331,116.44</b>	<b>1,089,246.56</b>
<b>Expenditures</b>							
-	-	<b>Total Debt Service Fund Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 40 - Statement of Appropriations  
Compared with Expenditures and Encumbrances  
For the twelve month period ending 06/30/2025**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
<b>Expenditures</b>								
<b>- Regular Debt Service</b>								
<b>-- Redemption of Principal on Early Retirement Bonds</b>								
40-701-510-910	89560	Redemption of Principal on Early Retirement Bonds	5,140,000.00	0.00	5,140,000.00	5,140,000.00	0.00	0.00
<b>40-701-510-910</b>	<b>89560</b>		<b>5,140,000.00</b>	<b>0.00</b>	<b>5,140,000.00</b>	<b>5,140,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>-- Interest on Bonds</b>								
40-701-510-834	89600	Interest on Bonds	2,280,363.00	0.00	2,280,363.00	2,280,362.51	0.00	0.49
<b>40-701-510-834</b>	<b>89600</b>		<b>2,280,363.00</b>	<b>0.00</b>	<b>2,280,363.00</b>	<b>2,280,362.51</b>	<b>0.00</b>	<b>0.49</b>
	<b>89660</b>	<b>Total Regular Debt Service Expenditures</b>	<b>7,420,363.00</b>	<b>0.00</b>	<b>7,420,363.00</b>	<b>7,420,362.51</b>	<b>0.00</b>	<b>0.49</b>
		<b>Total Debt Service Fund Expenditures</b>	<b>7,420,363.00</b>	<b>0.00</b>	<b>7,420,363.00</b>	<b>7,420,362.51</b>	<b>0.00</b>	<b>0.49</b>

  
 \_\_\_\_\_  
 School Business Administrator Signature

09/25/2025  
 \_\_\_\_\_  
 Date

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 10 - Interim Balance Sheet  
For the one month period ending 07/31/2025**

**Assets and Resources**

**Assets:**

Account Number	Account Name	Subtotal Balance	Balance
101	Cash in Bank		(449,718.72)
116	Investment - Capital Reserve Account		9,921,783.69
117	Investment - Maintenance Reserve Account		500,000.00
118	Investment - Current Expense Emergency Reserve Account		837,555.59
121	Tax Levy Receivable		132,577,693.00
	Accounts Receivable:		
132	InterfundAccounts Receivable:	573,711.15	
141	Intergovernmental - StateAccounts Receivable:	1,919,816.93	
153	Other Accounts ReceivableAccounts Receivable:	13,025.94	
154	Allowance for Uncollectible Accounts Receivable (Credit)Accounts Receivable:		2,506,554.02
	Loans Receivable:		
131	InterfundLoans Receivable:	361,075.98	
151,152	Other (net of estimated uncollectible of \$ 0)Loans Receivable:		361,075.98
			<u>146,254,943.56</u>

**Resources:**

Account Number	Account Name	Subtotal Balance	Balance
301	Estimated Revenues	141,643,017.00	
302	Less Revenues	134,398,757.94	7,244,259.06
			<u>7,244,259.06</u>
	<b>Total Assets and Resources:</b>		<b><u>153,499,202.62</u></b>

**Liabilities and Fund Equity**

**Liabilities:**

Account Number	Account Name	Subtotal Balance	Balance
402	Interfund Accounts Payable		6,598.00
421	Accounts Payable		133,764.04
499,xxx	Other Current Liabilities		1,722,622.63
			<u>1,862,984.67</u>

**Fund Balance:**

Account Number	Account Name	Subtotal Balance	Subtotal Balance 2	Subtotal Balance 3	Balance
	Appropriated:				
753	Reserve for Encumbrances - Current Year	31,227,775.36			
754	Reserve for Encumbrances - Prior Year	412,983.53			
754+753	Reserve for Encumbrances - Current + Prior			<u>31,640,758.89</u>	
	Reserve Fund Balance:				
761	Capital Reserve Account	9,778,014.00			
604	Add: Increase in Capital Reserve	2,000.00			
309	Less: Budgeted Withdrawal from Capital Reserve-Excess Costs	5,158,831.00			
317	Less: Budgeted Withdrawal from Capital Reserve-Transfer to Debt Service	0.00		4,621,183.00	
764	Maintenance Reserve Account	500,000.00			
310	Less: Budgeted Withdrawal from Maintenance Reserve	0.00		<u>500,000.00</u>	
766	Current Expense Emergency Reserve Account	1,000,000.00			
312	Less: Budgeted Withdrawal from Current Expense Emergency Reserve	0.00		<u>1,000,000.00</u>	
	Appropriations				
601	Appropriations	147,764,567.52			
602	Less: Expenditures	7,979,648.16			
603	Encumbrances	31,640,758.89	<u>(39,620,407.05)</u>	<u>108,144,160.47</u>	
	Total Appropriated			145,906,102.36	
	Unappropriated				
770	Unassigned Fund Balance			6,281,851.58	
303	Budgeted Fund Balance			551,735.99	
					<u>151,636,217.95</u>
	<b>Total Liabilities and Fund Equity:</b>				<b><u>153,499,202.62</u></b>

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**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 10 - Recapitulation of Budgeted Fund Balance**

	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>
Appropriations	147,764,567.52	39,620,407.05	108,144,160.47
Revenues	(141,643,017.00)	(134,398,757.94)	(7,244,259.06)
	<b>6,121,550.52</b>	<b>(94,778,350.89)</b>	<b>100,899,901.41</b>
Change in Capital Reserve:			
Plus: Increase in Capital Reserve (Interest) (604)	2,000.00	2,000.00	.00
Less: Budgeted Withdrawal from Capital Reserve - Excess Costs and Other Capital Projects (309)	5,158,831.00	5,158,831.00	.00
	<b>(5,156,831.00)</b>	<b>(5,156,831.00)</b>	<b>.00</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 10 - Interim Statements Comparing Budgeted Revenue with Actual to Date  
and Appropriations with Expenditures and Encumbrances to Date  
For the one month period ending 07/31/2025**

Account Number	Line	Revenues/Sources of Funds	Revenues/Sources of Funds				Note	Unrealized Balance
			Original Budget Certified for Taxes	Budget Transfers	Budgeted / Estimated	Actual to Date		
10-1xxx	370	From Local Sources	130,171,842.00	0.00	130,171,842.00	134,398,355.44	Over	(4,226,513.44)
10-3xxx	520	From State Sources	10,147,630.00	1,316,748.00	11,464,378.00	0.00	Under	11,464,378.00
10-4xxx	570	From Federal Sources	6,797.00	0.00	6,797.00	402.50	Under	6,394.50
-		<b>Total Revenues/Sources of Funds</b>	<b>140,326,269.00</b>	<b>1,316,748.00</b>	<b>141,643,017.00</b>	<b>134,398,757.94</b>	<b>Under</b>	<b>7,244,259.06</b>

**General Fund**

**Current Expense**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
11-1xx-100-xxx	3200	Regular Programs - Instruction	45,313,781.13	77.29	45,313,858.42	396,812.70	1,264,814.53	43,652,231.19
11-2xx-100-xxx	10300	Special Education - Instruction	14,054,976.00	(31,630.28)	14,023,345.72	58,115.10	40,084.73	13,925,145.89
11-230-100-xxx	11160	Basic Skills/Remedial - Instruction	1,537,745.00	0.00	1,537,745.00	132.28	5,152.16	1,532,460.56
11-240-100-xxx	12160	Bilingual Education - Instruction	930,194.00	0.00	930,194.00	0.00	0.00	930,194.00
11-3xx-100-xxx	15180	Vocational Programs - Local - Instruction	59,030.00	0.00	59,030.00	0.00	1,723.95	57,306.05
11-401-100-xxx	17100	School-Sponsored Cocurricular/Extracurricular Activities - Instruction	689,003.84	8,947.95	697,951.79	0.00	3,700.00	694,251.79
11-402-100-xxx	17600	School-Sponsored Athletics - Instruction	1,376,653.00	0.00	1,376,653.00	5,923.34	120,785.26	1,249,944.40
11-424-xxx-xxx	22620	Other Supplemental/At-Risk Programs	1,210,558.00	0.00	1,210,558.00	0.00	0.00	1,210,558.00
11-4xx-100-xxx	25100	Other Instructional Programs - Instruction	45,900.00	0.00	45,900.00	0.00	0.00	45,900.00
	72140	<i>Undistributed Expenditures:</i>						
11-000-100-xxx	29180	Instruction (Tuition)	8,674,741.21	0.00	8,674,741.21	138,390.03	2,306,283.61	6,230,067.57
11-000-211-xxx	29680	Attendance and Social Work Services	142,642.00	0.00	142,642.00	0.00	0.00	142,642.00
11-000-213-xxx	30620	Health Services	1,096,482.00	0.00	1,096,482.00	(12,840.67)	18,195.58	1,091,127.09
11-000-216-xxx	40580	Speech, OT, PT and Related Services	1,698,717.32	(24,719.12)	1,673,998.20	4,604.02	386,697.06	1,282,697.12
11-000-217-xxx	41080	Other Support Services Students - Extraordinary Services	987,238.62	0.00	987,238.62	0.00	468,568.00	518,670.62
11-000-218-xxx	41660	Guidance	2,781,748.75	0.00	2,781,748.75	20,503.78	228,125.00	2,533,119.97
11-000-219-xxx	42200	Child Study Teams	4,290,215.06	0.00	4,290,215.06	123,655.67	486,892.89	3,679,666.50
11-000-221-xxx	43200	Improvement of Instruction	2,876,565.80	0.00	2,876,565.80	259,976.16	2,113,887.50	502,702.14
11-000-222-xxx	43620	Educational Media Services/School Library	1,167,963.00	0.00	1,167,963.00	(8.43)	26,247.27	1,141,724.16
11-000-223-xxx	44180	Instructional Staff Training	800,024.00	0.00	800,024.00	38,085.70	416,521.70	345,416.60
11-000-230-xxx	45300	General Administration	1,321,370.00	0.00	1,321,370.00	61,082.84	546,872.14	713,415.02
11-000-240-xxx	46160	School Administration	4,998,561.22	(55,116.62)	4,943,444.60	325,835.06	3,345,231.44	1,272,378.10
11-000-251-xxx	47200	Central Services	1,647,392.00	(74,734.30)	1,572,657.70	132,587.16	1,328,773.73	111,296.81
11-000-252-xxx	47620	Administrative Information Technology	2,335,591.04	74,537.22	2,410,128.26	631,332.17	1,215,412.96	563,383.13
11-000-261-xxx	48580	Required Maintenance for School Facilities	1,812,831.00	37,505.00	1,850,336.00	82,220.52	1,082,840.33	685,275.15
11-000-262-xxx	49340	Custodial Services	7,858,733.00	(29,590.30)	7,829,142.70	340,721.69	4,761,628.24	2,726,792.77
11-000-263-xxx	50100	Care and Upkeep of Grounds	72,492.00	0.00	72,492.00	6,041.00	66,451.00	0.00
11-000-266-xxx	51100	Security	391,162.00	119,730.50	510,892.50	2,046.70	119,730.50	389,115.30
11-000-270-xxx	52480	Student Transportation	5,646,354.00	0.00	5,646,354.00	(54,721.40)	972,044.15	4,729,031.25
11-xxx-xxx-2xx	71260	Employee Benefits	26,084,793.00	0.00	26,084,793.00	4,126,804.12	9,001,424.48	12,956,564.40
		<b>Total General Expense</b>	<b>141,903,457.99</b>	<b>25,007.34</b>	<b>141,928,465.33</b>	<b>6,687,299.54</b>	<b>30,328,088.21</b>	<b>104,913,077.58</b>

