



## **LIVINGSTON BOARD OF EDUCATION WORKSHOP/VOTING MEETING AGENDA**

March 17, 2026

Public Session - Administration Building - 5:30-6:30 p.m. (training)

Executive Session - Administration Building - 6:30 p.m.

Public Session - Administration Building - 7:00 p.m.

### **I. OPEN SESSION**

#### **A. Call to Order – Parul Khemka, 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 6, 2026, and posted at the Board of Education office, on the district's website, and communicated to the Livingston Township Clerk.

#### **C. Workshop Item**

1. LBOE Training - Implicit Bias by US<sup>2</sup> Consulting

#### **D. 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:

- personnel and student matters

Action may be taken upon return to the public session. The full length of the meeting is anticipated to be approximately 30 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**

#### **E. Pledge of Allegiance / Roll Call**

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

1. Student Safety Data System
2. Budget Presentation

## **G. Board Reports**

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

## **I. Approval of Minutes**

The Superintendent recommends the following:

1. Voting Meeting Minutes of February 10, 2026
2. Workshop/Voting Meeting Minutes of March 3, 2026
3. Workshop Meeting Minutes of March 10, 2026

## **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/Novels**

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

**1.2 Student Teacher**

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

**1.3 Field Trip**

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

**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 three (3) Livingston students 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 D**.

**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.

| <b>Fund</b> | <b>Name</b>                             | <b>Amount</b>   |
|-------------|---|-----------------|
| 10,11,12    | Operating Budget (checks 115125-115456) | \$16,907,230.02 |
| 20          | Operating Budget (checks 115125-115456) | \$247,656.90    |
| 60          | Cafeteria (checks 60184-60189)          | \$217,854.74    |
|             | <b>TOTAL</b>                            | \$17,372,741.66 |

### **3.2 Board Secretary Report – January 2026**

**Whereas**, the Livingston Board of Education has received the Report of the Board Secretary for January 30, 2026, 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 January 30, 2026, 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 | \$8,009,763.28 | \$74,760,151.78       | \$5,689,254.58 |
| (11) Current Expense           |                |                       |                |
| (12) Capital Outlay            |                |                       |                |
| (20) Special Revenue Fund      | (\$106,881.80) | \$2,945,546.00        | (\$.12)        |
| (30) Capital Projects Fund     | \$328,054.81   | \$2,270,800.00        | \$1,899,226.81 |
| (40) Debt Service Fund         | (\$628,943.87) | \$276,588.33          | \$174,139.80   |
| Total:                         | \$7,601,992.42 | \$80,253,086.11       | \$7,762,621.07 |

**Whereas**, pursuant to N.J.A.C. 6A:23A-16.10(c3), the Board Secretary has certified that as of January 30, 2026, 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 Transfers**

**Whereas**, the Superintendent of Schools recommends certain transfers among accounts in the 2025-2026 budget for January 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 E**.

### **3.4 Conferences and Overnight Trips**

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

**Resolved**, that the Livingston Board of Education approves *Julianne Karpack, Ryan Karpack* and *Dave Richards* to chaperone approximately eight students attending the Shell Eco-Marathon Competition in Indianapolis, Indiana, from April 7 to 12, 2026

**Resolved**, that the Livingston Board of Education approves *Brynn Smith* and *Issam (Sam) Helwani* to chaperone approximately 12 students attending the History Bowl National Tournament in Arlington, Virginia, from April 23 to 27, 2026.

**Resolved**, that the Livingston Board of Education approves *Dan Quackenbush, Katherine Collins* and *Michael Buonomo* to chaperone approximately 31 students attending the DECA International Competition in Atlanta, Georgia, from April 25 to 29, 2026.

**Resolved**, that the Livingston Board of Education approves *Doug Jay* and *Kelly Gallagher* to chaperone approximately five students attending the NJ Envirothon State Competition in Waretown, New Jersey from May 8 to 9, 2026.

### **3.5 Student Safety Data System**

**Resolved**, that the Livingston Board of Education accepts the Student Safety Data System report as presented for Report Period 1 of the 2025-2026 school year.

### **3.6 Joint Transportation Agreement with Sussex County Regional Transportation Cooperative**

**Resolved**, that the Livingston Board of Education enters into a jointure with Sussex County Regional Transportation Cooperative for the coordination of transportation services for the 2026-2027 school year.

### **3.7 Joint Transportation Agreement with Educational Services Commission of Morris County**

**Resolved**, that the Livingston Board of Education enters into a jointure with the Educational Services Commission of Morris County for the coordination of transportation services for the 2026-2027 school year.

### **3.8 Donation**

**Resolved**, that the Livingston Board of Education approves the \$3,204.51 donation from Home Depot for use in our Science and Technology Departments.

**3.9 Bylaws, Policies and Regulations**

**Resolved**, that the Livingston Board of Education approves the following Bylaws, Policies and Regulations for first reading:

- Policy #5535 - Passive Breath Alcohol Sensor Device (with revisions)
- Policy #6115.04 - Federal Funds - Duplication of Benefits (M) (new to district)
- Policy #9700 - Special Interest Groups (with revisions)
- Policy #9713 - Recruitment by Special Interest Groups (M) (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:

| Name       | Position        | Reason      | Location | Last Day of Employment |
|------------|-----------------|-------------|----------|------------------------|
| Sara Osmer | Teacher of Math | Resignation | LHS      | June 30, 2026          |

*\*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 |
|------------------|----------|---------------------------|--|--|----------------------------------|-------------|
| Antonio Matheus* | LHS/HMS  | Supervisor of Math (7-12) | 1/5/2026-3/18/2026 & 3/23/2026 - 3/27/2026(.5)** | NA   | NA                               | 3/25/2026   |
| Cara Dlugo       | LHS      | Teacher of Health & PE    | 6/5/2026-6/30/2026 & 8/26/2026-9/16/2026**       | 9/17/2026-11/18/2026**                         | NA                               | 11/19/2026  |
| Michael Munley   | LHS      | Teacher of Health & PE    | 11/19/2026-1/1/2027**                            | 1/4/2027-2/25/2027**                           | NA                               | 2/26/2027   |

*\*as amended from a previous agenda*

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

**4.3 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:

**Teachers**

- Benjamin Shaffron-Davis
- James Austin Bailey

Taylor Jones  
 Stacey Prince  
 Vaishali Sarje

**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      |
|-------------|----------|-------|------------------------------------|-----------|-----------|---------------------|
| Jodi Shalom | Hillside | TOSD  | Long Term Sub                      | P. Price  | \$351/day | 4/16/2026-5/15/2026 |

**4.4 Termination**

**Resolved**, that the Livingston Board of Education approves the termination of employment of *Employee #9233* for abandonment of position effective March 9, 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 2025-2026 Daily/Hourly Rates**

**Resolved**, that the Livingston Board of Education amends the Daily and Hourly Rates for the 2025-2026 school year as listed on **Attachment I**.

**4.7 Stipends**

**Resolved**, that the Livingston Board of Education approves the individuals on **Attachment J** 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 approves the individuals on **Attachment K** 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.

**4.8 Mentor Fees**

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

**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.

### **5.2 Suspension Report**

**Resolved**, that the Livingston Board of Education approves the suspension report for the months of December, January and February.

## **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 March 17, 2026 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 Unteachables | Gordon Korman<br>HarperCollins | 2019        | 6            | English Language Arts | A hilarious new middle grade novel from beloved and bestselling author Gordon Korman about what happens when the worst class of kids in school is paired with the worst teacher - perfect for the fans of <i>Ms. Bixby's Last Day</i> . <i>The Unteachables</i> are a notorious class of misfits, delinquents, and academic train wrecks. The unteachables never thought they'd find a teacher who had a worse attitude than they did. And Mr. Kermit never thought he would actually care about teaching again. Over the course of a school year, though, room 117 will experience mayhem, destruction - and maybe even a shot at redemption. |

| <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>  |
|---------------------|---|--------------------|---------------------|--------------------------------|--|
| Freedom On My Mind  | Butler, Williams-Giordano<br>White, Bay, Martin<br>BFW Publishers | 2025               | 11-12               | AP African American<br>Studies | This textbook is a comprehensive survey that chronicles the African American experience from its African origins through the contemporary era, framing the narrative around the central theme of the persistent quest for freedom. |

| Name            | School                      | Type of Placement | In-District Location | Assigned Staff                    | Date                    |
|-----------------|-----------------------------|-------------------|----------------------|-----------------------------------|-------------------------|
| Julia Greenberg | Brookdale Community College | Observation Hours | MPMS                 | Bronawyn O'Leary<br>Nick Pomponio | March 1 - June 30, 2026 |

**FIELD TRIPS**

| <b>SCHOOL</b> | <b>GRADE/COURSE</b> | <b>MONTH</b> | <b>DESTINATION</b> |
|---------------|---------------------|--------------|--------------------|
| Secondary     | Grades 7 and 8      | April        | Prudential Center  |

| <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> |  |                     |
| Celebrate the Children   | Multiple Disabilities | N           | 1                            | \$ 30,290.00             | \$ 30,290.00         | 1                             | \$ 13,650.00   | \$ 13,650.00     |                             |                          |  | \$ 43,940.00        |
| Montville Public Schools | Multiple Disabilities | N           | 2                            | \$ 26,322.28             | \$ 52,644.56         | 2                             | \$ 6,467.39    | \$ 12,934.78     |                             |                          |  | \$ 65,579.34        |
| Total                    |                       |             | 3                            |                          | \$ 82,934.56         | 3                             |                | \$ 26,584.78     |                             |                          |  | \$ 109,519.34       |

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  
7/1/2025 - 1/31/2026**

| 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<br>12-1xx-100-xxx<br>13-1xx-100-xxx<br>18-1xx-100-xxx   | 45,313,781.13        | 9,025.24                | 45,322,806.37                | 4,532,280.64                 | -122,553.26        | -.27                  | 4,409,727.38                    | 2,641,869.86        |
| Special Education, Basic Skills/Remedial and Bilingual Instruction and Speech/OT/PT and Ex  | 1x-2xx-100-xxx<br>1x-000-216-xxx<br>1x-000-217-xxx   | 19,208,870.94        | .00                     | 19,208,870.94                | 1,920,887.09                 | -73,895.86         | -.38                  | 1,846,991.23                    | 1,580,770.09        |
| Vocational Programs-Local   | 1x-3xx-100-xxx   | 59,030.00            | .00                     | 59,030.00                    | 5,903.00                     | .00                | .00                   | 5,903.00                        | 4,564.41            |
| School Spon. Co/Extr a-Curr. Activities,School Sponsored Athletics, and Other Instructional | 11-4xx-100-0xx<br>11-4xx-100-1xx<br>11-4xx-100-3xx<br>11-4xx-100-4xx<br>11-4xx-100-5xx<br>11-4xx-100-6xx<br>11-4xx-100-7xx<br>11-4xx-100-8xx<br>11-4xx-100-9xx<br>11-4xx-2xx-xxx<br>12-4xx-100-xxx | 3,322,114.84         | .00                     | 3,322,114.84                 | 332,211.48                   | 1,148.28           | .03                   | 333,359.76                      | 956,575.81          |
| 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>-195,300.84</b> | <b>-.29</b>           | <b>6,595,981.37</b>             | <b>5,183,780.17</b> |
| Tuition   | 11-000-100-xxx<br>16-000-100-xxx<br>17-000-100-xxx<br>18-000-100-xxx   | 8,674,741.21         | .00                     | 8,674,741.21                 | 867,474.12                   | -10,863.20         | -.13                  | 856,610.92                      | 951,039.32          |
| Attendance and Social Work, Health, Guidance, Child Study Teams, Education, Media Services  | 1x-000-211-xxx<br>1x-000-213-xxx<br>1x-000-218-xxx<br>1x-000-219-xxx<br>1x-000-222-xxx   | 9,479,050.81         | .00                     | 9,479,050.81                 | 947,905.08                   | 12,666.32          | .13                   | 960,571.40                      | 160,884.39          |
| Improvement of Instruction Services and Instructional Staff Training Services               | 1x-000-221-xxx<br>1x-000-223-xxx   | 3,676,589.80         | .00                     | 3,676,589.80                 | 367,658.98                   | 3,337.00           | .09                   | 370,995.98                      | 238,627.92          |
| General Administration  | 11-000-230-xxx   | 1,321,370.00         | .00                     | 1,321,370.00                 | 132,137.00                   | -33,514.05         | -2.54                 | 98,622.95                       | 214,624.49          |
| School Administration   | 11-000-240-xxx   | 4,998,561.22         | 235.60                  | 4,998,796.82                 | 499,879.68                   | 113,473.71         | 2.27                  | 613,353.39                      | 113,139.04          |
| Central Services & Administrative Information Technology                                    | 11-000-25x-xxx   | 3,982,983.04         | 19,185.00               | 4,002,168.04                 | 400,216.80                   | -16,503.75         | -.41                  | 383,713.05                      | 303,020.31          |
| 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                 | 660,615.24         | 6.44                  | 1,686,901.56                    | 1,448,098.81        |
| Student Transportation Services   | 11-000-270-xxx   | 5,646,354.00         | .00                     | 5,646,354.00                 | 564,635.40                   | 500,000.00         | 8.86                  | 1,064,635.40                    | 566,243.69          |
| Personal Services-Employee Benefits   | 11-xxx-xxx-2xx   | 26,084,793.00        | .00                     | 26,084,793.00                | 2,608,479.30                 | -1,201,666.59      | -4.61                 | 1,406,812.71                    | 4,549,688.54        |
| Food Services   | 11-000-310-xxx   | .00                  | .00                     | .00                          | .00                          | .00                | .00                   | .00                             | .00                 |
| Transfer Property Sale Proceeds to Debt Service Reserve                                     | 11-000-520-934   | .00                  | .00                     | .00                          | .00                          | .00                | .00                   | .00                             | .00                 |

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|--|-----------------------|-----------------------|-------------------------|------------------------------|------------------------------|-------------------|-----------------------|---------------------------------|----------------------|
| 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>27,544.68</b>  | <b>.04</b>            | <b>7,442,217.36</b>             | <b>8,545,366.51</b>  |
| <b>Equipment</b>   | <b>12-xxx-xxx-73x</b> | <b>40,000.00</b>      | <b>.00</b>              | <b>40,000.00</b>             | <b>4,000.00</b>              | <b>58,552.76</b>  | <b>146.38</b>         | <b>62,552.76</b>                | <b>1,700.56</b>      |
| Facilities Acquisition and Construction Services                     | 12-000-4xx-xxx        | 5,227,565.00          | 256,892.49              | 5,484,457.49                 | 548,445.75                   | 99,453.40         | 1.81                  | 647,899.15                      | 2,234,489.79         |
| 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>158,006.16</b> | <b>2.86</b>           | <b>710,451.91</b>               | <b>2,236,190.35</b>  |
| <b>TOTAL SPECIAL SCHOOLS</b>   | <b>13-xxx-xxx-xxx</b> | <b>63,600.00</b>      | <b>.00</b>              | <b>63,600.00</b>             | <b>6,360.00</b>              | <b>.00</b>        | <b>.00</b>            | <b>6,360.00</b>                 | <b>615.62</b>        |
| 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                       | 74,575.00            |
| 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>-9,750.00</b>  | <b>-.01</b>           | <b>14,766,706.74</b>            | <b>16,040,527.65</b> |

