

Minutes of the Regular Meeting

August 25, 2026

MOUNTAINSIDE SCHOOL DISTRICT

BEECHWOOD SCHOOL - 1497 WOODACRES DRIVE, MOUNTAINSIDE, NJ 07092

DEERFIELD SCHOOL - 302 CENTRAL AVENUE, MOUNTAINSIDE, NJ 07092

Click here for [agenda attachments](#) [policy attachments](#) available to the public, or please contact the Mountainside Board of Education Office at (908) 232-3232 or peruse the same at the respective meeting. Also, Mountainside Board of Education policies may be accessed via the district website.

I. Call to Order

A Regular Meeting of the Mountainside Board of Education of the Borough of Mountainside in the County of Union, New Jersey was called to order by Vivian Pupo, at 6:45 p.m.

II. Roll Call

At roll call, the following members were present:

Mr. Bill Dillon

Dr. Dana Guidici Pietro - arrived after roll call at 6:46 p.m

Mr. Jordan Hyman

Mrs. Vivian Pupo

Mrs. Candice Schiano - arrived after roll call at 6:46 p.m.

Mrs. Lauren Worgan

Also present were Christopher Kinney, Superintendent and Bernadette Pinto, Business Administrator/Board Secretary.

Mr. Michael Goodwin was absent.

III. Executive Session - Resolution (Attachment #1)

Moved: Mr. Hyman

Seconded: Mr. Dillon

RC: Dillon - yes

Goodwin - absent

Guidici Pietro - yes

Hyman - yes

Pupo - yes

Schiano - yes

Worgan - yes

WHEREAS, Section 7 of the Open Public Meetings Act, Chapter 231, P.L. 1975 (R.S. 10:4-13), permits the exclusion of the public from a meeting or portion of a meeting of this public body in circumstances; and **WHEREAS**, the Board must consider matter(s) involving the following:

- Legal/Personnel Matters

The disclosure of which could constitute an unwarranted invasion of privacy; now

WHEREAS, the discussion of individual items to be considered by the Board in closed session may be made public once the need for confidentiality no longer exists, but the Board cannot state at the present time then that will be.

**Minutes of the Regular Meeting
August 25, 2026**

THEREFORE BE IT RESOLVED, that the Board adjourns to executive session at 6:46 p.m. to discuss the above mentioned matter to the exclusion of all others. Matters discussed may or may not be made public this evening. If an action results, it will be taken following reentry into regular session.

IV. Close Executive Session and Reconvene Public Session

Moved: <u>Mr. Hyman</u>	Seconded: <u>Mrs. Schiano</u>		
RC: Dillon - yes	Goodwin - absent	Guidici Pietro - yes	
Hyman - yes	Pupo - yes	Schiano - yes	Worgan - yes

The public meeting reconvened at 7:37 p.m.

V. Flag Salute

VI. Approval of Minutes

Moved: <u>Dr. Guidici Pietro</u>	Seconded: <u>Mr. Dillon</u>		
RC: Dillon - yes	Goodwin - absent	Guidici Pietro - yes	
Hyman - yes	Pupo - yes	Schiano - yes	Worgan - yes

- ❖ Minutes of the Regular Meeting of June 16, 2026
- ❖ Minutes of the Executive Session of June 16, 2026

VII. Correspondence - Mrs. Pupo noted email correspondences from two community members regarding the send/receive situation.

VIII. Public Participation - none

IX. President's Report - Mrs. Pupo mentioned the passing of a long-time board member and community member, Linda Schmitzer Esemplare, and expressed condolences to her family while honoring her with a moment of silence.

X. Superintendent's Report - Mr. Kinney congratulated three retirees, thanking them for their contributions and dedication to the District. He continued to report on the SSDS, including HIB incidents, training, and other information. He reported on ACCESS/DLM state testing results as well. He went on to discuss the "Bell-to-Bell" cell phone ban policy that is now a state requirement as per policy 5516. We have had these practices in place already, so there won't be much change for our students. Mr. Kinney mentioned opening day information. He and Mr. Marini thanked the custodial staff for their hard work over the summer. Mr. Kinney reviewed the District Goals for 2026-2027. He went on to discuss the 5-Year Strategic Plan and how those initiatives are being addressed. He noted the work done on the upcoming referendum as well.

XI. Business Administrator's Report - Mrs. Pinto was introduced as the new shared Business Administrator and she thanked the District for the warm welcome and thanked the staff. She offered a special thanks to Mrs. Hausheer for her expertise and for being her right-hand as she began with the district. She welcomes her new assistant, Ms. Baytops, who will be starting in

Minutes of the Regular Meeting

August 25, 2026

September. She mentioned IDEA funding and other aid figures and thanked the Special Education department for their work on this.

- XII. Berkeley Heights Liaison Report** - Mr. Dillon noted there was not a meeting over the summer. He wished the students moving on to high school good luck this year.

XIII. Administration

The following motions were approved by roll call vote: **Administration #1-9**

Moved: Mr. Hyman

Seconded: Dr. Guidici Pietro

RC: Dillon - yes

Goodwin - absent

Guidici Pietro - yes

Hyman - yes

Pupo - yes

Schiano - yes

Worgan- yes

1. Move to approve upon the recommendation of the Superintendent, the submission of a waiver to the Union County Executive Superintendent of Schools for preschool and kindergarten toilet rooms for the 2026-2027 school year. (Attachment #2)
2. Move to approve upon the recommendation of the Superintendent, Student Safety Data System Report for the 2025 - 2026 school year, which includes HIB incidents, Trainings, and Programs. (Attachment #3)
3. Move to approve upon the recommendation of the Superintendent, to approve the District Goals for the 2026-2027 school year. (Attachment #4)
4. Motion to approve upon the recommendation of the Superintendent, the following staff members to serve on the district ScIP (School Improvement Panel)/Professional Development Committee for the 2026-2027 school year:
 - Deerfield: Suzanne Jenks, Natalie Crisafulli, Kathy Goldbeck, Corrin Lavery
 - Beechwood: Jessica Vierschilling, Natalie Crisafulli, Katherine Blanco, Sue Goracy
5. Move to approve upon the recommendation of the Superintendent, the use of the Charlotte Danielson 2013 Rating System for teacher and other certificated staff evaluations for the 2026-2027 school year.
6. Move to approve upon the recommendation of the Superintendent, the use of the "New Jersey Principal Evaluation for Professional Learning Observation Instrument" for administrative staff evaluations for the 2026-2027 school year.
7. Move to approve upon the recommendation of the Superintendent, the Student Handbooks for the 2026-2027 school year for Beechwood, Deerfield Grades 3-5 and Deerfield Grades 6-8. (Attachment # 5, 6, 7)
8. Move to approve upon the recommendation of the Superintendent, the updated job description for Assistant to the Business Administrator. (Attachment #8)

Minutes of the Regular Meeting

August 25, 2026

9. **WHEREAS**, the Mountainside Board of Education is committed to providing a free, appropriate public education to students with disabilities in the least restrictive environment; and

WHEREAS, the administration has identified the need to establish a new Special Class Program (Program Type, Autism / Applied Behavior Analysis at Deerfield School for the 2026-2027 school year;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education hereby approves the establishment of this special education program/service in accordance with N.J.A.C. 6A:14-4.1; and

BE IT FURTHER RESOLVED, that the Superintendent of Schools and Board Secretary are authorized to submit the "Request to Establish a Special Education Program or Service" application to the Executive County Superintendent of Schools for review and formal approval. (Attachment #9)

10. Move to approve upon the recommendation of the Superintendent, the Beechwood and Deerfield Schools June and July 2026 safety and security drill reports.

XIV. Budget and Finance

The following motions were approved by roll call vote: **Budget and Finance #1-14**

Moved: Mr. Hyman

Seconded: Mrs. Schiano

RC: Dillon - yes

Goodwin - absent

Guidici Pietro - yes

Hyman - yes

Pupo - yes

Schiano - yes

Worgan - yes

1. **RESOLVED THAT**, the Board approve the payment of the bill lists dated July 1, 2026, through August 26, 2026. (Attachment #10)

2. **WHEREAS**, the Board has received the Financial Reports of the Treasurer of School Monies for the month of June and July 2026 and the Financial Reports of the Board Secretary for the month of June and July 2026; and

WHEREAS, the Board Secretary, Bernadette Pinto, certifies that subject to the approval of budget transfers appended to these minutes, payment of the claims set forth in the accompanying bill list will not result in the over expenditure of any budget line item appropriation, as modified to date set forth in the level of detail contained in the Reports of the Board Secretary for June and July 2026;

RESOLVED THAT, the Board accepts the Treasurer Report for the month of June and July 2026 and the Financial Reports of the Board Secretary for June and July 2026 as submitted and certified (Attachment #11).

3. **WHEREAS**, Bernadette Pinto, School Business Administrator/Board Secretary, possesses a Qualified Purchasing Agent (QPA) certificate:

Minutes of the Regular Meeting

August 25, 2026

WHEREAS, the State Treasurer, in consultation with the Governor and pursuant to N.J.S.A. 52:34-7 and N.J.S.A. 18A:18A-3 (b), has increased the bid threshold amount for school districts with a Qualified Purchasing Agent, from \$44,000 to \$53,000, effective July 1, 2026;

NOW, THEREFORE BE IT RESOLVED that the Mountainside Board of Education, pursuant to N.J.S.A. 18A:18A-3 (a), establishes and sets the bid threshold amount of **\$53,000** for the school district, and further authorizes the School Business Administrator/Board Secretary, the Qualified Purchasing Agent, to award contracts, in full accordance with N.J.S.A. 18A:18A-3 (a), for those purchases that do not exceed in the aggregate of the newly established bid threshold amount.

Furthermore, for contracts in the aggregate that are less than the bid threshold but fifteen (15%) or more of the amount, the School Business Administrator/Board Secretary, shall award contracts after soliciting at least two competitive quotations.

The School Business Administrator/Board Secretary, pursuant to N.J.S.A. 18A:18A-37(c), is authorized to award contracts that are in the aggregate less than fifteen (15%) percent of the bid threshold without soliciting competitive quotations.

4. **BE IT RESOLVED THAT**, the Mountainside Board of Education grants approval for the Superintendent to make application for and accept subsequent receipt of the IDEA Consolidated Grants for fiscal year 2027 as follows:

IDEA Preschool	\$8,489
IDEA Basic	\$169,391

5. Move to approve upon the recommendation of the Superintendent, the acceptance of and subsequent submission of the ESEA grant application for the fiscal year 2027 as follows:

Title IIA	\$11,515
Title IV	\$10,000

and the refusal of the ESEA grant application for the fiscal year 2027 as follows:

Title I	\$13
Title III	\$714

6. Move to approve upon the recommendation of the Superintendent, building use application for Girls on the Run. It is recommended to approve use by this non-profit organization as a Priority 4 use, as indicated in board Policy 7510, with all fees being waived. In the event that any custodial or maintenance fees are required, the organization will be charged accordingly.

Minutes of the Regular Meeting

August 25, 2026

7. Move to approve upon the recommendation of the Superintendent, acceptance of FY26 Nonpublic School Transportation Aid in the amount of \$42,001.
8. Move to approve upon the recommendation of the Superintendent, the acceptance of FY27 Extraordinary Aid in the amount of \$206,296.
9. Move to approve upon the recommendation of the Superintendent, the agreement with Golden Arrow Transportation to provide transportation for fall sports, at a rate of \$550.00 per bus. (Attachment #12)
10. Move to approve upon the recommendation of the Superintendent, to approve the addendum of the Intern Affiliation Agreement with Kean University, for placement opportunities for Clinical Internships with University students, effective July 20, 2026 through December 31, 2029. (Attachment #13)
11. Move to approve upon the recommendation of the Superintendent, a *revised* parent transportation contract, in the amount of \$20,046 (*ESY=\$3,408, RSY=\$16,638*), pursuant to the requirements of N.J.S.A. 18A: 39.1 et seq. and N.J.A.C.6A: 27-9.9, between the Mountainside Board of Education and the parent/legal guardians of **Student #2936698529** for 26-27 ESY and Regular School Year. *This was previously approved on 6/16/26 for \$18,900.*
12. Move to approve upon the recommendation of the Superintendent, an agreement with Autumn Wellness & Counseling, LLC (Brianna Garcia), for School Based Mental Health Clinician Counseling Services, for 29.5 hours per week, at an annual rate of \$50,760, for the 26/27 school year. (Attachment #14)
13. Move to approve upon the recommendation of the Superintendent, the 2026-2027 fee amounts for student activities in accordance with Board Policy 2436, Activity Participation Fee Program:

Activity	Fees*
Athletics	\$200 per student ***** \$100 for additional siblings who play during the same season
Clubs/Student Activities	\$50 per student ***** After 3 clubs- 50% off per student

*If a child is approved for Free/Reduced school meals, the above fees will be waived.

14. Move to approve upon the recommendation of the Superintendent, special education placements and services as per (Attachment #15).

XV. Personnel

The following motions were approved by roll call vote: **Personnel #1-12**

Moved: Mr. Hyman

Seconded: Mr. Dillon

Minutes of the Regular Meeting

August 25, 2026

RC: Dillon - yes Goodwin - absent Guidici Pietro - yes
Hyman - yes Pupo - yes Schiano - yes Worgan - yes

New personnel employment appointments are contingent upon the required state and federal criminal history background checks (in accordance with N.J.S.A. CH 116, P.L. 1986), required certification, and completion of employee paperwork).

1. Move to approve upon the recommendation of the Superintendent, the resignation for the purpose of retirement of **Debbie Hausheer**, Assistant to the Business Administrator, effective September 1, 2026, and thank her for her years of service to our district. (Attachment #16)
2. Move to approve upon the recommendation of the Superintendent, the resignation for the purpose of retirement of **Elizabeth Carpenter**, paraprofessional, effective July 1, 2026, and thank her for her years of service to our district. (Attachment #17)
3. Move to approve upon the recommendation of the Superintendent, the resignation for the purpose of retirement of **Stefaine Mathis**, custodian, effective November 1, 2026, and thank her for her service to our district. (Attachment #18)
4. Move to approve upon the recommendation of the Superintendent, the following resignations (Attachment #19):

Name	Position	Final Date of Employment
Chelsie Nacelus	6th Gr. ELA Teacher	Declined position offered
Jessica Zucker	LPC- part-time	Declined position offered
Erika Barton	Guidance Counselor	Effective July 1, 2026
Rebecca Penza (Miller)	3rd Grade Teacher	Effective July 1, 2026
Tiffany Guzman	Principal Secretary	Effective July 31, 2026
Radame Fernandez	Custodian	Effective August 20, 2026
Aneta Ferriere	Lunch aide	Effective 8/13/26

5. Move to approve upon the recommendation of the Superintendent, the appointment of the following new hires for the 2026-2027 school year (Attachment #20):

Name	Loc.	Position	Salary/Step	Start	End
Jessica Cronin	DF	Guidance Counselor	\$61,080 MA Step 1	9/1/26	6/30/27
Daley Brown	DF	3rd Grade Teacher	\$61,604 MA Step 3	9/1/26	6/30/27

**Minutes of the Regular Meeting
August 25, 2026**

Jacqueline DeVivo	DF	6th Grade ELA Teacher	\$61,080 MA Step 1	9/1/26	6/30/27
Josephine Kwan	DF	Self-Contained ABA Special Education Teacher	\$62,563 MA Step 5	9/1/26	6/30/27
Rebecca Kelly	DF	Principal Secretary	\$64,292 (prorated) Step 5	8/27/26	6/30/27
Tamia Lawrence	BW	Paraprofessional	\$28.89/hour Step 1	9/1/26	6/30/27
Davina Giordano	DF	Paraprofessional	\$28.89/hour Step 1	9/1/26	6/30/27
Joe Scanzillo	DF	Special Ed. Leave Replacement Teacher	\$61,604 MA Step 2	9/1/26	6/30/27
Kelly Kalis	BW	2nd Grade Leave Replacement Teacher	\$67,616 MA Step 10	9/1/26	6/30/27
Fatiesha Baskerville-Baytops	BOE	Assistant to the Business Administrator	\$67,000 (prorated) Full time	9/1/26	6/30/27
Paola Conte	BOE	Office Assistant	\$16.50/hour	7/1/26	6/30/27
Hugo Oborski, Jr.	DF	Boys' Soccer Coach	\$3,189 / season	9/1/26	10/31/26
Moses Lazarre	BW/ DF	Part-time custodian (leave replacement)	\$21,903.50 (50% of \$43,807) Step 1 Custodian (prorated) \$21.06/hr	7/1/26	10/31/26

6. Move to approve upon the recommendation of the Superintendent, the following leave of absence (Attachment #21):

Name	Position	LOA w/ pay & benefits	FMLA unpaid with benefits	Extended LOA w/o pay or benefits	Return Date
S. Onore	8th Grade ELA Teacher	11/18/26-1/13/27	1/14/27-4/14/27	4/15/27-6/30/27	9/1/27

Minutes of the Regular Meeting

August 25, 2026

7. Move to approve upon the recommendation of the Superintendent, to add an additional 20 hours for **Mark DiGennaro**, for summer painting projects, at a rate of \$80/hour. *This was previously approved on 6/16/26 not to exceed 100 hours.*
8. Move to approve upon the recommendation of the Superintendent, additional 2 hours for **Juliette Kelliher**, School Social Worker, for work on the Child Study Team for meetings, evaluations, and case management, effective June 22, 2026 through September 4, 2026. *This was previously approved on 3/16/26 not to exceed 50 hours.*
9. Move to approve upon the recommendation of the Superintendent, additional hours for summer curriculum writing, at a rate of \$44/hour, subject matter and NTE # of hours as per (Attachment #22). *This was previously approved on 6/16/26.*
10. Move to approve upon the recommendation of the Superintendent, to appoint **Bernadette Pinto**, School Business Administrator, as the following:
 - Custodian of Records
 - Official for Investments and Wires
 - Designates Tax Shelter Annuity Companies
 - Approves Chart of Accounts
 - Authorizes the Use of State Contracts
 - Approves Use of Facilities Fees per Policy 7510
 - Public Agency Compliance Officer (P.A.C.O.)
 - Purchasing Agent
11. Move to approve upon the recommendation of the Superintendent, the 2026-2027 **Substitute Teacher/Support Staff List** (Attachment #23)
12. Move to approve upon the recommendation of the Superintendent, the 2026-2027 School Year **Stipend Positions**, contingent upon student enrollment for those student activities subsidized in accordance with Board Policy 2436, Activity Participation Fee Program. (Attachment #24)

XVI. Policy

**Board members asked about the suspension of Bylaw 0131, and other details about P5516.*

The following motion was approved by roll call vote: **Policy #1-5**

Moved: Mrs. Schiano

Seconded: Dr. Guidici Pietro

RC: Dillon - yes

Goodwin - absent

Guidici Pietro - yes

Hyman - yes

Pupo - yes

Schiano - yes

Worgan - yes

1. Move to abolish upon the recommendation of the Superintendent, the following policies/regulations:

R 2200	Curriculum Content	Abolish/Mandated
P 2363	Pupil Use of Privately-Owned Technology	Abolish/Mandated

**Minutes of the Regular Meeting
August 25, 2026**

R 2411	Guidance Counseling	Abolish/Mandated
R 2460.30	Additional/Compensatory Special Education and Related Services	Abolish/Mandated

2. Move to suspend Bylaw 0131 that requires two readings and adopt Policy/Regulation 5516 with one reading to have the Policy/Regulation in place for September 2026; the action suspending Bylaw 0131 shall only be in effect for the adoption of Policy/Regulation 5516.
3. Move to approve upon the recommendation of the Superintendent, the following policies/regulations for the first reading and adoption:

P 5516 R 5516	Student Use of Internet-Enabled Devices	Revised/Mandated New/Mandated
------------------	---	----------------------------------

4. Move to approve upon the recommendation of the Superintendent, the following policies/regulations for the first reading:

P 2411	Career Education and Academic Counseling	Revised/Mandated
R 5200	Attendance	Revised
P 5561	Use of Physical Restraint and Seclusion Techniques for Students with Disabilities	Revised/Mandated
P 5701	Academic Integrity	Revised/Recommended
P 8561	Procurement Procedures for School Nutrition Program	Revised/Mandated

5. Move to approve upon the recommendation of the Superintendent, the following policies/regulations for the second reading and adoption:

P 1230	Superintendent's Duties	Revised/Mandated
P 1643	Family Leave	Revised/Mandated
P 2260	Equity in School and Classroom Practices	Revised/Mandated

XVIII. Old Business - Mr. Dillon commented about the town having found a vendor to begin the construction of the Beechwood Soccer field.

XIX. New Business - none

XX. Committee Reports - Mrs. Schiano mentioned the Curriculum & Personnel committee met and noted QSAC will be taking place this year and revisions taking place, as well as code of conduct

Minutes of the Regular Meeting

August 25, 2026

revisions and the point system. Mr. Hyman said there was not a new Send/Receive or Referendum committee meeting but hope to meet again soon. Mr. Dillon mentioned that there was a Buildings/Grounds & Finance meeting yesterday, but did not report on it.

XXI. Public Participation - A community member spoke about the Beechwood soccer field, noting she went to the houses around the property to note concerns about parking with neighbors. She went on to voice concerns about traffic, the retaining wall, and effects on the community and impact for taxpayers. She asked for the Board to consider these concerns.

XXII. Adjournment- Resolution (Attachment #1)

A motion was made by Dr. Guidici Pietro at 9:00 p.m., seconded by Mrs. Schiano to adjourn. The motion was passed by unanimous voice vote, 6 ayes - 0 nays.

Respectfully Submitted,

Bernadette Pinto
Business Administrator/Board Secretary

Minutes of the Regular Meeting Executive Session
August 25, 2026

MOUNTAINSIDE SCHOOL DISTRICT

BEECHWOOD SCHOOL - 1497 WOODACRES DRIVE, MOUNTAINSIDE, NJ 07092
DEERFIELD SCHOOL - 302 CENTRAL AVENUE, MOUNTAINSIDE, NJ 07092

For agenda attachments available to the public, please contact the Mountainside Board of Education Office
at (908) 232-3232 or peruse the same at the respective meeting.

Also, Mountainside Board of Education policies may be accessed via the district website.

I. Call to Order

An Executive Session of the Mountainside Board of Education of the Borough of Mountainside in the County of Union, New Jersey was called to order by Mrs. Pupo, at 6:46 p.m.

The following members were present:

Mr. Bill Dillon
Dr. Dana Guidici Pietro
Mr. Jordan Hyman
Mrs. Vivian Pupo
Mrs. Candice Schiano
Mrs. Lauren Worgan

Mr. Christopher Kinney, Superintendent and Mrs. Bernadette Pinto, Business Administrator / Board Secretary were also present.

Mr. Michael Goodwin was absent.

II. Discussion Items

The Board discussed the following items:

- Ethical Communication as Board Members
- Send Receive Update
- Residency Updates

III. Adjournment

A motion was made by Mr. Hyman at 7:45p.m., seconded by Mr. Dillon to return to public session. The motion was passed by a unanimous 6-0 voice vote.

Respectfully Submitted,

Bernadette Pinto
School Business Administrator/Board Secretary

Biannual Statement of Assurance Regarding the Use of Paraprofessional Staff

School Year: 2026-2027

Instructions

This Biannual Statement of Assurance must be completed twice yearly and submitted to the County Office of Education no later than **September 30** and **January 31**.

- Districts, charter and renaissance school projects must maintain a list of paraprofessional employees and their titles.
- Approved Private Schools for Students with Disabilities must also submit a list of paraprofessional employees and their titles with the completed Statement of Assurance.

Contact Information

County: Union District: Mountainside

Superintendent: Christopher Kinney Phone: 908-232-3232 x 101 Email: ckinney@mountainsideschools.org

Compliance with State Regulatory Requirements

Check Yes, No or N/A

Paraprofessional staff, as defined in <i>N.J.A.C. 6A:9</i> , were hired as instructional, health and safety personnel in accordance with the requirements of individualized educational programs, <i>N.J.A.C. 6A:32-4.2</i> and <i>N.J.A.C. 6A:23A-18</i> .	☒ Yes	☐ No	☐ N/A
Job descriptions for special education classroom aides have been previously submitted and approved by the County Office of Education in accordance with <i>N.J.A.C. 6A:14-4.1(e)</i> . Any changes to previously approved job descriptions or new job descriptions are attached to this SOA. If no special education aides are used, check N/A.	☒ Yes	☐ No	☐ N/A
Pursuant to <i>N.J.A.C. 6A:9C-4.6</i> , each preschool paraprofessional working in a State-funded preschool program is guided by an individual professional development plan (PDP), which includes at least 20 hours per year of qualifying experiences that support improved practice.	☐ Yes	☐ No	☒ N/A

Compliance with Federal Title I Requirements

Check Yes, No or N/A:

Paraprofessional staff supported in whole or in part by Title I or Title I blended funds meet the <i>Every Student Succeeds Act (ESSA)</i> requirements: completed at least two years of study at an institution of higher education; obtained an associate's (or higher) degree; or met a rigorous standard of quality and demonstrated, through a formal state or local academic assessment, knowledge of and the ability to assist in instructing reading, writing and mathematics (or, as appropriate), reading readiness, writing readiness and mathematics readiness in accordance with the 34 <i>CFR</i> §200.58. If no Title I funded aides are used, check N/A.	☐ Yes	☐ No	☒ N/A
--	------------------------------	-----------------------------	---

Signature

Christopher Kinney

Name of Superintendent


Signature

9/9/26

Date



2026 - 2027 Mountainside School District Professional Development Plan

District Name	Superintendent Name	Program Begin/End Dates
Mountainside School District	Mr. Christopher Kinney	September 2026- June 2027

I. Professional Learning (PL) Goals

No.	Goals	Identified Group	Rationale/Sources of Evidence
1	Upon receipt of professional development opportunities and training, staff will routinely analyze student data and implement tiered instructional and/or behavioral strategies in order to meet individualized student needs.	Superintendent, Principals, Supervisors, Curriculum and Instructional Support Coordinator, Teachers, CST Members, Guidance Counselors, and Paraprofessional Support Staff Members as appropriate.	<ul style="list-style-type: none">• iReady / LinkIt Benchmark assessment data• Assessment of end-of-year progress indicators from the prior grade• NJSLA-A results• Use of multiple data sources to identify student groups and/or learning gaps• Progress monitoring of behavioral intervention strategies
2	Upon receipt of professional development opportunities and training, staff will utilize Artificial Intelligence or AI tools to enhance student learning outcomes and lessons, along with a reduction in educators' workload	Superintendent, Principals, Supervisors, Curriculum and Instructional Support Coordinator, Teachers, CST Members, Guidance Counselors	<ul style="list-style-type: none">• Increased presence of AI use in society, which in turn impacts educational practices• This has been identified as a prevalent area of need to support increased awareness of different AI tools and the utilization of these tools.
3	Through professional development and training opportunities, teachers will implement best practices, such as math stations and/or Thinking Classroom, and the use of manipulatives within their mathematics curriculum to increase student growth and development	Teachers, Principals/Supervisors, Curriculum and Instructional Support Coordinator	<ul style="list-style-type: none">• iReady / LinkIt Benchmark assessment data• Assessment of end-of-year progress indicators from the prior grade• NJSLA-A results• Use of multiple data sources to identify student groups and/or learning gaps• Professional literature attests to the impact this best practice has on student achievement.



4	Through professional development and training opportunities, staff will implement strategies to increase opportunities for community involvement in district activities and engagements that highlight exceptional programming, district initiatives, and future endeavors.	Superintendent, Principals, Supervisors, Curriculum and Instructional Support Coordinator, Teachers, CST Members, Guidance Counselors	<ul style="list-style-type: none"> There has been an identified need through Strategic Planning to increase routine communication and engagement of community members to include but not limited to senior citizens, former students, parents, and borough officials. There is an identified need to increase awareness of the future endeavors of the district given its current facilities, teacher equipment and classroom technology.
5	Through professional development and training opportunities, staff will implement strategies to increase their mental health and wellness in areas of personal need.	All Staff	<ul style="list-style-type: none"> As identified through the Strategic Plan, along with teacher feedback, a continued focus on the overall health and well-being of staff.

II. Professional Learning Activities

PL Goal No.	Initial Activities	Follow-up Activities (as appropriate)
1	<ul style="list-style-type: none"> Review of prior year student progress, including iReady / LinkIt/ NJSLA Assessment data "Data Dive" meetings with principals and reading specialists/coordinators Analyze current I&RS, AIM, 504, and/or IEP plans 	<ul style="list-style-type: none"> Develop lesson plans and flexible student groups to support data-driven instruction in all instructional formats Document use of Tier 1, 2, or 3 interventions within lesson plans
	<ul style="list-style-type: none"> Professional development through PD- such as 95% RAP, articulation meetings, data dive meetings, and team meetings with administrators RTI process and Tiered Intervention professional development presented by the Behavioral Intervention Team. Utilize behavioral intervention ideas from district BCBA 	<ul style="list-style-type: none"> Follow-up conversations with supervisors, team planning, and lesson planning to show evidence of application Staff will receive structured PD on implementing tiered behavioral interventions within the classroom as necessary. Goal setting and progress monitoring of students
	<ul style="list-style-type: none"> Identify specific strategies to implement within classroom instruction 	<ul style="list-style-type: none"> Customize strategies to maintain optimal learning for all students



	<ul style="list-style-type: none"> Documentation of tiered intervention within lesson plans 	<ul style="list-style-type: none"> Reassess grouping on an ongoing basis to determine necessary changes
2	<ul style="list-style-type: none"> Staff will be provided with guidance, professional development, and support on Artificial Intelligence Applications that can enhance learning for students. Administration will ensure that time and resources are dedicated to staff training, review of AI information sessions, explorations of new AI applications, and demonstrations from key personnel in the district. 	<ul style="list-style-type: none"> Staff will work with their respective school leaders and colleagues to implement AI tools to advance educational structures that will assist students in academic, emotional, social, and behavioral needs. Staff members will outline one pilot use of AI for instruction or planning to reduce educators' workload.
3.	<ul style="list-style-type: none"> Staff will be provided with guidance, professional development, and support from outside presenters, the Curriculum and Instructional Support Coordinator, other district staff, and administrators. Principals and the Curriculum and Instructional Support Coordinator will ensure that time is dedicated to staff training, review of program strategies, discussion of implementation to meet individual student needs, and follow-up training as necessary. 	<ul style="list-style-type: none"> Staff will implement broader use of math stations, manipulatives and/or Thinking Classroom activities to enhance student engagement and understanding. Provide opportunities for teachers to visit fellow teachers to observe practice throughout the school year Data analysis of student progress based on implementation
4	<ul style="list-style-type: none"> Staff members will be provided with a list of community members who wish to participate in school activities, events, lessons, and other programs. School leaders will connect staff with potential matches whose expertise and/or interests align with their instructional or professional focus areas. 	<ul style="list-style-type: none"> Staff will engage community members through scheduled opportunities - virtually or in-person. Staff will create a list of potential areas for community involvement that provide opportunities for community members to share their talents, occupations, skills, and hobbies.
5	<ul style="list-style-type: none"> Staff will be provided with guidance, professional development, and support from outside presenters, other district staff, and administrators. Principals and Supervisors will ensure that time is dedicated to staff training, review of strategies, and follow-up training as necessary. 	<ul style="list-style-type: none"> Provide opportunities for teachers to teach others what strategies work for them Data analysis of survey results from staff Staff wellness toolkit (articles, podcasts, apps)



III: PD Required by Statute or Regulation

State-mandated PD Activities

See Attached: <https://www.nj.gov/education/profdev/topics/docs/StateRequiredPD2020.pdf>

IV: Resources and Justification

Resources

To meet the needs of the districts' schools per this plan, funding will be allocated to support professional learning opportunities. The allocation will come from a combination of state and federal funds and will be adjusted if necessary, pending board approval. This amount covers costs for external providers/consultants, materials, technology resources, travel expenses, subscriptions to online resources, and staff stipends for internal program development. The plan controls expenses by relying largely on in-district expertise to provide the specified activities. The employee contract stipulates that 2 full days during the school year will be dedicated for teacher-directed PD activities. PD activities involving work by collaborative teams will be implemented through the team and faculty meeting times.

Justification

High quality professional learning experiences are necessary to support these initiatives and improve educators' practice. Emphasis will be placed on the development of tiered instruction, meeting the social/emotional needs of students, promoting teachers and administrators as reflective practitioners, support for the development of quality SGOs, and effective data use to drive instruction at the student, class, school, and district levels.

District administrators will provide appropriate support and opportunities to assist with the accomplishment of these goals. This will include professional development, team meeting time, and professional feedback. Biweekly team meetings, lesson plan feedback, and other opportunities will provide me with ongoing progress monitoring.

New Jersey Department of Education

School District Professional Development Plan Statement of Assurance Form

Not for Submission

The District Professional Development Plan Statement of Assurance (SOA) form below is provided for reference purposes.¹ This form will *not* be submitted to the New Jersey Department of Education. Please refer to the instructions on page one of this guidance document for specific professional development plan SOA requirements and submission procedures.

Date: 8/13/26 For School Year: 2026-2027
School District: Mountainside
County: Union
Address: 1497 Woodacres Drive
City/Town: Mountainside, NJ Zip Code: 07092
Chief School Administrator: Christopher Kinney
Phone: 908.232.3232 Email: ckinney@mountainsideschools.org

The district-level professional development plan (PDP) has been developed in accordance with all regulations as specified in N.J.A.C. 6A:9C-4.2, including, but not limited to, the following:

- The school district PDP provides information on school-level and districtwide professional learning opportunities, the resources being allocated toward their support, and a justification for the expenditures pursuant to 6A:9C-4.1(c).
- The school district PDP includes any professional development required by statute or regulation pursuant to 6A:9C-4.1(a)2.
- School-level professional development plans have been reviewed to inform the district PDP. (N/A for APSSDs and non-public schools)
- The learning needs of students, teachers, and school leaders have been assessed based on educator evaluation data, school-level plans, and data from school- and district-level performances pursuant to 6A:9C-4.2(e).
- The school district PDP supports and implements professional learning that addresses the NJ Student Learning Standards and aligns with the Standards for Professional Learning in N.J.A.C. 6A:9C-3.3 and the Professional Standards for Teachers and the Professional Standards for School Leaders in N.J.A.C. 6A:9-3.

¹ Although the language in this Statement of Assurance form refers to district-level responsibilities, the APSSDs and nonpublics using this form will complete it for their school-level or diocesan professional development plans, as appropriate, and maintain a copy in their administrative offices.

- The school district PDP is reviewed on an annual basis to assess its effectiveness and revised, as necessary, to meet the school district's learning goals for students, teachers, and school leaders pursuant to 6A:9C-4.2(b).
- The school district PDP has been presented to the district board of education (or equivalent group) to review for fiscal impact pursuant to 6A:9C-4.2(b)5.
- I affirm that this district is meeting the requirements for the district-level PDP as stated above and that it includes the district mentoring plan pursuant to N.J.A.C. 6A:9C-5.3.

By signing below, you are attesting to the accuracy of this document.

