



**LIVINGSTON BOARD OF EDUCATION  
PUBLIC HEARING ON BUDGET/VOTING MEETING AGENDA**

April 28, 2026

Executive Session - Administration Building - 6:00 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. 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, negotiations and student matters

Action may be taken upon return to the public session. The full length of the meeting is anticipated to be approximately 60 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**

**D. Pledge of Allegiance / Roll Call**

**E. Public Hearing on Budget**

1. Discussion
2. Questions and Comments from Public on the Budget
  - Speakers are asked to stand and state name for the board and public
  - Speakers may raise their hand, state their name for the board and speak through the webinar
  - Each person may speak once with a three (3) minute time limit until all who wish to be heard have had an opportunity to speak

**Motion by:**  
**Seconded by:**

**F. Adoption of the Final Budget as Approved by the Executive County Superintendent**

**Whereas**, that the Livingston Board of Education adopted a tentative budget on March 24, 2026, and submitted it to the Executive County Superintendent of Schools for approval; and

**Whereas**, the tentative budget was approved by the Executive County Superintendent of Schools on April 22, 2026; and

**Whereas**, the tentative budget was advertised on the district’s website on April 22, 2026; and

**Whereas**, the final budget was presented to the public during a public hearing held on April 28, 2026.

**BE IT RESOLVED** that the Livingston Board of Education hereby adopts the final budget for the 2026-2027 School Year:

	<u>General Fund</u>	<u>Special Revenues</u>	<u>Debt Service</u>	<u>Total</u>
2026-2027 Total Appropriations	\$152,572,332	\$2,289,709	\$5,970,850	\$160,832,891
Less: Anticipated Revenues	\$15,934,254	\$2,289,709	\$1,486,950	\$19,710,913
Taxes to be Raised	\$136,638,078	\$0	\$4,483,900	\$141,121,978

**F.1 Adjustment for Health Care Costs**

**Resolved**, that the Livingston Board of Education include in the budget the adjustment for increased costs of health benefits in the amount of \$5,611,079. The additional funds will be used to pay for the additional increases in health benefit premiums.

**F.2 Capital Reserve Withdrawal**

**Resolved**, that the Livingston Board of Education include in the 2026-2027 budget a capital reserve withdrawal in the amount of \$1,537,673 for:

LHS Vape Detectors	\$ 54,235
LHS Repair Pavers @ maint entrance	\$ 20,000
LHS Fire Alarm Panel replacement	\$ 71,571
LHS New Window Curtains in Auditorium	\$ 50,000
LHS New Window shades	\$ 30,000
LHS New Walk-in (2nd freezer)	\$ 20,000

LHS Ticket Booth Replacement	\$ 12,000
LHS Press Box Update	\$ 40,000
LHS Commercial 8' fan in the Weight Room	\$ 18,000
LHS New LED lights in gym (48)	\$ 10,000
LHS New Burglar Panel PE Building	\$ 14,000
MC Renovations	\$ 40,000
HMS Fire Alarm Panel replacement	\$ 35,710
HMS New walk-in box	\$ 20,000
HMS New Boilers (2)	\$ 150,000
MPM Fire Alarm Panel replacement	\$ 68,244
MPM Bollards (Main entrance)	\$ 50,000
MPM Curtains for the Stage (2 back)	\$ 16,000
MPM Locker Replacement /Repair/Paint	\$ 64,960
MPM Paint hallways and door trim	\$ 20,000
MPM New Toilet Partitions	\$ 25,000
MPE replace basketball hoop in the gym	\$ 15,000
MPE Fire Alarm Panel replacement	\$ 51,956
MPE Locker Painting	\$ 10,330
MPE Remove Skylights	\$ 18,000
MPE Replace Carpet in Music Room	\$ 15,000
MPE Sidewalk repair	\$ 10,000
BHE Fire Alarm Panel replacement	\$ 19,200
BHE Card swipe pre-k	\$ 8,000
BHE Reno Nurse room	\$ 50,000
BHE Sink in "breakout room" Pre K	\$ 10,000
BHE New Boilers (2)	\$ 100,000
Collins New Driveway Gate	\$ 20,000
Collins Fire Alarm Panel replacement	\$ 47,172
Collins Soffit Painting	\$ 30,000

Harrison Rock Wall	\$ 27,006
Harrison Sign	\$ 8,000
Harrison Fascia Painting	\$ 15,000
Hillside New Stage curtain	\$ 6,000
Hillside Another Speed Bump	\$ 3,000
Hillside Pave by bank shot	\$ 55,600
RHE Fire Alarm Panel replacement	\$ 64,692
RHE Ramp & Step repair	\$ 25,000
RHE Replace classroom sink and countertops	\$ 10,000
RHE Install upper cabinets in classroom	\$ 2,000
RHE Locks on vestibule doors	\$ 6,000
RHE Aux gym basket ball hoop	\$ 10,000
CO Fire Alarm Panel Replacement	\$ 12,147
District Kilns	\$ 20,000
Waterbug All wet locations	\$ 38,850
Total	\$ 1,573,673

### **F.3 Travel and Related Expense Reimbursement**

The Livingston Board of Education recognizes school staff and Board members will incur travel expenses related to and within the scope of their current responsibilities and for travel that promotes the delivery of instruction or furthers the efficient operation of the school district;

**And**, N.J.A.C. 6A:23A Subchapter 7 requires Board members to receive approval of these expenses by a majority of the full voting membership of the Board and staff members to receive prior approval of these expenses by the Superintendent of Schools and a majority of the full voting membership of the Board;

**And**, a board of education may establish, for regular district business travel only, an annual school year threshold of \$150 per staff member where prior Board approval shall not be required unless this annual threshold for a staff member is exceeded in a given school year (July 1 through June 30);

**And**, travel and related expenses not in compliance with N.J.A.C. 6A:23A Subchapter 7 but deemed by the board of education to be necessary and unavoidable as noted on the approved Board of Education Out of District Travel and Reimbursement Forms;

**Be it Resolved**, the Livingston Board of Education approves all travel not in compliance with N.J.A.C. 6A:23A Subchapter 7 as being necessary and unavoidable as noted on the approved Board of Education Out of District Travel and Reimbursement Forms; and

**Be it Further Resolved**, the Livingston Board of Education includes in the final budget travel and related expense reimbursements in accordance with N.J.A.C. 6A:23A Subchapter 7, to a maximum expenditure of \$176,369 for all staff and board members for the 2026-2027 school year. The maximum travel expenditure amount for the 2025-2026 school year is \$169,016.24, of which, \$62,319.71 has been spent and \$43,053.47 is encumbered to date.

The School Business Administrator/Board Secretary shall track and record these costs to ensure that the maximum amount is not exceeded.

**ROLL CALL VOTE**

Mrs. Chirls \_\_\_\_\_ Mr. Cohen \_\_\_\_\_  
Mrs. Gong \_\_\_\_\_ Mrs. Yelisevich \_\_\_\_\_ Mrs. Khemka \_\_\_\_\_

**G. Superintendent's Report**

1. Residency Verification

**H. Board Reports**

**I. Student Representative's Report**

**Motion by:**  
**Seconded by:**

**J. Approval of Minutes**

The Superintendent recommends the following:

1. Workshop/Voting Meeting Minutes of March 17, 2026
2. Voting Meeting Minutes of March 24, 2026
3. Workshop/Voting Meeting Minutes of April 7, 2026

**ROLL CALL VOTE**

Mrs. Chirls \_\_\_\_\_ Mr. Cohen \_\_\_\_\_  
Mrs. Gong \_\_\_\_\_ Mrs. Yelisevich \_\_\_\_\_ Mrs. Khemka \_\_\_\_\_

**K. 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

**Motion by:**

**Seconded by:**

### 1. PROGRAM/CURRICULUM

The Superintendent recommends the following:

#### 1.1 Field Trip

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

## ROLL CALL VOTE

Mrs. Chirls \_\_\_\_\_

Mr. Cohen \_\_\_\_\_

Mrs. Gong \_\_\_\_\_

Mrs. Yelisevich \_\_\_\_\_

Mrs. Khemka \_\_\_\_\_

**Motion by:**

**Seconded by:**

### 2. STUDENT SERVICES

The Superintendent recommends the following:

#### 2.1 Related Services/Medical Consultants

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

**AUGMENTATIVE & ALTERNATIVE COMMUNICATION & ASSISTIVE TECHNOLOGY**

Pillar Care Continuum \$1,500/evaluation  
\$100/travel

**HOME INSTRUCTION**

Union County Educational Services Commission \$76.00  
o/b/o Trinitas Regional Medical Center

**NURSING SERVICES**

Bayada Home Health Care, Inc. RN \$77.00/hour

**ROLL CALL VOTE**

Mrs. Chirls \_\_\_\_\_ Mr. Cohen \_\_\_\_\_  
Mrs. Gong \_\_\_\_\_ Mrs. Yelisevich \_\_\_\_\_ Mrs. Khemka \_\_\_\_\_

**Motion by:**  
**Seconded by:**

**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><u>Fund</u></b>	<b><u>Name</u></b>	<b><u>Amount</u></b>
10,11,12	Operating Budget (checks 115457-115904)	\$13,545,648.33
20	Operating Budget (checks 115457-115904)	\$349,211.70
60	Cafeteria (checks 60190-60197)	\$335,965.67
	<b>TOTAL</b>	\$14,230,825.70

**3.2 Board Secretary Report – January 2026 (REVISED)**

**Whereas**, the Livingston Board of Education has received the revised 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 revised 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	\$8,030,366.07	\$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	(\$646,932.87)	\$276,588.33	\$156,150.80
Total:	\$7,604,606.21	\$80,253,086.11	\$7,744,632.07

**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 Board Secretary Report – February 2026**

**Whereas**, the Livingston Board of Education has received the Report of the Board Secretary for February 27, 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 February 27, 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	\$5,690,951.55	\$60,147,221.83	\$5,695,008.58
(11) Current Expense			
(12) Capital Outlay			
(20) Special Revenue Fund	\$53,103.27	\$2,945,546.00	(\$ .12)
(30) Capital Projects Fund	\$334,206.97	\$2,270,800.00	\$1,899,226.81
(40) Debt Service Fund	(\$640,684.87)	\$276,588.33	\$156,150.80
Total:	\$5,437,576.92	\$65,640,156.16	\$7,750,386.07

**Whereas**, pursuant to N.J.A.C. 6A:23A-16.10(c3), the Board Secretary has certified that as of February 27, 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.

**3.4 Board Secretary Report – March 2026**

**Whereas**, the Livingston Board of Education has received the Report of the Board Secretary for March 31, 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 March 31, 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	\$5,346,974.91	\$47,450,383.33	\$5,689,254.58
(11) Current Expense			
(12) Capital Outlay			
(20) Special Revenue Fund	(\$44,501.65)	\$2,945,546.00	(\$ .12)
(30) Capital Projects Fund	\$341,259.72	\$2,270,800.00	\$1,899,226.81
(40) Debt Service Fund	(\$640,684.87)	\$276,588.33	\$156,150.80

Total:	\$5,003,048.11	\$52,943,317.66	\$7,744,632.07
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**Whereas**, pursuant to N.J.A.C. 6A:23A-16.10(c3), the Board Secretary has certified that as of March 31, 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.

**3.5 Transfers**

**Whereas**, the Superintendent of Schools recommends certain transfers among accounts in the 2025-2026 budget for February and March 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 **Attachments B and C**.

**3.6 Conferences and Overnight Trips**

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

**Resolved**, that the Livingston Board of Education approves *Brynn Smith and Doug Silverstein*, parent volunteer, to chaperone approximately 12 students attending the NAQT High School National Championship Tournament from May 22 to 25, 2026, in Atlanta, Georgia.

**Resolved**, that the Livingston Board of Education approves *Mary Kaspriskie and Michelle Sipe*, to chaperone approximately six students attending the HOSA Future Health Professionals International Leadership Conference from June 16 to 21, 2026, in Indianapolis, Indiana.

**Resolved**, that the Livingston Board of Education approves *Tom Garzon and Eileen Fitzsimons*, volunteer, to chaperone approximately 15 students attending the FBLA National Conference from June 28 to July 3, 2026, in San Antonio, Texas.

**3.7 Subscription Bus Pricing**

**Resolved**, that the Livingston Board of Education establishes a subscription bus rate in the amounts of \$920 round trip and \$460 one way for the 2026-2027 school year.

**3.8 Joint Transportation Agreement with Essex Regional Educational Services Commission**

**Resolved**, that the Livingston Board of Education authorizes the ERESA to coordinate and administer transportation for all requests submitted by the district for the 2026-2027 school year.

**3.9 Bylaws, Policies and Regulations**

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

- Policy #7101 - Educational Adequacy of Capital Projects (new to district)
- Policy #7102 - Site Selection and Acquisitions (new to district)
- Policy #7130 - School Closing (new to district)
- Policy #7446 - School Security Program (new to district)
- Policy #8210 - School Year (with revisions)
- Policy #8311 - Managing Electronic Mail (new to district)
- Policy #8350 - Records Retention (new to district)
- Policy #8431 - Preparedness for Toxic Hazard (new to district)
- Policy #8453 - HIV/AIDS (new to district)
- Policy #8860 - Memorials (with revisions)

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

- Policy #6320 - Purchases Subject to Bid (with revisions)
- Policy #6340 - Multiple Year Contracts(new to district)
- Policy #6350 - Competitive Contracting (new to district)
- Policy #6360 - Political Contributions (M) (with revisions)
- Policy #6422 - Budget Transfers (M) (with revisions)
- Policy #6423 - Expenditures for Non-Employee Activities, Meals, and Refreshments (new to district)
- Policy #6424 - Emergency Contracts (new to district)
- Policy #6700 - Investments (new to district)
- Policy #6740 - Reserve Accounts (new to district)
- Policy #6831 - Withholding or Recovering State Aid (new to district)
- Policy #6832 - Conditions of Receiving State Aid (new to district)
- Policy #9130 - Public Complaints (with revisions)
- Regulation #9130 - Public Complaints (with revisions)

**ROLL CALL VOTE**

<b>Mrs. Chirls</b> _____	<b>Mr. Cohen</b> _____	
<b>Mrs. Gong</b> _____	<b>Mrs. Yelisevich</b> _____	<b>Mrs. Khemka</b> _____

**Motion by:**  
**Seconded by:**

**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
<i>Dr. Lisa Sama-Barreto</i>	Principal	Resignation	BHE	June 30, 2026
<i>Sarah Pasculli</i>	TOSD	Resignation	LHS	June 30, 2026
<i>Yadira Romero</i>	Instructional Aide	Resignation	Collins	May 8, 2026
<i>Sabah Jadbabaei</i>	School Psychologist	Resignation	LHS	June 30, 2026
<i>Kira Steinmark</i>	Teacher of Math	Resignation	MPMS	June 30, 2026
<i>Jill Valse</i>	Playground Aide	Resignation	Hillside	June 18, 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
<i>Hermine France</i>	Transportation	Bus Aide	5/22/2026-6/3/2026**	NA	NA	6/4/2026
<i>Natalie Pacholec</i>	LHS	TOSD	9/7/2026-10/15/2026	10/16/2026-1/18/2027**	NA	1/19/2027
<i>Kerri Vallely</i>	LHS	Athletic Trainer	4/27/2026-6/30/2026	11/16/2026-2/19/2027**	NA	2/22/2027
<i>Enkelejda Dauti</i>	BHE	School Nurse	4/27/2026-6/12/2026**	NA	NA	6/15/2026
<i>Sarah O'Brien</i>	BHE	Teacher of ESL	8/26/2026-10/16/2026 & 10/19/2026-11/17/2026**	11/18/2026-1/15/2027**	1/18/2027-6/30/2027	8/30/2027

*\*as amended from a previous agenda*

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

#### **4.3 Transfers**

**Resolved**, that the Livingston Board of Education approves the personnel transfers as listed on **Attachment E**.

#### **4.4 Appointments**

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

*\*as amended from a previous agenda*

Name	Location	Title	Tenure Track/LOA or LT Replacement	Replacing	Guide	Step	Salary	Effective Date
<i>Liana Lichter</i>	Collins	Elementary School Teacher	First Year Tenure Track	V. Kenney	MA	4	\$69,401	8/26/2026
<i>Emily Schlessinger</i>	LHS	Teacher of Chemistry	First Year Tenure Track	W. Fu	MA	1	\$66,401	8/26/2026
<i>Marla Burns</i>	LHS	LDT-C	First Year Tenure Track	S. Halloran	MA	16	\$103,700	8/26/2026
<i>Colleen Malley</i>	Collins	Media Specialist	First Year Tenure Track	S. Stafford	MA	3	\$68,401	8/26/2026
<i>Veronica Choi</i>	TBD	TOSD	First Year Tenure Track	TBD	MA	9	\$77,225	8/26/2026
<i>Hannah Perlis</i>	TBD	TOSD	First Year Tenure Track	TBD	MA	9	\$77,225	8/26/2026
<i>Vincent Sciacca</i>	LHS	Teacher of Social Studies	Leave Replacement	S. Schaible	MA	1	\$66,401 (prorated)	8/26/2026-1/29/2027
<i>Mauricio Bravo Lima</i>	CO	PT IT Support Specialist	NA	NA	NA	NA	\$20/hr	4/28/2026

*\*\*salary will remain the same for the 2026-27 SY*

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

#### **4.5 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**

*Domenica Trupia*  
*Marina Monitto*  
*Mark Stefanelli*  
*Mary Scheuplein*  
*Vincent Sciacca*

##### **Secretary**

*Isabel Velez (\$20/hr)*

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

Name	Location	Title	Leave Replacement or Long Term Sub	Replacing	Salary	Effective Date
<i>Elizabeth Crocker</i>	LHS	Cooperative Education Coordinator	Long-Term Sub	NA	\$200/day	5/4/2026-6/11/2026

#### **4.6 Extra Period Assignments**

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

**4.7 Curriculum Writing**

**Resolved**, that the Livingston Board of Education approves the individuals on **Attachment H** to participate in mid-year curriculum writing during the 2025-26 school year, at \$54.23/hour (Acct #11-000-221-104-5063-19)

**4.8 Summer Work**

**Resolved**, that the Livingston Board of Education approves the individuals listed on **Attachment I** to work over the summer of 2026 at the Summer Intervention Program at the approved rate. (Acct. #13-422-100-101-0002-12)

**4.9 2025-2026 Longevity**

**Resolved**, that the Livingston Board of Education approves *Sheily Chang* for 15 years of longevity, effective and retroactive to September 1, 2025.

**4.10 Stipends**

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

**4.11 Termination**

**Resolved**, that the Livingston Board of Education approves the termination of Employee #9087 effective April 22, 2026.

**4.13 Job Description**

**Resolved**, that the Livingston Board of Education approves the following job description:

IT Support Specialist and Help Desk Manager

**ROLL CALL VOTE**

Mrs. Chirls \_\_\_\_\_ Mr. Cohen \_\_\_\_\_ Mrs. Khemka \_\_\_\_\_  
Mrs. Gong \_\_\_\_\_ Mrs. Yelisevich \_\_\_\_\_

**Motion by:**  
**Seconded by:**

**5. MISCELLANEOUS**

The Superintendent recommends the following:

**5.1 HIB Report**

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

**ROLL CALL VOTE**

Mrs. Chirls \_\_\_\_\_ Mr. Cohen \_\_\_\_\_ Mrs. Khemka \_\_\_\_\_  
Mrs. Gong \_\_\_\_\_ Mrs. Yelisevich \_\_\_\_\_

**L. Old Business**

**M. 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 April 28, 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.

**FIELD TRIPS**

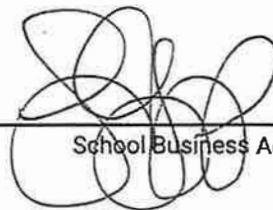
<b>SCHOOL</b>	<b>GRADE / COURSE</b>	<b>MONTH</b>	<b>DESTINATION</b>
Elementary	Grade 2	May	Kean University
Secondary	Life Skills	May	West Orange High School

**Livingston Board of Education  
Monthly Transfer Report  
7/1/2025 - 2/28/2026**

Budget Category	Accounts	Original Budget	Prior Year Encumbrances	Original Budget For 10% Calc	Maximum Transfer Out Allowed	YTD Net Transfers	% change of transfers	Re maining Trans fers Out Allowed	Account Balance
Regular Programs	11-1xx-100-xxx 12-1xx-100-xxx 13-1xx-100-xxx 18-1xx-100-xxx	45,313,781.13	9,025.24	45,322,806.37	4,532,280.64	-149,755.64	.33	4,382,525.00	2,533,077.54
Special Education, Basic Skills/Remedial and Bilingual Instruction and Speech/OT/PT and Ex	1x-2xx-100-xxx 1x-000-216-xxx 1x-000-217-xxx	19,208,870.94	.00	19,208,870.94	1,920,887.09	-73,895.86	.38	1,846,991.23	1,379,774.69
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 11-4xx-100-1xx 11-4xx-100-3xx 11-4xx-100-4xx 11-4xx-100-5xx 11-4xx-100-6xx 11-4xx-100-7xx 11-4xx-100-8xx 11-4xx-100-9xx 11-4xx-2xx-xxx 12-4xx-100-xxx	3,322,114.84	.00	3,322,114.84	332,211.48	7,098.64	.21	339,310.12	886,822.33
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>-216,552.86</b>	<b>-.32</b>	<b>6,574,729.35</b>	<b>4,804,238.97</b>
Tuition	11-000-100-xxx 16-000-100-xxx 17-000-100-xxx 18-000-100-xxx	8,674,741.21	.00	8,674,741.21	867,474.12	-10,863.20	-.13	856,610.92	821,086.49
Attendance and Social Work, Health, Guidance, Child Study Teams, Education, Media Services	1x-000-211-xxx 1x-000-213-xxx 1x-000-218-xxx 1x-000-219-xxx 1x-000-222-xxx	9,479,050.81	.00	9,479,050.81	947,905.08	12,666.32	.13	960,571.40	183,612.22
Improvement of Instruction Services and Instructional Staff Training Services	1x-000-221-xxx 1x-000-223-xxx	3,676,589.80	.00	3,676,589.80	367,658.98	3,337.00	.09	370,995.98	206,773.50
General Administration	11-000-230-xxx	1,321,370.00	.00	1,321,370.00	132,137.00	-38,716.18	-2.93	93,420.82	185,933.28
School Administration	11-000-240-xxx	4,998,561.22	235.60	4,998,796.82	499,879.68	112,704.69	2.25	612,584.37	131,431.27
Central Services & Administrative Information Technology	11-000-25x-xxx	3,982,983.04	19,185.00	4,002,168.04	400,216.80	11,199.42	.28	411,416.22	275,129.62
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	660,135.24	6.43	1,686,421.56	1,211,793.72
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	384,829.36
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	2,208,975.08
Food Services	11-000-310-xxx	.00	.00	.00	.00	00	.00	.00	.00
Transfer Property Sale Proceedes to Debt Service Reserve	11-000-520-934	.00	.00	00	.00	00	.00	.00	.00

**Livingston Board of Education  
Monthly Transfer Report  
7/1/2025 - 2/28/2026**

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
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>48,796.70</b>	<b>.07</b>	<b>7,463,469.38</b>	<b>5,609,564.54</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>1,700.29</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	2,233,268.66
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>2,234,968.95</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>12,723,963.08</b>