**Capital Outlay**

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
12-xxx-xxx-73x	75880	Equipment	40,000.00	31,630.28	71,630.28	0.00	66,946.99	4,683.29
12-000-4xx-xxx	76260	Facilities Acquisition and Construction	5,227,565.00	356,345.91	5,583,910.91	1,264,547.15	1,245,723.69	3,073,640.07
		<b>Total Capital Outlay</b>	<b>5,267,565.00</b>	<b>387,976.19</b>	<b>5,655,541.19</b>	<b>1,264,547.15</b>	<b>1,312,670.68</b>	<b>3,078,323.36</b>

**Special Schools**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
13-422-100-xxx	77680	Summer School - Instruction	63,600.00	0.00	63,600.00	27,801.47	0.00	35,798.53
		<b>Total Special Schools</b>	<b>63,600.00</b>	<b>0.00</b>	<b>63,600.00</b>	<b>27,801.47</b>	<b>0.00</b>	<b>35,798.53</b>

**Fund 10 Items**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
10-000-100-56x	84000	Transfer of Funds to Charter Schools	116,961.00	0.00	116,961.00	0.00	0.00	116,961.00
			<b>116,961.00</b>	<b>0.00</b>	<b>116,961.00</b>	<b>0.00</b>	<b>0.00</b>	<b>116,961.00</b>
		<b>Total General Fund</b>	<b>147,351,583.99</b>	<b>412,983.53</b>	<b>147,764,567.52</b>	<b>7,979,648.16</b>	<b>31,640,758.89</b>	<b>108,144,160.47</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 10 - Schedule of Revenues  
Actual Compared with Estimate  
For the one month period ending 07/31/2025**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Estimated	Actual	Unrealized
<b>Revenues/Sources of Funds</b>							
<b>- Local Sources</b>							
10-121x	114	Local Tax Levy	128,457,842.00	0.00	128,457,842.00	134,177,693.00	(5,719,851.00)
10-1310	140	Tuition from Individuals	440,000.00	0.00	440,000.00	11,985.75	428,014.25
10-1320	150	Tuition from LEAs Within State	175,000.00	0.00	175,000.00	0.00	175,000.00
10-1410	240	Transportation Fees - from Individuals	390,000.00	0.00	390,000.00	117,889.75	272,110.25
10-1910	260	Rents and Royalties	350,000.00	0.00	350,000.00	35,268.19	314,731.81
10-1xxx	340	Interest Earned on Capital Reserve Funds	2,000.00	0.00	2,000.00	13,653.42	(11,653.42)
10-1xxx	350	Other Restricted Miscellaneous Revenues	357,000.00	0.00	357,000.00	41,865.33	315,134.67
<b>10-1xxx</b>	<b>370</b>	<b>Total Revenue from Local Sources</b>	<b>130,171,842.00</b>	<b>0.00</b>	<b>130,171,842.00</b>	<b>134,398,355.44</b>	<b>(4,226,513.44)</b>
<b>- State Sources</b>							
10-3121	420	Categorical Transportation Aid	1,446,815.00	0.00	1,446,815.00	0.00	1,446,815.00
10-3131	430	Extraordinary Aid	615,261.00	1,316,748.00	1,932,009.00	0.00	1,932,009.00
10-3132	440	Categorical Special Education Aid	7,149,201.00	0.00	7,149,201.00	0.00	7,149,201.00
10-3177	470	Categorical Security Aid	936,353.00	0.00	936,353.00	0.00	936,353.00
<b>10-3xxx</b>	<b>520</b>	<b>Total Revenue from State Sources</b>	<b>10,147,630.00</b>	<b>1,316,748.00</b>	<b>11,464,378.00</b>	<b>0.00</b>	<b>11,464,378.00</b>
<b>- Federal Sources</b>							
10-4200	540	Medicaid Reimbursement	6,797.00	0.00	6,797.00	402.50	6,394.50
<b>10-4xxx</b>	<b>570</b>	<b>Total Revenue from Federal Sources</b>	<b>6,797.00</b>	<b>0.00</b>	<b>6,797.00</b>	<b>402.50</b>	<b>6,394.50</b>
-	-	<b>Total Revenues/Sources of Funds</b>	<b>140,326,269.00</b>	<b>1,316,748.00</b>	<b>141,643,017.00</b>	<b>134,398,757.94</b>	<b>7,244,259.06</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 10 - Statement of Appropriations  
Compared with Expenditures and Encumbrances  
For the one month period ending 07/31/2025**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
<b>General Fund</b>								
<b>- General Current Expense</b>								
<b>-- Regular Programs - Instruction</b>								
<b>--- Regular Programs - Instruction</b>								
11-105-100-101	2000	Preschool - Salaries of Teachers	154,942.00	0.00	154,942.00	0.00	0.00	154,942.00
11-110-100-101	2080	Kindergarten - Salaries of Teachers	1,657,156.00	0.00	1,657,156.00	0.00	0.00	1,657,156.00
11-120-100-101	2100	Grades 1-5 - Salaries of Teachers	13,873,106.00	0.00	13,873,106.00	372.58	0.00	13,872,733.42
11-130-100-101	2120	Grades 6-8 - Salaries of Teachers	10,325,665.00	0.00	10,325,665.00	640.00	0.00	10,325,025.00
11-140-100-101	2140	Grades 9-12 - Salaries of Teachers	15,636,371.00	0.00	15,636,371.00	1,525.00	0.00	15,634,846.00
<b>subtotal</b>	<b>subtotal</b>	<b>Total Regular Programs - Instruction</b>	<b>41,647,240.00</b>	<b>0.00</b>	<b>41,647,240.00</b>	<b>2,537.58</b>	<b>0.00</b>	<b>41,644,702.42</b>
<b>--- Regular Programs - Home Instruction</b>								
11-150-100-101	2500	Salaries of Teachers	100,000.00	0.00	100,000.00	3,665.57	0.00	96,334.43
11-150-100-320	2540	Purchased Professional-Educational Services	55,000.00	0.00	55,000.00	0.00	0.00	55,000.00
<b>subtotal</b>	<b>subtotal</b>	<b>Total Regular Programs - Home Instruction</b>	<b>155,000.00</b>	<b>0.00</b>	<b>155,000.00</b>	<b>3,665.57</b>	<b>0.00</b>	<b>151,334.43</b>
<b>--- Regular Programs - Undistributed Instruction</b>								
11-190-100-106	3000	Other Salaries for Instruction	622,781.00	0.00	622,781.00	0.00	0.00	622,781.00
11-190-100-320	3020	Purchased Professional-Educational Services	67,600.00	0.00	67,600.00	399.00	11,957.00	55,244.00
11-190-100-340	3040	Purchased Technical Services	750.00	0.00	750.00	0.00	0.00	750.00
11-190-100-500	3060	Other Purchased Services (400-500 series)	929,524.84	4,368.00	933,892.84	372,522.46	434,655.60	126,714.78
11-190-100-610	3080	General Supplies	1,536,583.14	(4,290.71)	1,532,292.43	17,483.09	590,715.81	924,093.53
11-190-100-640	3100	Textbooks	343,302.15	0.00	343,302.15	(265.00)	227,301.12	116,266.03
11-190-100-800	3120	Other Objects	11,000.00	0.00	11,000.00	470.00	185.00	10,345.00
<b>subtotal</b>	<b>subtotal</b>	<b>Total Regular Programs - Undistributed Instruction</b>	<b>3,511,541.13</b>	<b>77.29</b>	<b>3,511,618.42</b>	<b>390,609.55</b>	<b>1,264,814.53</b>	<b>1,856,194.34</b>
<b>11-1xx-100-xxxx</b>	<b>3200</b>	<b>Total Regular Programs - Instruction</b>	<b>45,313,781.13</b>	<b>77.29</b>	<b>45,313,858.42</b>	<b>396,812.70</b>	<b>1,264,814.53</b>	<b>43,652,231.19</b>
<b>-- Special Education Programs</b>								
<b>--- Learning and/or Language Disabilities - Mild/Moderate:</b>								
11-204-100-101	4500	Salaries of Teachers	612,412.00	0.00	612,412.00	0.00	0.00	612,412.00
11-204-100-106	4520	Other Salaries for Instruction	4,810,261.00	0.00	4,810,261.00	37,330.05	0.00	4,772,930.95
11-204-100-610	4600	General Supplies	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<b>11-204-100-xxx</b>	<b>4660</b>	<b>Total Learning and/or Language Disabilities - Mild/Moderate</b>	<b>5,423,673.00</b>	<b>0.00</b>	<b>5,423,673.00</b>	<b>37,330.05</b>	<b>0.00</b>	<b>5,386,342.95</b>
<b>--- Auditory Impairments:</b>								
11-207-100-610	5600	General Supplies	3,000.00	0.00	3,000.00	0.00	1,073.97	1,926.03
<b>11-207-100-xxx</b>	<b>5660</b>	<b>Total Auditory Impairments</b>	<b>3,000.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>0.00</b>	<b>1,073.97</b>	<b>1,926.03</b>
<b>--- Emotional Regulation Impairment:</b>								
11-209-100-610	6100	General Supplies	0.00	0.00	0.00	(3,618.79)	3,618.79	0.00
<b>11-209-100-xxx</b>	<b>6160</b>	<b>Total Emotional Regulation Impairment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,618.79)</b>	<b>3,618.79</b>	<b>0.00</b>
<b>--- Multiple Disabilities:</b>								
11-212-100-101	6500	Salaries of Teachers	220,154.00	0.00	220,154.00	0.00	0.00	220,154.00
11-212-100-106	6520	Other Salaries for Instruction	1,164,768.00	0.00	1,164,768.00	0.00	0.00	1,164,768.00
11-212-100-610	6600	General Supplies	35,000.00	0.00	35,000.00	3,639.75	3,136.03	28,224.22
<b>11-212-100-xxx</b>	<b>6660</b>	<b>Total Multiple Disabilities</b>	<b>1,419,922.00</b>	<b>0.00</b>	<b>1,419,922.00</b>	<b>3,639.75</b>	<b>3,136.03</b>	<b>1,413,146.22</b>
<b>--- Resource Room/Resource Center:</b>								
11-213-100-101	7000	Salaries of Teachers	6,690,421.00	0.00	6,690,421.00	20,764.09	0.00	6,669,656.91
11-213-100-610	7100	General Supplies	15,500.00	0.00	15,500.00	0.00	4,384.35	11,115.65
<b>11-213-100-xxx</b>	<b>7160</b>	<b>Total Resource Room/Resource Center</b>	<b>6,705,921.00</b>	<b>0.00</b>	<b>6,705,921.00</b>	<b>20,764.09</b>	<b>4,384.35</b>	<b>6,680,772.56</b>
<b>--- Preschool Disabilities - Full-Time:</b>								
11-216-100-101	8500	Salaries of Teachers	349,420.00	0.00	349,420.00	0.00	0.00	349,420.00
11-216-100-106	8520	Other Salaries for Instruction	84,000.00	0.00	84,000.00	0.00	0.00	84,000.00
11-216-100-320	8540	Purchased Professional-Educational Services	26,800.00	(1,261.87)	25,538.13	0.00	16,000.00	9,538.13
11-216-100-600	8600	General Supplies	42,240.00	(30,368.41)	11,871.59	0.00	11,871.59	0.00