District Name:

Mountainside School District


Signature, Chief School Administrator or Designee
(Certifying Officer)

3/18/24

Date

New Jersey Department of Education

School District Mentoring Plan Statement of Assurance Form

Not for Submission

The District Mentoring Plan Statement of Assurance (SOA) form below is provided for reference purposes.¹ This form will not be submitted to the New Jersey Department of Education.² Please refer to the instructions on page one of this guidance document for specific instructions regarding the process for annually assuring compliance with mentoring requirements.

Date: 8/13/26 For School Year: 2026-2027
 School District: Mountainside School District
 County: Union
 Address: 1497 Woodacres Drive
 City/Town: Mountainside, NJ Zip Code: 07092
 Chief School Administrator: Christopher Kinney
 Phone: 908. 232. 3232 Email: Ckinney@mountainsideschools.org

- The district mentoring plan has been developed in accordance with mentoring program regulations for non-tenured teachers, including novice provisional teachers who hold a Certificate of Eligibility (CE) or Certificate of Eligibility with Advanced Standing (CEAS) pursuant to N.J.A.C. 6A:9C-5.

Note: regulations include, but are not limited to, the following:

- All non-tenured teachers³ in their first year of employment receive a comprehensive induction to school district policies and procedures, including, but not limited to, introduction to school district curricula, student assessment policies, and training on the school district's evaluation rubric, including setting and assessing student learning through student growth objectives.
- All non-tenured teachers in their first year of employment receive individualized supports and activities that have been assigned at the school district's discretion and are aligned with the Professional Standards for Teachers at N.J.A.C. 6A:9-3.3, the Standards for Professional Learning at N.J.A.C. 6A:9C-3.3, and the school district's Commissioner-approved teaching practice instrument.⁴

Although the language in this Statement of Assurance form refers to district-level responsibilities, the APSSDs, other state-approved schools, and nonpublic schools using this form will complete it for the appropriate administrative level and procedures.

¹ In certain atypical circumstances, the NJDOE might request the submission of this form for a particular purpose.

² For nonpublic schools, any requirements for "non-tenured teachers" in this SOA pertain to provisional teachers holding a Certificate of Eligibility or Certificate of Eligibility with Advanced Standing.

³ Requirements pertaining to teaching evaluation (including school improvement panels) in this SOA may be adjusted as appropriate to the school type (e.g., charter schools).

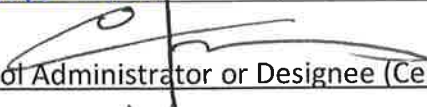
- All provisional teachers holding a Certificate of Eligibility or Certificate of Eligibility with Advanced Standing have a one-to-one mentor upon beginning their contracted teaching assignment.
- All provisional teachers holding a Certificate of Eligibility or Certificate of Eligibility with Advanced Standing participate in a one-year mentoring program.
- Each mentor teacher holds an instructional certificate⁵ has at least three years of experience, and has taught full time for at least two years within the last five years.
- The mentor teacher does not serve as their mentee's direct supervisor nor conduct evaluations of teachers.
- Each mentor teacher demonstrates a record of success in the classroom, according to the stipulations in *N.J.A.C. 6A:9C-5.2(a)4* regarding summative evaluation ratings.
- Each mentor teacher completes a comprehensive mentor training program that includes, at a minimum, training on the school district's teaching evaluation rubric and practice instrument, the New Jersey Professional Standards for Teachers, the New Jersey Student Learning Standards, classroom observation skills, facilitating adult learning and leading reflective conversations about teaching practice.
- Mentoring time is logged and mentor payments are handled through the district office.
- The district mentoring plan has been submitted to the district board of education for review of fiscal impact pursuant to 6A:9C-5.3(a)1.
- The district mentoring plan has been shared with each school improvement panel pursuant to 6A:9C-5.3(a)2.
- The chief school administrator or designee annually has reviewed the plan and revised it, as necessary, based on feedback from mentor logs, each school improvement panel, and data on teacher and student performance pursuant to N.J.A.C. 6A:9C-5.1(a)3.

By signing below, you are attesting to the accuracy of this document.

District Name:

Mountainside School District

Signature, Chief School Administrator or Designee (Certifying Officer):



Date:

8/18/20

⁵ Mentors in nonpublic schools are required to hold a standard New Jersey instructional certificate.



Mountainside School District Technology Plan 2026-2027

District Name	Mountainside Schools
Address	1497 Woodacres Drive
Contact Person	Paul Litwa
Phone	908-232-8828
E- mail	plitwa@mountainsideschools.org
Effective Dates	September 1, 2026 through August 31, 2027

School District Introduction/Demographics:

In our commitment to provide a technology based learning environment for our over 700 students at Mountainside, the district is implementing our technology plan. Our concern is to recognize potential aging and failing hardware that may disrupt classroom technology, which may create inconsistent or unreliable access to educational resources. It will also support the growing need for technology in the classroom.

Vision:

The district's vision for technology is to make sure the use of instructional technology continues and grows.

Goals:

- I. Our Beechwood principal, Jessica Vierschilling, and district Technology Coordinator, Paul Litwa, worked together last year to add additional student Chromebooks for our Kindergarten classrooms. This helped improve the availability for students and teachers to use educational resources like i-Ready. To build on this progress, we should plan to purchase up to 22 additional devices.
- II. The majority of our teacher laptops have been in use for 6 years. Last year, the district set a goal to keep replacement laptops on hand for when devices fail, and we aim to continue this goal. A major refresh of our inventory remains contingent on the upcoming referendum.
- III. In order to proactively fund a large upcoming network and security camera license renewal, the district should prepare funding for the spring of 2028 for a recurring annual fee of approximately \$29,500 to \$35,000 for ongoing license renewals. This fee covers the necessary licenses for all network equipment and security cameras utilized by both schools.
- IV. Several of our secretary and custodial staff computers are due for replacement. The district should set a goal to replace them when financially possible.
- V. Grades K through 4 utilize classroom Chromebook carts. Approximately 600 of these Chromebooks have been in use for nearly 6 years. The district will set a goal of having replacement student Chromebooks on hand for when a Chromebook fails.
- VI. The district is pleased to announce a goal to pilot 2 new interactive flat panels this school year, equipping classrooms with modern teaching technology. A major district-wide refresh remains contingent on the upcoming referendum.

Technology Action Plan
July 1, 2026 to June 30, 2027

Technology Acquisition:

1. The district will set a goal to acquire approximately 5 teacher laptops to have on hand at a time and replenish the inventory as they are needed. The laptops should be able to connect to WiFi, classroom projectors, and our district network.
2. The district will set a goal to acquire approximately 25 student Chromebooks to have on hand at a time and replenish the inventory as they are needed. The Chromebooks should be able to connect to WiFi, Google Classroom, and meet the needs of state testing.
3. The district will pilot 2 new interactive flat panels this school year, equipping classrooms with modern teaching technology.

Resources:

1. Our school district accesses the Internet via Cablevision Lightpath.
2. Genesis, Securly, Clever, and i-Ready remain the largest online platforms that we use.
3. The district will be offering professional development on AI for staff through Frontline. This training is designed to provide school staff with guidance on safe and effective AI usage.

Funding Sources:

Our district will use a combination of funding from the Watts foundation grants, school's technology budget, and U.S. FCC E-Rate program. The plan aims to meet the requirements for E-Rate certification and for the grant applications.

Scope of Improvements Long-Term (Tentative):

2026-2027

Replace 5 EOL access points

2027-2028:

Replace 150 EOL Chromebooks

Given acquired funding, acquisition and installation of Interactive Flat Panels and associated teacher tablets in all classroom spaces

2027-2028

Replace 150 EOL Chromebooks

2028-2029

Replace 50 EOL Chromebooks

2029-2030

Replace 50 EOL Chromebooks

2030-2031

Replace 150 EOL Chromebooks

Hardware Supplies:

The district has approximately 100 computers used by faculty and staff. They consist of laptops used by our teachers and administration as well as desktop PCs used by our district staff. The majority of our district computers have been in use for 5 years. LeadingIT states that the average lifespan of a laptop is 3 to 5 Years. "Most business-grade laptops begin to slow down or show signs of wear within 3 to 5 years. Even if the machine technically still works, it may not be doing your team (or your security) any favors." (2025, June 6) goleadingit.com.

The district has 22 Chromebook carts that serve students in kindergarten through 4th grade. Each Chromebook cart is equipped with an average of 20 to 25 devices. There is also a Chromebook cart located in the Deerfield main office which holds loaner Chromebooks to be used for students or teachers if their device is being repaired, as well as Chromebooks located in the STEAM room. Apart from a few exceptions, kindergarten, these Chromebooks are 6 years old. Our current Chromebook cart inventory is aging, leading to significant maintenance challenges and increasing device failures that could disrupt classroom instruction. Investing in new devices to have on-hand is crucial to providing students with reliable and modern learning tools.

Every student in grades 5 through 8 have been issued a dedicated school-provided Chromebook. These devices are not stored in a cart and students are instead provided with their own individual Chromebook for the duration of their time at the school. There are currently around 350 Chromebooks operating in the one-to-one (1:1) Chromebook program. The district finances new Chromebooks for 5th grade students which stay current until their graduation. Due to heavy daily use, the majority of their Chromebooks are retired after graduation and used for parts if possible. Any that are still in working condition are repurposed.

The district transitioned to printing to copiers in the summer of 2024. There are 2 printers still in use and maintained in the district. One is in use by the Business Office and the other is for accommodation.

Each classroom is currently equipped with a document camera. These help teachers display documents on their classroom projectors for students to see.

The district has a wireless network of 62 access points. 5 of the access points will need to be replaced within the 2026-2027 school year.

Educational Software:

Users / Costs

<https://docs.google.com/spreadsheets/d/1CcYgB5XLGdTxyqVboAL-0mytfWk0udLC/edit?usp=sharing>

Timeline for Budgeting and Acquisition of Technology Needs

Immediate needs:

- The district will set a goal to acquire approximately 5 teacher laptops to have on hand at a time and replenish the inventory as they are needed. The laptops should be able to connect to WiFi, classroom projectors, and our district network.
- The district will set a goal to acquire approximately 25 student Chromebooks to have on hand at a time and replenish the inventory as they are needed.

Long term needs:

- 5 access points will need to be replaced within the 2026-2027 school year.
- Several of our secretary and custodial staff computers are due for replacement. The district should set a goal to replace them when financially possible.
- Our Beechwood principal, Jessica Vierschilling, and district Technology Coordinator, Paul Litwa, worked together last year to add additional student Chromebooks for our Kindergarten classrooms. This helped improve the availability for students and teachers to use educational resources like i-Ready. To build on this progress, we should plan to purchase up to 22 additional devices.

Staff Technology Integration & Instructional Expectations

The district is committed to leveraging technology and educational media as dynamic tools to extend, enrich, and transform teaching and learning. Technology is utilized not as a standalone subject or passive activity, but as an integral component of daily curriculum delivery across all subject areas and grade levels. Every application of technology and digital media in the classroom must carry explicit educational value, directly supporting district standards, instructional objectives, and student engagement.

Guiding Principles for Educational Value

To ensure technology enhances curricular offerings, staff members must evaluate digital tools and media against the following criteria prior to classroom integration:

- **Curricular Alignment:** All digital resources, media, and applications must directly map to state academic standards and district learning outcomes.
- **Instructional Purpose:** Technology must serve a defined pedagogical purpose—such as fostering critical thinking, facilitating collaboration, enabling creative expression, or personalizing learning—rather than serving as a filler or reward.
- **Active Engagement:** Instructional design should prioritize active, hands-on digital creation and problem-solving over passive media consumption.
- **Accessibility and Inclusivity:** Selected technology tools must support universal design for learning (UDL) principles to ensure equitable access and accommodation for all learners, including English language learners and students with specialized education plans.

Expectations for Instructional Integration Throughout the Day

1. Daily Core Instruction

Staff are expected to embed digital resources into daily lesson delivery to deepen content understanding and vary instructional strategies.

- **Interactive Media & Modeling:** Utilize digital whiteboards, interactive simulations, and multimedia resources during whole-group instruction to illustrate complex concepts, demonstrate real-world applications, and support visual and auditory learning styles.
- **Blended Learning Models:** Incorporate station rotation, flipped classroom models, or digital choice boards during small-group and independent work times to differentiate learning paces and pathways.

2. Student Content Creation and Expression

Technology should empower students to demonstrate understanding through diverse mediums.

- **Digital Authorship:** Enable students to create digital portfolios, produce podcasts, edit educational videos, construct multimedia presentations, and author digital publications to synthesize learning.
- **Collaborative Platforms:** Utilize secure district-approved cloud environments to facilitate real-time peer editing, collaborative research projects, and interactive group discussion forums.

3. Assessment and Data-Informed Instruction

Digital tools must be leveraged to monitor progress and provide timely, actionable feedback.

- **Formative Assessment:** Integrate real-time polling tools, digital exit tickets, and interactive quizzes during lessons to gauge student understanding and adjust instruction immediately.
- **Progress Monitoring:** Use learning management system (LMS) analytics to track individual mastery, identify learning gaps, and deliver targeted interventions or enrichment resources.

Approved Media and Resource Selection

Staff members must ensure all digital content and software meet district standards before use in instruction:

Media Category	Permitted Use Cases	Educational Value Criteria
Streaming Video & Audio	Short clips, documentaries, primary source footage, educational podcasts	Must introduce, illustrate, or reinforce specific lesson concepts. Entire long-form movies or non-educational content are strictly prohibited.
Educational Software & Apps	Adaptive learning platforms, skill-building applications, subject-specific tools	Must be district-vetted for data privacy (FERPA/COPPA compliant) and feature clear, measurable learning progressions.
Digital Textbooks & E-Books	Core reading, supplementary articles, interactive e-readers	Must offer annotation features, text-to-speech accessibility, and varied reading levels to support differentiated instruction.
Emerging Tech & Generative AI	Brainstorming, drafting assistance, coding support, data analysis exercises	Must be guided by teacher instruction, promote critical evaluation of AI output, and adhere to academic integrity guidelines.

Mountainside Board of Education Monthly Transfer Report

FY2026 Data is Posted to 06/30/26

Line(s)	Budget Category	Account	Orig Budget	Prior Encs.	Revs. Allowed	Basis of 10%	Max X-fers	YTD Xfers to/from	% X-Fered	Remaining Xfers From	Remaining Xfers To
3200	Regular Programs - Instruction	11-1XX-100-XXX	4,408,495	24,937	0	4,433,432	443,345	128,351	2.9	571,694	
10300, 11160, 12160, 40580, 41080	Sp Ed, BS/Rcm, BiLing, Speech/OT/PT & Ext Svcs	11-2XX-100-XXX, 11-000-216,217	2,191,941	0	0	2,191,941	219,193	(76,357)	-3.5	142,837	
17100, 17600, 19620, 20620, 21620, 22620, 23620, 25100	Co/Extra-Curr. Activities, Athletics, Other Pgms	11-4XX-X00-XXX	168,372	0	0	168,372	16,837	9,915	5.9	26,752	
29180	Tuition	11-000-100-XXX	6,536,652	0	0	6,536,652	653,666	(143,784)	-2.2	509,881	
29680, 30620, 41660, 42200, 43620	Attend, Soc Wrk, Health, Guidance, CST, Library	11-000-211,213,218, 219,222	1,035,234	0	0	1,035,234	103,524	(9,260)	-0.9	94,264	
43200, 44180	Improve Inst. & Staff Training	11-000-221,223	288,676	0	0	288,676	28,868	10,817	3.7	39,685	
45300	<u>General Administration</u>	<u>11-000-230-XXX</u>	435,412	0	0	435,412	43,542	23,067	5.3	66,608	20,474
46160	<u>School Administration</u>	<u>11-000-240-XXX</u>	414,092	0	0	414,092	41,411	7,407	1.8	48,816	34,002
47200, 47620	<u>Central Svcs & Admin Info, Technology</u>	<u>11-000-25X-XXX</u>	255,060	0	0	255,060	25,506	18,837	7.4	44,343	6,670
51120	Operation & Maintenance of Plant Services	11-000-26X-XXX	1,281,617	0	0	1,281,617	128,163	123,201	9.6	251,363	
52480	Student Transportation Services	11-000-270-XXX	<u>1,443,355</u>	0	0	<u>1,443,355</u>	<u>144,336</u>	<u>(114,544)</u>	-7.9	<u>29,791</u>	
71260	Personal Services - Employee Benefits	11-XXX-XXX-2XX	<u>3,419,823</u>	0	0	<u>3,419,823</u>	<u>341,983</u>	<u>22,352</u>	0.7	<u>364,334</u>	
72020	Food Services	11-000-310-XXX	0	0	0	0	0	0	----	0	
75880	Equipment	12-xxx-xxx-73x	0	3,300	0	3,300	330	0	0.0	330	
76260	Facilities Acquisition & Construction	12-000-4xx-xxx	222,736	34,000	0	256,736	25,674	0	0.0	25,674	
76320	Cap Rsv - Transfer to Cap Projects	12-000-4xx-931	0	0	0	0	0	0	----	0	
76340	Cap Rsv - Transfer Rcpayment of Debt	12-000-4xx-933	0	0	0	0	0	0	----	0	
83080	Total Special Schools	13-xxx-xxx-xxx	0	0	0	0	0	0	----	0	


School Business Administrator Signature

9/14/26
Date

ATTACHMENT # .6

Note: Underlined Expenditure Accounts are Admin accounts limited to 10% transfers IN as well as OUT.

Mountainside Board of Education Minimum Expense Transfer Report

FY2027 Data is Posted to 07/31/26

Line(s)	Budget Category	Account	Orig Budget	Prior Encs.	Revs. Allowed	Basis of 10%	Max X-fers	YTD Xfers to/(from)	% X-Fered	Remaining Xfers From	Remaining XFers To
	PRESCHOOL- SALARIES	11-105-100-101	68,616	0	0	68,616	6,862	0	0.0	6,862	
	PRE-SCHOOL-AIDES	11-105-100-106	77,439	0	0	77,439	7,744	0	0.0	7,744	
	KINDERGARTEN- SALARIES	11-110-100-101	410,523	0	0	410,523	41,052	0	0.0	41,052	
	GRADES 1-5- SALARIES	11-120-100-101	2,211,560	0	0	2,211,560	221,156	0	0.0	221,156	
	GRADES 6-8- SALARIES	11-130-100-101	1,518,470	0	0	1,518,470	151,847	0	0.0	151,847	
	HOME INSTR REG ED- SALARIES	11-150-100-101	1,000	0	0	1,000	100	0	0.0	100	
	HOME INSTRUCTION-PRCH SVCS	11-150-100-320	9,000	0	0	9,000	900	0	0.0	900	
	UNDISTRIBUTED- PRCH TECH SVCS	11-190-100-340	97,423	0	0	97,423	9,742	0	0.0	9,742	
	Other Purchased Services (400-500 Series)	11-190-100-500	8,068	0	0	8,068	807	0	0.0	807	
	UNDISTRIBUTED- SUPPLIES	11-190-100-610	113,852	0	0	113,852	11,386	0	0.0	11,385	
	UNDISTRIBUTED- TEXTBOOKS	11-190-100-640	9,155	0	0	9,155	915	0	0.0	916	
	UNDISTRIBUTED- OTH EXPENSE	11-190-100-800	200	0	0	200	20	0	0.0	20	
3200	Regular Programs - Instruction	11-1XX-100-XXX	4,525,306	0	0	4,525,306	452,531	0	0.0	452,531	
	LLD - SALARIES DF	11-204-100-101	155,369	0	0	155,369	15,537	0	0.0	15,537	
	LLD SUPPLIES	11-204-100-610	500	0	0	500	50	0	0.0	50	
	RESOURCE RM- SALARIES	11-213-100-101	938,841	0	0	938,841	93,884	0	0.0	93,884	
	RESOURCE RM- AIDES SALARIES	11-213-100-106	305,371	0	0	305,371	30,537	0	0.0	30,537	
	RESOURCE RM- SUPPLIES	11-213-100-610	3,750	0	0	3,750	375	0	0.0	375	
	HOME INSTR SP ED- SALARIES	11-219-100-101	0	0	0	0	0	0	----	0	
	PURCH ED SERVICES	11-219-100-320	0	0	0	0	0	0	----	0	
	Basic Skills	11-230-100-101	339,606	0	0	339,606	33,961	0	0.0	33,961	
	General Supplies	11-230-100-610	1,400	0	0	1,400	140	0	0.0	140	
	Salaries	11-000-216-100	165,859	0	0	165,859	16,586	0	0.0	16,586	
	SPEECH- PRCH ED SVCS	11-000-216-320	55,165	0	0	55,165	5,517	0	0.0	5,517	
	SPEECH- TRAVEL	11-000-216-580	0	0	0	0	0	0	----	0	
	SPEECH- SUPPLIES	11-000-216-600	1,000	0	0	1,000	100	0	0.0	100	
	SPEECH-OTHER MISC EXPENSE	11-000-216-800	0	0	0	0	0	0	----	0	
	EXTRAORDINARY SVCS- AIDES SAL	11-000-217-106	148,810	0	0	148,810	14,881	0	0.0	14,881	
	EXTRAORDINARY SVCS- PRCH ED SV	11-000-217-320	173,755	0	0	173,755	17,376	0	0.0	17,376	
10300, 11160, 12160, 40580, 41080	Sp Ed, BS/Rem, BiLing, Speech/OT/PT & Ext Svcs	11-2XX-100-XXX, 11-000-216,217	2,289,426	0	0	2,289,426	228,944	0	0.0	228,943	
	Salaries	11-401-100-100	53,979	0	0	53,979	5,398	0	0.0	5,398	
	Purchased Services (300-500 Series)	11-401-100-500	0	0	0	0	0	0	----	0	
	CO- CURR NON ATH- SUPPLIES	11-401-100-600	2,265	0	0	2,265	227	0	0.0	227	
	CO-CURR NON ATH- OTH EXPENSE	11-401-100-800	5,000	0	0	5,000	500	0	0.0	500	
	Salaries	11-402-100-100	46,100	0	0	46,100	4,610	0	0.0	4,610	
	Purchased Services (300-500 Series)	11-402-100-500	0	0	0	0	0	0	----	0	
	CO-CURR ATH- SUPPLIES	11-402-100-600	3,900	0	0	3,900	390	0	0.0	390	
	CO-CURR ATH- OTH EXPENSE	11-402-100-800	2,000	0	0	2,000	200	0	0.0	200	
	Salaries of Teachers	11-424-100-101	11,000	0	0	11,000	1,100	0	0.0	1,100	
	Other Salaries of Instruction	11-424-100-106	6,000	0	0	6,000	600	0	0.0	600	
	Salaries of Teachers	11-421-100-101	9,000	0	0	9,000	900	10,890	121.0	11,790	
	SUMMER ACADEMIC CAMP	11-422-100-100	0	0	0	0	0	0	----	0	
17100, 17600, 19620, 20620, 21620, 22620, 23620, 25100	Co/Extra-Curr. Activities, Athletics, Other Pgms	11-4XX-X00-XXX	139,244	0	0	139,244	13,925	10,890	7.8	24,814	

Note: Underlined Expenditure Accounts are Admin accounts limited to 10% transers IN as well as OUT.

Mountainside Board of Education Minimum Expense Transfer Report

FY2027 Data is Posted to 07/31/26

Line(s)	Budget Category	Account	Orig Budget	Prior Encs.	Revs. Allowed	Basis of 10%	Max X-fers	YTD Xfers to/from	% X-Fered	Remaining Xfers From	Remaining Xfers To
	TUITION- REGULAR EDUCATION	11-000-100-561	4,396,400	0	0	4,396,400	439,640	0	0.0	439,640	
	TUITION- SP ED OTH LEAS	11-000-100-562	172,113	0	0	172,113	17,211	0	0.0	17,211	
	TUITION- VOCATIONAL ED	11-000-100-563	326,000	0	0	326,000	32,600	0	0.0	32,600	
	TUITION- SP ED PRIVATE SCH	11-000-100-566	1,252,343	0	0	1,252,343	125,234	(21,401)	-1.7	103,834	
	Tuition - State Facilities	11-000-100-568	0	0	0	0	0	0	----	0	
29180	Tuition	11-000-100-XXX	6,146,856	0	0	6,146,856	614,685	(21,401)	-0.3	593,285	
	Salaries	11-000-211-100	0	0	0	0	0	0	----	0	
	Salaries	11-000-213-100	182,128	0	0	182,128	18,213	0	0.0	18,213	
	Purchased Prof. & Tech. Svcs	11-000-213-300	5,105	0	0	5,105	511	0	0.0	511	
	HEALTH SVCS- SUPPLIES	11-000-213-600	1,800	0	0	1,800	180	0	0.0	180	
	HEALTH- MISC EXPENSE	11-000-213-890	200	0	0	200	20	0	0.0	20	
	GUIDANCE- SALARIES	11-000-218-104	132,274	0	0	132,274	13,228	0	0.0	13,227	
	Other Purchased Services (400-500 Series)	11-000-218-500	0	0	0	0	0	0	----	0	
	GUIDANCE- SUPPLIES	11-000-218-600	2,000	0	0	2,000	200	0	0.0	200	
	CST- SALARIES	11-000-219-104	345,751	0	0	345,751	34,575	0	0.0	34,575	
	CST- CLERICAL SALARIES	11-000-219-105	68,916	0	0	68,916	6,892	0	0.0	6,892	
	CST- PRCH ED SVCS	11-000-219-320	20,379	0	0	20,379	2,038	0	0.0	2,038	
	CST- PRCH TECH SVCS	11-000-219-390	6,528	0	0	6,528	653	0	0.0	653	
	Other Purchased Services (400-500 Series)	11-000-219-500	0	0	0	0	0	0	----	0	
	CST- SUPPLIES	11-000-219-600	29,486	0	0	29,486	2,949	0	0.0	2,949	
	CST- OTH EXPENSE	11-000-219-800	2,000	0	0	2,000	200	0	0.0	200	
	Salaries	11-000-222-100	138,905	0	0	138,905	13,890	0	0.0	13,891	
	Tech Coord Salaries	11-000-222-177	79,829	0	0	79,829	7,983	0	0.0	7,983	
	Other Purchased Services (400-500 Series)	11-000-222-500	44,366	0	0	44,366	4,437	0	0.0	4,437	
	MEDIA SVCS- SUPPLIES	11-000-222-600	7,326	0	0	7,326	733	0	0.0	733	
	MEDIA SVCS- OTH EXPENSE	11-000-222-800	0	0	0	0	0	0	----	0	
29680, 30620, 41660, 42200, 43620	Attend, Soc Wrk, Health, Guidance, CST, Library	11-000-211,213,218, 219,222	1,066,993	0	0	1,066,993	106,702	0	0.0	106,699	
	IMP INSTR SVCS- SPV SALARY	11-000-221-102	215,857	0	0	215,857	21,586	0	0.0	21,586	
	IMP INSTR SVCS- OTH SALARIES	11-000-221-104	57,007	0	0	57,007	5,701	0	0.0	5,701	
	IMP INSTR SVCS- CLERICAL SALARIES	11-000-221-105	28,046	0	0	28,046	2,804	0	0.0	2,805	
	IMP INSTR SVCS- MENTORING	11-000-221-176	0	0	0	0	0	0	----	0	
	Other Purchased Services (400-500 Series)	11-000-221-500	0	0	0	0	0	0	----	0	
	IMP INSTR SVCS- SUPPLIES	11-000-221-600	5,000	0	0	5,000	500	0	0.0	500	
	IMP INSTR SVCS- OTH EXPENSE	11-000-221-800	0	0	0	0	0	0	----	0	
	Salaries Staff training	11-000-223-100	0	0	0	0	0	0	----	0	
	Purch Prof - Educational Svcs	11-000-223-320	0	0	0	0	0	0	----	0	
	TRAVEL	11-000-223-330	0	0	0	0	0	0	----	0	
	Other Purchased Services (400-500 Series)	11-000-223-500	5,700	0	0	5,700	570	0	0.0	570	
	Payroll Salary Training	11-000-223-800	0	0	0	0	0	0	----	0	
43200, 44180	Improve Inst. & Staff Training	11-000-221,223	311,610	0	0	311,610	31,161	0	0.0	31,161	

Note: Underlined Expenditure Accounts are Admin accounts limited to 10% transfers IN as well as OUT.

Mountainside Board of Education Minimum Expense Transfer Report

FY2027 Data is Posted to 07/31/26

Line(s)	Budget Category	Account	Orig Budget	Prior Encs.	Revs. Allowed	Basis of 10%	Max X-fers	YTD Xfers to(from)	% X-Fered	Remaining Xfers From	Remaining XFers To
	Salaries	<u>11-000-230-100</u>	115,030	0	0	115,030	11,503	0	0.0	11,503	11,503
	GEN ADMIN- LEGAL SVCS	<u>11-000-230-331</u>	40,000	0	0	40,000	4,000	0	0.0	4,000	4,000
	GEN ADMIN- AUDIT SVCS	<u>11-000-230-332</u>	50,925	0	0	50,925	5,093	0	0.0	5,093	5,093
	GEN ADMIN - ARCHITECT SVCS	<u>11-000-230-334</u>	5,000	0	0	5,000	500	0	0.0	500	500
	GEN ADMIN- PRCH TECH SVCS	<u>11-000-230-340</u>	26,115	0	0	26,115	2,612	0	0.0	2,612	2,612
	Communications/Telephone	<u>11-000-230-530</u>	32,866	0	0	32,866	3,287	0	0.0	3,287	3,287
	BOE Other Purchased Services	<u>11-000-230-585</u>	4,835	0	0	4,835	484	0	0.0	484	484
	Other Purchased Services (400-500 Series)	<u>11-000-230-590</u>	53,123	0	0	53,123	5,312	0	0.0	5,312	5,312
	GEN ADMIN- SUPPLIES	<u>11-000-230-610</u>	37,312	0	0	37,312	3,731	0	0.0	3,731	3,731
	GEN ADMIN- JUDGEMENTS	<u>11-000-230-820</u>	50,000	0	0	50,000	5,000	0	0.0	5,000	5,000
	GEN ADMIN- OTH EXPENSE	<u>11-000-230-890</u>	570	0	0	570	57	0	0.0	57	57
	BOE DUES/FEES	<u>11-000-230-895</u>	11,520	0	0	11,520	1,152	0	0.0	1,152	1,152
45300	<u>General Administration</u>	<u>11-000-230-XXX</u>	427,296	0	0	427,296	42,731	0	0.0	42,730	42,730
	SCHOOL ADMIN- SALARIES	<u>11-000-240-103</u>	179,550	0	0	179,550	17,955	0	0.0	17,955	17,955
	SCHOOL ADMIN- CLERICAL SALARIES	<u>11-000-240-105</u>	167,208	0	0	167,208	16,721	0	0.0	16,721	16,721
	Other Purchased Services (400-500 Series)	<u>11-000-240-500</u>	32,922	0	0	32,922	3,292	0	0.0	3,292	3,292
	SCHOOL ADMIN- SUPPLIES	<u>11-000-240-600</u>	3,000	0	0	3,000	300	0	0.0	300	300
	SCHOOL ADMIN- OTH EXPENSE	<u>11-000-240-800</u>	3,628	0	0	3,628	363	0	0.0	363	363
46160	<u>School Administration</u>	<u>11-000-240-XXX</u>	386,308	0	0	386,308	38,631	0	0.0	38,631	38,631
	---	---	0	0	0	0	0	0	----	0	0
	Salaries	<u>11-000-251-100</u>	172,751	0	0	172,751	17,275	0	0.0	17,275	17,275
	Purchased Professional Service	<u>11-000-251-330</u>	65,500	0	0	65,500	6,550	(10,890)	-16.6	(4,340)	17,440
	CENTRAL SVCS- TECH SVCS	<u>11-000-251-340</u>	17,500	0	0	17,500	1,750	0	0.0	1,750	1,750
	Other Purchased Services (400-500 Series)	<u>11-000-251-592</u>	1,000	0	0	1,000	100	0	0.0	100	100
	CENTRAL SVCS- SUPPLIES	<u>11-000-251-600</u>	3,028	0	0	3,028	303	0	0.0	303	303
	CENTRAL SVCS- OTH EXPENSE	<u>11-000-251-890</u>	1,514	0	0	1,514	151	0	0.0	151	151
47200, 47620	<u>Central Svcs & Admin Info</u>	<u>11-000-25X-XXX</u>	261,293	0	0	261,293	26,129	(10,890)	-4.2	15,239	37,019
	<u>Technology</u>										
	Salaries	11-000-261-100	99,931	0	0	99,931	9,993	0	0.0	9,993	
	MAINT SVCS- CONT CLN/REP SVCS	11-000-261-420	121,233	0	0	121,233	12,123	8,232	6.8	20,355	
	MAINT SVCS- SUPPLIES	11-000-261-610	20,529	0	0	20,529	2,053	12,669	61.7	14,722	
	MAINT SVCS-HURRICANE SANDY	11-000-261-700	0	0	0	0	0	0	----	0	
	MAINT SVCS-MISC OTHER EXPENSE	11-000-261-800	0	0	0	0	0	500	*****	500	
	---	---	0	0	0	0	0	0	----	0	
	Salaries	11-000-262-100	481,480	0	0	481,480	48,147	0	0.0	48,148	
	CUST SVCS- PRCH TECH SVCS	11-000-262-300	34,250	0	0	34,250	3,426	0	0.0	3,425	
	CUST SVCS- CLN/REP SVCS DF	11-000-262-420	20,841	0	0	20,841	2,084	0	0.0	2,084	
	CUST SVCS- WAT/SEW	11-000-262-490	16,830	0	0	16,830	1,683	0	0.0	1,683	
	CUST SVCS- INSURANCE	11-000-262-520	100,843	0	0	100,843	10,084	0	0.0	10,084	
	CUST SVCS- SUPPLIES	11-000-262-610	30,796	0	0	30,796	3,080	0	0.0	3,080	
	CUST SVCS- ENERGY	11-000-262-620	285,600	0	0	285,600	28,560	0	0.0	28,560	
	CUST SVCS- OTH EXPENSE	11-000-262-800	0	0	0	0	0	0	----	0	
	CUST SVCS- CARE/UPKEEP GR	11-000-263-420	24,052	0	0	24,052	2,405	0	0.0	2,405	
	Security Purch Tech Services	11-000-266-340	107,101	0	0	107,101	10,710	0	0.0	10,710	
	SECURITY	11-000-266-610	0	0	0	0	0	0	----	0	
51120	<u>Operation & Maintenance of Plant</u>	<u>11-000-26X-XXX</u>	1,343,486	0	0	1,343,486	134,348	21,401	1.6	155,749	
	Services										

Note: Underlined Expenditure Accounts are Admin accounts limited to 10% transfers IN as well as OUT.