School Business Administrator Signature

4/7/2026

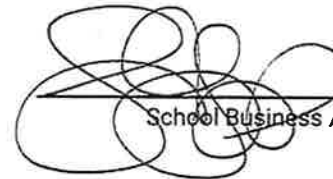
Date

**Livingston Board of Education  
Monthly Transfer Report  
7/1/2025 - 3/31/2026**

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 12-1xx-100-xxx 13-1xx-100-xxx 18-1xx-100-xxx	45,313,781.13	9,025.24	45,322,806.37	4,532,280.64	-149,755.64	-33	4,382,525.00	2,387,252.90
Special Education, Basic Skills/Remedial and Bilingual Instruction and Speech/OT/PT and Ex	1x-2xx-100-xxx 1x-000-216-xxx 1x-000-217-xxx	19,208,870.94	.00	19,208,870.94	1,920,887.09	-73,895.86	-38	1,846,991.23	1,287,831.45
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 11-4xx-100-1xx 11-4xx-100-3xx 11-4xx-100-4xx 11-4xx-100-5xx 11-4xx-100-6xx 11-4xx-100-7xx 11-4xx-100-8xx 11-4xx-100-9xx 11-4xx-2xx-xxx 12-4xx-100-xxx	3,322,114.84	.00	3,322,114.84	332,211.48	7,098.64	.21	339,310.12	810,494.77
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>-216,552.86</b>	<b>-32</b>	<b>6,574,729.35</b>	<b>4,490,143.53</b>
Tuition	11-000-100-xxx 16-000-100-xxx 17-000-100-xxx 18-000-100-xxx	8,674,741.21	.00	8,674,741.21	867,474.12	-21,463.20	-25	846,010.92	698,406.15
Attendance and Social Work, Health, Guidance, Child Study Teams, Education, Media Services	1x-000-211-xxx 1x-000-213-xxx 1x-000-218-xxx 1x-000-219-xxx 1x-000-222-xxx	9,479,050.81	.00	9,479,050.81	947,905.08	23,266.32	.25	971,171.40	177,230.04
Improvement of Instruction Services and Instructional Staff Training Services	1x-000-221-xxx 1x-000-223-xxx	3,676,589.80	.00	3,676,589.80	367,658.98	3,337.00	.09	370,995.98	196,112.02
General Administration	11-000-230-xxx	1,321,370.00	.00	1,321,370.00	132,137.00	-38,716.18	-2.93	93,420.82	148,223.83
School Administration	11-000-240-xxx	4,998,561.22	235.60	4,998,796.82	499,879.68	107,882.40	2.16	607,762.08	142,594.60
Central Services & Administrative Information Technology	11-000-25x-xxx	3,982,983.04	19,185.00	4,002,168.04	400,216.80	16,504.71	.41	416,721.51	267,316.33
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	659,652.24	6.43	1,685,938.56	1,066,925.41
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	258,491.14
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	2,641,978.39
Food Services	11-000-310-xxx	.00	.00	.00	.00	.00	.00	.00	.00
Transfer Property Sale Proceedes to Debt Service Reserve	11-000-520-934	.00	.00	.00	.00	.00	.00	.00	.00

**Livingston Board of Education  
Monthly Transfer Report  
7/1/2025 - 3/31/2026**

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
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>48,796.70</b>	<b>.07</b>	<b>7,463,469.38</b>	<b>5,597,277.91</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>503.89</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	2,217,956.64
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>2,218,460.53</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>12,381,072.59</b>



School Business Administrator Signature

4/7/2026

Date

<b>Conference</b>	<b>Attendee(s)</b>	<b>Date(s)</b>	<b>Location</b>	<b>Cost not to exceed</b>
National Council of Teachers of Mathematics, Spring Conference	Amelia Rieth	3/15-3/18/2026	New Orleans, LA	\$2,200.00
NJSBA Spring School Law Forum	Samantha Halloran	6/11/2026	Monroe Twp, NJ	\$400.00
NJASBO Annual Conference 2026	Jessica Rapp	6/2-6/5/2026	Atlantic City, NJ	\$1,200.00
NJASBO Annual Conference 2026	Sean Smith	6/2-6/5/2026	Atlantic City, NJ	\$1,200.00
Knights Consulting LLC Career Program	Marie Battist Rock	8/18/2025-12/18/2025	Virtual	\$3,500.00
NJTESOL/NJBE Annual Spring Conference 2026	Paul Levitan	5/19/2026	New Brunswick, NJ	\$460.00
NJTESOL/NJBE Annual Spring Conference 2026	Kristina Dugan	5/19/2026	New Brunswick, NJ	\$460.00
NJTESOL/NJBE Annual Spring Conference 2026	Isabella DeFinis	5/19/2026	New Brunswick, NJ	\$460.00
NJTESOL/NJBE Annual Spring Conference 2026	Danielle Cataldo	5/19/2026	New Brunswick, NJ	\$460.00
NJTESOL/NJBE Annual Spring Conference 2026	Michele Bellomo	5/19/2026	New Brunswick, NJ	\$460.00
NJTESOL/NJBE Annual Spring Conference 2026	Revati Raje	5/19/2026	New Brunswick, NJ	\$460.00
NJTESOL/NJBE Annual Spring Conference 2026	Angelina Rodriguez	5/19/2026	New Brunswick, NJ	\$460.00
NJTESOL/NJBE Annual Spring Conference 2026	Daria Martin	5/19/2026	New Brunswick, NJ	\$460.00
NJTESOL/NJBE Annual Spring Conference 2026	Doreen Guggar	5/19/2026	New Brunswick, NJ	\$460.00
NJTESOL/NJBE Annual Spring Conference 2026	Kristin Murray	5/19/2026	New Brunswick, NJ	\$460.00
NJTESOL/NJBE Annual Spring Conference 2026	Mary Barasso	5/19/2026	New Brunswick, NJ	\$460.00
NJTESOL/NJBE Annual Spring Conference 2026	Michelle King	5/19/2026	New Brunswick, NJ	\$460.00
NJTESOL/NJBE Annual Spring Conference 2026	Sarah Rosenberg	5/19/2026	New Brunswick, NJ	\$460.00
NJTESOL/NJBE Annual Spring Conference 2026	Maryann Chorba	5/19/2026	New Brunswick, NJ	\$460.00
NJTESOL/NJBE Annual Spring Conference 2026	Mary Barasso	5/19/2026	New Brunswick, NJ	\$460.00
NJSHA 2026 Convention	Brittany Arrington	4/16/2026-4/17/2026	Iselin, NJ	\$460.00
2026 Somatic Trauma Healing Summit	Kristin Pannorfi	5/11-5/12/2026	Virtual	\$157.79

**2025-26 PERSONNEL TRANSFERS**

<b>Name</b>	<b>Transferring From</b>	<b>Location</b>	<b>Transferring To</b>	<b>Location</b>	<b>Replacing</b>	<b>Effective Date(s)</b>
<i>Onofre Esperon</i>	Night/Weekend Custodian	LHS	Night/Weekend Custodian	HMS	C. Huapaya	4/6/2026

Location	Name	Position	Guide	Step	Total Salary	Start Date
<b>APPOINTMENTS</b>						
MPMS	Palanivelu, Rajapriya	Instructional Aide	I&KA	1	\$27,991 (prorated)	4/14/2026

<b>Name</b>	<b>Position</b>	<b>Location</b>	<b># Classes</b>	<b>Effective Date</b>
Delaney Roberts	Teacher of Business Education	LHS	0.2	5/4/2026 - 6/11/2026
Noah Meineke	Teacher of Art	LHS	0.2	5/18/2026 - 6/18/2026
Abigail Gross	Teacher of Art	LHS	0.2	5/18/2026 - 6/18/2026
Robert Liquori	Teacher of Art	LHS	0.2	5/18/2026 - 6/18/2026
Tanis Chavanne	TOSD	LHS	(0.2)	4/20/2026-4/27/2026
Mary Smith	TOSD	LHS	(0.2)	4/20/2026-4/27/2026

## Mid-Year Curriculum Writing

### **K-6 Math\***

Nicole Carangelo

Heather Cohen

James Diegnan

Laura Dugan

Nicole George

Amanda King

Lauren Nikirk

Meredith Pannia

Dana Triana

Stefanie Velardi

Katelyn Viverito

Dana Wallock

**Supervisor: Amelia Rieth**

### **K-6 ELA\***

Kimberly Ambrose

Cynthia Augello

Stephanie Crosby

Margaret Davis

Rachel Ehudin

Kelly Feeney

Gianna Goeller

Marlena Luciano

Stacy Nigro

Lori Palazzo

Lauren Szaro

Allison Winka

**Supervisor: Paul Levitan**

**SUMMER INTERVENTION 2026**

**SUMMER INTERVENTION ELA PK-6**

Debra Craig  
Isabella Definis  
Celine Falchetta  
Kelly Feeney  
Dina Ferraro  
Anna Incognito  
Laura Rutzler  
Deb Van Dusen

**SUMMER INTERVENTION MATH PK-6**

Steve Bini  
Jim Diegnan  
Tracey Dunleavy  
Jessica Reid  
Emily Schulke  
Kevin Sinsimer  
Kristen Trebbe  
Katelyn Viverito

**NURSE**

Lisa Garamella

**Substitutes:**

Emily Blair  
Amanda Blount  
Alexandria Brown  
Liana Lichter  
Jessica Lukasiewicz  
Giulia Melucci  
Karen Montalto  
Brianna Morales

<b>2025-26</b>		
<b>LIVINGSTON HIGH SCHOOL CO-CURRICULAR STIPENDS</b>		
<u>Position</u>	<u>2025-2026</u>	<u>Recommended</u>
Math Team Advisor*	\$1,467.75 \$489.25	Patrick Catalano Jeffrey Lapidus

*\*amended from previous agenda*

**LIVINGSTON SCHOOL DISTRICT**  
**Livingston, New Jersey 07039**

**IT SUPPORT SPECIALIST & HELP DESK MANAGER**

**QUALIFICATIONS:**

1. BA/BS degree in Computer Science or related field and/or industry-recognized certification (CompTIA ITF+ or A+) desired.
2. Experience with the operation, maintenance, upgrading, and repair of desktop computers, laptop computers, Chromebooks, tablets, and related peripheral devices.
3. Experience with various operating systems, including: Windows Desktop/Server, Mac OS, iOS, and Chrome OS.
4. Experience with productivity applications, including MS Office, Office 365, and GSuite.
5. Experience with the operation, maintenance, and repair of audiovisual equipment and other peripheral classroom equipment, including interactive whiteboards, document cameras, and wireless projection devices.
6. Experience in the effective utilization of a work order tracking system.
7. Must be motivated and self-directed with superior problem-solving, communication, customer service, technical, organizational, and leadership skills.
8. Ability to acquire and maintain a valid substitute certificate from the State of New Jersey.

**REPORTS TO:** Director of Technology & Innovation

**JOB GOALS:** Maintain district technology equipment and support various stakeholders in technology implementation and integration.

**JOB RESPONSIBILITIES:**

**IT SUPPORT SPECIALIST**

1. Provide technical support to various stakeholders, including staff, students, and parents, in person and remotely, to ensure that school and classroom technology use and curriculum integration efforts are fully supported.
2. Perform troubleshooting and repair of users' hardware and software problems, and track issues using an online ticketing system. Must shift priorities as situations and problems dictate and escalate problems when appropriate to expedite resolution.
3. Maintain technology inventories and follow preventative maintenance schedules.
4. Image and customize desktop and laptop computer settings and configurations, including printing, directory, and network file sharing services, following industry standards and district policies and procedures.

5. Install, configure, and support web and application-based software tools, including office suites, web browsers, and instructional software.
6. Train large and small groups of users in using various technologies.
7. Communicate technical concepts and procedures both orally and in writing to a non-technical audience in a manner that is clear, accurate, and easy to understand.
8. Staff student and faculty help centers as required and supervise student workers, if applicable.
9. Assist with the development, documentation, and implementation of appropriate standards, policies, and procedures.
10. Displays professional integrity and maintains confidentiality of systems and staff/student data.
11. Ability to function autonomously and as part of a team to plan projects, manage time, and organize and complete tasks in a way that maximizes effectiveness and efficiency.
12. Ability to communicate effectively with all levels of end users.
13. Ability to follow oral and/or written instructions and ability to report orally and/or in writing to the Director.
14. Keeps up to date on job skills and industry trends by participating in educational opportunities, reading professional publications, maintaining personal networks, and participating in professional organizations.
15. Adjusts schedule as needed to accommodate district needs.

#### **HELP DESK MANAGER**

1. Provide administrative and clerical support to the Technology Department.
2. Interacts with the staff, students, parents, and the public in a friendly, service-oriented manner.
3. Answers the telephone to respond to help desk inquiries and routes questions to appropriate department staff when necessary.
4. Provide oversight of IT Support Specialists who perform on-site analysis, diagnosis, and resolution of end-user help desk problems, and recommend and implement corrective solutions.
5. Develop, implement, and oversee policies and procedures to ensure consistent service levels and efficient issue resolutions.
6. Develop and enforce request handling and escalation policies and procedures.
7. Provide data and reporting of help desk trends on a weekly, monthly, and as-needed basis in order to help monitor and improve customer service levels.
8. Analyze performance of help desk activities and documented resolutions, identify problem areas, and devise and deliver solutions to enhance quality of service and to proactively prevent future problems.
9. Lead and maintain the enterprise asset and parts inventory of all IT assets and parts with accurate reporting.
10. Identify, recommend, develop, and implement end-user help sheets, user guides, and training programs to increase literacy in various programs.
11. Assist with mentoring IT Support Specialists in both technical and non-technical aspects of the role and provide feedback for performance evaluations.

12. Assist with the development, implementation, and administration of IT Support Specialist training procedures and policies.

This position will also be responsible for all other duties as assigned by the Director of Technology & Innovation.

**TERMS OF EMPLOYMENT:**

This is a twelve-month position with compensation to be negotiated with the Superintendent and approved by the Board.

**EVALUATION:**

The performance of this position will be evaluated annually in accordance with the provisions of the Board's policy on evaluation of professional personnel.

# POLICY

## LIVINGSTON BOARD OF EDUCATION

Finances  
6320/Page 1 of 3  
PURCHASES SUBJECT TO BID

### 6320 PURCHASES SUBJECT TO BID

The Board of Education directs the establishment and conduct of bidding procedures that serve the public interest and provide each qualified vendor an equal opportunity to furnish goods and services to the district.

Every contract for the performance of work or the purchase or lease of materials or supplies not exempted by law will be subject to public bidding whenever the aggregate value of such contracts within one contract year exceeds the bid threshold established by law and in accordance with N.J.S.A. 18A:18A-3.(a). Whenever possible, purchases will be aggregated; purchases may not intentionally be divided to avoid the requirements for competitive bidding as required in N.J.S.A. 18A:18A-8. The purchase of textbooks and materials that exceed the bid threshold and are approved by the Board pursuant to N.J.S.A. 18A:34-1 shall not require the further adoption of a resolution for purchase.

Bid specifications will be prepared and/or are coordinated by the Business Administrator/Board Secretary. Each bid specification will offer a common standard of competition and will assert the Board's right to accept reasonable equivalents and to reject all bids and readvertise. The Business Administrator/Board Secretary is authorized to advertise for bids in accordance with N.J.S.A. 18A:18A-21 without the prior approval of the Board, but shall inform the Board of any such advertisement at the Board meeting next following. Records of advertisements will be kept in detail, sufficient to show that a reasonable number of qualified vendors were invited to bid.

Bids shall be opened publicly by the Business Administrator/Board Secretary before one or more witnesses at a previously designated time and place. Contracts will be awarded, on a resolution duly adopted by the Board, to the lowest responsible bidder who submits the lowest responsible bid, except that the Board may choose to reject all bids, to readvertise, or to purchase under a State contract. The Board may disqualify a bidder who would otherwise be determined to be the lowest responsible bidder in accordance with N.J.S.A. 18A:18A-4. Whenever two or more bids are the lowest bids submitted by responsible bidders, the Board shall determine to which bidder the contract will be awarded.

The bid of a vendor who claims, before bids are opened, a mistake or omission in its preparation will be returned unopened, and the vendor shall lose the right to bid. A bidder who discovers a mistake or omission after bids have been opened may withdraw the erroneous bid provided he or she gives immediate written notice of the mistake or omission and certification, supported by clear evidence, that he or she exercised reasonable care in the examination of the specifications and preparation of the bid. Any

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# POLICY

## LIVINGSTON BOARD OF EDUCATION

Finances  
6320/Page 2 of 3  
PURCHASES SUBJECT TO BID

bidder who withdraws an opened bid shall forfeit any bid security deposited with the bid in accordance with law.

In accordance with the provisions of N.J.A.C. 6A:23A-5.4, pursuant to the authority granted the Commissioner of Education under N.J.S.A. 18A:55-2 and N.J.S.A. 18A:7F-60, the Commissioner shall subject to review any school district that fails to obey the provisions of the Public Contract law, N.J.S.A. 18A:18A-1 et seq. for the withholding of State funds. The amount of funds to be withheld shall equal the amount of the contract awarded in violation of the provisions of N.J.S.A. 18A:18A-1 et seq. except for violations related to the award of contracts under the extraordinary unspecifiable services (EUS) provision which shall be governed by the provisions of N.J.S.A. 18A:18A-46.1.

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

N.J.A.C. 6A:23A-5.4; 6A:27-9.1 et seq.

- ~~1. The Board of Education wishes to establish and carry out a careful system of purchasing and accounting to help provide an effective program of education while guarding against loss due to carelessness, inefficiency, theft, or maintenance of improper records.~~
- ~~2. The authority to purchase goods or engage services rests with the Board of Education.~~
- ~~3. The duties of purchasing are to be centralized under the Business Administrator/Board Secretary, who shall be familiar with and perform all his/her activities within the limitations prescribed by law, legal opinion, and in accordance with Board policies.~~
- ~~4. No purchases or contractual commitments of the Board of Education shall be entered into by anyone other than the Business Administrator/Board Secretary, or designee.~~
- ~~5. The Board of Education shall not knowingly enter into contract with any company which does not subscribe to and implement an affirmative action policy.~~
- ~~6. The Board of Education encourages the administration to seek advantages in savings that may accrue to this district through joint agreements for the purchase of work, materials or supplies with the governing body(ies) of other contracting units within this county or adjoining counties, and to evaluate any savings which may result from the purchase of any materials, supplies or equipment under~~



# POLICY

## LIVINGSTON BOARD OF EDUCATION

Finances  
6320/Page 3 of 3  
PURCHASES SUBJECT TO BID

~~contracts entered into by the State treasury department, division of purchase and property.~~

~~7. Agreements of the former type are subject to ratification of this Board and the participating contracting body(ies) and shall specify the categories of work, materials and supplies to be purchased; the manner of advertising for bids and of awarding contracts; the method of payment by each participating party and such other matters as may be deemed necessary to carry out the purposes of the agreement. Purchases through the State may be made without bid upon the approval of this Board.~~

~~8. Procedures for approval of all purchases shall be established by the Superintendent.~~

~~It shall be the responsibility of the Business Administrator/Board Secretary to continue the existing practices of standardization of purchases whenever and wherever possible.~~

~~Standardization shall apply to all products and services wherein competitive investigation will obtain the most desirable item for the least cost.~~

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

~~N.J.A.C. 6:20-7.1 et seq.; 6:20-8.1 et seq.; 6:21-15.1 et seq.~~

Adopted: 12 December 2005

Revised: April 28, 2026



## 6340 MULTIPLE YEAR CONTRACTS

The Board of Education may enter into a multiple-year contract for goods and services permitted by law whenever the extended contract will serve the district's needs and yield a greater return on the expenditure.

The Business Administrator/Board Secretary is directed to investigate the advantage to the district of multiple-year contracts. The investigation should include, but need not be limited to, a comparison of the costs of multiple-year and single-year contracts, an analysis of trends in the costs and availability of the goods or services to be provided, the projected needs of the district, and an inquiry into the vendor's reliability and stability.

Except for those contracts exempted from the requirement by law, all multiple-year contracts will contain a cancellation clause or a clause conditioning annual extension of the contract on the appropriation of sufficient funds to meet the Board's obligation.

All multiple-year contracts must be approved by the Board. When the estimated annual cost of a multiple-year contract exceeds the bid threshold established by law, and the subject of the contract is not exempt from bidding, the contract shall be advertised in accordance with law and the bidding procedures of this district.

N.J.S.A. 18A:18A-5; 18A:18A-42

Adopted: April 28, 2026



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N.J.S.A. 18A:18A-5; 18A:18A-42

Adopted: April 28, 2026



## 6350 COMPETITIVE CONTRACTING

Competitive contracting may be used in lieu of public bidding for specialized goods or services that exceed the bid threshold, provided the process is administered by a purchasing agent, by legal counsel of the Board of Education, or by the School Business Administrator and pursuant to N.J.S.A. 18A:18A-4.1. et seq. Competitive contracting may only be used for the purposes provided in N.J.S.A. 18A:18A-4.1. Unless an exception is provided for under N.J.S.A. 18A:18A-42 permitting a longer contract duration, contracts awarded under competitive contracting may be for a term not to exceed five years.

The purchasing agent will prepare a request for proposal documentation that includes all requirements deemed appropriate and necessary to allow for full and free competition between vendors, information necessary for potential vendors to submit proposals, and a methodology for the Board to evaluate and rank proposals received from vendors. The methodology for the awarding of competitive contracts will be based on evaluation and ranking and will be developed to meet the specific needs of the district, without unfairly or illegally discriminating against or excluding otherwise capable vendors. The methodology for awarding competitive contracts will comply with the rules and regulations adopted by the Director of the Division of Local Government Services in the Department of Community Affairs in accordance with N.J.S.A. 18A-4.4.

Request for Proposal documentation will be published in an official newspaper of the Board at least twenty days prior to the date established for the submission of proposals. The Board may charge a fee for the proposal documentation that will not exceed \$50.00 or the cost of reproducing the documentation, whichever is greater.

Each interested vendor will be required to submit a proposal that includes all information required by the request for proposals. Failure to meet the requirements of the request for proposals may result in the Board disqualifying the vendor from further consideration. Under no circumstances will the provisions of a proposal be subject to negotiation by the Board.

If the Board, at the time of solicitation, utilizes its own employees to provide the goods or perform the services, or both considered for competitive contracting, the Board will, at any time prior to, but no later than the time of solicitation for competitive contracting proposals, notify affected employees of the Board's intention to solicit competitive contracting proposals pursuant to N.J.S.A. 18A:18A-4.5.c. Employees or their representatives will be permitted to submit recommendations and proposals affecting wages, hours, and terms and conditions of employment in a manner that meets the goals of the competitive contract. If employees are represented by an organization that has



negotiated a contract with the Board, only the bargaining unit will be authorized to submit such recommendations or proposals. When requested by such employees, the Board will provide such information regarding budgets and the costs of performing the services by such employees as may be available. Nothing will prevent such employees from making recommendations that may include modifications to existing labor agreements to reduce such costs in lieu of awarding a competitive contract, and agreements implementing such recommendations may be considered grounds for rejecting all other proposals.

The purchasing agent will evaluate all proposals only in accordance with the methodology described in the request for proposals. After proposals have been evaluated, the purchasing agent will prepare a report evaluating and recommending the award of one or more contracts. The report will be prepared pursuant to N.J.S.A. 18A:18A-4.5.d. The report will be made available to the public at least 48 hours prior to the awarding of the contract, or when made available to the Board, whichever is sooner. The Board will have the right to reject all proposals for any of the reasons set forth in N.J.S.A. 18A:18A-22.

Award of a contract will be made by resolution of the Board within sixty days of the receipt of the proposals, except that the proposals of any vendors who consent thereto may, at the request of the Board, be held for consideration for such longer period as may be agreed.

The report prepared pursuant to this Policy and Regulation No. 6350 will become part of the public record and will reflect the final action of the Board. Contracts will be executed pursuant to N.J.S.A. 18A:18A-40.

The Secretary of the Board will publish a notice in the official newspaper of the Board summarizing the award of a contract pursuant to N.J.S.A. 18A:18A-4.5g.

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

Adopted: April 28, 2026



## 6360 POLITICAL CONTRIBUTIONS (M)

### Political Contribution Disclosure Requirements

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

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

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

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

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

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

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

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

If the school district spends more than \$17,500 in a school year with a newspaper, the selection of the newspaper is subject to the provisions of Chapter 271.

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

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

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

A PCD form is not required for contracts with governmental agencies, including State colleges and universities.

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

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

N.J.A.C. 6A:23A-6.3

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

Adopted: 13 April 2009

Revised: 17 October 2011

Revised: March 18, 2019

Revised: April 28, 2026

## 6422 BUDGET TRANSFERS (M)

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

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

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

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

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

Transfers of surplus amounts or any other unbudgeted or underbudgeted revenue to line items and program categories shall require the approval of the Commissioner of Education and shall only be approved between April 1 and June 30 for line items and program categories necessary to achieve the thoroughness standards established pursuant



to section 4 of P.L.2007, c.260 (N.J.S.A. 18A:7F-46); except that upon a two-thirds affirmative vote of the authorized membership of the Board, the Board may petition the Commissioner of Education for authority to transfer such revenue prior to April 1 due to an emergent circumstance and the Commissioner may authorize the transfer if he determines that the transfer is necessary to meet such emergency.