  
 School Business Administrator Signature

3/9/2025  
 Date

| <b>Conference</b>   | <b>Attendee(s)</b>  | <b>Date(s)</b>      | <b>Location</b>              | <b>Cost not to exceed</b> |
|---|---------------------|---------------------|------------------------------|---------------------------|
| FLENJ Annual Conference   | Karin Arones        | 3/18/2026           | New Brunswick, NJ            | \$180.00                  |
| NCTE: Conference on English Leadership                                    | Lara Schipior       | 11/19-11/22/25      | Denver, Colorado             | \$2,600.00 amending dates |
| CPR   | Marisa Ehrmann      | 8/25/2025           | Fairfield, NJ                | \$360.00                  |
| Multi-Tiered Systems of Support: 5rd Annual Effective Practices Statewide | Danielle Rosenzweig | 5/15/2026           | Monroe Township, NJ          | \$195.00                  |
| Multi-Tiered Systems of Support: 5rd Annual Effective Practices Statewide | Amelia Rieth        | 5/15/2026           | Monroe Township, NJ          | \$195.00                  |
| Multi-Tiered Systems of Support: 5rd Annual Effective Practices Statewide | Brittany Gajewski   | 5/15/2026           | Monroe Township, NJ          | \$195.00                  |
| Multi-Tiered Systems of Support: 5rd Annual Effective Practices Statewide | Krystie Loeuis      | 5/15/2026           | Monroe Township, NJ          | \$195.00                  |
| Multi-Tiered Systems of Support: 5rd Annual Effective Practices Statewide | Sinead Crews        | 5/15/2026           | Monroe Township, NJ          | \$195.00                  |
| Multi-Tiered Systems of Support: 5rd Annual Effective Practices Statewide | Samantha Halloran   | 5/15/2026           | Monroe Township, NJ          | \$195.00                  |
| Multi-Tiered Systems of Support: 5rd Annual Effective Practices Statewide | Paul Levitan        | 5/15/2026           | Monroe Township, NJ          | \$195.00                  |
| Multi-Tiered Systems of Support: 5rd Annual Effective Practices Statewide | Angelina Rodriguez  | 5/15/2026           | Monroe Township, NJ          | \$195.00                  |
| 2026 Annual Mid-Hudson Valley College Consortium Tour                     | Tina Renga          | 4/13/2026-4/15/2026 | New York - Various Locations | \$230.00                  |
| AP Business with Personal Finance Summer Institute                        | Delaney Roberts     | 6/29/2026-7/2/2026  | Roseland, NJ                 | \$1,075.00                |
| Language Acquisition and Brain Development                                | Lucia Santarella    | 4/23/2026           | Virtual                      | \$297.34                  |
| AP Research Reading   | Mary Kaspriskie     | 6/1/2026-6/9/2026   | Kansas City, MS              | \$0.00                    |
| AP Research Reading   | Cheryl Coursen      | 6/10/2026-6/18/2026 | Louisville, KY               | \$0.00                    |
| CPR Instructor Training   | Heather Ruesch      | 3/20/2026           | Fairfield, NJ                | \$360.00                  |
| CPR Instructor Training   | Raz Blau            | 3/20/2026           | Fairfield, NJ                | \$360.00                  |

| <b>Location</b> | <b>Last Name</b> | <b>First Name</b> | <b>Position</b>    |
|-----------------|------------------|-------------------|--------------------|
| MPE             | Mauti            | Darlene           | Instructional Aide |
| MPMS            | Foley            | Jenna             | Instructional Aide |

| <b>Name</b>         | <b>Position</b>              | <b>Location</b> | <b># Classes</b> | <b>Effective Date</b>  |
|---------------------|------------------------------|-----------------|------------------|--|
| Michael Coleman     | Teacher of Science           | LHS             | 0.25             | 12/19/2025, 12/22/2025,<br>12/23/2025, 3/19/2026,<br>3/23/2026-3/30/2026 |
| Heather Yaros-Ramos | Teacher of Science           | LHS             | 0.25             | 3/19/2026, 3/23/2026 - 3/30/2026   |
| Antonio Matheus*    | Teacher of Math - Supervisor | LHS             | 0.2              | 9/1/2025-1/2/2026 & 4/6/2026 -<br>6/30/2026                              |
| Kelly Rocco*        | Teacher of Math              | LHS             | 0.2              | 1/2/2026 - 4/7/2026  |
| Patrick Catalano    | Teacher of Math              | LHS             | 0.2              | 3/11/2026 - 6/30/2026  |
| Matthew Van Pelt    | Teacher of Math              | LHS             | 0.2              | 3/11/2026 - 6/30/2026  |
| Sarah Jang          | Teacher of Math              | LHS             | 0.2              | 3/11/2026 - 6/30/2026  |
| Leonardo Zeoli      | Teacher of Math              | LHS             | 0.2              | 3/11/2026 - 6/30/2026  |

*\*amended from previous agenda*

**2025-2026**  
**Daily/Hourly Rates**

**Substitute Teachers**

\$150.00/day

**Retired/Former LPS Teachers**

\$160.00/day

**Substitute Nurses**

\$250.00/day

**Substitute Bus Drivers**

\$22.50 per hour

**Substitute Bus Aides**

| <b><u>2025/26</u></b> | <b><u>Salary</u></b> |
|-----------------------|----------------------|
| Step 1                | \$15.92/hour*        |
| Step 2                | \$16.50/hour         |
| Step 3                | \$17.50/hour         |

**Playground/Cafeteria/Media Aides**

| <b><u>2025/26</u></b> | <b><u>Salary</u></b> |
|-----------------------|----------------------|
| Step 1                | \$18.00/hour         |
| Step 2                | \$19.00/hour         |
| Step 3                | \$20.00/hour         |

**Substitute Secretaries**

\$20.00/hour

*Contracted 10-month support staff who substitute as a secretary when schools are not in session (i.e., Winter recess, Spring recess, summer, etc.) will be compensated at the rate of \$20.00/hour.*

**Substitute Custodians/Maintenance**

\$18.50/hour

**Summer Security**

\$25.00/hour

**Summer Custodial Workers**

\$15.92/hour (students)\*

**Summer Technology Workers**

\$15.92/hour (current student)\*  
\$20.00/hour (adult)

**Approved Computer Technicians**

*providing audio and visual support for afterschool and weekend events within the district and for entities that rent out facilities.*

\$40.00/hour

*\*effective and retroactive to 1/1/2026*

| <b>2025-26<br/>LHS ATHLETIC STIPENDS</b> |                             |                        |
|--|-----------------------------|------------------------|
| <b>Position</b>                          | <b>2025-2026<br/>Amount</b> | <b>Recommended</b>     |
| Baseball, Assistant Coach                | \$8,445                     | Scott Parsons (OD)     |
| Baseball, Assistant Coach                | \$8,445                     | John Silvestri (OD)    |
| Girls Lacrosse, Assistant Coach          | \$8,445                     | Kim Hillman            |
| Strength Training Spring - Head          | \$3,287                     | Ben Leone              |
| Spring Track                             | VOLUNTEER                   | Andrew Feigenberg (OD) |
| Baseball                                 | VOLUNTEER                   | David McLaughlin (OD)  |
| Boys Lacrosse                            | VOLUNTEER                   | Matthew DeBiasse (OD)  |

| <b>2025-26</b>                                       |                         |                           |
|--|-------------------------|---------------------------|
| <b>LIVINGSTON HIGH SCHOOL CO-CURRICULAR STIPENDS</b> |                         |                           |
| <b><u>Position</u></b>                               | <b><u>2025-2026</u></b> | <b><u>Recommended</u></b> |
| E-sports*  | \$5,630                 | Ethan Rotman              |
|  | \$1,407.50              | Matthew Van Pelt          |
|  | \$1,407.50              | Leonardo Zeoli            |

*\*amended from previous agenda*

| <b>Last Name</b> | <b>First Name</b> | <b>Position</b>        | <b>School</b> | <b>Mentor</b> | <b>Fee</b> | <b>Notes</b>   |
|------------------|-------------------|------------------------|---------------|---------------|------------|----------------|
| Castillo         | Kierstyn          | Teacher of Business Ed | LHS           | Tom Garzon    | \$220      | First 12 weeks |

## PASSIVE BREATH ALCOHOL SENSOR DEVICE

### 5535 PASSIVE BREATH ALCOHOL SENSOR DEVICE

The Board of Education recognizes that a student's abuse of harmful substances seriously impedes that student's~~pupil's abuse of harmful substances seriously impedes that pupil's~~ education and threatens the welfare of the entire school community. The Board is committed to the prevention of substance abuse and the rehabilitation of substance abusers by educational means, but will take additional necessary and appropriate steps to protect the school community from harm and from exposure to harmful substances.

In keeping with its commitment to protect all ~~pupils~~students and the school community from the harm of alcohol use, the Board ~~of Education~~ authorizes the use of a passive breath alcohol sensor device (PBASD) in certain circumstances, such as screening before, during, and after school activities/events including, but not limited to: dances, athletic events, proms, class trips, drama productions, graduation ceremonies, or school assemblies when the Building Principal or designee has reason to believe the use of alcohol by students may be present. A PBASD enables school district staff to check an approximate alcohol level quickly and efficiently without requiring the ~~student's~~pupil's active participation. A PBASD may be used in certain circumstances as defined in this Policy and as determined by the Building Principal or designee or the staff member(s) in charge of a ~~school related or school sponsored~~school-related or school-sponsored event or activity. The purpose ~~for using a PBASD is to protect pupils who may be under the influence of alcohol, other pupils, staff, and community members attending such events and to deter the use of alcohol by pupils~~of using a PBASD is to protect students who may be under the influence of alcohol, other students, staff, and community members attending such events, and to deter the use of alcohol by students.

The Board authorizes PBASD screening before, during, and after school activities/events including, but not limited to: dances, athletic events, proms, class trips, drama productions, graduation ceremonies, or school assemblies when the Building Principal or designee has reason to believe the use of alcohol by ~~students~~pupils may be present. When it is determined a PBASD will be used, a random number sequence will be selected by the Principal or designee prior to the event to determine which students in line for entrance will be screened. For example, if the number five is selected every fifth student in line for entrance into the activity/event shall be screened. In the alternative, the Principal or designee may determine to screen every student in line for entrance into the activity/event. When it is determined a PBASD will be used, the Building Principal or designee may determine to have pupils screened on a random basis.

Written notice indicating the use of a PBASD will be displayed at the point of sale of a ticket for the activity/event or at the entrance of the activity/event if tickets are not required. Upon the purchase of a ticket to gain entry into an activity/event or upon the



entry of a student into an activity/event that does not require the purchase of a ticket, a student shall be considered under the supervision of school district staff and shall be subject to the provisions of this Policy.

If the PBASD screening indicates the presence of alcohol on a student, additional PBASD screenings will be conducted. If additional PBASD screenings confirm the presence of alcohol on a student, the matter shall be reported to the Principal or designee and the certified or noncertified school nurse, or the school physician according to the reporting, notification, and examination requirements of N.J.S.A. 18A:40A-12, N.J.A.C. 6A:16-4.3 and Policy and Regulation 5530 - Substance Abuse.

~~If the PBASD screening indicates the presence of alcohol on a pupil, a second screening will be conducted. If the second screening indicates the presence of alcohol on a pupil, the matter shall be reported to the Building Principal or designee and the certified or noncertified school nurse, or the school physician according to the reporting, notification, and examination requirements of N.J.S.A. 18A:40A-12, N.J.A.C. 6A:16-4.3, and Policy and Regulation 5530—Substance Abuse.~~

A PBASD will only be used in accordance with the guidelines of this Policy. The Building Principal or designee shall be responsible for the proper training of school staff members in the use of the PBASD in accordance with the manufacturer's specifications.

N.J.S.A. 40A-12  
N.J.A.C. 6A:16-4.1 et seq.

Adopted: 09 April 2007  
Revised: April 7, 2026



6115.04 FEDERAL FUNDS – DUPLICATION OF BENEFITS (M)

A requirement for a Board of Education/local education agency (LEA) that accepts funds from the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) – Elementary and Secondary School Emergency Relief Fund (ESSERF II); American Rescue Plan Elementary and Secondary Schools Emergency Relief (ARP ESSER); and all Federal programs and grants is for the LEA to have a Duplication of Benefits (DOB) Policy. DOB occurs when a person, household, business, government, or other entity receives financial assistance from multiple sources for the same purpose, and the total assistance received for that purpose is more than the total need for assistance.

The School Business Administrator/Board Secretary shall be responsible for ensuring no DOB occurs and will be responsible for ensuring compliance by subcontractors, subrecipients, and other partners.

To comply with DOB requirements, an LEA that accepts Federal funds is required by the Coronavirus Aid, Relief, and Economic Security (CARES) Act to establish and follow procedures to ensure that DOB does not occur. Establishing a process to effectively identify and prevent DOB is critical for the LEA to effectively manage multiple active funding streams related to coronavirus response and efficiently target resources to meet unmet needs within the school district. The District is responsible for ensuring that an actual DOB does not occur.

To prevent DOB, the LEA will have:

1. A requirement that the LEA must agree to repay assistance that is determined to be duplicative. This may be documented through a subrogation agreement or similar clause included in the agreement with the LEA. The LEA will establish a protocol to monitor compliance based on risk of DOB for each activity; and
2. A method of assessing whether the use of these funds will duplicate financial assistance that is already received or is likely to be received (such as insurance proceeds) by acting reasonably to evaluate the need and the resources available to meet that need. The LEA will evaluate current programs available at the local, county, State, and Federal level as well as current and anticipated non-governmental assistance from nonprofits or faith-based groups and establish lines of communication for preventing DOB.

To analyze DOB, the LEA will complete the following steps:



FEDERAL FUNDS – DUPLICATION OF BENEFITS (M)

1. **Assess Need:** Determine the amount of need (total cost);
2. **Determine Assistance:** Determine the amount of assistance that has or will be provided from all sources to pay for the cost;
3. **Calculate Unmet Need:** Determine the amount of assistance already provided compared to the need to determine the maximum award (unmet need); and
4. **Document Analysis:** Document calculation and maintain adequate documentation justifying the determination of the maximum award.

In DOB calculations, private loans are not considered a form of assistance and will not be considered when calculating DOB. However, subsidized loans from the Small Business Administration or Federal Emergency Management Agency will be included in the DOB analysis unless one of the three exceptions below is met:

1. Short-term subsidized loans (e.g., bridge loans) for costs later reimbursed with Federal funds;
2. Declined or cancelled subsidized loans; or
3. Loan assistance used toward a loss suffered as a result of a major disaster or emergency.

Adopted: April 7, 2026



## 9700 SPECIAL INTEREST GROUPS

The Board of Education recognizes that the contributions of persons and organizations outside the school districts may take the form ~~of gifts, of materials, for distribution,~~ activities, ~~contest, scholarships~~ and awards that tend to serve the interests of the contributor as well as benefit the school district ~~generally~~ and ~~pupilstudents. s~~ individually. For the purposes of this Policy, "organizations outside the school district" shall be any organization, group, activity, club, association, agency, or individual that is not approved or sponsored by the Board.