Mountainside Board of Education Minimum Expense Transfer Report

FY2027 Data is Posted to 07/31/26

Line(s)	Budget Category	Account	Orig Budget	Prior Encs.	Revs. Allowed	Basis of 10%	Max X-fers	YTD Xfers to(from)	% X-Fered	Remaining Xfers From	Remaining XFers To
	Sal-Pupil Trans(Home-Sch)Sp Ed	11-000-270-161	0	0	0	0	0	0	----	0	
	TRANS SVCS- AID IN LIEU	11-000-270-503	112,992	0	0	112,992	11,299	0	0.0	11,299	
	TRANS SVCS- CONT H/S REGULAR	11-000-270-511	515,500	0	0	515,500	51,550	0	0.0	51,550	
	TRANS SVCS- CONT OTHER	11-000-270-512	34,690	0	0	34,690	3,469	0	0.0	3,469	
	TRANS SVCS- CONT H/S SP ED	11-000-270-514	485,289	0	0	485,289	48,529	0	0.0	48,529	
	Transportation Supplies	11-000-270-615	0	0	0	0	0	0	----	0	
52480	Student Transportation Services	11-000-270-XXX	1,148,471	0	0	1,148,471	114,847	0	0.0	114,847	
	PRSN SVCS- FICA	11-000-291-220	198,843	0	0	198,843	19,884	0	0.0	19,884	
	PRSN SVCS- PERS	11-000-291-241	205,563	0	0	205,563	20,556	0	0.0	20,556	
	PRSN SVCS- SUI	11-000-291-250	5,000	0	0	5,000	500	0	0.0	500	
	PRSN SVCS- WORKERS' COMP	11-000-291-260	65,041	0	0	65,041	6,504	0	0.0	6,504	
	PRSN SVCS- HEALTH BENEFITS	11-000-291-270	4,000,000	0	0	4,000,000	400,000	0	0.0	400,000	
	PRSN SVCS- TUITION REIMBURSEMENT	11-000-291-280	14,625	0	0	14,625	1,463	0	0.0	1,463	
	PRSN SVCS- OTH BENEFITS	11-000-291-290	53,110	0	0	53,110	5,311	0	0.0	5,311	
71260	Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,542,182	0	0	4,542,182	454,218	0	0.0	454,218	
	FOOD SVCS- DEFICIT TRANSFER	11-000-310-930	0	0	0	0	0	0	----	0	
72020	Food Services	11-000-310-XXX	0	0	0	0	0	0	----	0	
	EQUIPMENT- SUPPORT SVCS	12-000-210-730	0	0	0	0	0	0	----	0	
	EQUIPMENT- GENERAL ADMIN	12-000-230-730	0	0	0	0	0	0	----	0	
	EQUIPMENT- SCHOOL ADMIN	12-000-240-730	0	0	0	0	0	0	----	0	
	EQUIPMENT- MAINTENANCE SVCS	12-000-260-730	0	0	0	0	0	0	----	0	
	EQUIPMENT- CUSTODIAL SVCS	12-000-262-730	0	0	0	0	0	0	----	0	
	EQUIPMENT- OTH SUPPORT SVCS	12-000-290-730	0	0	0	0	0	0	----	0	
	EQUIPMENT- KINDERGARTEN	12-110-100-730	0	0	0	0	0	0	----	0	
	EQUIPMENT- GRADES 1-5	12-120-100-730	0	0	0	0	0	0	----	0	
	EQUIPMENT- GRADES 6-8	12-130-100-730	0	0	0	0	0	0	----	0	
75880	Equipment	12-xxx-xxx-73x	0	0	0	0	0	0	----	0	
	AE SERVICES	12-000-400-339	0	0	0	0	0	0	----	0	
	CONSTRUCTION SVCS- PRCH PROF	12-000-400-450	170,000	49,244	0	219,244	21,924	0	0.0	21,924	
	LEASE PURCHASE- PRINCIPAL	12-000-400-721	72,000	0	0	72,000	7,200	0	0.0	7,200	
	CONSTRUCTION SVCS- ASSESSMENTS	12-000-400-800	0	0	0	0	0	0	----	0	
	Assess for Dbt Srv-SDA Funding	12-000-400-896	21,469	0	0	21,469	2,147	0	0.0	2,147	
	TRANS TO CAPITAL PROJECTS FUND	12-000-400-932	0	0	0	0	0	0	----	0	
76260	Facilities Acquisition & Construction	12-000-4xx-xxx	263,469	49,244	0	312,713	31,271	0	0.0	31,271	
	CAP RSV TRNS \ BUILDING IMPROV	12-000-400-931	0	0	0	0	0	0	----	0	
76320	Cap Rsv - Transfer to Cap Projects	12-000-4xx-931	0	0	0	0	0	0	----	0	
	CAP RESERVE TRANS- DEBT SVC	12-000-400-933	0	0	0	0	0	0	----	0	
76340	Cap Rsv - Transfer Repayment of Debt	12-000-4xx-933	0	0	0	0	0	0	----	0	
	SUMMER SCH- SALARIES	13-422-100-101	0	0	0	0	0	0	----	0	
83080	Total Special Schools	13-xxx-xxx-xxx	0	0	0	0	0	0	----	0	


School Business Administrator Signature

9/14/26
Date

Note: Underlined Expenditure Accounts are Admin accounts limited to 10% transfers IN as well as OUT.

Mountainside Board of Education Expense General Ledger Transfer Report

FY2027 Data is Posted to 08/31/26

<u>Line(s)</u>	<u>Budget Category</u>	<u>Account</u>	<u>Orig Budget</u>	<u>Prior Encs.</u>	<u>Revs. Allowed</u>	<u>Basis of 10%</u>	<u>Max X-fers</u>	<u>YTD Xfers to(from)</u>	<u>% X-Fered</u>	<u>Remaining Xfers From</u>	<u>Remaining XFers To</u>
	PRESCHOOL- SALARIES BW	11-105-100-101-000-004	67,616	0	0	67,616	\$6,762	0	0.0	6,762	
	PRESCHOOL- SUBSTITUTES BW	11-105-100-101-002-004	1,000	0	0	1,000	\$100	0	0.0	100	
	PRE-SCHOOL-AIDES BW	11-105-100-106-000-004	77,439	0	0	77,439	\$7,744	0	0.0	7,744	
	KINDERGARTEN- SALARIES BW	11-110-100-101-000-004	398,523	0	0	398,523	\$39,852	0	0.0	39,852	
	KINDERGARTEN- SUBSTITUTES BW	11-110-100-101-002-004	12,000	0	0	12,000	\$1,200	0	0.0	1,200	
	GRADES 1-5- SALARIES	11-120-100-101-000-001	0	0	0	0	\$0	0	----	0	
	GRADES 1-5 SALARIES DF	11-120-100-101-000-002	1,356,222	0	0	1,356,222	\$135,622	0	0.0	135,622	
	GRADES 1-5 SALARIES BW	11-120-100-101-000-004	806,888	0	0	806,888	\$80,689	0	0.0	80,689	
	GRADES 1-5- SUBSTITUTES DF	11-120-100-101-002-002	36,287	0	0	36,287	\$3,629	0	0.0	3,629	
	GRADES 1-5- SUBSTITUTES BW	11-120-100-101-002-004	12,163	0	0	12,163	\$1,216	0	0.0	1,216	
	GRADES 1-5 EXTRA PAY	11-120-100-101-003-001	0	0	0	0	\$0	0	----	0	
	GRADES 1-5 EXTRA PAY DF	11-120-100-101-003-002	0	0	0	0	\$0	0	----	0	
	GRADES 1-5 EXTRA PAY BW	11-120-100-101-003-004	0	0	0	0	\$0	0	----	0	
	GRADES 6-8- SALARIES	11-130-100-101-000-001	0	0	0	0	\$0	0	----	0	
	GRADES 6-8 SALARIES DF	11-130-100-101-000-002	1,493,470	0	0	1,493,470	\$149,347	0	0.0	149,347	
	GRADES 6-8- SUBSTITUTES DF	11-130-100-101-002-002	20,000	0	0	20,000	\$2,000	0	0.0	2,000	
	GRADES 6-8 EXTRA PAY	11-130-100-101-003-001	0	0	0	0	\$0	0	----	0	
	GARDES 6-8 EXTRA PAY DF	11-130-100-101-003-002	5,000	0	0	5,000	\$500	0	0.0	500	
	HOME INSTR REG- SALARIES	11-150-100-101-000-002	1,000	0	0	1,000	\$100	0	0.0	100	
	HOME INSTRUCTION-PRCH SVCS	11-150-100-320-000-002	9,000	0	0	9,000	\$900	0	0.0	900	
	PURCHASED TECH SVCS TECH	11-190-100-340-000-001	23,394	0	0	23,394	\$2,339	(1,050)	-4.5	1,290	
	PURCHASED TECH SVCS DF	11-190-100-340-000-002	55,049	0	0	55,049	\$5,505	(147)	-0.3	5,358	
	PURCHASED TECH SERV BW	11-190-100-340-000-004	18,980	0	0	18,980	\$1,898	(100)	-0.5	1,799	
	Other Purch Services (400-500)	11-190-100-440-000-001	8,068	0	0	8,068	\$807	(7,223)	-89.5	(6,416)	
	LEASE PURCHASE DF	11-190-100-440-000-002	0	0	0	0	\$0	977	*****	977	
	LEASE PURCHASE BW	11-190-100-440-000-004	0	0	0	0	\$0	6,246	*****	6,246	
	UNDIST- INSTR SUPP DISTRICTWID	11-190-100-610-000-001	57,237	0	0	57,237	\$5,724	(10,458)	-18.3	(4,734)	
	UNDIST- INSTR SUPP- DF	11-190-100-610-000-002	23,646	0	0	23,646	\$2,365	8,458	35.8	10,823	
	UNDIST- INSTR SUPP BW	11-190-100-610-000-004	19,969	0	0	19,969	\$1,997	(1,404)	-7.0	593	
	UNDIST- INST SUPP ART - DF	11-190-100-610-010-002	3,000	0	0	3,000	\$300	0	0.0	300	
	UNDIST-INSTR SUPP ART - BW	11-190-100-610-010-004	2,000	0	0	2,000	\$200	0	0.0	200	
	UNDIST-INSTR SUPP MUSIC-DF	11-190-100-610-020-002	2,000	0	0	2,000	\$200	0	0.0	200	
	UNDIST-INSTR SUPP MUSIC-BW	11-190-100-610-020-004	2,000	0	0	2,000	\$200	0	0.0	200	
	UNDIST-INSTR SUPP STEAM- DF	11-190-100-610-030-002	0	0	0	0	\$0	2,000	*****	2,000	
	UNDIST-INSTR SUPP STEAM-BW	11-190-100-610-030-004	1,000	0	0	1,000	\$100	0	0.0	100	
	UNDIST-INSTR SUPP PE-DF	11-190-100-610-040-002	1,500	0	0	1,500	\$150	0	0.0	150	
	UNDIST - INSTR SUPP PE-BW	11-190-100-610-040-004	1,500	0	0	1,500	\$150	0	0.0	150	
	UNDIST- TEXTBOOKS- DF	11-190-100-640-000-002	5,972	0	0	5,972	\$597	0	0.0	597	
	UNDIST- TEXTBOOKS- BW	11-190-100-640-000-004	3,183	0	0	3,183	\$318	1,404	44.1	1,723	
	UNDIST- OTHER EXP- DF	11-190-100-800-000-002	100	0	0	100	\$10	0	0.0	10	
	UNDIST- OTHER EXP- BW	11-190-100-800-000-004	100	0	0	100	\$10	0	0.0	10	
3200	Regular Programs - Instruction	11-1XX-100-XXX	4,525,306	0	0	4,525,306	452,531	(1,296)	0.0	451,234	
	LLD SALARIES DF	11-204-100-101-000-002	81,199	0	0	81,199	\$8,120	0	0.0	8,120	
	LLD SALARIES BW	11-204-100-101-000-004	74,170	0	0	74,170	\$7,417	0	0.0	7,417	
	General Supplies	11-204-100-610-000-002	250	0	0	250	\$25	100	40.0	125	
	LLD SUPPLIES	11-204-100-610-000-004	250	0	0	250	\$25	100	39.8	125	

Note: Underlined Expenditure Accounts are Admin accounts limited to 10% transfers IN as well as OUT.

Mountainside Board of Education Expense General Ledger Transfer Report

FY2027 Data is Posted to 08/31/26

<u>Line(s)</u>	<u>Budget Category</u>	<u>Account</u>	<u>Orig Budget</u>	<u>Prior Encs.</u>	<u>Revs. Allowed</u>	<u>Basis of 10%</u>	<u>Max X-fers</u>	<u>YTD Xfers to/from</u>	<u>% X-Ferd</u>	<u>Remaining Xfers From</u>	<u>Remaining XFers To</u>
	RESOURCE RM- SALARIES DF	11-213-100-101-000-002	761,998	0	0	761,998	\$76,200	0	0.0	76,200	
	RESOURCE RM- SALARIES BW	11-213-100-101-000-004	171,743	0	0	171,743	\$17,174	0	0.0	17,174	
	RESOURCE RM- SUBSTITUTES DF	11-213-100-101-002-002	3,450	0	0	3,450	\$345	0	0.0	345	
	RESOURCE RM- SUBS BW	11-213-100-101-002-004	1,650	0	0	1,650	\$165	0	0.0	165	
	RESOURCE RM EXTRA PAY DF	11-213-100-101-003-002	0	0	0	0	\$0	0	----	0	
	RESOURCE RM- EXTRA PAY BW	11-213-100-101-003-004	0	0	0	0	\$0	0	----	0	
	RESOURCE RM- AIDES DF	11-213-100-106-000-002	228,332	0	0	228,332	\$22,833	0	0.0	22,833	
	RESOURCE RM- AIDES BW	11-213-100-106-000-004	70,039	0	0	70,039	\$7,004	0	0.0	7,004	
	RESOURCE RM- AIDES SUBS DF	11-213-100-106-002-002	4,700	0	0	4,700	\$470	0	0.0	470	
	RESOURCE RM-AIDES SUBS-BW	11-213-100-106-002-004	2,300	0	0	2,300	\$230	0	0.0	230	
	RESOURCE RM- INSTR SUP DF	11-213-100-610-000-002	3,750	0	0	3,750	\$375	47	1.2	422	
	RESOURCE RM- INSTR SUP BW	11-213-100-610-000-004	0	0	0	0	\$0	1,050	*****	1,050	
	HOME INSTR SP ED- SALARIES	11-219-100-101-000-002	0	0	0	0	\$0	0	----	0	
	PURCH ED SERVICES	11-219-100-320-000-001	0	0	0	0	\$0	0	----	0	
	BASIC SKILLS-SALARIES DF	11-230-100-101-000-002	311,236	0	0	311,236	\$31,124	0	0.0	31,124	
	BASIC SKILLS-SALARIES BW	11-230-100-101-000-004	28,370	0	0	28,370	\$2,837	0	0.0	2,837	
	Basic Skills - Subs - BW	11-230-100-101-002-004	0	0	0	0	\$0	0	----	0	
	BASIC SKILLS SUPPLIES	11-230-100-610-000-001	0	0	0	0	\$0	0	----	0	
	BASIC SKILLS-SUPPLIES DF	11-230-100-610-000-002	1,050	0	0	1,050	\$105	0	0.0	105	
	BASIC SKILLS-SUPPLIES BW	11-230-100-610-000-004	350	0	0	350	\$35	0	0.0	35	
	SPEECH- SALARIES	11-000-216-100-000-001	165,859	0	0	165,859	\$16,586	0	0.0	16,586	
	Speech Salaries - DF	11-000-216-100-000-002	0	0	0	0	\$0	0	----	0	
	Speech Salaries - BW	11-000-216-100-000-004	0	0	0	0	\$0	0	----	0	
	SPEECH- SUBSTITUTES	11-000-216-100-002-001	0	0	0	0	\$0	0	----	0	
	SPEECH EXTRA PAY	11-000-216-100-003-001	0	0	0	0	\$0	0	----	0	
	SPEECH- PRCH SVCS	11-000-216-320-000-001	55,165	0	0	55,165	\$5,517	(200)	-0.4	5,317	
	SPEECH - PRCH SVCS - DF	11-000-216-320-000-002	0	0	0	0	\$0	0	----	0	
	SPEECH - PRCH-SVCS - BW	11-000-216-320-000-004	0	0	0	0	\$0	0	----	0	
	SPEECH- TRAVEL	11-000-216-580-000-001	0	0	0	0	\$0	0	----	0	
	SPEECH- SUPPLIES	11-000-216-600-000-001	0	0	0	0	\$0	0	----	0	
	SPEECH SUPPLIES - DF	11-000-216-600-000-002	500	0	0	500	\$50	200	39.9	250	
	SPEECH - SUPPLIES - BW	11-000-216-600-000-004	500	0	0	500	\$50	0	0.0	50	
	SPEECH-OTHER MISC EXPENSE	11-000-216-800-000-001	0	0	0	0	\$0	0	----	0	
	SPEECH-OTHER MISC EXPENSE	11-000-216-800-000-002	0	0	0	0	\$0	0	----	0	
	SPEECH-OTHER MISC EXPENSE	11-000-216-800-000-004	0	0	0	0	\$0	0	----	0	
	EXTRAORDINARY SVCS- AIDES SAL	11-000-217-106-000-001	148,810	0	0	148,810	\$14,881	0	0.0	14,881	
	EXTRAORDINARY SVCS- AIDES SUBS	11-000-217-106-002-001	0	0	0	0	\$0	0	----	0	
	EXTRAORDINARY SVCS- PRCH SVCS	11-000-217-320-000-001	173,755	0	0	173,755	\$17,376	0	0.0	17,376	
	EXTRAORDINARY SVC - P	11-000-217-320-000-002	0	0	0	0	\$0	0	----	0	
	EXTRAORDINARY SVCS - P	11-000-217-320-000-004	0	0	0	0	\$0	0	----	0	
<u>10300, 11160,</u>	<u>Sp Ed, BS/Rem, BiLing,</u>	<u>11-2XX-100-XXX,</u>	<u>2,289,426</u>	<u>0</u>	<u>0</u>	<u>2,289,426</u>	<u>228,944</u>	<u>1,296</u>	<u>0.1</u>	<u>230,239</u>	
<u>12160, 40580,</u>	<u>Speech/OT/PT & Ext Svcs</u>	<u>11-000-216,217</u>									
<u>41080</u>											

Note: Underlined Expenditure Accounts are Admin accounts limited to 10% transfers IN as well as OUT.

Mountainside Board of Education Expense General Ledger Transfer Report

FY2027 Data is Posted to 08/31/26

Line(s)	Budget Category	Account	Orig Budget	Prior Encs.	Revs. Allowed	Basis of 10%	Max X-fers	YTD Xfers to/from	% X-Fered	Remaining Xfers From	Remaining XFers To
	CO-CURR NON ATH- SALARIES	11-401-100-100-000-001	53,979	0	0	53,979	\$5,398	0	0.0	5,398	
	CO-CURR-NON ATHLETIC	11-401-100-100-000-002	0	0	0	0	\$0	0	----	0	
	CO-CURR-NON ATHLETIC	11-401-100-100-000-004	0	0	0	0	\$0	0	----	0	
	Purch Services(300-500 series)	11-401-100-340-000-002	0	0	0	0	\$0	0	----	0	
	CO-CURR NON ATH OTH PRCH	11-401-100-500-000-001	0	0	0	0	\$0	0	----	0	
	CO-CURR NON ATH- SUPPLIES	11-401-100-600-000-001	0	0	0	0	\$0	0	----	0	
	CO-CURR NON ATH- SUPP DF	11-401-100-600-000-002	2,265	0	0	2,265	\$227	0	0.0	227	
	CO-CURR NON ATH OTH EXP	11-401-100-800-000-002	5,000	0	0	5,000	\$500	0	0.0	500	
	CO-CURR ATH- SALARIES	11-402-100-100-000-001	46,100	0	0	46,100	\$4,610	0	0.0	4,610	
	Co-curricular Athletic Sal -DF	11-402-100-100-000-002	0	0	0	0	\$0	0	----	0	
	Purch Services(300-500 series)	11-402-100-320-000-001	0	0	0	0	\$0	0	----	0	
	CO- CURR ATH- OTH PRCH SVCS	11-402-100-500-000-001	0	0	0	0	\$0	0	----	0	
	CO-CURR ATH- SUPPLIES DF	11-402-100-600-000-002	3,900	0	0	3,900	\$390	0	0.0	390	
	CO-CURR ATH- OTH EXP	11-402-100-800-000-002	2,000	0	0	2,000	\$200	0	0.0	200	
	SUMMER SCHOOL SALARIES	11-424-100-101-000-001	11,000	0	0	11,000	\$1,100	0	0.0	1,100	
	SUMMER SCHOOL OTHER SAL	11-424-100-106-000-001	6,000	0	0	6,000	\$600	0	0.0	600	
	Salaries of Teachers	11-421-100-101-000-001	9,000	0	0	9,000	\$900	10,890	121.0	11,790	
	SUMMER ACADEMIC CAMP	11-422-100-100-000-001	0	0	0	0	\$0	0	----	0	
17100, 17600, 19620, 20620, 21620, 22620, 23620, 25100	Co/Extra-Curr. Activities, Athletics, Other Pgms	11-4XX-X00-XXX	139,244	0	0	139,244	13,925	10,890	7.8	24,814	
	TUITION- REGULAR ED	11-000-100-561-000-001	4,396,400	0	0	4,396,400	\$439,640	0	0.0	439,640	
	TUITION- SPECIAL ED	11-000-100-562-000-001	172,113	0	0	172,113	\$17,211	0	0.0	17,211	
	TUITION- VOCATIONAL ED	11-000-100-563-000-001	326,000	0	0	326,000	\$32,600	0	0.0	32,600	
	TUITION- PRIVATE SCH	11-000-100-566-000-001	1,252,343	0	0	1,252,343	\$125,234	(21,401)	-1.7	103,834	
	Tuition - State Facilities	11-000-100-568-000-001	0	0	0	0	\$0	0	----	0	
29180	Tuition	11-000-100-XXX	6,146,856	0	0	6,146,856	614,685	(21,401)	-0.3	593,285	
	ATT/SOCIAL WK- SALARIES	11-000-211-100-000-001	0	0	0	0	\$0	0	----	0	
	SOCIAL WORKER EXTRA PAY	11-000-211-100-003-001	0	0	0	0	\$0	0	----	0	
	HEALTH-SALARIES DF	11-000-213-100-000-002	90,103	0	0	90,103	\$9,010	0	0.0	9,010	
	HEALTH- SALARIES BW	11-000-213-100-000-004	87,025	0	0	87,025	\$8,703	0	0.0	8,703	
	HEALTH- SUBSTITUTES	11-000-213-100-002-002	2,500	0	0	2,500	\$250	0	0.0	250	
	HEALTH-SUBSTITUTES	11-000-213-100-002-004	2,500	0	0	2,500	\$250	0	0.0	250	
	HEALTH EXTRA PAY DF	11-000-213-100-003-002	0	0	0	0	\$0	0	----	0	
	HEALTH- EXTRA PAY BW	11-000-213-100-003-004	0	0	0	0	\$0	0	----	0	
	Purch Prof & Tech Services	11-000-213-300-000-000	0	0	0	0	\$0	0	----	0	
	HEALTH- PRCH TCH SVCS DF	11-000-213-300-000-002	5,105	0	0	5,105	\$511	75	1.5	586	
	HEALTH- PRCH TCH SVCS BW	11-000-213-300-000-004	0	0	0	0	\$0	0	----	0	
	HEALTH- SUPPLIES DF	11-000-213-600-000-002	1,100	0	0	1,100	\$110	100	9.1	210	
	HEALTH- SUPPLIES BW	11-000-213-600-000-004	700	0	0	700	\$70	0	0.0	70	
	HEALTH- MISC EXPENSE DF	11-000-213-890-000-002	100	0	0	100	\$10	(100)	-100.0	(90)	
	HEALTH-MISC EXPENSE BW	11-000-213-890-000-004	100	0	0	100	\$10	0	0.0	10	

Note: Underlined Expenditure Accounts are Admin accounts limited to 10% transfers IN as well as OUT.

Mountainside Board of Education Expense General Ledger Transfer Report

FY2027 Data is Posted to 08/31/26

<u>Line(s)</u>	<u>Budget Category</u>	<u>Account</u>	<u>Orig Budget</u>	<u>Prior Encs.</u>	<u>Revs. Allowed</u>	<u>Basis of 10%</u>	<u>Max X-fers</u>	<u>YTD Xfers</u> <u>to(from)</u>	<u>% X-Fered</u>	<u>Remaining</u> <u>Xfers From</u>	<u>Remaining</u> <u>Xfers To</u>
	GUIDANCE- SALARIES DF	11-000-218-104-000-002	76,505	0	0	76,505	\$7,651	0	0.0	7,651	
	GUIDANCE-SALARIES BW	11-000-218-104-000-004	55,769	0	0	55,769	\$5,577	0	0.0	5,577	
	GUIDANCE EXTRA PAY	11-000-218-104-003-001	0	0	0	0	\$0	0	----	0	
	Guidance Extra Pay - DF	11-000-218-104-003-002	0	0	0	0	\$0	0	----	0	
	Guidance Extra Pay - BW	11-000-218-104-003-004	0	0	0	0	\$0	0	----	0	
	GUIDANCE- OTH PRCH SVCS DF	11-000-218-500-000-002	0	0	0	0	\$0	0	----	0	
	GUIDANCE-OTH PRCH SVCS BW	11-000-218-500-000-004	0	0	0	0	\$0	0	----	0	
	GUIDANCE- SUPPLIES DF	11-000-218-600-000-002	1,000	0	0	1,000	\$100	0	0.0	100	
	GUIDANCE-SUPPLES BW	11-000-218-600-000-004	1,000	0	0	1,000	\$100	0	0.0	100	
	CST-SALARIES	11-000-219-104-000-001	345,751	0	0	345,751	\$34,575	0	0.0	34,575	
	CST- SALARIES - DF	11-000-219-104-000-002	0	0	0	0	\$0	0	----	0	
	CST-SALARIES - BW	11-000-219-104-000-004	0	0	0	0	\$0	0	----	0	
	CST EXTRA PAY	11-000-219-104-003-001	0	0	0	0	\$0	1,782	*****	1,782	
	CST-EXTRA PAY DF	11-000-219-104-003-002	0	0	0	0	\$0	0	----	0	
	CST EXTRA PAY - BW	11-000-219-104-003-004	0	0	0	0	\$0	0	----	0	
	CST- CLERICAL SALARIES	11-000-219-105-000-001	68,916	0	0	68,916	\$6,892	0	0.0	6,892	
	CST- CLERICAL SALARIES - DF	11-000-219-105-000-002	0	0	0	0	\$0	0	----	0	
	CST- CLERICAL SUBS	11-000-219-105-002-001	0	0	0	0	\$0	0	----	0	
	CST - CLERICAL SUBS	11-000-219-105-002-002	0	0	0	0	\$0	0	----	0	
	CST- PRCH ED SVCS	11-000-219-320-000-001	2,795	0	0	2,795	\$280	(1,782)	-63.8	(1,503)	
	CST-PRCH ED SVCS - DF	11-000-219-320-000-002	17,584	0	0	17,584	\$1,758	0	0.0	1,758	
	CST-PRCH ED SVCS - BW	11-000-219-320-000-004	0	0	0	0	\$0	0	----	0	
	CST- PRCH TECH SVCS	11-000-219-390-000-001	6,528	0	0	6,528	\$653	0	0.0	653	
	CST-PRCH TECH SVCS-DF	11-000-219-390-000-002	0	0	0	0	\$0	0	----	0	
	CST-PRCH TECH SVCS-BW	11-000-219-390-000-004	0	0	0	0	\$0	0	----	0	
	CST- OTH PRCH SVCS	11-000-219-500-000-001	0	0	0	0	\$0	0	----	0	
	CST- TRAVEL	11-000-219-580-000-001	0	0	0	0	\$0	0	----	0	
	CST-TRAVEL DF	11-000-219-580-000-002	0	0	0	0	\$0	0	----	0	
	CST-TRAVEL - BW	11-000-219-580-000-004	0	0	0	0	\$0	0	----	0	
	CST-SUPPLIES	11-000-219-600-000-001	29,486	0	0	29,486	\$2,949	0	0.0	2,949	
	CST-SUPPLIES- DF	11-000-219-600-000-002	0	0	0	0	\$0	0	----	0	
	CST-SUPPLIES BW	11-000-219-600-000-004	0	0	0	0	\$0	0	----	0	
	CST-OTH EXPENSE	11-000-219-800-000-001	2,000	0	0	2,000	\$200	0	0.0	200	
	CST-OTH-EXPENSE -DF	11-000-219-800-000-002	0	0	0	0	\$0	0	----	0	
	CST-OTH EXPENSES - BW	11-000-219-800-000-004	0	0	0	0	\$0	0	----	0	

Note: Underlined Expenditure Accounts are Admin accounts limited to 10% transfers IN as well as OUT.

Mountainside Board of Education Expense General Ledger Transfer Report

FY2027 Data is Posted to 08/31/26

<u>Line(s)</u>	<u>Budget Category</u>	<u>Account</u>	<u>Orig Budget</u>	<u>Prior Encs.</u>	<u>Revs. Allowed</u>	<u>Basis of 10%</u>	<u>Max X-fers</u>	<u>YTD Xfers to(from)</u>	<u>% X-Fered</u>	<u>Remaining Xfers From</u>	<u>Remaining XFers To</u>
	MEDIA SVCS- SALARIES DF	11-000-222-100-000-002	61,604	0	0	61,604	\$6,160	0	0.0	6,160	
	MEDIA SVCS- SALARIES BW	11-000-222-100-000-004	76,301	0	0	76,301	\$7,630	0	0.0	7,630	
	MEDIA SVCS- SUBSTITUTES DF	11-000-222-100-002-002	500	0	0	500	\$50	0	0.0	50	
	MEDIA SVCS-SUBSTITUTES BW	11-000-222-100-002-004	500	0	0	500	\$50	0	0.0	50	
	TECHNOLOGY COORDINATOR	11-000-222-177-000-001	79,829	0	0	79,829	\$7,983	0	0.0	7,983	
	MEDIA SVCS- LEASE PURCH DF	11-000-222-440-000-002	0	0	0	0	\$0	0	----	0	
	MEDIA SVCS- LEASE PURCH BW	11-000-222-440-000-004	0	0	0	0	\$0	0	----	0	
	MEDIA SVCS- OTH PRCH SVCS DIST	11-000-222-500-000-001	15,806	0	0	15,806	\$1,581	(440)	-2.8	1,141	
	MEDIA SVCS- OTH PRCH SVCS DF	11-000-222-500-000-002	14,280	0	0	14,280	\$1,428	220	1.5	1,648	
	MEDIA SVCS- OTH PRCH SVCS BW	11-000-222-500-000-004	14,280	0	0	14,280	\$1,428	220	1.5	1,648	
	MEDIA SVCS - SUPPLIES TECH	11-000-222-600-000-001	3,750	0	0	3,750	\$375	0	0.0	375	
	MEDIA SVCS- SUPPLIES DF	11-000-222-600-000-002	2,476	0	0	2,476	\$248	0	0.0	248	
	MEDIA SVCS- SUPPLIES BW	11-000-222-600-000-004	1,100	0	0	1,100	\$110	0	0.0	110	
	MEDIA SVCS- OTH EXPENSE DF	11-000-222-800-000-002	0	0	0	0	\$0	0	----	0	
	MEDIA SVCS- OTH EXPENSE BW	11-000-222-800-000-004	0	0	0	0	\$0	0	----	0	
29680, 30620, 41660, 42200, 43620	Attend, Soc Wrk, Health, Guidance, CST, Library	11-000-211,213,218, 219,222	1,066,993	0	0	1,066,993	106,702	75	0.0	106,774	
	IMP INSTR SVCS- SPV SALARY	11-000-221-102-000-001	215,857	0	0	215,857	\$21,586	0	0.0	21,586	
	CURRICULUM EXTRA PAY	11-000-221-102-003-001	0	0	0	0	\$0	0	----	0	
	IMP INSTR SVCS- OTH SALARIES	11-000-221-104-000-001	57,007	0	0	57,007	\$5,701	0	0.0	5,701	
	Sal of Sec and Clerical Assist	11-000-221-105-000-001	0	0	0	0	\$0	0	----	0	
	Improvement of Instruction Sec	11-000-221-105-000-002	14,453	0	0	14,453	\$1,445	0	0.0	1,445	
	Improvement of Instruction Sec	11-000-221-105-000-004	13,593	0	0	13,593	\$1,359	0	0.0	1,359	
	IMP INSTR SVCS- MENTORING	11-000-221-176-000-001	0	0	0	0	\$0	0	----	0	
	CURRICULUM CONTR SVCS	11-000-221-500-000-001	0	0	0	0	\$0	0	----	0	
	IMP INSTR SVCS- OTH PRCH SVCS	11-000-221-500-000-002	0	0	0	0	\$0	0	----	0	
	IMP INSTR SVCS- OTH PRCH SVCS	11-000-221-500-000-004	0	0	0	0	\$0	0	----	0	
	IMP INSTR SVCS- SUPPLIES	11-000-221-600-000-001	5,000	0	0	5,000	\$500	0	0.0	500	
	IMP INSTR SVCS- OTH EXPENSE	11-000-221-800-000-001	0	0	0	0	\$0	0	----	0	
	Staff Training	11-000-223-100-000-000	0	0	0	0	\$0	0	----	0	
	Salaries Staff training	11-000-223-100-000-001	0	0	0	0	\$0	0	----	0	
	Purch Prof - Educational Svcs	11-000-223-320-000-000	0	0	0	0	\$0	0	----	0	
	TRAVEL	11-000-223-330-000-001	0	0	0	0	\$0	0	----	0	
	INSTR STAFF TRN- TRAVEL	11-000-223-580-000-001	5,700	0	0	5,700	\$570	0	0.0	570	
	<u>Payroll Salary Training</u>	11-000-223-800-000-001	0	0	0	0	\$0	0	----	0	
43200, 44180	Improve Inst. & Staff Training	11-000-221,223	311,610	0	0	311,610	31,161	0	0.0	31,161	

Note: Underlined Expenditure Accounts are Admin accounts limited to 10% transfers IN as well as OUT.