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

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

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

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

~~The laws of the State and the interest of the community demand fiscal responsibility by the Board of Education in the operation of the school district. The Board directs the implementation of such fiscal controls as will ensure that public moneys are not disbursed in amounts in excess of the funds provided to this district and that expenditures do not exceed the amount budgeted for each line item account.~~

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~~Budget Transfers~~

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~~The Business Administrator will not approve an encumbrance or expenditure which, when added to the total of the existing encumbrances and expenditures, exceeds the amount appropriated by the Board in the applicable line item account established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6A:23-2.2(g)1.~~

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~~The Board has adopted an expanded chart of accounts pursuant to N.J.A.C. 6A:23-2.2(g)2 and pursuant to N.J.A.C. 6A:23-2.11(a)2 the Board in accordance with N.J.S.A. 18A:22-8.1, designates the Business Administrator to approve such budget transfers as~~



~~are necessary between Board meetings, provided the transfers are reported to the Board, ratified and duly recorded in the minutes at a subsequent meeting of the Board, but not less than monthly. The Board will ratify, by resolution of the Board, the budget transfers between line items which exceed the minimum chart of accounts as per N.J.A.C. 6A:23-2.11(a)2.~~

~~-~~  
~~Emergency Purchases~~

~~-~~  
~~In the event of emergency as defined in N.J.S.A. 18A:18A-7 et seq., a purchase order may be authorized by the Business Administrator. Emergency purchases in excess of the bid threshold may be negotiated or awarded without public advertising for bids only when an emergency affecting the health and safety of occupants of school property requires the immediate delivery of goods and services, provided the contracts are awarded in accordance with N.J.S.A. 18A:18A-7. Any such emergency authorization shall be reported to the Board at its next meeting.~~

~~-~~  
~~Overexpenditure of Funds~~

~~-~~  
~~The Board Secretary shall present the Board a certification each month that no line item account has encumbrances and expenditures, which in total exceed the line item appropriation as defined in the budget transfer section above and in violation of law or this policy. In addition, the Board, after review of the Board Secretary's monthly financial report, shall certify in the minutes that no major account or fund has been overexpended and that sufficient funds are available to meet the district's financial obligations for the remainder of the fiscal year.~~

~~-~~  
~~If the Board Secretary reports an overexpenditure or the Board is unable to certify that no overexpenditure has been made, the Board will eliminate the deficit by approving a resolution that transfers amounts among line item items and/or from the unreserved fund balance.~~

~~-~~  
~~In the event the district is anticipating an overexpenditure in the general, capital projects, or debt service funds, the Superintendent will notify the County Superintendent pursuant to N.J.A.C. 6A:23-2.11(b). The Superintendent will notify the County Superintendent of the projected amount of the anticipated overexpenditure, the reason or reasons for the overexpenditure, and the action being taken by the Board to avoid the overexpenditure. Any such corrective action will be recorded in the Board minutes.~~

~~-~~  
~~The Board recognizes that it is a crime of the fourth degree for a Board member to purposely and knowingly disburse, order, or vote for the disbursement of public funds in~~



~~excess of appropriations or incur obligations in excess of the appropriate limits of expenditure set by law.~~

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~~N.J.S.A. 2C:30-4~~

~~N.J.S.A. 18A:18A-1 et seq.; 18A:18A-7; 18A:22-8 et seq.~~

~~N.J.A.C. 6A:23-2.11 et seq.; 6A:23-2.3 et seq.~~

Adopted: 12 December 2005

Revised: April 28, 2026



## EXPENDITURES FOR NON-EMPLOYEE ACTIVITIES, MEALS, AND REFRESHMENTS

### 6423 - EXPENDITURES FOR NON-EMPLOYEE ACTIVITIES, MEALS, AND REFRESHMENTS

There may be school district activities where expenditures for non-employee activities, meals, and refreshments may occur. Expenditures for non-employee activities, meals, and refreshments for school district activities are allowed, provided the expenses are in accordance with the provisions of N.J.A.C. 6A:23A-5.8. For the purposes of this Policy, unless the context clearly indicates otherwise, “activities” means events or functions provided or held for the benefit of students, dignitaries, and other “non-district” employees (e.g., parents), which are paid from public funds. “Dignitary” means a notable or prominent public figure; a high-level official; or one who holds a position of honor. A dignitary, for purposes of this Policy, is not a school district employee or Board of Education member.

Allowable expenditures for non-employee school district activities shall include:

1. All reasonable costs, including light meals and refreshments, directly related to activities that benefit students and are part of the instructional program, including expenditures for field trips and extracurricular programs that are not solely for entertainment. Nothing in this Policy or N.J.A.C. 6A:23A-5.8 shall preclude the district from using student activity funds or accepting donations to support student activities that are solely for student entertainment.
2. All reasonable costs directly related to activities of dignitaries and other “non-district” employees (e.g., parents), including light meals and refreshments, and any other directly related expenses. Expenditures for this purpose shall be minimal and infrequent.
3. All reasonable costs of commencement and convocation activities for students.
4. Expenditures related to district employees to the extent such employees are essential to the conduct of the activity.

The Board shall, at a minimum, take actions regarding student activities as follows:

1. Pre-approve field trip destinations.
2. Establish dollar thresholds for awards to recognize special accomplishments.
3. Establish a budget supported by general fund revenues for each category of activity in a non-discriminatory manner (e.g. football, boys’ soccer, girls’ soccer, photography club). Student activity funds are excluded.



## EXPENDITURES FOR NON-EMPLOYEE ACTIVITIES, MEALS, AND REFRESHMENTS

Pursuant to N.J.S.A. 18A:11-12 and State of New Jersey Department of Treasury, Office of Management and Budget Circular 08-19-OMB and 06-14-OMB, the following costs shall not be permitted using public funding:

1. Receptions, dinners, or other social functions held for or honoring any employee or group of employees of the district (e.g., breakfast, luncheon, dinner, or reception for retirees or award recipients). This does not prohibit the district from honoring employees without a social function or from using public funds to cover the reasonable costs of employee recognition awards (e.g., teacher of the year awards, years of service awards). The use of public funds for the reasonable costs of employee awards is a local discretionary expenditure.
2. Meals or refreshments served to guests at any athletic event or other games or contests.
3. Expenses for alcoholic beverages.

The School Business Administrator/Board Secretary and/or designee shall maintain documentation to support activities, meals, and refreshments at district events. The documentation shall include a description of the activity, the purpose/justification of the activity, expressed in terms of the goal(s) or objective(s) of the district, the make-up of the group participating in the activity, and the names and titles of Board members or employees included in the group.

N.J.A.C. 6A:23A-5.8

Adopted: April 28, 2026



## 6424 - EMERGENCY CONTRACTS

Any contract may be negotiated or awarded for a Board of Education without public advertising for bids and bidding notwithstanding that the contract price will exceed the bid threshold when an emergency affecting the health or safety of occupants of school property requires the immediate delivery of goods or the performance of services.

An actual or imminent emergency must exist requiring the immediate delivery of the goods or the performance of the service. Emergency contracts may not be used unless the need for the goods or services could not have been reasonably foreseen, or the need for such goods or services has arisen notwithstanding a good-faith effort by the school district to plan for the purchase of any goods or services required by the school district. Under no circumstances shall emergency purchasing procedures be used to enter into a multi-year contract.

If the School Business Administrator/Board Secretary is satisfied that an emergency exists, he/she shall be authorized to award a contract or contracts for such purposes as may be necessary to respond to the emergent needs pursuant to the provisions of N.J.S.A. 18A:18A-7 et seq. An emergency shall be defined as a situation affecting the health or safety of occupants of school property that requires the immediate delivery of goods or performance of services to alleviate the crisis.

If conditions permit, the School Business Administrator/Board Secretary shall seek quotations from more than one source. If the expenditures are expected to be in excess of the bid threshold, the School Business Administrator/Board Secretary shall attempt to obtain no fewer than three quotations.

As soon as possible, but within three days of declaring the emergency, the Superintendent of Schools shall notify the Executive County Superintendent of the nature of the emergency and the estimated need for goods or services necessary to respond to it.

When emergency conditions have eased, the School Business Administrator/Board Secretary shall utilize the regular purchasing system to obtain estimates from suppliers, vendors, and contractors for materials and/or services that will eliminate the circumstances that created the emergency.

The School Business Administrator/Board Secretary shall prepare and submit a final report to the Board on every occasion an emergency contract is negotiated or awarded in accordance with the provisions of N.J.S.A. 18A:18A-7.

N.J.S.A. 18A:18A-7



# POLICY

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LIVINGSTON  
**BOARD OF EDUCATION**

Finances  
6424/Page 2 of 2  
EMERGENCY CONTRACTS

N.J.A.C. 5:34-6.1  
Adopted: April 28, 2026



## 6700 - INVESTMENTS

The Board of Education directs the prompt investment at interest of any unencumbered funds available for the discretionary use of the Board. Such funds may be invested in bonds or other obligations of the United States; bonds of those federal agencies in which such investment is permitted by law; the New Jersey Cash Management Fund; bonds or obligations of a county, municipality, or school district; and public depositories located within the boundaries of the State of New Jersey that secure public funds in accordance with statute.

The Business Administrator/Board Secretary is authorized to invest district funds in accordance with this policy

Any interest earned on the investment of district funds will be combined with general district revenues.

The Treasurer shall report to the Board each month the cash in all accounts on deposit and all investment assets. The Board Secretary shall report to the Board each month the amount of funds in investments, investment interest earned, and all investment transactions.

N.J.S.A. 17:9-41 et seq.; 17:12B-241

N.J.S.A. 18A:17-34; 18A:17-36; 18A:20-37; 18A:24-47

N.J.S.A. 40:3-7

N.J.S.A. 40A:5-14; 40A:5-15.1

Adopted: April 28, 2026



## 6740 – RESERVE ACCOUNTS

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

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

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

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

The Board shall administer and account for the capital reserve account in accordance with the requirements of N.J.A.C. 6A:23A-14.1(j). Funds in capital reserve accounts in



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

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

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

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

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



# POLICY

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

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

Adopted: April 28, 2026



## 6831 – WITHHOLDING OR RECOVERING STATE AID

In the event the New Jersey Department of Education identifies ineffective or inefficient expenditure(s) by any school district, including, but not limited to the practices prohibited in N.J.A.C. 6A:23A-5.2 through 5.9, the Commissioner shall, except as otherwise provided in N.J.A.C. 6A:23A-5.1(h), provide the school district the opportunity to be heard as to why the amount of the ineffective or inefficient expenditure(s) shall not be withheld from State aid or refunded to the Department of Education.

The proceeding shall be instituted by an Order to Show Cause filed by the petitioner. The filing shall include a statement of factual findings along with a letter memorandum setting forth the basis for the position that the expenditure(s) was ineffective or inefficient. The respondent(s) to whom the order is directed shall file, within fifteen days, a response to the letter memorandum and an answer that meets the filing, service, and format requirements for answers as set forth in N.J.A.C. 6A:3, Controversies and Disputes. The petitioner may file a reply to the response within ten days.

Upon review of the filings, the Commissioner may decide to hear the matter directly pursuant to N.J.S.A. 52:14F-8 or refer the matter to the Office of Administrative Law. If the Commissioner decides to transmit the matter to the Office of Administrative Law, such transmission shall be expedited. If the Commissioner is hearing the matter directly, upon receipt of the filings set forth above, or upon expiration of the time for their submission, the Commissioner shall review the total record before him or her and render a written decision. The Commissioner's decision shall include a determination of whether the expenditure was ineffective or inefficient and, if so, the amount of funds to be withheld from State aid or refunded by the district.

Nothing shall preclude the Commissioner from immediately and summarily withholding State aid, consistent with N.J.S.A. 18A:55-2, if, at any time, it is determined that the fiscal practices, actions, or expenditures of a school official, Board member, Board, or any other party under the Commissioner's jurisdiction are in violation of any statute, regulation, rule, or directive of the State Board of Education or Commissioner of Education.

N.J.A.C. 6A:23A-5.1

Adopted: April 28, 2026



## CONDITIONS OF RECEIVING STATE AID

### 6832 - CONDITIONS OF RECEIVING STATE AID

The school district, as a condition of receiving State Aid, will comply with the standards set forth at N.J.S.A. 18A:55-3 and the requirements set forth in N.J.A.C. 6A:23A-6 concerning nepotism, contributions to Board members and contract awards, and the internal control requirements in N.J.A.C. 6A:23A-6.

In addition, in accordance with the provisions of N.J.A.C. 6A:23A-6.1, the school district shall be required to examine, no less than once every three years, all available group options for every insurance policy held by the district, and the district shall participate in the most cost-effective plan. This examination shall include the review of annual claims data and other experience rating information, as applicable.

The district shall also: take steps to maximize participation in the Federal Universal Service Program (E-rate) and the ACT telecommunications program offered through the New Jersey School Business Officials; participate in the Alliance for Competitive Energy Services (ACES) Program offered through NJSBA, unless the school district is able to demonstrate to the Commissioner of Education that it receives goods or services at a cost less than or equal to the cost achieved by participants of the program based on an analysis of the prior two years; and take appropriate steps to maximize the local public school district's participation in the Special Education Medicaid Initiative (SEMI) Program pursuant to N.J.A.C. 6A:23A-5.3.

The district shall refinance all outstanding debt in accordance with the provisions of N.J.S.A. 18A:24-61.1 et seq. for which a three percent net present value savings threshold is achievable. This refinance provision of N.J.A.C. 6A:23A-6.1(b)5 shall also be monitored by the Executive County Superintendent or State Monitor, if applicable, pursuant to N.J.A.C. 6A:23A-9.11.

N.J.S.A. 18A:55-3  
N.J.A.C. 6A:23A-6.1



# POLICY

## LIVINGSTON BOARD OF EDUCATION

Community  
9130/Page 1 of 3

### PUBLIC COMPLAINTS ~~AND GRIEVANCES~~

#### 9130 PUBLIC COMPLAINTS ~~AND GRIEVANCES~~

Any parent or legal guardian of a student in the District or a student themselves may present a request, suggestion, or complaint concerning ~~district personnel~~, the educational program, instructional or resource materials, or the operations of the district.

**Complaints regarding library material as defined in N.J.S.A. 18A:34A-3 shall be addressed in accordance with Policy and Regulation 2535.** ~~The Board of Education, directs the establishment and publication of procedures for the hearing and settlement of requests and complaints, shall that provide a means for resolving them fairly and impartially, and appropriately permit appropriate redress, and protect district personnel from unnecessary harassment.~~

This policy and the accompanying regulation shall not be utilized by a district staff member or Board member unless the district staff member or Board member is doing so in their capacity as a parent of a student currently enrolled in the district. This policy and the accompanying regulation shall not apply to matters for which there are prescribed procedures for appeal pursuant to State or Federal laws or regulations or employee grievance procedures.

When a Board member is confronted with a complaint concerning the educational program, instructional or resource materials, or the operation of the district an issue, the Board member will withhold comment, commitment, and/or opinion and refer the complaint or inquiry to the Superintendent, in accordance with N.J.S.A. 18A:12-24.1.j, who shall review the complaint according to established procedures.

~~Only in those cases where satisfactory adjustment cannot be made by the Superintendent or staff, shall communications and complaints be referred to the Board for resolution. Any misunderstandings or disputes involving school district staff should, whenever possible, be settled by direct, informal discussions among the interested parties. It is only when such informal meetings fail to resolve differences that more formal procedures shall be employed.~~

Concerns registered directly to the Board ~~of Education~~ as a whole or to an individual Board member shall be referred as soon as reasonably possible to the Superintendent for investigation, report, and/or resolution.

~~Complaints about the school district will be directed to the proper administrative personnel. Complaints about specific classroom practices shall be directed to the teacher concerned. If the matter is not settled satisfactorily, the complainant shall then contact the Building Principal. If there is no resolution on this level, the Superintendent or~~

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## PUBLIC COMPLAINTS ~~AND GRIEVANCES~~

~~his/her designee shall be contacted. If necessary, the matter shall be referred to the Board for final resolution.~~

~~The Superintendent shall establish p~~Procedures for the resolution of hearing of requests and complaints regarding district personnel, the educational program, instructional or resource material, and the operations of the school district shall be governed by Regulation 9130. Procedures will be governed by the following guidelines:

~~1. The matter will be resolved initially, wherever possible, by informal discussions between or among the interested parties and the level of authority closest to the cause of the complaint. For example, a complaint about a school program or personnel should be addressed to the building principal.~~

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~~2. A matter that cannot be resolved informally may be appealed at successive levels of authority, up to and including the Board of Education, unless otherwise stated in policy.~~

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~~3. The complaint and its immediate resolution will be reduced to writing at the first and at each successive level of appeal.~~

~~4. A reasonable period of time, not to exceed ten working days, will be permitted for the filing of an appeal in writing at each successive level. A decision at each level of appeal must be rendered in writing no later than ten working days after the appeal is filed.~~

~~5. A complainant shall be notified that a decision of the Board may be appealed to the Commissioner of Education.~~

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The Board encourages general concerns regarding district policies to be brought forth during the Public Comment section of any public Board ~~of Education~~ meeting in accordance with Policy #0167.

**COMPLAINTS AND GRIEVANCES – RELATED TO INSTRUCTIONAL AND RESOURCE MATERIALS: Procedures for the resolution of complaints regarding Instructional and Resource Materials (not Library or Classroom Library Material) shall be governed by Regulation 9130, Section E.**



# POLICY

## LIVINGSTON BOARD OF EDUCATION

Community  
9130/Page 3 of 3

### PUBLIC COMPLAINTS ~~AND GRIEVANCES~~

Approved: 08 January 2007  
Revised: 15 August 2011  
Revised: August 16, 2022  
Revised: December 9, 2025  
Revised: April 28, 2026



# REGULATION

## LIVINGSTON BOARD OF EDUCATION

Community  
9130/Page 1 of 6  
PUBLIC COMPLAINTS AND GRIEVANCES

### 9130 PUBLIC COMPLAINTS AND GRIEVANCES

All complaints addressed to the Board of Education, Board members individually, school officials, or district staff members shall be referred to the Superintendent for consideration in accordance with the following procedures.

#### A. Complaints Regarding a Teaching Staff Member Other Than an Administrator or Supervisor

##### 1. First Level

- a. The complainant will be directed to address the complaint to the teaching staff member.
- b. The teaching staff member will make every reasonable effort to address the complaint and take appropriate action, if necessary, in accordance with district policies and regulations and within the teaching staff member's authority.
- c. The teaching staff member will report the complaint in writing, and whatever action may have been taken to resolve the complaint, to the teaching staff member's Principal or **s**Supervisor.

##### 2. Second Level

- a. If the complaint cannot be resolved to the complainant's satisfaction at 1.a. above, the complainant may appeal the teaching staff member's resolution to the teaching staff member's Principal or **s**Supervisor.
- b. The Principal or supervisor will take all reasonable and prudent steps to resolve the complaint and meet with the complainant to discuss the Principal or **s**Supervisor's resolution to the complaint.

##### 3. Third Level

- a. If the complaint cannot be resolved to the complainant's satisfaction at 2.a. above, the complainant may, within five working days of their meeting with the teaching staff member's Principal and/or **s**Supervisor, submit a written request for a conference to the Superintendent or their designee. The written



# REGULATION

## LIVINGSTON BOARD OF EDUCATION

Community  
9130/Page 2 of 6  
PUBLIC COMPLAINTS AND GRIEVANCES

request shall, at a minimum, include the specific nature of the complaint and a statement of the facts giving rise to it.

- b. ~~A copy of the complainant's written request for a conference will be submitted to the Board by the Superintendent.~~
- eb. Within seven working days of the Superintendent's receipt of the written request for a conference, the Superintendent shall conduct the conference, at a time convenient to the complainant and the Superintendent, and attempt to resolve the complaint informally.
- dc. The Superintendent shall record in writing their disposition of the complaint and shall, within ten working days of the conference, submit a copy of their written disposition to the complainant and the Board.
- d. The Superintendent's disposition shall be considered the final district decision, as the Board does not have authority over personnel-related decisions. Personnel decisions are within the sole discretion of the Superintendent.

#### 4. ~~Fourth Level~~

- a. ~~A complaint that is not resolved to the complainant's satisfaction by a conference with the Superintendent at 3. a through c. above, or that seeks a remedy beyond the Superintendent's authority, may be appealed by the complainant to the Board.~~
  - (1) ~~The complainant shall, within three working days of their receipt of the Superintendent's written disposition, submit a written request with supporting documentation to the Superintendent for an informal hearing before the Board. The complainant's request, along with the Superintendent's disposition at 3.a. through d. above, shall be provided to the Board.~~
- b. ~~The Board shall decide whether to grant or deny the complainant's request for an informal hearing and provide their decision in writing to the complainant within five working days upon receiving the request for an informal hearing.~~



# REGULATION

## LIVINGSTON BOARD OF EDUCATION

Community  
9130/Page 3 of 6  
PUBLIC COMPLAINTS AND GRIEVANCES

- ~~(1) If the Board denies the request for an informal hearing, the Board shall render a decision on the appeal and provide the decision in writing to the complainant within ten working days.~~
- ~~(2) If the Board grants the request for an informal hearing, the Board shall schedule the informal hearing within forty five working days upon receiving the request for an informal hearing. At the conclusion of the informal hearing, the Board shall render a decision and provide the decision in writing to the complainant within ten working days at the conclusion of the informal hearing.~~
  - ~~(a) The Board may designate a committee of the Board to conduct an informal hearing with the complainant.~~
  - ~~(b) The Board may permit the complainant to present witnesses.~~
  - ~~(c) The Board will comply with the provisions of the Open Public Meetings Act and Bylaw 0162 regarding any public complaints, where applicable.~~

~~5. Reasonable efforts will be made to expedite time sensitive complaints.~~

### B. Complaints Regarding a Support Staff Member

1. The complaint procedure set forth in 1.a. above will be followed and the complainant will be directed to discuss the complaint first with the support staff member, if appropriate.
2. If the complaint cannot be resolved to the complainant's satisfaction at 1.a. above, the complainant may follow the complaint procedure set forth in 2.a. above.
3. If the complaint cannot be resolved to the complainant's satisfaction at 2.a. above, the complainant may, within three working days of their meeting with the support staff member's supervisor, submit to the Superintendent a written request for a conference in accordance with 3.a. above.



# REGULATION

## LIVINGSTON BOARD OF EDUCATION

Community  
9130/Page 4 of 6  
PUBLIC COMPLAINTS AND GRIEVANCES

4. ~~The Superintendent's disposition shall be considered the final district decision, as the Board does not have authority over personnel-related decisions. Personnel decisions are within the sole discretion of the Superintendent. A complainant that is not resolved to the complainant's satisfaction by a conference with the Superintendent at 3.e. above or that seeks a remedy beyond the Superintendent's authority may be appealed to the Board of Education in accordance with 4.a. above.~~
- C. Complaints Regarding an Administrative Staff Member or Supervisory Staff Member
1. The complainant shall discuss the complaint first with the administrative staff member or supervisory staff member who is the subject of the complaint.
  2. An appeal of the discussion with the administrative staff member or supervisory staff member will be made directly to the Superintendent in accordance with 3.a. above.
  3. ~~The Superintendent's disposition shall be considered the final district decision, as the Board does not have authority over personnel-related decisions. Personnel decisions are within the sole discretion of the Superintendent. A complainant wanting to appeal the Superintendent's written disposition to the Board of Education shall follow the appeal procedures as outlined in 4.a. above.~~
- D. Complaints Regarding a Program, Practice, or Operation
1. A complaint regarding a district or school policy; procedure; program; or operation, including entitlement programs established by State or Federal law, should be addressed, initially, to the Superintendent who will refer the complaint to the appropriate ~~administrator~~Principal or sSupervisor.
  2. ~~If the complaint cannot be resolved to the complainant's satisfaction at D.1. above, the complainant may, submit a written request for an appeal to the Superintendent or their designee. The written request shall, at a minimum, include the specific nature of the complaint and a statement of the facts giving rise to it.~~



# REGULATION

## LIVINGSTON BOARD OF EDUCATION

Community  
9130/Page 5 of 6

### PUBLIC COMPLAINTS AND GRIEVANCES

~~A complaint that cannot be resolved to the complainant's satisfaction at D.1. above may be appealed to the Superintendent and, thereafter, the Board of Education in accordance with the procedures set forth in 3.a. and 4.a.~~

3. A complaint that is not resolved to the complainant's satisfaction by a conference with the Superintendent, or that seeks a remedy beyond the Superintendent's authority, may be appealed by the complainant to the Board.