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
11-216-100-xxx	8640	Total Preschool Disabilities - Full-Time	502,460.00	(31,630.28)	470,829.72	0.00	27,871.59	442,958.13
<b>subtotal special ed</b>	<b>10300</b>	<b>Total Special Education - Instruction</b>	<b>14,054,976.00</b>	<b>(31,630.28)</b>	<b>14,023,345.72</b>	<b>58,115.10</b>	<b>40,084.73</b>	<b>13,925,145.89</b>
<b>-- Basic Skills/Remedial - Instruction</b>								
11-230-100-101	11000	Salaries of Teachers	1,511,245.00	0.00	1,511,245.00	132.28	0.00	1,511,112.72
11-230-100-320	11040	Purchased Professional-Educational Services	10,200.00	0.00	10,200.00	0.00	0.00	10,200.00
11-230-100-610	11100	General Supplies	16,300.00	0.00	16,300.00	0.00	5,152.16	11,147.84
11-230-100-xxx	11160	<b>Total Basic Skills/Remedial - Instruction</b>	<b>1,537,745.00</b>	<b>0.00</b>	<b>1,537,745.00</b>	<b>132.28</b>	<b>5,152.16</b>	<b>1,532,460.56</b>
<b>-- Bilingual Education - Instruction</b>								
11-240-100-101	12000	Salaries of Teachers	930,194.00	0.00	930,194.00	0.00	0.00	930,194.00
11-240-100-xxx	12160	<b>Total Bilingual Education - Instruction</b>	<b>930,194.00</b>	<b>0.00</b>	<b>930,194.00</b>	<b>0.00</b>	<b>0.00</b>	<b>930,194.00</b>
<b>-- Vocation Programs</b>								
<b>--- Vocational Programs - Local - Instruction</b>								
11-3xx-100-101	13000	Salaries of Teachers	49,850.00	0.00	49,850.00	0.00	0.00	49,850.00
11-3xx-100-500	13080	Other Purchased Services (400-500 series)	4,080.00	0.00	4,080.00	0.00	0.00	4,080.00
11-3xx-100-610	13100	General Supplies	5,100.00	0.00	5,100.00	0.00	1,723.95	3,376.05
11-3xx-100-xxx	13160	<b>Total Vocational Programs - Local - Instruction</b>	<b>59,030.00</b>	<b>0.00</b>	<b>59,030.00</b>	<b>0.00</b>	<b>1,723.95</b>	<b>57,306.05</b>
<b>subtotal vocational</b>	<b>15180</b>	<b>Total Vocational Programs</b>	<b>59,030.00</b>	<b>0.00</b>	<b>59,030.00</b>	<b>0.00</b>	<b>1,723.95</b>	<b>57,306.05</b>
<b>-- School-Sponsored Cocurricular/Extracurricular Activities - Instruction</b>								
11-401-100-100	17000	Salaries	608,400.00	8,947.95	617,347.95	0.00	0.00	617,347.95
11-401-100-500	17020	Purchased Services (300-500 series)	16,365.00	0.00	16,365.00	0.00	3,700.00	12,665.00
11-401-100-600	17040	Supplies and Materials	28,000.00	0.00	28,000.00	0.00	0.00	28,000.00
11-401-100-800	17060	Other Objects	36,238.84	0.00	36,238.84	0.00	0.00	36,238.84
11-401-100-xxx	17100	<b>Total School-Spon. Co/Extra-curricular Actvts. - Inst.</b>	<b>689,003.84</b>	<b>8,947.95</b>	<b>697,951.79</b>	<b>0.00</b>	<b>3,700.00</b>	<b>694,251.79</b>
<b>-- School-Sponsored Athletics - Instruction</b>								
11-402-100-100	17500	Salaries	1,085,648.00	0.00	1,085,648.00	5,923.34	65,156.74	1,014,567.92
11-402-100-500	17520	Purchased Services (300-500 series)	177,845.00	0.00	177,845.00	0.00	18,520.00	159,325.00
11-402-100-600	17540	Supplies and Materials	113,160.00	0.00	113,160.00	0.00	37,108.52	76,051.48
11-402-100-xxx	17600	<b>Total School-Sponsored Athletics - Instruction</b>	<b>1,376,653.00</b>	<b>0.00</b>	<b>1,376,653.00</b>	<b>5,923.34</b>	<b>120,785.26</b>	<b>1,249,944.40</b>
<b>-- Other Supplemental/At-Risk Programs</b>								
<b>--- Other Supplemental/At-Risk Programs - Instruction</b>								
11-424-100-179	22060	Salaries of Reading Specialists	1,210,558.00	0.00	1,210,558.00	0.00	0.00	1,210,558.00
11-424-100-xxx	22180	<b>Total Other Supplemental/At-Risk Programs - Instruction</b>	<b>1,210,558.00</b>	<b>0.00</b>	<b>1,210,558.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,210,558.00</b>
11-424-xxx-xxx	22620	<b>Total Other Supplemental/At-Risk Programs</b>	<b>1,210,558.00</b>	<b>0.00</b>	<b>1,210,558.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,210,558.00</b>
<b>-- Other Instructional Programs - Instruction</b>								
11-4xx-100-500	25020	Purchased Services (300-500 series)	45,900.00	0.00	45,900.00	0.00	0.00	45,900.00
11-4xx-100-xxx	25100	<b>Total Other Instructional Programs - Instruction</b>	<b>45,900.00</b>	<b>0.00</b>	<b>45,900.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,900.00</b>
<b>-- Total Undistributed Expenditures</b>								
<b>--- Undistributed Expenditures - Instruction (Tuition)</b>								
11-000-100-562	29020	Tuition to Other LEAs Within the State-Special	51,341.16	0.00	51,341.16	0.00	0.00	51,341.16
11-000-100-566	29100	Tuition to Priv. Sch. for the Disabled - Within the State	7,965,951.00	0.00	7,965,951.00	138,390.03	2,227,503.61	5,600,057.36
11-000-100-567	29120	Tuition to Priv Sch Disabled and Other LEAs-Special, Outside the State	657,449.05	0.00	657,449.05	0.00	78,780.00	578,669.05
11-000-100-xxx	29180	<b>Total Undistributed Expenditures - Instruction (Tuition)</b>	<b>8,674,741.21</b>	<b>0.00</b>	<b>8,674,741.21</b>	<b>138,390.03</b>	<b>2,306,283.61</b>	<b>6,230,067.57</b>
<b>--- Undistributed Expenditures - Attendance and Social Work</b>								
11-000-211-100	29500	Salaries	142,642.00	0.00	142,642.00	0.00	0.00	142,642.00
11-000-211-xxx	29680	<b>Total Attendance and Work</b>	<b>142,642.00</b>	<b>0.00</b>	<b>142,642.00</b>	<b>0.00</b>	<b>0.00</b>	<b>142,642.00</b>
<b>--- Undistributed Expenditures - Health Services</b>								
11-000-213-100	30500	Salaries	1,056,485.00	0.00	1,056,485.00	(12,868.62)	0.00	1,069,353.62