~~The Board reserves the right to review, approve, or reject proposed contributions from organizations outside the school district. Proposed contributions may be rejected by the Board, including but not limited to, proposed contributions that have the primary effect of advancing the name, product, or special interest of a person, corporation, or organization; fail to meet district standards of accuracy and good taste; are of little or no educational value to students; make unreasonable demands upon the time and energies of staff and students or upon the resources of the district; interrupt or interfere with the regular school program; or involve a direct cost to the district. The Board reserves the right to review all such proposed contributions and to reject those that are discriminatory in nature or have the primary effect of advancing the name, product, or special interest of a person, corporation, or organization; fail to meet district standards of accuracy and good taste; are of little or no educational value to pupils; make unreasonable demands upon the time and energies of staff and pupils or upon the resources of the district; interrupt or interfere with the regular school program; or involve a direct cost to the district.~~

The approval of ~~the use of any material or the conduct of any activity offered by an organization any contributions by an agency~~ outside the school districts shall not under any circumstances be construed as an endorsement by this Board of any interest, cause, or organization.

Permission to solicit ~~or raise~~ funds on school premises will be granted only to those persons and organizations whose purposes are consistent with the goals of this district, ~~and in~~ the interests of the community, ~~and are in accordance with the Board's fundraising policy.~~ Solicitation ~~or fundraising~~ may not interfere with the orderly operation of the schools. The Board will not be responsible for the protection of or accounting for such funds ~~and these funds may not be deposited in any district account. , nor may any such funds be deposited in any district account.~~

The Board ~~forbids-prohibits~~ the distribution of political literature to or through the ~~studentspupils~~ of this district; further, no ~~studentpupil~~ under the jurisdiction of this Board



shall be requested or directed to engage in any activity that tends to promote, favor, or oppose a candidate for political office or a public question submitted at any election.

The Board will permit the award of scholarships or prizes to deserving pupilstudents provided that information regarding pupilstudents is released only in accordance with Policy No. 8330 on Pupil-Student Records, the manner of selection of the recipient is approved by the Superintendent or designee and includes consultation with appropriate staff members, the nature of the prize or award is approved by the Principal or designee, and the Board determines the manner of presentation.

### Distribution of Materials

The district distributes information ~~in hard copy format via backpacks (elementary schools only) and~~ through electronic communication and postings (district-wide) (i.e., e-mails, school e-newsletters, and district website).

~~Realizing that the district is a vehicle for other individuals and organizations to reach the parent and student communities, the district shall create and publish a calendar for posting of materials on the district's web site.~~ Only those organizations that are non-profit and educationally related may partner with the district for posting distribution of their materials. Organizations that meet this criteria and ~~that wish to~~ postdistribute materials must submit all items to the Superintendent or his/her designee two weeks in advance of the posting published distribution date for review and approval of the material(s).

Any materials that an organization, pupil-student, or staff member wishes to distribute within a particular school shall be reviewed and approved by the Building Principal or his/her designee prior to distribution.

All surveys, questionnaires ~~or other similar items requiring pupil, or other similar items requiring student~~ or parent(s) ~~or legal guardian(s)~~ response shall be reviewed and approved by the Superintendent prior to distribution.

### Contests, Awards, and Scholarships for PupilsStudents

The Board promotes the position that all district students should be eligible for all scholarships and awards that are made available by special interest groups and that the scholarships and awards are open to all pupilstudents regardless of race, creed, color, national origin, ancestry, age, or sex.



The role of district personnel in the granting of scholarships and/or awards from special interest groups shall be limited to making applications and information regarding scholarships and/or awards readily available to students. District personnel will not participate in the application process or in the selection of scholarship and/or award recipients.

The Superintendent shall approve participation in extracurricular contests sponsored by organizations outside the schools, as long as participation does not interfere with the instructional program. When such contests involve school time or faculty assistance, the Superintendent shall determine whether the experiences are in support of the school's instructional work and will clearly serve to advance the educational aims of the district. The worthiness of the sponsoring agency's cause or the opportunity for individuals to win prizes shall not in themselves constitute sufficient reason for approving a contest.

Contests, scholarships and awards whether local, State, or national shall be:

1. For the benefit of the pupilstudent;
2. Open to all pupilstudents regardless of race, creed, color, national origin, ancestry, age, or sex;
3. Consistent with district's mission and objectives;
4. Judged by disinterested parties;
5. Properly supervised with safety precautions in place; and
6. Voluntary for pupilstudents and teachers.

Contests, scholarships and awards shall not place undue time or financial burdens on pupilstudents, teachers, and parents. They shall not promote commercial products or partisan viewpoints. Participation shall not be dependent on the financial status of the pupilstudent.

N.J.S.A. 18A:42-4

United States Department of Education - Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools

Adopted: 08 January 2007



# POLICY

Revised: 11 August 2008

Revised: April 7, 2026



## RECRUITMENT BY SPECIAL INTEREST GROUPS (M)

### 9713 RECRUITMENT BY SPECIAL INTEREST GROUPS (M)

~~The Board of Education prohibits recruitment activities by outside organizations on school premises, regardless of the purpose of the recruitment or the nature of the recruitment agency. Except as required and referenced below no information about individual students will be released for the purposes of approaching students for educational, occupational, military, or any other recruitment purposes. The Board of Education will permit access to school pupils on school premises and access to certain information about individual pupils for educational, occupational, and military recruitment activities. Access for recruitment purposes will be equally available to all recruitment agencies, in accordance with law.~~

~~However, a school district that receives funds under ESEA, on request from a military recruiter or an institution of higher education, must provide access to the names, addresses, and telephone listings of each secondary student served by the Board. Parents and/or adult students may submit a written request to the Superintendent or designee to opt out of the disclosure of such information for the student in which case the information will not be released without the parent's or adult student's written consent.~~

~~Parent(s) of secondary students and adult students shall be informed annually in writing of their right to request a secondary student's excusal from participation in all recruitment activities and/or from having their child's name, address, and/or telephone listing provided to a military recruiter, an institution of higher education, or a prospective employer.~~

~~The district will give military recruiters the same right of access to secondary students as generally provided to post-secondary institutions and prospective employers.~~

Representatives of bona fide educational institutions, occupational agencies, and the United States Armed Forces may recruit ~~students~~ ~~pupils~~ on school premises by participation in assembly programs, career day activities, and the like and by distributing literature. Permission to recruit on school premises must be requested in writing at least forty-five (45) sixty working days before the planned activity and must be approved in advance by the Superintendent or designee. The Superintendent or designee shall not favor one recruiter over another, but shall not approve an activity that, in the Superintendent's or designee's judgment, carries a substantial likelihood of disrupting the educational program of this district.

~~Each representative of a bona fide educational institution, occupational agency, and the United States Armed Forces will be given, on request, a copy of the student information directory, compiled in accordance with Policy No. 8330, which shall include, but not be~~



## RECRUITMENT BY SPECIAL INTEREST GROUPS (M)

~~limited to, the students' names, telephone numbers, and addresses. If the District does not publish a student information directory during any school year, the District shall provide, upon request by military recruiters or an institution of higher education, students' names, addresses, and telephone numbers~~

~~Parent(s) or legal guardian(s) and adult pupils will be informed annually in writing of their right to request a pupil's excusal from participation in recruitment activities by bona fide educational institutions, occupational agencies, and/or the United States Armed Forces. In addition, parents and/or guardians will have the right to opt out of being listed in a pupil information directory distributed for one or more of the above recruitment purposes. Parents and/or guardians wishing to specifically opt out of a directory being sent to a military recruiter may do so on a form that is available through the guidance department.~~

Nothing in this policy shall be construed as requiring the Board to approve or participate in an activity that appears to advance or inhibit any particular religious sect or religion generally.

N.J.S.A. 18A:36-19.1

~~Elementary and Secondary Education Act of 1965 – §8528~~  
~~No Child Left Behind §9528~~

Adopted: 05 February 2007

Revised: April 7, 2026



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

**Fund 10 - Interim Balance Sheet  
For the seven month period ending 01/31/2026**

**Assets and Resources**

**Assets:**

| Account Number | Account Name   | Subtotal Balance | Balance              |
|----------------|--|------------------|----------------------|
| 101            | Cash in Bank   |                  | 8,009,763.28         |
| 116            | Investment - Capital Reserve Account   |                  | 6,981,538.57         |
| 117            | Investment - Maintenance Reserve Account                                     |                  | 837,556.00           |
| 118            | Investment - Current Expense Emergency Reserve Account                       |                  | 999,999.59           |
| 121            | Tax Levy Receivable  |                  | 55,907,372.06        |
|                | Accounts Receivable:   |                  |                      |
| 132            | InterfundAccounts Receivable:  | 482,082.53       |                      |
| 141            | Intergovernmental - StateAccounts Receivable:                                | 6,967,021.84     |                      |
| 153            | Other Accounts ReceivableAccounts Receivable:                                | 100,091.47       |                      |
| 154            | Allowance for Uncollectible Accounts Receivable (Credit)Accounts Receivable: |                  | 7,549,195.84         |
|                | Loans Receivable:  |                  |                      |
| 131            | InterfundLoans Receivable:   | 340,946.89       |                      |
| 151,152        | Other (net of estimated uncollectible of \$ 0)Loans Receivable:              |                  | 340,946.89           |
|                |  |                  | <u>80,626,372.23</u> |

**Resources:**

| Account Number | Account Name                       | Subtotal Balance | Balance                     |
|----------------|------------------------------------|------------------|-----------------------------|
| 301            | Estimated Revenues                 | 141,645,300.00   |                             |
| 302            | Less Revenues                      | 141,752,622.74   | (107,322.74)                |
|                |                                    |                  | <u>(107,322.74)</u>         |
|                | <b>Total Assets and Resources:</b> |                  | <b><u>80,519,049.49</u></b> |

**Liabilities and Fund Equity**

**Liabilities:**

| Account Number | Account Name              | Subtotal Balance | Balance           |
|----------------|---------------------------|------------------|-------------------|
| 421            | Accounts Payable          |                  | 29,328.04         |
| 481            | Deferred Revenues         |                  | 571,625.00        |
| 499,xxx        | Other Current Liabilities |                  | 8,393.08          |
|                |                           |                  | <u>609,346.12</u> |

**Fund Balance:**

| Account Number | Account Name  | Subtotal Balance | Subtotal Balance 2      | Subtotal Balance 3   | Balance                     |
|----------------|---|------------------|-------------------------|----------------------|-----------------------------|
|                | Appropriated:   |                  |                         |                      |                             |
| 753            | Reserve for Encumbrances - Current Year                                 | 55,073,657.82    |                         |                      |                             |
| 754            | Reserve for Encumbrances - Prior Year                                   | 50,545.69        |                         |                      |                             |
| 754+753        | Reserve for Encumbrances - Current + Prior                              |                  |                         | <u>55,124,203.51</u> |                             |
|                | Reserve Fund Balance:   |                  |                         |                      |                             |
| 761            | Capital Reserve Account   | 6,888,443.00     |                         |                      |                             |
| 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             |                         | 1,731,612.00         |                             |
| 764            | Maintenance Reserve Account   | 1,000,000.00     |                         |                      |                             |
| 310            | Less: Budgeted Withdrawal from Maintenance Reserve                      | 0.00             |                         | <u>1,000,000.00</u>  |                             |
| 766            | Current Expense Emergency Reserve Account                               | 837,556.00       |                         |                      |                             |
| 312            | Less: Budgeted Withdrawal from Current Expense Emergency Reserve        | 0.00             |                         | 837,556.00           |                             |
|                | Appropriations  |                  |                         |                      |                             |
| 601            | Appropriations  |                  | 147,754,817.52          |                      |                             |
| 602            | Less: Expenditures  | 76,563,833.74    |                         |                      |                             |
| 603            | Encumbrances  | 55,124,203.51    | <u>(131,688,037.25)</u> | <u>16,066,780.27</u> |                             |
|                | Total Appropriated  |                  |                         | 74,760,151.78        |                             |
|                | Unappropriated  |                  |                         |                      |                             |
| 770            | Unassigned Fund Balance   |                  |                         | 5,689,254.58         |                             |
| 303            | Budgeted Fund Balance   |                  |                         | 539,702.99           |                             |
|                |   |                  |                         |                      | <u>79,909,703.37</u>        |
|                | <b>Total Liabilities and Fund Equity:</b>                               |                  |                         |                      | <b><u>80,519,049.49</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   | 147,754,817.52        | 131,688,037.25         | 16,066,780.27        |
| Revenues   | (141,645,300.00)      | (141,752,622.74)       | (-107,322.74)        |
|  | <b>6,109,517.52</b>   | <b>(10,064,585.49)</b> | <b>16,174,103.01</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 seven month period ending 01/31/2026**