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#### E. Complaints Regarding Textbooks, Instructional Supplies, and Resource Materials

1. Complaints regarding textbooks, instructional supplies, and resource materials used in the district shall be submitted in writing by the complainant to the Superintendent.
2. The written complaint shall, at a minimum, include:
  - a. The title, author, and publisher of the material at issue;
  - b. Sections of the material to which the complainant objects (by page(s) and item(s));
  - c. An explanation of the reason(s) for the objection;
  - d. The students or class for whom the material is intended; and
  - e. The way in which the material is used or presented to students.
3. Within seven working days of the receipt of the written complaint, the Superintendent shall appoint a review committee consisting of:
  - a. The head of the department in which the material is being used;
  - b. A teaching staff member in the subject area of the material;
  - c. The Board President or designee;
  - d. The Principal of the school in which the material is used or presented; and
  - e. Any other staff member designated by the Superintendent.



# REGULATION

## LIVINGSTON BOARD OF EDUCATION

Community  
9130/Page 6 of 6  
PUBLIC COMPLAINTS AND GRIEVANCES

4. The review committee will meet to evaluate the complaint and review the material at issue.
  - a. The standards used by the review committee to review textbooks will be those set forth in Regulation 2510.
  - b. The standards used by the review committee to review instructional supplies will be those set forth in Regulation 2520.
  - c. The standards used by the review committee to review resource materials will be those set forth in Regulation 2530.
5. The review committee will report its findings and recommendations to the Superintendent within fifteen working days upon the appointment of the review committee.
6. The Superintendent will submit the review committee's findings and recommendations to the Board at the next regularly scheduled Board meeting.
7. If the Board acts to remove the material at issue or to limit access to the material at issue, its action will be accompanied by a statement of reasons for the removal or limitation.
  - a. The Board shall render its decision within forty-five working days of receipt of the review committee's findings and recommendations.
8. A copy of the review committee's findings and recommendations and the Board's action, if any, will be given to the complainant within five working days of the Board's action.
9. The complainant will be informed, in writing, that a decision of the Board may be appealed to the Commissioner of Education as permitted by law.

Issued: December 9, 2025

Revised: April 28, 2026



## EDUCATIONAL ADEQUACY OF CAPITAL PROJECTS

### 7101 EDUCATIONAL ADEQUACY OF CAPITAL PROJECTS

Capital projects that affect any of the criteria for educational adequacy shall be reviewed and approved by the Division of Administration and Finance (Division) in accordance with N.J.A.C. 6A:26-5 et seq. The criteria are the number, configuration, size, location, or use of educational spaces within a school facility. The review for educational adequacy shall take into consideration the suitability of the number, configuration, size, location, and use of educational spaces; built-in furniture and equipment; and provisions for the disabled.

Projects requiring approval for educational adequacy, as defined in N.J.A.C. 6A:26-5.1 are: new school facilities, including pre-fabricated facilities; additions to existing school facilities; alterations to the total number, dimension in volume and/or area, configuration, or location of educational spaces or the number of any one kind of educational space; and installation of temporary facilities.

New Jersey Schools Development Authority (Development Authority), Regular Operating District (ROD), along with other capital projects, are subject to educational adequacy reviews pursuant to N.J.A.C. 6A:26-5.1(b). The Executive County Superintendent shall approve any change of use of instructional space that is not a capital project.

Educational specifications for educational adequacy reviews shall be prepared and submitted in accordance with N.J.A.C. 6A:26-5.2. Educational specifications shall detail the educational program activities and requirements for each space proposed in the capital project and shall refer to the New Jersey Student Learning Standards wherever appropriate. The educational specifications shall include an itemized list of furniture, equipment, and support spaces required to conduct the educational program specified for each space, together with their net areas in square feet, as well as the net of the total room area required for each space. The educational specifications shall also include specific technical and environmental criteria, adjacencies, and other requirements for the educational program and a building-space program that indicates the number and net area in square feet of each instructional, specialized instructional, administrative, and support space in each existing or proposed building included in the capital project and/or temporary facility.

Schematic plans and other related project documents will be prepared and submitted in accordance with N.J.A.C. 6A:26-5.3.

A project cost estimate on a form provided by the Commissioner of Education, a project schedule, a copy of the dated transmittal letter to the Executive County Superintendent

## EDUCATIONAL ADEQUACY OF CAPITAL PROJECTS

indicating project document submission to the Division, and a copy of the transmittal letter indicating the date of plan submission to the local planning board shall be submitted in accordance with N.J.A.C. 6A:26-5.3(b)4.

In the case of a Development Authority school facilities project, upon completion of detailed plans and specifications, the Development Authority, on behalf of the district, shall apply for final approval of the project's educational adequacy in accordance with N.J.A.C. 6A:26-5.4(a). In the case of a ROD school facilities project or another capital project, the school district shall apply upon the completion of final plans and specifications for final approval of the educational adequacy of the project in accordance with N.J.A.C. 6A:26-5.4(b). In the case of a temporary facility, the school district or the Development Authority on behalf of the school district for Development Authority school facilities projects, shall apply upon the completion of detailed plans and educational specifications for approval of the temporary facility's adequacy in accordance with N.J.A.C. 6A:26-5.4(c).

The Division shall collect fees for its reviews in accordance with N.J.A.C. 6A:26-5.5.

For a Development Authority school facilities project not subject to educational adequacy review, the Division shall issue a preliminary project report and shall forward the report to the Department of Community Affairs in accordance with N.J.A.C. 6A:26-5.6(a). The review shall require documentation in accordance with N.J.A.C. 5:23-2.15, including that required by the Uniform Construction Code (UCC).

For a ROD school facilities project or other capital project, not subject to educational-adequacy review, the Division shall make a determination of the project's final eligible costs and shall forward their determination to the Department of Community Affairs in accordance with N.J.A.C. 6A:26-5.6(b). The review shall include the documentation required by the UCC, as set forth in N.J.A.C. 5:23-2.15.

N.J.A.C. 6A:26-5.1 et seq.; N.J.A.C. 5:23-2.15

Adopted: May 13, 2026

## 7102 SITE SELECTION AND ACQUISITION

The Board of Education may need to select and acquire new sites for school district facilities. Site acquisition for school purposes and every acquisition of land will be made pursuant to N.J.A.C. 6A:26-3.12 and N.J.A.C. 6A:26-7.1 through 7.3.

Every acquisition of land, whether by purchase, condemnation, or by gift or grant, to be used as a school site shall comply with the requirements of N.J.A.C. 6A:26-7.1 et seq. The school district, or the New Jersey Schools Development Authority (Development Authority) on behalf of the district, shall submit information to the Division of Administration and Finance (Division) to obtain approval for land in connection with a school facilities project in accordance with the provisions of N.J.A.C. 6A:7.1(b).

In the event the school district intends to acquire land not in connection with a school facilities project, the district shall submit all of the information required under N.J.A.C. 6A:26-7.1(b) except N.J.A.C. 6A:26-7.1(b)1.ii and N.J.A.C. 6A:26-7.1(b)1.iii, and shall further be excepted from the requirements of N.J.A.C. 6A:26-7.1(d) and N.J.A.C. 6A:26-7.1(e). If the school district later intends to change the land's use to a school site, the school district shall be required to submit all information required under N.J.A.C. 6A:26-7.1, and the exceptions outlined above shall no longer apply.

In accordance with N.J.A.C. 6A:26-7.1(d), school site sizes shall be directly related to the acreage required for the structures and activities to be situated thereon. Except where specifically noted for multiple or shared use, the acreage shall be considered for single use.

All school sites shall have sufficient acreage for the placement of the school facility; expansion of the building to its maximum potential enrollment; the placement of all other structures such as greenhouses, storage buildings, school bus maintenance buildings or garages, and any other above or below ground structure, which is to be placed thereon; multi-purpose physical education fields and, for preschool through grade five school facilities, a playground required to support the achievement of the New Jersey Student Learning Standards as defined by the number of physical education teaching stations applicable to the school facility pursuant to the facilities efficiency standards and the approved programmatic model; disabled-accessible pedestrian walkways, roadways, and parking areas on which people and vehicles access the building; public and service access roads onto the site including, where warranted, a one-way school bus road of thirty foot width and a two-way road of thirty-six foot width; a school bus drop-off area; and eighteen foot wide posted fire lanes for fire apparatus; and a thirty-foot wide access around the entire building.

Land owned by the Board of Education that does not meet the standards of N.J.A.C. 6A:26-7.1 may be supplemented pursuant to the requirements of N.J.A.C. 6A:26-7.1(f).

Pursuant to N.J.A.C. 6A:26-7.1(g), the Division's approval shall remain effective for three years, after which time Division approval shall again be required to be obtained prior to acquiring land.

The Development Authority may acquire land on behalf of a school district eligible for one hundred percent State support of final eligible costs for school facilities projects that are consistent with the school district's approved Long-Range Facilities Plan (LRFP). For such school districts, the New Jersey Department of Education shall require submission of all information set forth in N.J.A.C. 6A:26-7.1(b) to demonstrate compliance with N.J.A.C. 6A:26-7. The Development Authority may submit the required information on behalf of such school districts.

In accordance with N.J.A.C. 6A:7.3, the Board of Education may acquire an existing facility through purchase, gift, lease, or otherwise provided the Board complies with all procedures and rules pertaining to the appropriation and use of capital funds as required by N.J.S.A. 18A:20-4 and 4.2 and the Board has the facility approved in accordance with N.J.A.C. 6A:26-3, which applies to the acquisition of a school site and for the construction of a new facility. Facilities to be procured for temporary use shall comply with N.J.A.C. 6A:26-8 if subject to educational-adequacy review pursuant to N.J.A.C. 6A:26-5.4(c) because the facilities will house students.

N.J.A.C. 6A:26-3.12; 6A:26-7.1; 6A:26-7.2; 6A:26-7.3

Adopted: May 13, 2026

## 7130 SCHOOL CLOSING

The Board of Education recognizes its responsibility to provide a thorough and efficient program of free public education and appropriate facilities to house that program. The Board further recognizes that declining enrollments, diminished resources, district reorganization, and/or other good cause may require abandoning one or more district facilities for educational purposes.

To receive approval for the closing of a school, the Board shall provide the Division of Administration and Finance (Division) and the Executive County Superintendent with the following assurances:

1. The proposed closing is consistent with the district's approved LRFP because:
  - a. The school district has demonstrated that sufficient school building capacity exists to house students for the five years following the closing; or
  - b. The school district has demonstrated through a feasibility study that the benefits of undertaking new construction outweigh those of rehabilitating the school proposed for closure.
2. The use of temporary facilities in the remaining schools does not result from or increase from an overall facilities shortage caused by the school closing; and
3. The re-assignment of students to other schools in the district does not produce, sustain, or contribute to unlawful segregation, separation, or isolation of student populations on the basis of race or national origin.

A request for approval of the school closing from the Division shall include the recommendation of the Executive County Superintendent. A letter of approval from the Division based on the information in N.J.A.C. 6A:26-7.5(a) and as listed above shall be required before the school's closing.

The Division shall notify the school district in writing of its determination regarding the requested school closing, with a copy provided to the Executive County Superintendent.

N.J.S.A. 18A:20-36; 18A:33-1  
N.J.A.C. 6A:26-7.5

Adopted: May 13, 2026

## 7446 SCHOOL SECURITY PROGRAM

The safety of students, staff members, and visitors on school grounds is an important concern for the Board of Education.

The Board authorizes the employment of school district security officers. The district's security officers will be required to wear Board-approved uniforms and shall work in cooperation with the school administration to provide security services on school grounds. The security officers will be provided with the necessary equipment to perform the security functions assigned by the administration. The district's security officers will not carry a gun. The Superintendent of Schools will ensure that all school district security officers receive appropriate training for their responsibilities.

This Policy will be reviewed and approved by the Board attorney for compliance with applicable statutes and administrative code provisions before initial adoption and subsequent re-adoptions by the Board.

N.J.S.A. 2C:39-4; 2C:39-5; 2C:39-6; 2C:58-4;  
40A:14-146.10; 40A:14-146.11;  
40A:14-146.14

Adopted: May 13, 2026

## 8210 SCHOOL YEAR

The Board of Education recognizes that preparing a school calendar is essential to orderly educational planning and the efficient operation of the district.

The Board shall annually approve the days when the schools will be in session for instructional purposes. The school calendar will provide no fewer than one hundred eighty days of instruction in accordance with N.J.S.A. 18A:7F-9. Days on which school is closed for holidays, teachers' institutes, and inclement weather shall not be considered as days in session.

A half-day class or shortened school day shall be considered the equivalent of a full day only if school is in session for four or more hours, exclusive of recess periods or lunch periods.

A school day shall consist of not less than four hours, except that one continuous session of two and one-half hours may be considered a full day for Kindergarten in accordance with N.J.A.C. 6A:32-8.3(b).

The Commissioner of Education shall annually prescribe a list of religious holidays on which it shall be mandatory to excuse students for religious observance upon the written request signed by the parent or person standing in loco parentis. Staff members shall avoid, whenever possible, scheduling a test on a religious holiday commonly observed by district residents.

The Superintendent shall prepare the school calendar for the Board's consideration, in consultation with teacher, supervisor, and administrator association representatives. The Board reserves the right to alter the school calendar when such alteration is feasible and serves the best interests of the students of the district, the number of school closings during the school year extend the school year past a reasonable closing date in June; there is an extended school closing during the school year due to an unforeseen circumstance; and/or due to any reason deemed in the best interest of students.

N.J.S.A. 18A:25-3; 18A:36-2; 18A:36-16  
N.J.A.C. 6A:32-8.3

Adopted: 22 March 2010  
Revised: May 13, 2026



# POLICY

LIVINGSTON  
**BOARD OF EDUCATION**

Operations  
8210/Page 2 of 2  
SCHOOL YEAR



## 8311 MANAGING ELECTRONIC MAIL

School district e-mail messages, like paper records, must be retained and destroyed in accordance with established records management procedures, as required by New Jersey's Division of Archives & Records Management (NJDARM). E-mail messages are electronic documents created and sent or received by a computer system. This definition applies equally to the contents of communication, the transactional information, and any attachments associated with such communication. Thus, e-mail messages are similar to other forms of communicated messages, such as correspondence and memoranda.

N.J.S.A. 47:3-16, as amended, defines public records as follows:

“Public records” mean any paper, written or printed book, document or drawing, map or plan, photograph, microfilm, data processed or image processed document, sound recording or in a similar device, or any copy thereof, that has been made or required by law to be received for filing, indexing, or reproducing by any officer, commission agency, or authority of the State or any political subdivision thereof, including any subordinate boards thereof, or that has been received in the course of his/her or its official business by such officer, commission, agency, or authority of the State or of any political subdivision thereof, including subordinate boards thereof, in connection with the transaction of public business and has been retained by such recipient or its successor as evidence of its activities or because of the information contained therein.

An e-mail message that meets the criteria of the definition of public records per N.J.S.A. 47:3-16, as amended, whether it is subject to access by the general public or not, must be retained according to records retention and disposition schedules approved by the State Records Committee. No public e-mail may be destroyed without prior consent of the NJDARM and the State Records Committee, even if the retention period for a record has expired.

Retention or disposition of e-mail messages must be related to the information they contain or the purpose they serve. The content of e-mail messages may vary considerably; therefore, it must be evaluated to determine how long the message must be retained.

For the purposes of this Policy, there are non-record e-mail messages and public record e-mail messages.

Non-record e-mail messages are personal correspondence that do not meet the criteria of public records as per N.J.S.A. 47:3-16, as amended, and may be deleted at any time unless they become part of some official record as a result of a special

circumstance. These types of messages may include personal correspondence not received or created in the course of school district business and may be deleted at any time since they are not official public records. Non-record e-mail messages are also non-governmental publications, promotional material from vendors, and similar materials publicly available to anyone. These e-mail messages are not public records as defined by N.J.S.A. 47:3-16, as amended, unless specifically incorporated into other official public records, and may also be deleted at any time. However, if an e-mail message is used to justify an expenditure or included in a proposal, the e-mail becomes an official public record and must be retained in accordance with the appropriate retention schedules.

All public record e-mail messages shall be maintained by the individual who sends the e-mail message and the primary recipient. The sender and primary recipient are encouraged to retain public record e-mail and file the e-mail in the school district files for continued access. The district may establish a district-wide system to facilitate public record e-mail management for continued access and retention. All public record e-mails shall be retained according to records retention and disposition schedules approved by the State Records Committee, and no public record e-mail may be destroyed without prior consent of the NJDARM and the State Records Committee, even if the retention period for a record has expired.

An e-mail message that meets the criteria of the definition of a “government record” per N.J.S.A. 47:1A-1.1 must be made available to the public upon request under New Jersey’s Open Public Records Act during the required retention period, unless the content of the message falls under one of the exceptions contained in the Act or any other statute, regulation, Executive Order by the Governor, rule of Court, or Federal law, regulation or order.

State of New Jersey – Circular Letter 03-10-ST – Managing Electronic Mail: Guidelines and Best Practices – 7/11/02

Adopted: May 13, 2026

## 8350 RECORDS RETENTION

The New Jersey Department of the Treasury - Records Management Services places all public records on Records Retention Schedules that list the minimum legal and fiscal time periods public records must be retained by State and local governmental and educational agencies. Records Management Services determines these retention periods in conformance with State and Federal codes, regulations, and statutes of limitation. Final approval of the schedules comes from the State Records Committee, which is comprised of representatives of the Attorney General, State Treasurer, State Auditor, Director of Local Government Services, and the director of the division.

Part and parcel to a good records management program is the timely destruction of records once their retention period has expired. This pertains to the destruction of paper records as well as those that are microfilmed, have been imaged, or are electronic. Unique records disposal requests (such as the disposal of fire-damaged records that have not yet outlived their retention period) require specific authorization from the State Records Committee.

As per the Destruction of Public Records Act of 1953 (P.L. 1953, c. 410), the Board of Education must receive prior written authorization from Records Management Services to dispose of its public records regardless of the medium in which the information is maintained. Authorization to dispose of public records shall be submitted electronically by the school district custodian of such records to Records Management Services. Records must be retained in accordance with the Records Retention Schedules and shall not be disposed of until approval for such disposal is obtained from Records Management Services.

Adopted: May 13, 2026

## 8431 PREPAREDNESS FOR TOXIC HAZARD

The Board of Education is concerned for the safety of students and staff assigned to district schools and will take reasonable steps to protect them from hazards arising from industrial accidents beyond the control of school officials.

The Board will appoint an employee to serve as Toxic Hazard Preparedness (THP) Officer. The THP Officer will, in accordance with procedures prepared by the Superintendent, identify potential sources of toxic hazard and develop a plan that includes preventive and remedial measures to be followed in the event students and staff members are exposed to a toxic hazard. The plan will also include a system for the periodic evaluation of school environments.

The THP Officer will enlist the aid of county and municipal authorities and, if possible, the owners or operators of identified potential sources of toxic hazard. The Board may, in its discretion, appoint and charge an ad hoc committee of community representatives to assist the THP Officer.

The plan for toxic hazard preparedness developed by the THP Officer and approved by this Board will be disseminated to the public. Teaching staff will be instructed on the specific measures to be taken when a toxic hazard is present and on recognizing toxic hazards in the environment. A teaching staff member who detects a toxic hazard in school shall immediately notify the school principal and the school nurse or, in the absence of either, the person authorized to perform at that office.

Nothing in this policy should be construed in any way as an assumption of liability by the Board for any death, injury, or illness that is the consequence of an accident or equipment failure or negligent or deliberate act beyond the control of the Board or its officers and employees.

N.J.S.A. 13:1K-19 et seq.  
N.J.S.A. 34:5A-1 et seq.  
N.J.A.C. 6A:16-1.4  
N.J.A.C. 7:1G-2.1  
N.J.A.C. 8:59-1.4

Adopted: May 13, 2026

## 8453 HIV/AIDS

The Board of Education will comply with rules of the State Board of Education and the State Department of Health and Senior Services with regard to the admission and employment of people who may be diagnosed with Acquired Immune Deficiency Syndrome (AIDS) or infected with Human Immunodeficiency Virus (HIV). "AIDS" means a condition affecting a person who has a reliably diagnosed disease that meets the criteria for AIDS specified by the Centers for Disease Control and Prevention of the United States Department of Health and Human Services. "HIV infection" means infection with the human immunodeficiency virus or any other related virus identified as a probable causative agent of AIDS. Laboratory results indicative of infection with HIV shall mean laboratory results showing the presence of HIV or components of HIV, or laboratory results showing the presence of antibodies to HIV, or results from laboratory tests conducted to measure the presence of HIV RNA (viral load tests), such as quantitative PCR tests.

AIDS or HIV infection shall not be considered a communicable disease for purposes of admission to or attendance in a school or for eligibility for educational transportation.

In accordance with N.J.A.C. 6A:16-1.4(a)8, no person, student, or employee will be excluded from school solely because he/she is infected with HIV or lives with or is related to a person infected with HIV. Students infected with HIV, including those who may be symptomatic or diagnosed with AIDS, may be excluded from school only as a student not infected with HIV or diagnosed with AIDS may be excluded from school. A school employee infected with HIV may be restricted in his/her employment only if the employee has another illness that would affect his/her employment.

Any student excluded from the regular school program will be provided with home instruction in accordance with rules of the State Board of Education and Policy No. 2412.

No student, staff member, or visitor may attend or visit school if he/she has an uncoverable and/or uncovered weeping skin lesion, whether or not the person has been screened for HIV.

It is not required that anyone in the school be especially notified that an HIV-infected student or employee is present. School employee physicals, student physicals, and athletic physicals do not require disclosure of HIV status. Records of health and medical examinations should not include information about an individual's infection with HIV. Therefore, HIV/AIDS status is an exception to records required pursuant to student physical examinations, N.J.A.C. 6A:16-2.2, and school employee physical examinations, N.J.A.C. 6A:32-6.1 et seq. In the event the school nurse or a school official is apprised

that a student or employee is HIV-infected, the fact of the infection will be held in strict confidence and will not be classified as a communicable disease for admission, local health reporting, or educational transportation.

Information that identifies a student as having an HIV infection or AIDS shall be shared only with prior written informed consent of the student age twelve or greater, or of the student's parent(s)/legal guardian(s), as required by N.J.S.A. 26:5C-1 et seq. and only for the purpose of determining an appropriate educational program for the student. The person who receives such information shall not reveal it to any other person without the express written consent of the minor student's parent(s) or legal guardian(s), or the adult student.

The Board shall annually provide students, parent(s) or legal guardian(s), staff members, school volunteers, and members of the community with information intended to increase awareness of HIV and AIDS, including information regarding the nature of the disease and its prevention. The Board will cooperate with other agencies to provide HIV/AIDS awareness information to the community.

N.J.S.A. 26:5C-5; 26:5C-6; 26:5C-7; 26:5C-8;  
26:5C-9; 26:5C-10; 26:5C-11;  
26:5C-12; 26:5C-13; 26:5C-14

N.J.A.C. 6A:16-1.3; 6A:16-1.4; 6A:16-1.5; 6A:16-3.2; 6A:32-9.1

N.J.A.C. 8:57-2.1 et seq.

Adopted: May 13, 2026

## 8860 MEMORIALS

The Board recognizes that when a school community experiences the sudden death of a student or a staff member, it is important to the school community and to those who are personally affected by the death to acknowledge the event. Additionally, certain traumatic events occurring at the local, State, or national level may give rise to the need for district acknowledgement through appropriate activities. Requests from students, staff, parents, or others to remember or memorialize a person or event may be approved by the Superintendent or designee, subject to the provisions of this policy. All such recognition shall be in support of the district's education program.