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-213-500	30560	Other Purchased Services (400-500 series)	700.00	0.00	700.00	0.00	0.00	700.00
11-000-213-600	30580	Supplies and Materials	39,297.00	0.00	39,297.00	27.95	18,195.58	21,073.47
<b>11-000-213-xxx</b>	<b>30620</b>	<b>Total Undistributed Expenditures - Health Services</b>	<b>1,096,482.00</b>	<b>0.00</b>	<b>1,096,482.00</b>	<b>(12,840.67)</b>	<b>18,195.58</b>	<b>1,091,127.09</b>
<b>--- Undistributed Expenditures - Speech, OT, PT and Related Services</b>								
11-000-216-100	40500	Salaries	1,302,185.00	(24,719.12)	1,277,465.88	0.00	0.00	1,277,465.88
11-000-216-320	40520	Purchased Professional - Educational Services	385,432.32	0.00	385,432.32	4,604.02	380,827.98	0.32
11-000-216-600	40540	Supplies and Materials	11,100.00	0.00	11,100.00	0.00	5,869.08	5,230.92
<b>11-000-216-xxx</b>	<b>40580</b>	<b>Total Speech, OT, PT and Related Services</b>	<b>1,698,717.32</b>	<b>(24,719.12)</b>	<b>1,673,998.20</b>	<b>4,604.02</b>	<b>386,697.06</b>	<b>1,282,697.12</b>
<b>--- Undistributed Expenditures-Other Supp. Serv. Students-Extraordinary Svcs</b>								
11-000-217-320	41020	Purchased Professional - Educational Services	987,238.62	0.00	987,238.62	0.00	468,568.00	518,670.62
<b>11-000-217-xxx</b>	<b>41080</b>	<b>Total Other Support Services Students-Extraordinary Serv.</b>	<b>987,238.62</b>	<b>0.00</b>	<b>987,238.62</b>	<b>0.00</b>	<b>468,568.00</b>	<b>518,670.62</b>
<b>--- Undistributed Expenditures - Guidance</b>								
11-000-218-104	41500	Salaries of Other Professional Staff	2,520,051.00	0.00	2,520,051.00	12,990.50	142,895.50	2,364,165.00
11-000-218-105	41520	Salaries of Secretarial and Clerical Assistants	211,719.00	0.00	211,719.00	7,433.50	81,768.50	122,517.00
11-000-218-600	41620	Supplies and Materials	28,978.75	0.00	28,978.75	79.78	3,461.00	25,437.97
11-000-218-800	41640	Other Objects	21,000.00	0.00	21,000.00	0.00	0.00	21,000.00
<b>11-000-218-xxx</b>	<b>41660</b>	<b>Total Undistributed Expenditures - Guidance</b>	<b>2,781,748.75</b>	<b>0.00</b>	<b>2,781,748.75</b>	<b>20,503.78</b>	<b>228,125.00</b>	<b>2,533,119.97</b>
<b>--- Undistributed Expenditures - Child Study Teams</b>								
11-000-219-104	42000	Salaries of Other Professional Staff	3,792,050.00	0.00	3,792,050.00	102,816.66	253,539.88	3,435,693.46
11-000-219-105	42020	Salaries of Secretarial and Clerical Assistants	316,716.00	0.00	316,716.00	20,839.01	226,234.14	69,642.85
11-000-219-320	42060	Purchased Professional - Educational Services	114,000.00	0.00	114,000.00	0.00	0.00	114,000.00
11-000-219-390	42080	Other Purchased Prof. and Tech. Services	32,949.06	0.00	32,949.06	0.00	0.00	32,949.06
11-000-219-500	42100	Other Purchased Services (400-500 series) (voc and cssd only)	9,100.00	0.00	9,100.00	0.00	2,350.00	6,750.00
11-000-219-600	42160	Supplies and Materials	20,400.00	0.00	20,400.00	0.00	4,768.87	15,631.13
11-000-219-800	42180	Other Objects	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
<b>11-000-219-xxx</b>	<b>42200</b>	<b>Total Child Study Teams</b>	<b>4,290,215.06</b>	<b>0.00</b>	<b>4,290,215.06</b>	<b>123,655.67</b>	<b>486,892.89</b>	<b>3,679,666.50</b>
<b>--- Undistributed Expenditures - Improvement of Instruction Services</b>								
11-000-221-102	43000	Salaries of Supervisor of Instruction	2,232,376.00	(249.96)	2,232,126.04	163,589.95	1,799,489.34	269,046.75
11-000-221-104	43020	Salaries of Other Professional Staff	276,843.80	0.00	276,843.80	67,846.63	0.00	208,997.17
11-000-221-105	43040	Salaries of Secretarial and Clerical Assist.	332,121.00	249.96	332,370.96	27,697.58	304,673.38	0.00
11-000-221-320	43100	Purchased Professional-Educational Services	500.00	0.00	500.00	0.00	0.00	500.00
11-000-221-500	43140	Other Purchased Services (400-500)	20,000.00	0.00	20,000.00	0.00	6,141.00	13,859.00
11-000-221-600	43160	Supplies and Materials	10,000.00	0.00	10,000.00	0.00	3,176.78	6,823.22
11-000-221-800	43180	Other Objects	4,725.00	0.00	4,725.00	842.00	407.00	3,476.00
<b>11-000-221-xxx</b>	<b>43200</b>	<b>Total Improvement of Instruction Services</b>	<b>2,876,565.80</b>	<b>0.00</b>	<b>2,876,565.80</b>	<b>259,976.16</b>	<b>2,113,887.50</b>	<b>502,702.14</b>
<b>--- Undistributed Expenditures - Educational Media Services/School Library</b>								
11-000-222-100	43500	Salaries	1,009,008.00	0.00	1,009,008.00	0.00	0.00	1,009,008.00
11-000-222-500	43560	Other Purchased Services (400-500 series)	3,850.00	0.00	3,850.00	0.00	0.00	3,850.00
11-000-222-600	43580	Supplies and Materials	155,105.00	0.00	155,105.00	(8.43)	26,247.27	128,866.16
<b>11-000-222-xxx</b>	<b>43620</b>	<b>Total Educational Media Services/School Library</b>	<b>1,167,963.00</b>	<b>0.00</b>	<b>1,167,963.00</b>	<b>(8.43)</b>	<b>26,247.27</b>	<b>1,141,724.16</b>
<b>--- Undistributed Expenditures - Instructional Staff Training Services</b>								
11-000-223-102	44000	Salaries of Supervisors of Instruction	524,214.00	0.00	524,214.00	37,260.70	409,867.70	77,085.60
11-000-223-320	44080	Purchased Professional - Educational Service	140,000.00	0.00	140,000.00	0.00	0.00	140,000.00
11-000-223-500	44120	Other Purchased Services (400-500 series)	120,810.00	0.00	120,810.00	825.00	6,654.00	113,331.00
11-000-223-600	44140	Supplies and Materials	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00