| 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                     | 130,171,842.00                      | 0.00                | 130,171,842.00        | 130,169,609.17        | Under       | 2,232.83            |
| 10-3xxx                   | 520      | From State Sources                     | 10,147,630.00                       | 1,319,031.00        | 11,466,661.00         | 11,521,763.00         | Over        | (55,102.00)         |
| 10-4xxx                   | 570      | From Federal Sources                   | 6,797.00                            | 0.00                | 6,797.00              | 5,071.57              | Under       | 1,725.43            |
| 10-5xxx                   | subtotal | From Other Financing Sources           | 0.00                                | 0.00                | 0.00                  | 56,179.00             | Over        | (56,179.00)         |
| -                         | -        | <b>Total Revenues/Sources Of Funds</b> | <b>140,326,269.00</b>               | <b>1,319,031.00</b> | <b>141,645,300.00</b> | <b>141,752,622.74</b> | <b>Over</b> | <b>(107,322.74)</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                       | (150,275.02)       | 45,163,506.11         | 22,604,391.38        | 19,907,156.01        | 2,651,958.72         |
| 11-2xx-100-xxx | 10300 | Special Education - Instruction  | 14,054,976.00                       | (23,043.89)        | 14,031,932.11         | 6,830,782.08         | 5,909,670.55         | 1,291,479.48         |
| 11-230-100-xxx | 11160 | Basic Skills/Remedial - Instruction                                    | 1,537,745.00                        | (7,000.00)         | 1,530,745.00          | 733,153.40           | 755,163.00           | 42,428.60            |
| 11-240-100-xxx | 12160 | Bilingual Education - Instruction                                      | 930,194.00                          | 7,000.00           | 937,194.00            | 468,597.00           | 468,597.00           | 0.00                 |
| 11-3xx-100-xxx | 15180 | Vocational Programs - Local - Instruction                              | 59,030.00                           | 0.00               | 59,030.00             | 27,476.93            | 26,988.66            | 4,564.41             |
| 11-401-100-xxx | 17100 | School-Sponsored Cocurricular/Extracurricular Activities - Instruction | 689,003.84                          | 4,566.94           | 693,570.78            | 240,997.96           | 26,626.00            | 425,946.82           |
| 11-402-100-xxx | 17600 | School-Sponsored Athletics - Instruction                               | 1,376,653.00                        | 5,181.34           | 1,381,834.34          | 763,941.40           | 173,300.25           | 444,592.69           |
| 11-424-xxx-xxx | 22620 | Other Supplemental/At-Risk Programs                                    | 1,210,558.00                        | 0.00               | 1,210,558.00          | 572,666.70           | 571,555.00           | 66,336.30            |
| 11-4xx-100-xxx | 25100 | Other Instructional Programs - Instruction                             | 45,900.00                           | (8,600.00)         | 37,300.00             | 5,041.84             | 12,033.16            | 20,225.00            |
|                | 72140 | <i>Undistributed Expenditures:</i>                                     |                                     |                    |                       |                      |                      |                      |
| 11-000-100-xxx | 29180 | Instruction (Tuition)  | 8,674,741.21                        | (10,863.20)        | 8,663,878.01          | 3,870,627.76         | 3,842,210.93         | 951,039.32           |
| 11-000-211-xxx | 29680 | Attendance and Social Work Services                                    | 142,642.00                          | (5,998.72)         | 136,643.28            | 63,004.50            | 63,004.50            | 10,634.28            |
| 11-000-213-xxx | 30620 | Health Services  | 1,096,482.00                        | 1,928.17           | 1,098,410.17          | 545,446.05           | 535,796.59           | 17,167.53            |
| 11-000-216-xxx | 40580 | Speech, OT, PT and Related Services                                    | 1,698,717.32                        | (111,369.86)       | 1,587,347.46          | 738,530.80           | 724,706.41           | 124,110.25           |
| 11-000-217-xxx | 41080 | Other Support Services Students - Extraordinary Services               | 987,238.62                          | 60,517.89          | 1,047,756.51          | 267,242.48           | 657,762.27           | 122,751.76           |
| 11-000-218-xxx | 41660 | Guidance   | 2,781,748.75                        | 49,294.60          | 2,831,043.35          | 1,456,621.50         | 1,369,049.24         | 5,372.61             |
| 11-000-219-xxx | 42200 | Child Study Teams  | 4,290,215.06                        | (29,801.59)        | 4,260,413.47          | 2,318,028.32         | 1,848,327.30         | 94,057.85            |
| 11-000-221-xxx | 43200 | Improvement of Instruction   | 2,876,565.80                        | 0.00               | 2,876,565.80          | 1,714,831.04         | 1,037,224.43         | 124,510.33           |
| 11-000-222-xxx | 43620 | Educational Media Services/School Library                              | 1,167,963.00                        | (2,756.14)         | 1,165,206.86          | 573,194.45           | 557,416.74           | 34,595.67            |
| 11-000-223-xxx | 44180 | Instructional Staff Training   | 800,024.00                          | 3,337.00           | 803,361.00            | 451,478.93           | 233,607.60           | 118,274.47           |
| 11-000-230-xxx | 45300 | General Administration   | 1,321,370.00                        | (33,514.05)        | 1,287,855.95          | 723,183.19           | 350,048.27           | 214,624.49           |
| 11-000-240-xxx | 46160 | School Administration  | 4,998,561.22                        | 113,709.31         | 5,112,270.53          | 2,891,905.03         | 2,102,898.81         | 117,466.69           |
| 11-000-251-xxx | 47200 | Central Services   | 1,647,392.00                        | (54,188.22)        | 1,593,203.78          | 1,003,023.03         | 584,885.46           | 5,295.29             |
| 11-000-252-xxx | 47620 | Administrative Information Technology                                  | 2,335,591.04                        | 56,869.47          | 2,392,460.51          | 1,601,546.21         | 493,189.28           | 297,725.02           |
| 11-000-261-xxx | 48580 | Required Maintenance for School Facilities                             | 1,812,831.00                        | (19,632.70)        | 1,793,198.30          | 1,115,100.47         | 571,912.18           | 106,185.65           |
| 11-000-262-xxx | 49340 | Custodial Services   | 7,858,733.00                        | 682,517.52         | 8,541,250.52          | 4,791,703.69         | 2,405,715.67         | 1,343,831.16         |
| 11-000-263-xxx | 50100 | Care and Upkeep of Grounds   | 72,492.00                           | 0.00               | 72,492.00             | 42,287.00            | 30,205.00            | 0.00                 |
| 11-000-266-xxx | 51100 | Security   | 391,162.00                          | 125,375.62         | 516,537.62            | 329,059.77           | 187,477.85           | 0.00                 |
| 11-000-270-xxx | 52480 | Student Transportation   | 5,646,354.00                        | 500,000.00         | 6,146,354.00          | 2,526,934.32         | 3,053,175.99         | 566,243.69           |
| 11-xxx-xxx-2xx | 71260 | Employee Benefits  | 26,084,793.00                       | (1,201,666.59)     | 24,883,126.41         | 14,457,103.18        | 5,872,042.01         | 4,553,981.22         |
|                |       | <b>Total General Expense</b>   | <b>141,903,457.99</b>               | <b>(48,412.12)</b> | <b>141,855,045.87</b> | <b>73,727,900.41</b> | <b>54,371,746.16</b> | <b>13,755,399.30</b> |

**Capital Outlay**

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

| <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> |
|-----------------------|-------------|---|--|-------------------------|-----------------------|---------------------|---------------------|--------------------------|
| 12-xxx-xxx-73x        | 75880       | Equipment                               | 40,000.00                                  | 95,299.76               | 135,299.76            | 129,019.94          | 4,579.26            | 1,700.56                 |
| 12-000-4xx-xxx        | 76260       | Facilities Acquisition and Construction | 5,227,565.00                               | 356,345.89              | 5,583,910.89          | 2,643,929.01        | 705,492.09          | 2,234,489.79             |
|                       |             | <b>Total Capital Outlay</b>             | <b>5,267,565.00</b>                        | <b>451,645.65</b>       | <b>5,719,210.65</b>   | <b>2,772,948.95</b> | <b>710,071.35</b>   | <b>2,236,190.35</b>      |

**Special Schools**

| <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> |
|-----------------------|-------------|---------------------------------|--|-------------------------|-----------------------|---------------------|---------------------|--------------------------|
| 13-422-100-xxx        | 77680       | Summer School - Instruction     | 63,600.00                                  | 0.00                    | 63,600.00             | 62,984.38           | 0.00                | 615.62                   |
|                       |             | <b>Total Special Schools</b>    | <b>63,600.00</b>                           | <b>0.00</b>             | <b>63,600.00</b>      | <b>62,984.38</b>    | <b>0.00</b>         | <b>615.62</b>            |

**Fund 10 Items**

| <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> |
|-----------------------|-------------|--------------------------------------|--|-------------------------|-----------------------|----------------------|----------------------|--------------------------|
| 10-000-100-56x        | 84000       | Transfer of Funds to Charter Schools | 116,961.00                                 | 0.00                    | 116,961.00            | 0.00                 | 42,386.00            | 74,575.00                |
|                       |             |                                      | <b>116,961.00</b>                          | <b>0.00</b>             | <b>116,961.00</b>     | <b>0.00</b>          | <b>42,386.00</b>     | <b>74,575.00</b>         |
|                       |             | <b>Total General Fund</b>            | <b>147,351,583.99</b>                      | <b>403,233.53</b>       | <b>147,754,817.52</b> | <b>76,563,833.74</b> | <b>55,124,203.51</b> | <b>16,066,780.27</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 seven month period ending 01/31/2026**

| 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        | 128,457,842.00        | 0.00                |
| 10-1310                          | 140             | Tuition from Individuals                  | 440,000.00                          | 0.00                | 440,000.00            | 265,083.57            | 174,916.43          |
| 10-1320                          | 150             | Tuition from LEAs Within State            | 175,000.00                          | 0.00                | 175,000.00            | 97,563.00             | 77,437.00           |
| 10-1410                          | 240             | Transportation Fees - from Individuals    | 390,000.00                          | 0.00                | 390,000.00            | 151,002.50            | 238,997.50          |
| 10-1910                          | 260             | Rents and Royalties                       | 350,000.00                          | 0.00                | 350,000.00            | 210,111.96            | 139,888.04          |
| 10-1xxx                          | 340             | Interest Earned on Capital Reserve Funds  | 2,000.00                            | 0.00                | 2,000.00              | 93,095.30             | (91,095.30)         |
| 10-1xxx                          | 350             | Other Restricted Miscellaneous Revenues   | 357,000.00                          | 0.00                | 357,000.00            | 894,910.84            | (537,910.84)        |
| <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>130,169,609.17</b> | <b>2,232.83</b>     |
| <b>- State Sources</b>           |                 |   |                                     |                     |                       |                       |                     |
| 10-3121                          | 420             | Categorical Transportation Aid            | 1,446,815.00                        | 0.00                | 1,446,815.00          | 1,422,916.00          | 23,899.00           |
| 10-3131                          | 430             | Extraordinary Aid                         | 615,261.00                          | 1,319,031.00        | 1,934,292.00          | 1,934,292.00          | 0.00                |
| 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            | 912,454.00            | 23,899.00           |
| 10-3xxx                          | 500             | Other State Aids                          | 0.00                                | 0.00                | 0.00                  | 7,252,101.00          | (7,252,101.00)      |
| <b>10-3xxx</b>                   | <b>520</b>      | <b>Total Revenue from State Sources</b>   | <b>10,147,630.00</b>                | <b>1,319,031.00</b> | <b>11,466,661.00</b>  | <b>11,521,763.00</b>  | <b>(55,102.00)</b>  |
| <b>- Federal Sources</b>         |                 |   |                                     |                     |                       |                       |                     |
| 10-4200                          | 540             | Medicaid Reimbursement                    | 6,797.00                            | 0.00                | 6,797.00              | 5,071.57              | 1,725.43            |
| <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>5,071.57</b>       | <b>1,725.43</b>     |
| <b>- Other Financing Sources</b> |                 |   |                                     |                     |                       |                       |                     |
| 10-5xxx                          | 700             | Other Financing Sources                   | 0.00                                | 0.00                | 0.00                  | 56,179.00             | (56,179.00)         |
| <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>56,179.00</b>      | <b>(56,179.00)</b>  |
|                                  |                 | <b>Total Revenues/Sources of Funds</b>    | <b>140,326,269.00</b>               | <b>1,319,031.00</b> | <b>141,645,300.00</b> | <b>141,752,622.74</b> | <b>(107,322.74)</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 seven month period ending 01/31/2026**

| 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                          | 204,057.00          | 358,999.00           | 152,895.61           | 180,287.00           | 25,816.39           |
| 11-110-100-101  | 2080            | Kindergarten - Salaries of Teachers                                | 1,657,156.00                        | 9,532.00            | 1,666,688.00         | 838,444.00           | 828,244.00           | 0.00                |
| 11-120-100-101  | 2100            | Grades 1-5 - Salaries of Teachers                                  | 13,873,106.00                       | (201,456.44)        | 13,671,649.56        | 6,540,378.88         | 6,322,828.55         | 808,442.13          |
| 11-130-100-101  | 2120            | Grades 6-8 - Salaries of Teachers                                  | 10,325,665.00                       | 0.00                | 10,325,665.00        | 5,093,912.27         | 4,720,335.24         | 511,417.49          |
| 11-140-100-101  | 2140            | Grades 9-12 - Salaries of Teachers                                 | 15,636,371.00                       | (148,976.92)        | 15,487,394.08        | 7,551,702.85         | 7,425,147.40         | 510,543.83          |
| <b>subtotal</b>   | <b>subtotal</b> | <b>Total Regular Programs - Instruction</b>                        | <b>41,647,240.00</b>                | <b>(136,844.36)</b> | <b>41,510,395.64</b> | <b>20,177,333.61</b> | <b>19,476,842.19</b> | <b>1,856,219.84</b> |
| <b>--- Regular Programs - Home Instruction</b>                    |                 |  |                                     |                     |                      |                      |                      |                     |
| 11-150-100-101  | 2500            | Salaries of Teachers   | 100,000.00                          | 0.00                | 100,000.00           | 29,423.36            | 0.00                 | 70,576.64           |
| 11-150-100-320  | 2540            | Purchased Professional-Educational Services                        | 55,000.00                           | 0.00                | 55,000.00            | 33,579.62            | 8,001.82             | 13,418.56           |
| <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>63,002.98</b>     | <b>8,001.82</b>      | <b>83,995.20</b>    |
| <b>--- Regular Programs - Undistributed Instruction</b>           |                 |  |                                     |                     |                      |                      |                      |                     |
| 11-190-100-106  | 3000            | Other Salaries for Instruction                                     | 622,781.00                          | 0.00                | 622,781.00           | 335,884.74           | 195,424.33           | 91,471.93           |
| 11-190-100-320  | 3020            | Purchased Professional-Educational Services                        | 67,600.00                           | (800.33)            | 66,799.67            | 35,033.56            | 9,276.35             | 22,489.76           |
| 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                          | 4,484.47            | 934,009.31           | 878,425.51           | 23,007.71            | 32,576.09           |
| 11-190-100-610  | 3080            | General Supplies   | 1,536,583.14                        | (38,840.20)         | 1,497,742.94         | 782,976.44           | 193,094.43           | 521,672.07          |
| 11-190-100-640  | 3100            | Textbooks  | 343,302.15                          | 20,235.40           | 363,537.55           | 328,969.54           | 751.18               | 33,816.83           |
| 11-190-100-800  | 3120            | Other Objects  | 11,000.00                           | 1,490.00            | 12,490.00            | 2,765.00             | 758.00               | 8,967.00            |
| <b>subtotal</b>   | <b>subtotal</b> | <b>Total Regular Programs - Undistributed Instruction</b>          | <b>3,511,541.13</b>                 | <b>(13,430.66)</b>  | <b>3,498,110.47</b>  | <b>2,364,054.79</b>  | <b>422,312.00</b>    | <b>711,743.68</b>   |
| <b>11-1xx-100-xxxx</b>  | <b>3200</b>     | <b>Total Regular Programs - Instruction</b>                        | <b>45,313,781.13</b>                | <b>(150,275.02)</b> | <b>45,163,506.11</b> | <b>22,604,391.38</b> | <b>19,907,156.01</b> | <b>2,651,958.72</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           | 279,261.10           | 272,263.00           | 60,887.90           |
| 11-204-100-106  | 4520            | Other Salaries for Instruction                                     | 4,810,261.00                        | 0.00                | 4,810,261.00         | 2,323,325.12         | 1,987,233.66         | 499,702.22          |
| 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>2,602,586.22</b>  | <b>2,259,496.66</b>  | <b>561,590.12</b>   |
| <b>--- Auditory Impairments:</b>                                  |                 |  |                                     |                     |                      |                      |                      |                     |
| 11-207-100-610  | 5600            | General Supplies   | 3,000.00                            | 1,000.00            | 4,000.00             | 3,472.79             | 526.99               | 0.22                |
| <b>11-207-100-xxx</b>   | <b>5660</b>     | <b>Total Auditory Impairments</b>                                  | <b>3,000.00</b>                     | <b>1,000.00</b>     | <b>4,000.00</b>      | <b>3,472.79</b>      | <b>526.99</b>        | <b>0.22</b>         |
| <b>--- Emotional Regulation Impairment:</b>                       |                 |  |                                     |                     |                      |                      |                      |                     |
| 11-209-100-610  | 6100            | General Supplies   | 0.00                                | 1,839.89            | 1,839.89             | (696.07)             | 792.66               | 1,743.30            |
| <b>11-209-100-xxx</b>   | <b>6160</b>     | <b>Total Emotional Regulation Impairment</b>                       | <b>0.00</b>                         | <b>1,839.89</b>     | <b>1,839.89</b>      | <b>(696.07)</b>      | <b>792.66</b>        | <b>1,743.30</b>     |
| <b>--- Multiple Disabilities:</b>                                 |                 |  |                                     |                     |                      |                      |                      |                     |
| 11-212-100-101  | 6500            | Salaries of Teachers   | 220,154.00                          | 0.00                | 220,154.00           | 98,702.00            | 101,352.00           | 20,100.00           |
| 11-212-100-106  | 6520            | Other Salaries for Instruction                                     | 1,164,768.00                        | 0.00                | 1,164,768.00         | 571,528.34           | 580,277.36           | 12,962.30           |
| 11-212-100-610  | 6600            | General Supplies   | 35,000.00                           | 10,863.20           | 45,863.20            | 39,649.13            | 487.43               | 5,726.64            |
| <b>11-212-100-xxx</b>   | <b>6660</b>     | <b>Total Multiple Disabilities</b>                                 | <b>1,419,922.00</b>                 | <b>10,863.20</b>    | <b>1,430,785.20</b>  | <b>709,879.47</b>    | <b>682,116.79</b>    | <b>38,788.94</b>    |
| <b>--- Resource Room/Resource Center:</b>                         |                 |  |                                     |                     |                      |                      |                      |                     |
| 11-213-100-101  | 7000            | Salaries of Teachers   | 6,690,421.00                        | (36,162.00)         | 6,654,259.00         | 3,381,966.20         | 2,853,774.60         | 418,518.20          |
| 11-213-100-610  | 7100            | General Supplies   | 15,500.00                           | 0.00                | 15,500.00            | 4,273.98             | 90.15                | 11,135.87           |
| <b>11-213-100-xxx</b>   | <b>7160</b>     | <b>Total Resource Room/Resource Center</b>                         | <b>6,705,921.00</b>                 | <b>(36,162.00)</b>  | <b>6,669,759.00</b>  | <b>3,386,240.18</b>  | <b>2,853,864.75</b>  | <b>429,654.07</b>   |
| <b>--- Preschool Disabilities - Part-Time:</b>                    |                 |  |                                     |                     |                      |                      |                      |                     |
| 11-215-100-106  | 8020            | Other Salaries for Instruction                                     | 0.00                                | 36,162.00           | 36,162.00            | 7,681.20             | 0.00                 | 28,480.80           |
| <b>11-215-100-xxx</b>   | <b>8140</b>     | <b>Total Preschool Disabilities - Part-Time</b>                    | <b>0.00</b>                         | <b>36,162.00</b>    | <b>36,162.00</b>     | <b>7,681.20</b>      | <b>0.00</b>          | <b>28,480.80</b>    |
| <b>--- Preschool Disabilities - Full-Time:</b>                    |                 |  |                                     |                     |                      |                      |                      |                     |
| 11-216-100-101  | 8500            | Salaries of Teachers   | 349,420.00                          | (17,642.40)         | 331,777.60           | 53,051.00            | 51,926.00            | 226,800.60          |