In considering memorial activity requests, the administration will consider the positive aspect of memorializing or commemorating the individual or event, as well as the possible negative aspect of glamorizing a traumatic event or self-destructive behavior to the detriment of those who may be susceptible.

The Board recognizes that memorials of flowers, personal messages, and mementoes are often created at lockers, parking spaces, and other areas on district property upon such losses or events. Memorials may be permitted at the discretion of the Superintendent in conjunction with the Building Principal. The Superintendent or designee will consult with the deceased's family, as appropriate. The display of all remembrances will be temporary, removed in a timely manner, and offered to the family.

Requests may be made to memorialize an individual or event in the school yearbooks, at graduation ceremonies, and in other district activities, with the permission of the Principal and the approval of the Superintendent. Activities that will not detract from scheduled classroom or school activities, or the celebration of student accomplishments, may, with prior Superintendent approval, be authorized. Regularly scheduled school activities or events may be rescheduled or cancelled only with prior Superintendent approval.

Memorial scholarships may be accepted and awarded under criteria approved by the district in honor of individuals who have special significance to students, the district, or the community. All such offers will be submitted to the Superintendent, along with pertinent information concerning the purpose of the memorial scholarship. Scholarship funds that meet the criteria under Regulation 6650 will be administered by the district. Items may be accepted by the district in memory of an individual or event with Superintendent approval only. The Superintendent will consider any maintenance costs to the district of such gifts. Items received become the property of the district and will be used for the purpose for which they were donated.



Schools may observe a moment of silence in memory of an individual or in recognition of a traumatic event, as deemed appropriate by the Superintendent or designee. Additional district counseling services may be made available to provide support. School will not be dismissed early or cancelled on the day of a memorial or funeral service. The district will not hang plaques commemorating the deceased or approve permanent living memorials, such as planting trees, without Board approval. Flags may be lowered only in accordance with State and Federal law. It is not the Board's intention to name district property (i.e., buildings, rooms, fields, gymnasiums, etc.) to memorialize an individual. The district will not honor requests to use its buildings or property for memorial services.

## Death of Officer or Employee

The Board recognizes that each officer and employee of this district is important not only to the school district but to the community at large. The loss of any officer or employee of this Board by death is a loss that the Board, the district, and the community share.

The Superintendent may, in his/her discretion, grant an employee of this district a brief absence without loss of pay or personal leave for the purpose of attending the funeral of his/her direct supervisor, subordinate, or peer, provided that no disruption in the educational program will be caused by any such absence.

The Superintendent shall recommend to the Board, and the Board may approve appropriate recognition measures beyond those provided for in this policy, when the deceased officer or employee has, by length of service or extraordinary accomplishment, especially distinguished his/her service to this school district. All such recognition shall be in support of the district's education program.

Adopted: 9 August 2004  
Revised: 11 August 2008  
Revised: May 13, 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:		Subtotal Balance	Balance
Account Number	Account Name		
101	Cash in Bank		8,030,366.07
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>80,646,975.02</u>

Resources:		Subtotal Balance	Balance
Account Number	Account Name		
301	Estimated Revenues	141,645,300.00	
302	Less Revenues	141,773,225.53	(127,925.53)
			<u>(127,925.53)</u>
	<b>Total Assets and Resources:</b>		<b><u>80,519,049.49</u></b>

**Liabilities and Fund Equity**

Liabilities:		Subtotal Balance	Balance
Account Number	Account Name		
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:		Subtotal Balance	Subtotal Balance 2	Subtotal Balance 3	Balance
Account Number	Account Name				
	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)	(141,773,225.53)	(-127,925.53)
	<b>6,109,517.52</b>	<b>(10,085,188.28)</b>	<b>16,194,705.80</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**

Account Number	Line	Revenues/Sources of Funds	Revenues/Sources of Funds			Actual to Date	Note	Unrealized Balance
			Original Budget Certified for Taxes	Budget Transfers	Budgeted / Estimated			
10-1xxx	370	From Local Sources	130,171,842.00	0.00	130,171,842.00	130,190,211.96	Over	(18,369.96)
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>141,773,225.53</b>	<b>Over</b>	<b>(127,925.53)</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**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
12-xxx-xxx-73x	75880	Equipment	40,000.00	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**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
13-422-100-xxx	77680	Summer School - Instruction	63,600.00	0.00	63,600.00	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**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
10-000-100-56x	84000	Transfer of Funds to Charter Schools	116,961.00	0.00	116,961.00	0.00	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	915,513.63	(558,513.63)
<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>130,190,211.96</b>	<b>(18,369.96)</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>-</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>141,773,225.53</b>	<b>(127,925.53)</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	58,897.75	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
11-000-211-xxx	29680	<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
11-000-213-xxx	30620	<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
11-000-216-xxx	40580	<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
11-000-217-xxx	41080	<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
11-000-218-xxx	41660	<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
11-000-219-xxx	42200	<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
11-000-221-xxx	43200	<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
11-000-222-xxx	43620	<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 Serv	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 Pymts- 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	Total Equipment	40,000.00	95,299.76	135,299.76	129,019.94	4,579.26	1,700.56
-- Facilities Acquisition and Construction Services								
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	Total Facilities Acquisition and Construction Services	5,227,565.00	356,345.89	5,583,910.89	2,643,929.01	705,492.09	2,234,489.79
12-xxx-xxx-xxx	76400	Total Capital Outlay	5,267,565.00	451,645.65	5,719,210.65	2,772,948.95	710,071.35	2,236,190.35
- Special Schools								
-- Summer School - Instruction								
--- Summer School - Instruction								
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	Total Summer School - Instruction	63,600.00	0.00	63,600.00	62,984.38	0.00	615.62
13-422-xxx-xxx	77840	Total Summer School	63,600.00	0.00	63,600.00	62,984.38	0.00	615.62
13-xxx-xxx-xxx	83080	Total Special Schools	63,600.00	0.00	63,600.00	62,984.38	0.00	615.62
- Fund 10 Items								
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		116,961.00	0.00	116,961.00	0.00	42,386.00	74,575.00
84060	Total General Fund		147,351,583.99	403,233.53	147,754,817.52	76,563,833.74	55,124,203.51	16,066,780.27

**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	<u>(2,597,990.92)</u>	347,555.08	
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>

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

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

	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>
Appropriations	2,945,546.00	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	84100		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>
<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 Auxillary 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	88190	<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	88200	<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	88500	<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	88520	<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	88540	<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	88560	<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	88620	<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	88740	<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	88760	<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)	
	Total Fund Balance			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>

**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**

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

<b>Assets:</b>		<b>Subtotal Balance</b>	<b>Balance</b>
<b>Account Number</b>	<b>Account Name</b>		
101	Cash in Bank		(646,932.87)
	Accounts Receivable:		
	Loans Receivable:		
			<u>(646,932.87)</u>
<b>Resources:</b>		<b>Subtotal Balance</b>	<b>Balance</b>
<b>Account Number</b>	<b>Account Name</b>		
301	Estimated Revenues	7,344,550.00	
302	Less Revenues	6,264,878.00	1,079,672.00
			<u>1,079,672.00</u>
<b>Total Assets and Resources:</b>			<u><b>432,739.13</b></u>

**Liabilities and Fund Equity**

<b>Liabilities:</b>		<b>Subtotal Balance</b>	<b>Balance</b>
<b>Account Number</b>	<b>Account Name</b>		
			0.00

**Fund Balance:**

<b>Account Number</b>	<b>Account Name</b>	<b>Subtotal Balance</b>	<b>Subtotal Balance 2</b>	<b>Subtotal Balance 3</b>	<b>Balance</b>
	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			156,150.80	
					<u>432,739.13</u>
<b>Total Liabilities and Fund Equity:</b>					<u><b>432,739.13</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**

Revenues								
Account Number	Line	Revenues/Sources of Funds	Original Budget Certified for Taxes	Budget Transfers	Budgeted / Estimated	Actual to Date	Note	Unrealized Balance
40-52xx	-	Transfers from Other Funds	1,000,000.00	0.00	1,000,000.00	0.00	Under	1,000,000.00
	-	Total Revenue from Local Sources	5,793,275.00	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**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
40-701-510-910	89560	Redemption of Principal on Early Retirement Bonds	5,295,000.00	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**

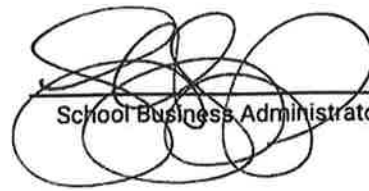
**Fund 40 - Schedule of Revenues  
Actual Compared with Estimate  
For the seven month period ending 01/31/2026**

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

4/7/2026  
Date

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

**Fund 10 - Interim Balance Sheet  
For the eight month period ending 02/28/2026**

**Assets and Resources**

**Assets:**

Account Number	Account Name	Subtotal Balance	Balance
101	Cash in Bank		5,690,951.55
116	Investment - Capital Reserve Account		6,993,365.14
117	Investment - Maintenance Reserve Account		837,556.00
118	Investment - Current Expense Emergency Reserve Account		999,999.59
121	Tax Levy Receivable		44,725,897.64
	Accounts Receivable:		
132	InterfundAccounts Receivable:	482,082.53	
141	Intergovernmental - StateAccounts Receivable:	6,021,311.41	
153	Other Accounts ReceivableAccounts Receivable:	100,091.47	
154	Allowance for Uncollectible Accounts Receivable (Credit)Accounts Receivable:	0.00	6,603,485.41
	Loans Receivable:		
131	InterfundLoans Receivable:	340,966.89	
151,152	Other (net of estimated uncollectible of \$ 0)Loans Receivable:	0.00	340,966.89
			<u>66,192,222.22</u>

**Resources:**

Account Number	Account Name	Subtotal Balance	Balance
301	Estimated Revenues	141,645,300.00	
302	Less Revenues	141,925,648.68	(280,348.68)
			<u>(280,348.68)</u>
	<b>Total Assets and Resources:</b>		<b><u>65,911,873.54</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	43,797,413.65			
754	Reserve for Encumbrances - Prior Year	47,709.98			
754+753	Reserve for Encumbrances - Current + Prior			43,845,123.63	
	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		1,000,000.00	
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	91,176,763.69			
603	Encumbrances	43,845,123.63	(135,021,887.32)	12,732,930.20	
	<b>Total Appropriated</b>			<b>60,147,221.83</b>	
	Unappropriated				
770	Unassigned Fund Balance			5,695,008.58	
303	Budgeted Fund Balance			539,702.99	
					<u>65,302,527.42</u>
	<b>Total Liabilities and Fund Equity:</b>				<b><u>65,911,873.54</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	135,021,887.32	12,732,930.20
Revenues	(141,645,300.00)	(141,925,648.68)	(-280,348.68)
	<b>6,109,517.52</b>	<b>(6,903,761.36)</b>	<b>13,013,278.88</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 eight month period ending 02/28/2026**

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	130,341,690.11	Over	(169,848.11)
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	6,016.57	Under	780.43
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>141,925,648.68</b>	<b>Over</b>	<b>(280,348.68)</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	(177,477.40)	45,136,303.73	26,789,867.44	15,805,042.91	2,541,393.38
11-2xx-100-xxx	10300	Special Education - Instruction	14,054,976.00	(23,043.89)	14,031,932.11	8,183,990.39	4,672,465.18	1,175,476.54
11-230-100-xxx	11160	Basic Skills/Remedial - Instruction	1,537,745.00	(7,000.00)	1,530,745.00	884,186.00	604,130.40	42,428.60
11-240-100-xxx	12160	Bilingual Education - Instruction	930,194.00	7,000.00	937,194.00	562,316.40	374,877.60	0.00
11-3xx-100-xxx	15180	Vocational Programs - Local - Instruction	59,030.00	0.00	59,030.00	32,525.89	21,939.70	4,564.41
11-401-100-xxx	17100	School-Sponsored Cocurricular/Extracurricular Activities - Instruction	689,003.84	4,566.94	693,570.78	253,571.77	35,612.48	404,386.53
11-402-100-xxx	17600	School-Sponsored Athletics - Instruction	1,376,653.00	11,131.70	1,387,784.70	835,805.75	156,104.45	395,874.50
11-424-xxx-xxx	22620	Other Supplemental/At-Risk Programs	1,210,558.00	0.00	1,210,558.00	686,977.70	457,244.00	66,336.30
11-4xx-100-xxx	25100	Other Instructional Programs - Instruction	45,900.00	(8,600.00)	37,300.00	5,341.84	11,733.16	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	4,421,054.40	3,421,737.12	821,086.49
11-000-211-xxx	29680	Attendance and Social Work Services	142,642.00	(5,998.72)	136,643.28	75,605.40	50,403.60	10,634.28
11-000-213-xxx	30620	Health Services	1,096,482.00	1,928.17	1,098,410.17	657,459.11	425,373.25	15,577.81
11-000-216-xxx	40580	Speech, OT, PT and Related Services	1,698,717.32	(111,369.86)	1,587,347.46	878,939.24	584,290.43	124,117.79
11-000-217-xxx	41080	Other Support Services Students - Extraordinary Services	987,238.62	60,517.89	1,047,756.51	374,881.82	635,122.93	37,751.76
11-000-218-xxx	41660	Guidance	2,781,748.75	49,294.60	2,831,043.35	1,725,618.02	1,047,021.93	58,403.40
11-000-219-xxx	42200	Child Study Teams	4,290,215.06	(29,801.59)	4,260,413.47	2,707,405.48	1,492,466.58	60,541.41
11-000-221-xxx	43200	Improvement of Instruction	2,876,565.80	778.76	2,877,344.56	1,925,572.24	842,220.78	109,551.54
11-000-222-xxx	43620	Educational Media Services/School Library	1,167,963.00	(2,756.14)	1,165,206.86	687,682.50	442,748.52	34,775.84
11-000-223-xxx	44180	Instructional Staff Training	800,024.00	2,558.24	802,582.24	503,313.92	199,577.60	99,690.72
11-000-230-xxx	45300	General Administration	1,321,370.00	(38,716.18)	1,282,653.82	771,801.24	324,919.30	185,933.28
11-000-240-xxx	46160	School Administration	4,998,561.22	112,940.29	5,111,501.51	3,314,300.04	1,665,770.20	131,431.27
11-000-251-xxx	47200	Central Services	1,647,392.00	(37,292.90)	1,610,099.10	1,128,564.90	477,532.68	4,001.52
11-000-252-xxx	47620	Administrative Information Technology	2,335,591.04	67,677.32	2,403,268.36	1,708,034.91	422,900.35	272,333.10
11-000-261-xxx	48580	Required Maintenance for School Facilities	1,812,831.00	62,435.93	1,875,266.93	1,315,778.35	525,986.31	33,502.27
11-000-262-xxx	49340	Custodial Services	7,858,733.00	592,614.50	8,451,347.50	5,280,796.15	1,993,802.90	1,176,748.45
11-000-263-xxx	50100	Care and Upkeep of Grounds	72,492.00	0.00	72,492.00	48,328.00	24,164.00	0.00
11-000-266-xxx	51100	Security	391,162.00	132,730.01	523,892.01	373,030.38	150,861.63	0.00
11-000-270-xxx	52480	Student Transportation	5,646,354.00	500,000.00	6,146,354.00	3,147,358.64	2,614,166.00	384,829.36
11-xxx-xxx-2xx	71260	Employee Benefits	26,084,793.00	(1,201,666.59)	24,883,126.41	18,705,984.73	3,965,966.60	2,211,175.08
		<b>Total General Expense</b>	<b>141,903,457.99</b>	<b>(48,412.12)</b>	<b>141,855,045.87</b>	<b>87,986,092.65</b>	<b>43,446,182.59</b>	<b>10,422,770.63</b>

**Capital Outlay**

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

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
12-xxx-xxx-73x	75880	Equipment	40,000.00	95,299.76	135,299.76	129,631.65	3,967.82	1,700.29
12-000-4xx-xxx	76260	Facilities Acquisition and Construction	5,227,565.00	356,345.89	5,583,910.89	2,966,329.01	384,313.22	2,233,268.66
		<b>Total Capital Outlay</b>	<b>5,267,565.00</b>	<b>451,645.65</b>	<b>5,719,210.65</b>	<b>3,095,960.66</b>	<b>388,281.04</b>	<b>2,234,968.95</b>

**Special Schools**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
13-422-100-xxx	77680	Summer School - Instruction	63,600.00	0.00	63,600.00	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**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
10-000-100-56x	84000	Transfer of Funds to Charter Schools	116,961.00	0.00	116,961.00	31,726.00	10,660.00	74,575.00
			<b>116,961.00</b>	<b>0.00</b>	<b>116,961.00</b>	<b>31,726.00</b>	<b>10,660.00</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>91,176,763.69</b>	<b>43,845,123.63</b>	<b>12,732,930.20</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 eight month period ending 02/28/2026**

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	311,654.17	128,345.83
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	152,650.00	237,350.00
10-1910	260	Rents and Royalties	350,000.00	0.00	350,000.00	237,873.02	112,126.98
10-1xxx	340	Interest Earned on Capital Reserve Funds	2,000.00	0.00	2,000.00	104,921.87	(102,921.87)
10-1xxx	350	Other Restricted Miscellaneous Revenues	357,000.00	0.00	357,000.00	979,186.05	(622,186.05)
<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>130,341,690.11</b>	<b>(169,848.11)</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	6,016.57	780.43
<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>6,016.57</b>	<b>780.43</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>141,925,648.68</b>	<b>(280,348.68)</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 eight month period ending 02/28/2026**

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	202,782.00	357,724.00	189,553.01	144,229.60	23,941.39
11-110-100-101	2080	Kindergarten - Salaries of Teachers	1,657,156.00	14,032.00	1,671,188.00	1,008,592.80	662,595.20	0.00
11-120-100-101	2100	Grades 1-5 - Salaries of Teachers	13,873,106.00	(220,841.11)	13,652,264.89	7,832,919.99	5,042,008.44	777,336.46
11-130-100-101	2120	Grades 6-8 - Salaries of Teachers	10,325,665.00	0.00	10,325,665.00	6,099,031.82	3,716,127.30	510,505.88
11-140-100-101	2140	Grades 9-12 - Salaries of Teachers	15,636,371.00	(148,976.92)	15,487,394.08	9,065,310.35	5,819,276.80	602,806.93
<b>subtotal</b>	<b>subtotal</b>	<b>Total Regular Programs - Instruction</b>	<b>41,647,240.00</b>	<b>(153,004.03)</b>	<b>41,494,235.97</b>	<b>24,195,407.97</b>	<b>15,384,237.34</b>	<b>1,914,590.66</b>
<b>--- Regular Programs - Home Instruction</b>								
11-150-100-101	2500	Salaries of Teachers	100,000.00	0.00	100,000.00	39,234.48	0.00	60,765.52
11-150-100-320	2540	Purchased Professional-Educational Services	55,000.00	0.00	55,000.00	36,143.94	5,437.50	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>75,378.42</b>	<b>5,437.50</b>	<b>74,184.08</b>
<b>--- Regular Programs - Undistributed Instruction</b>								
11-190-100-106	3000	Other Salaries for Instruction	622,781.00	(48,840.33)	573,940.67	405,559.74	168,380.93	0.00
11-190-100-320	3020	Purchased Professional-Educational Services	67,600.00	(800.33)	66,799.67	39,631.56	11,928.35	15,239.76
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	69,484.47	999,009.31	895,321.16	72,008.39	31,679.76
11-190-100-610	3080	General Supplies	1,536,583.14	(66,042.58)	1,470,540.56	845,680.09	161,805.74	463,054.73
11-190-100-640	3100	Textbooks	343,302.15	20,235.40	363,537.55	329,998.50	611.66	32,927.39
11-190-100-800	3120	Other Objects	11,000.00	1,490.00	12,490.00	2,890.00	633.00	8,967.00
<b>subtotal</b>	<b>subtotal</b>	<b>Total Regular Programs - Undistributed Instruction</b>	<b>3,511,541.13</b>	<b>(24,473.37)</b>	<b>3,487,067.76</b>	<b>2,519,081.05</b>	<b>415,368.07</b>	<b>552,618.64</b>
<b>11-1xx-100-xxxx</b>	<b>3200</b>	<b>Total Regular Programs - Instruction</b>	<b>45,313,781.13</b>	<b>(177,477.40)</b>	<b>45,136,303.73</b>	<b>26,789,867.44</b>	<b>15,805,042.91</b>	<b>2,541,393.38</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	334,163.70	217,810.40	60,437.90
11-204-100-106	4520	Other Salaries for Instruction	4,810,261.00	0.00	4,810,261.00	2,780,114.34	1,590,926.37	439,220.29
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>3,114,278.04</b>	<b>1,808,736.77</b>	<b>500,658.19</b>
<b>--- Auditory Impairments:</b>								
11-207-100-610	5600	General Supplies	3,000.00	1,000.00	4,000.00	3,472.79	0.00	527.21
<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>0.00</b>	<b>527.21</b>
<b>--- Emotional Regulation Impairment:</b>								
11-209-100-610	6100	General Supplies	0.00	1,839.89	1,839.89	(599.48)	696.07	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>(599.48)</b>	<b>696.07</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	118,972.40	81,081.60	20,100.00
11-212-100-106	6520	Other Salaries for Instruction	1,164,768.00	0.00	1,164,768.00	688,592.64	449,533.46	26,641.90
11-212-100-610	6600	General Supplies	35,000.00	10,863.20	45,863.20	39,857.83	274.81	5,730.56
<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>847,422.87</b>	<b>530,889.87</b>	<b>52,472.46</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	4,058,381.20	2,245,391.10	350,486.70
11-213-100-610	7100	General Supplies	15,500.00	0.00	15,500.00	4,327.96	36.17	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>6,669,797.00</b>	<b>4,062,709.16</b>	<b>2,245,427.27</b>	<b>361,622.57</b>
<b>--- Preschool Disabilities - Part-Time:</b>								
11-215-100-106	8020	Other Salaries for Instruction	0.00	36,162.00	36,162.00	9,106.20	0.00	27,055.80
<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>9,106.20</b>	<b>0.00</b>	<b>27,055.80</b>
<b>--- Preschool Disabilities - Full-Time:</b>								
11-216-100-101	8500	Salaries of Teachers	349,420.00	(17,642.40)	331,777.60	63,436.20	41,540.80	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	56,468.00	45,174.40	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	11,696.61	0.00	174.98
<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>147,600.81</b>	<b>86,715.20</b>	<b>231,397.01</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>8,183,990.39</b>	<b>4,672,465.18</b>	<b>1,175,476.54</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	876,196.34	604,130.40	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>884,186.00</b>	<b>604,130.40</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	562,316.40	374,877.60	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>562,316.40</b>	<b>374,877.60</b>	<b>0.00</b>
<b>-- Vocational Programs</b>								
<b>--- Vocational Programs - Local - Instruction</b>								
11-3xx-100-101	13000	Salaries of Teachers	49,850.00	0.00	49,850.00	29,910.00	19,940.00	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	2,615.89	1,999.70	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>32,525.89</b>	<b>21,939.70</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>32,525.89</b>	<b>21,939.70</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	241,423.73	0.00	376,724.55
11-401-100-500	17020	Purchased Services (300-500 series)	16,365.00	0.00	16,365.00	5,855.00	1,120.00	9,390.00
11-401-100-600	17040	Supplies and Materials	28,000.00	(5,181.34)	22,818.66	3,187.00	10,508.85	9,122.81
11-401-100-800	17060	Other Objects	36,238.84	0.00	36,238.84	3,106.04	23,983.63	9,149.17
<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>253,571.77</b>	<b>35,612.48</b>	<b>404,386.53</b>
<b>-- School-Sponsored Athletics - Instruction</b>								
11-402-100-100	17500	Salaries	1,085,648.00	0.00	1,085,648.00	654,486.35	82,674.66	348,486.99
11-402-100-500	17520	Purchased Services (300-500 series)	177,845.00	1,390.00	179,235.00	106,881.15	59,362.75	12,991.10
11-402-100-600	17540	Supplies and Materials	113,160.00	9,741.70	122,901.70	74,438.25	14,067.04	34,396.41
<b>11-402-100-xxx</b>	<b>17600</b>	<b>Total School-Sponsored Athletics - Instruction</b>	<b>1,376,653.00</b>	<b>11,131.70</b>	<b>1,387,784.70</b>	<b>835,805.75</b>	<b>156,104.45</b>	<b>395,874.50</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	686,977.70	457,244.00	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>686,977.70</b>	<b>457,244.00</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>686,977.70</b>	<b>457,244.00</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	5,341.84	11,733.16	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>5,341.84</b>	<b>11,733.16</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	39,400.25	11,940.75	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	4,078,543.02	3,062,340.28	814,204.50
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	303,111.13	347,456.09	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>4,421,054.40</b>	<b>3,421,737.12</b>	<b>821,086.49</b>
<b>--- Undistributed Expenditures - Attendance and Social Work</b>								
11-000-211-100	29500	Salaries	142,642.00	(5,998.72)	136,643.28	75,605.40	50,403.60	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>75,605.40</b>	<b>50,403.60</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	622,952.22	424,677.68	10,925.66
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	(747.39)	38,549.61	33,901.89	695.57	3,952.15
11-000-213-800	30600	Other Objects	0.00	605.00	605.00	605.00	0.00	0.00
<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>657,459.11</b>	<b>425,373.25</b>	<b>15,577.81</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	635,060.00	436,618.90	123,936.24
11-000-216-320	40520	Purchased Professional - Educational Services	385,432.32	0.00	385,432.32	237,977.48	147,454.52	0.32
11-000-216-600	40540	Supplies and Materials	11,100.00	(4,800.00)	6,300.00	5,901.76	217.01	181.23
<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>878,939.24</b>	<b>584,290.43</b>	<b>124,117.79</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	374,881.82	635,122.93	37,751.76
<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>374,881.82</b>	<b>635,122.93</b>	<b>37,751.76</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	1,548,189.13	968,126.40	53,030.18
11-000-218-105	41520	Salaries of Secretarial and Clerical Assistants	211,719.00	(600.11)	211,118.89	132,084.80	78,145.20	888.89
11-000-218-600	41620	Supplies and Materials	28,978.75	600.00	29,578.75	24,344.09	750.33	4,484.33
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>1,725,618.02</b>	<b>1,047,021.93</b>	<b>58,403.40</b>
<b>--- Undistributed Expenditures - Child Study Teams</b>								
11-000-219-104	42000	Salaries of Other Professional Staff	3,792,050.00	(36,902.28)	3,755,147.72	2,365,064.88	1,348,290.20	41,792.64
11-000-219-105	42020	Salaries of Secretarial and Clerical Assistants	316,716.00	6,723.83	323,439.83	212,504.07	110,935.76	0.00
11-000-219-320	42060	Purchased Professional - Educational Services	114,000.00	(792.39)	113,207.61	88,479.98	23,120.02	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	28,653.38	127.60	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>2,707,405.48</b>	<b>1,492,466.58</b>	<b>60,541.41</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	1,461,856.23	713,858.40	83,995.63
11-000-221-104	43020	Salaries of Other Professional Staff	276,843.80	(27,584.24)	249,259.56	230,050.40	5,647.20	13,561.96
11-000-221-105	43040	Salaries of Secretarial and Clerical Assist.	332,121.00	249.98	332,370.98	221,580.66	110,790.32	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	7,933.32	7,458.20
11-000-221-600	43160	Supplies and Materials	10,000.00	778.76	10,778.76	5,530.47	3,191.54	2,056.75
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>778.76</b>	<b>2,877,344.56</b>	<b>1,925,572.24</b>	<b>842,220.78</b>	<b>109,551.54</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	604,504.80	401,003.20	3,500.00
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	81,676.20	41,745.32	30,927.34
<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>687,682.50</b>	<b>442,748.52</b>	<b>34,775.84</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	320,389.92	163,917.52	39,906.56