**Report of the Secretary to the Board of Education  
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Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-223-xxx	44180	<b>Total Instructional Staff Training Services</b>	<b>800,024.00</b>	<b>0.00</b>	<b>800,024.00</b>	<b>38,085.70</b>	<b>416,521.70</b>	<b>345,416.60</b>
<b>--- Undistributed Expenditures - Support Services - General Administration</b>								
11-000-230-100	45000	Salaries	500,436.00	0.00	500,436.00	27,453.00	197,482.78	275,500.22
11-000-230-331	45040	Legal Services	300,000.00	(4,115.00)	295,885.00	0.00	0.00	295,885.00
11-000-230-332	45060	Audit Fees	66,885.00	4,115.00	71,000.00	0.00	71,000.00	0.00
11-000-230-339	45100	Other Purchased Professional Services	36,049.00	0.00	36,049.00	0.00	0.00	36,049.00
11-000-230-340	45120	Purchased Technical Services	10,500.00	0.00	10,500.00	7,990.00	210.00	2,300.00
11-000-230-530	45140	Communications / Telephone	200,000.00	0.00	200,000.00	15,867.00	165,000.00	19,133.00
11-000-230-585	45160	BOE Other Purchased Services	4,500.00	0.00	4,500.00	0.00	1,500.00	3,000.00
11-000-230-590	45180	Misc Purchased Services (400-500 series, O/T 530 and 585)	119,000.00	0.00	119,000.00	498.00	101,451.99	17,050.01
11-000-230-610	45200	General Supplies	11,000.00	0.00	11,000.00	0.00	1,947.81	9,052.19
11-000-230-890	45260	Miscellaneous Expenditures	72,500.00	0.00	72,500.00	9,274.84	8,279.56	54,945.60
11-000-230-895	45280	BOE Membership Dues and Fees	500.00	0.00	500.00	0.00	0.00	500.00
11-000-230-xxx	45300	<b>Total Support Services - General Administration</b>	<b>1,321,370.00</b>	<b>0.00</b>	<b>1,321,370.00</b>	<b>61,082.84</b>	<b>546,872.14</b>	<b>713,415.02</b>
<b>--- Undistributed Expenditures - Support Services - School Administration</b>								
11-000-240-103	46000	Salaries of Principals/Assistant Principals	2,222,417.00	0.00	2,222,417.00	184,784.78	2,032,632.58	4,999.64
11-000-240-104	46020	Salaries of Other Professional Staff	630,680.00	(55,352.22)	575,327.78	52,556.68	441,376.10	81,395.00
11-000-240-105	46040	Salaries of Secretarial and Clerical Assistants	1,724,297.00	0.00	1,724,297.00	68,973.00	748,785.84	906,538.16
11-000-240-300	46080	Purchased Professional and Technical Services	55,110.00	0.00	55,110.00	17,472.75	20,288.00	17,349.25
11-000-240-500	46100	Other Purchased Services (400-500 series)	53,125.00	0.00	53,125.00	0.00	6,400.00	46,725.00
11-000-240-600	46120	Supplies and Materials	312,932.22	235.60	313,167.82	2,047.85	95,748.92	215,371.05
11-000-240-xxx	46160	<b>Total Support Services - School Administration</b>	<b>4,998,561.22</b>	<b>(55,116.62)</b>	<b>4,943,444.60</b>	<b>325,835.06</b>	<b>3,345,231.44</b>	<b>1,272,378.10</b>
<b>--- Undistributed Expenditures - Central Services</b>								
11-000-251-100	47000	Salaries	1,216,265.00	24,719.12	1,240,984.12	103,319.83	1,136,518.02	1,146.27
11-000-251-330	47020	Purchased Professional Services	193,065.00	(29,958.96)	163,106.04	3,768.75	70,166.25	89,171.04
11-000-251-592	47060	Miscellaneous Purchased Services (400-500 series)	21,700.00	0.00	21,700.00	0.00	6,982.50	14,717.50
11-000-251-600	47100	Supplies and Materials	82,059.00	29,958.96	112,017.96	0.00	112,017.96	0.00
11-000-251-832	47140	Interest on Lease Purchase Agreements	124,303.00	(99,453.42)	24,849.58	24,849.58	0.00	0.00
11-000-251-890	47180	Miscellaneous Expenditures	10,000.00	0.00	10,000.00	649.00	3,089.00	6,262.00
11-000-251-xxx	47200	<b>Total Central Services</b>	<b>1,647,392.00</b>	<b>(74,734.30)</b>	<b>1,572,657.70</b>	<b>132,587.16</b>	<b>1,328,773.73</b>	<b>111,296.81</b>
<b>--- Undistributed Expenditures - Administrative Information Technology</b>								
11-000-252-100	47500	Salaries	955,958.00	56,312.22	1,012,270.22	84,051.33	921,814.30	6,404.59
11-000-252-330	47520	Purchased Professional Services	101,200.00	18,225.00	119,425.00	0.00	31,219.82	88,205.18
11-000-252-340	47540	Purchased Technical Services	393,349.00	0.00	393,349.00	266,397.50	4,999.00	121,952.50
11-000-252-500	47560	Other Purchased Services (400-500 series)	843,519.04	0.00	843,519.04	271,074.34	254,859.84	317,584.86
11-000-252-600	47580	Supplies and Materials	41,565.00	0.00	41,565.00	9,809.00	2,520.00	29,236.00
11-000-252-xxx	47620	<b>Total Administrative Information Technology</b>	<b>2,335,591.04</b>	<b>74,537.22</b>	<b>2,410,128.26</b>	<b>631,332.17</b>	<b>1,215,412.96</b>	<b>563,383.13</b>
<b>--- Operation and Maintenance of Plant Services</b>								
<b>---- Undistributed Expenditures - Required Maintenance for School Facilities</b>								
11-000-261-100	48500	Salaries	1,134,815.00	0.00	1,134,815.00	82,220.52	836,664.18	215,930.30
11-000-261-420	48520	Cleaning, Repair, and Maintenance Services	366,170.00	37,505.00	403,675.00	0.00	240,548.75	163,126.25
11-000-261-610	48540	General Supplies	221,405.00	0.00	221,405.00	0.00	5,627.40	215,777.60
11-000-261-800	48560	Other Objects	90,441.00	0.00	90,441.00	0.00	0.00	90,441.00
11-000-261-xxx	48580	<b>Total Required Maintenance for School Facilities</b>	<b>1,812,831.00</b>	<b>37,505.00</b>	<b>1,850,336.00</b>	<b>82,220.52</b>	<b>1,082,840.33</b>	<b>685,275.15</b>
<b>---- Undistributed Expenditures - Custodial Services</b>								
11-000-262-100	49000	Salaries	3,063,434.00	0.00	3,063,434.00	227,463.63	2,277,216.92	558,753.45
11-000-262-300	49040	Purchased Professional and Technical Services	167,840.00	0.00	167,840.00	44,393.00	1,500.00	121,947.00
11-000-262-420	49060	Cleaning, Repair, and Maintenance Services	200,000.00	1,932.70	201,932.70	1,703.75	189,159.93	11,069.02
11-000-262-441	49080	Rental of Land and Bldg. Oth. than Lease Pur Agrmt	148,000.00	0.00	148,000.00	0.00	144,000.00	4,000.00

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Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-262-520	49140	Insurance	1,329,759.00	0.00	1,329,759.00	0.00	47,270.00	1,282,489.00
11-000-262-610	49180	General Supplies	700,000.00	(31,523.00)	668,477.00	7,675.38	326,807.32	333,994.30
11-000-262-621	49200	Energy (Natural Gas)	832,800.00	0.00	832,800.00	59,485.93	720,514.07	52,800.00
11-000-262-622	49220	Energy (Electricity)	1,307,900.00	0.00	1,307,900.00	0.00	1,055,000.00	252,900.00
11-000-262-800	49280	Other Objects	109,000.00	0.00	109,000.00	0.00	160.00	108,840.00
<b>11-000-262-xxx</b>	<b>49340</b>	<b>Total Custodial Services</b>	<b>7,858,733.00</b>	<b>(29,590.30)</b>	<b>7,829,142.70</b>	<b>340,721.69</b>	<b>4,761,628.24</b>	<b>2,726,792.77</b>
<b>---- Undistributed Expenditures - Care and Upkeep of Grounds</b>								
11-000-263-100	50000	Salaries	72,492.00	0.00	72,492.00	6,041.00	66,451.00	0.00
<b>11-000-263-xxx</b>	<b>50100</b>	<b>Total Care And Upkeep Of Grounds</b>	<b>72,492.00</b>	<b>0.00</b>	<b>72,492.00</b>	<b>6,041.00</b>	<b>66,451.00</b>	<b>0.00</b>
<b>---- Undistributed Expenditures - Security</b>								
11-000-266-100	51000	Salaries	391,162.00	0.00	391,162.00	2,046.70	0.00	389,115.30
11-000-266-300	51020	Purchased Professional and Technical Services	0.00	119,730.50	119,730.50	0.00	119,730.50	0.00
<b>11-000-266-xxx</b>	<b>51100</b>	<b>Total Security</b>	<b>391,162.00</b>	<b>119,730.50</b>	<b>510,892.50</b>	<b>2,046.70</b>	<b>119,730.50</b>	<b>389,115.30</b>
<b>subtotal of 11-000-26x-xxx</b>	<b>51120</b>	<b>Total Operation and Maintenance of Plant Services</b>	<b>10,135,218.00</b>	<b>127,645.20</b>	<b>10,262,863.20</b>	<b>431,029.91</b>	<b>6,030,650.07</b>	<b>3,801,183.22</b>
<b>--- Undistributed Expenditures - Student Transportation Services</b>								
11-000-270-107	52000	Salaries of Non-Instructional Aides	63,432.00	0.00	63,432.00	0.00	0.00	63,432.00
11-000-270-160	52020	Salaries for Pupil Trans. (Between Home and Sch)-Regular	1,292,522.00	0.00	1,292,522.00	21,265.00	233,915.00	1,037,342.00
11-000-270-162	52060	Salaries for Pupil Trans. (Other than Between Home and Sch)	300,000.00	0.00	300,000.00	31,754.51	0.00	268,245.49
11-000-270-503	52200	Contracted Services-Aid in Lieu Pymts- Non-Public School	356,700.00	0.00	356,700.00	(126,800.00)	0.00	483,500.00
11-000-270-511	52260	Contracted Services (Between Home and Sch)-Vendors	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
11-000-270-512	52280	Contracted Services (Other than Between Home and Sch)-Vendors	221,700.00	0.00	221,700.00	0.00	0.00	221,700.00
11-000-270-514	52320	Contracted Services (Special Ed Students)-Vendors	3,000,000.00	0.00	3,000,000.00	0.00	500,000.00	2,500,000.00
11-000-270-615	52440	Transportation Supplies	400,000.00	0.00	400,000.00	19,059.09	235,129.15	145,811.76
11-000-270-800	52460	Other Objects	7,000.00	0.00	7,000.00	0.00	3,000.00	4,000.00
<b>11-000-270-xxx</b>	<b>52480</b>	<b>Total Student Transportation Services</b>	<b>5,646,354.00</b>	<b>0.00</b>	<b>5,646,354.00</b>	<b>(54,721.40)</b>	<b>972,044.15</b>	<b>4,729,031.25</b>
<b>--- Employee Benefits</b>								
<b>---- Unallocated Benefits</b>								
11-000-291-220	71020	Social Security Contributions	1,883,520.00	0.00	1,883,520.00	130,529.31	0.00	1,752,990.69
11-000-291-241	71060	Other Retirement Contributions - PERS	2,830,000.00	0.00	2,830,000.00	0.00	0.00	2,830,000.00
11-000-291-242	71080	Other Retirement Contributions - ERIP	53,250.00	0.00	53,250.00	124.58	0.00	53,125.42
11-000-291-260	71160	Worker's Compensation	740,623.00	0.00	740,623.00	0.00	0.00	740,623.00
11-000-291-270	71180	Health Benefits	19,753,800.00	(45,556.56)	19,708,243.44	3,604,093.67	9,001,389.48	7,102,760.29
11-000-291-280	71200	Tuition Reimbursement	173,600.00	0.00	173,600.00	0.00	0.00	173,600.00
11-000-291-290	71220	Other Employee Benefits	303,500.00	0.00	303,500.00	0.00	35.00	303,465.00
11-000-291-299	71227	Unused Sick Payments to Terminated / Retired Staff	346,500.00	45,556.56	392,056.56	392,056.56	0.00	0.00
<b>total unallocated benefits</b>	<b>71240</b>	<b>11-000-291-2xx</b>	<b>26,084,793.00</b>	<b>0.00</b>	<b>26,084,793.00</b>	<b>4,126,804.12</b>	<b>9,001,424.48</b>	<b>12,956,564.40</b>
<b>11-xxx-xxx-2xx</b>	<b>71260</b>	<b>Total Employee Benefits</b>	<b>26,084,793.00</b>	<b>0.00</b>	<b>26,084,793.00</b>	<b>4,126,804.12</b>	<b>9,001,424.48</b>	<b>12,956,564.40</b>
	<b>72140</b>	<b>Total Undistributed Expenditures</b>	<b>76,685,617.02</b>	<b>47,612.38</b>	<b>76,733,229.40</b>	<b>6,226,316.12</b>	<b>28,891,827.58</b>	<b>41,615,085.70</b>
	<b>72260</b>	<b>Total General Expense</b>	<b>141,903,457.99</b>	<b>25,007.34</b>	<b>141,928,465.33</b>	<b>6,687,299.54</b>	<b>30,328,088.21</b>	<b>104,913,077.58</b>
<b>- Capital Outlay</b>								
<b>-- Equipment</b>								
<b>---- Equipment - Undistributed:</b>								
12-000-100-730	75500	Undistributed Expenditures - Instruction	0.00	31,630.28	31,630.28	0.00	31,630.28	0.00
12-000-262-730	75720	Undistributed Expenditures - Custodial Services	40,000.00	0.00	40,000.00	0.00	35,316.71	4,683.29
	-	<b>Total Equipment - Undistributed</b>	<b>40,000.00</b>	<b>31,630.28</b>	<b>71,630.28</b>	<b>0.00</b>	<b>66,946.99</b>	<b>4,683.29</b>
<b>12-xxx-xxx-73x</b>	<b>75880</b>	<b>Total Equipment</b>	<b>40,000.00</b>	<b>31,630.28</b>	<b>71,630.28</b>	<b>0.00</b>	<b>66,946.99</b>	<b>4,683.29</b>
<b>-- Facilities Acquisition and Construction Services</b>								
12-000-400-334	76040	Architectural/Engineering Services	40,000.00	20,771.78	60,771.78	0.00	20,771.78	40,000.00
12-000-400-390	76060	Other Purchased Professional and Technical Services	30,000.00	0.00	30,000.00	0.00	2,345.00	27,655.00
12-000-400-450	76080	Construction Services	3,809,280.00	236,120.71	4,045,400.71	0.00	1,222,606.91	2,822,793.80