**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   |
|--|--------------|--|-------------------------------------|--------------------|----------------------|---------------------|---------------------|---------------------|
| 11-216-100-106   | 8520         | Other Salaries for Instruction   | 84,000.00                           | 17,642.40          | 101,642.40           | 45,174.40           | 56,468.00           | 0.00                |
| 11-216-100-320   | 8540         | Purchased Professional-Educational Services                            | 26,800.00                           | (6,378.57)         | 20,421.43            | 16,000.00           | 0.00                | 4,421.43            |
| 11-216-100-600   | 8600         | General Supplies   | 42,240.00                           | (30,368.41)        | 11,871.59            | 7,392.89            | 4,478.70            | 0.00                |
| <b>11-216-100-xxx</b>  | <b>8640</b>  | <b>Total Preschool Disabilities - Full-Time</b>                        | <b>502,460.00</b>                   | <b>(36,746.98)</b> | <b>465,713.02</b>    | <b>121,618.29</b>   | <b>112,872.70</b>   | <b>231,222.03</b>   |
| <b>subtotal special ed</b>   | <b>10300</b> | <b>Total Special Education - Instruction</b>                           | <b>14,054,976.00</b>                | <b>(23,043.89)</b> | <b>14,031,932.11</b> | <b>6,830,782.08</b> | <b>5,909,670.55</b> | <b>1,291,479.48</b> |
| <b>-- Basic Skills/Remedial - Instruction</b>                                    |              |  |                                     |                    |                      |                     |                     |                     |
| 11-230-100-101   | 11000        | Salaries of Teachers   | 1,511,245.00                        | (7,000.00)         | 1,504,245.00         | 725,163.74          | 755,163.00          | 23,918.26           |
| 11-230-100-320   | 11040        | Purchased Professional-Educational Services                            | 10,200.00                           | 0.00               | 10,200.00            | 225.00              | 0.00                | 9,975.00            |
| 11-230-100-610   | 11100        | General Supplies   | 16,300.00                           | 0.00               | 16,300.00            | 7,764.66            | 0.00                | 8,535.34            |
| <b>11-230-100-xxx</b>  | <b>11160</b> | <b>Total Basic Skills/Remedial - Instruction</b>                       | <b>1,537,745.00</b>                 | <b>(7,000.00)</b>  | <b>1,530,745.00</b>  | <b>733,153.40</b>   | <b>755,163.00</b>   | <b>42,428.60</b>    |
| <b>-- Bilingual Education - Instruction</b>                                      |              |  |                                     |                    |                      |                     |                     |                     |
| 11-240-100-101   | 12000        | Salaries of Teachers   | 930,194.00                          | 7,000.00           | 937,194.00           | 468,597.00          | 468,597.00          | 0.00                |
| <b>11-240-100-xxx</b>  | <b>12160</b> | <b>Total Bilingual Education - Instruction</b>                         | <b>930,194.00</b>                   | <b>7,000.00</b>    | <b>937,194.00</b>    | <b>468,597.00</b>   | <b>468,597.00</b>   | <b>0.00</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            | 24,925.00           | 24,925.00           | 0.00                |
| 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             | 2,551.93            | 2,063.66            | 484.41              |
| <b>11-3xx-100-xxx</b>  | <b>13160</b> | <b>Total Vocational Programs - Local - Instruction</b>                 | <b>59,030.00</b>                    | <b>0.00</b>        | <b>59,030.00</b>     | <b>27,476.93</b>    | <b>26,988.66</b>    | <b>4,564.41</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>27,476.93</b>    | <b>26,988.66</b>    | <b>4,564.41</b>     |
| <b>-- School-Sponsored Cocurricular/Extracurricular Activities - Instruction</b> |              |  |                                     |                    |                      |                     |                     |                     |
| 11-401-100-100   | 17000        | Salaries   | 608,400.00                          | 9,748.28           | 618,148.28           | 229,902.92          | 0.00                | 388,245.36          |
| 11-401-100-500   | 17020        | Purchased Services (300-500 series)                                    | 16,365.00                           | 0.00               | 16,365.00            | 5,730.00            | 125.00              | 10,510.00           |
| 11-401-100-600   | 17040        | Supplies and Materials   | 28,000.00                           | (5,181.34)         | 22,818.66            | 2,259.00            | 8,662.57            | 11,897.09           |
| 11-401-100-800   | 17060        | Other Objects  | 36,238.84                           | 0.00               | 36,238.84            | 3,106.04            | 17,838.43           | 15,294.37           |
| <b>11-401-100-xxx</b>  | <b>17100</b> | <b>Total School-Spon. Co/Extracurricular Actvts. - Inst.</b>           | <b>689,003.84</b>                   | <b>4,566.94</b>    | <b>693,570.78</b>    | <b>240,997.96</b>   | <b>26,626.00</b>    | <b>425,946.82</b>   |
| <b>-- School-Sponsored Athletics - Instruction</b>                               |              |  |                                     |                    |                      |                     |                     |                     |
| 11-402-100-100   | 17500        | Salaries   | 1,085,648.00                        | 0.00               | 1,085,648.00         | 582,634.46          | 105,449.80          | 397,563.74          |
| 11-402-100-500   | 17520        | Purchased Services (300-500 series)                                    | 177,845.00                          | 1,390.00           | 179,235.00           | 106,881.15          | 58,837.75           | 13,516.10           |
| 11-402-100-600   | 17540        | Supplies and Materials   | 113,160.00                          | 3,791.34           | 116,951.34           | 74,425.79           | 9,012.70            | 33,512.85           |
| <b>11-402-100-xxx</b>  | <b>17600</b> | <b>Total School-Sponsored Athletics - Instruction</b>                  | <b>1,376,653.00</b>                 | <b>5,181.34</b>    | <b>1,381,834.34</b>  | <b>763,941.40</b>   | <b>173,300.25</b>   | <b>444,592.69</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         | 572,666.70          | 571,555.00          | 66,336.30           |
| <b>11-424-100-xxx</b>  | <b>22180</b> | <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>572,666.70</b>   | <b>571,555.00</b>   | <b>66,336.30</b>    |
| <b>11-424-xxx-xxx</b>  | <b>22620</b> | <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>572,666.70</b>   | <b>571,555.00</b>   | <b>66,336.30</b>    |
| <b>-- Other Instructional Programs - Instruction</b>                             |              |  |                                     |                    |                      |                     |                     |                     |
| 11-4xx-100-500   | 25020        | Purchased Services (300-500 series)                                    | 45,900.00                           | (8,600.00)         | 37,300.00            | 5,041.84            | 12,033.16           | 20,225.00           |
| <b>11-4xx-100-xxx</b>  | <b>25100</b> | <b>Total Other Instructional Programs - Instruction</b>                | <b>45,900.00</b>                    | <b>(8,600.00)</b>  | <b>37,300.00</b>     | <b>5,041.84</b>     | <b>12,033.16</b>    | <b>20,225.00</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            | 25,086.70           | 26,254.30           | 0.16                |
| 11-000-100-566   | 29100        | Tuition to Priv. Sch. for the Disabled - Within the State              | 7,965,951.00                        | (10,863.20)        | 7,955,087.80         | 3,565,644.19        | 3,445,286.28        | 944,157.33          |
| 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           | 279,896.87          | 370,670.35          | 6,881.83            |
| <b>11-000-100-xxx</b>  | <b>29180</b> | <b>Total Undistributed Expenditures - Instruction (Tuition)</b>        | <b>8,674,741.21</b>                 | <b>(10,863.20)</b> | <b>8,663,878.01</b>  | <b>3,870,627.76</b> | <b>3,842,210.93</b> | <b>951,039.32</b>   |
| <b>--- Undistributed Expenditures - Attendance and Social Work</b>               |              |  |                                     |                    |                      |                     |                     |                     |
| 11-000-211-100   | 29500        | Salaries   | 142,642.00                          | (5,998.72)         | 136,643.28           | 63,004.50           | 63,004.50           | 10,634.28           |

**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>11-000-211-xxx</b>   | <b>29680</b> | <b>Total Attendance and Work</b>                                 | <b>142,642.00</b>                   | <b>(5,998.72)</b>   | <b>136,643.28</b>   | <b>63,004.50</b>    | <b>63,004.50</b>    | <b>10,634.28</b>  |
| <b>--- Undistributed Expenditures - Health Services</b>                             |              |  |                                     |                     |                     |                     |                     |                   |
| 11-000-213-100  | 30500        | Salaries   | 1,056,485.00                        | 2,070.56            | 1,058,555.56        | 515,974.16          | 530,847.10          | 11,734.30         |
| 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                           | (142.39)            | 39,154.61           | 29,471.89           | 4,949.49            | 4,733.23          |
| <b>11-000-213-xxx</b>   | <b>30620</b> | <b>Total Undistributed Expenditures - Health Services</b>        | <b>1,096,482.00</b>                 | <b>1,928.17</b>     | <b>1,098,410.17</b> | <b>545,446.05</b>   | <b>535,796.59</b>   | <b>17,167.53</b>  |
| <b>--- Undistributed Expenditures - Speech, OT, PT and Related Services</b>         |              |  |                                     |                     |                     |                     |                     |                   |
| 11-000-216-100  | 40500        | Salaries   | 1,302,185.00                        | (106,569.86)        | 1,195,615.14        | 526,157.40          | 545,521.50          | 123,936.24        |
| 11-000-216-320  | 40520        | Purchased Professional - Educational Services                    | 385,432.32                          | 0.00                | 385,432.32          | 207,776.02          | 177,655.98          | 0.32              |
| 11-000-216-600  | 40540        | Supplies and Materials   | 11,100.00                           | (4,800.00)          | 6,300.00            | 4,597.38            | 1,528.93            | 173.69            |
| <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>(111,369.86)</b> | <b>1,587,347.46</b> | <b>738,530.80</b>   | <b>724,706.41</b>   | <b>124,110.25</b> |
| <b>--- Undistributed Expenditures-Other Supp. Serv. Students-Extraordinary Svcs</b> |              |  |                                     |                     |                     |                     |                     |                   |
| 11-000-217-320  | 41020        | Purchased Professional - Educational Services                    | 987,238.62                          | 60,517.89           | 1,047,756.51        | 267,242.48          | 657,762.27          | 122,751.76        |
| <b>11-000-217-xxx</b>   | <b>41080</b> | <b>Total Other Support Services Students-Extraordinary Serv.</b> | <b>987,238.62</b>                   | <b>60,517.89</b>    | <b>1,047,756.51</b> | <b>267,242.48</b>   | <b>657,762.27</b>   | <b>122,751.76</b> |
| <b>--- Undistributed Expenditures - Guidance</b>                                    |              |  |                                     |                     |                     |                     |                     |                   |
| 11-000-218-104  | 41500        | Salaries of Other Professional Staff                             | 2,520,051.00                        | 49,294.71           | 2,569,345.71        | 1,298,728.91        | 1,270,616.80        | 0.00              |
| 11-000-218-105  | 41520        | Salaries of Secretarial and Clerical Assistants                  | 211,719.00                          | (600.11)            | 211,118.89          | 112,548.50          | 97,681.50           | 888.89            |
| 11-000-218-600  | 41620        | Supplies and Materials   | 28,978.75                           | 600.00              | 29,578.75           | 24,344.09           | 750.94              | 4,483.72          |
| 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>2,781,748.75</b>                 | <b>49,294.60</b>    | <b>2,831,043.35</b> | <b>1,456,621.50</b> | <b>1,369,049.24</b> | <b>5,372.61</b>   |
| <b>--- Undistributed Expenditures - Child Study Teams</b>                           |              |  |                                     |                     |                     |                     |                     |                   |
| 11-000-219-104  | 42000        | Salaries of Other Professional Staff                             | 3,792,050.00                        | (36,270.39)         | 3,755,779.61        | 2,024,819.93        | 1,655,650.60        | 75,309.08         |
| 11-000-219-105  | 42020        | Salaries of Secretarial and Clerical Assistants                  | 316,716.00                          | 6,091.94            | 322,807.94          | 184,138.24          | 138,669.70          | 0.00              |
| 11-000-219-320  | 42060        | Purchased Professional - Educational Services                    | 114,000.00                          | (792.39)            | 113,207.61          | 76,096.00           | 35,504.00           | 1,607.61          |
| 11-000-219-390  | 42080        | Other Purchased Prof. and Tech. Services                         | 32,949.06                           | (7,230.75)          | 25,718.31           | 3,300.00            | 8,700.00            | 13,718.31         |
| 11-000-219-500  | 42100        | Other Purchased Services (400-500 series) (voc and cssd only)    | 9,100.00                            | 0.00                | 9,100.00            | 4,415.33            | 1,281.28            | 3,403.39          |
| 11-000-219-600  | 42160        | Supplies and Materials   | 20,400.00                           | 8,400.00            | 28,800.00           | 20,270.98           | 8,510.00            | 19.02             |
| 11-000-219-800  | 42180        | Other Objects  | 5,000.00                            | 0.00                | 5,000.00            | 4,987.84            | 11.72               | 0.44              |
| <b>11-000-219-xxx</b>   | <b>42200</b> | <b>Total Child Study Teams</b>                                   | <b>4,290,215.06</b>                 | <b>(29,801.59)</b>  | <b>4,260,413.47</b> | <b>2,318,028.32</b> | <b>1,848,327.30</b> | <b>94,057.85</b>  |
| <b>--- Undistributed Expenditures - Improvement of Instruction Services</b>         |              |  |                                     |                     |                     |                     |                     |                   |
| 11-000-221-102  | 43000        | Salaries of Supervisor of Instruction                            | 2,232,376.00                        | 27,334.26           | 2,259,710.26        | 1,283,391.62        | 880,428.30          | 95,890.34         |
| 11-000-221-104  | 43020        | Salaries of Other Professional Staff                             | 276,843.80                          | (27,584.24)         | 249,259.56          | 226,035.56          | 7,059.00            | 16,165.00         |
| 11-000-221-105  | 43040        | Salaries of Secretarial and Clerical Assist.                     | 332,121.00                          | 249.98              | 332,370.98          | 193,883.08          | 138,487.90          | 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           | 4,608.48            | 6,841.32            | 8,550.20          |
| 11-000-221-600  | 43160        | Supplies and Materials   | 10,000.00                           | 0.00                | 10,000.00           | 4,966.30            | 3,607.91            | 1,425.79          |
| 11-000-221-800  | 43180        | Other Objects  | 4,725.00                            | 0.00                | 4,725.00            | 1,946.00            | 800.00              | 1,979.00          |
| <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>1,714,831.04</b> | <b>1,037,224.43</b> | <b>124,510.33</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        | 503,804.00          | 501,254.00          | 3,950.00          |
| 11-000-222-500  | 43560        | Other Purchased Services (400-500 series)                        | 3,850.00                            | (2,000.00)          | 1,850.00            | 1,501.50            | 0.00                | 348.50            |
| 11-000-222-600  | 43580        | Supplies and Materials   | 155,105.00                          | (756.14)            | 154,348.86          | 67,888.95           | 56,162.74           | 30,297.17         |
| <b>11-000-222-xxx</b>   | <b>43620</b> | <b>Total Educational Media Services/School Library</b>           | <b>1,167,963.00</b>                 | <b>(2,756.14)</b>   | <b>1,165,206.86</b> | <b>573,194.45</b>   | <b>557,416.74</b>   | <b>34,595.67</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          | 279,410.54          | 201,923.30          | 42,880.16         |
| 11-000-223-320  | 44080        | Purchased Professional - Educational Service                     | 140,000.00                          | 138.68              | 140,138.68          | 119,144.92          | 6,455.00            | 14,538.76         |