**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
11-000-223-320	44080	Purchased Professional - Educational Service	140,000.00	138.68	140,138.68	119,523.70	18,100.54	2,514.44
11-000-223-500	44120	Other Purchased Services (400-500 series)	120,810.00	(303.76)	120,506.24	46,844.08	16,392.44	57,269.72
11-000-223-600	44140	Supplies and Materials	15,000.00	2,723.32	17,723.32	16,556.22	1,167.10	0.00
<b>11-000-223-xxx</b>	<b>44180</b>	<b>Total Instructional Staff Training Services</b>	<b>800,024.00</b>	<b>2,558.24</b>	<b>802,582.24</b>	<b>503,313.92</b>	<b>199,577.60</b>	<b>99,690.72</b>
<b>--- Undistributed Expenditures - Support Services - General Administration</b>								
11-000-230-100	45000	Salaries	500,436.00	(36,649.36)	463,786.64	308,474.00	71,811.92	83,500.72
11-000-230-331	45040	Legal Services	300,000.00	(8,115.00)	291,885.00	137,507.72	117,185.16	37,192.12
11-000-230-332	45060	Audit Fees	66,885.00	24,115.00	91,000.00	90,855.00	0.00	145.00
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	113,458.34	85,411.61	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	78,377.93	39,735.85	8,886.22
11-000-230-610	45200	General Supplies	11,000.00	0.00	11,000.00	6,227.84	0.00	4,772.16
11-000-230-890	45260	Miscellaneous Expenditures	72,500.00	(10,066.82)	62,433.18	28,225.91	9,274.76	24,932.51
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>(38,716.18)</b>	<b>1,282,653.82</b>	<b>771,801.24</b>	<b>324,919.30</b>	<b>185,933.28</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	1,553,121.54	789,034.72	5,460.70
11-000-240-104	46020	Salaries of Other Professional Staff	630,680.00	(14,247.25)	616,432.75	414,347.39	202,085.36	0.00
11-000-240-105	46040	Salaries of Secretarial and Clerical Assistants	1,724,297.00	(7,409.26)	1,716,887.74	1,080,346.24	608,992.24	27,549.26
11-000-240-300	46080	Purchased Professional and Technical Services	55,110.00	4,184.33	59,294.33	53,223.22	2,565.00	3,506.11
11-000-240-500	46100	Other Purchased Services (400-500 series)	53,125.00	(3,584.33)	49,540.67	8,910.86	14,365.73	26,264.08
11-000-240-600	46120	Supplies and Materials	312,932.22	8,446.84	321,379.06	204,000.79	48,727.15	68,651.12
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>112,940.29</b>	<b>5,111,501.51</b>	<b>3,314,300.04</b>	<b>1,665,770.20</b>	<b>131,431.27</b>
<b>--- Undistributed Expenditures - Central Services</b>								
11-000-251-100	47000	Salaries	1,216,265.00	31,445.02	1,247,710.02	834,080.74	413,629.28	0.00
11-000-251-330	47020	Purchased Professional Services	193,065.00	(13,496.14)	179,568.86	158,289.41	21,222.58	56.87
11-000-251-592	47060	Miscellaneous Purchased Services (400-500 series)	21,700.00	1,020.00	22,720.00	12,043.25	7,009.58	3,667.17
11-000-251-600	47100	Supplies and Materials	82,059.00	39,373.66	121,432.66	87,629.92	33,544.49	258.25
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	11,672.00	2,126.75	19.23
<b>11-000-251-xxx</b>	<b>47200</b>	<b>Total Central Services</b>	<b>1,647,392.00</b>	<b>(37,292.90)</b>	<b>1,610,099.10</b>	<b>1,128,564.90</b>	<b>477,532.68</b>	<b>4,001.52</b>
<b>--- Undistributed Expenditures - Administrative Information Technology</b>								
11-000-252-100	47500	Salaries	955,958.00	88,958.95	1,044,916.95	709,482.36	335,434.59	0.00
11-000-252-330	47520	Purchased Professional Services	101,200.00	(22,781.63)	78,418.37	39,517.84	37,695.53	1,205.00
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	642,630.02	20,475.23	181,913.79
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>67,677.32</b>	<b>2,403,268.36</b>	<b>1,708,034.91</b>	<b>422,900.35</b>	<b>272,333.10</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	4,460.93	1,139,275.93	766,554.53	349,745.91	22,975.49
11-000-261-420	48520	Cleaning, Repair, and Maintenance Services	366,170.00	99,539.99	465,709.99	363,638.41	92,742.65	9,328.93
11-000-261-610	48540	General Supplies	221,405.00	48,435.01	269,840.01	185,585.41	83,497.75	756.85
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>62,435.93</b>	<b>1,875,266.93</b>	<b>1,315,778.35</b>	<b>525,986.31</b>	<b>33,502.27</b>
<b>---- Undistributed Expenditures - Custodial Services</b>								
11-000-262-100	49000	Salaries	3,063,434.00	(17,940.44)	3,045,493.56	2,130,463.94	866,685.92	48,343.70

**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
11-000-262-300	49040	Purchased Professional and Technical Services	167,840.00	0.00	167,840.00	64,444.77	700.00	102,695.23
11-000-262-420	49060	Cleaning, Repair, and Maintenance Services	200,000.00	148,747.70	348,747.70	216,135.18	129,774.17	2,838.35
11-000-262-441	49080	Rental of Land and Bldg. Oth. than Lease Pur Agrmt	148,000.00	0.00	148,000.00	133,137.63	7,543.84	7,318.53
11-000-262-520	49140	Insurance	1,329,759.00	0.00	1,329,759.00	974,884.04	0.00	354,874.96
11-000-262-610	49180	General Supplies	700,000.00	(207,892.76)	492,107.24	331,978.85	157,615.14	2,513.25
11-000-262-621	49200	Energy (Natural Gas)	832,800.00	700,000.00	1,532,800.00	1,030,984.37	176,381.67	325,433.96
11-000-262-622	49220	Energy (Electricity)	1,307,900.00	0.00	1,307,900.00	395,887.37	654,342.16	257,670.47
11-000-262-800	49280	Other Objects	109,000.00	(30,300.00)	78,700.00	2,880.00	760.00	75,060.00
<b>11-000-262-xxx</b>	<b>49340</b>	<b>Total Custodial Services</b>	<b>7,858,733.00</b>	<b>592,614.50</b>	<b>8,451,347.50</b>	<b>5,280,796.15</b>	<b>1,993,802.90</b>	<b>1,176,748.45</b>
<b>---- Undistributed Expenditures - Care and Upkeep of Grounds</b>								
11-000-263-100	50000	Salaries	72,492.00	0.00	72,492.00	48,328.00	24,164.00	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>48,328.00</b>	<b>24,164.00</b>	<b>0.00</b>
<b>---- Undistributed Expenditures - Security</b>								
11-000-266-100	51000	Salaries	391,162.00	8,184.51	399,346.51	252,881.63	146,464.88	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>132,730.01</b>	<b>523,892.01</b>	<b>373,030.38</b>	<b>150,861.63</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>787,780.44</b>	<b>10,922,998.44</b>	<b>7,017,932.88</b>	<b>2,694,814.84</b>	<b>1,210,250.72</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	38,059.20	25,372.80	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	790,256.64	518,682.74	18,669.88
11-000-270-162	52060	Salaries for Pupil Trans. (Other than Between Home and Sch)	300,000.00	(35,087.26)	264,912.74	255,711.66	0.00	9,201.08
11-000-270-503	52200	Contracted Services-Aid in Lieu Pymts- Non-Public School	356,700.00	0.00	356,700.00	159,954.30	0.00	196,745.70
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	88,333.37	83,738.80	49,627.83
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	1,544,583.23	1,866,255.76	103,565.01
11-000-270-615	52440	Transportation Supplies	400,000.00	(15,229.60)	384,770.40	263,806.25	118,944.29	2,019.86
11-000-270-800	52460	Other Objects	7,000.00	575.60	7,575.60	6,647.60	928.00	0.00
<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>3,147,358.64</b>	<b>2,614,166.00</b>	<b>384,829.36</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	1,077,921.24	0.00	805,598.76
11-000-291-241	71060	Other Retirement Contributions - PERS	2,830,000.00	(70,158.35)	2,759,841.65	2,515,105.85	0.00	244,735.80
11-000-291-242	71080	Other Retirement Contributions - ERIP	53,250.00	0.00	53,250.00	24,927.73	0.00	28,322.27
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	13,589,959.65	3,962,159.24	902,057.96
11-000-291-280	71200	Tuition Reimbursement	173,600.00	(1,575.00)	172,025.00	82,133.56	1,100.00	88,791.44
11-000-291-290	71220	Other Employee Benefits	303,500.00	(11,400.00)	292,100.00	267,083.63	2,707.36	22,309.01
11-000-291-299	71227	Unused Sick Payments to Terminated / Retired Staff	346,500.00	181,089.91	527,589.91	527,589.91	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>18,705,984.73</b>	<b>3,965,966.60</b>	<b>2,211,175.08</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>18,705,984.73</b>	<b>3,965,966.60</b>	<b>2,211,175.08</b>
	<b>72140</b>	<b>Total Undistributed Expenditures</b>	<b>76,685,617.02</b>	<b>145,010.53</b>	<b>76,830,627.55</b>	<b>49,751,509.47</b>	<b>21,307,032.71</b>	<b>5,772,085.37</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>87,986,092.65</b>	<b>43,446,182.59</b>	<b>10,422,770.63</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

**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
12-000-262-730	75720	Undistributed Expenditures - Custodial Services	40,000.00	53,974.76	93,974.76	88,306.65	3,967.82	1,700.29
	-	<b>Total Equipment - Undistributed</b>	<b>40,000.00</b>	<b>95,299.76</b>	<b>135,299.76</b>	<b>129,631.65</b>	<b>3,967.82</b>	<b>1,700.29</b>
12-xxx-xxx-73x	75880	<b>Total Equipment</b>	<b>40,000.00</b>	<b>95,299.76</b>	<b>135,299.76</b>	<b>129,631.65</b>	<b>3,967.82</b>	<b>1,700.29</b>
<b>-- Facilities Acquisition and Construction Services</b>								
12-000-400-334	76040	Architectural/Engineering Services	40,000.00	20,771.78	60,771.78	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	2,515.00	25,425.00
12-000-400-450	76080	Construction Services	3,809,280.00	236,120.71	4,045,400.71	1,577,297.35	368,385.57	2,099,717.79
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>2,966,329.01</b>	<b>384,313.22</b>	<b>2,233,268.66</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>3,095,960.66</b>	<b>388,281.04</b>	<b>2,234,968.95</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	31,726.00	10,660.00	74,575.00
10-xxx-xxx-xxx		<b>Total Fund 10 Items</b>	<b>116,961.00</b>	<b>0.00</b>	<b>116,961.00</b>	<b>31,726.00</b>	<b>10,660.00</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>91,176,763.69</b>	<b>43,845,123.63</b>	<b>12,732,930.20</b>

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

**Fund 20 - Interim Balance Sheet  
For the eight month period ending 02/28/2026**

**Assets and Resources**

**Assets:**

Account Number	Account Name	Subtotal Balance	Balance
101	Cash in Bank		53,103.27
	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:	0.00	289,661.68
	Loans Receivable:		
			<u>342,764.95</u>

**Resources:**

Account Number	Account Name	Subtotal Balance	Balance
301	Estimated Revenues	2,945,546.00	
302	Less Revenues	1,467,990.00	1,477,556.00
			<u>1,477,556.00</u>
	<b>Total Assets and Resources:</b>		<b><u>1,820,320.95</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		103,219.00
			<u>167,712.78</u>

**Fund Balance:**

Account Number	Account Name	Subtotal Balance	Subtotal Balance 2	Subtotal Balance 3	Balance
	Appropriated:				
753	Reserve for Encumbrances - Current Year		1,474,288.11		
754+753	Reserve for Encumbrances - Current + Prior			<u>1,474,288.11</u>	
	Reserve Fund Balance:				
601	Appropriations		2,945,546.00		
602	Less: Expenditures	1,292,937.71			
603	Encumbrances	1,474,288.11	<u>(2,767,225.82)</u>	<u>178,320.18</u>	
770	Unassigned Fund Balance			(0.12)	
					<u>1,652,608.17</u>
	<b>Total Liabilities and Fund Equity:</b>				<b><u>1,820,320.95</u></b>

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

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

	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>
Appropriations	2,945,546.00	2,767,225.82	178,320.18
Revenues	(2,945,546.00)	(1,467,990.00)	(1,477,556.00)
	<b>.00</b>	<b>1,299,235.82</b>	<b>(1,299,235.82)</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 eight month period ending 02/28/2026**

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	789,323.00	Under	297,975.00
20-4xxx	830	From Federal Sources	1,557,821.60	285,426.40	1,843,248.00	576,183.00	Under	1,267,065.00
-		<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>1,467,990.00</b>	<b>Under</b>	<b>1,477,556.00</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	452,173.38	588,464.40	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>452,173.38</b>	<b>588,464.40</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	49,189.82	93,133.20	4,701.98
20-xxx-xxx-xxx	88520	Title II	90,168.80	5,135.20	95,304.00	51,271.59	27,200.00	16,832.41
20-xxx-xxx-xxx	88540	Title III	44,876.00	(6,482.00)	38,394.00	14,384.43	2,066.92	21,942.65
20-xxx-xxx-xxx	88560	Title IV	8,466.40	5,759.60	14,226.00	1,848.25	8,000.00	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	724,070.24	755,423.59	86,805.17
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>840,764.33</b>	<b>885,823.71</b>	<b>134,659.96</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>1,292,937.71</b>	<b>1,474,288.11</b>	<b>178,320.18</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 eight month period ending 02/28/2026**

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	789,323.00	297,975.00
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>789,323.00</b>	<b>297,975.00</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	576,183.00	990,116.00
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>576,183.00</b>	<b>1,267,065.00</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>1,467,990.00</b>	<b>1,477,556.00</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 eight month period ending 02/28/2026**

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
<b>20-xxx-xxx-xxx</b>	<b>84100</b>		<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>
	-	<b>Total Local Projects</b>	<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>
<b>- State Projects</b>								
<b>-- Other State Projects</b>								
20-xxx-xxx-xxx	88000	Nonpublic Textbooks	68,356.00	(32,648.00)	35,708.00	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	106,726.02	346,475.98	0.00
20-xxx-xxx-xxx	88060	Nonpublic Nursing Services	157,664.00	42,245.00	199,909.00	63,149.08	136,759.92	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	222,912.50	58,406.50	146.00
<b>20-xxx-xxx-xxx</b>	<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>452,173.38</b>	<b>588,464.40</b>	<b>28,660.22</b>
<b>20-xxx-xxx-xxx</b>	<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>452,173.38</b>	<b>588,464.40</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	49,145.82	35,817.20	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	57,316.00	0.00
<b>20-xxx-xxx-xxx</b>	<b>88500</b>	<b>Total Title I</b>	<b>115,463.20</b>	<b>31,561.80</b>	<b>147,025.00</b>	<b>49,189.82</b>	<b>93,133.20</b>	<b>4,701.98</b>
<b>-- Title II</b>								
20-xxx-200-300	88512	Professional Tech Services-Support	90,168.80	(2,249.80)	87,919.00	51,271.59	20,600.00	16,047.41
20-xxx-200-500	88514	Other Purchased Services - Support	0.00	6,600.00	6,600.00	0.00	6,600.00	0.00
20-xxx-200-600	88515	Supplies and Materials-Support	0.00	785.00	785.00	0.00	0.00	785.00
<b>20-xxx-xxx-xxx</b>	<b>88520</b>	<b>Total Title II</b>	<b>90,168.80</b>	<b>5,135.20</b>	<b>95,304.00</b>	<b>51,271.59</b>	<b>27,200.00</b>	<b>16,832.41</b>
<b>-- Title III</b>								
20-xxx-100-101	88521	Salaries- Instruction- Salaries of Teacher	0.00	15,191.00	15,191.00	4,559.36	0.00	10,631.64
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	506.00	0.00	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	297.34	6,943.45
20-xxx-200-600	88535	Supplies and Materials-Support	0.00	481.00	481.00	0.00	0.00	481.00
<b>20-xxx-xxx-xxx</b>	<b>88540</b>	<b>Total Title III</b>	<b>44,876.00</b>	<b>(6,482.00)</b>	<b>38,394.00</b>	<b>14,384.43</b>	<b>2,066.92</b>	<b>21,942.65</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	536.25	0.00	4,196.75
<b>20-xxx-xxx-xxx</b>	<b>88560</b>	<b>Total Title IV</b>	<b>8,466.40</b>	<b>5,759.60</b>	<b>14,226.00</b>	<b>1,848.25</b>	<b>8,000.00</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	176,965.20	117,976.80	17,654.00
20-xxx-100-500	88604	Other Purchased Services-Instruction (400-500 series)	961,253.00	(133,253.00)	828,000.00	516,648.59	311,351.41	0.00
20-xxx-200-200	88611	Benefits	0.00	91,475.00	91,475.00	0.00	91,475.00	0.00
20-xxx-200-300	88612	Professional Tech Services-Support	9,647.20	315,890.80	325,538.00	30,456.45	234,620.38	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
<b>20-xxx-xxx-xxx</b>	<b>88620</b>	<b>Total I.D.E.A. Part B (Handicapped)</b>	<b>1,316,847.20</b>	<b>249,451.80</b>	<b>1,566,299.00</b>	<b>724,070.24</b>	<b>755,423.59</b>	<b>86,805.17</b>
<b>20-xxx-xxx-xxx</b>	<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>840,764.33</b>	<b>885,823.71</b>	<b>134,659.96</b>
<b>20-xxx-xxx-xxx</b>	<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>1,292,937.71</b>	<b>1,474,288.11</b>	<b>178,320.18</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 30 - Interim Balance Sheet  
For the eight month period ending 02/28/2026**

**Assets and Resources**

**Assets:**

Account Number	Account Name	Subtotal Balance	Balance
101	Cash in Bank		334,206.97
	Accounts Receivable:		
141	Intergovernmental - StateAccounts Receivable:	1,619,600.00	
153,154	Other (net of estimated uncollectible of \$10,000)Accounts Receivable:	0.00	1,619,600.00
	Loans Receivable:		
			<u>1,953,806.97</u>

**Resources:**

Account Number	Account Name	Subtotal Balance	Balance
301	Estimated Revenues	0.00	
302	Less Revenues	54,580.16	(54,580.16)
			<u>(54,580.16)</u>
	<b>Total Assets and Resources:</b>		<u><b>1,899,226.81</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			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>				<u><b>1,899,226.81</b></u>

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

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

	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>
Appropriations	2,270,800.00	403,000.00	1,867,800.00
Revenues	(.00)	(54,580.16)	(-54,580.16)
	<b>2,270,800.00</b>	<b>348,419.84</b>	<b>1,922,380.16</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 eight month period ending 02/28/2026**

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	54,580.16	Over	(54,580.16)
		<b>Total Revenues/Sources Of Funds</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>54,580.16</b>	<b>Over</b>	<b>(54,580.16)</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 eight month period ending 02/28/2026**

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>							
30-1510	950	Earnings on Investments	0.00	0.00	0.00	54,580.16	(54,580.16)
30-1xxx		<b>Total Revenue from Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>54,580.16</b>	<b>(54,580.16)</b>
	-	<b>Total Revenues/Sources of Funds</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>54,580.16</b>	<b>(54,580.16)</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 eight month period ending 02/28/2026**

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 eight month period ending 02/28/2026**

**Assets and Resources**

**Assets:**

Account Number	Account Name	Subtotal Balance	Balance
101	Cash in Bank		(640,684.87)
	Accounts Receivable:		
	Loans Receivable:		
			<u>(640,684.87)</u>

**Resources:**

Account Number	Account Name	Subtotal Balance	Balance
301	Estimated Revenues	7,344,550.00	
302	Less Revenues	6,271,126.00	1,073,424.00
			<u>1,073,424.00</u>
	<b>Total Assets and Resources:</b>		<b><u>432,739.13</u></b>

**Liabilities and Fund Equity**

**Liabilities:**

Account Number	Account Name	Subtotal Balance	Balance
			0.00

**Fund Balance:**

Account Number	Account Name	Subtotal Balance	Subtotal Balance 2	Subtotal Balance 3	Balance
	Appropriated:				
753	Reserve for Encumbrances - Current Year		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			156,150.80	
					<u>432,739.13</u>
	<b>Total Liabilities and Fund Equity:</b>				<b><u>432,739.13</u></b>

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

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

	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>
Appropriations	7,344,550.00	7,344,550.00	.00
Revenues	(7,344,550.00)	(6,271,126.00)	(1,073,424.00)
	<b>.00</b>	<b>1,073,424.00</b>	<b>(1,073,424.00)</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 eight month period ending 02/28/2026**