**Report of the Secretary to the Board of Education  
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Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
12-000-400-721	76140	Lease Purchase Agreements - Principal	1,279,551.00	99,453.42	1,379,004.42	1,264,547.15	0.00	114,457.27
12-000-400-800	76200	Other Objects	68,734.00	0.00	68,734.00	0.00	0.00	68,734.00
<b>12-000-400-xxx</b>	<b>76260</b>	<b>Total Facilities Acquisition and Construction Services</b>	<b>5,227,565.00</b>	<b>356,345.91</b>	<b>5,583,910.91</b>	<b>1,264,547.15</b>	<b>1,245,723.69</b>	<b>3,073,640.07</b>
<b>12-xxx-xxx-xxx</b>	<b>76400</b>	<b>Total Capital Outlay</b>	<b>5,267,565.00</b>	<b>387,976.19</b>	<b>5,655,541.19</b>	<b>1,264,547.15</b>	<b>1,312,670.68</b>	<b>3,078,323.36</b>
<b>- Special Schools</b>								
<b>-- Summer School - Instruction</b>								
<b>--- Summer School - Instruction</b>								
13-422-100-101	77500	Salaries of Teachers	63,600.00	0.00	63,600.00	27,801.47	0.00	35,798.53
<b>13-422-100-xxx</b>	<b>77680</b>	<b>Total Summer School - Instruction</b>	<b>63,600.00</b>	<b>0.00</b>	<b>63,600.00</b>	<b>27,801.47</b>	<b>0.00</b>	<b>35,798.53</b>
<b>13-422-xxx-xxx</b>	<b>77840</b>	<b>Total Summer School</b>	<b>63,600.00</b>	<b>0.00</b>	<b>63,600.00</b>	<b>27,801.47</b>	<b>0.00</b>	<b>35,798.53</b>
<b>13-xxx-xxx-xxx</b>	<b>83080</b>	<b>Total Special Schools</b>	<b>63,600.00</b>	<b>0.00</b>	<b>63,600.00</b>	<b>27,801.47</b>	<b>0.00</b>	<b>35,798.53</b>
<b>- Fund 10 Items</b>								
10-000-100-56x	84000	Transfer of Funds to Charter Schools	116,961.00	0.00	116,961.00	0.00	0.00	116,961.00
<b>10-xxx-xxx-xxx</b>	<b>Total Fund 10 Items</b>		<b>116,961.00</b>	<b>0.00</b>	<b>116,961.00</b>	<b>0.00</b>	<b>0.00</b>	<b>116,961.00</b>
	<b>84060</b>	<b>Total General Fund</b>	<b>147,351,583.99</b>	<b>412,983.53</b>	<b>147,764,567.52</b>	<b>7,979,648.16</b>	<b>31,640,758.89</b>	<b>108,144,160.47</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 20 - Interim Balance Sheet  
For the one month period ending 07/31/2025**

**Assets and Resources**

**Assets:**

Account Number	Account Name	Subtotal Balance	Balance
101	Cash in Bank		211,291.20
	Accounts Receivable:		
141	Intergovernmental - StateAccounts Receivable:	(0.27)	
142	Intergovernmental - FederalAccounts Receivable:	157,508.00	
153,154	Other (net of estimated uncollectible of \$10,000)Accounts Receivable:	6,665.95	
xxx	Other Current AssetsAccounts Receivable:		164,173.68
	Loans Receivable:		
131	InterfundLoans Receivable:	6,598.00	6,598.00
			<u>382,062.88</u>

**Resources:**

Account Number	Account Name	Subtotal Balance	Balance
301	Estimated Revenues	2,746,308.40	
302	Less Revenues	87,900.00	2,658,408.40
			<u>2,658,408.40</u>
	Total Assets and Resources:		<u><b>3,040,471.28</b></u>

**Liabilities and Fund Equity**

**Liabilities:**

Account Number	Account Name	Subtotal Balance	Balance
411	Intergovernmental Accounts Payable - State		108,063.00
421	Accounts Payable		44,550.00
481	Deferred Revenues		137,026.00
			<u>289,639.00</u>

**Fund Balance:**

Account Number	Account Name	Subtotal Balance	Subtotal Balance 2	Subtotal Balance 3	Balance
	Appropriated:				
753	Reserve for Encumbrances - Current Year		1,248,037.67		
754+753	Reserve for Encumbrances - Current + Prior			1,248,037.67	
	Reserve Fund Balance:				
601	Appropriations		2,746,308.40		
603	Encumbrances	1,248,037.67	(1,248,037.67)	1,498,270.73	
770	Unassigned Fund Balance			4,523.88	
					<u>2,750,832.28</u>
	Total Liabilities and Fund Equity:				<u><b>3,040,471.28</b></u>

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**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 20 - Recapitulation of Budgeted Fund Balance**

	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>
Appropriations	2,746,308.40	1,248,037.67	1,498,270.73
Revenues	(2,746,308.40)	(87,900.00)	(2,658,408.40)
	<b>.00</b>	<b>1,160,137.67</b>	<b>(1,160,137.67)</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 20 - Interim Statements Comparing Budgeted Revenue with Actual to Date  
and Appropriations with Expenditures and Encumbrances to Date  
For the one month period ending 07/31/2025**

Revenues/Sources of Funds								
Account Number	Line	Revenues/Sources of Funds	Original Budget Certified For Taxes	Budget Transfers	Budgeted / Estimated	Actual to Date	Note	Unrealized Balance
20-1xxx	745	From Local Sources	15,000.00	0.00	15,000.00	0.00	Under	15,000.00
20-3xxx	770	From State Sources	873,146.40	50,888.60	924,035.00	87,900.00	Under	836,135.00
20-4xxx	830	From Federal Sources	1,557,821.60	249,451.80	1,807,273.40	0.00	Under	1,807,273.40
		<b>Total Revenues/Sources Of Funds</b>	<b>2,445,968.00</b>	<b>300,340.40</b>	<b>2,746,308.40</b>	<b>87,900.00</b>	<b>Under</b>	<b>2,658,408.40</b>

**Special Revenue Fund**

**Local Projects**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
20-xxx-xxx-xxx	84100	Local Projects	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
		<b>Total Local Projects</b>	<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>

**State Projects**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
20-xxx-xxx-xxx	88190	Total Other State Projects	916,335.40	(10,300.40)	906,035.00	0.00	231,733.27	674,301.73
20-xxx-xxx-xxx		<b>Total State Projects</b>	<b>916,335.40</b>	<b>(10,300.40)</b>	<b>906,035.00</b>	<b>0.00</b>	<b>231,733.27</b>	<b>674,301.73</b>

**Federal Projects**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
20-xxx-xxx-xxx	88500	Title I	115,463.20	0.00	115,463.20	0.00	0.00	115,463.20
20-xxx-xxx-xxx	88520	Title II	90,168.80	0.00	90,168.80	0.00	0.00	90,168.80
20-xxx-xxx-xxx	88540	Title III	44,876.00	0.00	44,876.00	0.00	0.00	44,876.00
20-xxx-xxx-xxx	88560	Title IV	8,466.40	0.00	8,466.40	0.00	0.00	8,466.40
20-xxx-xxx-xxx	88620	I.D.E.A. Part B (Handicapped)	1,316,847.20	249,451.80	1,566,299.00	0.00	1,016,304.40	549,994.60
20-xxx-xxx-xxx		<b>Total Federal Projects</b>	<b>1,575,821.60</b>	<b>249,451.80</b>	<b>1,825,273.40</b>	<b>0.00</b>	<b>1,016,304.40</b>	<b>808,969.00</b>
		<b>Total Special Revenue Fund</b>	<b>2,507,157.00</b>	<b>239,151.40</b>	<b>2,746,308.40</b>	<b>0.00</b>	<b>1,248,037.67</b>	<b>1,498,270.73</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 20 - Schedule of Revenues  
Actual Compared with Estimate  
For the one month period ending 07/31/2025**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Estimated	Actual	Unrealized
<b>Revenues/Sources of Funds</b>							
<b>- Local Sources</b>							
20-1xxx	740	Other Revenue from Local Sources	15,000.00	0.00	15,000.00	0.00	15,000.00
20-1xxx	745	<b>Total Local Sources</b>	<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>
<b>- State Sources</b>							
20-32xx	765	Other Restricted Entitlements	873,146.40	50,888.60	924,035.00	87,900.00	836,135.00
20-3xxx	770	<b>Total from State Sources</b>	<b>873,146.40</b>	<b>50,888.60</b>	<b>924,035.00</b>	<b>87,900.00</b>	<b>836,135.00</b>
<b>- Federal Sources</b>							
20-4411-4414	775	Title I	115,463.20	0.00	115,463.20	0.00	115,463.20
20-4451-4455	780	Title II	72,168.80	0.00	72,168.80	0.00	72,168.80
20-4491-4494	785	Title III	44,876.00	0.00	44,876.00	0.00	44,876.00
20-4471-4474	790	Title IV	8,466.40	0.00	8,466.40	0.00	8,466.40
20-4420-4429	805	I.D.E.A. Part B (Handicapped)	1,316,847.20	249,451.80	1,566,299.00	0.00	1,566,299.00
20-4xxx	830	<b>Total from Federal Sources</b>	<b>1,557,821.60</b>	<b>249,451.80</b>	<b>1,807,273.40</b>	<b>0.00</b>	<b>1,807,273.40</b>
-	-	<b>Total Revenues/Sources of Funds</b>	<b>2,445,968.00</b>	<b>300,340.40</b>	<b>2,746,308.40</b>	<b>87,900.00</b>	<b>2,658,408.40</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 20 - Statement of Appropriations  
Compared with Expenditures and Encumbrances  
For the one month period ending 07/31/2025**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
<b>Special Revenue Fund</b>								
<b>- Local Projects</b>								
<b>-- Local Projects</b>								
20-xxx-xxx-xxx	84100	Local Projects	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
<b>20-xxx-xxx-xxx</b>	<b>84100</b>		<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>
-		<b>Total Local Projects</b>	<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>
<b>- State Projects</b>								
<b>-- Other State Projects</b>								
20-xxx-xxx-xxx	88000	Nonpublic Textbooks	68,356.00	(32,648.00)	35,708.00	0.00	31,824.27	3,883.73
20-xxx-xxx-xxx	88020	Nonpublic Auxiliary Services	47,856.80	(3,679.80)	44,177.00	0.00	0.00	44,177.00
20-xxx-xxx-xxx	88040	Nonpublic Handicapped Services	310,925.60	(18,341.60)	292,584.00	0.00	0.00	292,584.00
20-xxx-xxx-xxx	88060	Nonpublic Nursing Services	157,664.00	42,245.00	199,909.00	0.00	199,909.00	0.00
20-xxx-xxx-xxx	88080	Nonpublic Technology Initiative	82,909.00	(30,717.00)	52,192.00	0.00	0.00	52,192.00
20-xxx-xxx-xxx	88090	Nonpublic Security Aid	248,624.00	32,841.00	281,465.00	0.00	0.00	281,465.00
<b>20-xxx-xxx-xxx</b>	<b>88190</b>	<b>Total Other State Projects</b>	<b>916,335.40</b>	<b>(10,300.40)</b>	<b>906,035.00</b>	<b>0.00</b>	<b>231,733.27</b>	<b>674,301.73</b>
<b>20-xxx-xxx-xxx</b>	<b>88200</b>	<b>Total State Projects</b>	<b>916,335.40</b>	<b>(10,300.40)</b>	<b>906,035.00</b>	<b>0.00</b>	<b>231,733.27</b>	<b>674,301.73</b>
<b>- Federal Projects</b>								
<b>-- Title I</b>								
20-xxx-100-101	88480	Salaries- Instruction- Salaries of Teacher	87,269.00	0.00	87,269.00	0.00	0.00	87,269.00
20-xxx-200-200	88491	Benefits	28,194.20	0.00	28,194.20	0.00	0.00	28,194.20
<b>20-xxx-xxx-xxx</b>	<b>88500</b>	<b>Total Title I</b>	<b>115,463.20</b>	<b>0.00</b>	<b>115,463.20</b>	<b>0.00</b>	<b>0.00</b>	<b>115,463.20</b>
<b>-- Title II</b>								
20-xxx-200-300	88512	Professional Tech Services- Support	90,168.80	0.00	90,168.80	0.00	0.00	90,168.80
<b>20-xxx-xxx-xxx</b>	<b>88520</b>	<b>Total Title II</b>	<b>90,168.80</b>	<b>0.00</b>	<b>90,168.80</b>	<b>0.00</b>	<b>0.00</b>	<b>90,168.80</b>
<b>-- Title III</b>								
20-xxx-100-600	88525	Instructional Supplies- Instruction	44,876.00	0.00	44,876.00	0.00	0.00	44,876.00
<b>20-xxx-xxx-xxx</b>	<b>88540</b>	<b>Total Title III</b>	<b>44,876.00</b>	<b>0.00</b>	<b>44,876.00</b>	<b>0.00</b>	<b>0.00</b>	<b>44,876.00</b>
<b>-- Title IV</b>								
20-xxx-200-300	88552	Professional Tech Services- Support	8,466.40	0.00	8,466.40	0.00	0.00	8,466.40
<b>20-xxx-xxx-xxx</b>	<b>88560</b>	<b>Total Title IV</b>	<b>8,466.40</b>	<b>0.00</b>	<b>8,466.40</b>	<b>0.00</b>	<b>0.00</b>	<b>8,466.40</b>
<b>-- I.D.E.A. Part B (Handicapped)</b>								
20-xxx-100-101	88601	Salaries- Instruction- Salaries of Teacher	345,947.00	(33,351.00)	312,596.00	0.00	0.00	312,596.00
20-xxx-100-500	88604	Other Purchased Services- Instruction (400-500 series)	961,253.00	(133,253.00)	828,000.00	0.00	749,901.40	78,098.60
20-xxx-200-200	88611	Benefits	0.00	91,475.00	91,475.00	0.00	0.00	91,475.00
20-xxx-200-300	88612	Professional Tech Services- Support	9,647.20	315,890.80	325,538.00	0.00	266,403.00	59,135.00
20-xxx-200-500	88614	Other Purchased Services - Support	0.00	8,690.00	8,690.00	0.00	0.00	8,690.00
<b>20-xxx-xxx-xxx</b>	<b>88620</b>	<b>Total I.D.E.A. Part B (Handicapped)</b>	<b>1,316,847.20</b>	<b>249,451.80</b>	<b>1,566,299.00</b>	<b>0.00</b>	<b>1,016,304.40</b>	<b>549,994.60</b>
<b>20-xxx-xxx-xxx</b>	<b>88740</b>	<b>Total Federal Projects</b>	<b>1,575,821.60</b>	<b>249,451.80</b>	<b>1,825,273.40</b>	<b>0.00</b>	<b>1,016,304.40</b>	<b>808,969.00</b>
<b>20-xxx-xxx-xxx</b>	<b>88760</b>	<b>Total Special Revenue Fund</b>	<b>2,507,157.00</b>	<b>239,151.40</b>	<b>2,746,308.40</b>	<b>0.00</b>	<b>1,248,037.67</b>	<b>1,498,270.73</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 30 - Interim Balance Sheet  
For the one month period ending 07/31/2025**

**Assets and Resources**

**Assets:**

Account Number	Account Name	Subtotal Balance	Balance
101	Cash in Bank		978,552.29
	Accounts Receivable:		
	Loans Receivable:		
			<u>978,552.29</u>

**Resources:**

Account Number	Account Name	Subtotal Balance	Balance
301	Estimated Revenues	0.00	
302	Less Revenues	7,102.48	(7,102.48)
			<u>(7,102.48)</u>
	<b>Total Assets and Resources:</b>		<b><u>971,449.81</u></b>

**Liabilities and Fund Equity**

**Liabilities:**

Account Number	Account Name	Subtotal Balance	Balance
402	Interfund Accounts Payable		18,621.00
			<u>18,621.00</u>

**Fund Balance:**

Account Number	Account Name	Subtotal Balance	Subtotal Balance 2	Subtotal Balance 3	Balance
	Appropriated:				
601	Appropriations		2,270,800.00		
603	Encumbrances	0.00	<u>0.00</u>	2,270,800.00	
	Unappropriated:				
770	Unassigned Fund Balance		952,828.81		
303	Budgeted Fund Balance		<u>2,270,800.00</u>	<u>(1,317,971.19)</u>	
	Total Fund Balance			952,828.81	<u>952,828.81</u>
					<b><u>952,828.81</u></b>
	<b>Total Liabilities and Fund Equity:</b>				<b><u>971,449.81</u></b>

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**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 30 - Recapitulation of Budgeted Fund Balance**

	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>
Appropriations	2,270,800.00	.00	2,270,800.00
Revenues	(.00)	(7,102.48)	(-7,102.48)
	<b>2,270,800.00</b>	<b>(7,102.48)</b>	<b>2,277,902.48</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 30 - Interim Statements Comparing Budgeted Revenue with Actual to Date  
and Appropriations with Expenditures and Encumbrances to Date  
For the one month period ending 07/31/2025**

Revenues/Sources of Funds								
Account Number	Line	Revenues/Sources of Funds	Original Budget Certified for Taxes	Budget Transfers	Budgeted / Estimated	Actual to Date	Note	Unrealized Balance
30-1xxx		From Local Sources	0.00	0.00	0.00	7,102.48	Over	(7,102.48)
		<b>Total Revenues/Sources Of Funds</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,102.48</b>	<b>Over</b>	<b>(7,102.48)</b>