**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 |
|---|--------------|---|-------------------------------------|--------------------|---------------------|---------------------|---------------------|-------------------|
| 11-000-223-500  | 44120        | Other Purchased Services (400-500 series)                 | 120,810.00                          | 475.00             | 121,285.00          | 36,645.65           | 23,783.80           | 60,855.55         |
| 11-000-223-600  | 44140        | Supplies and Materials                                    | 15,000.00                           | 2,723.32           | 17,723.32           | 16,277.82           | 1,445.50            | 0.00              |
| <b>11-000-223-xxx</b>   | <b>44180</b> | <b>Total Instructional Staff Training Services</b>        | <b>800,024.00</b>                   | <b>3,337.00</b>    | <b>803,361.00</b>   | <b>451,478.93</b>   | <b>233,607.60</b>   | <b>118,274.47</b> |
| <b>--- Undistributed Expenditures - Support Services - General Administration</b>   |              |   |                                     |                    |                     |                     |                     |                   |
| 11-000-230-100  | 45000        | Salaries  | 500,436.00                          | (31,447.23)        | 468,988.77          | 276,921.00          | 89,764.90           | 102,302.87        |
| 11-000-230-331  | 45040        | Legal Services  | 300,000.00                          | (8,115.00)         | 291,885.00          | 132,814.84          | 117,185.16          | 41,885.00         |
| 11-000-230-332  | 45060        | Audit Fees  | 66,885.00                           | 24,115.00          | 91,000.00           | 90,855.00           | 145.00              | 0.00              |
| 11-000-230-339  | 45100        | Other Purchased Professional Services                     | 36,049.00                           | (16,000.00)        | 20,049.00           | 474.50              | 0.00                | 19,574.50         |
| 11-000-230-340  | 45120        | Purchased Technical Services                              | 10,500.00                           | 0.00               | 10,500.00           | 8,200.00            | 0.00                | 2,300.00          |
| 11-000-230-530  | 45140        | Communications / Telephone                                | 200,000.00                          | 0.00               | 200,000.00          | 110,138.81          | 88,731.14           | 1,130.05          |
| 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                          | 8,000.00           | 127,000.00          | 70,552.93           | 47,160.85           | 9,286.22          |
| 11-000-230-610  | 45200        | General Supplies  | 11,000.00                           | 0.00               | 11,000.00           | 6,002.84            | 533.82              | 4,463.34          |
| 11-000-230-890  | 45260        | Miscellaneous Expenditures                                | 72,500.00                           | (10,066.82)        | 62,433.18           | 27,223.27           | 5,027.40            | 30,182.51         |
| 11-000-230-895  | 45280        | BOE Membership Dues and Fees                              | 500.00                              | 0.00               | 500.00              | 0.00                | 0.00                | 500.00            |
| <b>11-000-230-xxx</b>   | <b>45300</b> | <b>Total Support Services - General Administration</b>    | <b>1,321,370.00</b>                 | <b>(33,514.05)</b> | <b>1,287,855.95</b> | <b>723,183.19</b>   | <b>350,048.27</b>   | <b>214,624.49</b> |
| <b>--- Undistributed Expenditures - Support Services - School Administration</b>    |              |   |                                     |                    |                     |                     |                     |                   |
| 11-000-240-103  | 46000        | Salaries of Principals/Assistant Principals               | 2,222,417.00                        | 125,199.96         | 2,347,616.96        | 1,355,862.86        | 986,293.40          | 5,460.70          |
| 11-000-240-104  | 46020        | Salaries of Other Professional Staff                      | 630,680.00                          | (14,247.25)        | 616,432.75          | 363,826.05          | 252,606.70          | 0.00              |
| 11-000-240-105  | 46040        | Salaries of Secretarial and Clerical Assistants           | 1,724,297.00                        | (7,409.26)         | 1,716,887.74        | 921,050.22          | 795,837.52          | 0.00              |
| 11-000-240-300  | 46080        | Purchased Professional and Technical Services             | 55,110.00                           | (350.00)           | 54,760.00           | 47,231.22           | 2,895.00            | 4,633.78          |
| 11-000-240-500  | 46100        | Other Purchased Services (400-500 series)                 | 53,125.00                           | 950.00             | 54,075.00           | 8,601.17            | 14,665.01           | 30,808.82         |
| 11-000-240-600  | 46120        | Supplies and Materials                                    | 312,932.22                          | 9,215.86           | 322,148.08          | 194,983.51          | 50,601.18           | 76,563.39         |
| 11-000-240-800  | 46140        | Other Objects   | 0.00                                | 350.00             | 350.00              | 350.00              | 0.00                | 0.00              |
| <b>11-000-240-xxx</b>   | <b>46160</b> | <b>Total Support Services - School Administration</b>     | <b>4,998,561.22</b>                 | <b>113,709.31</b>  | <b>5,112,270.53</b> | <b>2,891,905.03</b> | <b>2,102,898.81</b> | <b>117,466.69</b> |
| <b>--- Undistributed Expenditures - Central Services</b>                            |              |   |                                     |                    |                     |                     |                     |                   |
| 11-000-251-100  | 47000        | Salaries  | 1,216,265.00                        | 29,849.18          | 1,246,114.18        | 729,515.08          | 516,599.10          | 0.00              |
| 11-000-251-330  | 47020        | Purchased Professional Services                           | 193,065.00                          | (28,795.62)        | 164,269.38          | 138,716.67          | 24,829.07           | 723.64            |
| 11-000-251-592  | 47060        | Miscellaneous Purchased Services (400-500 series)         | 21,700.00                           | 1,020.00           | 22,720.00           | 11,260.31           | 7,004.58            | 4,455.11          |
| 11-000-251-600  | 47100        | Supplies and Materials                                    | 82,059.00                           | 39,373.66          | 121,432.66          | 87,105.16           | 34,210.96           | 116.54            |
| 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                           | 3,817.98           | 13,817.98           | 11,576.23           | 2,241.75            | 0.00              |
| <b>11-000-251-xxx</b>   | <b>47200</b> | <b>Total Central Services</b>                             | <b>1,647,392.00</b>                 | <b>(54,188.22)</b> | <b>1,593,203.78</b> | <b>1,003,023.03</b> | <b>584,885.46</b>   | <b>5,295.29</b>   |
| <b>--- Undistributed Expenditures - Administrative Information Technology</b>       |              |   |                                     |                    |                     |                     |                     |                   |
| 11-000-252-100  | 47500        | Salaries  | 955,958.00                          | 80,078.93          | 1,036,036.93        | 617,030.43          | 419,006.50          | 0.00              |
| 11-000-252-330  | 47520        | Purchased Professional Services                           | 101,200.00                          | (24,709.46)        | 76,490.54           | 30,867.82           | 28,570.55           | 17,052.17         |
| 11-000-252-340  | 47540        | Purchased Technical Services                              | 393,349.00                          | 0.00               | 393,349.00          | 295,630.69          | 29,295.00           | 68,423.31         |
| 11-000-252-500  | 47560        | Other Purchased Services (400-500 series)                 | 843,519.04                          | 1,500.00           | 845,019.04          | 637,243.27          | 16,317.23           | 191,458.54        |
| 11-000-252-600  | 47580        | Supplies and Materials                                    | 41,565.00                           | 0.00               | 41,565.00           | 20,774.00           | 0.00                | 20,791.00         |
| <b>11-000-252-xxx</b>   | <b>47620</b> | <b>Total Administrative Information Technology</b>        | <b>2,335,591.04</b>                 | <b>56,869.47</b>   | <b>2,392,460.51</b> | <b>1,601,546.21</b> | <b>493,189.28</b>   | <b>297,725.02</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                        | (4,112.70)         | 1,130,702.30        | 644,250.52          | 406,214.00          | 80,237.78         |
| 11-000-261-420  | 48520        | Cleaning, Repair, and Maintenance Services                | 366,170.00                          | 93,864.99          | 460,034.99          | 307,994.41          | 142,552.08          | 9,488.50          |
| 11-000-261-610  | 48540        | General Supplies  | 221,405.00                          | (19,384.99)        | 202,020.01          | 162,855.54          | 23,146.10           | 16,018.37         |
| 11-000-261-800  | 48560        | Other Objects   | 90,441.00                           | (90,000.00)        | 441.00              | 0.00                | 0.00                | 441.00            |
| <b>11-000-261-xxx</b>   | <b>48580</b> | <b>Total Required Maintenance for School Facilities</b>   | <b>1,812,831.00</b>                 | <b>(19,632.70)</b> | <b>1,793,198.30</b> | <b>1,115,100.47</b> | <b>571,912.18</b>   | <b>106,185.65</b> |
| <b>---- Undistributed Expenditures - Custodial Services</b>                         |              |   |                                     |                    |                     |                     |                     |                   |
| 11-000-262-100  | 49000        | Salaries  | 3,063,434.00                        | (1,532.42)         | 3,061,901.58        | 1,848,616.44        | 1,102,734.10        | 110,551.04        |
| 11-000-262-300  | 49040        | Purchased Professional and Technical Services             | 167,840.00                          | 0.00               | 167,840.00          | 64,444.77           | 0.00                | 103,395.23        |