<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	551,275.00		0.00
	-	<b>Total Revenues</b>	<b>7,344,550.00</b>	<b>0.00</b>	<b>7,344,550.00</b>	<b>6,271,126.00</b>	<b>Under</b>	<b>1,073,424.00</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 eight month period ending 02/28/2026**

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	551,275.00	0.00
-	-	<b>Total from Revenue from State Sources</b>	<b>551,275.00</b>	<b>0.00</b>	<b>551,275.00</b>	<b>551,275.00</b>	<b>0.00</b>
-	-	<b>Total Revenues</b>	<b>7,344,550.00</b>	<b>0.00</b>	<b>7,344,550.00</b>	<b>6,271,126.00</b>	<b>1,073,424.00</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 eight month period ending 02/28/2026**

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

April 10, 2026  
Date

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

**Fund 10 - Interim Balance Sheet  
For the nine month period ending 03/31/2026**

**Assets and Resources**

**Assets:**

Account Number	Account Name	Subtotal Balance	Balance
101	Cash in Bank		5,346,974.91
116	Investment - Capital Reserve Account		7,006,922.95
117	Investment - Maintenance Reserve Account		837,556.00
118	Investment - Current Expense Emergency Reserve Account		999,999.59
121	Tax Levy Receivable		33,544,423.22
	Accounts Receivable:		
132	InterfundAccounts Receivable:	482,082.53	
141	Intergovernmental - StateAccounts Receivable:	5,075,213.17	
153	Other Accounts ReceivableAccounts Receivable:	71,637.07	
154	Allowance for Uncollectible Accounts Receivable (Credit)Accounts Receivable:	0.00	5,628,932.77
	Loans Receivable:		
131	InterfundLoans Receivable:	340,966.89	
151,152	Other (net of estimated uncollectible of \$ 0)Loans Receivable:	0.00	340,966.89
			<u>53,705,776.33</u>

**Resources:**

Account Number	Account Name	Subtotal Balance	Balance
301	Estimated Revenues	141,645,300.00	
302	Less Revenues	142,141,795.29	(496,495.29)
			<u>(496,495.29)</u>
	<b>Total Assets and Resources:</b>		<b><u>53,209,281.04</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	31,453,102.43			
754	Reserve for Encumbrances - Prior Year	36,312.40			
754+753	Reserve for Encumbrances - Current + Prior			31,489,414.83	
	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		1,000,000.00	
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	103,873,602.19			
603	Encumbrances	31,489,414.83	(135,363,017.02)	12,391,800.50	
	<b>Total Appropriated</b>			<b>47,450,383.33</b>	
	Unappropriated				
770	Unassigned Fund Balance			5,689,254.58	
303	Budgeted Fund Balance			539,702.99	
					<u>52,599,934.92</u>
	<b>Total Liabilities and Fund Equity:</b>				<b><u>53,209,281.04</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	135,363,017.02	12,391,800.50
Revenues	(141,645,300.00)	(142,141,795.29)	(-496,495.29)
	<b>6,109,517.52</b>	<b>(6,778,778.27)</b>	<b>12,888,295.79</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 nine month period ending 03/31/2026**

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	130,557,626.72	Over	(385,784.72)
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	6,226.57	Under	570.43
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>142,141,795.29</b>	<b>Over</b>	<b>(496,495.29)</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	(177,477.40)	45,136,303.73	30,994,224.86	11,753,565.98	2,388,512.89
11-2xx-100-xxx	10300	Special Education - Instruction	14,054,976.00	(23,043.89)	14,031,932.11	9,495,490.70	3,452,593.21	1,083,848.20
11-230-100-xxx	11160	Basic Skills/Remedial - Instruction	1,537,745.00	(7,000.00)	1,530,745.00	1,035,218.60	453,097.80	42,428.60
11-240-100-xxx	12160	Bilingual Education - Instruction	930,194.00	7,000.00	937,194.00	656,035.80	281,158.20	0.00
11-3xx-100-xxx	15180	Vocational Programs - Local - Instruction	59,030.00	0.00	59,030.00	37,769.24	16,696.35	4,564.41
11-401-100-xxx	17100	School-Sponsored Cocurricular/Extracurricular Activities - Instruction	689,003.84	4,566.94	693,570.78	273,507.46	28,701.19	391,362.13
11-402-100-xxx	17600	School-Sponsored Athletics - Instruction	1,376,653.00	11,131.70	1,387,784.70	971,084.91	77,748.35	338,951.44
11-424-xxx-xxx	22620	Other Supplemental/At-Risk Programs	1,210,558.00	0.00	1,210,558.00	801,288.70	342,933.00	66,336.30
11-4xx-100-xxx	25100	Other Instructional Programs - Instruction	45,900.00	(8,600.00)	37,300.00	6,227.28	10,847.72	20,225.00
	72140	<i>Undistributed Expenditures:</i>						
11-000-100-xxx	29180	Instruction (Tuition)	8,674,741.21	(21,463.20)	8,653,278.01	5,305,034.16	2,649,837.70	698,406.15
11-000-211-xxx	29680	Attendance and Social Work Services	142,642.00	(5,998.72)	136,643.28	88,256.30	37,877.70	10,509.28
11-000-213-xxx	30620	Health Services	1,096,482.00	1,928.17	1,098,410.17	767,283.12	319,236.30	11,890.75
11-000-216-xxx	40580	Speech, OT, PT and Related Services	1,698,717.32	(111,369.86)	1,587,347.46	1,015,821.72	447,482.95	124,042.79
11-000-217-xxx	41080	Other Support Services Students - Extraordinary Services	987,238.62	60,517.89	1,047,756.51	447,688.01	562,316.74	37,751.76
11-000-218-xxx	41660	Guidance	2,781,748.75	49,294.60	2,831,043.35	1,989,511.47	783,482.75	58,049.13
11-000-219-xxx	42200	Child Study Teams	4,290,215.06	(19,201.59)	4,271,013.47	3,082,469.85	1,132,252.20	56,291.42
11-000-221-xxx	43200	Improvement of Instruction	2,876,565.80	778.76	2,877,344.56	2,134,567.09	634,348.93	108,428.54
11-000-222-xxx	43620	Educational Media Services/School Library	1,167,963.00	(2,756.14)	1,165,206.86	817,303.55	309,302.84	38,600.47
11-000-223-xxx	44180	Instructional Staff Training	800,024.00	2,558.24	802,582.24	560,433.47	149,667.10	92,481.67
11-000-230-xxx	45300	General Administration	1,321,370.00	(38,716.18)	1,282,653.82	925,391.51	208,893.37	148,368.94
11-000-240-xxx	46160	School Administration	4,998,561.22	108,118.00	5,106,679.22	3,742,153.12	1,221,572.77	142,953.33
11-000-251-xxx	47200	Central Services	1,647,392.00	(32,470.61)	1,614,921.39	1,239,371.69	373,368.35	2,181.35
11-000-252-xxx	47620	Administrative Information Technology	2,335,591.04	68,160.32	2,403,751.36	1,797,103.86	340,864.64	265,782.86
11-000-261-xxx	48580	Required Maintenance for School Facilities	1,812,831.00	103,558.59	1,916,389.59	1,515,131.97	380,882.60	20,375.02
11-000-262-xxx	49340	Custodial Services	7,858,733.00	547,283.44	8,406,016.44	5,872,826.70	1,488,182.35	1,045,007.39
11-000-263-xxx	50100	Care and Upkeep of Grounds	72,492.00	0.00	72,492.00	54,369.00	18,123.00	0.00
11-000-266-xxx	51100	Security	391,162.00	136,455.41	527,617.41	413,069.90	114,547.51	0.00
11-000-270-xxx	52480	Student Transportation	5,646,354.00	500,000.00	6,146,354.00	3,617,071.68	2,270,791.18	258,491.14
11-xxx-xxx-2xx	71260	Employee Benefits	26,084,793.00	(1,201,666.59)	24,883,126.41	20,988,814.84	1,252,003.18	2,642,308.39
		<b>Total General Expense</b>	<b>141,903,457.99</b>	<b>(48,412.12)</b>	<b>141,855,045.87</b>	<b>100,644,520.56</b>	<b>31,112,375.96</b>	<b>10,098,149.35</b>

**Capital Outlay**

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

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
12-xxx-xxx-73x	75880	Equipment	40,000.00	95,299.76	135,299.76	129,631.65	5,164.22	503.89
12-000-4xx-xxx	76260	Facilities Acquisition and Construction	5,227,565.00	356,345.89	5,583,910.89	3,004,739.60	361,214.65	2,217,956.64
		<b>Total Capital Outlay</b>	<b>5,267,565.00</b>	<b>451,645.65</b>	<b>5,719,210.65</b>	<b>3,134,371.25</b>	<b>366,378.87</b>	<b>2,218,460.53</b>

**Special Schools**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
13-422-100-xxx	77680	Summer School - Instruction	63,600.00	0.00	63,600.00	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**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
10-000-100-56x	84000	Transfer of Funds to Charter Schools	116,961.00	0.00	116,961.00	31,726.00	10,660.00	74,575.00
			<b>116,961.00</b>	<b>0.00</b>	<b>116,961.00</b>	<b>31,726.00</b>	<b>10,660.00</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>103,873,602.19</b>	<b>31,489,414.83</b>	<b>12,391,800.50</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 nine month period ending 03/31/2026**

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	377,023.11	62,976.89
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	153,319.37	236,680.63
10-1910	260	Rents and Royalties	350,000.00	0.00	350,000.00	312,335.82	37,664.18
10-1xxx	340	Interest Earned on Capital Reserve Funds	2,000.00	0.00	2,000.00	118,479.68	(116,479.68)
10-1xxx	350	Other Restricted Miscellaneous Revenues	357,000.00	0.00	357,000.00	1,041,063.74	(684,063.74)
<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>130,557,626.72</b>	<b>(385,784.72)</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	6,226.57	570.43
<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>6,226.57</b>	<b>570.43</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>-</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>142,141,795.29</b>	<b>(496,495.29)</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 nine month period ending 03/31/2026**

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	201,207.00	356,149.00	226,360.41	108,172.20	21,616.39
11-110-100-101	2080	Kindergarten - Salaries of Teachers	1,657,156.00	15,607.00	1,672,763.00	1,175,816.60	496,946.40	0.00
11-120-100-101	2100	Grades 1-5 - Salaries of Teachers	13,873,106.00	(220,841.11)	13,652,264.89	9,121,412.15	3,797,506.98	733,345.76
11-130-100-101	2120	Grades 6-8 - Salaries of Teachers	10,325,665.00	0.00	10,325,665.00	7,106,889.40	2,716,857.52	501,918.08
11-140-100-101	2140	Grades 9-12 - Salaries of Teachers	15,636,371.00	(148,976.92)	15,487,394.08	10,584,764.43	4,348,876.17	553,753.48
<b>subtotal</b>	<b>subtotal</b>	<b>Total Regular Programs - Instruction</b>	<b>41,647,240.00</b>	<b>(153,004.03)</b>	<b>41,494,235.97</b>	<b>28,215,242.99</b>	<b>11,468,359.27</b>	<b>1,810,633.71</b>
<b>--- Regular Programs - Home Instruction</b>								
11-150-100-101	2500	Salaries of Teachers	100,000.00	0.00	100,000.00	51,118.87	0.00	48,881.13
11-150-100-320	2540	Purchased Professional-Educational Services	55,000.00	0.00	55,000.00	36,443.94	5,179.40	13,376.66
<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>87,562.81</b>	<b>5,179.40</b>	<b>62,257.79</b>
<b>--- Regular Programs - Undistributed Instruction</b>								
11-190-100-106	3000	Other Salaries for Instruction	622,781.00	(32,950.83)	589,830.17	465,242.84	124,587.33	0.00
11-190-100-320	3020	Purchased Professional-Educational Services	67,600.00	(800.33)	66,799.67	48,609.91	3,250.00	14,939.76
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	69,484.47	999,009.31	914,883.02	56,031.54	28,094.75
11-190-100-610	3080	General Supplies	1,536,583.14	(81,932.08)	1,454,651.06	929,194.79	84,457.04	440,999.23
11-190-100-640	3100	Textbooks	343,302.15	20,235.40	363,537.55	329,998.50	11,068.40	22,470.65
11-190-100-800	3120	Other Objects	11,000.00	1,490.00	12,490.00	3,490.00	633.00	8,367.00
<b>subtotal</b>	<b>subtotal</b>	<b>Total Regular Programs - Undistributed Instruction</b>	<b>3,511,541.13</b>	<b>(24,473.37)</b>	<b>3,487,067.76</b>	<b>2,691,419.06</b>	<b>280,027.31</b>	<b>515,621.39</b>
<b>11-1xx-100-xxxx</b>	<b>3200</b>	<b>Total Regular Programs - Instruction</b>	<b>45,313,781.13</b>	<b>(177,477.40)</b>	<b>45,136,303.73</b>	<b>30,994,224.86</b>	<b>11,753,565.98</b>	<b>2,388,512.89</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	388,691.30	163,357.80	60,362.90
11-204-100-106	4520	Other Salaries for Instruction	4,810,261.00	0.00	4,810,261.00	3,211,820.44	1,185,840.97	412,599.59
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>3,600,511.74</b>	<b>1,349,198.77</b>	<b>473,962.49</b>
<b>--- Auditory Impairments:</b>								
11-207-100-610	5600	General Supplies	3,000.00	1,000.00	4,000.00	3,472.79	0.00	527.21
<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>0.00</b>	<b>527.21</b>
<b>--- Emotional Regulation Impairment:</b>								
11-209-100-610	6100	General Supplies	0.00	1,839.89	1,839.89	96.72	0.72	1,742.45
<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>96.72</b>	<b>0.72</b>	<b>1,742.45</b>
<b>--- Multiple Disabilities:</b>								
11-212-100-101	6500	Salaries of Teachers	220,154.00	0.00	220,154.00	139,242.80	60,811.20	20,100.00
11-212-100-106	6520	Other Salaries for Instruction	1,164,768.00	0.00	1,164,768.00	804,026.65	338,007.65	22,733.70
11-212-100-610	6600	General Supplies	35,000.00	10,863.20	45,863.20	40,083.64	498.97	5,280.59
<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>983,353.09</b>	<b>399,317.82</b>	<b>48,114.29</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	4,724,802.07	1,639,039.50	290,417.43
11-213-100-610	7100	General Supplies	15,500.00	0.00	15,500.00	4,343.48	0.00	11,156.52
<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>6,669,097.00</b>	<b>4,729,145.55</b>	<b>1,639,039.50</b>	<b>301,573.95</b>
<b>--- Preschool Disabilities - Part-Time:</b>								
11-215-100-106	8020	Other Salaries for Instruction	0.00	36,162.00	36,162.00	9,631.20	0.00	26,530.80
<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>9,631.20</b>	<b>0.00</b>	<b>26,530.80</b>
<b>--- Preschool Disabilities - Full-Time:</b>								
11-216-100-101	8500	Salaries of Teachers	349,420.00	(17,642.40)	331,777.60	73,821.40	31,155.60	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	67,761.60	33,880.80	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	11,696.61	0.00	174.98
<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>169,279.61</b>	<b>65,036.40</b>	<b>231,397.01</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>9,495,490.70</b>	<b>3,452,593.21</b>	<b>1,083,848.20</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	1,027,228.94	453,097.80	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>1,035,218.60</b>	<b>453,097.80</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	656,035.80	281,158.20	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>656,035.80</b>	<b>281,158.20</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	34,895.00	14,955.00	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	2,874.24	1,741.35	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>37,769.24</b>	<b>16,696.35</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>37,769.24</b>	<b>16,696.35</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	254,449.13	0.00	363,699.15
11-401-100-500	17020	Purchased Services (300-500 series)	16,365.00	0.00	16,365.00	6,935.00	0.00	9,430.00
11-401-100-600	17040	Supplies and Materials	28,000.00	(5,181.34)	22,818.66	8,629.57	5,066.28	9,122.81
11-401-100-800	17060	Other Objects	36,238.84	0.00	36,238.84	3,493.76	23,634.91	9,110.17
<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>273,507.46</b>	<b>28,701.19</b>	<b>391,362.13</b>
<b>-- School-Sponsored Athletics - Instruction</b>								
11-402-100-100	17500	Salaries	1,085,648.00	0.00	1,085,648.00	726,681.59	59,961.98	299,004.43
11-402-100-500	17520	Purchased Services (300-500 series)	177,845.00	4,962.00	182,807.00	161,497.40	8,334.00	12,975.60
11-402-100-600	17540	Supplies and Materials	113,160.00	6,169.70	119,329.70	82,905.92	9,452.37	26,971.41
<b>11-402-100-xxx</b>	<b>17600</b>	<b>Total School-Sponsored Athletics - Instruction</b>	<b>1,376,653.00</b>	<b>11,131.70</b>	<b>1,387,784.70</b>	<b>971,084.91</b>	<b>77,748.35</b>	<b>338,951.44</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	801,288.70	342,933.00	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>801,288.70</b>	<b>342,933.00</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>801,288.70</b>	<b>342,933.00</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	6,227.28	10,847.72	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>6,227.28</b>	<b>10,847.72</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	41,788.40	9,552.60	0.16
11-000-100-566	29100	Tuition to Priv. Sch. for the Disabled - Within the State	7,965,951.00	(80,160.71)	7,885,790.29	4,868,066.65	2,319,317.65	698,405.99
11-000-100-567	29120	Tuition to Priv Sch Disabled and Other LEAs-Special, Outside the State	657,449.05	58,697.51	716,146.56	395,179.11	320,967.45	0.00
<b>11-000-100-xxx</b>	<b>29180</b>	<b>Total Undistributed Expenditures - Instruction (Tuition)</b>	<b>8,674,741.21</b>	<b>(21,463.20)</b>	<b>8,653,278.01</b>	<b>5,305,034.16</b>	<b>2,649,837.70</b>	<b>698,406.15</b>
<b>--- Undistributed Expenditures - Attendance and Social Work</b>								
11-000-211-100	29500	Salaries	142,642.00	(5,998.72)	136,643.28	88,256.30	37,877.70	10,509.28

**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>88,256.30</b>	<b>37,877.70</b>	<b>10,509.28</b>
<b>--- Undistributed Expenditures - Health Services</b>								
11-000-213-100	30500	Salaries	1,056,485.00	2,070.56	1,058,555.56	732,621.64	318,508.26	7,425.66
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	(747.39)	38,549.61	34,056.48	728.04	3,765.09
11-000-213-800	30600	Other Objects	0.00	605.00	605.00	605.00	0.00	0.00
<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>767,283.12</b>	<b>319,236.30</b>	<b>11,890.75</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	744,037.60	327,716.30	123,861.24
11-000-216-320	40520	Purchased Professional - Educational Services	385,432.32	0.00	385,432.32	265,665.35	119,766.65	0.32
11-000-216-600	40540	Supplies and Materials	11,100.00	(4,800.00)	6,300.00	6,118.77	0.00	181.23
<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>1,015,821.72</b>	<b>447,482.95</b>	<b>124,042.79</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	447,688.01	562,316.74	37,751.76
<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>447,688.01</b>	<b>562,316.74</b>	<b>37,751.76</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	1,792,404.60	723,911.00	53,030.11
11-000-218-105	41520	Salaries of Secretarial and Clerical Assistants	211,719.00	(600.11)	211,118.89	151,762.78	58,821.42	534.69
11-000-218-600	41620	Supplies and Materials	28,978.75	600.00	29,578.75	24,344.09	750.33	4,484.33
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>1,989,511.47</b>	<b>783,482.75</b>	<b>58,049.13</b>
<b>--- Undistributed Expenditures - Child Study Teams</b>								
11-000-219-104	42000	Salaries of Other Professional Staff	3,792,050.00	(37,027.29)	3,755,022.71	2,709,657.80	1,007,910.26	37,454.65
11-000-219-105	42020	Salaries of Secretarial and Clerical Assistants	316,716.00	6,848.84	323,564.84	240,288.02	83,276.82	0.00
11-000-219-320	42060	Purchased Professional - Educational Services	114,000.00	(792.39)	113,207.61	91,167.48	20,432.52	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	19,212.00	3,206.31
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	19,000.00	39,400.00	28,653.38	127.60	10,619.02
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>(19,201.59)</b>	<b>4,271,013.47</b>	<b>3,082,469.85</b>	<b>1,132,252.20</b>	<b>56,291.42</b>
<b>--- Undistributed Expenditures - Improvement of Instruction Services</b>								
11-000-221-102	43000	Salaries of Supervisor of Instruction	2,232,376.00	27,230.05	2,259,606.05	1,640,320.87	535,393.68	83,891.50
11-000-221-104	43020	Salaries of Other Professional Staff	276,843.80	(27,584.24)	249,259.56	232,275.65	4,235.40	12,748.51
11-000-221-105	43040	Salaries of Secretarial and Clerical Assist.	332,121.00	354.19	332,475.19	248,186.59	83,155.26	1,133.34
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	5,612.51	6,929.29	7,458.20
11-000-221-600	43160	Supplies and Materials	10,000.00	778.76	10,778.76	5,760.47	3,835.30	1,182.99
11-000-221-800	43180	Other Objects	4,725.00	0.00	4,725.00	2,411.00	800.00	1,514.00
<b>11-000-221-xxx</b>	<b>43200</b>	<b>Total Improvement of Instruction Services</b>	<b>2,876,565.80</b>	<b>778.76</b>	<b>2,877,344.56</b>	<b>2,134,567.09</b>	<b>634,348.93</b>	<b>108,428.54</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	705,505.60	300,752.40	2,750.00
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	110,296.45	8,550.44	35,501.97
<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>817,303.55</b>	<b>309,302.84</b>	<b>38,600.47</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	361,369.30	122,938.14	39,906.56