Mountainside Board of Education Expense General Ledger Transfer Report

FY2027 Data is Posted to 08/31/26

Line(s)	Budget Category	Account	Orig Budget	Prior Encs.	Revs. Allowed	Basis of 10%	Max X-fers	YTD Xfers to/from	% X-Fered	Remaining Xfers From	Remaining Xfers To
	GEN ADMIN- SALARIES	<u>11-000-230-100-000-001</u>	115,030	0	0	115,030	\$11,503	0	0.0	11,503	11,503
	GEN ADMIN- LEGAL SVCS	<u>11-000-230-331-000-001</u>	40,000	0	0	40,000	\$4,000	(1,575)	-3.9	2,425	5,575
	GEN ADMIN- AUDITING SVCS	<u>11-000-230-332-000-001</u>	50,925	0	0	50,925	\$5,093	1,575	3.1	6,668	3,518
	GEN ADMIN - ARCHITECT SVCS	<u>11-000-230-334-000-001</u>	5,000	0	0	5,000	\$500	0	0.0	500	500
	GEN ADMIN- PRCH TECH SVCS	<u>11-000-230-340-000-001</u>	26,115	0	0	26,115	\$2,612	(5,709)	-21.9	(3,097)	8,320
	GEN ADMIN- COMM/TELEPHONE	<u>11-000-230-530-000-001</u>	32,866	0	0	32,866	\$3,287	0	0.0	3,287	3,287
	GEN ADMIN- BOE TRAVEL	<u>11-000-230-585-000-001</u>	4,835	0	0	4,835	\$484	0	0.0	484	484
	MiscPurchSrv(4-500)not 530/585	<u>11-000-230-440-000-000</u>	0	0	0	0	\$0	5,709	*****	5,709	(5,709)
	MiscPurchSrv(4-500)not 530/585	<u>11-000-230-440-000-001</u>	0	0	0	0	\$0	0	----	0	0
	GEN ADMIN- TRAVEL	<u>11-000-230-580-000-001</u>	0	0	0	0	\$0	0	----	0	0
	GEN ADMIN- MISC PRCH SVCS	<u>11-000-230-590-000-001</u>	53,123	0	0	53,123	\$5,312	0	0.0	5,312	5,312
	GEN ADMIN- SUPPLIES	<u>11-000-230-610-000-001</u>	37,312	0	0	37,312	\$3,731	0	0.0	3,731	3,731
	JUDGMENTS	<u>11-000-230-820-000-001</u>	50,000	0	0	50,000	\$5,000	0	0.0	5,000	5,000
	GEN ADMIN- MISC EXPENSE	<u>11-000-230-890-000-001</u>	570	0	0	570	\$57	0	0.0	57	57
	BOE DUES/FEES	<u>11-000-230-895-000-001</u>	11,520	0	0	11,520	\$1,152	0	0.0	1,152	1,152
45300	<u>General Administration</u>	<u>11-000-230-XXX</u>	427,296	0	0	427,296	42,731	0	0.0	42,730	42,730
	SCH ADM- PRINCIPAL'S SAL DF	<u>11-000-240-103-000-002</u>	102,420	0	0	102,420	\$10,242	0	0.0	10,242	10,242
	SCH ADM- PRINCIPAL'S SAL BW	<u>11-000-240-103-000-004</u>	77,130	0	0	77,130	\$7,713	0	0.0	7,713	7,713
	SCH ADM- CLERICAL SALARIES DF	<u>11-000-240-105-000-002</u>	111,386	0	0	111,386	\$11,139	0	0.0	11,139	11,139
	SCH ADM- CLERICAL SALARIES BW	<u>11-000-240-105-000-004</u>	54,370	0	0	54,370	\$5,437	0	0.0	5,437	5,437
	SCH ADM- CLERICAL SUBSTITUTES	<u>11-000-240-105-002-001</u>	0	0	0	0	\$0	0	----	0	0
	SCH ADM-CLERIAL SUBS DF	<u>11-000-240-105-002-002</u>	870	0	0	870	\$87	0	0.0	87	87
	SCH ADM-CLERICAL SUBS - BW	<u>11-000-240-105-002-004</u>	582	0	0	582	\$58	0	0.0	58	58
	SCHOOL ADM EXTRA PAY	<u>11-000-240-105-003-001</u>	0	0	0	0	\$0	0	----	0	0
	SCH ADM-EXTRA PAY DF	<u>11-000-240-105-003-002</u>	0	0	0	0	\$0	0	----	0	0
	SCH ADM EXTRA PAY - BW	<u>11-000-240-105-003-004</u>	0	0	0	0	\$0	0	----	0	0
	SCH ADM- LEASE PRCH DF	<u>11-000-240-440-000-002</u>	32,922	0	0	32,922	\$3,292	(5,399)	-16.4	(2,107)	8,691
	Other Purch Services (400-500)	<u>11-000-240-440-000-004</u>	0	0	0	0	\$0	5,399	*****	5,399	(5,399)
	SCH ADM - TRAVEL	<u>11-000-240-580-000-002</u>	0	0	0	0	\$0	0	----	0	0
	SCH ADM - TRAVEL	<u>11-000-240-580-000-004</u>	0	0	0	0	\$0	0	----	0	0
	SCH ADM- SUPPLIES DF	<u>11-000-240-600-000-002</u>	2,000	0	0	2,000	\$200	(50)	-2.5	150	250
	SCH ADM- SUPPLIES BW	<u>11-000-240-600-000-004</u>	1,000	0	0	1,000	\$100	0	0.0	100	100
	SCH ADM- OTH EXPENSE DF	<u>11-000-240-800-000-002</u>	2,069	0	0	2,069	\$207	50	2.4	257	157
	SCH ADM- OTH EXPENSE BW	<u>11-000-240-800-000-004</u>	1,559	0	0	1,559	\$156	0	0.0	156	156
46160	<u>School Administration</u>	<u>11-000-240-XXX</u>	386,308	0	0	386,308	38,631	0	0.0	38,631	38,631
	Purchased Professional Service	<u>11-000-251-330-320-001</u>	0	0	0	0	\$0	0	----	0	0
	CENTRAL SVCS- SALARIES	<u>11-000-251-100-000-001</u>	172,751	0	0	172,751	\$17,275	0	0.0	17,275	17,275
	CENTRAL SVCS - PURCH PROF SERV	<u>11-000-251-330-000-000</u>	65,500	0	0	65,500	\$6,550	(11,390)	-17.4	(4,840)	17,940
	CENTRAL SVCS- TECH SVCS	<u>11-000-251-340-000-001</u>	17,500	0	0	17,500	\$1,750	500	2.9	2,250	1,250
	CENTRAL SVCS- TRAVEL	<u>11-000-251-580-000-001</u>	1,000	0	0	1,000	\$100	0	0.0	100	100
	CENTRAL SVCS- MISC PRCH SVCS	<u>11-000-251-590-000-001</u>	0	0	0	0	\$0	0	----	0	0
	CENTRAL SVCS- SUPPLIES	<u>11-000-251-600-000-001</u>	3,028	0	0	3,028	\$303	(75)	-2.5	228	378
	CENTRAL SVCS- MISC EXPENSE	<u>11-000-251-890-000-001</u>	1,514	0	0	1,514	\$151	0	0.0	151	151
47200, 47620	<u>Central Svcs & Admin Info</u>	<u>11-000-25X-XXX</u>	261,293	0	0	261,293	26,129	(10,965)	-4.2	15,164	37,094
	<u>Technology</u>										

Note: Underlined Expenditure Accounts are Admin accounts limited to 10% transfers IN as well as OUT.

Mountainside Board of Education Expense General Ledger Transfer Report

FY2027 Data is Posted to 08/31/26

<u>Line(s)</u>	<u>Budget Category</u>	<u>Account</u>	<u>Orig Budget</u>	<u>Prior Encs.</u>	<u>Revs. Allowed</u>	<u>Basis of 10%</u>	<u>Max X-fers</u>	<u>YTD Xfers</u> <u>to(from)</u>	<u>% X-Fered</u>	<u>Remaining</u> <u>Xfers From</u>	<u>Remaining</u> <u>Xfers To</u>
	MAINT SVCS- SALARIES	11-000-261-100-000-001	97,431	0	0	97,431	\$9,743	0	0.0	9,743	
	MAINTENANCE EXTRA PAY	11-000-261-100-003-001	2,500	0	0	2,500	\$250	0	0.0	250	
	MAINT SVCS- CNT REP DF	11-000-261-420-000-002	83,811	0	0	83,811	\$8,381	(42,728)	-51.0	(34,347)	
	MAINT SVCS- CNT REP BW	11-000-261-420-000-004	37,422	0	0	37,422	\$3,742	0	0.0	3,742	
	MAINT SVCS- SUPPLIES DF	11-000-261-610-000-002	13,260	0	0	13,260	\$1,326	12,669	95.5	13,995	
	MAINT SVCS- SUPPLIES BW	11-000-261-610-000-004	7,269	0	0	7,269	\$727	0	0.0	727	
	MAINT SVCS-HURRICANE SANDY	11-000-261-700-000-000	0	0	0	0	\$0	0	----	0	
	MAINT SVCS-MISC OTHER EXPENSE	11-000-261-800-000-001	0	0	0	0	\$0	500	*****	500	
	Other Purch Property Services	11-000-262-490-000-001	0	0	0	0	\$0	14,720	*****	14,720	
	CUST SUB SALS- DISTRICT	11-000-262-100-000-001	12,500	0	0	12,500	\$1,250	0	0.0	1,250	
	CUST SVCS- SALARIES DF	11-000-262-100-000-002	275,950	0	0	275,950	\$27,595	0	0.0	27,595	
	CUST SVCS- SALARIES BW	11-000-262-100-000-004	106,114	0	0	106,114	\$10,611	0	0.0	10,611	
	CUST SUB SALS- DISTRICT	11-000-262-100-002-001	0	0	0	0	\$0	0	----	0	
	Custodial Subs DF	11-000-262-100-002-002	0	0	0	0	\$0	0	----	0	
	Custodial Subs BW	11-000-262-100-002-004	0	0	0	0	\$0	0	----	0	
	CUSTODIAN DF EXTRA PAY	11-000-262-100-003-002	32,324	0	0	32,324	\$3,232	0	0.0	3,232	
	CUSTODIAN BW EXTRA PAY	11-000-262-100-003-004	4,500	0	0	4,500	\$450	0	0.0	450	
	LUNCH RM AIDES - DF	11-000-262-107-000-002	28,372	0	0	28,372	\$2,837	0	0.0	2,837	
	LUNCH RM AIDES - BW	11-000-262-107-000-004	21,720	0	0	21,720	\$2,172	0	0.0	2,172	
	CUST SVCS- TECH SVC DF	11-000-262-300-000-002	23,975	0	0	23,975	\$2,398	0	0.0	2,398	
	CUST SVCS- TECH SVC BW	11-000-262-300-000-004	10,275	0	0	10,275	\$1,028	0	0.0	1,028	
	CUST SVCS- CRM DF	11-000-262-420-000-002	20,841	0	0	20,841	\$2,084	(8,196)	-39.3	(6,111)	
	CUST SVCS- CRM BW	11-000-262-420-000-004	0	0	0	0	\$0	8,196	*****	8,196	
	CUST SVCS- WAT/SEW DF	11-000-262-490-000-002	16,830	0	0	16,830	\$1,683	(14,720)	-87.5	(13,037)	
	CUST SVCS- WAT/SEW BW	11-000-262-490-000-004	0	0	0	0	\$0	0	----	0	
	CUST SVCS- INSURANCE	11-000-262-520-000-001	100,843	0	0	100,843	\$10,084	0	0.0	10,084	
	CUST SVCS- SUPPLIES DF	11-000-262-610-000-002	18,749	0	0	18,749	\$1,875	0	0.0	1,875	
	CUST SVCS- SUPPLIES BW	11-000-262-610-000-004	12,047	0	0	12,047	\$1,205	0	0.0	1,205	
	CUST SVCS- NAT GAS DF	11-000-262-621-000-002	79,560	0	0	79,560	\$7,956	(11,955)	-15.0	(3,999)	
	CUST SVCS- NAT GAS BW	11-000-262-621-000-004	0	0	0	0	\$0	11,955	*****	11,955	
	CUST SVCS- ELECTRIC DF	11-000-262-622-000-002	206,040	0	0	206,040	\$20,604	(85,040)	-41.3	(64,436)	
	CUST SVCS- ELECTRIC BW	11-000-262-622-000-004	0	0	0	0	\$0	136,000	*****	136,000	
	CUST SVCS- OTH EXP DF	11-000-262-800-000-002	0	0	0	0	\$0	0	----	0	
	CUST SVCS- OTH EXP BW	11-000-262-800-000-004	0	0	0	0	\$0	0	----	0	
	CUST SVCS- CARE/UPKEEP GR	11-000-263-420-000-002	21,213	0	0	21,213	\$2,121	(5,111)	-24.1	(2,990)	
	CUST SVCS- CARE/UPKEEP GR	11-000-263-420-000-004	2,839	0	0	2,839	\$284	2,922	102.9	3,206	
	SECURITY PURCH TECH SRVCS	11-000-266-340-000-001	107,101	0	0	107,101	\$10,710	2,189	2.0	12,899	
	SECURITY	11-000-266-610-000-001	0	0	0	0	\$0	0	----	0	
<u>51120</u>	<u>Operation & Maintenance of Plant Services</u>	<u>11-000-26X-XXX</u>	<u>1,343,486</u>	<u>0</u>	<u>0</u>	<u>1,343,486</u>	<u>134,348</u>	<u>21,401</u>	<u>1.6</u>	<u>155,749</u>	
	Sal-Pupil Trans(Home-Sch)Sp Ed	11-000-270-161-000-001	0	0	0	0	\$0	0	----	0	
	TRNS SVCS- AID IN LIEU	11-000-270-503-000-001	112,992	0	0	112,992	\$11,299	0	0.0	11,299	
	TRNS SVCS- CNT H/S REG	11-000-270-511-000-001	515,500	0	0	515,500	\$51,550	0	0.0	51,550	
	TRNS SVCS- CNT OTH	11-000-270-512-000-001	34,690	0	0	34,690	\$3,469	0	0.0	3,469	
	TRNS SVCS- CNT H/S SE	11-000-270-514-000-001	485,289	0	0	485,289	\$48,529	0	0.0	48,529	
	Transportation Supplies	11-000-270-615-001-001	0	0	0	0	\$0	0	----	0	
<u>52480</u>	<u>Student Transportation Services</u>	<u>11-000-270-XXX</u>	<u>1,148,471</u>	<u>0</u>	<u>0</u>	<u>1,148,471</u>	<u>114,847</u>	<u>0</u>	<u>0.0</u>	<u>114,847</u>	

Note: Underlined Expenditure Accounts are Admin accounts limited to 10% transfers IN as well as OUT.

Mountainside Board of Education Expense General Ledger Transfer Report

FY2027 Data is Posted to 08/31/26

Line(s)	Budget Category	Account	Orig Budget	Prior Encs.	Revs. Allowed	Basis of 10%	Max X-fers	YTD Xfers to(from)	% X-Fered	Remaining Xfers From	Remaining XFers To
	PRSN SVCS- SOCIAL SECURITY	11-000-291-220-000-001	198,843	0	0	198,843	\$19,884	0	0.0	19,884	
	PRSN SVCS- PERS PENSION	11-000-291-241-000-001	205,563	0	0	205,563	\$20,556	0	0.0	20,556	
	DCRP PENSION	11-000-291-241-002-001	0	0	0	0	\$0	32	*****	32	
	PRSN SVCS- UNEMPLOYMENT	11-000-291-250-000-001	5,000	0	0	5,000	\$500	0	0.0	500	
	PRSN SVCS- WORKERS COMP	11-000-291-260-000-001	65,041	0	0	65,041	\$6,504	9,324	14.3	15,828	
	PRSN SVCS- HEALTH BENEFITS	11-000-291-270-000-001	4,000,000	0	0	4,000,000	\$400,000	0	0.0	400,000	
	PRSN SVCS- HLTH BFT CONTRA	11-000-291-270-001-001	0	0	0	0	\$0	0	----	0	
	PRSN SVCS- TUITION REIMB	11-000-291-280-000-001	14,625	0	0	14,625	\$1,463	0	0.0	1,463	
	PRSN SVCS- OTH BENEFITS	11-000-291-290-000-001	53,110	0	0	53,110	\$5,311	(9,356)	-17.6	(4,045)	
71260	Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,542,182	0	0	4,542,182	454,218	0	0.0	454,218	
	FOOD SVCS- DEFICIT TRNS	11-000-310-930-000-001	0	0	0	0	\$0	0	----	0	
72020	Food Services	11-000-310-XXX	0	0	0	0	0	0	----	0	
	SUPPORT SVCS- EQUIPMENT	12-000-210-730-000-002	0	0	0	0	\$0	0	----	0	
	GEN ADMIN- EQUIPMENT	12-000-230-730-000-001	0	0	0	0	\$0	0	----	0	
	SCH ADMIN- EQUIPMENT	12-000-240-730-000-002	0	0	0	0	\$0	0	----	0	
	MAINT SVCS- EQUIP DF	12-000-260-730-000-002	0	0	0	0	\$0	0	----	0	
	MAINT SVCS- EQUIP BW	12-000-260-730-000-004	0	0	0	0	\$0	0	----	0	
	CUST SVCS- EQUIP DF	12-000-262-730-000-002	0	0	0	0	\$0	0	----	0	
	CUST SVCS- EQUIP BW	12-000-262-730-000-004	0	0	0	0	\$0	0	----	0	
	BUSINESS SVCS- EQUIPMENT	12-000-290-730-000-001	0	0	0	0	\$0	0	----	0	
	KINDERGARTEN- EQUIPMENT	12-110-100-730-000-002	0	0	0	0	\$0	0	----	0	
	Equipment - Grades 1-5	12-120-100-730-000-002	0	0	0	0	\$0	0	----	0	
	Equipment - Grades 1-5	12-120-100-730-000-004	0	0	0	0	\$0	0	----	0	
	GRADES 6-8- EQUIPMENT	12-130-100-730-000-002	0	0	0	0	\$0	0	----	0	
	Equipment - Grades 6-8	12-130-100-730-004-004	0	0	0	0	\$0	0	----	0	
75880	Equipment	12-xxx-xxx-73x	0	0	0	0	0	0	----	0	
	AE SERVICES	12-000-400-339-000-001	0	0	0	0	\$0	0	----	0	
	Construction Services	12-000-400-450-000-001	170,000	49,244	0	219,244	\$21,924	0	0.0	21,924	
	Construction Services	12-000-400-450-000-002	0	0	0	0	\$0	0	----	0	
	Lease Purchase Agreements	12-000-400-721-000-001	72,000	0	0	72,000	\$7,200	0	0.0	7,200	
	CONSTRUCTION SVCS- EQUIP	12-000-400-800-000-001	0	0	0	0	\$0	0	----	0	
	Other Objects	12-000-400-800-000-002	0	0	0	0	\$0	0	----	0	
	Assess for Dbt Srv-SDA Funding	12-000-400-896-000-000	21,469	0	0	21,469	\$2,147	0	0.0	2,147	
	Assess for Dbt Srv-SDA Funding	12-000-400-896-000-001	0	0	0	0	\$0	0	----	0	
	Cap Outlay - Trans to Cap Proj	12-000-400-932-000-000	0	0	0	0	\$0	0	----	0	
76260	Facilities Acquisition & Construction	12-000-4xx-xxx	263,469	49,244	0	312,713	31,271	0	0.0	31,271	
	Capital Res-Trans to Cap Proj	12-000-400-931-000-000	0	0	0	0	\$0	0	----	0	
76320	Cap Rsv - Transfer to Cap Projects	12-000-4xx-931	0	0	0	0	0	0	----	0	
	Cap Res-Trans to Repay of Debt	12-000-400-933-000-001	0	0	0	0	\$0	0	----	0	
76340	Cap Rsv - Transfer Repayment of Debt	12-000-4xx-933	0	0	0	0	0	0	----	0	
	SUMMER SCH- SALARIES	13-422-100-101-000-002	0	0	0	0	\$0	0	----	0	
83080	Total Special Schools	13-xxx-xxx-xxx	0	0	0	0	0	0	----	0	



School Business Administrator Signature

9/14/24

Date

Note: Underlined Expenditure Accounts are Admin accounts limited to 10% transers IN as well as OUT.

All Bank Accounts Included

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
A:28441	8/26/26	CATCORD CONSTRUCTION COMPANY, INC. SANITARY UPGRADES - DEERFIELD SCHOOL	11,352.50	P202600873	12-000-400-450-000-001
A:28442	8/26/26	ED PUZZLE 1 YR SUBSCRIPTIONTO EDPUZZZLE PRO FOR A	3,190.00	P202700377	11-190-100-610-000-002
A:28443	8/26/26	CROWN TROPHY CO.,INC NAMEPLATE FOR B. PINTO	15.00	P202700100	11-000-251-600-000-001
A:28444	8/26/26	CUSTOM SIGN SOURCE SIGNS & DOOR GRAPHICS FOR DF	1,091.43	P202700006	11-000-263-420-000-002
		SIGNS AND DOOR GRAPHICS FOR BW	1,091.43	P202700025	11-000-263-420-000-004
Total Check Amount:			2,182.86		
A:28445	8/26/26	FINALSITE WEBSITE HOSTING MANAGEMENT SYSTEM	6,355.00	P202700676	11-000-230-340-000-001
A:28446	8/26/26	FIRST 2026 ROBOTIC CLUB TO BE REIMBURSED BY DI	390.00	P202700111	11-190-100-610-040-002
A:28447	8/26/26	GARBANZO, LLC 2 - DIGITAL LICENSES	498.00	P202700185	11-190-100-610-000-002
A:28448	8/26/26	HOME DEPOT CREDIT SERVICES SUPPLIES	318.66	P202700333	11-000-263-420-000-002
		SUPPLIES	59.94	P202700333	11-000-263-420-000-002
		SUPPLIES	58.87	P202700333	11-000-263-420-000-002
		SUPPLIES	37.96	P202700333	11-000-263-420-000-002
		SUPPLIES	80.46	P202700333	11-000-263-420-000-002
Total Check Amount:			555.89		
A:28449	8/26/26	HUTCHINS HVAC NO A/C DF GYM	174.42	P202700070	11-000-261-420-000-002
		NO A/C DF GYM	0.00	P202700070	11-000-261-420-000-002
		EMERGENCY SERVICE REQUEST ON A/C RTU 2	348.84	P202700057	11-000-261-420-000-002
		NO A/C BW RTU 6X7	348.84	P202700071	11-000-261-420-000-004
Total Check Amount:			872.10		
A:28450	8/26/26	NEW JERSEY AMERICAN WATER WATER - DF	650.62	P202700118	11-000-262-490-000-002
		WATER - BW	324.40	P202700118	11-000-262-490-000-004
Total Check Amount:			975.02		
A:28451	8/26/26	NJ SCHOOLJOBS.com MULTI JOB LISTING	300.00	P202700104	11-000-251-330-000-000
A:28452	8/26/26	NJSBGA REGULAR MEMBERSHIP	500.00	P202700043	11-000-261-800-000-001
A:28453	8/26/26	NATIONAL VISION ADMINISTRATORS, LLC VISION HEALTH PROGRAM	1,090.98	P202700003	11-000-291-270-000-001

All Bank Accounts Included

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
A:28454	8/26/26	MACHADO LAW GROUP, LLC			
		LEGAL SERVICES 2026-27	1,788.94	P202700119	11-000-230-331-000-001
		LEGAL SERVICES 2026-27	190.31	P202700119	11-000-230-331-000-001
		Total Check Amount:	1,979.25		
A:28455	8/26/26	McGRAW-HILL SCHOOL EDUCATION			
		DIGITAL TEACHERS EDITION TEXTBOOKS	182.10	P202700079	11-190-100-610-000-002
A:28456	8/26/26	MONTGOMERY ACADEMY			
		2024-25 REBILL	6,039.00	P202600986	10-421: A/P
A:28457	8/26/26	SHERWIN WILLIAMS			
		DF PAINT - SUPPLIES	300.03	P202700065	11-000-261-610-000-002
		PAINT FOR DEERFIELD	29.15	P202700056	11-000-261-610-000-002
		Total Check Amount:	329.18		
A:28458	8/26/26	SIMPLIFY CHEMICAL SOLUTIONS INC			
		DF & BW CARPET EXTRACTOR	4,037.50	P202700069	11-000-262-610-000-002
A:28459	8/26/26	SPRINGFIELD SCHOOL DISTRICT			
		2026-27 JOINT BUSSING CONTRACT	11,415.82	P202700123	11-000-270-514-000-001
A:28460	8/26/26	SONOVA USA, INC.			
		HEARING DEVICE for classified student	2,193.80	P202700216	11-000-219-600-000-001
A:28461	8/26/26	THE CENTER SCHOOL			
		MAY INVOICE #MAY2026-34	9,906.60	P202600988	10-421: A/P
A:28462	8/26/26	THOMPSON SPORTING GOODS			
		FALL SPORTS UNIFORMS	788.00	P202700113	11-402-100-600-000-002
A:28463	8/26/26	UNITED BUSINESS SYSTEMS			
		printer overage charges	696.76	P202600359	10-421: A/P
		OVERAGE PRINT CHARGES	5,000.00	P202600359	10-421: A/P
		Total Check Amount:	5,696.76		
A:28464	8/26/26	W. W. GRAINGER INC			
		BW - LIGHT BULBS	470.76	P202600965	10-421: A/P
A:28465	8/26/26	PROGRESSIVE THERAPY OF NJ			
		INVOICE #214202	10,520.88	P202600989	11-000-217-320-000-001
		INVOICE #214243	905.06	P202600989	11-000-217-320-000-001
		INVOICE #214230	10,045.34	P202600989	20-421: A/P
		Total Check Amount:	21,471.28		
A:28466	8/26/26	BEARCOM			
		NEW RADIOS BW & DF	998.33	P202700039	11-000-262-300-000-002
		NEW RADIOS	998.33	P202700039	11-000-262-300-000-004
		Total Check Amount:	1,996.66		

All Bank Accounts Included

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sh</u>	<u>Exp. Acct. or Balance Sheet Title</u>
A:28467	8/26/26	APPROVED FIRE PROTECTION			
		ANNUAL FIRE INSPECTION	556.68	P202700066	11-000-261-420-000-002
		DEERFIELD FIRE EXTINGUISHER REPLACEMEN	1,023.69	P202700128	11-000-261-420-000-002
		KITCHEN SYSTEM INSPECTION	332.08	P202600834	10-421: A/P
		BW SPRINKLER INSPECTION	624.92	P202600949	10-421: A/P
Total Check Amount:			2,537.37		
A:28468	8/26/26	NICKERSON NJ, INC.			
		NEW LUNCH TABLES	11,411.20	P202600892	60-990-320-610-000-001
		NEW LUNCH TABLES FOR DEERFIELD	12,612.80	P202600891	60-990-320-610-000-001
Total Check Amount:			24,024.00		
A:28469	8/26/26	APEX INVESTIGATIONS, LLC			
		RESIDENCY INVESTIGATION	150.00	P202700116	11-000-251-330-000-000
A:28470	8/26/26	CURRICULUM ASSOCIATES, LLC			
		ONLINE MATH AND READING PROGRAM ASSES	17,883.50	P202700013	11-190-100-340-000-002
A:28471	8/26/26	MEDIA FLEX INC.			
		OPALS HOSTING FEE	500.00	P202700108	11-000-222-600-000-002
		OPALS HOSTING FEE	500.00	P202700108	11-000-222-600-000-004
Total Check Amount:			1,000.00		
A:28472	8/26/26	UNITED BUSINESS SYSTEMS			
		SERVICE AGREEMENT -PRINTER IN BUS OFFICE	66.57	P202700335	11-000-230-440-000-001
A:28473	8/26/26	COOLE SCHOOL			
		STUDENT MATERIAL	698.75	P202700041	11-190-100-610-000-004
A:28474	8/26/26	CRITICAL RESPONSE GROUP			
		ANNUAL IMPLEMENTATION AND MAINTENANC	1,070.00	P202600753	11-000-230-340-000-001
A:28475	8/26/26	DIAMOND ROCK WATER			
		BOTTLED WATER	24.50	P202700103	11-000-230-610-000-001
A:28476	8/26/26	GovConnection			
		CHROMEBOOKS CASES	2,183.66	P202700674	11-190-100-340-000-002
A:28477	8/26/26	PITNEY BOWES INC.			
		POSTAGE METER - DF ACCT#0016916610	227.34	P202700151	11-000-230-590-000-001
A:28478	8/26/26	TEACHER'S DISCOVERY			
		FLANGOO ONE YEAR SUBSCRIPTION	298.00	P202700186	11-190-100-340-000-001
A:28479	8/26/26	BIOTECH			
		MONTHLY PEST CONTROL	62.00	P202700134	11-000-263-420-000-002
		MONTHLY PEST CONTROL	62.00	P202700134	11-000-263-420-000-002
		MONTHLY PEST CONTROL	65.00	P202700134	11-000-263-420-000-002
		Monthly Pest Management	62.00	P202700134	11-000-263-420-000-004
		Monthly Pest Management	62.00	P202700134	11-000-263-420-000-004
Total Check Amount:			313.00		

All Bank Accounts Included

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
A:28480	8/26/26	JMTK LLC / RAND PLUMBING NEW DF WATER HEATER	7,493.45	P202700072	11-000-261-420-000-002
A:28481	8/26/26	MICHAEL MARINI FUEL FOR TRUCK & EQUIPMENT	52.00	P202700050	11-000-263-420-000-002
		FUEL FOR TRUCK & EQUIPMENT	100.00	P202700050	11-000-263-420-000-002
		FUEL FOR TRUCK & EQUIPMENT	53.00	P202700050	11-000-263-420-000-004
		FUEL FOR TRUCK & EQUIPMENT	70.00	P202700050	11-000-263-420-000-004
		Total Check Amount:	275.00		
A:28482	8/26/26	SCHOOL SPECIALTY UNDIST- INSTR SUPP- DF	89.38	P202700592	11-190-100-610-000-002
A:28483	8/26/26	CUSTOM SIGN SOURCE PYRAMID SIGN STAND	642.80	P202700021	11-000-263-420-000-002
A:28484	8/26/26	FOUNDATION BUILDING MATERIALS CEILING TILES FOR BOTH SCHOOLS	1,367.48	P202700023	11-000-261-610-000-002
		CEILING TILES	1,000.00	P202700023	11-000-261-610-000-004
		Total Check Amount:	2,367.48		
A:28485	8/26/26	NCS PEARSON, INC. MONTHLY TESTING	9.75	P202700014	11-000-219-600-000-001
A:28486	8/26/26	NCS PEARSON, INC. Q-GLOBAL SUBSCRIPTIONS	1,655.80	P202700091	11-000-219-600-000-001
		Q-GLOBAL SUBSCRIPTIONS	654.54	P202700091	11-000-219-600-000-001
		Total Check Amount:	2,310.34		
A:28487	8/26/26	RIVERSIDE INSIGHTS CHILD SUBSCRIPTION FOR WJ PROTOCOLS	990.60	P202700094	11-000-219-600-000-001
A:28488	8/26/26	CONSENSUS CLOUD SOLUTIONS fax	94.95	P202700176	11-190-100-610-000-001
A:28489	8/26/26	LIGHTPATH FIBER INFRASTRUCTURE LLC phones	651.36	P202700157	11-000-222-500-000-001
A:28490	8/26/26	JAG CONSULTING, LLC JAG SERVICES 2026-27	803.25	P202700089	11-000-222-500-000-002
		COMPUTER SERVICE	803.25	P202700089	11-000-222-500-000-004
		Total Check Amount:	1,606.50		
A:28491	8/26/26	AMAZON CAPITAL SERVICES ORDER FR STUDENT AND FOR NEW VERSION O	117.75	P202700133	11-000-219-600-000-001
A:28492	8/26/26	School Datebooks AGENDA PADS - 2ND GRADE 2026 CLASSIC ELE	381.58	P202700031	11-190-100-610-000-004
			0.00	P202700031	11-190-100-610-000-004
		AGENDA PADS	414.98	P202700030	11-190-100-640-000-004
		Total Check Amount:	796.56		

All Bank Accounts Included

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
A:28493	8/26/26	XTEL COMMUNICATIONS PHONE LINES	1,243.98	P202700372	11-000-230-530-000-001
A:28494	8/26/26	WM CORPORATE SERVICES, INC. 2026-27 WASTE REMOVAL	682.96	P202700370	11-000-262-420-000-004
A:28495	8/26/26	R & L DATACENTERS, INC. Payroll Service 2026-27	1,250.00	P202700080	11-000-251-340-000-001
A:28496	8/26/26	PSE&G ELECTRIC - DF SCHOOL	21.93	P202700081	11-000-262-622-000-002
		ELECTRIC - DF SCHOOL	6,399.05	P202700081	11-000-262-622-000-002
		ELECTRIC - DF SCHOOL	422.67	P202700081	11-000-262-622-000-002
		ELECTRIC - DF SCHOOL	18.50	P202700081	11-000-262-622-000-002
		ELECTRIC BEECHWOOD SCHOOL	4,239.81	P202700081	11-000-262-622-000-004
Total Check Amount:			11,101.96		
A:28497	8/26/26	CANON FINANCIAL SERVICES, INC Beechwood Teachers Room	2,743.51	P202700035	11-190-100-440-000-004
A:28498	8/26/26	ELIZABETHTOWN GAS / NUI DEERFIELD - GAS	4,221.65	P202700085	11-000-262-621-000-002
		BEECHWOOD GAS	1,582.31	P202700083	11-000-262-621-000-004
Total Check Amount:			5,803.96		
A:28499	8/26/26	The Midland School STUDENT ID#4758345768 HM	6,120.00	P202700767	11-000-100-566-000-001
		TUITION RSY & ESY V.A. 2026-27	15,400.50	P202700768	11-000-100-566-000-001
		STUDENT ID#4758345768 HM	15,400.00	P202700767	11-000-100-566-000-001
Total Check Amount:			36,920.50		
A:28500	8/26/26	MONTGOMERY ACADEMY ESY & RSY TUITION 2026-27 STUDENT #2936698	13,913.00	P202700296	11-000-100-566-000-001
A:28501	8/26/26	CORNERSTONE DAY SCHOOL TUITION ESY & RSY STUDENT #369149251	6,396.00	P202700682	11-000-100-566-000-001
		26-27 SCHOOL YEAR TUITION STUDENT ID#165	6,396.00	P202700816	11-000-100-566-000-001
Total Check Amount:			12,792.00		
A:28502	8/26/26	APPLE INC. OOD STUDENT NEEDS APP	299.99	P202700090	11-000-219-600-000-001
A:28503	8/26/26	NRG BUSINESS MARKETING 3RD PARTY SUPPLIER FOR GAS	263.47	P202700084	11-000-262-621-000-002
		3RD PARTY SUPPLIER FOR GAS	94.36	P202700084	11-000-262-621-000-004
Total Check Amount:			357.83		
A:28504	8/26/26	POWER SCHOOL GROUP LLC SCHOOL MESSENGER	2,138.72	P202700120	11-000-230-530-000-001