**Total Capital Projects Fund Expenditures**

**Facilities Acquisition and Construction Services**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
30-000-4xx-450	89080	Construction Services	1,270,800.00	0.00	1,270,800.00	0.00	0.00	1,270,800.00
30-000-4xx-800	89180	Other Objects	1,000,000.00	0.00	1,000,000.00	0.00	0.00	1,000,000.00
			<b>2,270,800.00</b>	<b>0.00</b>	<b>2,270,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,270,800.00</b>
		<b>Total Capital Projects Fund Expenditures</b>	<b>2,270,800.00</b>	<b>0.00</b>	<b>2,270,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,270,800.00</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 30 - Schedule of Revenues  
Actual Compared with Estimate  
For the one month period ending 07/31/2025**

<b>Account Number</b>	<b>Line</b>	<b>Account Name</b>	<b>Original Budget Certified For Taxes</b>	<b>Budget Transfers</b>	<b>Estimated</b>	<b>Actual</b>	<b>Unrealized</b>
<b>Revenues/Sources of Funds</b>							
<b>- Local Sources</b>							
30-1510	950	Earnings on Investments	0.00	0.00	0.00	7,102.48	(7,102.48)
30-1xxx		<b>Total Revenue from Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,102.48</b>	<b>(7,102.48)</b>
	-	<b>Total Revenues/Sources of Funds</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,102.48</b>	<b>(7,102.48)</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 30 - Statement of Appropriations  
Compared with Expenditures and Encumbrances  
For the one month period ending 07/31/2025**

<b>Account Number</b>	<b>Line</b>	<b>Account Name</b>	<b>Original Budget Certified For Taxes</b>	<b>Budget Transfers</b>	<b>Appropriations</b>	<b>Expenditures</b>	<b>Encumbrances</b>	<b>Available Balance</b>
<b>Total Capital Projects Fund Expenditures</b>								
<b>- Facilities Acquisition and Construction Services</b>								
<b>-- Construction Services</b>								
30-000-4xx-450	89080	Construction Services	1,270,800.00	0.00	1,270,800.00	0.00	0.00	1,270,800.00
<b>30-000-4xx-450</b>	<b>89080</b>		<b>1,270,800.00</b>	<b>0.00</b>	<b>1,270,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,270,800.00</b>
<b>-- Other Objects</b>								
30-000-4xx-800	89180	Other Objects	1,000,000.00	0.00	1,000,000.00	0.00	0.00	1,000,000.00
<b>30-000-4xx-800</b>	<b>89180</b>		<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
	<b>89200</b>		<b>2,270,800.00</b>	<b>0.00</b>	<b>2,270,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,270,800.00</b>
	<b>84060</b>	<b>Total Capital Projects Fund Expenditures</b>	<b>2,270,800.00</b>	<b>0.00</b>	<b>2,270,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,270,800.00</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 40 - Interim Balance Sheet  
For the one month period ending 07/31/2025**

**Assets and Resources**

**Assets:**

Account Number	Account Name	Subtotal Balance	Balance
101	Cash in Bank		(6,797,097.87)
	Accounts Receivable:		
	Loans Receivable:		
			<u>(6,797,097.87)</u>

**Resources:**

Account Number	Account Name	Subtotal Balance	Balance
301	Estimated Revenues	7,344,550.00	
302	Less Revenues	369,720.00	6,974,830.00
			<u>6,974,830.00</u>
	<b>Total Assets and Resources:</b>		<b><u>177,732.13</u></b>

**Liabilities and Fund Equity**

**Liabilities:**

Account Number	Account Name	Subtotal Balance	Balance
			0.00

**Fund Balance:**

Account Number	Account Name	Subtotal Balance	Subtotal Balance 2	Subtotal Balance 3	Balance
	Appropriated:				
753	Reserve for Encumbrances - Current Year		1,092,838.33		
754+753	Reserve for Encumbrances - Current + Prior			<u>1,092,838.33</u>	
	Reserve Fund Balance:				
	Appropriations				
601	Appropriations		7,344,550.00		
602	Less: Expenditures	6,251,711.67			
603	Encumbrances	1,092,838.33	<u>(7,344,550.00)</u>	<u>0.00</u>	
	Total Appropriated			1,092,838.33	
	Unappropriated				
770	Unassigned Fund Balance			(915,106.20)	
					<u>177,732.13</u>
	<b>Total Liabilities and Fund Equity:</b>				<b><u>177,732.13</u></b>

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**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 40 - Recapitulation of Budgeted Fund Balance**

	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>
Appropriations	7,344,550.00	7,344,550.00	.00
Revenues	(7,344,550.00)	(369,720.00)	(6,974,830.00)
	<b>.00</b>	<b>6,974,830.00</b>	<b>(6,974,830.00)</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 40 - Interim Statements Comparing Budgeted Revenue with Actual to Date  
and Appropriations with Expenditures and Encumbrances to Date  
For the one month period ending 07/31/2025**

<b>Revenues</b>								
<b>Account Number</b>	<b>Line</b>	<b>Revenues/Sources of Funds</b>	<b>Original Budget Certified for Taxes</b>	<b>Budget Transfers</b>	<b>Budgeted / Estimated</b>	<b>Actual to Date</b>	<b>Note</b>	<b>Unrealized Balance</b>
40-52xx	-	Transfers from Other Funds	1,000,000.00	0.00	1,000,000.00	0.00	Under	1,000,000.00
	-	Total Revenue from Local Sources	5,793,275.00	0.00	5,793,275.00	0.00	Under	5,793,275.00
	-	Total from Revenue from State Sources	551,275.00	0.00	551,275.00	369,720.00	Under	181,555.00
	-	<b>Total Revenues</b>	<b>7,344,550.00</b>	<b>0.00</b>	<b>7,344,550.00</b>	<b>369,720.00</b>	<b>Under</b>	<b>6,974,830.00</b>

**Expenditures**

**Regular Debt Service**

<b>Account Number</b>	<b>Line</b>	<b>Expenditures Description</b>	<b>Original Budget Certified For Taxes</b>	<b>Budget Transfers</b>	<b>Appropriations</b>	<b>Expenditures</b>	<b>Encumbrances</b>	<b>Available Balance</b>
40-701-510-910	89560	Redemption of Principal on Early Retirement Bonds	5,295,000.00	0.00	5,295,000.00	5,295,000.00	0.00	0.00
40-701-510-834	89600	Interest on Bonds	2,049,550.00	0.00	2,049,550.00	956,711.67	1,092,838.33	0.00
		<b>Total Regular Debt Service Expenditures</b>	<b>7,344,550.00</b>	<b>0.00</b>	<b>7,344,550.00</b>	<b>6,251,711.67</b>	<b>1,092,838.33</b>	<b>0.00</b>
		<b>Total Debt Service Fund Expenditures</b>	<b>7,344,550.00</b>	<b>0.00</b>	<b>7,344,550.00</b>	<b>6,251,711.67</b>	<b>1,092,838.33</b>	<b>0.00</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 40 - Schedule of Revenues  
Actual Compared with Estimate  
For the one month period ending 07/31/2025**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Estimated	Actual	Unrealized
<b>Revenues</b>							
<b>- Transfers from Other Funds</b>							
40-52xx	845	Transfers from Other Funds	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
40-52xx	-	<b>Total Transfers from Other Funds</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
<b>- Local Sources</b>							
40-1210	860	Local Tax Levy	5,719,851.00	0.00	5,719,851.00	0.00	5,719,851.00
40-1xxx	870	Other Miscellaneous Revenues	73,424.00	0.00	73,424.00	0.00	73,424.00
	-	<b>Total Revenue from Local Sources</b>	<b>5,793,275.00</b>	<b>0.00</b>	<b>5,793,275.00</b>	<b>0.00</b>	<b>5,793,275.00</b>
<b>- State Sources</b>							
40-3160	890	Debt Service Aid Type II	551,275.00	0.00	551,275.00	369,720.00	181,555.00
	-	<b>Total from Revenue from State Sources</b>	<b>551,275.00</b>	<b>0.00</b>	<b>551,275.00</b>	<b>369,720.00</b>	<b>181,555.00</b>
	-	<b>Total Revenues</b>	<b>7,344,550.00</b>	<b>0.00</b>	<b>7,344,550.00</b>	<b>369,720.00</b>	<b>6,974,830.00</b>
<b>Expenditures</b>							
	-	<b>Total Debt Service Fund Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Report of the Secretary to the Board of Education  
Livingston Board of Education**

**Fund 40 - Statement of Appropriations  
Compared with Expenditures and Encumbrances  
For the one month period ending 07/31/2025**

Account Number	Line	Account Name	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
<b>Expenditures</b>								
<b>- Regular Debt Service</b>								
<b>-- Redemption of Principal on Early Retirement Bonds</b>								
40-701-510-910	89560	Redemption of Principal on Early Retirement Bonds	5,295,000.00	0.00	5,295,000.00	5,295,000.00	0.00	0.00
<b>40-701-510-910</b>	<b>89560</b>		<b>5,295,000.00</b>	<b>0.00</b>	<b>5,295,000.00</b>	<b>5,295,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>-- Interest on Bonds</b>								
40-701-510-834	89600	Interest on Bonds	2,049,550.00	0.00	2,049,550.00	956,711.67	1,092,838.33	0.00
<b>40-701-510-834</b>	<b>89600</b>		<b>2,049,550.00</b>	<b>0.00</b>	<b>2,049,550.00</b>	<b>956,711.67</b>	<b>1,092,838.33</b>	<b>0.00</b>
	<b>89660</b>	<b>Total Regular Debt Service Expenditures</b>	<b>7,344,550.00</b>	<b>0.00</b>	<b>7,344,550.00</b>	<b>6,251,711.67</b>	<b>1,092,838.33</b>	<b>0.00</b>
	-	<b>Total Debt Service Fund Expenditures</b>	<b>7,344,550.00</b>	<b>0.00</b>	<b>7,344,550.00</b>	<b>6,251,711.67</b>	<b>1,092,838.33</b>	<b>0.00</b>



School Business Administrator Signature

9/25/2025

Date