**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    |
|---|--------------|---|-------------------------------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|
| 11-000-262-420  | 49060        | Cleaning, Repair, and Maintenance Services                    | 200,000.00                          | 165,282.70            | 365,282.70            | 183,007.15           | 146,319.62           | 35,955.93            |
| 11-000-262-441  | 49080        | Rental of Land and Bldg. Oth. than Lease Pur Agrmt            | 148,000.00                          | 0.00                  | 148,000.00            | 136,623.94           | 7,543.84             | 3,832.22             |
| 11-000-262-520  | 49140        | Insurance   | 1,329,759.00                        | 0.00                  | 1,329,759.00          | 974,854.79           | 0.00                 | 354,904.21           |
| 11-000-262-610  | 49180        | General Supplies  | 700,000.00                          | (183,232.76)          | 516,767.24            | 290,504.29           | 182,294.85           | 43,968.10            |
| 11-000-262-621  | 49200        | Energy (Natural Gas)  | 832,800.00                          | 700,000.00            | 1,532,800.00          | 981,044.14           | 226,321.90           | 325,433.96           |
| 11-000-262-622  | 49220        | Energy (Electricity)  | 1,307,900.00                        | 0.00                  | 1,307,900.00          | 310,048.17           | 740,181.36           | 257,670.47           |
| 11-000-262-800  | 49280        | Other Objects   | 109,000.00                          | 2,000.00              | 111,000.00            | 2,560.00             | 320.00               | 108,120.00           |
| <b>11-000-262-xxx</b>   | <b>49340</b> | <b>Total Custodial Services</b>                               | <b>7,858,733.00</b>                 | <b>682,517.52</b>     | <b>8,541,250.52</b>   | <b>4,791,703.69</b>  | <b>2,405,715.67</b>  | <b>1,343,831.16</b>  |
| <b>---- Undistributed Expenditures - Care and Upkeep of Grounds</b>     |              |   |                                     |                       |                       |                      |                      |                      |
| 11-000-263-100  | 50000        | Salaries  | 72,492.00                           | 0.00                  | 72,492.00             | 42,287.00            | 30,205.00            | 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>42,287.00</b>     | <b>30,205.00</b>     | <b>0.00</b>          |
| <b>---- Undistributed Expenditures - Security</b>                       |              |   |                                     |                       |                       |                      |                      |                      |
| 11-000-266-100  | 51000        | Salaries  | 391,162.00                          | 830.12                | 391,992.12            | 208,911.02           | 183,081.10           | 0.00                 |
| 11-000-266-300  | 51020        | Purchased Professional and Technical Services                 | 0.00                                | 124,545.50            | 124,545.50            | 120,148.75           | 4,396.75             | 0.00                 |
| <b>11-000-266-xxx</b>   | <b>51100</b> | <b>Total Security</b>   | <b>391,162.00</b>                   | <b>125,375.62</b>     | <b>516,537.62</b>     | <b>329,059.77</b>    | <b>187,477.85</b>    | <b>0.00</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>788,260.44</b>     | <b>10,923,478.44</b>  | <b>6,278,150.93</b>  | <b>3,195,310.70</b>  | <b>1,450,016.81</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             | 31,716.00            | 31,716.00            | 0.00                 |
| 11-000-270-160  | 52020        | Salaries for Pupil Trans. (Between Home and Sch)-Regular      | 1,292,522.00                        | 35,087.26             | 1,327,609.26          | 660,688.49           | 630,409.80           | 36,510.97            |
| 11-000-270-162  | 52060        | Salaries for Pupil Trans. (Other than Between Home and Sch)   | 300,000.00                          | (35,087.26)           | 264,912.74            | 217,060.25           | 0.00                 | 47,852.49            |
| 11-000-270-503  | 52200        | Contracted Services-Aid in Lieu Pyrnths- Non-Public School    | 356,700.00                          | 0.00                  | 356,700.00            | 0.00                 | 0.00                 | 356,700.00           |
| 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            | 71,037.25            | 141,178.05           | 9,484.70             |
| 11-000-270-513  | 52300        | Contracted Services (Between Home and Sch)-Joint Agreements   | 0.00                                | 250.00                | 250.00                | 6.39                 | 243.61               | 0.00                 |
| 11-000-270-514  | 52320        | Contracted Services (Special Ed Students)-Vendors             | 3,000,000.00                        | 514,404.00            | 3,514,404.00          | 1,328,948.15         | 2,185,455.85         | 0.00                 |
| 11-000-270-615  | 52440        | Transportation Supplies                                       | 400,000.00                          | (14,654.00)           | 385,346.00            | 211,770.19           | 63,304.68            | 110,271.13           |
| 11-000-270-800  | 52460        | Other Objects   | 7,000.00                            | 0.00                  | 7,000.00              | 5,707.60             | 868.00               | 424.40               |
| <b>11-000-270-xxx</b>   | <b>52480</b> | <b>Total Student Transportation Services</b>                  | <b>5,646,354.00</b>                 | <b>500,000.00</b>     | <b>6,146,354.00</b>   | <b>2,526,934.32</b>  | <b>3,053,175.99</b>  | <b>566,243.69</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          | 923,816.05           | 0.00                 | 959,703.95           |
| 11-000-291-241  | 71060        | Other Retirement Contributions - PERS                         | 2,830,000.00                        | (57,183.35)           | 2,772,816.65          | 415.85               | 0.00                 | 2,772,400.80         |
| 11-000-291-242  | 71080        | Other Retirement Contributions - ERIP                         | 53,250.00                           | 0.00                  | 53,250.00             | 20,796.42            | 0.00                 | 32,453.58            |
| 11-000-291-260  | 71160        | Worker's Compensation   | 740,623.00                          | 0.00                  | 740,623.00            | 621,263.16           | 0.00                 | 119,359.84           |
| 11-000-291-270  | 71180        | Health Benefits   | 19,753,800.00                       | (1,299,623.15)        | 18,454,176.85         | 12,044,317.26        | 5,868,389.67         | 541,469.92           |
| 11-000-291-280  | 71200        | Tuition Reimbursement   | 173,600.00                          | (1,575.00)            | 172,025.00            | 77,840.88            | 1,100.00             | 93,084.12            |
| 11-000-291-290  | 71220        | Other Employee Benefits                                       | 303,500.00                          | (1,200.00)            | 302,300.00            | 264,238.65           | 2,552.34             | 35,509.01            |
| 11-000-291-299  | 71227        | Unused Sick Payments to Terminated / Retired Staff            | 346,500.00                          | 157,914.91            | 504,414.91            | 504,414.91           | 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>(1,201,666.59)</b> | <b>24,883,126.41</b>  | <b>14,457,103.18</b> | <b>5,872,042.01</b>  | <b>4,553,981.22</b>  |
| <b>11-xxx-xxx-2xx</b>   | <b>71260</b> | <b>Total Employee Benefits</b>                                | <b>26,084,793.00</b>                | <b>(1,201,666.59)</b> | <b>24,883,126.41</b>  | <b>14,457,103.18</b> | <b>5,872,042.01</b>  | <b>4,553,981.22</b>  |
|   | <b>72140</b> | <b>Total Undistributed Expenditures</b>                       | <b>76,685,617.02</b>                | <b>123,758.51</b>     | <b>76,809,375.53</b>  | <b>41,480,851.72</b> | <b>26,520,656.53</b> | <b>8,807,867.28</b>  |
|   | <b>72260</b> | <b>Total General Expense</b>                                  | <b>141,903,457.99</b>               | <b>(48,412.12)</b>    | <b>141,855,045.87</b> | <b>73,727,900.41</b> | <b>54,371,746.16</b> | <b>13,755,399.30</b> |
| <b>- Capital Outlay</b>   |              |   |                                     |                       |                       |                      |                      |                      |
| <b>-- Equipment</b>   |              |   |                                     |                       |                       |                      |                      |                      |
| <b>--- Equipment - Undistributed:</b>                                   |              |   |                                     |                       |                       |                      |                      |                      |
| 12-000-100-730  | 75500        | Undistributed Expenditures - Instruction                      | 0.00                                | 41,325.00             | 41,325.00             | 41,325.00            | 0.00                 | 0.00                 |
| 12-000-262-730  | 75720        | Undistributed Expenditures - Custodial Services               | 40,000.00                           | 53,974.76             | 93,974.76             | 87,694.94            | 4,579.26             | 1,700.56             |
| -   |              | <b>Total Equipment - Undistributed</b>                        | <b>40,000.00</b>                    | <b>95,299.76</b>      | <b>135,299.76</b>     | <b>129,019.94</b>    | <b>4,579.26</b>      | <b>1,700.56</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    |
|--|---------------------------|---|-------------------------------------|-------------------|-----------------------|----------------------|----------------------|----------------------|
| 12-xxx-xxx-73x   | 75880                     | <b>Total Equipment</b>  | 40,000.00                           | 95,299.76         | 135,299.76            | 129,019.94           | 4,579.26             | 1,700.56             |
| <b>-- Facilities Acquisition and Construction Services</b> |                           |   |                                     |                   |                       |                      |                      |                      |
| 12-000-400-334   | 76040                     | Architectural/Engineering Services                            | 40,000.00                           | 20,771.78         | 60,771.78             | 7,967.40             | 13,412.65            | 39,391.73            |
| 12-000-400-390   | 76060                     | Other Purchased Professional and Technical Services           | 30,000.00                           | 0.00              | 30,000.00             | 2,060.00             | 285.00               | 27,655.00            |
| 12-000-400-450   | 76080                     | Construction Services   | 3,809,280.00                        | 236,120.71        | 4,045,400.71          | 1,254,897.35         | 691,794.44           | 2,098,708.92         |
| 12-000-400-721   | 76140                     | Lease Purchase Agreements - Principal                         | 1,279,551.00                        | 99,453.40         | 1,379,004.40          | 1,379,004.26         | 0.00                 | 0.14                 |
| 12-000-400-800   | 76200                     | Other Objects   | 68,734.00                           | 0.00              | 68,734.00             | 0.00                 | 0.00                 | 68,734.00            |
| 12-000-400-xxx   | 76260                     | <b>Total Facilities Acquisition and Construction Services</b> | <b>5,227,565.00</b>                 | <b>356,345.89</b> | <b>5,583,910.89</b>   | <b>2,643,929.01</b>  | <b>705,492.09</b>    | <b>2,234,489.79</b>  |
| 12-xxx-xxx-xxx   | 76400                     | <b>Total Capital Outlay</b>                                   | <b>5,267,565.00</b>                 | <b>451,645.65</b> | <b>5,719,210.65</b>   | <b>2,772,948.95</b>  | <b>710,071.35</b>    | <b>2,236,190.35</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             | 62,984.38            | 0.00                 | 615.62               |
| 13-422-100-xxx   | 77680                     | <b>Total Summer School - Instruction</b>                      | <b>63,600.00</b>                    | <b>0.00</b>       | <b>63,600.00</b>      | <b>62,984.38</b>     | <b>0.00</b>          | <b>615.62</b>        |
| 13-422-xxx-xxx   | 77840                     | <b>Total Summer School</b>                                    | <b>63,600.00</b>                    | <b>0.00</b>       | <b>63,600.00</b>      | <b>62,984.38</b>     | <b>0.00</b>          | <b>615.62</b>        |
| 13-xxx-xxx-xxx   | 83080                     | <b>Total Special Schools</b>                                  | <b>63,600.00</b>                    | <b>0.00</b>       | <b>63,600.00</b>      | <b>62,984.38</b>     | <b>0.00</b>          | <b>615.62</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                 | 42,386.00            | 74,575.00            |
| 10-xxx-xxx-xxx   | Total Fund 10 Items       |   | <b>116,961.00</b>                   | <b>0.00</b>       | <b>116,961.00</b>     | <b>0.00</b>          | <b>42,386.00</b>     | <b>74,575.00</b>     |
| 84060  | <b>Total General Fund</b> |   | <b>147,351,583.99</b>               | <b>403,233.53</b> | <b>147,754,817.52</b> | <b>76,563,833.74</b> | <b>55,124,203.51</b> | <b>16,066,780.27</b> |

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

**Fund 20 - Interim Balance Sheet  
For the seven month period ending 01/31/2026**

**Assets and Resources**

**Assets:**

| Account Number | Account Name   | Subtotal Balance | Balance           |
|----------------|--|------------------|-------------------|
| 101            | Cash in Bank   |                  | (106,881.80)      |
|                | Accounts Receivable:   |                  |                   |
| 141            | Intergovernmental - StateAccounts Receivable:                          | 1,107.73         |                   |
| 142            | Intergovernmental - FederalAccounts Receivable:                        | 277,398.00       |                   |
| 153,154        | Other (net of estimated uncollectible of \$10,000)Accounts Receivable: | 11,155.95        |                   |
| xxx            | Other Current AssetsAccounts Receivable:                               |                  | 289,661.68        |
|                | Loans Receivable:  |                  | <u>182,779.88</u> |

**Resources:**

| Account Number | Account Name                       | Subtotal Balance | Balance                    |
|----------------|------------------------------------|------------------|----------------------------|
| 301            | Estimated Revenues                 | 2,945,546.00     |                            |
| 302            | Less Revenues                      | 1,084,746.00     | <u>1,860,800.00</u>        |
|                |                                    |                  | <u>1,860,800.00</u>        |
|                | <b>Total Assets and Resources:</b> |                  | <b><u>2,043,579.88</u></b> |

**Liabilities and Fund Equity**

**Liabilities:**

| Account Number | Account Name                               | Subtotal Balance | Balance           |
|----------------|--|------------------|-------------------|
| 411            | Intergovernmental Accounts Payable - State |                  | 63,386.00         |
| 421            | Accounts Payable                           |                  | 1,107.78          |
| 481            | Deferred Revenues                          |                  | <u>103,219.00</u> |
|                |  |                  | 167,712.78        |

**Fund Balance:**

| Account Number | Account Name                               | Subtotal Balance | Subtotal Balance 2 | Subtotal Balance 3  | Balance                    |
|----------------|--|------------------|--------------------|---------------------|----------------------------|
|                | Appropriated:                              |                  |                    |                     |                            |
| 753            | Reserve for Encumbrances - Current Year    |                  | 1,528,312.14       |                     |                            |
| 754+753        | Reserve for Encumbrances - Current + Prior |                  |                    | <u>1,528,312.14</u> |                            |
|                | Reserve Fund Balance:                      |                  |                    |                     |                            |
| 601            | Appropriations                             |                  | 2,945,546.00       |                     |                            |
| 602            | Less: Expenditures                         | 1,069,678.78     |                    |                     |                            |
| 603            | Encumbrances                               | 1,528,312.14     | (2,597,990.92)     | <u>347,555.08</u>   |                            |
| 770            | Unassigned Fund Balance                    |                  |                    | (0.12)              | <u>1,875,867.10</u>        |
|                | <b>Total Liabilities and Fund Equity:</b>  |                  |                    |                     | <b><u>2,043,579.88</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 | 2,945,546.00    | 2,597,990.92        | 347,555.08            |
| Revenues       | (2,945,546.00)  | (1,084,746.00)      | (1,860,800.00)        |
|                | <b>.00</b>      | <b>1,513,244.92</b> | <b>(1,513,244.92)</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 seven month period ending 01/31/2026**

**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            | 102,484.00          | Over         | (87,484.00)         |
| 20-3xxx        | 770  | From State Sources                     | 873,146.40                          | 214,151.60        | 1,087,298.00         | 719,330.00          | Under        | 367,968.00          |
| 20-4xxx        | 830  | From Federal Sources                   | 1,557,821.60                        | 285,426.40        | 1,843,248.00         | 262,932.00          | Under        | 1,580,316.00        |
| -              |      | <b>Total Revenues/Sources Of Funds</b> | <b>2,445,968.00</b>                 | <b>499,578.00</b> | <b>2,945,546.00</b>  | <b>1,084,746.00</b> | <b>Under</b> | <b>1,860,800.00</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                          | 152,962.60        | 1,069,298.00        | 353,784.59        | 686,853.19        | 28,660.22         |
| 20-xxx-xxx-xxx |       | <b>Total State Projects</b> | <b>916,335.40</b>                   | <b>152,962.60</b> | <b>1,069,298.00</b> | <b>353,784.59</b> | <b>686,853.19</b> | <b>28,660.22</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                          | 31,561.80         | 147,025.00          | 40,235.52           | 44,771.50           | 62,017.98         |
| 20-xxx-xxx-xxx | 88520 | Title II                          | 90,168.80                           | 5,135.20          | 95,304.00           | 46,271.59           | 14,200.00           | 34,832.41         |
| 20-xxx-xxx-xxx | 88540 | Title III                         | 44,876.00                           | (6,482.00)        | 38,394.00           | 11,731.87           | 2,275.58            | 24,386.55         |
| 20-xxx-xxx-xxx | 88560 | Title IV                          | 8,466.40                            | 5,759.60          | 14,226.00           | 1,468.25            | 8,380.00            | 4,377.75          |
| 20-xxx-xxx-xxx | 88620 | I.D.E.A. Part B (Handicapped)     | 1,316,847.20                        | 249,451.80        | 1,566,299.00        | 616,186.96          | 771,831.87          | 178,280.17        |
| 20-xxx-xxx-xxx |       | <b>Total Federal Projects</b>     | <b>1,575,821.60</b>                 | <b>285,426.40</b> | <b>1,861,248.00</b> | <b>715,894.19</b>   | <b>841,458.95</b>   | <b>303,894.86</b> |
|                |       | <b>Total Special Revenue Fund</b> | <b>2,507,157.00</b>                 | <b>438,389.00</b> | <b>2,945,546.00</b> | <b>1,069,678.78</b> | <b>1,528,312.14</b> | <b>347,555.08</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 seven month period ending 01/31/2026**

| 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           | 102,484.00          | (87,484.00)         |
| 20-1xxx                          | 745  | <b>Total Local Sources</b>             | <b>15,000.00</b>                    | <b>0.00</b>       | <b>15,000.00</b>    | <b>102,484.00</b>   | <b>(87,484.00)</b>  |
| <b>- State Sources</b>           |      |  |                                     |                   |                     |                     |                     |
| 20-32xx                          | 765  | Other Restricted Entitlements          | 873,146.40                          | 214,151.60        | 1,087,298.00        | 719,330.00          | 367,968.00          |
| 20-3xxx                          | 770  | <b>Total from State Sources</b>        | <b>873,146.40</b>                   | <b>214,151.60</b> | <b>1,087,298.00</b> | <b>719,330.00</b>   | <b>367,968.00</b>   |
| <b>- Federal Sources</b>         |      |  |                                     |                   |                     |                     |                     |
| 20-4411-4414                     | 775  | Title I                                | 115,463.20                          | 31,561.80         | 147,025.00          | 0.00                | 147,025.00          |
| 20-4451-4455                     | 780  | Title II                               | 72,168.80                           | 5,135.20          | 77,304.00           | 0.00                | 77,304.00           |
| 20-4491-4494                     | 785  | Title III                              | 44,876.00                           | (6,963.00)        | 37,913.00           | 0.00                | 37,913.00           |
| 20-4471-4474                     | 790  | Title IV                               | 8,466.40                            | 6,240.60          | 14,707.00           | 0.00                | 14,707.00           |
| 20-4420-4429                     | 805  | I.D.E.A. Part B (Handicapped)          | 1,316,847.20                        | 249,451.80        | 1,566,299.00        | 262,932.00          | 1,303,367.00        |
| 20-4xxx                          | 830  | <b>Total from Federal Sources</b>      | <b>1,557,821.60</b>                 | <b>285,426.40</b> | <b>1,843,248.00</b> | <b>262,932.00</b>   | <b>1,580,316.00</b> |
| -                                | -    | <b>Total Revenues/Sources of Funds</b> | <b>2,445,968.00</b>                 | <b>499,578.00</b> | <b>2,945,546.00</b> | <b>1,084,746.00</b> | <b>1,860,800.00</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 seven month period ending 01/31/2026**