All Bank Accounts Included

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
A:28505	8/26/26	LEARNING TREE MULTICULTURAL CONSULTIN INDEPENDANT EVALUATIONS	1,660.00	P202700076	11-000-219-390-000-001
A:28506	8/26/26	NEXT STEP PEDIATRIC THERAPY			
		2026-27 ESY & REGULAR YEAR	300.00	P202700061	11-000-216-320-000-001
		2026-27 ESY & REGULAR YEAR	325.00	P202700061	11-000-216-320-000-001
		Total Check Amount:	625.00		
A:28507	8/26/26	STAPLES CONTRACT & COMMERCIAL, INC. LAMINATING PAPER	2,567.49	P202700109	11-000-221-600-000-001
A:28508	8/26/26	UNION COUNTY SUPT. ROUNDTABLE 2026-27 SUPERINTENDENTS ROUNDTABLE	450.00	P202700277	11-000-230-895-000-001
A:28509	8/26/26	STATE OF NEW JERSEY			
		DEERFIELD SCHOOL FIRE REGISTRATION 2010-	214.00	P202700147	11-000-261-420-000-002
		BW SCHOOL FIRE REGISTRATION RENEWAL 201	214.00	P202700147	11-000-261-420-000-004
		Total Check Amount:	428.00		
A:28510	8/26/26	UCESC JULY TRANSPORTATION	24,490.56	P202700148	11-000-270-514-000-001
A:28511	8/26/26	KENYON LEARNING GF - NEEDED APPS AS WELL AS ANC HEADPHON	93.33	P202700149	11-000-219-320-000-001
A:N0828	8/28/26	MOUNTAINSIDE BOARD OF ED			
		STATE A/R	2,161.11	10 - 141	STATE A/R
		GRADES 1-5 SALARIES DF	2,375.40	P202799999	11-120-100-101-000-002
		CST-SALARIES	6,564.85	P202799999	11-000-219-104-000-001
		CST- CLERICAL SALARIES	2,871.50	P202799999	11-000-219-105-000-001
		IMP INSTR SVCS- SPV SALARY	6,096.47	P202799999	11-000-221-102-000-001
		IMP INSTR SVCS- OTH SALARIES	2,375.40	P202799999	11-000-221-104-000-001
		Improvement of Instruction Sec	566.36	P202799999	11-000-221-105-000-004
		TECHNOLOGY COORDINATOR	3,326.17	P202799999	11-000-222-177-000-001
		GEN ADMIN- SALARIES	5,100.61	P202799999	11-000-230-100-000-001
		SCH ADM- PRINCIPAL'S SAL DF	4,393.00	P202799999	11-000-240-103-000-002
		SCH ADM- PRINCIPAL'S SAL BW	5,678.08	P202799999	11-000-240-103-000-004
		SCH ADM- CLERICAL SALARIES DF	494.54	P202799999	11-000-240-105-000-002
		SCH ADM- CLERICAL SALARIES BW	2,265.43	P202799999	11-000-240-105-000-004
		CENTRAL SVCS- SALARIES	17,431.29	P202799999	11-000-251-100-000-001
		MAINT SVCS- SALARIES	4,059.63	P202799999	11-000-261-100-000-001
		MAINTENANCE EXTRA PAY	8,000.00	P202799999	11-000-261-100-003-001
		CUST SVCS- SALARIES DF	9,256.05	P202799999	11-000-262-100-000-002
		CUST SVCS- SALARIES BW	4,421.42	P202799999	11-000-262-100-000-004
		CUSTODIAN DF EXTRA PAY	5,646.42	P202799999	11-000-262-100-003-002
		CUSTODIAN BW EXTRA PAY	1,248.00	P202799999	11-000-262-100-003-004
		PRSN SVCS- SOCIAL SECURITY	4,597.60	P202799999	11-000-291-220-000-001
		PRSN SVCS- SOCIAL SECURITY	89.57	P202799999	11-000-291-220-000-001
		Total Check Amount:	99,018.90		
A:28513	9/10/26	ARTHUR J. GALLAGHER BOND B. PINTO	700.00	P202700153	11-000-230-590-000-001

All Bank Accounts Included

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
A:28514	9/10/26	EAI EDUCATION UNDIST-INSTR SUPP STEAM-BW	155.63	P202700500	11-190-100-610-030-004
A:28515	9/10/26	MINE HILL TOWNSHIP SCHOOL DISTRICT	350.00	P202600914	10-421: A/P
		2000 RPM DUST CONTROL	350.00	P202600914	10-421: A/P
Total Check Amount:			700.00		
A:28516	9/10/26	NASCO UNDIST-INSTR SUPP STEAM-BW	41.58	P202700549	11-190-100-610-030-004
A:28518	9/10/26	SCHOOL SPECIALTY UNDIST-INSTR SUPP STEAM-BW	22.48	P202700574	11-190-100-610-030-004
		UNDIST-INSTR SUPP STEAM-BW	9.36	P202700573	11-190-100-610-030-004
Total Check Amount:			31.84		
A:28519	9/10/26	CASCADE SCHOOL SUPPLIES UNDIST-INSTR SUPP STEAM-BW	14.79	P202700431	11-190-100-610-030-004
A:28520	9/10/26	MACHADO LAW GROUP, LLC LEGAL SERVICES 2026-27	2,127.69	P202700119	11-000-230-331-000-001
A:28521	9/10/26	SAVVAS	4,989.00	P202700135	11-190-100-610-000-001
		SCIENCE 016 STUDENT DIGITAL ED - LICENSE C	1,087.98	P202700135	11-190-100-610-000-002
			8,510.00	P202700135	20-231-100-600-000-000
			7,323.00	P202700135	20-231-200-500-000-000
			3,628.00	P202700135	20-270-200-300-000-000
Total Check Amount:			25,537.98		
A:28522	9/10/26	MC INTYRE'S LOCKSMITH & LAWN MOWER SEI BEECHWOOD TORO REPLACEMENT BATTERY	210.00	P202700182	11-000-261-610-000-002
A:28523	9/10/26	NEW JERSEY ASSOC OF DESIGNATED PERSONS ANNUAL ACTIVE SCHOOL MEMBER	150.00	P202700180	11-000-261-420-000-002
A:28524	9/10/26	CHRISTOPHER KINNEY TUITION REIMBURSEMENT FOR DOCTORAL PR	3,313.60	P202700178	11-000-291-290-000-001
A:28512	9/11/26	MOUNTAINSIDE BOARD OF ED	**VOIDED**	Check voided on 9/11/2026	
A:28517	9/11/26	MOUNTAINSIDE BOARD OF ED	**VOIDED**	Check voided on 9/11/2026	
A:28525	9/11/26	NJ SUPERINTENDENTS STUDY COUNCIL Annual Membership to NJSSC - Information Attached	750.00	P202700166	11-000-251-890-000-001
A:28526	9/11/26	DOWNES FOREST PRODUCTS PLAYROUND MULCH	1,522.50	P202700042	11-000-263-420-000-002
A:28527	9/11/26	MYSTERY SCIENCE 2026-27 MYSTERY SCIENCE SCHOOL MEMBERS	2,199.00	P202700018	11-190-100-640-000-002

All Bank Accounts Included

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
A:28528	9/11/26	SCHOOL SPECIALTY PENCIL SHARPENER	86.16	P202700673	11-190-100-610-010-002
A:28529	9/11/26	APPLE INC. FOR STUDENT AND NEW VERSION OF WJ-V	788.00	P202700078	11-000-219-390-000-001
A:28530	9/11/26	MOUNTAINSIDE BOARD OF ED	**VOIDED**	Check voided on 9/11/2026	
A:28531	9/11/26	MOUNTAINSIDE BOARD OF ED	**VOIDED**	Check voided on 9/11/2026	
A:28532	9/11/26	MOUNTAINSIDE BOARD OF ED	**VOIDED**	Check voided on 9/11/2026	
A:28533	9/11/26	MOUNTAINSIDE BOARD OF ED	**VOIDED**	Check voided on 9/11/2026	
A:28534	9/11/26	MOUNTAINSIDE BOARD OF ED	**VOIDED**	Check voided on 9/11/2026	
A:28535	9/11/26	MOUNTAINSIDE BOARD OF ED	**VOIDED**	Check voided on 9/11/2026	
A:28536	9/11/26	MOUNTAINSIDE BOARD OF ED	**VOIDED**	Check voided on 9/11/2026	
A:28537	9/11/26	MOUNTAINSIDE BOARD OF ED	**VOIDED**	Check voided on 9/11/2026	
A:28538	9/11/26	MOUNTAINSIDE BOARD OF ED	**VOIDED**	Check voided on 9/11/2026	
A:28539	9/11/26	MOUNTAINSIDE BOARD OF ED	**VOIDED**	Check voided on 9/11/2026	
A:28540	9/11/26	MOUNTAINSIDE BOARD OF ED	**VOIDED**	Check voided on 9/11/2026	
A:28541	9/11/26	MOUNTAINSIDE BOARD OF ED	**VOIDED**	Check voided on 9/11/2026	
A:28542	9/11/26	DOWNES FOREST PRODUCTS PLAYGROUND MULCH	3,349.50	P202700040	11-000-263-420-000-004
The Grand Total of all Checks from Fund 10 is:			25,931.23		
The Grand Total of all Checks from Fund 11 is:			332,152.56		
The Grand Total of all Checks from Fund 12 is:			11,352.50		
The Grand Total of all Checks from Fund 20 is:			29,506.34		
The Grand Total of all Checks from Fund 60 is:			24,024.00		
The Grand total of all checks for this period is:			422,966.63		

Interim Balance SheetASSETS AND RESOURCES

ASSETS

101 Cash in checking account	\$ 1,660,953.70	
102-106 Other cash equivalents	\$ 2,674.97	
Total cash		\$ 1,663,628.67
111 Investments		\$ 0.00
114 Investment interest receivable		\$ 0.00
116 Capital reserve account		\$ 290,082.48
117 Maintenance reserve account		\$ 234,619.26
121 Tax levy receivable		\$(1,259,071.00)
Accounts receivable		
132 Interfund	\$ 0.00	
141 Intergovernmental - state	\$ 46,481.62	
142 Intergovernmental - federal	\$(23,050.51)	
143 Intergovernmental - other	\$ 0.00	
153 Other Accounts Receivable	\$ 60,600.00	
		\$ 84,031.11
Loans receivable		
131 Interfund	\$ 0.00	
151 Other Loans Receivable	\$ 0.00	
		\$ 0.00
199 Other current assets		\$ 0.00

RESOURCES

301 Estimated revenues (from adjusted budget)	\$ 22,119,634.00	
302 Less: revenues collected or accrued	\$(121,513.66)	
		\$ 21,998,120.34
TOTAL ASSETS AND RESOURCES		\$ 23,011,410.86

LIABILITIES AND FUND EQUITY

LIABILITIES

401 Interfund loans payable	\$ 0.00
402 Interfund accounts payable	\$ 0.00
411 Intergovernmental accounts payable - state	\$ 0.00
412 Intergovernmental accounts payable - federal	\$ 0.00
413 Intergovernmental accounts payable - other	\$ 0.00
421 Accounts payable	\$ 21,991.93
422 Judgments payable	\$ 0.00
430 Compensated absences payable	\$ 0.00
431 Contracts payable	\$ 0.00
451 Loans payable	\$ 0.00
481 Deferred revenues	\$ 17,900.00
499 Other current liabilities	\$ 0.00
Total liabilities	\$ 39,891.93

FUND EQUITY

Appropriated:

753 Reserve for encumbrances - current year			\$ 19,290,097.41	
754 Reserve for encumbrances - prior year			\$ 37,891.34	
761 Reserved fund balance Capital Reserve - July 1, 2026	\$ 290,082.48			
604 Add: Increase in capital reserve	\$ 0.00			
307 Less: Budgeted withdrawal from capital reserve - eligible costs	\$ 0.00			
309 Less: Budgeted withdrawal from capital reserve - excess costs	\$(170,000.00)			
317 Less: Budgeted withdrawal from capital reserve - transfer to Debt Svc	\$ 0.00			
Subtotal - capital reserve			\$ 120,082.48	
764 Reserved fund balance Maintenance Reserve - July 1, 2026	\$ 234,619.26			
606 Add: Increase in maintenance reserve	\$ 0.00			
310 Less: Budgeted withdrawal from maintenance reserve	\$ 0.00			
Subtotal - maintenance reserve			\$ 234,619.26	
765 Reserved fund balance Tuition Reserve - July 1, 2026	\$ 104,506.00			
311 Less: Budgeted withdrawal from tuition reserve	\$(60,000.00)			
Subtotal - tuition reserve			\$ 44,506.00	
760 Other reserves			\$ 0.00	
771 Designated Fund Balance			\$ 375,000.00	
772 Designated Fund Balance - ARRA/SEMI			\$ 0.00	
601 Appropriations		\$ 22,924,609.78		
602 Less: expenditures	\$ 1,455,986.80			
603 Less: encumbrances	\$ 19,327,988.75	\$(20,783,975.55)	\$ 2,140,634.23	
Appropriations less expenditures				\$ 22,242,830.72
Unappropriated:				
770 Fund Balance, July 1, 2026			\$ 1,242,994.21	
303 Less: budgeted fund balance			\$(514,306.00)	
Unappropriated fund balance				\$ 728,688.21
Total fund equity				\$ 22,971,518.93

TOTAL LIABILITIES AND FUND EQUITY

\$ 23,011,410.86

RECAPITULATION OF FUND BALANCE - CURRENT YEAR ACTIVITY

	Budgeted	Actual	Variance
Appropriations	\$ 22,924,609.78	\$ 20,783,975.55	\$ 2,140,634.23
Less: Revenues	\$(22,119,634.00)	\$(121,513.66)	\$(21,998,120.34)
Subtotal	\$ 804,975.78	\$ 20,662,461.89	\$(19,857,486.11)
Change in capital reserve			
Plus - Increase in reserve	\$ 0.00	\$ 0.00	\$ 0.00
Less - Withdrawal from reserve	\$(170,000.00)	\$ 0.00	\$(170,000.00)
Change in maintenance reserve			
Plus - Increase in reserve	\$ 0.00	\$ 0.00	\$ 0.00
Less - Withdrawal from reserve	\$ 0.00	\$ 0.00	\$ 0.00
Change in tuition reserve			
Less - Withdrawal from reserve	\$(60,000.00)	\$(60,000.00)	\$ 0.00
Less: adjustment to appropriations for Prior Year Encumbrances	\$(60,669.78)	\$(60,669.78)	\$ 0.00
Total current year budgeted fund balance	\$ 514,306.00	\$ 20,541,792.11	\$(20,027,486.11)
Add: Unappropriated fund balance			\$ 728,688.21
Total of budgeted and unappropriated fund balance			\$(19,298,797.90)

Revenues/Sources of Funds

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	514,306.00	60,669.78	574,975.78	20,602,461.89	(20,027,486.11)
307/309/317	Bgtd wdrwl from cap rsv	170,000.00	0.00	170,000.00	0.00	170,000.00
310	Bgtd wdrwl from maint rsv	0.00	0.00	0.00	0.00	0.00
311	Bgtd wdrwl from tuition rsv	60,000.00	0.00	60,000.00	60,000.00	\$0.00
52xx	From Transfers	0.00	0.00	0.00	0.00	0.00
1xxx	From Local Sources	20,312,107.00	12,000.00	20,324,107.00	121,513.66	20,202,593.34
2xxx	From Intermediate Sources	0.00	0.00	0.00	0.00	0.00
3xxx	From State Sources	1,795,527.00	0.00	1,795,527.00	0.00	1,795,527.00
4xxx	From Federal Sources	0.00	0.00	0.00	0.00	0.00
5xxx	From Other Sources	0.00	0.00	0.00	0.00	0.00
Grand Totals		22,851,940.00	72,669.78	22,924,609.78	20,783,975.55	2,140,634.23

Fund 11 (Current Expense Fund)

Account Group	Group Title	Original Bgt	New App/Tnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Preschool		146,055.00	0.00	146,055.00	0.00	146,055.00	0.00	0.00
Kindergarten		410,523.00	0.00	410,523.00	0.00	410,523.00	0.00	0.00
Grades 1-5		2,211,560.00	0.00	2,211,560.00	9,830.46	2,201,729.54	0.00	0.00
Grades 6-8		1,518,470.00	0.00	1,518,470.00	0.00	1,518,470.00	0.00	0.00
Regular Programs-Home Instruction		10,000.00	0.00	10,000.00	0.00	1,000.00	9,000.00	0.00
Regular Programs-Undistrib Instruction		228,698.00	(1,296.16)	227,401.84	54,677.87	138,359.65	34,364.32	0.00
Special Education-LLD		155,869.00	199.44	156,068.44	0.00	156,068.44	0.00	0.00
Special Education-Resource Room		1,247,962.00	1,096.72	1,249,058.72	0.00	1,249,058.72	0.00	0.00
Basic Skills		341,006.00	0.00	341,006.00	0.00	340,289.82	716.18	0.00
Co-curricular Activities- Non Athletic		61,244.00	0.00	61,244.00	0.00	53,979.00	7,265.00	0.00
Co-curricular Activities- Athletic		52,000.00	0.00	52,000.00	788.00	48,899.26	2,312.74	0.00
Other Instructional Programs		17,000.00	0.00	17,000.00	33,878.13	0.00	(16,878.13)	0.00
After School Program		9,000.00	10,890.00	19,890.00	0.00	9,000.00	10,890.00	0.00
Undistributed Expense-Instruction		6,146,856.00	(21,400.72)	6,125,455.28	148,585.80	5,606,537.32	370,332.16	0.00
Health Services		189,233.00	75.00	189,308.00	65.56	189,301.26	(58.82)	0.00
Other Support Svcs- Related Svcs		222,024.00	0.00	222,024.00	625.00	201,631.97	19,767.03	0.00
Other Support Svcs- Extraordinary Svcs		322,565.00	0.00	322,565.00	11,425.94	142,104.06	169,035.00	0.00
Other Support Svcs- Students-Regular		134,274.00	0.00	134,274.00	0.00	134,152.32	121.68	0.00
Other Support Svcs- Students-Sp Ed		473,060.00	0.00	473,060.00	65,894.63	387,750.17	19,415.20	0.00
Improvement of Instruction Svcs		305,910.00	12,000.00	317,910.00	41,604.79	266,730.21	9,575.00	0.00
Library/Educational Media Svcs		270,426.00	0.00	270,426.00	17,213.88	247,232.91	5,979.21	0.00
Instructional Staff Training Svcs		5,700.00	0.00	5,700.00	0.00	0.00	5,700.00	0.00
Support Svcs- General Administration		427,296.00	0.00	427,296.00	114,806.60	305,730.27	6,759.13	0.00
Support Svcs- School Administration		386,308.00	0.00	386,308.00	57,966.12	311,934.73	16,407.15	0.00
Central Services		261,293.00	(10,965.00)	250,328.00	41,877.66	164,788.34	43,662.00	0.00
Required Maintenance Services		241,693.00	(29,559.28)	212,133.72	37,809.10	108,096.37	66,228.25	0.00
Custodial Services		970,640.00	50,960.00	1,021,600.00	147,430.17	824,940.20	49,229.63	5,969.10
Care/Upkeep Grounds		24,052.00	(2,189.00)	21,863.00	4,115.50	15,822.16	1,925.34	0.00
Security		107,101.00	2,189.00	109,290.00	4,290.00	105,000.00	0.00	0.00
Student Transportation Services		1,148,471.00	0.00	1,148,471.00	35,906.38	659,456.55	453,108.07	0.00
Employee Benefits		4,542,182.00	0.00	4,542,182.00	615,127.71	3,095,147.19	831,907.10	8,151.04
606	Increase in Maint Rsv	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals for fund 11:		22,588,471.00	12,000.00	22,600,471.00	1,443,919.30	19,039,788.46	2,116,763.24	14,120.14

Fund 12 (Capital Outlay Fund)

Account Group	Group Title	Original Bgt	New App/Tnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
604	Increase in Cap Rsv	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Outlay		263,469.00	49,243.84	312,712.84	12,067.50	276,774.35	23,870.99	0.00
Grand Totals for fund 12:		263,469.00	49,243.84	312,712.84	12,067.50	276,774.35	23,870.99	0.00

Fund 13 (Special Schools Fund)

Account Group	Group Title	Original Bgt	New App/Tnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Grand Totals for fund 13:		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund 18 (Education Jobs Fund)

Account Group	Group Title	Original Bgt	New App/Tnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Grand Totals for fund 18:		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Grand Totals for all Subfunds of Fund 10:	22,851,940.00	61,243.84	22,913,183.84	1,455,986.80	19,316,562.81	2,140,634.23	14,120.14
---	---------------	-----------	---------------	--------------	---------------	--------------	-----------

Revenues Summary

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	514,306.00	60,669.78	574,975.78	20,602,461.89	(20,027,486.11)
307/309/317	Bgt'd wdrwl from cap rsv	170,000.00	0.00	170,000.00	0.00	170,000.00
310	Bgt'd wdrwl from maint rsv	0.00	0.00	0.00	0.00	0.00
311	Bgt'd wdrwl from tuition rsv	60,000.00	0.00	60,000.00	60,000.00	\$0.00
10-5200-000-000	Inter-fund transfer account	0.00	0.00	0.00	0.00	0.00
10-1210-000-000	LOCAL TAX LEVY	19,860,850.00	0.00	19,860,850.00	0.00	19,860,850.00
10-1300-000-000	TUITION	150,800.00	0.00	150,800.00	29,000.00	121,800.00
10-1410-000-000	TRANSP FEES FROM INDIV	75,457.00	0.00	75,457.00	40,040.00	35,417.00
10-1510-000-000	INTEREST ON INVESTMENTS	150,000.00	0.00	150,000.00	7,689.09	142,310.91
10-1910-000-000	OTH RESTRICTED MISC REVENUE	0.00	0.00	0.00	0.00	0.00
10-1980-000-000	REFUNDS- PRIOR YR EXP	0.00	0.00	0.00	0.00	0.00
10-1990-000-000	MISCELLANEOUS REV	75,000.00	12,000.00	87,000.00	44,784.57	42,215.43
10-3121-000-000	TRANSPORTATION AID	404,663.00	0.00	404,663.00	0.00	404,663.00
10-3131-000-000	EXTRAORDINARY AID	168,794.00	0.00	168,794.00	0.00	168,794.00
10-3132-000-000	SPECIAL EDUCATION AID	1,075,309.00	0.00	1,075,309.00	0.00	1,075,309.00
10-3140-000-000	BILINGUAL ED AID	0.00	0.00	0.00	0.00	0.00
10-3171-000-000	STABILIZATION AID	0.00	0.00	0.00	0.00	0.00
10-3172-000-000	SUPP STABILIZATION AID	0.00	0.00	0.00	0.00	0.00
10-3177-000-000	SECURITY AID	146,761.00	0.00	146,761.00	0.00	146,761.00
10-3190-000-000	OTHER STATE AID	0.00	0.00	0.00	0.00	0.00
10-3195-000-000	OTHER STATE AID	0.00	0.00	0.00	0.00	0.00
10-3300-000-000	St Reimb-Lead Testing of Water	0.00	0.00	0.00	0.00	0.00
18-4522-000-000	EDUCATION JOBS GRANT	0.00	0.00	0.00	0.00	0.00
Grand Totals		22,851,940.00	72,669.78	22,924,609.78	20,783,975.55	2,140,634.23

Minimum Expense General Ledger Report

Fund 11 (Current Expense Fund)

Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
<u>Preschool</u>								
11-105-100-101	PRESCHOOL- SALARIES	68,616.00	0.00	68,616.00	0.00	68,616.00	0.00	0.00
11-105-100-106	PRE-SCHOOL-AIDES	77,439.00	0.00	77,439.00	0.00	77,439.00	0.00	0.00
Preschool Totals:		146,055.00	0.00	146,055.00	0.00	146,055.00	0.00	0.00
<u>Kindergarten</u>								
11-110-100-101	KINDERGARTEN- SALARIES	410,523.00	0.00	410,523.00	0.00	410,523.00	0.00	0.00
Kindergarten Totals:		410,523.00	0.00	410,523.00	0.00	410,523.00	0.00	0.00
<u>Grades 1-5</u>								
11-120-100-101	GRADES 1-5- SALARIES	2,211,560.00	0.00	2,211,560.00	9,830.46	2,201,729.54	0.00	0.00
Grades 1-5 Totals:		2,211,560.00	0.00	2,211,560.00	9,830.46	2,201,729.54	0.00	0.00
<u>Grades 6-8</u>								
11-130-100-101	GRADES 6-8- SALARIES	1,518,470.00	0.00	1,518,470.00	0.00	1,518,470.00	0.00	0.00
Grades 6-8 Totals:		1,518,470.00	0.00	1,518,470.00	0.00	1,518,470.00	0.00	0.00
<u>Regular Programs-Home Instruction</u>								
11-150-100-101	HOME INSTR REG ED- SALARIES	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00
11-150-100-320	HOME INSTRUCTION-PRCH SVCS	9,000.00	0.00	9,000.00	0.00	0.00	9,000.00	0.00
Regular Programs-Home Instruction Totals:		10,000.00	0.00	10,000.00	0.00	1,000.00	9,000.00	0.00
<u>Regular Programs-Undistrib Instruction</u>								
11-190-100-340	UNDISTRIBUTED- PRCH TECH SVCS	97,423.00	(1,296.16)	96,126.84	29,927.66	39,550.79	26,648.39	0.00
11-190-100-500	Other Purchased Services (400-500 Series)	8,068.00	0.00	8,068.00	5,487.02	1,735.72	845.26	0.00
11-190-100-610	UNDISTRIBUTED- SUPPLIES	113,852.00	(1,404.23)	112,447.77	16,412.21	90,701.89	5,333.67	0.00
11-190-100-640	UNDISTRIBUTED- TEXTBOOKS	9,155.00	1,404.23	10,559.23	2,850.98	6,371.25	1,337.00	0.00
11-190-100-800	UNDISTRIBUTED- OTH EXPENSE	200.00	0.00	200.00	0.00	0.00	200.00	0.00
Regular Programs-Undistrib Instruction Totals:		228,698.00	(1,296.16)	227,401.84	54,677.87	138,359.65	34,364.32	0.00
<u>Special Education-LLD</u>								
11-204-100-101	LLD - SALARIES DF	155,369.00	0.00	155,369.00	0.00	155,369.00	0.00	0.00
11-204-100-610	LLD SUPPLIES	500.00	199.44	699.44	0.00	699.44	0.00	0.00
Special Education-LLD Totals:		155,869.00	199.44	156,068.44	0.00	156,068.44	0.00	0.00
<u>Special Education-Resource Room</u>								
11-213-100-101	RESOURCE RM- SALARIES	938,841.00	0.00	938,841.00	0.00	938,841.00	0.00	0.00
11-213-100-106	RESOURCE RM- AIDES SALARIES	305,371.00	0.00	305,371.00	0.00	305,371.00	0.00	0.00
11-213-100-610	RESOURCE RM- SUPPLIES	3,750.00	1,096.72	4,846.72	0.00	4,846.72	0.00	0.00
Special Education-Resource Room Totals:		1,247,962.00	1,096.72	1,249,058.72	0.00	1,249,058.72	0.00	0.00
<u>Basic Skills</u>								
11-230-100-101	Basic Skills	339,606.00	0.00	339,606.00	0.00	339,606.00	0.00	0.00
11-230-100-610	General Supplies	1,400.00	0.00	1,400.00	0.00	683.82	716.18	0.00
Basic Skills Totals:		341,006.00	0.00	341,006.00	0.00	340,289.82	716.18	0.00
<u>Co-curricular Activities- Non Athletic</u>								
11-401-100-100	Salaries	53,979.00	0.00	53,979.00	0.00	53,979.00	0.00	0.00
11-401-100-600	CO- CURR NON ATH- SUPPLIES	2,265.00	0.00	2,265.00	0.00	0.00	2,265.00	0.00
11-401-100-800	CO-CURR NON ATH- OTH EXPENSE	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00
Co-curricular Activities- Non Athletic Totals:		61,244.00	0.00	61,244.00	0.00	53,979.00	7,265.00	0.00
<u>Co-curricular Activities- Athletic</u>								
11-402-100-100	Salaries	46,100.00	0.00	46,100.00	0.00	46,100.00	0.00	0.00
11-402-100-600	CO-CURR ATH- SUPPLIES	3,900.00	0.00	3,900.00	788.00	2,799.26	312.74	0.00
11-402-100-800	CO-CURR ATH- OTH EXPENSE	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00
Co-curricular Activities- Athletic Totals:		52,000.00	0.00	52,000.00	788.00	48,899.26	2,312.74	0.00
<u>Other Instructional Programs</u>								
11-424-100-101	Salaries of Teachers	11,000.00	0.00	11,000.00	21,890.00	0.00	(10,890.00)	0.00
11-424-100-106	Other Salaries of Instruction	6,000.00	0.00	6,000.00	11,988.13	0.00	(5,988.13)	0.00
Other Instructional Programs Totals:		17,000.00	0.00	17,000.00	33,878.13	0.00	(16,878.13)	0.00
<u>After School Program</u>								
11-421-100-101	Salaries of Teachers	9,000.00	10,890.00	19,890.00	0.00	9,000.00	10,890.00	0.00
After School Program Totals:		9,000.00	10,890.00	19,890.00	0.00	9,000.00	10,890.00	0.00

Fund 11 (Current Expense Fund)

Expend, Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
<u>Undistributed Expense-Instruction</u>								
11-000-100-561	TUITION- REGULAR EDUCATION	4,396,400.00	0.00	4,396,400.00	0.00	4,298,955.00	97,445.00	0.00
11-000-100-562	TUITION- SP ED OTH LEAS	172,113.00	0.00	172,113.00	0.00	148,576.00	23,537.00	0.00
11-000-100-563	TUITION- VOCATIONAL ED	326,000.00	0.00	326,000.00	0.00	0.00	326,000.00	0.00
11-000-100-566	TUITION- SP ED PRIVATE SCH	1,252,343.00	(21,400.72)	1,230,942.28	148,585.80	1,159,006.32	(76,649.84)	0.00
Undistributed Expense-Instruction Totals:		6,146,856.00	(21,400.72)	6,125,455.28	148,585.80	5,606,537.32	370,332.16	0.00
<u>Health Services</u>								
11-000-213-100	Salaries	182,128.00	0.00	182,128.00	0.00	182,128.00	0.00	0.00
11-000-213-300	Purchased Prof. & Tech., Svcs	5,105.00	75.00	5,180.00	0.00	5,180.00	0.00	0.00
11-000-213-600	HEALTH SVCS- SUPPLIES	1,800.00	100.00	1,900.00	65.56	1,993.26	(158.82)	0.00
11-000-213-890	HEALTH- MISC EXPENSE	200.00	(100.00)	100.00	0.00	0.00	100.00	0.00
Health Services Totals:		189,233.00	75.00	189,308.00	65.56	189,301.26	(58.82)	0.00
<u>Other Support Svcs- Related Svcs</u>								
11-000-216-100	Salaries	165,859.00	0.00	165,859.00	0.00	165,859.00	0.00	0.00
11-000-216-320	SPEECH- PRCH ED SVCS	55,165.00	(199.66)	54,965.34	625.00	34,725.00	19,615.34	0.00
11-000-216-600	SPEECH- SUPPLIES	1,000.00	199.66	1,199.66	0.00	1,047.97	151.69	0.00
Other Support Svcs- Related Svcs Totals:		222,024.00	0.00	222,024.00	625.00	201,631.97	19,767.03	0.00
<u>Other Support Svcs- Extraordinary Svcs</u>								
11-000-217-106	EXTRAORDINARY SVCS- AIDES SAL	148,810.00	0.00	148,810.00	0.00	148,810.00	0.00	0.00
11-000-217-320	EXTRAORDINARY SVCS- PRCH ED SVCS	173,755.00	0.00	173,755.00	11,425.94	(6,705.94)	169,035.00	0.00
Other Support Svcs- Extraordinary Svcs Totals:		322,565.00	0.00	322,565.00	11,425.94	142,104.06	169,035.00	0.00
<u>Other Support Svcs- Students-Regular</u>								
11-000-218-104	GUIDANCE- SALARIES	132,274.00	0.00	132,274.00	0.00	132,274.00	0.00	0.00
11-000-218-600	GUIDANCE- SUPPLIES	2,000.00	0.00	2,000.00	0.00	1,878.32	121.68	0.00
Other Support Svcs- Students-Regular Totals:		134,274.00	0.00	134,274.00	0.00	134,152.32	121.68	0.00
<u>Other Support Svcs- Students-Sp Ed</u>								
11-000-219-104	CST- SALARIES	345,751.00	1,782.00	347,533.00	29,585.36	317,947.64	0.00	0.00
11-000-219-105	CST- CLERICAL SALARIES	68,916.00	0.00	68,916.00	11,486.00	57,430.00	0.00	0.00
11-000-219-320	CST- PRCH ED SVCS	20,379.00	(1,782.00)	18,597.00	93.33	0.00	18,503.67	0.00
11-000-219-390	CST- PRCH TECH SVCS	6,528.00	0.00	6,528.00	5,178.90	1,425.00	(75.90)	0.00
11-000-219-600	CST- SUPPLIES	29,486.00	0.00	29,486.00	18,621.04	10,347.53	517.43	0.00
11-000-219-800	CST- OTH EXPENSE	2,000.00	0.00	2,000.00	930.00	600.00	470.00	0.00
Other Support Svcs- Students-Sp Ed Totals:		473,060.00	0.00	473,060.00	65,894.63	387,750.17	19,415.20	0.00
<u>Improvement of Instruction Svcs</u>								
11-000-221-102	IMP INSTR SVCS- SPV SALARY	215,857.00	0.00	215,857.00	24,385.88	191,471.12	0.00	0.00
11-000-221-104	IMP INSTR SVCS- OTH SALARIES	57,007.00	0.00	57,007.00	9,501.60	47,505.40	0.00	0.00
11-000-221-105	IMP INSTR SVCS- CLERICAL SALARIES	28,046.00	0.00	28,046.00	3,469.82	24,576.18	0.00	0.00
11-000-221-600	IMP INSTR SVCS- SUPPLIES	5,000.00	12,000.00	17,000.00	4,247.49	3,177.51	9,575.00	0.00
Improvement of Instruction Svcs Totals:		305,910.00	12,000.00	317,910.00	41,604.79	266,730.21	9,575.00	0.00
<u>Library/Educational Media Svcs</u>								
11-000-222-100	Salaries	138,905.00	0.00	138,905.00	0.00	138,905.00	0.00	0.00
11-000-222-177	Tech Coord Salaries	79,829.00	0.00	79,829.00	13,304.66	66,524.34	0.00	0.00
11-000-222-500	Other Purchased Services (400-500 Series)	44,366.00	0.00	44,366.00	2,909.22	41,217.90	238.88	0.00
11-000-222-600	MEDIA SVCS- SUPPLIES	7,326.00	0.00	7,326.00	1,000.00	585.67	5,740.33	0.00
Library/Educational Media Svcs Totals:		270,426.00	0.00	270,426.00	17,213.88	247,232.91	5,979.21	0.00
<u>Instructional Staff Training Svcs</u>								
11-000-223-500	Other Purchased Services (400-500 Series)	5,700.00	0.00	5,700.00	0.00	0.00	5,700.00	0.00
Instructional Staff Training Svcs Totals:		5,700.00	0.00	5,700.00	0.00	0.00	5,700.00	0.00

Fund 11 (Current Expense Fund)