**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
11-000-223-320	44080	Purchased Professional - Educational Service	140,000.00	138.68	140,138.68	122,583.70	15,040.54	2,514.44
11-000-223-500	44120	Other Purchased Services (400-500 series)	120,810.00	(303.76)	120,506.24	59,804.25	10,641.32	50,060.67
11-000-223-600	44140	Supplies and Materials	15,000.00	2,723.32	17,723.32	16,676.22	1,047.10	0.00
<b>11-000-223-xxx</b>	<b>44180</b>	<b>Total Instructional Staff Training Services</b>	<b>800,024.00</b>	<b>2,558.24</b>	<b>802,582.24</b>	<b>560,433.47</b>	<b>149,667.10</b>	<b>92,481.67</b>
<b>--- Undistributed Expenditures - Support Services - General Administration</b>								
11-000-230-100	45000	Salaries	500,436.00	(40,732.11)	459,703.89	353,827.00	53,858.94	52,017.95
11-000-230-331	45040	Legal Services	300,000.00	(8,115.00)	291,885.00	208,705.59	45,987.29	37,192.12
11-000-230-332	45060	Audit Fees	66,885.00	24,115.00	91,000.00	90,855.00	0.00	145.00
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	3,730.25	203,730.25	126,762.26	76,967.99	0.00
11-000-230-585	45160	BOE Other Purchased Services	4,500.00	0.00	4,500.00	620.90	879.10	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	89,653.59	29,075.19	8,271.22
11-000-230-610	45200	General Supplies	11,000.00	352.50	11,352.50	6,227.84	104.98	5,019.68
11-000-230-890	45260	Miscellaneous Expenditures	72,500.00	(10,066.82)	62,433.18	40,064.83	2,019.88	20,348.47
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>(38,716.18)</b>	<b>1,282,653.82</b>	<b>925,391.51</b>	<b>208,893.37</b>	<b>148,368.94</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	1,750,380.17	591,775.62	5,461.17
11-000-240-104	46020	Salaries of Other Professional Staff	630,680.00	(14,247.25)	616,432.75	464,868.72	151,563.96	0.07
11-000-240-105	46040	Salaries of Secretarial and Clerical Assistants	1,724,297.00	(11,731.55)	1,712,565.45	1,231,105.27	431,988.00	49,472.18
11-000-240-300	46080	Purchased Professional and Technical Services	55,110.00	4,184.33	59,294.33	54,128.22	1,660.00	3,506.11
11-000-240-500	46100	Other Purchased Services (400-500 series)	53,125.00	(4,084.33)	49,040.67	12,116.50	13,600.64	23,323.53
11-000-240-600	46120	Supplies and Materials	312,932.22	8,446.84	321,379.06	229,204.24	30,984.55	61,190.27
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>108,118.00</b>	<b>5,106,679.22</b>	<b>3,742,153.12</b>	<b>1,221,572.77</b>	<b>142,953.33</b>
<b>--- Undistributed Expenditures - Central Services</b>								
11-000-251-100	47000	Salaries	1,216,265.00	33,667.31	1,249,932.31	939,710.35	310,221.96	0.00
11-000-251-330	47020	Purchased Professional Services	193,065.00	(11,396.14)	181,668.86	161,742.49	19,869.50	56.87
11-000-251-592	47060	Miscellaneous Purchased Services (400-500 series)	21,700.00	1,520.00	23,220.00	13,391.12	7,849.53	1,979.35
11-000-251-600	47100	Supplies and Materials	82,059.00	39,373.66	121,432.66	87,891.15	33,415.61	125.90
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	11,787.00	2,011.75	19.23
<b>11-000-251-xxx</b>	<b>47200</b>	<b>Total Central Services</b>	<b>1,647,392.00</b>	<b>(32,470.61)</b>	<b>1,614,921.39</b>	<b>1,239,371.69</b>	<b>373,368.35</b>	<b>2,181.35</b>
<b>--- Undistributed Expenditures - Administrative Information Technology</b>								
11-000-252-100	47500	Salaries	955,958.00	88,958.95	1,044,916.95	788,639.50	220,268.88	36,008.57
11-000-252-330	47520	Purchased Professional Services	101,200.00	(22,298.63)	78,901.37	40,872.84	38,028.53	0.00
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	651,186.83	53,272.23	140,559.98
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>68,160.32</b>	<b>2,403,751.36</b>	<b>1,797,103.86</b>	<b>340,864.64</b>	<b>265,782.86</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	37,608.59	1,172,423.59	890,499.77	262,673.77	19,250.05
11-000-261-420	48520	Cleaning, Repair, and Maintenance Services	366,170.00	106,184.99	472,354.99	380,469.61	92,347.55	(462.17)
11-000-261-610	48540	General Supplies	221,405.00	49,765.01	271,170.01	244,162.59	25,861.28	1,146.14
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>103,558.59</b>	<b>1,916,389.59</b>	<b>1,515,131.97</b>	<b>380,882.60</b>	<b>20,375.02</b>
<b>---- Undistributed Expenditures - Custodial Services</b>								
11-000-262-100	49000	Salaries	3,063,434.00	26,702.51	3,090,136.51	2,399,837.27	650,151.12	40,148.12

**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
11-000-262-300	49040	Purchased Professional and Technical Services	167,840.00	0.00	167,840.00	64,444.77	700.00	102,695.23
11-000-262-420	49060	Cleaning, Repair, and Maintenance Services	200,000.00	149,572.70	349,572.70	236,988.78	112,525.51	58.41
11-000-262-441	49080	Rental of Land and Bldg. Oth. than Lease Pur Agrmt	148,000.00	(1,000.00)	147,000.00	134,372.55	6,308.92	6,318.53
11-000-262-520	49140	Insurance	1,329,759.00	(58,425.95)	1,271,333.05	974,884.04	0.00	296,449.01
11-000-262-610	49180	General Supplies	700,000.00	(179,892.76)	520,107.24	386,730.28	132,830.24	546.72
11-000-262-621	49200	Energy (Natural Gas)	832,800.00	700,000.00	1,532,800.00	1,063,460.59	143,905.45	325,433.96
11-000-262-622	49220	Energy (Electricity)	1,307,900.00	0.00	1,307,900.00	608,468.42	441,761.11	257,670.47
11-000-262-800	49280	Other Objects	109,000.00	(89,673.06)	19,326.94	3,640.00	0.00	15,686.94
<b>11-000-262-xxx</b>	<b>49340</b>	<b>Total Custodial Services</b>	<b>7,858,733.00</b>	<b>547,283.44</b>	<b>8,406,016.44</b>	<b>5,872,826.70</b>	<b>1,488,182.35</b>	<b>1,045,007.39</b>
<b>---- Undistributed Expenditures - Care and Upkeep of Grounds</b>								
11-000-263-100	50000	Salaries	72,492.00	0.00	72,492.00	54,369.00	18,123.00	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>54,369.00</b>	<b>18,123.00</b>	<b>0.00</b>
<b>---- Undistributed Expenditures - Security</b>								
11-000-266-100	51000	Salaries	391,162.00	11,909.91	403,071.91	292,921.15	110,150.76	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>136,455.41</b>	<b>527,617.41</b>	<b>413,069.90</b>	<b>114,547.51</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>787,297.44</b>	<b>10,922,515.44</b>	<b>7,855,397.57</b>	<b>2,001,735.46</b>	<b>1,065,382.41</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	44,402.40	19,029.60	0.00
11-000-270-160	52020	Salaries for Pupil Trans. (Between Home and Sch)-Regular	1,292,522.00	20,087.26	1,312,609.26	921,144.01	390,755.38	709.87
11-000-270-162	52060	Salaries for Pupil Trans. (Other than Between Home and Sch)	300,000.00	(14,794.24)	285,205.76	282,470.15	0.00	2,735.61
11-000-270-503	52200	Contracted Services-Aid in Lieu Pymts- Non-Public School	356,700.00	(5,293.02)	351,406.98	160,542.80	0.00	190,864.18
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	137,120.77	37,206.40	47,372.83
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	1,770,429.21	1,733,460.76	10,514.03
11-000-270-615	52440	Transportation Supplies	400,000.00	(15,229.60)	384,770.40	294,083.35	89,392.43	1,294.62
11-000-270-800	52460	Other Objects	7,000.00	575.60	7,575.60	6,872.60	703.00	0.00
<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>3,617,071.68</b>	<b>2,270,791.18</b>	<b>258,491.14</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	1,224,363.36	0.00	659,156.64
11-000-291-241	71060	Other Retirement Contributions - PERS	2,830,000.00	(70,158.35)	2,759,841.65	2,515,105.85	0.00	244,735.80
11-000-291-242	71080	Other Retirement Contributions - ERIP	53,250.00	0.00	53,250.00	28,468.13	0.00	24,781.87
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	15,705,899.87	1,245,995.82	1,502,281.16
11-000-291-280	71200	Tuition Reimbursement	173,600.00	(1,575.00)	172,025.00	90,718.56	3,300.00	78,006.44
11-000-291-290	71220	Other Employee Benefits	303,500.00	(18,097.37)	285,402.63	268,708.63	2,707.36	13,986.64
11-000-291-299	71227	Unused Sick Payments to Terminated / Retired Staff	346,500.00	187,787.28	534,287.28	534,287.28	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>20,988,814.84</b>	<b>1,252,003.18</b>	<b>2,642,308.39</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>20,988,814.84</b>	<b>1,252,003.18</b>	<b>2,642,308.39</b>
	<b>72140</b>	<b>Total Undistributed Expenditures</b>	<b>76,685,617.02</b>	<b>145,010.53</b>	<b>76,830,627.55</b>	<b>56,373,673.01</b>	<b>14,695,034.16</b>	<b>5,761,920.38</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>100,644,520.56</b>	<b>31,112,375.96</b>	<b>10,098,149.35</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

**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
12-000-262-730	75720	Undistributed Expenditures - Custodial Services	40,000.00	53,974.76	93,974.76	88,306.65	5,164.22	503.89
-	-	<b>Total Equipment - Undistributed</b>	<b>40,000.00</b>	<b>95,299.76</b>	<b>135,299.76</b>	<b>129,631.65</b>	<b>5,164.22</b>	<b>503.89</b>
<b>12-xxx-xxx-73x</b>	<b>75880</b>	<b>Total Equipment</b>	<b>40,000.00</b>	<b>95,299.76</b>	<b>135,299.76</b>	<b>129,631.65</b>	<b>5,164.22</b>	<b>503.89</b>
<b>-- Facilities Acquisition and Construction Services</b>								
12-000-400-334	76040	Architectural/Engineering Services	40,000.00	20,771.78	60,771.78	35,096.15	11,909.65	13,765.98
12-000-400-390	76060	Other Purchased Professional and Technical Services	30,000.00	0.00	30,000.00	4,290.00	570.00	25,140.00
12-000-400-450	76080	Construction Services	3,809,280.00	236,120.71	4,045,400.71	1,586,349.19	348,735.00	2,110,316.52
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
<b>12-000-400-xxx</b>	<b>76260</b>	<b>Total Facilities Acquisition and Construction Services</b>	<b>5,227,565.00</b>	<b>356,345.89</b>	<b>5,583,910.89</b>	<b>3,004,739.60</b>	<b>361,214.65</b>	<b>2,217,956.64</b>
<b>12-xxx-xxx-xxx</b>	<b>76400</b>	<b>Total Capital Outlay</b>	<b>5,267,565.00</b>	<b>451,645.65</b>	<b>5,719,210.65</b>	<b>3,134,371.25</b>	<b>366,378.87</b>	<b>2,218,460.53</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
<b>13-422-100-xxx</b>	<b>77680</b>	<b>Total Summer School - Instruction</b>	<b>63,600.00</b>	<b>0.00</b>	<b>63,600.00</b>	<b>62,984.38</b>	<b>0.00</b>	<b>615.62</b>
<b>13-422-xxx-xxx</b>	<b>77840</b>	<b>Total Summer School</b>	<b>63,600.00</b>	<b>0.00</b>	<b>63,600.00</b>	<b>62,984.38</b>	<b>0.00</b>	<b>615.62</b>
<b>13-xxx-xxx-xxx</b>	<b>83080</b>	<b>Total Special Schools</b>	<b>63,600.00</b>	<b>0.00</b>	<b>63,600.00</b>	<b>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	31,726.00	10,660.00	74,575.00
<b>10-xxx-xxx-xxx</b>	<b>Total Fund 10 Items</b>		<b>116,961.00</b>	<b>0.00</b>	<b>116,961.00</b>	<b>31,726.00</b>	<b>10,660.00</b>	<b>74,575.00</b>
<b>84060</b>	<b>Total General Fund</b>		<b>147,351,583.99</b>	<b>403,233.53</b>	<b>147,754,817.52</b>	<b>103,873,602.19</b>	<b>31,489,414.83</b>	<b>12,391,800.50</b>

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

**Fund 20 - Interim Balance Sheet  
For the nine month period ending 03/31/2026**

**Assets and Resources**

**Assets:**

Account Number	Account Name	Subtotal Balance	Balance
101	Cash in Bank		(44,501.65)
	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:	0.00	289,661.68
	Loans Receivable:		
			<u>245,160.03</u>

**Resources:**

Account Number	Account Name	Subtotal Balance	Balance
301	Estimated Revenues	2,945,546.00	
302	Less Revenues	1,654,679.00	1,290,867.00
			<u>1,290,867.00</u>
	Total Assets and Resources:		<u><u>1,536,027.03</u></u>

**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		103,219.00
			<u>167,712.78</u>

**Fund Balance:**

Account Number	Account Name	Subtotal Balance	Subtotal Balance 2	Subtotal Balance 3	Balance
	Appropriated:				
753	Reserve for Encumbrances - Current Year		1,220,283.37		
754+753	Reserve for Encumbrances - Current + Prior			1,220,283.37	
	Reserve Fund Balance:				
601	Appropriations		2,945,546.00		
602	Less: Expenditures	1,577,231.63			
603	Encumbrances	1,220,283.37	(2,797,515.00)	148,031.00	
770	Unassigned Fund Balance			(0.12)	
					<u>1,368,314.25</u>
	Total Liabilities and Fund Equity:				<u><u>1,536,027.03</u></u>

**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	2,797,515.00	148,031.00
Revenues	(2,945,546.00)	(1,654,679.00)	(1,290,867.00)
	<b>.00</b>	<b>1,142,836.00</b>	<b>(1,142,836.00)</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 nine month period ending 03/31/2026**

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	877,318.00	Under	209,980.00
20-4xxx	830	From Federal Sources	1,557,821.60	285,426.40	1,843,248.00	674,877.00	Under	1,168,371.00
-		<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>1,654,679.00</b>	<b>Under</b>	<b>1,290,867.00</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	603,139.22	464,162.56	1,996.22
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>603,139.22</b>	<b>464,162.56</b>	<b>1,996.22</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	57,365.93	84,994.09	4,664.98
20-xxx-xxx-xxx	88520	Title II	90,168.80	5,135.20	95,304.00	63,571.59	16,440.00	15,292.41
20-xxx-xxx-xxx	88540	Title III	44,876.00	(6,482.00)	38,394.00	16,875.26	1,624.27	19,894.47
20-xxx-xxx-xxx	88560	Title IV	8,466.40	5,759.60	14,226.00	1,848.25	8,000.00	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	834,431.38	645,062.45	86,805.17
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>974,092.41</b>	<b>756,120.81</b>	<b>131,034.78</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>1,577,231.63</b>	<b>1,220,283.37</b>	<b>148,031.00</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 nine month period ending 03/31/2026**

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)
<b>20-1xxx</b>	<b>745</b>	<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	877,318.00	209,980.00
<b>20-3xxx</b>	<b>770</b>	<b>Total from State Sources</b>	<b>873,146.40</b>	<b>214,151.60</b>	<b>1,087,298.00</b>	<b>877,318.00</b>	<b>209,980.00</b>
<b>- Federal Sources</b>							
20-4411-4414	775	Title I	115,463.20	31,561.80	147,025.00	49,190.00	97,835.00
20-4451-4455	780	Title II	72,168.80	5,135.20	77,304.00	33,272.00	44,032.00
20-4491-4494	785	Title III	44,876.00	(6,963.00)	37,913.00	14,384.00	23,529.00
20-4471-4474	790	Title IV	8,466.40	6,240.60	14,707.00	1,848.00	12,859.00
20-4420-4429	805	I.D.E.A. Part B (Handicapped)	1,316,847.20	249,451.80	1,566,299.00	576,183.00	990,116.00
<b>20-4xxx</b>	<b>830</b>	<b>Total from Federal Sources</b>	<b>1,557,821.60</b>	<b>285,426.40</b>	<b>1,843,248.00</b>	<b>674,877.00</b>	<b>1,168,371.00</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>1,654,679.00</b>	<b>1,290,867.00</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 nine month period ending 03/31/2026**

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
<b>20-xxx-xxx-xxx</b>	<b>84100</b>		<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>
	-	<b>Total Local Projects</b>	<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>
<b>- State Projects</b>								
<b>-- Other State Projects</b>								
20-xxx-xxx-xxx	88000	Nonpublic Textbooks	68,356.00	(32,648.00)	35,708.00	33,904.78	1,188.00	615.22
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	161,725.64	291,476.36	0.00
20-xxx-xxx-xxx	88060	Nonpublic Nursing Services	157,664.00	42,245.00	199,909.00	105,244.80	94,664.20	0.00
20-xxx-xxx-xxx	88080	Nonpublic Technology Initiative	82,909.00	(30,717.00)	52,192.00	50,957.00	0.00	1,235.00
20-xxx-xxx-xxx	88090	Nonpublic Security Aid	248,624.00	32,841.00	281,465.00	251,307.00	30,012.00	146.00
<b>20-xxx-xxx-xxx</b>	<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>603,139.22</b>	<b>464,162.56</b>	<b>1,996.22</b>
<b>20-xxx-xxx-xxx</b>	<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>603,139.22</b>	<b>464,162.56</b>	<b>1,996.22</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	58,100.12	26,862.90	4,579.98
20-xxx-100-300	88482	Purchased Services- Instruction	0.00	0.00	0.00	(815.19)	815.19	0.00
20-xxx-100-600	88484	Instructional Supplies- Instruction	0.00	166.00	166.00	81.00	0.00	85.00
20-xxx-200-200	88491	Benefits	28,194.20	29,121.80	57,316.00	0.00	57,316.00	0.00
<b>20-xxx-xxx-xxx</b>	<b>88500</b>	<b>Total Title I</b>	<b>115,463.20</b>	<b>31,561.80</b>	<b>147,025.00</b>	<b>57,365.93</b>	<b>84,994.09</b>	<b>4,664.98</b>
<b>-- Title II</b>								
20-xxx-200-300	88512	Professional Tech Services-Support	90,168.80	(2,249.80)	87,919.00	63,571.59	9,200.00	15,147.41
20-xxx-200-500	88514	Other Purchased Services - Support	0.00	6,600.00	6,600.00	0.00	6,600.00	0.00
20-xxx-200-600	88515	Supplies and Materials-Support	0.00	785.00	785.00	0.00	640.00	145.00
<b>20-xxx-xxx-xxx</b>	<b>88520</b>	<b>Total Title II</b>	<b>90,168.80</b>	<b>5,135.20</b>	<b>95,304.00</b>	<b>63,571.59</b>	<b>16,440.00</b>	<b>15,292.41</b>
<b>-- Title III</b>								
20-xxx-100-101	88521	Salaries- Instruction- Salaries of Teacher	0.00	15,191.00	15,191.00	6,178.99	0.00	9,012.01
20-xxx-100-600	88525	Instructional Supplies- Instruction	44,876.00	(32,730.00)	12,146.00	8,389.31	1,326.93	2,429.76
20-xxx-100-800	88526	Other Objects-Instruction	0.00	1,109.00	1,109.00	506.00	0.00	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	297.34	6,943.45
20-xxx-200-600	88535	Supplies and Materials-Support	0.00	481.00	481.00	0.00	0.00	481.00
<b>20-xxx-xxx-xxx</b>	<b>88540</b>	<b>Total Title III</b>	<b>44,876.00</b>	<b>(6,482.00)</b>	<b>38,394.00</b>	<b>16,875.26</b>	<b>1,624.27</b>	<b>19,894.47</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	536.25	0.00	4,196.75
<b>20-xxx-xxx-xxx</b>	<b>88560</b>	<b>Total Title IV</b>	<b>8,466.40</b>	<b>5,759.60</b>	<b>14,226.00</b>	<b>1,848.25</b>	<b>8,000.00</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	206,459.40	88,482.60	17,654.00
20-xxx-100-500	88604	Other Purchased Services-Instruction (400-500 series)	961,253.00	(133,253.00)	828,000.00	580,640.33	247,359.67	0.00
20-xxx-200-200	88611	Benefits	0.00	91,475.00	91,475.00	0.00	91,475.00	0.00
20-xxx-200-300	88612	Professional Tech Services-Support	9,647.20	315,890.80	325,538.00	47,331.65	217,745.18	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
<b>20-xxx-xxx-xxx</b>	<b>88620</b>	<b>Total I.D.E.A. Part B (Handicapped)</b>	<b>1,316,847.20</b>	<b>249,451.80</b>	<b>1,566,299.00</b>	<b>834,431.38</b>	<b>645,062.45</b>	<b>86,805.17</b>
<b>20-xxx-xxx-xxx</b>	<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>974,092.41</b>	<b>756,120.81</b>	<b>131,034.78</b>
<b>20-xxx-xxx-xxx</b>	<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>1,577,231.63</b>	<b>1,220,283.37</b>	<b>148,031.00</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 30 - Interim Balance Sheet  
For the nine month period ending 03/31/2026**

**Assets and Resources**

**Assets:**

Account Number	Account Name	Subtotal Balance	Balance
101	Cash in Bank		341,259.72
	Accounts Receivable:		
141	Intergovernmental - StateAccounts Receivable:	1,619,600.00	
153,154	Other (net of estimated uncollectible of \$10,000)Accounts Receivable:	0.00	1,619,600.00
	Loans Receivable:		
			<u>1,960,859.72</u>

**Resources:**

Account Number	Account Name	Subtotal Balance	Balance
301	Estimated Revenues	0.00	
302	Less Revenues	61,632.91	(61,632.91)
			<u>(61,632.91)</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)	(61,632.91)	(-61,632.91)
	<b>2,270,800.00</b>	<b>341,367.09</b>	<b>1,929,432.91</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 nine month period ending 03/31/2026**

**Revenues/Sources of Funds**

<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>
30-1xxx		From Local Sources	0.00	0.00	0.00	61,632.91	Over	(61,632.91)
	-	<b>Total Revenues/Sources Of Funds</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>61,632.91</b>	<b>Over</b>	<b>(61,632.91)</b>

**Total Capital Projects Fund Expenditures**

**Facilities Acquisition and Construction Services**

<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>
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 nine month period ending 03/31/2026**

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>							
30-1510	950	Earnings on Investments	0.00	0.00	0.00	61,632.91	(61,632.91)
30-1xxx		<b>Total Revenue from Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>61,632.91</b>	<b>(61,632.91)</b>
		<b>Total Revenues/Sources of Funds</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>61,632.91</b>	<b>(61,632.91)</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 nine month period ending 03/31/2026**

<b>Account Number</b>	<b>Line</b>	<b>Account Name</b>	<b>Original Budget Certified For Taxes</b>	<b>Budget Transfers</b>	<b>Appropriations</b>	<b>Expenditures</b>	<b>Encumbrances</b>	<b>Available Balance</b>
<b>Total Capital Projects Fund Expenditures</b>								
<b>- Facilities Acquisition and Construction Services</b>								
<b>-- Construction Services</b>								
30-000-4xx-450	89080	Construction Services	1,270,800.00	0.00	1,270,800.00	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 nine month period ending 03/31/2026**

**Assets and Resources**

**Assets:**

Account Number	Account Name	Subtotal Balance	Balance
101	Cash in Bank		(640,684.87)
	Accounts Receivable:		
	Loans Receivable:		
			<u>(640,684.87)</u>

**Resources:**

Account Number	Account Name	Subtotal Balance	Balance
301	Estimated Revenues	7,344,550.00	
302	Less Revenues	6,271,126.00	1,073,424.00
			<u>1,073,424.00</u>
	<b>Total Assets and Resources:</b>		<b><u>432,739.13</u></b>

**Liabilities and Fund Equity**

**Liabilities:**

Account Number	Account Name	Subtotal Balance	Balance
			0.00

**Fund Balance:**

Account Number	Account Name	Subtotal Balance	Subtotal Balance 2	Subtotal Balance 3	Balance
	Appropriated:				
753	Reserve for Encumbrances - Current Year		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			156,150.80	
					<u>432,739.13</u>
	<b>Total Liabilities and Fund Equity:</b>				<b><u>432,739.13</u></b>

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

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

	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>
Appropriations	7,344,550.00	7,344,550.00	.00
Revenues	(7,344,550.00)	(6,271,126.00)	(1,073,424.00)
	<b>.00</b>	<b>1,073,424.00</b>	<b>(1,073,424.00)</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 nine month period ending 03/31/2026**

Revenues								
Account Number	Line	Revenues/Sources of Funds	Original Budget Certified for Taxes	Budget Transfers	Budgeted / Estimated	Actual to Date	Note	Unrealized Balance
40-52xx	-	Transfers from Other Funds	1,000,000.00	0.00	1,000,000.00	0.00	Under	1,000,000.00
	-	Total Revenue from Local Sources	5,793,275.00	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	551,275.00		0.00
	-	<b>Total Revenues</b>	<b>7,344,550.00</b>	<b>0.00</b>	<b>7,344,550.00</b>	<b>6,271,126.00</b>	<b>Under</b>	<b>1,073,424.00</b>

**Expenditures**

**Regular Debt Service**

Account Number	Line	Expenditures Description	Original Budget Certified For Taxes	Budget Transfers	Appropriations	Expenditures	Encumbrances	Available Balance
40-701-510-910	89560	Redemption of Principal on Early Retirement Bonds	5,295,000.00	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 nine month period ending 03/31/2026**

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
<b>40-52xx</b>	<b>-</b>	<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>-</b>	<b>-</b>	<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	551,275.00	0.00
<b>-</b>	<b>-</b>	<b>Total from Revenue from State Sources</b>	<b>551,275.00</b>	<b>0.00</b>	<b>551,275.00</b>	<b>551,275.00</b>	<b>0.00</b>
<b>-</b>	<b>-</b>	<b>Total Revenues</b>	<b>7,344,550.00</b>	<b>0.00</b>	<b>7,344,550.00</b>	<b>6,271,126.00</b>	<b>1,073,424.00</b>
<b>Expenditures</b>							
<b>-</b>	<b>-</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>