| 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         |
| 20-xxx-xxx-xxx                          | <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           | 33,904.78           | 0.00                | 1,803.22          |
| 20-xxx-xxx-xxx                          | 88020        | Nonpublic Auxiliary Services                          | 47,856.80                           | (1,034.80)        | 46,822.00           | 0.00                | 46,822.00           | 0.00              |
| 20-xxx-xxx-xxx                          | 88040        | Nonpublic Handicapped Services                        | 310,925.60                          | 142,276.40        | 453,202.00          | 86,445.81           | 366,756.19          | 0.00              |
| 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           | 25,481.00           | 0.00                | 26,711.00         |
| 20-xxx-xxx-xxx                          | 88090        | Nonpublic Security Aid                                | 248,624.00                          | 32,841.00         | 281,465.00          | 207,953.00          | 73,366.00           | 146.00            |
| 20-xxx-xxx-xxx                          | <b>88190</b> | <b>Total Other State Projects</b>                     | <b>916,335.40</b>                   | <b>152,962.60</b> | <b>1,069,298.00</b> | <b>353,784.59</b>   | <b>686,853.19</b>   | <b>28,660.22</b>  |
| 20-xxx-xxx-xxx                          | <b>88200</b> | <b>Total State Projects</b>                           | <b>916,335.40</b>                   | <b>152,962.60</b> | <b>1,069,298.00</b> | <b>353,784.59</b>   | <b>686,853.19</b>   | <b>28,660.22</b>  |
| <b>- Federal Projects</b>               |              |   |                                     |                   |                     |                     |                     |                   |
| <b>-- Title I</b>                       |              |   |                                     |                   |                     |                     |                     |                   |
| 20-xxx-100-101                          | 88480        | Salaries- Instruction- Salaries of Teacher            | 87,269.00                           | 2,274.00          | 89,543.00           | 40,191.52           | 44,771.50           | 4,579.98          |
| 20-xxx-100-600                          | 88484        | Instructional Supplies- Instruction                   | 0.00                                | 166.00            | 166.00              | 44.00               | 0.00                | 122.00            |
| 20-xxx-200-200                          | 88491        | Benefits  | 28,194.20                           | 29,121.80         | 57,316.00           | 0.00                | 0.00                | 57,316.00         |
| 20-xxx-xxx-xxx                          | <b>88500</b> | <b>Total Title I</b>                                  | <b>115,463.20</b>                   | <b>31,561.80</b>  | <b>147,025.00</b>   | <b>40,235.52</b>    | <b>44,771.50</b>    | <b>62,017.98</b>  |
| <b>-- Title II</b>                      |              |   |                                     |                   |                     |                     |                     |                   |
| 20-xxx-200-300                          | 88512        | Professional Tech Services-Support                    | 90,168.80                           | 4,350.20          | 94,519.00           | 46,271.59           | 14,200.00           | 34,047.41         |
| 20-xxx-200-600                          | 88515        | Supplies and Materials-Support                        | 0.00                                | 785.00            | 785.00              | 0.00                | 0.00                | 785.00            |
| 20-xxx-xxx-xxx                          | <b>88520</b> | <b>Total Title II</b>                                 | <b>90,168.80</b>                    | <b>5,135.20</b>   | <b>95,304.00</b>    | <b>46,271.59</b>    | <b>14,200.00</b>    | <b>34,832.41</b>  |
| <b>-- Title III</b>                     |              |   |                                     |                   |                     |                     |                     |                   |
| 20-xxx-100-101                          | 88521        | Salaries- Instruction- Salaries of Teacher            | 0.00                                | 15,191.00         | 15,191.00           | 2,412.80            | 0.00                | 12,778.20         |
| 20-xxx-100-600                          | 88525        | Instructional Supplies- Instruction                   | 44,876.00                           | (32,730.00)       | 12,146.00           | 7,518.11            | 1,769.58            | 2,858.31          |
| 20-xxx-100-800                          | 88526        | Other Objects-Instruction                             | 0.00                                | 1,109.00          | 1,109.00            | 0.00                | 506.00              | 603.00            |
| 20-xxx-200-100                          | 88530        | Salaries-Support                                      | 0.00                                | 832.00            | 832.00              | 406.75              | 0.00                | 425.25            |
| 20-xxx-200-500                          | 88534        | Other Purchased Services - Support                    | 0.00                                | 8,635.00          | 8,635.00            | 1,394.21            | 0.00                | 7,240.79          |
| 20-xxx-200-600                          | 88535        | Supplies and Materials-Support                        | 0.00                                | 481.00            | 481.00              | 0.00                | 0.00                | 481.00            |
| 20-xxx-xxx-xxx                          | <b>88540</b> | <b>Total Title III</b>                                | <b>44,876.00</b>                    | <b>(6,482.00)</b> | <b>38,394.00</b>    | <b>11,731.87</b>    | <b>2,275.58</b>     | <b>24,386.55</b>  |
| <b>-- Title IV</b>                      |              |   |                                     |                   |                     |                     |                     |                   |
| 20-xxx-100-600                          | 88545        | Instructional Supplies- Instruction                   | 0.00                                | 688.00            | 688.00              | 0.00                | 507.00              | 181.00            |
| 20-xxx-200-300                          | 88552        | Professional Tech Services-Support                    | 8,466.40                            | 338.60            | 8,805.00            | 1,312.00            | 7,493.00            | 0.00              |
| 20-xxx-200-500                          | 88554        | Other Purchased Services - Support                    | 0.00                                | 4,733.00          | 4,733.00            | 156.25              | 380.00              | 4,196.75          |
| 20-xxx-xxx-xxx                          | <b>88560</b> | <b>Total Title IV</b>                                 | <b>8,466.40</b>                     | <b>5,759.60</b>   | <b>14,226.00</b>    | <b>1,468.25</b>     | <b>8,380.00</b>     | <b>4,377.75</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          | 147,471.00          | 147,471.00          | 17,654.00         |
| 20-xxx-100-500                          | 88604        | Other Purchased Services-Instruction (400-500 series) | 961,253.00                          | (133,253.00)      | 828,000.00          | 456,976.46          | 371,023.54          | 0.00              |
| 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          | 11,739.50           | 253,337.33          | 60,461.17         |
| 20-xxx-200-500                          | 88614        | Other Purchased Services - Support                    | 0.00                                | 8,690.00          | 8,690.00            | 0.00                | 0.00                | 8,690.00          |
| 20-xxx-xxx-xxx                          | <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>616,186.96</b>   | <b>771,831.87</b>   | <b>178,280.17</b> |
| 20-xxx-xxx-xxx                          | <b>88740</b> | <b>Total Federal Projects</b>                         | <b>1,575,821.60</b>                 | <b>285,426.40</b> | <b>1,861,248.00</b> | <b>715,894.19</b>   | <b>841,458.95</b>   | <b>303,894.86</b> |
| 20-xxx-xxx-xxx                          | <b>88760</b> | <b>Total Special Revenue Fund</b>                     | <b>2,507,157.00</b>                 | <b>438,389.00</b> | <b>2,945,546.00</b> | <b>1,069,678.78</b> | <b>1,528,312.14</b> | <b>347,555.08</b> |

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

**Fund 30 - Interim Balance Sheet  
For the seven month period ending 01/31/2026**

**Assets and Resources**

**Assets:**

| Account Number | Account Name   | Subtotal Balance | Balance             |
|----------------|--|------------------|---------------------|
| 101            | Cash in Bank   |                  | 328,054.81          |
|                | Accounts Receivable:   |                  |                     |
| 141            | Intergovernmental - StateAccounts Receivable:                          | 1,619,600.00     |                     |
| 153,154        | Other (net of estimated uncollectible of \$10,000)Accounts Receivable: |                  | 1,619,600.00        |
|                | Loans Receivable:  |                  |                     |
|                |  |                  | <u>1,947,654.81</u> |

**Resources:**

| Account Number | Account Name                       | Subtotal Balance | Balance                    |
|----------------|------------------------------------|------------------|----------------------------|
| 301            | Estimated Revenues                 | 0.00             |                            |
| 302            | Less Revenues                      | 48,428.00        | (48,428.00)                |
|                |                                    |                  | <u>(48,428.00)</u>         |
|                | <b>Total Assets and Resources:</b> |                  | <b><u>1,899,226.81</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   |                  |                    | 208,464.00         |                            |
| 601            | Appropriations                            |                  | 2,270,800.00       |                    |                            |
| 602            | Less: Expenditures                        | 194,536.00       |                    |                    |                            |
| 603            | Encumbrances                              | 208,464.00       | (403,000.00)       | 1,867,800.00       |                            |
|                | Unappropriated:                           |                  |                    |                    |                            |
| 770            | Unassigned Fund Balance                   |                  | 2,093,762.81       |                    |                            |
| 303            | Budgeted Fund Balance                     |                  | 2,270,800.00       | (177,037.19)       |                            |
|                | <b>Total Fund Balance</b>                 |                  |                    | 1,899,226.81       |                            |
|                |   |                  |                    |                    | <u>1,899,226.81</u>        |
|                | <b>Total Liabilities and Fund Equity:</b> |                  |                    |                    | <b><u>1,899,226.81</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        | 403,000.00        | 1,867,800.00        |
| Revenues       | (.00)               | (48,428.00)       | (-48,428.00)        |
|                | <b>2,270,800.00</b> | <b>354,572.00</b> | <b>1,916,228.00</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 seven month period ending 01/31/2026**

| 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                 | 48,428.00        | Over        | (48,428.00)        |
|                           |      | <b>Total Revenues/Sources Of Funds</b> | <b>0.00</b>                         | <b>0.00</b>      | <b>0.00</b>          | <b>48,428.00</b> | <b>Over</b> | <b>(48,428.00)</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        | 194,536.00        | 208,464.00        | 867,800.00          |
| 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>194,536.00</b> | <b>208,464.00</b> | <b>1,867,800.00</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>194,536.00</b> | <b>208,464.00</b> | <b>1,867,800.00</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 seven month period ending 01/31/2026**

| <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             | 48,428.00        | (48,428.00)        |
| 30-1xxx                          |             | <b>Total Revenue from Local Sources</b> | <b>0.00</b>                                | <b>0.00</b>             | <b>0.00</b>      | <b>48,428.00</b> | <b>(48,428.00)</b> |
|                                  | -           | <b>Total Revenues/Sources of Funds</b>  | <b>0.00</b>                                | <b>0.00</b>             | <b>0.00</b>      | <b>48,428.00</b> | <b>(48,428.00)</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 seven month period ending 01/31/2026**

| 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                           | 1,270,800.00                        | 0.00             | 1,270,800.00        | 194,536.00        | 208,464.00        | 867,800.00          |
| <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>194,536.00</b> | <b>208,464.00</b> | <b>867,800.00</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>194,536.00</b> | <b>208,464.00</b> | <b>1,867,800.00</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>194,536.00</b> | <b>208,464.00</b> | <b>1,867,800.00</b> |

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

**Fund 40 - Interim Balance Sheet  
For the seven month period ending 01/31/2026**

**Assets and Resources**

**Assets:**

| Account Number | Account Name         | Subtotal Balance | Balance             |
|----------------|----------------------|------------------|---------------------|
| 101            | Cash in Bank         |                  | (628,943.87)        |
|                | Accounts Receivable: |                  |                     |
|                | Loans Receivable:    |                  |                     |
|                |                      |                  | <u>(628,943.87)</u> |

**Resources:**

| Account Number              | Account Name       | Subtotal Balance | Balance                  |
|-----------------------------|--------------------|------------------|--------------------------|
| 301                         | Estimated Revenues | 7,344,550.00     |                          |
| 302                         | Less Revenues      | 6,264,878.00     | 1,079,672.00             |
|                             |                    |                  | <u>1,079,672.00</u>      |
| Total Assets and Resources: |                    |                  | <u><b>450,728.13</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:                              |                  |                       |                    |                          |
| 753                                | Reserve for Encumbrances - Current Year    |                  | 276,588.33            |                    |                          |
| 754+753                            | Reserve for Encumbrances - Current + Prior |                  |                       | <u>276,588.33</u>  |                          |
|                                    | Reserve Fund Balance:                      |                  |                       |                    |                          |
|                                    | Appropriations                             |                  |                       |                    |                          |
| 601                                | Appropriations                             |                  | 7,344,550.00          |                    |                          |
| 602                                | Less: Expenditures                         | 7,067,961.67     |                       |                    |                          |
| 603                                | Encumbrances                               | 276,588.33       | <u>(7,344,550.00)</u> | 0.00               |                          |
|                                    | Total Appropriated                         |                  |                       | 276,588.33         |                          |
|                                    | Unappropriated                             |                  |                       |                    |                          |
| 770                                | Unassigned Fund Balance                    |                  |                       | 174,139.80         |                          |
|                                    |  |                  |                       |                    | <u>450,728.13</u>        |
| Total Liabilities and Fund Equity: |  |                  |                       |                    | <u><b>450,728.13</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 | 7,344,550.00    | 7,344,550.00        | .00                   |
| Revenues       | (7,344,550.00)  | (6,264,878.00)      | (1,079,672.00)        |
|                | <b>.00</b>      | <b>1,079,672.00</b> | <b>(1,079,672.00)</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 seven month period ending 01/31/2026**

| <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                | 5,719,851.00          | Under        | 73,424.00                 |
|                       | -           | Total from Revenue from State Sources | 551,275.00                                 | 0.00                    | 551,275.00                  | 545,027.00            | Under        | 6,248.00                  |
|                       | -           | <b>Total Revenues</b>                 | <b>7,344,550.00</b>                        | <b>0.00</b>             | <b>7,344,550.00</b>         | <b>6,264,878.00</b>   | <b>Under</b> | <b>1,079,672.00</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          | 1,772,961.67        | 276,588.33          | 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>7,067,961.67</b> | <b>276,588.33</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>7,067,961.67</b> | <b>276,588.33</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 seven month period ending 01/31/2026**

| 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        | 5,719,851.00        | 0.00                |
| 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>5,719,851.00</b> | <b>73,424.00</b>    |
| <b>- State Sources</b>              |      |  |                                     |                  |                     |                     |                     |
| 40-3160                             | 890  | Debt Service Aid Type II                     | 551,275.00                          | 0.00             | 551,275.00          | 545,027.00          | 6,248.00            |
|                                     | -    | <b>Total from Revenue from State Sources</b> | <b>551,275.00</b>                   | <b>0.00</b>      | <b>551,275.00</b>   | <b>545,027.00</b>   | <b>6,248.00</b>     |
|                                     | -    | <b>Total Revenues</b>                        | <b>7,344,550.00</b>                 | <b>0.00</b>      | <b>7,344,550.00</b> | <b>6,264,878.00</b> | <b>1,079,672.00</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 seven month period ending 01/31/2026**

| 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        | 1,772,961.67        | 276,588.33        | 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>1,772,961.67</b> | <b>276,588.33</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>7,067,961.67</b> | <b>276,588.33</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>7,067,961.67</b> | <b>276,588.33</b> | <b>0.00</b>       |

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

3/10/2026  
 \_\_\_\_\_  
 Date