Expend, Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
<u>Support Svcs- General Administration</u>								
11-000-230-100	Salaries	115,030.00	0.00	115,030.00	20,402.44	94,627.56	0.00	0.00
11-000-230-331	GEN ADMIN- LEGAL SVCS	40,000.00	(1,575.00)	38,425.00	1,979.25	58,020.75	(21,575.00)	0.00
11-000-230-332	GEN ADMIN- AUDIT SVCS	50,925.00	1,575.00	52,500.00	0.00	52,500.00	0.00	0.00
11-000-230-334	GEN ADMIN - ARCHITECT SVCS	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00
11-000-230-340	GEN ADMIN- PRCH TECH SVCS	26,115.00	(5,708.93)	20,406.07	25,551.00	0.00	(5,144.93)	0.00
11-000-230-530	Communications/Telephone	32,866.00	0.00	32,866.00	3,382.70	23,183.78	6,299.52	0.00
11-000-230-585	BOE Other Purchased Services	4,835.00	0.00	4,835.00	0.00	0.00	4,835.00	0.00
11-000-230-590	Other Purchased Services (400-500 Series)	53,123.00	5,708.93	58,831.93	20,162.16	25,021.53	13,648.24	0.00
11-000-230-610	GEN ADMIN- SUPPLIES	37,312.00	0.00	37,312.00	31,720.67	2,376.65	3,214.68	0.00
11-000-230-820	GEN ADMIN- JUDGEMENTS	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00
11-000-230-890	GEN ADMIN- OTH EXPENSE	570.00	0.00	570.00	0.00	0.00	570.00	0.00
11-000-230-895	BOE DUES/FEES	11,520.00	0.00	11,520.00	11,608.38	0.00	(88.38)	0.00
Support Svcs- General Administration Totals:		427,296.00	0.00	427,296.00	114,806.60	305,730.27	6,759.13	0.00
<u>Support Svcs- School Administration</u>								
11-000-240-103	SCHOOL ADMIN- SALARIES	179,550.00	0.00	179,550.00	40,284.32	139,265.68	0.00	0.00
11-000-240-105	SCHOOL ADMIN- CLERICAL SALARIES	167,208.00	0.00	167,208.00	14,373.80	152,834.20	0.00	0.00
11-000-240-500	Other Purchased Services (400-500 Series)	32,922.00	0.00	32,922.00	0.00	17,890.53	15,031.47	0.00
11-000-240-600	SCHOOL ADMIN- SUPPLIES	3,000.00	(50.00)	2,950.00	0.00	1,944.32	1,005.68	0.00
11-000-240-800	SCHOOL ADMIN- OTH EXPENSE	3,628.00	50.00	3,678.00	3,308.00	0.00	370.00	0.00
Support Svcs- School Administration Totals:		386,308.00	0.00	386,308.00	57,966.12	311,934.73	16,407.15	0.00
<u>Central Services</u>								
11-000-251-100	Salaries	172,751.00	0.00	172,751.00	40,162.66	132,588.34	0.00	0.00
11-000-251-330	Purchased Professional Service	65,500.00	(11,390.00)	54,110.00	450.00	15,000.00	38,660.00	0.00
11-000-251-340	CENTRAL SVCS- TECH SVCS	17,500.00	500.00	18,000.00	1,250.00	16,750.00	0.00	0.00
11-000-251-592	Other Purchased Services (400-500 Series)	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
11-000-251-600	CENTRAL SVCS- SUPPLIES	3,028.00	(75.00)	2,953.00	15.00	0.00	2,938.00	0.00
11-000-251-890	CENTRAL SVCS- OTH EXPENSE	1,514.00	0.00	1,514.00	0.00	450.00	1,064.00	0.00
Central Services Totals:		261,293.00	(10,965.00)	250,328.00	41,877.66	164,788.34	43,662.00	0.00
<u>Required Maintenance Services</u>								
11-000-261-100	Salaries	99,931.00	0.00	99,931.00	24,238.52	81,192.48	(5,500.00)	0.00
11-000-261-420	MAINT SVCS- CONT CLN/REP SVCS	121,233.00	(42,728.48)	78,504.52	10,373.92	13,554.04	54,576.56	0.00
11-000-261-610	MAINT SVCS- SUPPLIES	20,529.00	12,669.20	33,198.20	2,696.66	13,349.85	17,151.69	0.00
11-000-261-800	MAINT SVCS-MISC OTHER EXPENSE	0.00	500.00	500.00	500.00	0.00	0.00	0.00
Required Maintenance Services Totals:		241,693.00	(29,559.28)	212,133.72	37,809.10	108,096.37	66,228.25	0.00
<u>Custodial Services</u>								
		0.00	14,719.54	14,719.54	0.00	14,719.54	0.00	0.00
11-000-262-100	Salaries	481,480.00	0.00	481,480.00	64,862.61	410,648.29	5,969.10	5,969.10
11-000-262-300	CUST SVCS- PRCH TECH SVCS	34,250.00	0.00	34,250.00	1,996.66	7,134.08	25,119.26	0.00
11-000-262-420	CUST SVCS- CLN/REP SVCS DF	20,841.00	0.00	20,841.00	682.96	7,512.56	12,645.48	0.00
11-000-262-490	CUST SVCS- WAT/SEW	16,830.00	(14,719.54)	2,110.46	975.02	12,864.98	(11,729.54)	0.00
11-000-262-520	CUST SVCS- INSURANCE	100,843.00	0.00	100,843.00	53,875.34	35,550.34	11,417.32	0.00
11-000-262-610	CUST SVCS- SUPPLIES	30,796.00	0.00	30,796.00	7,773.83	1,704.35	21,317.82	0.00
11-000-262-620	CUST SVCS- ENERGY	285,600.00	50,960.00	336,560.00	17,263.75	334,806.06	(15,509.81)	0.00
Custodial Services Totals:		970,640.00	50,960.00	1,021,600.00	147,430.17	824,940.20	49,229.63	5,969.10
<u>Care/Upkeep Grounds</u>								
11-000-263-420	CUST SVCS- CARE/UPKEEP GR	24,052.00	(2,189.00)	21,863.00	4,115.50	15,822.16	1,925.34	0.00
Care/Upkeep Grounds Totals:		24,052.00	(2,189.00)	21,863.00	4,115.50	15,822.16	1,925.34	0.00
<u>Security</u>								
11-000-266-340	Security Purch Tech Services	107,101.00	2,189.00	109,290.00	4,290.00	105,000.00	0.00	0.00
Security Totals:		107,101.00	2,189.00	109,290.00	4,290.00	105,000.00	0.00	0.00
<u>Student Transportation Services</u>								
11-000-270-503	TRANS SVCS- AID IN LIEU	112,992.00	0.00	112,992.00	0.00	0.00	112,992.00	0.00
11-000-270-511	TRANS SVCS- CONT H/S REGULAR	515,500.00	0.00	515,500.00	0.00	500,771.68	14,728.32	0.00
11-000-270-512	TRANS SVCS- CONT OTHER	34,690.00	0.00	34,690.00	0.00	0.00	34,690.00	0.00
11-000-270-514	TRANS SVCS- CONT H/S SP ED	485,289.00	0.00	485,289.00	35,906.38	158,684.87	290,697.75	0.00
Student Transportation Services Totals:		1,148,471.00	0.00	1,148,471.00	35,906.38	659,456.55	453,108.07	0.00

Fund 11 (Current Expense Fund)

Expend. Account #	Account Title	Original Bgt	New App/Tnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Employee Benefits								
11-000-291-220	PRSN SVCS- FICA	198,843.00	0.00	198,843.00	18,301.64	0.00	180,541.36	0.00
11-000-291-241	PRSN SVCS- PERS	205,563.00	32.08	205,595.08	32.08	0.00	205,563.00	0.00
11-000-291-250	PRSN SVCS- SUI	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00
11-000-291-260	PRSN SVCS- WORKERS' COMP	65,041.00	9,324.00	74,365.00	34,756.00	39,609.00	0.00	0.00
11-000-291-270	PRSN SVCS- HEALTH BENEFITS	4,000,000.00	0.00	4,000,000.00	561,978.77	3,055,010.19	383,011.04	8,151.04
11-000-291-280	PRSN SVCS- TUITION REIMBURSEMENT	14,625.00	0.00	14,625.00	0.00	0.00	14,625.00	0.00
11-000-291-290	PRSN SVCS- OTH BENEFITS	53,110.00	(9,356.08)	43,753.92	59.22	528.00	43,166.70	0.00
Employee Benefits Totals:		4,542,182.00	0.00	4,542,182.00	615,127.71	3,095,147.19	831,907.10	8,151.04
606	Increase in Maint Rsv	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals for fund 11:		22,588,471.00	12,000.00	22,600,471.00	1,443,919.30	19,039,788.46	2,116,763.24	14,120.14

Fund 12 (Capital Outlay Fund)

Expend. Account #	Account Title	Original Bgt	New App/Tnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
604	Increase in Cap Rsv	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
General Outlay								
12-000-400-450	CONSTRUCTION SVCS- PRCH PROF	170,000.00	49,243.84	219,243.84	12,067.50	276,774.35	(69,598.01)	0.00
12-000-400-721	LEASE PURCHASE- PRINCIPAL	72,000.00	0.00	72,000.00	0.00	0.00	72,000.00	0.00
12-000-400-896	Assess for Dbt Srv-SDA Funding	21,469.00	0.00	21,469.00	0.00	0.00	21,469.00	0.00
General Outlay Totals:		263,469.00	49,243.84	312,712.84	12,067.50	276,774.35	23,870.99	0.00
Grand Totals for fund 12:		263,469.00	49,243.84	312,712.84	12,067.50	276,774.35	23,870.99	0.00

Fund 13 (Special Schools Fund)

Expend. Account #	Account Title	Original Bgt	New App/Tnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Grand Totals for fund 13:		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund 18 (Education Jobs Fund)

Expend. Account #	Account Title	Original Bgt	New App/Tnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Grand Totals for fund 18:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals for all Subfunds of Fund 10:		22,851,940.00	61,243.84	22,913,183.84	1,455,986.80	19,316,562.81	2,140,634.23	14,120.14

Pursuant to N.J.A.C. 6A:23A-16.10(c)3, I certify that as of the date of this report no budgetary line item account has encumbrances and expenditures which in total exceed the line item appropriation in violation of 6A:23A-16.10(a).

Bernadette Pinto, SBA/Bd. Secretary

Date

Interim Balance Sheet

ASSETS AND RESOURCES

ASSETS

101 Cash in checking account	\$(346.85)	
102-106 Other cash equivalents	\$ 0.00	
Total cash		\$(346.85)
111 Investments		\$ 0.00
114 Investment interest receivable		\$ 0.00
121 Tax levy receivable		\$ 0.00
Accounts receivable		
132 Interfund	\$ 0.00	
141 Intergovernmental - state	\$ 0.00	
142 Intergovernmental - federal	\$ 0.00	
143 Intergovernmental - other	\$ 0.00	
153 Other Accounts Receivable	\$ 0.00	
		\$ 0.00
Loans receivable		
131 Interfund	\$ 0.00	
151 Other Loans Receivable	\$ 0.00	
		\$ 0.00
199 Other current assets		\$ 0.00

RESOURCES

301 Estimated revenues (from adjusted budget)	\$ 162,003.88	
302 Less: revenues collected or accrued	\$(2,083.88)	
		\$ 159,920.00
TOTAL ASSETS AND RESOURCES		\$ 159,573.15

LIABILITIES AND FUND EQUITY

LIABILITIES

401 Interfund loans payable	\$ 0.00
402 Interfund accounts payable	\$ 0.00
411 Intergovernmental accounts payable - state	\$ 0.00
412 Intergovernmental accounts payable - federal	\$ 16.65
413 Intergovernmental accounts payable - other	\$ 0.00
421 Accounts payable	\$ 0.00
422 Judgments payable	\$ 0.00
430 Compensated absences payable	\$ 0.00
431 Contracts payable	\$ 0.00
451 Loans payable	\$ 0.00
481 Deferred revenues	\$ 49,869.85
499 Other current liabilities	\$ 0.00
Total liabilities	\$ 49,886.50

FUND EQUITY				
Appropriated:				
753 Reserve for encumbrances - current year			\$ 77,359.25	
754 Reserve for encumbrances - prior year			\$ 0.00	
760 Other reserves			\$ 0.00	
771 Designated Fund Balance			\$ 0.00	
601 Appropriations		\$ 226,964.88		
602 Less: expenditures	\$ 17,903.17			
603 Less: encumbrances	\$ 77,359.25	<u>\$(95,262.42)</u>	<u>\$ 131,702.46</u>	
Appropriations less expenditures				\$ 209,061.71
Unappropriated:				
770 Fund Balance, July 1, 2026			\$(34,414.06)	
303 Less: budgeted fund balance			<u>\$(64,961.00)</u>	
Unappropriated fund balance				<u>\$(99,375.06)</u>
Total fund equity				<u>\$ 109,686.65</u>
TOTAL LIABILITIES AND FUND EQUITY				<u>\$ 159,573.15</u>

Revenues/Sources of Funds

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Info Only	Revenue Req'd to Balance	64,961.00	0.00	64,961.00	93,178.54	(28,217.54)
52xx	From Transfers	0.00	0.00	0.00	0.00	0.00
1xxx	From Local Sources	0.00	2,083.88	2,083.88	2,083.88	0.00
2xxx	From Intermediate Sources	0.00	0.00	0.00	0.00	0.00
3xxx	From State Sources	0.00	0.00	0.00	0.00	0.00
4xxx	From Federal Sources	159,920.00	0.00	159,920.00	0.00	159,920.00
5xxx	From Other Sources	0.00	0.00	0.00	0.00	0.00
Grand Totals		224,881.00	2,083.88	226,964.88	95,262.42	131,702.46

Fund 20 (Special Revenue Fund)

Account Group	Group Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
PTO DONATIONS		0.00	2,083.88	2,083.88	0.00	0.00	2,083.88	0.00
WATTS FOUNDATION		0.00	0.00	0.00	0.00	2,171.30	(2,171.30)	0.00
TITLE I GRANT		47,001.00	0.00	47,001.00	15,833.00	62,834.00	(31,666.00)	0.00
IDEA Preschool		8,489.00	0.00	8,489.00	0.00	0.00	8,489.00	0.00
IDEA (Other Prog.)		169,391.00	0.00	169,391.00	650.17	4,723.95	164,016.88	0.00
Title II (Eisenhower)		0.00	0.00	0.00	1,420.00	7,630.00	(9,050.00)	0.00
Grand Totals for fund 20:		224,881.00	2,083.88	226,964.88	17,903.17	77,359.25	131,702.46	0.00

Revenues Summary

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Info Only	Revenue Req'd to Balance	64,961.00	0.00	64,961.00	93,178.54	(28,217.54)
20-1920-000-001	MEF TECH GRANT	0.00	2,083.88	2,083.88	0.00	2,083.88
20-1920-000-002	PTA GRANT	0.00	0.00	0.00	2,083.88	(2,083.88)
20-1920-000-003	PTA for TECHNOLOGY	0.00	0.00	0.00	0.00	0.00
20-1920-000-004	ROTARY TECH GRANT	0.00	0.00	0.00	0.00	0.00
20-1920-000-005	DE ROSA OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00
20-1920-000-006	ELKS - GRANT TECHNOLOGY	0.00	0.00	0.00	0.00	0.00
20-1920-000-009	KINDER MORGAN FOUNDATION	0.00	0.00	0.00	0.00	0.00
20-1920-000-010	FIRST ENERGY GRANT	0.00	0.00	0.00	0.00	0.00
20-1920-000-011	WATTS C/O	0.00	0.00	0.00	0.00	0.00
20-1920-000-012	RAKE & HOE GARDEN CLUB	0.00	0.00	0.00	0.00	0.00
20-1920-000-013	Sustainable Jersey	0.00	0.00	0.00	0.00	0.00
20-1920-000-014	MEF-STEAM ROBOTS	0.00	0.00	0.00	0.00	0.00
20-1920-000-015	BLACKBAUD GIVING FUND C/O	0.00	0.00	0.00	0.00	0.00
20-1920-000-016	Deerfield PTO Donation	0.00	0.00	0.00	0.00	0.00
20-1920-000-017	Beechwood PTO Donations	0.00	0.00	0.00	0.00	0.00
20-1920-000-018	SQUARE 1 ART	0.00	0.00	0.00	0.00	0.00
20-1920-001-001	PSE&G/PALS GRANT	0.00	0.00	0.00	0.00	0.00
20-1920-010-002	PTO Grant C/O	0.00	0.00	0.00	0.00	0.00
20-1920-010-011	WATTS FY 26 DEERFIELD	0.00	0.00	0.00	0.00	0.00
20-1920-010-015	Blackbaud Current year	0.00	0.00	0.00	0.00	0.00
20-1920-800-001	IIS- GRANT	0.00	0.00	0.00	0.00	0.00
20-1920-800-007	CRAYOLA GRANT	0.00	0.00	0.00	0.00	0.00
20-1922-000-003	WATTS MUSIC GRANT	0.00	0.00	0.00	0.00	0.00
20-1980-000-000	REFUND PY EXP	0.00	0.00	0.00	0.00	0.00
20-3257-000-000	SDA Emerg. Needs & Cap. Maint.	0.00	0.00	0.00	0.00	0.00
20-3257-000-004	SDA Emerg. Needs & Cap. Maint.	0.00	0.00	0.00	0.00	0.00
20-4409-000-000	ARP-IDEA Preschool Grant Prog.	0.00	0.00	0.00	0.00	0.00
20-4419-000-000	ARP - IDEA Basic	0.00	0.00	0.00	0.00	0.00
20-4420-250-000	IDEA BASIC	150,000.00	0.00	150,000.00	0.00	150,000.00
20-4423-254-000	IDEA PSH	0.00	0.00	0.00	0.00	0.00
20-4451-260-001	TITLE IIA- C/O	0.00	0.00	0.00	0.00	0.00
20-4451-260-002	TITLE I	0.00	0.00	0.00	0.00	0.00
20-4451-265-001	Prior yr grant due to state	0.00	0.00	0.00	0.00	0.00
20-4451-270-000	ESSA TITLE IIA	9,920.00	0.00	9,920.00	0.00	9,920.00
20-4451-275-000	ESSA TITLE III	0.00	0.00	0.00	0.00	0.00
20-4471-280-001	Title IV-Safe&Drug Free School	0.00	0.00	0.00	0.00	0.00
20-4510-450-000	ARRA IDEA BASIC	0.00	0.00	0.00	0.00	0.00
20-4530-000-001	CARES Act	0.00	0.00	0.00	0.00	0.00
20-4530-000-002	Union County CARES Act	0.00	0.00	0.00	0.00	0.00
20-4532-000-000	Coronavirus Relief Fund	0.00	0.00	0.00	0.00	0.00
20-4534-000-000	CRRSA Act - ESSER II	0.00	0.00	0.00	0.00	0.00
20-4535-000-000	CRRSA - Learning Accel. Grant	0.00	0.00	0.00	0.00	0.00
20-4536-000-000	CRRSA - Mental Health Grant	0.00	0.00	0.00	0.00	0.00
20-4537-000-000	ACSERS Program over 21	0.00	0.00	0.00	0.00	0.00
20-4540-000-000	ARP - ESSER	0.00	0.00	0.00	0.00	0.00
20-4541-000-000	ARP - ACC LEARNING	0.00	0.00	0.00	0.00	0.00
20-4542-000-000	ARP - SUMMER LEARNING	0.00	0.00	0.00	0.00	0.00
20-4543-000-000	ARP - BEYOND SCHOOL DAY	0.00	0.00	0.00	0.00	0.00
20-4544-000-000	ARP - MENTAL HEALTH	0.00	0.00	0.00	0.00	0.00
20-4610-460-000	ARRA IDEA PSH	0.00	0.00	0.00	0.00	0.00
Grand Totals		224,881.00	2,083.88	226,964.88	95,262.42	131,702.46

Minimum Expense General Ledger Report

Fund 20 (Special Revenue Fund)

Expend, Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
<u>PTO DONATIONS</u>								
20-002-100-600	UPGRADES TO DF TEACHERS LOUNGE	0.00	2,083.88	2,083.88	0.00	0.00	2,083.88	0.00
PTO DONATIONS Totals:		0.00	2,083.88	2,083.88	0.00	0.00	2,083.88	0.00
<u>WATTS FOUNDATION</u>								
20-003-100-600	WATTS - FY22	0.00	0.00	0.00	0.00	1,993.30	(1,993.30)	0.00
20-003-100-730	WATTS-EQUIPMENT	0.00	0.00	0.00	0.00	178.00	(178.00)	0.00
WATTS FOUNDATION Totals:		0.00	0.00	0.00	0.00	2,171.30	(2,171.30)	0.00
<u>TITLE I GRANT</u>								
20-231-100-101	ESSA TITLE I SALARIES	47,001.00	0.00	47,001.00	0.00	47,001.00	0.00	0.00
20-231-100-600	Title I-A - Supplies	0.00	0.00	0.00	8,510.00	8,510.00	(17,020.00)	0.00
20-231-200-500	Other Purch Services-Support	0.00	0.00	0.00	7,323.00	7,323.00	(14,646.00)	0.00
TITLE I GRANT Totals:		47,001.00	0.00	47,001.00	15,833.00	62,834.00	(31,666.00)	0.00
<u>IDEA Preschool</u>								
20-254-100-300	Purchased Services-Instruction	7,000.00	0.00	7,000.00	0.00	0.00	7,000.00	0.00
20-254-100-600	IDEA PK Instructional Supplies	1,489.00	0.00	1,489.00	0.00	0.00	1,489.00	0.00
IDEA Preschool Totals:		8,489.00	0.00	8,489.00	0.00	0.00	8,489.00	0.00
<u>IDEA (Other Prog.)</u>								
20-250-100-500	IDEA BASIC- TUITION	150,000.00	0.00	150,000.00	0.00	312.40	149,687.60	0.00
20-250-100-600	Instructional Supplies	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00	0.00
20-250-200-600	IDEA BASIC- SUPPLIES	4,391.00	0.00	4,391.00	650.17	4,411.55	(670.72)	0.00
IDEA (Other Prog.) Totals:		169,391.00	0.00	169,391.00	650.17	4,723.95	164,016.88	0.00
<u>Title II (Eisenhower)</u>								
20-270-200-300	TITLE IIA- PRCH ED SVCS	0.00	0.00	0.00	1,420.00	7,630.00	(9,050.00)	0.00
Title II (Eisenhower) Totals:		0.00	0.00	0.00	1,420.00	7,630.00	(9,050.00)	0.00
Grand Totals for fund 20:		224,881.00	2,083.88	226,964.88	17,903.17	77,359.25	131,702.46	0.00

Pursuant to N.J.A.C. 6A:23A-16.10(c)3, I certify that as of the date of this report no budgetary line item account has encumbrances and expenditures which in total exceed the line item appropriation in violation of 6A:23A-16.10(a).

Bernadette Pinto, SBA/Bd. Secretary

Date

Interim Balance Sheet

ASSETS AND RESOURCES

ASSETS

101 Cash in checking account	\$ 0.00	
102-106 Other cash equivalents	\$ 0.00	
Total cash		\$ 0.00
111 Investments		\$ 0.00
114 Investment interest receivable		\$ 0.00
121 Tax levy receivable		\$ 0.00
Accounts receivable		
132 Interfund	\$ 0.00	
141 Intergovernmental - state	\$ 0.00	
142 Intergovernmental - federal	\$ 0.00	
143 Intergovernmental - other	\$ 0.00	
153 Other Accounts Receivable	\$ 0.00	
		\$ 0.00
Loans receivable		
131 Interfund	\$ 0.00	
151 Other Loans Receivable	\$ 0.00	
		\$ 0.00
199 Other current assets		\$ 0.00

RESOURCES

301 Estimated revenues (from adjusted budget)	\$ 0.00	
302 Less: revenues collected or accrued	\$ 0.00	
		\$ 0.00
TOTAL ASSETS AND RESOURCES		\$ 0.00

LIABILITIES AND FUND EQUITY

LIABILITIES

401 Interfund loans payable		\$ 0.00
402 Interfund accounts payable		\$ 0.00
411 Intergovernmental accounts payable - state		\$ 0.00
412 Intergovernmental accounts payable - federal		\$ 0.00
413 Intergovernmental accounts payable - other		\$ 0.00
421 Accounts payable		\$ 0.00
422 Judgments payable		\$ 0.00
430 Compensated absences payable		\$ 0.00
431 Contracts payable		\$ 0.00
451 Loans payable		\$ 0.00
481 Deferred revenues		\$ 0.00
499 Other current liabilities		\$ 0.00
Total liabilities		\$ 0.00

FUND EQUITY				
Appropriated:				
753 Reserve for encumbrances - current year			\$ 0.00	
754 Reserve for encumbrances - prior year			\$ 0.00	
760 Other reserves			\$ 0.00	
771 Designated Fund Balance			\$ 0.00	
601 Appropriations		\$ 0.00		
602 Less: expenditures	\$ 0.00			
603 Less: encumbrances	\$ 0.00	\$ 0.00	\$ 0.00	
Appropriations less expenditures				\$ 0.00
Unappropriated:				
770 Fund Balance, July 1, 2026			\$ 0.00	
303 Less: budgeted fund balance			\$ 0.00	
Unappropriated fund balance				\$ 0.00
Total fund equity				\$ 0.00
TOTAL LIABILITIES AND FUND EQUITY				
RECAPITULATION OF FUND BALANCE - CURRENT YEAR ACTIVITY				
	Budgeted	Actual	Variance	
Appropriations	\$ 0.00	\$ 0.00	\$ 0.00	
Less: Revenues	\$ 0.00	\$ 0.00	\$ 0.00	
Subtotal	\$ 0.00	\$ 0.00	\$ 0.00	
Less: adjustment to appropriations for Prior Year Encumbrances	\$ 0.00	\$ 0.00	\$ 0.00	
Total current year budgeted fund balance	\$ 0.00	\$ 0.00	\$ 0.00	
Add: Unappropriated fund balance			\$ 0.00	
Total of budgeted and unappropriated fund balance			\$ 0.00	

Revenues/Sources of Funds

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	0.00	0.00	0.00	0.00	0.00
52xx	From Transfers	0.00	0.00	0.00	0.00	0.00
1xxx	From Local Sources	0.00	0.00	0.00	0.00	0.00
2xxx	From Intermediate Sources	0.00	0.00	0.00	0.00	0.00
3xxx	From State Sources	0.00	0.00	0.00	0.00	0.00
4xxx	From Federal Sources	0.00	0.00	0.00	0.00	0.00
5xxx	From Other Sources	0.00	0.00	0.00	0.00	0.00
Grand Totals		0.00	0.00	0.00	0.00	0.00

Fund 30 (Capital Projects Fund)

Account Group	Group Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Grand Totals for fund 30:		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Revenues Summary

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	0.00	0.00	0.00	0.00	0.00
30-5200-000-000	Inter-fund transfer account	0.00	0.00	0.00	0.00	0.00
30-1510-000-000	INTEREST INCOME	0.00	0.00	0.00	0.00	0.00
30-1990-000-000	Misc. Revenue	0.00	0.00	0.00	0.00	0.00
30-3194-000-000	STATE AID	0.00	0.00	0.00	0.00	0.00
30-5110-000-000	SALE OF BONDS	0.00	0.00	0.00	0.00	0.00
Grand Totals		0.00	0.00	0.00	0.00	0.00

Minimum Expense General Ledger Report

Fund 30 (Capital Projects Fund)

Expend. Account #	Account Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Grand Totals for fund 30:		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Pursuant to N.J.A.C. 6A:23A-16.10(c)3, I certify that as of the date of this report no budgetary line item account has encumbrances and expenditures which in total exceed the line item appropriation in violation of 6A:23A-16.10(a).

Bernadette Pinto, SBA/Bd. Secretary

Date

Interim Balance Sheet

ASSETS AND RESOURCES

ASSETS

101 Cash in checking account	\$ 7,757.55	
102-106 Other cash equivalents	\$ 0.00	
Total cash		\$ 7,757.55
111 Investments		\$ 0.00
114 Investment interest receivable		\$ 0.00
121 Tax levy receivable		\$ 0.00
Accounts receivable		
132 Interfund	\$ 0.00	
141 Intergovernmental - state	\$(42,001.00)	
142 Intergovernmental - federal	\$ 0.00	
143 Intergovernmental - other	\$ 0.00	
153 Other Accounts Receivable	\$ 0.00	
		\$(42,001.00)
Loans receivable		
131 Interfund	\$ 0.00	
151 Other Loans Receivable	\$ 0.00	
		\$ 0.00
199 Other current assets		\$ 0.00

RESOURCES

301 Estimated revenues (from adjusted budget)	\$ 1,288,615.00	
302 Less: revenues collected or accrued	\$(1,144,550.00)	
		\$ 144,065.00
TOTAL ASSETS AND RESOURCES		\$ 109,821.55

LIABILITIES AND FUND EQUITY

LIABILITIES

401 Interfund loans payable	\$ 0.00
402 Interfund accounts payable	\$ 0.00
411 Intergovernmental accounts payable - state	\$ 0.00
412 Intergovernmental accounts payable - federal	\$ 0.00
413 Intergovernmental accounts payable - other	\$ 0.00
421 Accounts payable	\$ 0.00
422 Judgments payable	\$ 0.00
430 Compensated absences payable	\$ 0.00
431 Contracts payable	\$ 0.00
451 Loans payable	\$ 0.00
481 Deferred revenues	\$ 2,310.00
499 Other current liabilities	\$ 0.00
Total liabilities	\$ 2,310.00

FUND EQUITY				
Appropriated:				
753 Reserve for encumbrances - current year			\$ 107,510.90	
754 Reserve for encumbrances - prior year			\$ 0.00	
760 Other reserves			\$ 0.00	
771 Designated Fund Balance			\$ 0.00	
601 Appropriations		\$ 0.00		
602 Less: expenditures	\$ 1,181,105.45			
603 Less: encumbrances	\$ 107,510.90	\$(1,288,616.35)	\$(1,288,616.35)	
Appropriations less expenditures				\$(1,181,105.45)
Unappropriated:				
770 Fund Balance, July 1, 2026			\$ 2.00	
303 Less: budgeted fund balance			\$ 1,288,615.00	
Unappropriated fund balance				\$ 1,288,617.00
Total fund equity				\$ 107,511.55
TOTAL LIABILITIES AND FUND EQUITY				\$ 109,821.55
RECAPITULATION OF FUND BALANCE - CURRENT YEAR ACTIVITY				
	Budgeted	Actual	Variance	
Appropriations	\$ 0.00	\$ 1,288,616.35	\$(1,288,616.35)	
Less: Revenues	\$(1,288,615.00)	\$(1,144,550.00)	\$(144,065.00)	
Subtotal	\$(1,288,615.00)	\$ 144,066.35	\$(1,432,681.35)	
Less: adjustment to appropriations for Prior Year Encumbrances	\$ 0.00	\$ 0.00	\$ 0.00	
Total current year budgeted fund balance	\$(1,288,615.00)	\$ 144,066.35	\$(1,432,681.35)	
Add: Unappropriated fund balance			\$ 1,288,617.00	
Total of budgeted and unappropriated fund balance			\$(144,064.35)	

Revenues/Sources of Funds

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	(1,288,615.00)	0.00	(1,288,615.00)	144,066.35	(1,432,681.35)
52xx	From Transfers	0.00	0.00	0.00	0.00	0.00
1xxx	From Local Sources	850,485.00	0.00	850,485.00	1,144,550.00	(294,065.00)
2xxx	From Intermediate Sources	0.00	0.00	0.00	0.00	0.00
3xxx	From State Sources	438,130.00	0.00	438,130.00	0.00	438,130.00
4xxx	From Federal Sources	0.00	0.00	0.00	0.00	0.00
5xxx	From Other Sources	0.00	0.00	0.00	0.00	0.00
Grand Totals		0.00	0.00	0.00	1,288,616.35	(1,288,616.35)

Fund 40 (Debt Service Fund)

Account Group	Group Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Debt Service- Regular		0.00	0.00	0.00	1,181,105.45	107,510.90	(1,288,616.35)	0.00
Grand Totals for fund 40:		0.00	0.00	0.00	1,181,105.45	107,510.90	(1,288,616.35)	0.00

Revenues Summary

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	(1,288,615.00)	0.00	(1,288,615.00)	144,066.35	(1,432,681.35)
40-5200-000-000	Interfund Transfers.	0.00	0.00	0.00	0.00	0.00
40-5210-000-000	Transfer from Capital Reserve	0.00	0.00	0.00	0.00	0.00
40-5210-000-000	Interfund Transfer	0.00	0.00	0.00	0.00	0.00
40-1210-000-000	LCL TAX LEVY	850,485.00	0.00	850,485.00	1,144,550.00	(294,065.00)
40-132-000-000	INTERFUND A/R	0.00	0.00	0.00	0.00	0.00
40-1990-000-000	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
40-3160-000-000	DEBT SERVICE STATE AID	438,130.00	0.00	438,130.00	0.00	438,130.00
Grand Totals		0.00	0.00	0.00	1,288,616.35	(1,288,616.35)

Minimum Expense General Ledger Report

Fund 40 (Debt Service Fund)

Expend. Account #	Account Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Debt Service- Regular								
40-701-510-834	INTEREST ON BONDS	0.00	0.00	0.00	116,105.45	107,510.90	(223,616.35)	0.00
40-701-510-910	REDEMPTION OF PRINCIPAL	0.00	0.00	0.00	1,065,000.00	0.00	(1,065,000.00)	0.00
Debt Service- Regular Totals:		0.00	0.00	0.00	1,181,105.45	107,510.90	(1,288,616.35)	0.00
Grand Totals for fund 40:		0.00	0.00	0.00	1,181,105.45	107,510.90	(1,288,616.35)	0.00

Pursuant to N.J.A.C. 6A:23A-16.10(c)3, I certify that as of the date of this report no budgetary line item account has encumbrances and expenditures which in total exceed the line item appropriation in violation of 6A:23A-16.10(a).

Bernadette Pinto, SBA/Bd. Secretary

Date



MOUNTAINSIDE SCHOOL DISTRICT

1497 WOODACRES DRIVE MOUNTAINSIDE, NJ 07092

908-232-3232

WWW.MOUNTAINSIDESCHOOLS.ORG

BERNADETTE PINTO - SCHOOL BUSINESS ADMINISTRATOR

MEMORANDUM

To: Members of the Board of Education

From: Bernadette Pinto, School Business Administrator/Board Secretary

Date: September 14, 2026

Subject: Financial Reporting and Cash Reconciliation Discrepancies

This memorandum is to inform the Board of Education of a financial reporting issue that was recently identified during a review of the district's accounting records.

Although the cash balances reported on the monthly Board Secretary Reports and Treasurer's Reports are in agreement, discrepancies were discovered on the cash reconciliation worksheets. Upon further investigation, it was determined that the beginning cash balances within the financial system were incorrect. As a result, the reconciliation worksheets do not accurately reflect the cash balances reported on the Board Secretary's and Treasurer's Reports. Given the timing of this discovery and the need to complete the fiscal year-end closing process, process year-end budget transfers, and prepare for the upcoming school year, the 2025-2026 fiscal year will be closed as currently reflected in the accounting records. Delaying year-end close would significantly impact the district's financial operations and required reporting deadlines.

Due to the complexity of this matter, the district will procure professional financial consulting services to perform a comprehensive review and correction of approximately the last twelve (12) months of cash activity and reconciliations. This review is expected to take several months to complete.

During this interim period:

- Monthly bank reconciliations will continue to be completed by reconciling all deposits and disbursements to the bank statements.
- The Board Secretary's Reports and Treasurer's Reports will continue to be prepared and presented to the Board with notation that cash reconciliation adjustments remain in progress.
- As corrections are completed, the affected monthly Board Secretary's Reports and Treasurer's Reports will be presented to the Board for reapproval to accurately reflect the corrected cash balances.
- This memorandum will be attached to each monthly financial report to document the issue and the corrective actions being undertaken until all affected reports have been corrected.
- The Union County Executive County Superintendent's Office and the district's independent auditors will be formally notified of the issue and the corrective action plan.

The administration is committed to ensuring the accuracy and integrity of the district's financial records. The Board will be kept informed of the progress of the reconciliation process and any significant findings throughout the review.

Please feel free to contact me with any questions or if additional information is needed.

Sincerely,



Bernadette Pinto
Business Administrator/Board Secretary

STATE OF NEW JERSEY - DEPARTMENT OF EDUCATION

Office of Student Transportation

2026-27 Joint Transportation Agreement

Host District	Garwood School District	County	Union
Joiner District	Mountainside School District	County	Union

Pursuant to official action taken at the meetings of the boards of education which are parties to this agreement, it is agreed that the host district will provide transportation services as specified herein for joiner district students in accordance with all applicable laws, rules, and regulations governing student transportation.

Students may be added or deleted as mutually agreed upon, according to the terms of any existing contract, and as approved by the participating boards of education.

It is understood and agreed by the parties to this agreement that the host district is not responsible for the transportation contractor's failure to provide the services agreed upon herein, but will make every reasonable effort to provide alternate services should such failure occur.

The joiner district agrees to pay the host district the sum specified herein which may be adjusted based on changes to the route. The cost to the joiner district will be based on actual costs.

Host District Board of Education

President	_____	Date	_____
	(Signature)		
Secretary		Date	<u>8/24/26</u>
	(Signature)		

Joiner District Board of Education

President	_____	Date	_____
	(Signature)		
Secretary	_____	Date	_____
	(Signature)		

FOR COUNTY USE ONLY - Additional Comments (if necessary):

Host District Executive County Superintendent Approval

Executive County Superintendent	_____	Date	_____
	(Signature)		

September 15, 2026

Attachment #

STAFF DEVELOPMENT 223-580										
Vendor	Workshop	Type	Staff Member	Approval Date	Date of Workshop	Board Approval	Mileage/Tolls .47/mile	Lodging/Meals	Registration	Total
NJ Science Convention	NJ Science Convention	PD	Corrin Lavery	9/9/26	10/21-10/22 2026	9/15/26			\$370.00	\$370.00
MUJC	Personnel Committee	PD	Kelli Castro	8/27/26	11/11/26, 2/8/27, 4/6/27	9/15/26				\$0.00
		PD								
BOARD TRAVEL 230-585										
Vendor	Workshop	Type	Board Member	Approval Date	Date of Workshop	Board Approval	Mileage/Tolls .47/mile	Lodging/Meals	Registration	Total
GEN ADMIN TRAVEL 230-580										
Vendor	Workshop	Type	Staff Member	Approval Date	Date of Workshop	Board Approval	Mileage/Tolls/ travel .47/mile	Lodging/Meals	Registration	Total
		PD								
CST TRAVEL 219-580										
Vendor	Workshop	Type	Staff Member	Approval Date	Date of Workshop	Board Approval	Mileage/Tolls .47/mile	Lodging/Meals	Registration	Total

Student Contracts
September 15, 2026

2026-2027 Regular School Year			
Student ID#	Placement	Service	Cost
#9433465316	The Craig School	Educational Services	\$68,250.00

POLICIES AND REGULATIONS

1ST READ

REIMBURSEMENT OF FEDERAL AND OTHER GRANT EXPENDITURES M

REIMBURSEMENT OF FEDERAL AND OTHER GRANT EXPENDITURES

The Cash Management Improvement Act (CMIA) and related Federal regulations require a State to minimize the time elapsing between the transfer of funds from the United States Treasury and the expenditure of funds for program purposes. This requirement applies to grantees such as the State of New Jersey and their subgrantees, such as a school district. The State of New Jersey and school districts must assure funds have been, or will be, spent within a minimal amount of time after having been drawn from the Federal government.

In accordance with this requirement, the New Jersey Department of Education (NJDOE) has implemented a reimbursement request system of payment. The procedures as outlined in the ~~NJDOE New Jersey Department of Education~~ Policies and Procedures for Reimbursement of Federal and Other Grant Expenditures shall be followed by school districts in submitting reimbursement requests. Reimbursement requests for entitlement grant awards under the Every Student Succeeds Act (ESSA), the Individuals with Disabilities Education Act (IDEA), the Strengthening Career and Technical Education for the 21st Century Act, and any other program designated by the NJDOE shall be made using the NJDOE's Electronic Web-Enabled Grant (EWEG) System.

Reimbursement requests by the School Business Administrator/Board Secretary or designee shall be made for individual titles and awards using the payment functionality of the EWEG system. Only one reimbursement request per month may be submitted for an individual title, award, or subgrant. Reimbursement requests may only be for expenditures that have already occurred or will occur within three business days of receipt of funds.

The submission of a reimbursement request constitutes a certification by the School Business Administrator/Board Secretary that the school district has previously made the appropriate expenditures and/or will make the expenditures within three business days of receipt of funds and that the expenditures are allowable and appropriate to the cost objective(s) of the subgrant.

The Superintendent or designee is responsible for submitting an amendment application to the NJDOE for approval if a new budget category for which no funds were previously budgeted or approved has been created. The Superintendent or designee is responsible for submitting an amendment application to the NJDOE for approval if cumulative transfers among expenditure categories exceed ten percent of the total award. The Superintendent or designee is responsible for monitoring the cumulative ten percent level of fiscal change.



REIMBURSEMENT OF FEDERAL AND OTHER GRANT EXPENDITURES M

Reimbursement requests must be in accordance with approved grant applications. A reimbursement request may be submitted at any time after the subgrant has received final NJDOE approval. Reimbursement requests submitted at least ten business days before the end of the month but no later than the fifteenth day of the month will be reviewed and, if approved, processed for payment the first business day of the following month. School districts will normally receive payment by the fifth business day of the month and will be able to track the grant's payment history in EWEG through the payments link of the grant application.

Reimbursement requests must contain a brief description of the expenditures for which reimbursement is being requested. Individual line items need not be detailed. Expenditures must be supported by documentation at the school district level but should not be submitted to the NJDOE with a reimbursement request. The Superintendent or designee is responsible to maintain supporting documentation for seven years and for making it available to the NJDOE, the United States Department of Education, and/or their authorized representatives upon request. Documentation for salary expenditures is subject to the requirements of the Federal Uniform Grant Guidance. Documentation for all other expenditures must include evidence that the expenditures are allowable costs and of the relationship of the expenditure to the subgrant's cost objectives.

The NJDOE staff will review reimbursement requests to determine that they meet the subgrant's criteria. When a reimbursement request is approved or denied, the school district will receive an email notification through the EWEG system. Approval of a reimbursement request by NJDOE does not imply approval of the expenditures as allowable or appropriate to the subgrant's cost objectives as the approval of expenditures will continue to be processed through the final report.

The School Business Administrator/Board Secretary or designee assumes responsibility for assuring that all funds requested through the EWEG system either have already been expended, or will be expended within three business days of receipt of funds.

New Jersey Department of Education Policies and Procedures for Reimbursement of Federal and Other Grant Expenditures – **January 2023** ~~March 2014~~

Adopted: 28 September 2010

Revised: 23 October 2019

Revised: 27 June 2023

Revised:



FEDERAL AWARDS/FUNDS INTERNAL CONTROLS – MANDATORY DISCLOSURES

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (UGG), 2 CFR §200.113 – Mandatory disclosures requires a non-Federal entity or applicant (a New Jersey Board of Education) for a Federal award must disclose, in a timely manner, in writing to the Federal awarding agency or to the New Jersey Department of Education (NJDOE) all violations of Federal criminal law involving fraud, **conflict of interests**, bribery, or gratuity violations potentially affecting the Federal award.

If the Board of Education receives a Federal award including the terms and conditions outlined below as per 2 CFR §200 – Appendix XII – Award Term and Condition for Recipient Integrity and Performance Matters shall report certain civil, criminal, or administrative proceedings to the System for Award Management (SAM). Failure to make required disclosures can result in any of the remedies described in 2 CFR §200.338 – Remedies for noncompliance, including suspension or debarment. (See also 2 CFR §180, 31 USC 3321, and 41 USC 2313)

A. General Reporting Requirement

1. If the total value of all Board of Education currently active grants, cooperative agreements, and procurement contracts from all Federal awarding agencies exceeds \$10,000,000 for any period of time during the period of performance of this Federal award, then the Superintendent or designee, on behalf of the Board of Education as the recipient during that period of time, must maintain the currency of information reported to the SAM that is made available in the designated integrity and performance system about civil, criminal, or administrative proceedings described in B. below.
2. This is a statutory requirement under section 872 of Public Law 110-417, as amended (41 USC 2313).
3. As required by section 3010 of Public Law 111-212, all information posted in designated integrity and performance system



Federal Awards/Funds Internal Controls-Mandatory Disclosures

M

on or after April 15, 2011, except past performance reviews required for Federal procurement contracts, will be publicly available.

4. **The Superintendent or designee must disclose, in writing, any potential conflict of interest to the Federal agency or pass-through entity in accordance with the established Federal agency policies.**

B. ~~Proceedings About Which the Board of Education~~ Must Report

1. The Superintendent or designee must disclose, **in writing**, to the Federal awarding agency or to the ~~NJDOE New Jersey Department of Education~~ information required about each proceeding that:
 - a. Is in connection with the award or performance of a grant, cooperative agreement, or procurement contract from the Federal ~~g~~Government;
 - b. Reached its final disposition during the most recent five-year period; and
 - c. Is one of the following:
 - (1) A criminal proceeding that resulted in a conviction, as defined in E. below;
 - (2) A civil proceeding that resulted in a finding of fault and liability and payment of a monetary fine, penalty, reimbursement, restitution, or damages of \$5,000 or more;
 - (3) An administrative proceeding, as defined in E. below, that resulted in a finding of fault and liability and the payment of either a monetary fine or penalty of \$5,000 or more or reimbursement, restitution, or damages in excess of \$100,000; or
 - (4) Any other criminal, civil, or administrative proceeding if:



Federal Awards/Funds Internal Controls-Mandatory Disclosures

M

- (a) It could have led to an outcome described in B.1.c.(1), (2), or (3) above of this award term and condition;
- (b) It had a different disposition arrived at by consent or compromise with an acknowledgment of fault on the school district's part; and
- (c) The requirement in this award term and condition to disclose information about the proceeding does not conflict with applicable laws and regulations.

C. Reporting Procedures

- 1. The Superintendent or designee shall enter in the SAM Entity Management area the information that the SAM requires about each proceeding described in B. above.
- 2. The Superintendent or designee does not need to submit the information a second time under assistance awards the Board of Education received if the Superintendent or designee already provided the information through the SAM because the Board of Education was required to do so under Federal procurement contracts the Board of Education was awarded.

D. Reporting Frequency

- 1. During any period of time when the Board of Education is subject to the requirement in A. above, the Superintendent or designee must report proceedings information through the SAM for the most recent five-year period, either to report new information about any proceeding(s) the Board of Education has not reported previously or affirm that there is no new information to report.
- 2. If the Board of Education has Federal contract, grant, and cooperative agreement awards with a cumulative total value greater than \$10,000,000, the Board of Education must disclose semiannually any information about the criminal, civil, and administrative proceedings.



E. Definitions

1. For **the** purposes of this Policy:

- a. “Administrative proceeding” for the purposes of 2 CFR §200 – Appendix XII and this Policy means a non-judicial process that is adjudicatory in nature in order to make a determination of fault or liability. This includes proceedings at the Federal and State level but only in connection with performance of a Federal contract or grant. It does not include audits, site visits, corrective plans, or inspection of deliverables.
- b. “Conviction” for the purposes of 2 CFR §200 – Appendix XII and this Policy, means a judgment or conviction of a criminal offense by any court of competent jurisdiction, whether entered upon a verdict or a plea, and includes a conviction entered upon a plea of nolo contendere.
- c. Total value of currently active grants, cooperative agreements, and procurement contracts includes:
 - (1) Only the Federal share of the funding under any Federal award with a Board of Education cost share or match; and
 - (2) The value of all expected funding increments under a Federal award and options, even if not yet exercised.

2 CFR §200.113; **200.212**

Adopted: 19 October 2021
Revised:



CONTRACTS FOR GOODS OR SERVICES FUNDED BY FEDERAL GRANTS

Any vendor providing goods or services to the school district to be funded by a Federal grant must be cleared for contract in accordance with the provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (UGG), 2 CFR §200.2143 – Suspension and Debarment.

The School Business Administrator/Board Secretary shall be responsible to check the web-based System for Award Management (SAM), accessible at www.sam.gov maintained by the United States government – the General Services Administration (GSA). The purpose of the SAM is to provide a single comprehensive list of individuals and firms excluded by Federal government agencies from receiving Federal contracts or Federally approved contracts or Federally approved subcontracts and from certain types of Federal financial and nonfinancial assistance and benefits.

The School Business Administrator/Board Secretary, upon opening of bids or upon receipt of proposals for goods or services to be funded by a Federal grant shall access the SAM to determine if the vendor has been disbarred, suspended, or proposed for disbarment. The School Business Administrator/Board Secretary shall also access the SAM list immediately prior to the award of a bid or contract to ensure that no award is made to a vendor on the list.

In the event a vendor under consideration to be awarded a bid or contract for goods or services to be funded by a Federal grant is on the SAM list or proposed for disbarment, the School Business Administrator/Board Secretary shall comply with the contracting restrictions as outlined in 2 CFR §200.

Continuation of current contracts and restrictions on subcontracting with vendors who are on the SAM list or proposed for disbarment shall be in accordance with the limitations as outlined in 2 CFR §200.

Any rejection of a bid or disqualification of a vendor who has been disbarred, suspended, or proposed for disbarment shall be consistent with the requirements as outlined in N.J.S.A. 18A:18A – Public School Contracts Law and all applicable State laws.



POLICY

MOUNTAINSIDE BOARD OF EDUCATION

FINANCES
6311/Page 2 of 2

Contracts for Goods or Services Funded by Federal Grants M

The applicability of the provisions of this Policy apply to covered transactions as defined in 2 CFR §3485.220. A covered transaction is any contract that is awarded by the Board of Education that is covered under 2 CFR §180.210 and the amount of the contract is expected to equal or exceed \$25,000, unless the Board chooses a lower threshold.

Compliance with the provisions of 2 CFR §200 and this Policy must be demonstrated by written evidence to be maintained by the School Business Administrator/Board Secretary. Examples of evidence include printouts of searches from the SAM, imprints from an ink stamp, or Avery or similar labels affixed to purchase orders memorializing performance of this verification.

2 CFR §200
2 CFR §3485.220
2 CFR §180.210

Adopted: 22 March 2011
Revised: 19 October 2021
Revised: 27 June 2023
Revised:



POLICIES AND REGULATIONS

2ND READ & ADOPTION

CAREER EDUCATION AND ACADEMIC GUIDANCE COUNSELING

The Board of Education shall develop and implement a comprehensive system for the delivery, to all students, of guidance and academic counseling that facilitates career awareness, exploration, and preparation pursuant to N.J.A.C. 6A:8-6.1.

The words and terms used in this Policy shall have the meanings as defined in N.J.A.C. 6A:8-1.3.

A. Comprehensive System of Guidance and Academic Counseling

1. The system for the delivery, to all students, of guidance and academic counseling that facilitates career awareness, exploration, and preparation shall:
 - a. Be consistent with the New Jersey Student Learning Standards (NJSLS);
 - b. Take into consideration the 2019 American School Counselor Association's National Standards for School Counseling Programs, incorporated herein by reference, as amended and supplemented;
 - c. Be infused throughout the curriculum as appropriate for all students;
 - d. Be supported by professional learning programs;
 - e. Provide developmental career guidance and academic counseling, aligned with the NJSLS, designed to:
 - (1) Assist students in making and implementing informed educational and career choices, including opportunities to change career focus;
 - (2) Support students' academic attainment, career development, and personal/social development; and



PROGRAM

2411/Page 2 of 4

Career Education and Academic Guidance Counseling M

- (3) Develop students' understanding of the relationships among academic attainment, career development, and personal/social development; and
- f. Specify the delivery format, which may include:
 - (1) An integrated curriculum that is based on the NJSLS and provides students with the opportunity to engage in contextual learning, service learning, and/or work-based learning to acquire information about their career interests and/or take advanced coursework linked to their career interests; and/or
 - (2) Specialized programs that reflect the needs of students and the community.

B. Students With Disabilities

For students with disabilities beginning at age fourteen or younger, if determined appropriate by the IEP team, the Board shall ensure that career guidance and academic counseling are coordinated with transition services provided in accordance with N.J.A.C. 6A:14-3.7.

C. Fulfillment of the NJSLS

- 1. In fulfillment of the NJSLS, the Board shall develop and implement the following for all students:
 - a. Curriculum and instructional methods that:
 - (1) Include the integration of technological literacy, consistent with the NJSLS;
 - (2) Include the integration of information literacy, consistent with the NJSLS and delivered in partnership by school library media specialists and classroom educators, pursuant to N.J.S.A. 18A:7F-4.4. through 18A:7F-4.7.;



PROGRAM

2411/Page 3 of 4

Career Education and Academic Guidance Counseling M

- (3) Provide an understanding of the career applications of knowledge and skills learned in the classroom; and
- (4) Provide opportunities to apply knowledge and skills learned in the classroom to real or simulated career challenges.

b. A system of career development activities that:

- (1) Offers the opportunity to more fully explore career interests that are linked to the NJSLS, pursuant to N.J.A.C. 6A:19 – Career and Technical Education Programs and Standards;
- (2) Provides the appropriate format for offering career-development activities based on school district resources, community needs, and student interest;
- (3) Identifies the delivery format, which may include:
 - (a) An integrated curriculum that is based on the NJSLS and provides students the opportunity to acquire information about their career interests and/or take advanced coursework linked to their career interests; or
 - (b) Specialized programs that reflect the needs of students and the community; and
- (4) Instills the concept of the need for continuous learning throughout life.

F. Guidance and Academic Counseling

The Board's comprehensive system for the delivery, to all students, of guidance and academic counseling that facilitates career awareness, exploration, and preparation shall include the services of teaching staff members certified as school counselors and other designated teaching staff members.



G. Evaluation

1. The program of career education and academic counseling will be reviewed annually to determine its strengths and weaknesses. The following information to be reviewed may include, but is not limited to:
 - a. An annual record of graduate placements in post-secondary situations;
 - b. Assessments of past graduates as to the effectiveness of guidance services received in the high school;
 - c. Results of surveys of parents and staff evaluations of guidance services;
 - d. Analysis of the effectiveness of outside referrals;
 - e. Assessments by persons not employed in the school district and experts in the field of career education and academic counseling;
 - f. Personal evaluations of the career education and academic counseling staff members to identify weaknesses in the administration of the program; and
 - g. Any additional information that assists in determining the strengths and weaknesses of the career education and academic counseling program in the district.

N.J.S.A. 18A:7F-4.4. through 18A:7F-4.7.;
18A:61C-10.; 18A:61C-11.

N.J.A.C. 6A:7-1.1; 6A:7-1.3; 6A:7-1.7; 6A:8-6.1; 6A:8-6.2;
6A 19-1.1 et seq.

Adopted: 11 December 2007
Revised: 27 September 2016
Revised: 14 May 2024
Revised:



ATTENDANCE

A. Attendance Recording

1. School Register – N.J.A.C. 6A:32-8.1

- a. The Board of Education shall carefully and accurately track enrollment and attendance of all students in a manual school register format or in an electronic format of the school district's choosing.
- b. The Commissioner of Education will issue and publish on the New Jersey Department of Education's (NJDOE) website guidance for recording student attendance in all public schools of the State operated by district Boards, except adult high schools.
- c. Student attendance shall be recorded in the school register during school hours on each day in session, pursuant to N.J.A.C. 6A:32-8.3. An employee designated by the Superintendent shall keep in the school register, attendance of all students, and shall maintain the attendance records in accordance with N.J.A.C. 6A:32-8 and the guidance issued by the Commissioner in accordance with N.J.A.C. 6A:32-8.1(c) and A.1.b. above.
- d. A student who has been placed on home instruction shall have their attendance status recorded on the regular register for the program in which the student is enrolled. The student shall be marked absent for the period beginning the first day the student is unable to attend school and ending the day before the first instructional day at the student's place of confinement. Absences shall not be recorded for the student while on home instruction, provided the hours of instruction are no less than required by N.J.A.C. 6A:14-4.8 and 4.9 and N.J.A.C. 6A:16-10.1 and 10.2. The number of possible days in membership for a student on home instruction shall be the same as for other students in the program in which the student is enrolled.



Regulation

MOUNTAINSIDE BOARD OF EDUCATION

STUDENTS
5200/Page 2 of 15
ATTENDANCE
M

- (1) "Days in membership" means the number of school days in session in which a student is enrolled in accordance with N.J.A.C. 6A:32-2.1. A student's membership begins on the first possible day of attendance following enrollment during the school year, notwithstanding the actual day the student was recorded as present for the first time.

2. Day in Session – N.J.A.C. 6A:32-8.3

- a. A day in session shall be a day on which the school is scheduled to provide instruction and students are under the guidance and direction of a teacher(s) engaged in the teaching process. A day on which school is closed for reasons such as holidays and teachers' institutes, or inclement weather not under conditions set forth at N.J.A.C. 6A:32-13, shall not be considered a day in session.
- b. A day in session shall consist of not less than four hours, exclusive of recess and lunch periods, except that one continuous session of two and one-half hours may be considered a full day in Kindergarten.

3. Student Attendance – (N.J.A.C. 6A:32-8.4)

- a. For all State attendance submissions, a student shall be recorded as present, absent, or excused for a State-excused absence, pursuant to N.J.A.C. 6A:32-8.4(e) and A.3.e. below, on every day the school is in session after the student enrolls until the date the student is transferred to another school or officially leaves the school district.
- b. A record of attendance of all students shall be kept in accordance with N.J.A.C. 6A:32-8.1(c) and A.1.b. above. The employee designated by the Superintendent shall keep the attendance records according to N.J.A.C. 6A:32-8 and the guidance issued by the Commissioner in accordance with N.J.A.C. 6A:32-8.1(c) and A.1.b. above.



Regulation

MOUNTAINSIDE BOARD OF EDUCATION

STUDENTS
5200/Page 3 of 15
ATTENDANCE
M

- c. A student enrolled in a school shall be recorded in the school register as present if the student participates in instruction or instruction-related activities for at least half a day in session whether the student is physically on school grounds, at an approved off-grounds location, or in a virtual or remote instruction setting, pursuant to N.J.A.C. 6A:32-13.
- d. A student enrolled in a school who is not participating in instruction or instruction-related activities pursuant to N.J.A.C. 6A:32-8.4(c) and A.3.c. above shall be recorded in the school register as absent, unless the student is recorded as a State-excused absence, pursuant to N.J.A.C. 6A:32-8.4(e) and A.3.e. below.
- e. State-excused absences shall be as follows:
 - (1) Religious observance, pursuant to N.J.S.A. 18A:36-14, 15, and 16.
 - (a) The Commissioner, with approval of the State Board 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;
 - (2) Participation in observance of Veterans Day, pursuant to N.J.S.A. 18A:36-13.2;
 - (3) Participation in district board of election membership activities, pursuant to N.J.S.A. 18A:36-33;
 - (4) Take Our Children to Work Day;
 - (5) College visit(s), up to three days per school year for students in grades eleven and twelve;



Regulation

MOUNTAINSIDE BOARD OF EDUCATION

STUDENTS
5200/Page 4 of 15
ATTENDANCE
M

- (6) Closure of a busing school district that prevents a student from having transportation to the receiving school; and
 - (7) Attendance at a civic event, one day per school year for students in grades six through twelve, pursuant to N.J.S.A. 18A:36-33.2.
 - (a) “Civic event” means an event sponsored by a government entity, a community-based organization, or a nonprofit organization that incorporates elements of service learning whereby students learn and develop through organized service. A civic event shall address an issue of public concern such as community health and safety or environmental, economic, or community well-being in accordance with N.J.S.A. 18A:36-33.1.
 - (b) The parent of a student shall provide a signed written notice of an intended excused absence to attend a civic event at least five school days in advance of the intended excused absence and such other documentation as the Superintendent deems necessary to prove that the student meets the requirements for an excused absence pursuant to N.J.S.A. 18A:36-33.2.b.
 - f. For absences that do not meet the criteria at N.J.A.C. 6A:32-8.4(e) and A.3.e. above, the Board may adopt policies that establish locally approved or excused absences consistent with N.J.A.C. 6A:16-7.6 for the purposes of expectations and consequences regarding truancy, student conduct, promotion, retention, and the award of course credit. However, an absence designated as excused by the Board pursuant to N.J.A.C. 6A:16-7.6 shall be considered as an absence in the submission to the State for the purpose of chronic absenteeism reporting, as set forth at N.J.A.C. 6A:32-8.6.
4. Average Daily Attendance – N.J.A.C. 6A:32-8.5



The average daily attendance rate in a district school or program of instruction for a school year shall be the total number of the days present of all enrolled students, divided by the number of days in membership of all enrolled students. The student average daily attendance means the total number of days that a student is present in the school divided by the total possible number of days in session.

5. Absentee and Chronic Absenteeism Rates – (N.J.A.C. 6A:32-8.6)

- a. A student's absentee rate shall be determined by subtracting the student's total number of days present from the student's days in membership and dividing the result by the student's days in membership.

- (1) State-excused absences shall not be included in a student's days in membership for purposes of calculating a student's absentee rate.

- b. If a student's absentee rate is equal to or greater than ten percent, the student shall be identified as chronically absent.

- c. Each school with ten percent or more of its enrolled students identified as chronically absent shall develop a corrective action plan to improve absenteeism rates. In accordance with N.J.S.A. 18A:38-25.1, the school will annually review and revise the corrective action plan and present the revisions to the Board, until the percentage of students who are chronically absent is less than ten percent.

B. Unexcused Absences That Count Toward Truancy/Excused Absences for Board Policy

- 1. Notwithstanding the requirement of reporting student absences in the school register for State and Federal reporting purposes, "excused" and "unexcused" student absences for the purpose of expectations and consequences regarding truancy, student conduct, promotion, retention, and the award of course credit is a Board decision outlined in Policy 5200 – Attendance and this Regulation.



Regulation

MOUNTAINSIDE BOARD OF EDUCATION

STUDENTS
5200/Page 6 of 15
ATTENDANCE
M

2. N.J.A.C. 6A:16-7.6(a)3 requires the Board policies and procedures contain, at a minimum, a definition of unexcused absence that counts toward truancy, student conduct, promotion, retention, and the award of course credit.
 - a. “An unexcused absence that counts toward truancy” is a student’s absence from school for a full or a portion of a day for any reason that is not an “excused absence” as defined in B.2.b. below.
 - b. “An excused absence” is a student’s absence from school for a full day or a portion of a day for the observance of a religious holiday pursuant to N.J.S.A. 18A:36-14 through 16, or any absence for the reasons listed below:

~~The student’s illness~~

- ~~• supported by a written letter from a physician upon student’s return to school;~~

The student’s required attendance in court;

Where appropriate, when consistent with Individualized Education Programs, the Individuals with Disabilities Act, accommodation plans under 29 USC 794 and 705(20), and individualized health care plans;

The student’s suspension from school;

Family illness or death

- supported by a written letter from the parent upon the student’s return to school;
- supported by notification to the school by the student’s parent;

Necessary and unavoidable medical or dental appointments that cannot be scheduled at a time other than the school day that will be accompanied by a doctor’s note;

Take Our Children to Work Day;



Regulation

MOUNTAINSIDE BOARD OF EDUCATION

STUDENTS
5200/Page 7 of 15
ATTENDANCE
M

Religious observance, pursuant to N.J.S.A. 18A:36-14 through 16;

Participation in observance of Veterans Day, pursuant to N.J.S.A. 18A:36-13.2;

Attendance at a civic event(s), pursuant to N.J.S.A. 18A:36-33.2;

Closure of a busing school district that prevents a student from having transportation to the receiving school;

An absence considered excused by the Commissioner and/or a NJDOE rule;

An absence for a reason not listed above, but deemed excused by the Principal upon a written request by the student's parent stating the reason for the absence and requesting permission for the absence to be an excused absence;

3. "Unexcused tardiness" may constitute an unexcused absence that counts toward truancy in accordance with Policy 5240 – Tardiness.

C. Notice to School of a Student's Absence

1. The parent or adult student shall notify the school office before the school day when the student will not be in school. However, notice for attendance at a civic event shall be provided in accordance with the procedure set forth in N.J.S.A. 18A:36-33.2.b. and A.3.e.(7)(b) above.
2. The parent of the student or an adult student who will attend the morning session, but will not attend the afternoon session shall provide notice to the school office before the start of the afternoon session.
3. The parent of a student or an adult student shall notify the school office of a future absence if the absence is foreseeable.



Regulation

MOUNTAINSIDE BOARD OF EDUCATION

STUDENTS
5200/Page 8 of 15
ATTENDANCE
M

4. In accordance with N.J.S.A. 18A:36-25.6, if a student is determined to be absent from school without valid excuse, and if the reason for the student's absence is unknown to school personnel, the Principal or designee shall immediately attempt to contact the student's parent to notify the parent of the absence and determine the reason for the absence.

D. Readmission to School After an Absence

1. A student returning from an absence of one (1) consecutive school day may be required to provide a written statement to the Principal or designee that is dated and signed by the parent or adult student listing the reason for the absence.
2. A student who has been absent by reason of having or being suspected of having a communicable disease may be required to present to the school nurse written evidence of being free of a communicable disease.
3. The Superintendent of Schools or designee may require a student who has been absent from school due to a suspension or other reason concerning the student's conduct to receive a medical examination by a physician regarding the student's physical and/or mental fitness to return to school.
 - a. The Superintendent or designee will notify the student's parent of the specific requirements of the medical examination prior to the student's return to school.

E. Instruction

1. Teachers will cooperate in the preparation of home assignments for students who anticipate an absence of five (5) school days duration.
2. Students absent for any reason are expected to make up the work missed. The parent or student is responsible for requesting missed assignments and any assistance required. Teachers will provide make-up assignments as necessary.
3. In general, students will be allowed a reasonable amount of time as determined by the teacher to make up the work missed.



4. A student who missed a test or an exam shall be offered an opportunity to take the test, exam, or an appropriate alternate test.
 5. A student who anticipates an absence due to a temporary or chronic health condition may be eligible for home instruction in accordance with Policy 2412 – Home Instruction Due to Health Condition. The parent must request home instruction.
- F. Denial of Course Credit
1. The teacher will determine the credit to be awarded a student for make-up work. Where class participation is a factor in the learning process, the teacher may consider a student's absence in determining a final grade, except absences for the observance of a religious holiday or absence for a student's suspension from school will not adversely affect the student's grade. The teacher may record an incomplete grade for a student who has not had a full opportunity to make up missed work.
- G. School District Response to Unexcused Absences During the School Year That Count Toward Truancy – (N.J.A.C. 6A:16-7.6(a)4.)
1. For up to four cumulative unexcused absences that count toward truancy, the Principal or designee shall:
 - a. Make a reasonable attempt to notify the student's parents of each unexcused absence prior to the start of the following school day;
 - b. Make a reasonable attempt to determine the cause of the unexcused absence, including through contact with the student's parent(s);
 - c. Identify, in consultation with the student's parents, needed action designed to address patterns of unexcused absences, if any, and to have the child return to school and maintain regular attendance;
 - d. Proceed in accordance with the provisions of N.J.S.A. 9:6-1 et seq. and N.J.A.C. 6A:16-11, if a potential missing or



Regulation

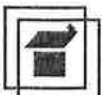
MOUNTAINSIDE BOARD OF EDUCATION

STUDENTS
5200/Page 10 of 15
ATTENDANCE
M

- abused child situation is detected; and
- e. Cooperate with law enforcement and other authorities and agencies, as appropriate;
2. For between five and nine cumulative unexcused absences that count toward truancy, the Principal or designee shall:
- a. Make a reasonable attempt to notify the student's parents of each unexcused absence prior to the start of the following school day;
 - b. Make a reasonable attempt to determine the cause of the unexcused absence, including through contact with the student's parents;
 - c. Evaluate the appropriateness of action taken pursuant to N.J.A.C. 6A:16-7.6(a)4.i.(3) and G.1.c. above;
 - d. Develop an action plan to establish outcomes based upon the student's patterns of unexcused absences and to specify the interventions for supporting the student's return to school and regular attendance, which may include any or all of the following:
 - (1) Refer or consult with the building's Intervention and Referral Services Team, pursuant to N.J.A.C. 6A:16-8;
 - (2) Conduct testing, assessments, or evaluations of the student's academic, behavioral, and health needs;
 - (3) Consider an alternate educational placement;
 - (4) Make a referral to or coordinate with a community-based social and health provider agency or other community resource;
 - (5) Refer to a court or court program pursuant to N.J.A.C. 6A:16-7.6(a)4.iv. and G.4. below;



- (6) Proceed in accordance with N.J.S.A. 9:6-1 et seq. and N.J.A.C. 6A:16-11, if a potential missing or abused child situation is detected; and
 - (7) Engage the student's family.
 - e. Cooperate with law enforcement and other authorities and agencies, as appropriate.
- 3. For cumulative unexcused absences of ten or more that count toward truancy, a student between the ages of six and sixteen is truant, pursuant to N.J.S.A. 18A:38-25, and the Principal or designee shall:
 - a. Make a determination regarding the need for a court referral for the truancy, per N.J.A.C. 6A:16-7.6(a)4.iv. and G.4. below;
 - b. Continue to consult with the parent and the involved agencies to support the student's return to school and regular attendance;
 - c. Cooperate with law enforcement and other authorities and agencies, as appropriate; and
 - d. Proceed in accordance with N.J.S.A. 18A:38-28 through 31, Article 3B, Compelling Attendance at School, and other applicable State and Federal statutes, as required; and
- 4. A court referral may be made as follows:
 - a. When unexcused absences that count toward truancy are determined by school officials to be violations of the compulsory education law, pursuant to N.J.S.A. 18A:38-25, and the Board's policies, in accordance with N.J.A.C. 6A:16-7.6(a), the parent may be referred to Municipal Court;
 - (1) A written report of the actions the school has taken regarding the student's attendance shall be forwarded to the Municipal Court; or



Regulation

MOUNTAINSIDE BOARD OF EDUCATION

STUDENTS
5200/Page 12 of 15
ATTENDANCE
M

- b. When there is evidence of a juvenile-family crisis, pursuant to N.J.S.A. 2A:4A-22.g., the student may be referred to Superior Court, Chancery Division, Family Part;
 - (1) A written report of the actions the school has taken regarding the student's attendance shall be forwarded to the Juvenile-Family Crisis Intervention Unit.
- 5. For a student with a disability, the attendance plan and its punitive and remedial procedures shall be applied, where applicable, in accordance with the student's Individual Education Program (IEP), pursuant to 20 USC 1400 et seq., the Individuals with Disabilities Education Act; the procedural protections set forth in N.J.A.C. 6A:14; accommodation plan under 29 USC 794 and 705(20); and individualized healthcare plan and individualized emergency healthcare plan, pursuant to N.J.A.C. 6A:16-2.3(b)3.xii.
- 6. All receiving schools pursuant to N.J.A.C. 6A:14-7.1(a), shall act in accordance with N.J.A.C. 6A:16-7.6(a)4.i. and G.1. above for each student with up to four cumulative unexcused absences that count toward truancy.
 - a. For each student attending a receiving school with five or more cumulative unexcused absences that count toward truancy, the absences shall be reported to the sending school district.
 - (1) The sending school district shall proceed in accordance with the Board's policies and procedures pursuant to N.J.A.C. 6A:16-7.6(a) and the provisions of N.J.A.C. 6A:16-7.6(a)4.ii. through iv. and G.2. through G.4. above and N.J.A.C. 6A:16-7.6(b) and G.5. above, as appropriate.

H. Discipline

- 1. Students may be denied participation in co-curricular activities and/or athletic competition if the Board establishes attendance standards for participation.



Regulation

MOUNTAINSIDE BOARD OF EDUCATION

STUDENTS
5200/Page 13 of 15
ATTENDANCE
M

2. No student who is absent from school for observance of a religious holiday may be deprived of any award or of eligibility for or opportunity to compete for any award because of the absence.

I. Recording Attendance

1. Teachers must accurately record the students present, tardy, or absent each day in each session or each class. Attendance records must also record students' attendance at out-of-school curricular events such as field trips.
2. A record shall be maintained of each excused absence and each unexcused absence that counts toward truancy as defined in Policy 5200 – Attendance and this Regulation.
3. A student's absence for observance of a religious holiday will not be recorded as such on any transcript or application or employment form.

J. Appeal

1. Students may be subject to appropriate discipline for their school attendance record.
2. A parent of a student or an adult student who has been retained at grade level for excessive absences may appeal that action in accordance with Policy 5410 – Promotion and Retention.
3. A parent of a student or an adult student who has been dropped from a course and/or denied course credit for excessive absences may appeal that action in accordance with the following procedures:
 - a. A written appeal shall be filed with the Principal or designee within five school days of receiving notice of the action. The appeal should state the reasons for each absence, any documentation that may support reducing the number of absences for the purposes of course credit, and reasons why the student should either continue to be



Regulation

MOUNTAINSIDE BOARD OF EDUCATION

STUDENTS
5200/Page 14 of 15
ATTENDANCE
M

enrolled in the course or receive course credit for a class the student completed.

- b. The Principal or designee will respond in writing no later than seven school days after receiving the written appeal.
- c. If the parent or adult student is not satisfied, the parent or adult student may submit a written request to the Principal for consideration by an Attendance Review Committee.
- d. In response to a request for consideration by an Attendance Review Committee, the Principal shall convene an Attendance Review Committee. The Attendance Review Committee shall meet informally to hear the appeal. The student's parent, the student, and teacher(s) may attend the meeting.
- e. The Attendance Review Committee shall decide the appeal and inform the parent and student in writing within seven school days of the meeting.
- f. The parent or adult student may appeal an adverse decision of the Attendance Review Committee to the Superintendent, the Board, and the Commissioner in accordance with Policy 5710 – Student Grievance and N.J.S.A. 18A. An appeal to the Attendance Review Committee shall be considered to have exhausted the first two steps of the grievance procedure outlined in Policy 5710.

K. Attendance Records

- 1. Attendance records for the school district and each school will be maintained and attendance rates will be calculated as required by the NJDOE. The school district will comply with all attendance requirements and any improvement plans as required by the NJDOE.



Regulation

MOUNTAINSIDE BOARD OF EDUCATION

STUDENTS
5200/Page 15 of 15
ATTENDANCE
M

Adopted: 26 February 2008
Revised: 30 September 2014
Revised: 15 December 2020
Revised: 12 November 2024
Revised: 19 August 2025
Revised:



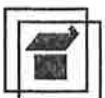
USE OF PHYSICAL RESTRAINT AND SECLUSION TECHNIQUES FOR STUDENTS WITH DISABILITIES

~~The Board of Education does not allow for the use of restraint and seclusion for students with disabilities.~~

The Board of Education strives to provide a safe, caring atmosphere that supports all students in the least restrictive environment. On occasion, during an emergency, a situation may arise making it necessary to temporarily restrain or seclude a student with a disability in accordance with N.J.S.A. 18A:46-13.4. through 13.7.

A school district, an educational services commission, or an approved private school for students with disabilities (APSSD) that utilizes physical restraint on students with disabilities shall ensure that:

1. Physical restraint is used only in an emergency in which the student is exhibiting behavior that places the student or others in immediate physical danger;
2. A student is not restrained in the prone position, unless the student's primary care physician authorizes, in writing, the use of this restraint technique;
3. Staff members who are involved in the restraint of a student receive training in safe techniques for physical restraint from an entity determined by the Board of Education to be qualified to provide such training, and that the training is updated at least annually;
4. The parent of a student is immediately notified when physical restraint is used on the student. This notification may be by telephone or electronic communication. A post-incident written notification report of the incident of physical restraint shall be provided to the parent within forty-eight hours of the occurrence of the incident;
5. Each incident in which physical restraint is used is carefully and continuously visually monitored to ensure it was used in accordance with established procedures set forth in **this** Policy and



Use of Physical Restraint and Seclusion Techniques for Students with Disabilities
M

Regulation 5561 — ~~Use of Physical Restraint and Seclusion Techniques for Students with Disabilities~~, developed in conjunction with the entity that trains staff in safe techniques for physical restraint, in order to protect the safety of the child and others; and

6. Each incident in which physical restraint is used is documented in writing in sufficient detail to enable staff to use this information to develop or improve the behavior intervention plan at the next individualized education plan (IEP) meeting.

A school district, an educational services commission, and an APSSD shall attempt to minimize the use of physical restraints through inclusion of positive behavior supports in the student's behavior intervention plans developed by the IEP team.

A school district, an educational services commission, or an APSSD that utilizes seclusion techniques on students with disabilities shall ensure that:

1. A seclusion technique is used on a student with disabilities only in an emergency in which the student is exhibiting behavior that places the student or others in immediate physical danger;
2. Each incident in which a seclusion technique is used is carefully and continuously visually monitored to ensure it was used in accordance with established procedures set forth in **this** Policy and Regulation 5561 — ~~Use of Physical Restraint and Seclusion Techniques for Students with Disabilities~~, developed in conjunction with the entity that trains staff in safe techniques for physical restraint, in order to protect the safety of the child and others; and
3. Each incident in which a seclusion technique is used is documented in writing in sufficient detail to enable the staff to use this information to develop or improve the behavior intervention plan at the next IEP meeting.

A school district, an educational services commission, and an APSSD shall attempt to minimize the use of seclusion techniques through inclusion of positive behavior supports in the student's behavior intervention plans developed by the IEP team.



Use of Physical Restraint and Seclusion Techniques for Students with Disabilities
M

The New Jersey Department of Education shall establish guidelines for school districts, educational services commissions, and APSSDs to ensure a review process is in place to examine the use of physical restraints or seclusion techniques in emergency situations, and for the repeated use of these methods for an individual child, within the same classroom, or by a single individual. The review process shall include educational, clinical, and administrative personnel. Pursuant to the review process the student's IEP team may, as deemed appropriate, determine to revise the behavior intervention plan or classroom supports, and a school district, educational services commission, or APSSD may determine to revise a staff member's professional development plan pursuant to N.J.S.A. 18A:46-13.7.

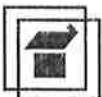
The Superintendent or designee may gather input from school staff members and parents of students with disabilities on this Policy and Regulation **5561**. All students with disabilities and their parents shall be afforded the procedural safeguards provided by the Individuals with Disabilities Education Act (IDEA).

The Superintendent or designee shall report all incidents of restraint and seclusion through the Student Safety Data System (SSDS). The Superintendent or designee shall annually inform parents of students with disabilities about ~~this the Board's~~ Policy and Regulation **5561** regarding restraint and seclusion.

N.J.S.A. 18A:46-13.4.; 18A:46-13.5.; 18A:46-13.6.; 18A:46-13.7.

New Jersey Department of Education Restraint and Seclusion Guidance for Students with Disabilities – July 10, 2018

Adopted: 26 February 2019
Revised:



ACADEMIC INTEGRITY ~~PLAGIARISM~~

The Board of Education is committed to require a high level of ethical standards for students in the school district that include honesty and integrity in all aspects of their academic program. The Board expects all students to embrace the highest standards of academic integrity in all assignments. Acts of academic dishonesty by students will not be accepted. Students are responsible for complying with the provisions of this Policy and may be subject to disciplinary action for any violation.

Students are expected to be honest in their studies and academic work. Students shall not engage in any of the following prohibited acts that include, but not be limited to:

1. Plagiarizing term papers, themes, essays, reports, images, take-home examinations, and other academic work required of a student in their education program. Plagiarism is presenting work from another source without full acknowledgment that it is not their own work;
2. The deliberate use of false information or the falsification of research or other findings with the intent to deceive. Fabrication includes, but is not limited to, citing information not taken from the source indicated; listing sources in a bibliography that are not used in the project; fabricating data or source information in experiments, research projects, or other academic exercises; and taking a test for another person or allowing others to take a test for one's self;
3. Providing false information to a teaching staff member in an academic assignment such as giving a false excuse for missing a deadline or falsely claiming to have submitted an assignment;
4. Cheating on examinations by any means and obtaining copies of an examination;
5. Preventing other students from completing their assignments including, but not limited to, removing pages from books, willfully



disrupting the experiments or work of other students, misrepresenting the contributions of others in a group to give more credit to one particular student for one's personal gain; and compromising and/or damaging the school district's technology;

6. Using generative artificial intelligence (AI) in violation of Policy 2365 and the district's AI Plan;
7. Selling, for any fee, or other remuneration, prepare, offer to prepare, cause to be prepared, sell or offer for sale any term paper, thesis, dissertation, essay, report or other written recorded, pictorial, artistic or other assignment knowing, or under the circumstances having reason to know, that said assignment is intended for submission either in whole or substantial part under a student's name in fulfillment of the requirements for a diploma at any school or any educational institution in accordance with N.J.S.A. 18A:2-3.; or
8. Any other conduct determined by the Principal that compromises the academic integrity of a student's work.

Any violation of this Policy shall be addressed in accordance with Policy and Regulation 5600.

A student may appeal a violation of this Policy in accordance with Policy 5710.

Students shall be informed of the conduct prohibited by this Policy at the beginning of the school year.

N.J.S.A. 18A:2-3

Adopted: 26 February 2008

Revised:



PROCUREMENT PROCEDURES FOR SCHOOL NUTRITION PROGRAMS

The Board of Education adopts this Policy to identify their procurement plan for the United States Department of Agriculture's (USDA) School Nutrition Programs. School Nutrition Programs include, but are not limited to: the National School Lunch Program (NSLP); School Breakfast Program (SBP); Afterschool Snack Program (ASSP); Special Milk Program (SMP); Fresh Fruit and Vegetable Program (FFVP); Seamless Summer Option (SSO) of the NSLP; Summer Food Service Program (SFSP); the At-Risk Afterschool Meals component of the Child and Adult Care Food Program (CACFP); and the Schools/Child Nutrition USDA Foods Program.

The Board of Education is ultimately responsible for ensuring all procurement procedures for any purchases by the Board of Education and/or a food service management company (FSMC) comply with all Federal regulations, including but not limited to: 7 CFR Parts 210, 220, 225, 226, 245, 250; 2 CFR 200; State procurement statutes and administrative codes and regulations; local Board of Education procurement policies; and any other applicable State and local laws.

The procurement procedures contained in this Policy will be implemented beginning immediately, until amended. All procurements must maximize full and open competition. Source documentation will be maintained by the School Business Administrator/Board Secretary or designee and will be available to determine open competition, the reasonableness, the allowability, and the allocation of costs.

The Board of Education intentionally seeks to prohibit conflicts of interest in all procurement of goods and services.

A. General Procurement

The procurement procedures will maximize full and open competition, transparency in transactions, comparability, and documentation of all procurement activities. The school district's plan for procuring items for use in the School Nutrition Programs is as follows:

1. The School Business Administrator/Board Secretary will ensure all purchases will be in accordance with the Federal Funds Procurement Method Selection Chart – State Agency Form #358. Formal procurement procedures will be used as required by 2 CFR 200.318 through .326 and any State and local procurement code and regulations. Informal procurement procedures (small



Procurement Procedures for School Nutrition Programs M

purchase) will be required for purchases under the most restrictive small purchase threshold.

2. The following **threshold amounts apply** ~~procedures will be used~~ for all purchases:

Board Micro-Purchase Threshold: \$7,950

Board Small Purchase Threshold: \$53,000

The Board will follow formal procurement procedures for all purchases over the Small Purchase Threshold amount.

The Board will perform a cost or price analysis to determine the estimated dollar amounts for purchases and thus the required procurement method.

Product/ Services	Estimated Dollar Amount	Procurement Method	Evaluation	Contract Award Type	Contract Duration/ Frequency

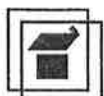
B. Micro-Purchase Procedures

1. Public/Charter Schools

Purchases of supplies or services, as defined by 2 CFR 200.67, will be awarded without soliciting competitive price quotations if the price is reasonable in accordance with N.J.S.A. 18A:18A-37.(a.) and below thresholds established by the State Treasurer for informal receipt of quotations. Purchases will be distributed equitably among qualified suppliers with reasonable prices. Records will be kept for micro-purchases.

2. Non-Public Schools

Purchases of supplies or services, within the Federal micro-purchase threshold ~~(the aggregate amount does not exceed the Federal micro-purchase threshold~~ as **defined** set by 2 CFR 200.67) will be awarded without soliciting competitive price



Procurement Procedures for School Nutrition Programs M

quotations if the price is reasonable. Purchases will be distributed equitably among qualified suppliers with reasonable prices. Records will be kept for micro-purchases.

3. ~~Formal bid procedures will be applied on the basis of:~~

~~{Choose one or more of the following:~~

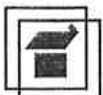
- ~~_____ centralized system;~~
- ~~_____ individual school;~~
- ~~_____ multi-school system; and/or~~
- ~~_____ State contract.}~~

4. ~~Because of the potential for purchasing more than public or non-public informal/small purchase threshold amount, or the Board approved threshold if less, it will be the responsibility of the School Business Administrator/Board Secretary to document the amounts to be purchased so the correct method of procurement will be followed.~~

C. Small Purchase Procedures

If the amount of purchases for items is less than the Board's small purchase threshold, the following small purchase procedures including quotes will be used. Quotes from a minimum number of three qualified sources will be required.

1. Written specifications will be prepared and provided to all vendors.
2. Each vendor will be contacted and given an opportunity to provide a price quote on the same specifications. A minimum of three vendors must be contacted.
3. The School Business Administrator/Board Secretary or designee will be responsible for contacting potential vendors when price quotes are needed.
4. The price quotes will receive appropriate confidentiality before award.



5. Quotes will be awarded by the School Business Administrator/Board Secretary. Quotes will be awarded based on the lowest price.
6. The School Business Administrator/Board Secretary will be responsible for documentation of records to show selection of vendor, names of all vendors contacted, price quotes from each vendor, and written specifications.
7. The School Business Administrator/Board Secretary or designee will be responsible for documentation that the actual product specified is received.
8. Any time an accepted item is not available, the School Business Administrator/Board Secretary will select the acceptable alternate. Full documentation will be made available as to the selection of the acceptable item.
9. The School Business Administrator/Board Secretary or designee is required to sign all quote tabulations, signifying a review and approval of the selections.

DC. Formal Procurement

When a formal procurement method is required, ~~the following competitive sealed bid or an~~ Invitation for Bid (IFB) or ~~competitive proposal in the form of a~~ Request for Proposal (RFP) procedures will apply:

1. An announcement of an IFB or a RFP will be placed in the Board designated official newspaper to publicize the intent of the Board of Education to purchase needed items. ~~The advertisement for bids/proposals or legal notice will be published in the official newspaper for at least one day in accordance with the provisions of N.J.S.A. 18A:18A-21.~~
 - a. The advertisement of the IFB or legal notice will run for one day a minimum of ten calendar days prior to the bid opening.
 - b. The advertisement of the RFP or legal notice will run for one day a minimum of twenty calendar days prior to the proposal due date.



Procurement Procedures for School Nutrition Programs M

2. An advertisement ~~in the official newspaper for at least one day~~ is required for all purchases over the school district's small purchase threshold ~~as outlined in Federal Funds Procurement Method Section Chart State Agency Form #358~~. The **announcement** (advertisement **or legal notice**) will contain ~~the following~~:
 - a. A general description of items to be purchased;
 - b. The deadline for submission of questions and the date written responses will be provided, including addenda to bid specifications, terms, and conditions as needed;
 - c. The date of the pre-bid meeting, if provided, and if attendance is a requirement for bid award;
 - d. The deadline for submission of sealed bids or proposals; and
 - e. The address of the location where complete specifications and bid forms may be obtained.
3. In an IFB or RFP, each vendor will be given an opportunity to bid **or propose** on the same specifications.
4. The developer of written specifications or descriptions for procurements will be prohibited from submitting bids or proposals for such products or services.
5. The IFB or RFP **must** ~~will~~ clearly define the purchase conditions. The following list includes requirements, not exclusive, to be addressed in the procurement document:
 - a. Contract period for the base year and renewals as permitted;
 - b. The Board ~~of Education~~ is responsible for all contracts awarded (statement);
 - c. Date, time, and location of IFB/RFP opening;



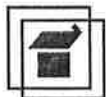
Procurement Procedures for School Nutrition Programs
M

- d. How the vendor is to be informed of bid acceptance or rejection;
- e. Delivery schedule;
- f. **IFB r**Requirements (terms and conditions) **that** the bidder must fulfill in order for bid to be **awarded** evaluated;
- g. **RFP requirements (terms and conditions) that proposer must fulfill in order for proposal to be evaluated and awarded;**
- hg. Benefits to which the Board ~~of Education~~ will be entitled if the contractor cannot or will not perform as required;
- ih. Statement assuring positive efforts will be made to involve small and minority businesses, women's business enterprises, and labor surplus area firms;
- ji. Statement regarding the return of purchase incentives, discounts, rebates, and credits under a cost reimbursement FSMC contract to the Board ~~of Education's~~ nonprofit school food service account;
- kj. Contract provisions as required in Appendix II to 2 CFR 200:
 - (1) Termination for cause and convenience – contracts in excess of \$10,000;
 - (2) Equal Opportunity Employment – **"F**federally assisted construction contracts";
 - (3) Davis-Bacon Act – construction contracts in excess of \$2,000;
 - (4) Contract work Hours and Safety Standards – contracts in excess of \$100,000;



Procurement Procedures for School Nutrition Programs
M

- (5) Right to inventions made under a contract or agreement – if the contract meets the definition of a “funding agreement” under 37 CFR 401.2(a);
 - (6) Clean Air Act – contracts in excess of \$150,000;
 - (7) Debarment and Suspension – all Federal awarded contracts;
 - (8) Byrd Anti-Lobbying Amendment – contracts in excess of \$100,000; and
 - (9) Contracts must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
- lk. Contract provisions as required in 7 CFR 210.21(f) for all cost reimbursable contracts;
- ml. Contract provisions as required in 7 CFR 210.16(a)(1-10) and 7 CFR 250.53 for food service management company contracts;
- ~~m. Procuring instrument to be used are purchase orders from firm fixed prices after formal bidding;~~
- n. Price adjustment clause for renewal of multi-year contracts as defined in N.J.S.A. 18A:18A-42. – **Definitions.** The “index rate” means the annual percentage increase rounded to the nearest half percent in the implicit price deflator for State and local government purchases of goods and services computed and published quarterly by the U.S. Department of Commerce, Bureau of Economic Analysis;
- o. Method of evaluation and type of contract to be awarded (solicitations using an IFB are awarded to the lowest responsive and responsible bidder; solicitations using a RFP are awarded to the most advantageous **proposer** ~~bidder/offeror~~ with price as the primary factor among **other** factors considered);



Procurement Procedures for School Nutrition Programs
M

- p. Method of award announcement and effective date (if intent to award is required by State or local procurement requirements);
- q. Specific bid protest procedures including contact information of person and address and the date by which a written protest must be received;
- r. Provision requiring access by duly authorized representatives of the Board of Education, New Jersey Department of Agriculture (NJDA), ~~United States Department of Agriculture (USDA)~~, or Comptroller General to any books, documents, papers, and records of the contractor which are directly pertinent to all negotiated contracts;
- s. Method of shipment or delivery upon contract award;
- t. Provision requiring contractor to maintain all required records for three years after final payment and all other pending matters (audits) are closed for all negotiated contracts;
- u. Description of process for enabling vendors to receive or pick up orders upon contract award;
- v. Provision requiring the contractor to recognize mandatory standards/policies related to energy efficiency contained in the Energy Policy and Conservation Act (PL 94-163);
- w. Signed statement of non-collusion;
- x. Signed Debarment/Suspension Certificate, clause in the contract or a copy of search results from the System for Award Management (SAM);
- y. Provision requiring "Buy American" as outlined in 7 CFR Part 210.21(d) **and 7 CFR Part 220.16(d)** and USDA Guidance Memo SP **23-2024 38-2017**, ~~including specific~~

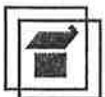


Procurement Procedures for School Nutrition Programs

M

~~instructions for prior approval and documentation of utilization of non-domestic food products only;~~

- z. Specifications and estimated quantities of products and services prepared by the **Board** ~~school district~~ and provided to potential contractors desiring to submit bids/proposals for the products or services requested; and
 - aa. The Board ~~of Education~~'s Electronic Signature Policy (**see New Jersey Uniform Electronic Signature Transaction Act, N.J.S.A. 12A:12-1 et seq.**).
6. If any potential vendor is in doubt as to the true meaning of specifications or purchase conditions, questions may be sent to the **representatives listed below** ~~School Business Administrator/Board Secretary~~. The **Board's School Business Administrator/Board Secretary or designee's** response will be provided in writing to all potential bidders **or proposers** within 4 business days.
- a. The School Business Administrator/Board Secretary will be responsible for providing responses to questions and securing all bids or proposals.
 - b. The School Business Administrator/Board Secretary will be responsible to ensure all Board ~~of Education~~ procurements are conducted in compliance with applicable Federal, State, and local procurement regulations.
 - c. ~~The following criteria will be used in awarding contracts as a result of bids/proposals. Price must be the highest weighted criteria. Examples of other possible criteria include quality, service, delivery, and availability.~~
7. In awarding a RFP, a set of award criteria in the form of a weighted evaluation sheet will be provided to each **proposer bidder** in the initial **RFP bid** document materials. Price alone is not the sole basis for award, but remains the primary consideration among all factors when awarding a contract. Following evaluations ~~and negotiations~~, a firm fixed price or cost reimbursable contract is awarded.

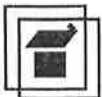


Procurement Procedures for School Nutrition Programs M

- a. The contracts will be awarded to the responsible ~~bidder/proposer~~ whose ~~bid or~~ proposal is responsive to the ~~request invitation~~ and is most advantageous to the Board of Education, price as the primary, and other factors considered. Any and all ~~bids or~~ proposals may be rejected in accordance with the law.
- b. The School Business Administrator/Board Secretary or designee is required to sign on the ~~bid tabulation of competitive sealed bids or the~~ evaluation criterion score sheet of competitive proposals signifying a review and approval of the selections.
- c. The School Business Administrator/Board Secretary shall review the procurement system to ensure compliance with applicable laws.
- d. The School Business Administrator/Board Secretary or designee will be responsible for **the** documentation that the actual product specified was received.
- e. Any time an accepted item is not available, the School Business Administrator/Board Secretary will select the acceptable alternate. The contractor must inform the School Business Administrator/Board Secretary within one workday if a product is not available. In the event a nondomestic agricultural product is to be provided to the Board of Education, the contractor must obtain, in advance, written approval for the product. The School Business Administrator/Board Secretary must comply with the "Buy American" ~~p~~Provision.
- f. Full documentation regarding the reason an accepted item was unavailable, and the procedure used in determining acceptable alternates, will be available for audit and review. The person responsible for this documentation is the School Business Administrator/Board Secretary.
- g. The School Business Administrator/Board Secretary is responsible for maintaining all procurement documentation.



8. In awarding an IFB, price is the only consideration.
 - a. The contract will be awarded to the responsible bidder whose bid is responsive to the invitation and is the lowest price. Any and all bids may be rejected in accordance with the law.
 - b. The School Business Administrator/Board Secretary is required to sign on the bid tabulations of competitive sealed bids.
 - c. The School Business Administrator/Board Secretary reviews the procurement system to ensure compliance with applicable laws.
 - d. The School Business Administrator/Board Secretary is responsible for documentation that the actual product specified is received.
 - e. Any time an accepted item is not available, the School Business Administrator/Board Secretary will select the acceptable alternate. The contractor must inform the School Business Administrator/Board Secretary within one workday if a product is not available. In the event a nondomestic agricultural product is to be provided to the Board, the contractor must obtain, in advance, written approval for the product. The School Business Administrator/Board Secretary must comply with the "Buy American" provision.
 - f. Full documentation regarding the reason an accepted item was unavailable, and the procedure used in determining acceptable alternates, will be available for audit and review. The person responsible for this documentation is the School Business Administrator/Board Secretary.
 - g. The School Business Administrator/Board Secretary is responsible for maintaining all procurement documentation.



D. ~~Small Purchase Procedures~~

~~If the amount of purchases for items is less than the school district's small purchase threshold as outlined in the Federal Funds Procurement Method Selection Chart—State Agency Form #358, the following small purchase procedures including quotes will be used. Quotes from a minimum number of three qualified sources will be required.~~

- ~~1. Written specifications will be prepared and provided to all vendors.~~
- ~~2. Each vendor will be contacted and given an opportunity to provide a price quote on the same specifications. A minimum of three vendors shall be contacted.~~
- ~~3. The School Business Administrator/Board Secretary or designee will be responsible for contacting potential vendors when price quotes are needed.~~
- ~~4. The price quotes will receive appropriate confidentiality before award.~~
- ~~5. Quotes/Bids will be awarded by the School Business Administrator/Board Secretary. Quotes/Bids will be awarded on the following criteria. Quote/Bid price must be the highest weighted criteria. Examples of other possible criteria include quality, service, delivery, and availability.~~
- ~~6. The School Business Administrator/Board Secretary will be responsible for documentation of records to show selection of vendor, reasons for selection, names of all vendors contacted, price quotes from each vendor, and written specifications.~~
- ~~7. The School Business Administrator/Board Secretary or designee will be responsible for documentation that the actual product specified is received.~~
- ~~8. Any time an accepted item is not available, the School Business Administrator/Board Secretary will select the acceptable alternate. Full documentation will be made available as to the selection of the acceptable item.~~



Procurement Procedures for School Nutrition Programs M

9. ~~The School Business Administrator/Board Secretary or designee is required to sign all quote tabulations, signifying a review and approval of the selections.~~

E. Noncompetitive Proposal Procedures

If items are available only from a single source when the award of a contract is not feasible under small purchase, sealed bid or competitive negotiation, noncompetitive proposal procedures will be used:

1. Written specifications will be prepared and provided to the vendor.
2. The School Business Administrator/Board Secretary will be responsible for the documentation of records to fully explain the decision to use the noncompetitive proposal. The records will be available for audit and review.
3. The School Business Administrator/Board Secretary or designee will be responsible for documentation that the actual product or service specified was received.
4. The School Business Administrator/Board Secretary will be responsible for reviewing the procedures to be certain all requirements for using single source or noncompetitive proposals are met.
5. ~~The noncompetitive micro-purchase method shall be used for one-time purchases of a new food item if the amount is less than the applicable Federal or State micro-purchase threshold to determine food acceptance by students and provide samples for testing purposes. A record of noncompetitive negotiation purchase shall be maintained by the School Business Administrator/Board Secretary or designee. At a minimum, the record of noncompetitive purchases shall include: item name; dollar amount; vendor; and reason for noncompetitive procurement.~~
56. A member or representative of the Board of Education will approve, in advance, all procurements that result from noncompetitive negotiations.



Procurement Procedures for School Nutrition Programs M

F. Miscellaneous Provisions

- ~~1. New product evaluation procedures will include a review of product labels and ingredients; an evaluation of the nutritional value; taste tests and surveys; and any other evaluations to ensure the new product would enhance the program.~~
12. The Board of Education agrees the reviewing official of each transaction will be the School Business Administrator/Board Secretary.
23. Payment will be made to the vendor when the contract has been met and verified and has met the Board of Education's procedures for payment. (If prompt payment is made, discounts, etc., are accepted.)
34. Specifications will be updated as needed.
45. If the product is not as specified, the following procedure, including, but not limited to, will take place: remove product from service; contact vendor for approved alternate product; or remove product from bid.

G. Emergency Purchases

1. If it is necessary to make a one-time emergency procurement to continue service or obtain goods, and the public exigency or emergency will not permit a delay resulting from a competitive solicitation, the purchase must be authorized using a purchase order signed by the School Business Administrator/Board Secretary. The **following** emergency procedures **shall** to be followed ~~for such purchases shall be those procedures used by the school district for other emergency purchases consistent with N.J.S.A. 18A:18A-7.~~

All emergency procurements shall be approved by the School Business Administrator/Board Secretary.

At a minimum, the following emergency procurement procedures shall be documented ~~to include, but not be limited to: item name; dollar amount; vendor; and reason for emergency.~~



Procurement Procedures for School Nutrition Programs M

- a. **Item name;**
 - b. **Dollar amount;**
 - c. **Vendor; and**
 - d. **Reason for emergency.**
- H. Purchasing Goods and Services – Cooperative Agreements, Agents, and Third-Party Services (Piggybacking)
1. When participating in intergovernmental and inter-agency agreements the Board of Education will ensure that competitive procurements are conducted in accordance with 2 CFR Part 200.318 through .326 and applicable program regulations and guidance.
 2. When utilizing the services of a co-op, agent, or third party the Board of Education will ensure that the following conditions have been met and considered as one source of pricing in addition to other prices:
 - a. All procurements were subject to full and open competition and were made in accordance with Federal/State/local procurement requirements;
 - b. The existing contract allows for the inclusion of additional Boards of Educations that were not contemplated in the original procurement to purchase the same supplies/equipment through the original award;
 - c. The specifications in the existing contract meets their needs and that the items being ordered are in the contract;
 - d. The awarded contract requires all the Federally required certifications; e.g. “Buy American,” debarment, restrictions on lobbying, etc.;
 - e. The agency will confirm the addition of their purchasing power (goods or services) to the procurement in scope or services does not create a material change, resulting in the needs to **re-procure** re-bid the contract;



Procurement Procedures for School Nutrition Programs M

- f. Administrative costs (fees) for participating in the agreement are adequately defined, necessary and reasonable, and the method of allocating the cost to the participating agencies must be specified;
- g. The “Buy American” provisions are included in the procurement of food and agricultural products; and
- h. The agreement includes the basis for and method of allocating each discount, rebate, or credit and how they will be returned to each participating agency when utilizing a cost-reimbursable contract.

I. The “Buy American” Act

- 1. The “Buy American” provision requires the Board to purchase, to the maximum amount practicable, domestic commodities or products. This provision supports the mission of the Child Nutrition Programs, which is to serve children nutritious meals and support American agriculture. Program regulations that govern this provision apply to a Board that operates the NSLP and SBP and are found at 7 CFR 210.21(d) and 7 CFR 220.16(d). The Board complies by:
 - a. Purchasing domestic commercial food products for the school meals programs;
 - b. Including “Buy American” provision language in procurement procedures, solicitations, and contracts; and
 - c. Tracking non-domestic commercial food purchases.

JH. Records Retention

- 1. The Board of Education shall agree to retain all books, records, and other documents relative to the award of the contract for three years after final payment. If there are audit findings that have not been resolved, the records shall be retained beyond the three-year period as long as required for the resolution of the issues raised by



Procurement Procedures for School Nutrition Programs M

the audit. Specifically, the Board of Education shall maintain, at a minimum, the following documents:

- a. Written rationale for the method of procurement;
- b. A copy of the original solicitation;
- c. The selection of contract type;
- d. The bidding and negotiation history and working papers;
- e. The basis for contractor selection;
- f. Approval from the State agency to support a lack of competition when competitive bids or offers are not obtained;
- g. The basis for award cost or price;
- h. The terms and conditions of the contract;
- i. Any changes to the contract and negotiation history;
- j. Billing and payment records;
- k. A history of any contractor claims; **and**
- l. A history of any contractor breaches; **and**
- m. ~~Any other documents as required by N.J.S.A. 18A:18A—
Public School Contracts Law.~~

KJ. Code of Conduct for Procurement

1. All procurements must ensure there is open and free competition and adhere to the most restrictive Federal, State, and local requirements. The Board of Education seeks to conduct all procurement procedures in compliance with stated regulations and to prohibit conflicts of interest and actions of employees engaged in the selection, award, and administration of contracts. All procurements will be in accordance with this Policy and all



Procurement Procedures for School Nutrition Programs M

applicable provisions of N.J.S.A. 18A:18A – Public School Contracts Law.

2. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal, State, or local award if **they have** ~~he or she has~~ a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent; any member of **their** ~~his or her~~ immediate family, **their** ~~his or her~~ partner; or an organization which employs or is about to employ any of the parties indicated herein has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.
3. The officers, employees, and agents of the non-Federal entity may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, non-Federal entities may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value.
4. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the non-Federal entity. Based on the severity of the infraction, the penalties could include a written reprimand to their personnel file, a suspension with or without pay, or termination.
5. All questions and concerns regarding procurement solicitations, contract evaluations, and contract award, shall be directed to the School Business Administrator/Board Secretary.

LK. Food Service Management Company (FSMC)

1. In the operation of the school district's food service program, the school district shall ensure that a FSMC complies with the requirements of the Program Agreement, the school district's Free and Reduced School Lunch Policy Statement, all applicable USDA program policies and regulations, and applicable State and local laws. In order to operate an a la carte food service program, the FSMC shall agree to offer free, reduced price, and full price reimbursable meals to all eligible children.



Procurement Procedures for School Nutrition Programs

M

2. The school district shall monitor the FSMC billing invoices to ensure compliance with Federal and State procurement regulations.
3. In accordance with N.J.S.A. 18A:18A-5.a.(22), RFPs are required in all solicitations for a FSMC.

N.J.S.A. 18A:18A-1 et seq. — ~~Public School Contracts Law~~
New Jersey Department of Agriculture
“Procurement Procedures for School Food
Authorities” Model Policy – **October 2025** ~~September 2018~~

Adopted: 23 October 2018
Revised: 27 June 2019
Revised: 17 November 2020
Revised: 28 July 2021
Revised:

